

**NOTIFICATION**  
Jammu, the 24<sup>th</sup> of March, 2021

S.O. 106.- In exercise of the powers conferred by Section 253 of Jammu and Kashmir Municipal Act, 2000, the Government hereby makes the following Rules, namely:-

**CHAPTER-1**  
**Definitions**

1. **Title and commencement:-** (1) These rules may be called the Jammu and Kashmir Municipal Accounting and Budgeting Rules, 2021.  
  
(2) They shall come into force on the date of their publication in the Gazette.
2. **Definitions:-** (1) In these rules unless the context otherwise requires:-
  - (a) **"Accountant"** means the person(s) to whom the Accounts Officer entrusts the responsibility of accounting the transactions in various Books of Accounts;
  - (b) **"Accounts Officer"** means head of the Accounts Department of the Municipality entrusted with the responsibility of accounting the Incomes, Expenditures, Assets and Liabilities of the Municipality;
  - (c) **"Accrual Accounting"** means the method of accounting whereby revenues and expenditures are identified with specific periods of time, such as a month or year, and are recorded as incurred, along with acquired assets, without regard to the date of receipt or payment of cash, distinguished from cash basis;
  - (d) **"Act"** means the Jammu and Kashmir Municipal Act, 2000 (Act No. XX of 2000) the Jammu and Kashmir Municipal Corporation Act, 2000 (Act No. XXI of 2000) as the case may be;
  - (e) **"Assets"** mean tangible objects or intangible rights owned by the Municipality or assigned/ transferred to the Municipality, and carrying probable future benefits;
  - (f) **"Auditor"** means a person appointed for the purpose of carrying on audit of the accounts of the Municipality and includes the Statutory Auditor and the financial statements auditor;
  - (g) **"Balance Sheet"** means a statement of the financial position of a Municipality as at a given date, which exhibits its assets, liabilities, capital, reserve and other account balances at their respective book values;
  - (h) **"Bank Book"** means a book of original entry for recording transactions pertaining to Bank/ Treasury Accounts of the Municipality;
  - (i) **"Budget"** means quantitative estimate of programmes and activities expressed in terms of money in respect of Assets, Liabilities, Revenues and Expenses. The Budget expresses the Municipality's goals in terms of specific financial and operating objectives;

- (j) **“Capital Expenditure”** means expenditure intended to benefit future period in contrast to a revenue expenditure, which benefits a current period. The term is generally restricted to expenditure that adds fixed asset units or that has the effect of improving the capacity, efficiency, life span or economy of operations of an existing asset;
- (k) **“Cash Book”** means a book of original entry for cash receipts and/ or disbursements;
- (l) **“Cashier”** means the person who is responsible for receiving payments to the Municipality by way of cash, cheques or any other instruments, and for making cash payments on behalf of the Municipality;
- (m) **“Commissioner”** means the Commissioner of the Corporation appointed by the Government;
- (n) **“Controller”** means the Controller, State Accounts Department or the Examiner & Chief Accounts Officer, Local Fund Audit & Pensions, as the case may be.
- (o) **“Corporation”** means Corporation under section 3 and 4 of the Jammu and Kashmir Municipal Corporation Act, 2000;
- (p) **“Council”** means the Council of a Municipality as referred in section 3 of the Jammu and Kashmir Municipal Act, 2000 & section 3 of the Jammu and Kashmir Municipal Corporation Act, 2000;
- (q) **“Director of Urban Local Bodies”** means the Director of Urban Local Bodies appointed by the Government;
- (r) **“Executive Officer”** means a person by whatever name called, appointed under section 306 of the Jammu and Kashmir Municipal Act, 2000 to discharge the functions of the Executive Officer under the Act;
- (s) **“Expenses”** means cost relating to the operations of an accounting period or to the revenue earned during the period or the benefits of which do not extend beyond that period;
- (t) **“Extraordinary Payment”** means a payment that does not result in construction or acquisition of fixed assets or additions thereto or that does not result in the enhancement of the useful life of the fixed assets e.g. repayment of loans, and also means a payment that is in the nature of advance, refund of deposits, or payment of recoveries;
- (u) **“Extraordinary Receipt”** means a receipt that is in the nature of recovery of a loan or an advance or deposit from others;
- (v) **“Financial Statements”** means the Balance Sheet, Income and Expenditure Statement, Receipts and Payment Statement, Cash Flow Statement and any other supporting statement or other presentation of financial data derived from accounting records;
- (w) **“Forms”** means a Form appended to these rules in schedule-I or under the powers conferred under these rules;
- (x) **“Fund”** means an activity for which separate books of accounts and financial statements are required to be prepared, as per orders of the Government;
- (y) **“General Ledger”** means a compilation of all accounts used for accounting purpose
- (z) **“Government”** means the Government of Jammu & Kashmir;
- (aa) **“Grants:-** Grants are assistance by government in cash or kind to an enterprise for past or future compliance with certain conditions. They exclude those forms of government assistance which cannot reasonably have a value placed upon them and transactions with government which cannot be distinguished from the normal trading transactions of the enterprise.

- (bb) **"Grants General"** means grants which have no conditions attached to their usage and include grants which can be used for other purposes, if the conditions or purposes for which they are received are met or paid out of Municipal Funds.
- (cc) **"Grants Specific"** means such grants that are given for a specific purpose or use in a particular manner or proportion as per the conditions of the grant, requiring submission of Utilisation Certificate and are recoverable if not used according to the conditions attached;
- (dd) **"Income and Expenditure Statement"** is a Financial Statement, prepared by the Municipality, to present its revenues and expenditure for an accounting period and to show the excess of revenues over expenditure (or *vice versa*) for that period. It is similar to Profit and Loss Statement and is also called Revenue and Expenditure Statement;
- (ee) **"Income"** means and includes the money or money equivalent earned or accrued during an accounting period, increasing the total of previously existing net assets, and arising from provision of any type of services and rentals, including any grants / contribution received from the Government, etc;
- (ff) **"Liabilities"** mean an amount owing by one person to another, payable in money, or in goods or services; the consequence of an asset or service received or a loss incurred or accrued; particularly, any debt (a) due or past due (current liability), (b) due at a specified time in the future (e.g. funded debt, accrued liability), or (c) due only on failure to perform a future act (contingent liability);
- (gg) **"Mayor and Deputy Mayor"** means Mayor and Deputy Mayor as mentioned in section 36 of the Jammu and Kashmir Municipal Corporation Act, 2000;
- (hh) **"Municipal Fund"** means the fund maintained by the Municipalities as referred in as referred in section 69 of the Jammu and Kashmir Municipal Corporation Act, 2000 & section 52 of the Jammu and Kashmir Municipal Act, 2000;
- (ii) **"Municipality"** means an institution of Self Government constituted under section 3 of the Jammu and Kashmir Municipal Act 2000, which may be a Municipal Committee or a Municipal Council or a Municipal Corporation;
- (jj) **"National Municipal Accounts Manual"** means the Accounting Manual issued by the Ministry of Urban Development, Government of India, as modified from time to time;
- (kk) **"Payments"** mean amounts actually paid and accounted during the year;
- (ll) **"Receipt"** is a written acknowledgement of something acquired; hence an accounting document recording the physical receipt of cheque/cash;
- (mm) **"Receipts and Payments Statement"** means a Financial Statement prepared for an accounting period to depict the changes in the financial position and to present the cash received in and paid out in whatever form (Cash, Cheques, online transfer etc.) under certain heads. All non-cash related transactions are ignored while preparing this Statement;
- (nn) **"Receipts"** mean amounts actually received and accounted during the year;
- (oo) **"Revenue Payment"** means a payment in discharge of revenue expenditure and is, therefore, a payment other than a capital payment or an extraordinary payment;
- (pp) **"Revenue Receipt"** means a receipt other than a capital receipt or

- extraordinary receipt.
- (qq) **"Sub-ledger"** means 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;
  - (rr) **"Voucher"** means a document which serves as an authorisation for any financial transaction and forms the basis for recording the accounting entry for the transaction in the books of original entry, e.g., Cash Receipt Voucher, Bank Receipt Voucher, Journal Voucher, Payment Voucher, etc;
  - (ss) **"Year"** means a financial year commencing on the 1st day of April;
- (2) Words or expressions used but not defined in these rules shall have the meaning as assigned to them in the Act.

## CHAPTER-2 Accounting System

### 3. Accounting System:-

- (1) The Municipalities shall maintain their Books of Account on accrual basis under the double entry system of book-keeping.
- (2) The Government may prescribe the accounting policies or accounting standards for Municipalities.  
Provided that the Government may direct the Municipalities to adopt accounting standards prescribed by a professional body with such modifications as the Government may deem fit
- (3) The Municipalities shall follow the Accounting Policies prescribed by the Government for accounting transactions, maintaining Books of Accounts and preparing Financial Statements.
- (4) Separate Books of Accounts shall be maintained for each year.
- (5) All transactions pertaining to the Municipality shall be recorded in the Books of Accounts maintained.
- (6) Forms in which accounting data shall be compiled and the Books of Accounts to be maintained by the Municipality are given in Annexure-I.

### 4. Books of Account:-

- (1) The primary Books of Accounts and supporting documents under the double entry accounting system shall be:-
  - (a) Cash Book;
  - (b) Bank Book;
  - (c) Journal Book;
  - (d) General Ledger and Sub-ledger; and
  - (e) Vouchers.
- (2) The Books of Accounts, Forms and Registers may be maintained either in Hindi or English.
- (3) Wherever the Books of Accounts are maintained manually, the Books of Accounts, Registers, Receipts, Bill books and other Accounting Records and Registers shall be affixed with the Seal of the Municipality and each of the pages of the aforesaid records shall be serially numbered. The number of pages of each Book or Register shall be certified in writing on the last page, after actual verification, by the Executive Officer or any other person duly authorized by him.

**5. Cash Book:-**

- (1) The Cash Book shall be maintained in J&K MAR-1 by the Cashier 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/Treasury Saving Account(s) shall be entered on the debit side of the Cash Book.
- (3) The Cash Book shall be closed daily, the totals for the end of the day struck and the closing balance worked out with details to show unremitted and undisbursed cash, if any.
- (4) The Accounts Officer shall daily examine the entries and the closing balance in the Cash Book and affix his signature in token of such examination. The cash balance on hand with the Cashier shall be verified with the Cash Book balance on a daily basis and a certificate to that effect be recorded in the Cash Book by the Accounts Officer or any person designated for the purpose.

**6. Bank Book:-**

- (1) The Bank Book shall be maintained by the Accountant and shall record all amounts deposited or withdrawn, either in cash or cheque, from Bank/ Treasury Account(s).
- (2) It shall be maintained in J&K MAR- 2 WITH a series of folio reserved for each bank account and designated as "Bank Book of Bank, Account No. ----".
- (3) The following items of Receipts shall be accounted on the debit side of the Bank Book:—
  - (a) The total amount of Cash collection remitted into Bank/ Treasury Account(s);
  - (b) The total amount of Cheques deposited into Bank/ Treasury Account(s);
  - (c) The total amount of collections deposited directly in Bank/ Treasury Account(s);
  - (d) Amounts remitted or received directly in the Treasury Account(s); and
  - (e) Any other collections, demands, warrants, etc., received in the Bank/ Treasury Account(s) as maintained in "Register of Notice Fee, Warrant Fee, Other Fees and Penalties Charged" in J&K MAR-3.
- (4) All withdrawals and payment through cheques or online transfer from the Bank/ Treasury Account(s) shall be accounted on the credit side of the Bank Book.
- (5) The Bank Book shall be closed daily, the totals for the end of the day struck and the closing balance worked out with details to show the balance in Bank/ Treasury Account(s), as per the Books of Accounts.
- (6) The actual balance in the Bank/ Treasury Account(s) shall be compared and reconciled with the Bank Book balance periodically and at least once at the end of every month. Note: Where Books of Accounts are maintained manually, the Cash Book and Bank Book may be maintained in the same register, with separate columns for cash and each bank account.

**7. Journal Book:-**

- (1) All entries which do not involve cash or Bank/Treasury Account(s) shall be recorded through the Journal Book, 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 J&K MAR-4.

**8. General Ledger:-**

- (1) The General Ledger shall be maintained by the Accountant in J&K MAR-5, with separate folios for each Head of Account which have an opening balance or transaction entry.
- (2) At the end of every day the transactions recorded in the Cash Book, Bank Book and Journal Book shall be posted to the appropriate ledgers to complete the double entry book-keeping.

**9. Sub 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.

**10. Vouchers:-**

- (1) A voucher is a standardised form for recording the debit and credit aspects of every financial transaction in the Books of Account.
- (2) Every transaction of the Municipality shall be entered in a Voucher and the type of Voucher to be used shall depend on the nature of transaction.
  - (a) A receipt voucher in J&K MAR-6 shall be prepared in respect of all transactions involving receipt of cash or cheque or direct credit in Bank or Treasury;
  - (b) A payment voucher in J&K MAR-7 shall be prepared in respect of all transactions involving payment by cash or cheque or direct debit by Bank or Treasury;
  - (c) A contra voucher in J&K MAR-8 shall be prepared in respect of all transactions between cash and bank accounts only; and
  - (d) A journal voucher in J&K MAR-9 shall be prepared in respect of transactions which do not involve cash or bank accounts.
- (3) All Vouchers shall be prepared by or under the supervision of the Accountant and shall be used as the covering sheet for all supporting documents which form the basis of authorization of transaction.

**11. Voucher Numbering:-**

- (1) Vouchers shall be numbered separately for each type and shall be distinctly coded for each Fund. The Voucher numbering shall begin afresh every year.
- (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.

**12. Corrections in Accounts:-**

- (1) Any correction to an entry made in the Books of Accounts shall be authorised by the Municipal Commissioner or the Executive Officer as the case may be, or any person duly authorised by him, and effected only through another rectification entry. A Journal Voucher shall be used to effect the same.
- (2) Any correction or alteration to an entry 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 Municipal Commissioner or the Executive Officer as the case may be.

- (3) All corrections and alterations to bills/claims and Vouchers shall be similarly attested by the payee, while those in the pay orders shall be attested by the Executive Officer signing them. 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.

**13. Computerized Accounting and Electronic Records:-**

- (1) Records and Registers required under these rules, shall be maintained manually or in a Computer Based System.
- (2) The Government may specify the manner and format in which such Electronic Records shall be created, prepared, maintained and issued and the manner and method of payment of fees or charges for issue of any Electronic Record.
- (3) Where the records are so kept, it shall be the responsibility of the Executive Officer/person designated by the Executive Officer to ensure that appropriate controls and procedures are exercised for the integrity and security of the data files and Programmes and storage of Back up of this data and its retrieval.

**14. Books of accounts to be separately maintained for Funds:-**

- (1) The accounts of the Municipality shall be classified into the following funds for record- keeping and reporting purpose, namely:-
  - (a) Municipal Fund – Municipal Fund shall be the main Fund maintained by the Municipalities and shall consist of those sources as mentioned in section 52 of the Jammu and Kashmir Municipal Act, 2000 and Corporation Fund for Municipal Corporation in section 69 of the Jammu and Kashmir Municipal Corporation Act, 2000.

Provided that the Government may prescribe any of these or any other Fund within the Municipal Fund for which separate Books of Accounts have to be maintained.

- (a) General Fund- It covers all activities which do not fall under any of below;
- (b) Basic Services for Urban Poor (BSUP) Fund – accounts covering all transaction that concerns providing specific services to Urban Poor Settlements.
- (c) Water Supply & Sanitation Fund - accounts covering all transaction that concerns provision of water and sanitation facilities
- (d) Solid Waste Management Fund- accounts covering all transaction that concerns provision of SWM services.
- (e) Road Development and Maintenance Fund - accounts covering all transaction that concerns provision of development and maintenance of roads.
- (f) City Transport Fund - accounts covering all transaction that concerns provision of city transport facilities for the entire ULB
- (g) City Development Fund- accounts covering all transaction that concerns provision of development works (other than that covered above) e.g. UGD, Parks, Plantations, Street Lights, etc.
- (h) Enterprise Fund – accounts covering all activities which are of a commercial nature and in which the Municipality intends to construct or acquire and or operate assets or transact them in a manner that can generate surplus over costs or recover costs e.g.

- municipal shopping complex or layout development.
- (2) The Municipality shall prepare separate Financial Statements for each Fund as defined in rule 2.
  - (3) Where Government has prescribed separate Fund, the Municipality shall maintain separate records and the following shall be observed:
    - (a) All Books of Accounts and Vouchers shall be prepared separately for each Fund.
    - (b) 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.
  - (4) In addition to the Financial Statements for each Fund, the Municipality shall prepare Consolidated Financial Statements for the Municipal Fund as a whole.

**15. Chart of Accounts:-**

- (1) Accounting entries shall be recorded using uniform Chart of Accounts consisting of:
  - (a) Fund Code;
  - (b) Function Code;
  - (c) Functionary Code;
  - (d) Field Code; and
  - (e) Account Code.
- (2) The Government shall issue guidelines, codes, heads., for each element of the chart of Accounts. The Municipality shall follow the codes and the guidelines issued by the Government. Modifications/ additions to the Chart of Accounts shall be made in accordance with the guidelines issued by the Government in this regard.

**CHAPTER-3**

**Accounting of Income**

**16. Accounting of Income on accrual basis:-**

- (1) All items of revenue which fulfill the following criteria, shall be taken as income on accrual basis:
  - (a) The income is earned or the right to receive it is established;
  - (b) The amount due is determined or determinable; and
  - (c) No significant uncertainty exists about its realization.
- (2) In all such cases, a summary statement of demand raised or income accrued shall be submitted by the concerned department in "Summary Statement of Demand Raised or Income Accrued" in J&K MAR-10 to the Accountant at the following frequency:
  - (a) In respect of property tax, advertisement tax, leases and licences—annually, at the beginning of the year, for the whole year's income;
  - (b) In respect of other incomes—as and when they become due for collection.
- (3) The Accountant shall, based on this statement, pass a journal voucher and accrue the income by debit to its Receivable Account.
- (4) All collections in respect of accrued income shall be credited to the same Receivables Account.

**17. Income accounted on cash basis:-**

Incomes which do not fulfil the criteria of accrual as mentioned in rule 16 above, shall be accounted as and when they are actually collected or received by the Municipality.

**18. Modes of collection of Receipts:-**

- (1) The Municipality shall accept collections through various options such as bill collectors, citizen facilitation centres, direct credit through Bank, collection by Bank branches, collection through internet, for the citizens.
- (2) All collections made on behalf of the Municipality shall be entered in the Cash/ Bank Book on the same day as of the collection.

**19. 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.
- (2) All moneys received shall be lodged in a Government Treasury Account(s) or Scheduled Bank Account to the credit of the Municipality.
- (3) Municipal Commissioner or Executive Officer or any person authorised in this behalf shall draw any money required for disbursement from the Treasury Account(s), Banks or State Treasury by cheques/bills/online transfer. No moneys received on behalf of the Municipality shall be utilised for its expenditure without first being brought into account and paid or remitted into the Treasury Savings Account(s) or Banks.
- (4) As far as possible, cashier and accountant shall be different persons, so that the same person does not receive collections and make cash payments on behalf of the Municipality, as well as account such transactions.

**20. Issue of Receipts for moneys received:-**

- (1) All moneys received in the Municipality or by any person authorised in this behalf, in cash or in the form of cheques, demands, Indian postal orders, collection through internet, collection through bank branches, direct credit in bank, etc., shall without exception be acknowledged by a "Receipt" in J&K MAR- 11.
- (2) The Receipts shall be pre-numbered and written up by using double sided carbon paper, when issued manually.
- (3) 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 to write collection register by the person who collects the money.
- (4) 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 certain sum on certain account was received from a certain person.

**21. Receipt of Municipal dues by cheques/demands:-**

- (1) Crossed cheques/ demands may be accepted in payments of Municipal dues or in settlement of other transactions with the Municipality. On receipt of crossed cheque/ demand, a receipt shall be issued, specifically indicating there in, that the amount is subject to realisation".
- (2) Outstation cheques may be accepted provided that the Bank Charges are included in the cheque amount.
- (3) The Municipality shall maintain a record of all cheque/ demands and other bank instruments received in in 'Register of Cheques/Demands Received' in J&K MAR-12.

**22. Dishonour of Cheques received:-**

- (1) In the event of a cheque being dishonored by the Bank, the Municipality shall cancel the office copy of the Receipt and the fact shall be reported at once to the tenderer of the cheque intimating that the Receipt issued for the payment through cheque, stands cancelled and that he/she has to make payment of such amount in cash or demand only, along with the amount of Bank Charges debited by the Bank, if any.
- (2) The Municipality shall acknowledge the payment made by the party in this regard by the issue of a fresh Receipt.
- (3) The dishonoured cheque shall be retained by the Accountant and it shall not be handed over to anyone till the amount is remitted by the party.
- (4) The Municipality shall proceed under relevant laws in case of dishonoured cheques.

**23. Accounting of collections:-**

- (1) The Collection Offices and Collection Centres shall record the particulars of each Receipt issued in "the Collection Register" in J&K MAR-13, on a daily basis. The Collection to be maintained in the Collection Register is to be account head wise details of the daily collections. This collection register shall be maintained in triplicate where in one copy can be sent to the concerned departments along with one copy of the Bill / Challan collected, if any, one can be sent to the Accounts and other one will be retained as book copy.
- (2) Based on the details from the collection register, the Cashier shall prepare a "Summary of Daily Collection" in J&K MAR-14. The Summary of Daily Collection is a covering sheet that provides a summary of the total revenues collected by the Collection Office/Centre. Further, the Cashier shall ascertain the status of cheques presented for collection and update the "Register of Cheques/Demands Received" and intimate dishonour of such instruments, if any, to the Accountant..
- (3) The amount collected during the day shall be accounted based on the summary statements, through a Cash Receipt Voucher or Bank Receipt Voucher.
- (4) The Accounts Department shall maintain separate Subsidiary Ledger for each of the Major revenues in J&K MAR-15. The Subsidiary Ledgers would provide function- wise break- up of above-mentioned income earned/received by the Municipality on a daily basis. Separate folios shall be maintained for each function within the Subsidiary Ledger for recording incomes in respect of each function.
- (5) The folio for the Revenue in the Subsidiary Ledger shall provide for separate columns for various major heads on Income for which the incomes are received. The details of income received, after being posted in the general ledger, shall be posted in the relevant Subsidiary Ledger.
- (6) In case of a dishonour of cheque, based on the intimation by the cashier, the Accounts Department shall reverse the entry passed for collection as stated above, i.e., on preparation of Bank Receipt Voucher. The Accounts Department, thus, shall pass the entry for reversal of receipt.

**24. Refunds:-**

The Municipality shall, to the extent possible, adjust refunds against future receipts. In cases where adjustments are not possible, refund shall be made by the Executive Officer or any officer authorised in this behalf after recording the reasons in writing.

**25. Remittance of cash and cheques:-**

- (1) Every day morning the cashier shall first remit the amount held by him at the close of the previous day into the treasury or bank concerned. In case of unusually large collection in a day, the Municipal Commissioner or the Executive Officer as the case may be, shall make special arrangement for its deposit into the bank on the same day or make special arrangement for security at the Municipal Office.
- (2) For remittance into the treasury or bank, the Cashier shall fill up the necessary challan or pay-in-slip prescribed by the treasury or the bank and shall remit the amount to the treasury or bank duly obtaining the acknowledgement of the concerned treasury officer or 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.
- (3) It shall be the duty of the Municipal Commissioner or Executive Officer to verify the Remittance Book on a daily basis and weekly basis respectively.
- (4) It shall be the responsibility of the Accountant to get bank statements collected on a weekly basis and confirm that remittances have been fully credited into the bank account. Any discrepancy in remittances shall be reported immediately to the Municipal Commissioner or Executive Officer as the case may be.
- (5) Remittances to Bank shall be recorded in cash book and bank book through a contra voucher, based on the pay-in-slip or bank challan received.

**26. Custody of Money:-**

- (1) The cash balance of the Municipality shall be deposited in a strong cash chest at the end of each day.
- (2) The cash chest must have two keys. One key will be with the cashier of the collection office and the other will be with another officer designated for this purpose by the Municipality. Cash in chest shall be insured for theft, fire, etc.

**27. Misappropriation of Municipal monies etc.:-**

Whenever a misappropriation of municipal monies, store or any property is discovered, an enquiry shall at once be instituted by the Municipal Commissioner or Executive Officer as the case may be, and the fact of the misappropriation shall immediately be reported by him to the Controller and also to the Director of Local Body. When the matter has been fully enquired into, the Director of Local Body shall submit to Government a complete report showing the total sum of money misappropriated, the method in which misappropriation was effected and steps taken to recover the monies, cost of stores or property and punish the offenders.

**CHAPTER-4**  
**Accounting of Expenditure**

**28. Charge of expenditure:-**

No expenditure shall be finally charged against the Municipal Fund and no adjustment shall be made without the charge being accepted by the Municipality provided that the amounts directly debited by the Government or any agencies authorised by the Government, may be charged finally against the

**29. Accrual of expenditure:-**

- (1) Every claim against the Municipal Fund, shall after examination with reference to Work Order/Supply Order/ Indent shall be accepted, if it is in order and accrued through a Journal Voucher.
- (2) In respect of bills pertaining to establishment expenses and procurement of goods and or services, in the latter cases supported by work order or supply order, the accrual shall be done on the event of approval of the bill
- (3) Other revenue expenditures may be accounted on payment and the outstandings accrued the end of every half year.

**30. 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 bill shall be in the form provided for the purpose and the claimant shall date and sign the same and stamp it when necessary.
- (2) Where a claimant presents a bill in the form different from the form provided for the purpose, a separate bill in the proper form shall be prepared by the Officer or staff incurring the expenditure and the claimant's bill or invoice 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 or Sections concerned and entered in the "Departmental Register of bills received" in J&K MAR-16.
- (4) The Departments or Sections concerned shall examine the bills 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 duly prepared "Payment Order" in J&K MAR-17. Necessary certificates prescribed shall be recorded on the Payment Order and the Bills by the Officer or Staff in charge of the Department or Section 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 and forwarding the payment order shall be personally responsible to ensure that the bill is complete and affords sufficient information as to the nature of expenditure.
- (6) After causing entry of the bills in the Register of bills received maintained by the Accounts Department in the "Register of bills" in J&K MAR-18, the Accountant shall scrutinise 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 Municipal Commissioner or Executive Officer as the case may be, with due noting in the note sheet as well as the payment order, for approval. Where any deficiencies are noticed in the bills, he shall return such bills to the Department or Section concerned indicating the deficiencies.
- (7) When the bills are approved for payment by the Municipal Commissioner or Executive Officer as the case may be, he shall make an order of approval at the foot of the payment order and also in the note sheet of the file and send the bill and payment order along with the file immediately to the Accountant for payment.
- (8) The Accountant shall prepare a journal voucher in case of accruable

expenditure. He shall prepare a payment voucher for both accruable and non-accruable expenditure at the time of making payment. He shall also prepare a bank advice note or cheque for the amount payable as per the bill and payment order and submit them to the Municipal Commissioner or Executive Officer or the officer authorised by him for signature.

- (9) On receipt of the cheque duly signed, the Accountant shall issue it to the concerned party after obtaining the signature in the payment voucher or send the bank advice note to the bank immediately for payment of money to the bank account of the concerned party.
- (10) When the bills include recoveries or adjustments of claims due to the Municipality, the payment order and recordings in the note sheet of the file shall indicate the gross amount of the claim, amount recovered or adjusted and the net amount payable to the claimant. The Accountant shall pass necessary journal vouchers for recovery or adjustment made in the bills, and ensure that payment is made for the net amount only.
- (11) After payment, both the bill and the concerned invoice shall be endorsed with the words 'paid and cancelled'. The Accountant shall record the payment details on the face of the bill, invoice and on the note sheet of the file. He shall return the file along with an endorsement, 'paid and cancelled' on the bill and invoice to the concerned Department or Section. The Accountant shall retain the 'payment order' as support for the journal and or payment voucher.

**31. Provision for Expenditure:-**

At the end of each year, a provision shall be made in respect of expenditure already incurred but not paid by the Municipality. Cut-off date for provisioning of bills shall be 30 days prior to the date prescribed for the finalisation of Annual Financial Statements. A Summary Statement of Outstanding Liability in J&K MAR-19 shall be prepared by the Accounts Department based on the provisions of expenditure.

**32. Settlement of claims:-**

- (1) All liabilities incurred shall be discharged with the least possible delay. Any claim exceeding a sum of INR 50 Lakh and not preferred within 3 years shall be paid only with the sanction of the Government.
- (2) Subject to the provisions of Rule 96, any claim relating to pay and allowances not preferred within one year of its becoming due, shall be paid only with the sanction of the Finance and Planning Committee of the Municipality by explaining the delay.

**33. Record of claim passed for payment:-**

The Accountant shall keep a record of each claim passed for payment detailing the number, date, amount, etc. and a Payment Order in J&K MAR-17.

**34. Advances:-**

All moneys advanced to contractors, accredited agencies, officials or individuals shall be restricted to the amount actually necessary to meet immediate payments and as and when this amount exhausts, and may be recouped by submitting documents for expenditure incurred.

**35. Deposits:-**

- (1) All deposits received in cash, cheque and demands shall be deposited in

the designated Bank/Treasury Saving Account(s).

- (2) Deposit received otherwise than in cash, cheque or demands shall be kept by the Executive Officer in safe custody. At the end of every half year a certificate regarding the verification of the balance of such deposits as are then on hand shall be recorded by the Executive Officer.
- (3) All deposits received shall be entered in the records prescribed for the same.
- (4) Deposits received in cash, cheque or demands shall not be refunded or adjusted to revenue except on the written order of the Executive Officer.
- (5) When deduction are made from the bills of contractors as security for the due performance of work in the future, the bills shall be passed by the Municipal Commissioner or the Executive Officer as the case may be for the full amount of the bill but accounted appropriately for the net amount paid.
- (6) The following items shall not be credited to any deposit Head of Account
  - (a) Sums that can be clearly treated as revenue of the Municipality.
  - (b) Pay, Pension, leave salary or other allowances or contributions.
  - (c) Fines and forfeitures.

**36. Payments from Municipal Funds:-**

- (1) All payments from the Municipal Funds shall be made by online transfer of money through Electronic Clearing System/ Direct Credit to Bank Account of payee, etc. Provided that the payments less than rupees five hundred may be paid in cash.
- (2) Provided that in case of failure of online system, or any other unavoidable circumstances payment through 'account payee' cheques or demands may be made. The cost of demands or any other mode of transfer shall be borne by the payee and the amount to be paid shall be reduced to the extent of the same.
- (3) All payments to employees shall, be made through direct transfer to the Bank Accounts of the employees.

**37. 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 an officer not below the rank of a Gazetted cadre.
- (2) Claims affixed with the facsimile signature of the Authorised Officer, presented by the concerned departments and institutions may be accepted for payment, if otherwise in order:
  - (a) Telephone bills including internet charges;
  - (b) Bills for water charges; and
  - (c) Electricity Bills of electricity supply companies or such organisations which supply electricity in that area.

**38. Cash Payment out of Permanent Advance:-**

If the bill or invoice is to be paid in cash, out of the permanent advance, the Officer holding permanent advance shall pay the amount, and after payment in cash, stamp the voucher and the bill or invoice with the words "Paid in cash" in conspicuous type.

**39. Cheque Payments:-**

If the amount is paid 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.

**40. Control over Cheque Books:-**

- (1) Cheque books shall always be kept under lock and key in the personal custody of the Executive Officer who, 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 Executive Officer receives a new cheque book from the Treasury or Bank, he/ she 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 Executive Officer 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 surreptitiously extracted.

**41. Issue of Cheques:-**

- (1) The Accountant shall ensure that there is adequate balance in the Bank/ Treasury Account(s) before issuing a cheque.
- (2) On verification of the Cash / Bank Payment Voucher, a cheque shall be prepared. The date of preparation of the Bank payment voucher shall be the date of the cheque. The person preparing the cheque shall mention the date of the cheque. An entry of the cheque prepared shall be made in the "Cheque Issue Register" in J&K MAR-20.
- (3) The cheques shall be written/ printed as the case may be and the Accountant shall be responsible for the same.
- (4) Every cheque shall be in favour 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.
- (5) 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 initialled by the person who signs the cheque. It shall also be entered into the record maintained for the same.
- (6) 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: "Below Rupees ....."

**42. Signing of Cheques:-**

- (1) 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.
- (2) The authorized signatories shall sign the Cheque, Cash / Bank Payment Voucher and Cheque Issue Register.
- (3) The cheques shall be disbursed by the Accountant after making a payment entry in the records prescribed for the same.

**43. 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.

**44. 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 be 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) Payments to illiterate persons shall be certified by the disbursing Officer and the thumb impression of those persons shall be obtained against their names on the vouchers concerned.
- (4) The details of advice/cheque number/UTR No and date shall be noted in the payment voucher by the Accountant.

**45. Accounting of payments:-**

The entry for payments shall be made by credit to the Cash or Bank/ Treasury Account(s) and:

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

**46. Cancellation of cheques:-**

- (1) When a signed cheque is cancelled, it shall be stamped "cancelled" by the drawing Executive 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, across the Order of Payment which has been endorsed on the Payment Voucher and in other records prescribed to record the details of cheques issued.
- (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 Bank Book, the entry shall be reversed.
- (3) Cancelled cheques shall be retained with their counterfoils for purpose of audit.

**47. Lost cheques:-**

If a lost cheque is reported to the Municipality, the Executive Officer shall issue a 'Stop Payment Order' to the Bank/Treasury and a fresh cheque can be issued to the party after obtaining a certificate from the Bank/Treasury that it has not been paid.

**48. 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. When a fresh cheque is issued, the stale cheques account will be debited. If a Stale Cheque is presented to the Municipality, it shall be cancelled as per rule 46 (1).

**CHAPTER-5**

**Maintenance of Demand, Collection and Balance Registers**

**49. Duty of the Municipality:-**

It shall be the duty of the Municipality to enumerate all 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 things.

**50. Demand Collection and Balance (DCB) Register:-**

- (1) Where any tax is due to be paid by the assessee, relevant department or section shall maintain a Demand, Collection and Balance Register:
  - (a) For the purpose of property tax, "Demand Collection and Balance Register for Property Tax" in J&K MAR-21
  - (b) For any tax, rent, fees, charges etc. which are collectible on monthly basis, "Special DCB Register" in J&K MAR-22
  - (c) For any other tax, rent, fees, charges etc. which are collectible otherwise than on monthly basis, "Miscellaneous DCB Register" in J&K MAR-23
  - (d) In the case of Trade License Fees, the DCB Register shall be maintained as "Demand Collection and Balance (DCB) Register (License Fees)" in J&K MAR-24.
- (2) Such Demand, Collection and Balance Register shall be updated by the respective department or section for any demand that is raised or falling due, at the beginning or during the course of the year, any collection that is made in respect of an assessee and the balance amount outstanding from the assessee.
- (3) The departmental or section head shall prepare, on monthly basis, a Statement of change in demand or adjustments in J&K MAR-25 in respect of new assessment or revision of tax, fee charges etc finalised, 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.
- (4) In case any tax, fees or other charges are received, for which adequate details are not available to record in the relevant DCB Register, such amounts shall be recorded in a Suspense Register in J&K MAR-26. The concerned department shall then make all efforts to get the details of the amount so received within 15 days of the receipt of the amount, and record the details in the relevant DCB Register, by making suitable remarks in the Suspense Register. The details of the suspense items cleared shall be included in the Monthly Statement of change in demand or adjustments.

**51. Alteration in figures prohibited:-**

No entries in any of the DCB registers shall be altered without the express orders of the person authorised to order such change. All such orders shall give reasons for such alterations. These alterations shall always be made in red ink and initialled by the authorised person making such an order.

Provided that in case of clerical errors pertaining to posting of collection figures, necessary alteration can be made by striking out the entered figures in red ink and entering the correct figures in red ink under the initials of the officer responsible for the posting of the figures.

**52. Municipal demand to be recovered expeditiously:-**

- (1) Every municipal demand shall be recovered as expeditiously as possible.
- (2) Municipalities shall maintain a Register of Civil Suits in J&K MAR-27 and also a Register of Decrees in J&K MAR-28 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.

**53. 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.

**CHAPTER-6**

**Procedure for Accounting Property and Other Taxes**

**54. Accounting for Property and Other Taxes:-**

- (1) Property and other taxes shall be accrued at the beginning of the year in accordance with Chapter 3 of these rules. The demand, collection and balance under property tax shall be monitored through the Demand Collection Balance Register in J&K MAR-21 referred to in rule 50(1)(A) above.
- (2) A suitable adjustment entry shall be passed after the end of the half year to reflect the correct amount of property tax income for the year, after considering the property tax declared and paid up to the end of the first half-year, and accounting for the compulsory assessments done by the Municipality.
- (3) Rebate allowed on prompt payment of property tax shall be treated as an expense in the accounts through a journal voucher.
- (4) Cess collected on behalf of the Government shall be treated as a liability for payment to the authorities. The collection charge due to the Municipality for cess collection shall be taken as income, and reduced from the amount payable to the authorities.

**55. Provision for Unrealised Taxes:-**

- (1) On the amount of receivable, remaining outstanding on account of taxes a provision shall be made for unrealised taxes, at the end of the year, in accordance with the following norms:
  - (a) 25% of taxes outstanding for more than 2 years, but not exceeding 3 years;
  - (b) 50% of taxes outstanding for more than 3 years, but not exceeding 4 years;
  - (c) 75% of taxes outstanding for more than 4 years, but not exceeding 5 years;
  - and
  - (d) 100% of taxes outstanding for more than 5 years.
- (2) Such a provision is made on an overall basis in the Books of Account, and neither any change shall be made in the DCB Register, nor shall this be treated as a reduction of demand or write-off. Action shall be continued to be taken to collect the outstanding amounts by legal means provided under the Act.

**CHAPTER-7**

**Procedure for Accounting of Cesses**

**56. Accounting for Cesses:-**

Cesses shall be accrued in the period in which it becomes due or on actual receipt based on the nature of income along which it is collected.

**57. Provision for Unrealised Cesses:-**

- (1) On the amount of receivable, remaining outstanding on account of taxes a

provision shall be made for unrealised taxes, at the end of the year, in accordance with the following norms:

- (a) 50% of taxes outstanding for more than 2 years, but not exceeding 3 years; and
  - (b) 100% of taxes outstanding for more than 3 years.
- (2) Write-offs of cess shall be adjusted against the provisions made and to that, extent recoverable is reduced.

#### CHAPTER-8

##### Procedure for Accounting of Water Charges

###### 58. Accounting for Water charges:-

- (1) Revenue in respect of Water Tax, Water Benefit Tax, Water Supply Charges, Water Meter Rent, Sewerage Charge, Disposal charges shall be recognized in the period in which they become due. The demand, collection and balance under water charges shall be watched through the Demand Register in J&K MAR-22
- (2) Referred to in rule 50(1)(b) above.
- (3) Other receipts which are not accruable such as connection charges, water tanker charges, road damage recovery charges, initial water supply deposit etc., shall be recognised on receipt, in accordance with Chapter-5 of these rules.

###### 59. Provision for Unrealised Water Charges:-

- (1) On the amount of receivable, remaining outstanding on account of water charges a provision shall be made for unrealised water charges at the end of the year, in accordance with the following norms:-
  - (a) 25% of taxes outstanding for more than 2 years, but not exceeding 3 years;
  - (b) 50% of taxes outstanding for more than 3 years, but not exceeding 4 years;
  - (c) 75% of taxes outstanding for more than 4 years, but not exceeding 5 years; and
  - (d) 100% of taxes outstanding for more than 5 years.
- (2) Such a provision is made on an overall basis in the Books of Account and neither any change shall be made in the DCB Register, nor shall this be treated as a reduction of demand or write-off. Action shall continue to be taken to collect the outstanding amounts by legal means provided under the Act.

#### CHAPTER-9

##### Procedure for Accounting of Rental, Fees and Other Income

###### 60. Revenue from Rent of Properties, Fees and Other Income:-

- (1) The Municipality shall maintain a Miscellaneous DCB Register in J&K MAR-23 referred to in rule 50(1)(c) above, to record other income including rents from municipal properties like land, shops, shopping complex, slaughter houses, etc. due on monthly basis to watch timely collection. This shall be based on previous years demand and agreements. This shall include new shops or shopping complex let out on rent during the year. Separate pages may be allocated for each class of revenue and location.
- (2) The Municipal Commissioner or the Executive Officer as the case may be, shall periodically, but at least once in six months, cause the register to

be examined, and certify that the record is correct.

- (3) If the collections of these rents are made through the agency of a tax or rent collector, the procedure prescribed for collection by bill collector shall 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 J&K MAR-11 shall be issued. Immediately on receipt, the money shall be brought to account in the Collection Register of the Cashier and also the Department or Section shall record it in the relevant DCB Register.
- (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.

**61. Miscellaneous Sales:-**

For recording transactions connected with miscellaneous sales effected from time to time of distrained property, road side trees, stores and materials, produce of lands and gardens, street sweepings, etc, a Register of Miscellaneous Sales or Auction in KMF No.34 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 or section of the Municipality for recording of miscellaneous sales.

**62. Miscellaneous Demands:-**

The recovery of demands otherwise not provided for in these rules and all other fixed recurring demands shall be recorded through the Miscellaneous DCB Register in J&K MAR-23.

**63. Accounting of Assigned Revenues:-**

Assigned revenue from the Government like Entertainment Tax, Duty/Surcharge on transfer of Immovable properties shall be accounted on cash basis during the year. At the year end, any amount for which a sanction order has been received shall be accrued as income..

**64. Accounting of Rental Income and Special Demands:-**

- (1) Rental income shall be accrued either based on demand or contract, in accordance with Chapter-3 of the rules.
- (2) Any other amount which is receivable and included in the Special DCB register in J&K MAR-22 shall also be accounted as accrued income in accordance with Chapter-3 of the rules.
- (3) Provision for unrealised rental income and any other income accrued as per sub-rule (2) above shall be made at the end of the year in accordance with the following norms:
  - (a) 50% of the amount outstanding for more than 2 years, but not exceeding 3 years; and
  - (b) 100% of the amount outstanding for more than 3 years.
- (4) Such a provision shall be made on an overall basis in the Books of Account and neither any change shall be made in the DCB Register, nor shall this be treated as a reduction of demand or write-off. Action shall be continued to be taken to collect the outstanding amounts by legal means provided under the Act.

**65. Accounting of Fees and Other Income:-**

Where the fees and other income cannot be estimated in advance, they shall be

## CHAPTER-10

### Procedure for Accounting of Grants and Contributions

#### 66. Grants and Contributions:-

- (1) Specific grants and contributions received shall be treated as a liability until utilized for the purpose specified. General grants shall be treated as income of the Municipality.
- (2) A Grant Register in J&K MAR-29 shall be maintained by the Municipality in respect of specific grants, to record receipts and utilization of grants.
- (3) On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed / acquired shall stand reduced and the amount shall be treated as a capital receipt and shall be transferred from the respective Specific Grant Account to the Capital Contribution.
- (4) 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 immediately transferred to income from the specific grant (liability) account.
- (5) In case of a capital project involving municipal fund, grant and loan, the grant portion shall be accounted as in sub-rule (3) above. The loan portion shall be treated as "liability" for being cleared in due course.
- (6) Local contribution [financial assistance by NGOs and other individuals] shall be treated as "contribution by others". On its utilisation for capital expenditure, the accounting shall be in the same manner as specified in sub rule (3) above.
- (7) The Utilization Certificate shall be prepared in J&K MAR-30 and shall be signed by the Municipal Commissioner or Executive Municipal Officer as the case may be, 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.

## CHAPTER-11

### Procedure for Accounting Public Works

#### 67. Works Executed through the Public Works Department or other Government Agencies:-

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

- (a) Deposit Works: In respect of deposit works carried out by Public Works Department or any other Government Agency on behalf of the Municipality, the following accounting procedure shall be observed:—
  - (i) The gross estimated expenditure of the work shall be paid to the Public Works Department or concerned Government Agency in either one lump sum or in such instalments as agreed. The amounts paid shall be treated as advance to the Public Works Department or the concerned Government Agency. The Public Works Department or the concerned Government Agency shall send to the Municipality every month, a statement showing the outlay incurred during each month and upto-date outlay on the works concerned. On receipt of

this statement, the amount shown as spent during the month shall be adjusted against the advance paid earlier and also accounted in the "Capital Works in Progress".

- (ii) After completion of the deposit works, the statement of the deposit work shall be sent by the Public Works Department or the concerned Government Agency to the Municipality. On receipt of such statement the expenditure under "Capital Works in Progress" pertaining to that work shall be capitalized.
- (iii) The unspent balances of completed works shall be refunded to the Municipality by the Public Works Department or concerned Government Agency, which shall be adjusted against the un-cleared advance.
- (b) Delegated Loan Works: (1) When loans are raised by any other agency including Government Agency on behalf of the Municipality for Capital Works, the works are called as "delegated loan works".
- (c) The following procedure shall be observed in respect of delegated loan works:
  - (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 and conditions of the loan.
  - (iii) On receipt of such advice, the Municipality shall make necessary entries in the Books of Account. It shall also record it in the Register of Loans in J&K MAR- 31 and Register of Advances Received in J&K MAR-32.
  - (iv) The agency shall send a monthly statement of outlay incurred during each month showing the progress on the works concerned. On receipt of this statement, the amount shown as spent during the month shall be adjusted by passing necessary entries.
  - (v) On receipt of completion report the Capital Work in Progress shall be capitalised.

#### **68. Schedule of Rate:-**

- (1) Every Municipality shall follow the Scheduled Rates of Public Works Department in force for the year.
- (2) For the items not provided in the schedule of rates of Public Works Department, the procedure prescribed in the Public Works Department code for data rate shall be followed. Such rates shall be got approved by the next higher technical authority than the authority competent to sanction the estimate.

#### **69. Contractors' Bills:-**

- (1) Contractor's bills shall be prepared in J&K MAR-33 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) shall accompany full particulars of the work done so as to admit the items being identified and checked by a comparison with the estimate.
- (3) 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 measurements in the Measurement Book and if in order, shall be passed on to the Accounts Officer through the Municipal Engineer for processing and payment. When there is no higher municipal engineer, then this check shall be exercised by an officer authorized by the Municipality.

- (4) All bills shall be checked by the Accountant before accounting with reference to the supporting documents (for e.g., contract, sanctioned estimate and Measurement Book). The bill shall finally be approved by the Accounts Officer and the Municipal Commissioner or the Executive Officer as the case may be, in accordance with their powers or shall be approved by such authority which has the necessary powers.
- (5) The procedure laid down in the rules under Chapter-4 shall also apply.

**70. Payments to Contractors:-**

- (1) Payments to contractors and suppliers shall be made by means of online transfer of money to bank account of the beneficiary.
- (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) In respect of large works, mobilization advance may be paid to the contractors with prior approval of the Executive Officer and after obtaining further securities like bank guarantee, etc.

**71. Departmental Labour:-**

- a. When work is done by daily labour, the basis of the account will be the Nominal Muster Roll in J&K MAR-34 which, as a rule, shall be kept separately for each gang of labourers for a week or fortnight or a month as may be found convenient.
- b. Labourers 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 Roll unless it is only for a one time special event (e.g. additional work during fairs and festivals or special events which does not occur as a perennial nature).
- c. Nominal Muster Rolls shall be machine numbered and shall not be prepared in duplicate. All entries therein shall be made with indelible ink.
- d. 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.
- e. The Nominal Muster Roll shall be written up daily by the subordinate deputed for the purpose, before the labourers begin work.
- f. In opening the Nominal Muster Roll, the labourers shall be mustered in the order in which they are engaged.
- g. Each half-day presence or absence of each labourer shall be denoted by the insertion of the letters 'P' or 'A' as the case may be against his name in each box separated by a diagonal slash with each portion on the left and the right of the slash denoting half-a- day. The sum of figures brought out in the column "total" will represent the total number of days each labourer has worked. For example, P/A will denote the presence of labour in forenoon and his absence in the afternoon whereas P/P shall denote a labour's presence both in forenoon and afternoon.
- h. The Nominal Muster Roll shall be closed immediately after the close of the

week or other period for which it is kept and the labourers paid as soon as possible.

- i. A Daily Labour Report in J&K MAR-35 shall be submitted by the subordinate in-charge of the work every evening to the Engineer or the Municipal Commissioner or the Executive Officer showing the details of the labour employed. This report shall be used in the Engineering and the Accounts Department or Section to check the Nominal Muster Roll when presented for payment. Labour employed daily as shown in this report shall be cross checked as often as practicable by the Engineer or the Municipal Commissioner or Executive Officer, who shall attest the musters in token of such check.
- j. When the Nominal Muster Roll is closed, the work turned out shall be measured and recorded in the Measurement Book and Nominal 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.
- k. The staff disbursing the payment shall make the disbursements in the presence of the next senior Engineer or Municipal Commissioner or Executive Officer or any other staff authorised by the Municipal Commissioner or Executive Officer in this behalf. He shall also note the date of the payment and obtain the acknowledgement of the labourers in the Nominal Muster Roll itself in the space provided for. In case of illiterates, their thumb impression in the place of signature shall be obtained and attested by the staff disbursing the payment. The disbursement certificate at the foot of the Nominal Muster Roll shall then be signed by the Officer or staff witnessing the disbursement.

**72. Register of Public Works:-**

- a. For every work undertaken by the Municipality, an account shall be kept in a Register of Public Works in J&K MAR-36 by the Engineering Department or Section.
- b. The quantity of work done and amount paid shall be recorded in the register from the bills, as they are passed for payment. When a 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....."

**73. Measurement of works:-**

- a. All works executed by the Municipality shall be measured at least once in a month or at such periodicity agreed upon in the contract and recorded in the Measurement Book. On recording in the Measurement Book a bill shall be raised.  
Provided that, in the case of small works, the execution of which runs over only a few days, works may be measured up and paid once for all after their completion, and the agreements with the contractors shall provide for this wherever applicable.
- b. Check measurements of works shall ordinarily be made as early as possible after recording the measurements in the Measurement Book. In no case, check measurements shall be delayed for more than a period of two weeks from the date of completion of the work.

#### **74. Measurement Books:-**

- a. 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 Department to be kept by the Junior or Assistant Engineer or such other engineer of the Municipality deputed for the duty, for periodically measuring the work.
- b. 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.
- c. The entries shall be recorded in the Measurement Book at the work spot with indelible ink so as to render it difficult to tamper with or make unauthorised additions to or alterations in entries once made. When any measurements are cancelled, the cancellation must be supported by the date and initials of the Officer ordering the cancellation or by a reference to his orders initialled by the Officer who made the measurements, the reasons for the cancellation being also recorded.
- d. The location of the work shall be clearly described so as to admit of easy identification and check measurements shall be written up and rendered complete by calculating quantities.
- e. 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 and date of payment shall also be given in the Measurement Book.

#### **75. Custody of Measurement Books:-**

- a. The Engineer who has been issued with the Measurement Books shall be responsible for safe custody of the Measurement Books and for ensuring that the measurements are properly recorded and that they are complete records of each kind of work done for which certificates have been granted or Bills or Nominal Muster Rolls prepared.
- b. All the Measurement Books shall be returned to the Municipal Office for record, after all pages of the Measurement Book have been used.

#### **76. Accounting of Contractor's Bills:-**

- (1) The procedure for accounting of contractors' bills shall be the same as provided in Chapter 4 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' in case the contract is to carry out certain repair or maintenance works.
  - (c) Crediting the deductions towards any tax, works contract tax, royalty, or any other statutory recoveries to the respective liability accounts.
- (2) When the capital work referred to in clause (a) above is completed, it shall be capitalised.
- (3) The Engineer responsible for any capital work shall prepare Summary Statement of Status of Capital Work-in-progress, in J&K MAR-37 on quarterly basis. The statement shall be prepared separately for work carried out by the Municipality, Deposit Works and for Delegated Loan Works,

and sent to Accounts Department for reconciliation with the balances in the Ledger.

**77. Remittance of recoveries from Contractors Bills:-**

Amounts recovered towards income tax deducted at source, works contract tax, royalty, or any other statutory recoveries shall be credited to Government under the relevant Head of Account, as specified in the concerned laws.

**CHAPTER-12**

**Procedure For Accounting Fixed Assets**

**78. Capitalisation of Fixed Asset:-**

The cost of fixed assets shall include cost incurred/money spent in acquiring or installing or constructing fixed assets, interest on borrowings attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets, and other incidental expenses incurred up to that date.

Any addition to or improvement to a fixed assets that results in increasing the utility or capacity or useful life of the asset shall be capitalized and included in the cost of the asset. Revenue expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than a year shall be charged off.

Assets under erection/installation on existing projects and capital expenditures on new projects (including advances for capital works and project stores) shall be accounted as "Capital Work-in-Progress".

**79. Register of Fixed Assets:-**

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

(a) Register of Land (J&K MAR-38)

(b) Register of Immovable Properties (J&K MAR-39)

(c) Register of Movable Properties (J&K MAR-40)

(d) Register of Public Lighting System (J&K MAR-41)

(2) These registers shall be maintained category wise in respect of lands, buildings, etc.

(3) The infrastructure assets like roads, bridges, culverts, drains, shall be recorded in such a manner as 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.

(6) An Asset Replacement Register shall also be maintained in J&K MAR-42 WHICH shall record the history of the asset in use in a Municipality. This shall capture the usage and depreciation details of the asset.

**80. Valuation of Fixed Assets:-**

(1) Fixed assets shall be recorded at historical cost including directly attributable expenses such as freight, insurance etc. for bringing the asset to its working condition.

(2) In case a fixed asset is acquired at a concessional rate, it shall be recorded at the acquisition cost incurred.

- (3) In case a fixed asset is acquired free of cost, it shall be recorded at a nominal value of Rupee One.

**81. Depreciation on Fixed Asset:-**

- (1) Depreciation would be provided on all fixed assets except on those which are non-depreciable (like land, water body) and those, which are yet, complete and yet not put to use (i.e. those, which are capital work in progress, and those, which are abandoned before completion).
- (2) The method of allocating depreciation over the useful life of the asset would be straight line method where the historical cost or any other value of the asset is divided by the useful life of the asset to arrive at an equated annual depreciation to be charged on the asset every year. The estimated useful life of major classes of fixed assets is provided in Annexure II to these rules.
- (3) In case an asset is capitalized on or after 1st October of a financial year, depreciation shall be applicable at half the rates provided in the abovementioned Annexure.
- (4) In case an asset is sold or disposed of on or after 1st October of the financial year, full depreciation shall be provided. If it is sold or disposed off before 1st October, depreciation shall be charged at half the prescribed rates. Entry for providing depreciation shall be passed at the time of accounting the sale or disposal of asset.
- (5) The depreciation of each asset shall be updated in the relevant fixed asset register every year in such a manner that the written down value of the assets as per accounts and as per the fixed asset register are in agreement.

**82. Revaluation of Fixed Assets:-**

- (1) A Municipality may carry out a revaluation of its assets, with prior permission of the Director of Local Body in any of the following cases:
  - (a) Commercial development of the fixed assets is 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 shall not 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) An increase in net book value arising on revaluation shall be credited to a reserve account under the Municipal fund as "Revaluation Reserve Account". A decrease in net book value arising on revaluation of fixed assets is charged to Income and Expenditure accounts.
- (4) Revaluation of a class of assets shall not result in the net book value of that class being greater than the recoverable amount of the assets of that class.
- (5) 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 -13**

**Procedure For Accounting Establishment Costs**

**83. Sections of Establishment to be distinct:-**

Pay Bills shall be prepared distinctly based on functions as shown in the budget, using Function Codes prescribed in Chart of Accounts.

**84. Proposition statement:-**

- (1) Save as otherwise provided, when a change in the sanctioned scale of establishment, permanent or temporary, is made or proposed, a Proposition Statement in J&K MAR-43 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 change is recommended.

**85. Scale Register:-**

- (1) The whole establishment of the Municipality shall be recorded in a Scale Register in J&K MAR-No-44 in which every appointment shall be entered under the initials of the Municipal Commissioner or Executive Officer or the Officer authorised by him, 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.

**86. 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 day happens to be a Sunday or a public holiday, the pay of the establishment may be drawn and paid on the previous working day.

**87. Monthly Pay Bills-cum-Acquaintance Rolls:-**

- (1) Pay Bill in the prescribed format shall be prepared and an abstract of Pay Bill shall be prepared in J&K MAR-45. Both forms shall be signed by the Executive Officer or other Officer authorised by him. Pay Bills shall be prepared function wise. They shall also be totalled and allocated to separate funds as per guidelines issued from time to time.
- (2) The details of names shall invariably be given in the pay bill.
- (3) While preparing the pay bill the following shall also be observed:-
  - (a) 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 the pay bill.
  - (b) 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.
  - (c) The pay of all temporary establishments shall be billed for separately in the same form, the sanction being quoted.
  - (d) The wages of labourers, workmen, etc., working on daily wage or not on regular pay shall not be drawn in the regular pay bill form but only on

- nominal muster rolls.
- (e) Fixed travelling and conveyance allowances shall be drawn in the pay bill of the Officer or employee concerned and not on travelling allowance bills.
  - (f) To the first pay bill in which a periodical increment is drawn an Increment Certificate in J&K MAR-46 signed by the Competent Authority shall be appended.
  - (g) The total amount of income-tax deducted from pay bills shall be credited to the Income Tax Department of the Central Government.
  - (h) In claiming pay of new employees for the first month, the Municipal Commissioner or Executive Officer as the case may be, shall certify that the physical fitness certificate issued by a Medical Officer has been produced by the employee.
  - (i) The Combined Pay Bills cum Acquittance Rolls shall be in bound books.
  - (j) 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.

#### **88. Arrear 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/bank advice or the unique transaction reference (UTR) number and payment 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.

Provided that any claim exceeding a sum of INR 50 Lakh and not preferred within 3 years shall be paid only with the sanction of the Government.

#### **89. Supplemental Claims:-**

- (1) All supplemental claims shall be verified thoroughly by the drawing Officer. Such claims shall be invariably noted in the original Pay Bill cum Acquittance Roll filed in the office and a certificate in the following form shall be recorded by him, in addition to the non-payment certificate.  
"Certified that the supplemental claims preferred above, have been verified with reference to the Pay Bill cum Acquittance Roll for the concerned months filed in this office or 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 Municipal Commissioner or Executive Officer or the Officer authorised by him in this behalf, in order to avoid the risk of the arrears being claimed again.

#### **90. Responsibility of Drawing Officer:-**

- (1) The drawer of a bill shall be personally responsible for all moneys drawn as pay, leave salary, allowances, etc., on a pay 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 online transfer of money into bank account of beneficiaries. For this purpose, he shall issue a bank advice with the list of employees containing their bank account numbers and the net amount to be credited to their accounts. The same procedure shall be followed for payment of festival advance.

- (2) However, in case of payment of wages (Nominal Muster Roll) or temporary or urgent 'advance' payments, the system of cash payments may be followed.

**91. Moneys to be drawn for net amount only:-**

Pay bills shall be drawn for the net amounts payable only. A separate bank advice in favour of the concerned institution shall be sent for the deductions made such as insurance premium, provident fund subscription, etc., along with the necessary statements.

**92. Payment of claims of deceased Municipal Employee :-**

Pay and other claims due to and claimed on behalf of a deceased municipal employee may be paid without the production of the usual legal authority under the orders of the Municipal Commissioner or Executive Officer as the case may be, responsible for the payment after such enquiry into the right and title of the claimant as may be deemed sufficient.

**93. Transfer of charge of Municipal Employees:-**

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

**94. 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 the travelling 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 effected at the time of preparing salary bill of the employee concerned and remitted through cheque or demand draft to the Municipality, local body or department of Government which originally paid the advance.

**95. 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 J&K MAR-47 and transmitted to the Controller as soon as possible and in any case not later than 15<sup>TH</sup> May of each year.
- (2) A similar return in respect of non-pensionable employees shall also be prepared and forwarded to the Government together with the annual return in respect of the pensionable employees referred to in sub rule (1) above.
- (3) The returns referred to in sub-rules (1) and (2) shall be prepared in the following manner, namely:-
  - (a) 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 of the Annual Return of Establishment, the particulars relating to pensionable and non-pensionable employees being shown separately.

- (b) The dates of birth, appointment to present post and 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.
- (c) 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.
- (d) There shall be a separate return for each permanent establishment and not more than one establishment shall be exhibited on a single page.
- (e) 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.
- (f) (i) In column (1) of Annual Return of Establishment the General orders shall be entered only once and any other order shall be entered against every entry which it supports.  
(ii) 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.  
(iii) 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.  
(iv) In column 4, the scale of pay with minimum and maximum pertaining to the post shall be filled up only when the pay is progressive, i.e. rises from a minimum to a maximum by periodical increments.  
(v) 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 pay bill.
- (g) 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.
- (h) 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.
- (i) 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.
- (j) If the officiating incumbent holds a permanent post on another establishment the fact shall be stated and the entry shall be supported by a certificate. (1) 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 pensionary 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 also in the annual establishment return on the next available occasion.

(k) The Schedule to the annual return shall detail changes in the establishment as compared to the previous annual return, and details of employees on leave or 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 (Number and date of the order of the competent authority to be quoted).

(l) When the annual return 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 Executive Officer as the case maybe, 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."

**96. Amounts payable by a Municipality to the Government:-**

- (1) Amounts payable by a Municipality to Government shall be paid by online transfer of money into the Government's account. These payments shall be made within the due date prescribed.
- (2) Simultaneously, along with the payment of amounts due to Government and also 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 number and date; (iii) Nature of payment and (iv) Period to which it relates, etc., to the concerned department of Government, at whose instance payment is made.

**97. Accounting of Establishment Costs:-**

- (1) Establishment Costs shall be accrued at the end of each month in accordance with the procedure prescribed in Chapter-4 of the rules.
- (2) The payment of salary shall be in accordance with the procedure prescribed in Chapter-4 of the rules.
- (3) Leave encashment shall be accounted as and when due for payment i.e. on accrual basis.

**CHAPTER-14**

**Procedure for Accounting of Stores and Other Expenses**

**98. Accounting of Stores:**

- (1) Expenditure in respect of material, equipment, procured shall be recognized on accrual basis, i.e., on admission of Bill by the Municipality in relation to materials, equipment, delivered.

- (2) Accounting of goods received and accepted and no Bills received as of the cut-off date shall be accounted based on purchase orders.
- (3) Revenue in respect of disposal of material shall be recognized on actual receipt.
- (4) A Register of Stores in J&K MAR-48 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".

**99. Valuation of Stores:-**

- (1) The stock lying at the period-end shall be valued at cost following the first in first out (FIFO) method.
- (2) Finished goods and work-in-progress related to production for sale will be valued at cost. Cost of finished and work-in-progress includes all direct costs and applicable production overheads to bring the goods to the present location and condition.

**100. Accounts relating to maintenance of motor vehicles:-**

- (1) Where a Municipality maintains a motor vehicle, 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 Log book for Vehicles in J&K MAR-49.
- (3) All motor vehicles whether cars or Lorries or vans, etc., maintained by the Municipality shall be insured

## CHAPTER-15

### Procedure for Accounting Advances and Other Assets

**101. Advances:**

- (1) An account of advances shall be maintained in a Register of Advances in form J&K MAR-50. Whenever advances other than permanent advances are made, the transactions shall be recorded in this register and the recoveries shall be monitored. The Register of Advances shall be reconciled with corresponding ledger accounts on monthly basis. When an advance is recovered in cash or adjusted by deduction from Bill, 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 totalled 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.
- (2) Advances shall be made in accordance with relevant rules. They shall be recovered or adjusted, as per the conditions of the advance, unless the authority sanctioning the advance orders otherwise.

**102. Provisioning for Unrecovered Loans and Advances:-**

- (1) Provision for Unrecovered Loans and Advances given by the Municipality shall be made at the end of the year in accordance with the following norms:
  - a) 50% of the amount outstanding for more than 2 years, but not

exceeding 3 years;

- b) 100% of the amount outstanding for more than 3 years.
- (2) Such a provision shall be made on an overall basis in the books of account and shall not be treated as waiver or write-off of the amounts due. Action shall be continued to be taken to collect the outstanding amounts by legal means provided under the Act.

**103. Permanent Advance:-**

- (1) An amount of permanent advance shall be sanctioned by the Municipal Commissioner or the Executive Officer as the case may be, to an officer towards petty expenses of the office. The concerned officer to whom the permanent advance is given 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) A register of permanent advances shall be maintained in J&K MAR-51
- (4) 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.
- (5) Permanent advance shall be adjusted by debit to the appropriate expense heads for which the amount is used and recouped once in a month or an earlier event when the full advance has been expended. At the close of the year, a certificate of balance of permanent advance with the various officers shall be taken and reconciled with the balance appearing in the accounts.

**104. Stamps Register:-**

A Stamps Register showing the purchases and issues of stamps shall be maintained in J&K MAR-52. The balance of stamps on hand shall be verified once in a month by an Officer duly authorised by the Municipal Commissioner or Executive Officer who shall make a note of such verification in the register under his signature.

**105. Stationery Stock Register:-**

A Stationery Stock Register shall be maintained in J&K MAR-53 to show the actual stock on hand, the actual receipts and consumption and the balances. The issues shall be acknowledged in the register under the initials of the concerned to whom they are issued. Balances shall be arrived, at the end of each year and verified with the actual stock by the Office Manager or any other Officer authorised by the Municipal Commissioner or Executive Officer as the case may be.

**106. Investments:-**

- (1) Investment shall be recognized at cost of investment. The cost of investment shall include cost incurred in acquiring investment and other incidental expenses incurred for its acquisition.
- (2) All long-term investments shall be carried/stated in the Books of Accounts at their cost. In the event of any permanent diminution in their value as on the date of balance sheet, these shall be provided for.

- (3) Short-term investments shall be carried at their cost or market value (if quoted) whichever is lower.
- (4) Interest on investments shall be recognized as and when due. At period-ends, interest shall be accrued proportionately.
- (5) Dividend on investments shall be recognized on actual receipt.
- (6) Profit/Loss, if any, arising on disposal of investment (net of selling expense such as commission, brokerage, etc.) from the Municipal Fund shall be recognized in the year when such disposal takes place.
- (7) (a) Income on investments made from Special Fund and Grants under Specific Scheme shall be recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued.  
 (b) Profit/loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc) made from the Special Fund.  
 (c) Grants under Specific Scheme shall be recognized and credited/debited to Special Fund Account and Grant under Specific Scheme Account respectively.
- (8) However, interest or gains from an investment made from grants received as reimbursements, shall be credited to Municipal/General Fund of the Municipality instead of the Grant account.
- (9) A Register of Investments held by the Municipality shall be maintained in J&K MAR-54 showing all investments belonging to the Municipality. The purpose for which each investment is held shall be stated in the column provided and the orders of Government, if any, shall be quoted.
- (10) The register shall also indicate interest due, and received from time to time to ensure that the amounts due are realized on due dates. In respect of interest accrued but not received at the end of the year, an accrual entry shall be made in the books of account.

#### CHAPTER-16

#### Procedure for Accounting Borrowings, Deposits and Other Liabilities

##### 107. Deposits:-

- (1) A Register of Deposits shall be maintained in J&K MAR-55 for all deposits received or recovered. Separate sets of pages may, if necessary, be set apart for each of the following classes of deposits.
  - (a) Deposits by tenants or lessees;
  - (b) Deposits by suppliers, contractors' security deposit and retention money recovered out of running bills; and
  - (c) Other deposits.
- (2) In cases, where the deposit received is adjusted against current or past demand, the summary of such adjustments shall be sent to Accounts Officer in Summary Statement of Deposits Adjusted in J&K MAR-56.

##### 108. Refund of Deposits:

Refund of deposits shall be made only after the Municipal Commissioner or the Executive Officer as the case may be, has satisfied himself by a reference to the Register of deposits and the Accounts Officer has certified that the deposit is actually outstanding, in token of which he shall set his initials in the register against the entry. A Summary Statement of Deposits Adjusted shall be maintained in J&K MAR-56 in case of all adjustments.

**109.Lapse of Deposits:**

Deposits remaining unclaimed for three consecutive financial years after their refunds have fallen due, shall be lapsed after obtaining approval from the Executive Officer. Based on the approval granted by the Executive Officer, the Accounts Officer shall make necessary entries in the Books of Account and the deposit register.

**110.Loans:-**

All loans received by the Municipality shall be recorded each on a page in a Register of Loans in J&K MAR-31. Each instalment of loan as it is taken shall be recorded therein, and particulars of repayment and interest shall also be recorded in appropriate columns till the loan is fully repaid.

**111.Sinking fund for repayment of loans:-**

- (1) 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 J&K MAR-57.
- (2) Payments shall be made into the sinking fund, as per the terms of the loan or as decided by the Municipal Council, and the balance shall be invested in public securities. Sinking fund balance shall be maintained in a separate bank account.

**112.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 previous sanction of Government, no portion of such funds shall be appropriated even temporarily, for any purpose other than that for which they have been raised.
- (2) The Municipality having an earmarked fund for a specific purpose shall maintain a Register of Earmarked Funds in J&K MAR-58, to ensure that the fund is utilised for the purpose for which it is created.
- (3) On utilisation for capital expenditure, an amount equivalent to the amount of expenditure incurred shall be transferred from Earmarked Fund to Earmarked Fund (Utilised) account.

**CHAPTER-17****Investments, Specific Funds, Retirement Benefits and Other Special Items****113.Investments:-**

- (1) Investments of surplus funds shall be made by the Municipality as per the rules prescribed by the Government in such matter.
- (2) The amount of every security or investments shall be verified periodically and at least once in every quarter by the Executive Officer.
- (3) No security or other investment shall be written off unless and until it has been disposed of absolutely by sale or otherwise.
- (4) Every investment held by the Municipality shall be submitted for physical verification to the auditor at the time of audit.

**114.Specific Funds:-**

Where any loan, grant, contribution, etc., has been received for a specific purpose or any fund has been set apart by the Municipality under any directive from the Government, such loan, contribution, grants, funds shall not be diverted even temporarily for any purpose other than that for which the same has been received or set apart without specific sanction of the Government.

**115.Retirement Benefits:**

- (1) Separate Funds shall be formed for meeting the pension and other retirement benefits including Gratuity and Leave encashment.
- (2) Contribution towards Pension and other retirement benefit funds to be recognized as and when it is due.
- (3) The contributions towards retirement benefits of employees of the Municipality like Provident Fund, Pension, Gratuity, etc., as applicable, shall be made to the agency concerned as and when they are due.
- (4) The Executive Officer shall give the pensionary benefits to the pensioner, from the Municipal Pension Fund, from the amount sanctioned by the Director within the time prescribed for the same by the Government.

**116.Transfer to Capital Fund:-**

Where the Government prescribes a percentage of amount to be transferred from Revenue Fund to Capital Fund, the same shall be done before the finalisation of Annual Financial Statements.

**117.Remittance of Cess:-**

The cesses collected in respect of the Government shall be remitted to the authorities concerned within the time limit prescribed by the Government through online transfer of money or crossed demand.

**CHAPTER-18****Special Transactions****118.Municipal School Board:**

- (1) Fees and fines received from primary schools shall be recognized on actual receipt.
- (2) Contribution receivable from other local bodies/municipalities shall be recognized in the period in which they become due.

**119.Transport Undertaking:-**

- (1) Revenue in respect of ticket charges and monthly passes shall be recognized on actual receipt.
- (2) The liability towards dues to the State Government for collections on its behalf, i, shall be recognized as and when it is collected.
- (3) Revenue in respect of Rebate from State Government for collection made on their behalf, shall be recognized at the rates prescribed by the State Government on creating the liability to the State Government.

**CHAPTER-19****Period End And Reconciliation Procedures****120.Period end procedures:-**

- (1) The period end procedure prescribed in this rule shall be carried out by the Executive Officer or Accounts Officer or an Officer designated by the Executive Officer in this regard.
- (2) The following procedures shall be carried out daily:
  - (a) Closing of Cash Book
  - (b) Physical verification of Cash Balance
  - (c) Deposit of collections (both cash and cheque) in the bank

- (d) Checking Ledger Accounts with the books of original entries, i.e., Cash Book and Journal Book
  - (e) Verification of number of receipts issued as reported by the collection office with the Collection Register
  - (f) Updation of Subsidiary Ledgers
- (3) The following procedures shall be carried out at the end of every month:
- (a) Bank Reconciliation.
  - (b) Recording of expenditures incurred against permanent advance.
  - (c) Payment of provident fund dues and pension contribution.
  - (d) Payment of Government dues (cesses, tax deducted at source, royalty and loan etc with reference to the concerned register.
  - (e) Reconciliation of Function wise Income/Expense Subsidiary Ledgers with respective trial balance totals.
  - (f) Compilation of details of closing stock for recording the consumption of stores at the end of each month as in J&K MAR-59.
  - (g) Closing of Ledger Accounts/
- (4) The following procedures shall be carried out at the end of every quarter:
- (a) Reconciliation of deposits, advances, receivables and incomes.
  - (b) Provision for period-end expenses.
  - (c) Transfer of revenue grant received in advance for specific purpose to grant income.
  - (d) Recognition of grant income for revenue expenditure incurred in respect of grant receivable as reimbursement.
  - (e) Accrual of interest on borrowings.
  - (f) Recording of provision for bills remaining unpaid in respect of Special Fund expenditure.
  - (g) Accrual of interest on investments.
  - (h) Accrual of interest on loans to employees.
  - (i) Reconciliation of Capital Work in Progress.
  - (j) Reconciliation of Inter Unit Balances.
  - (k) Passing of adjustment entries.
  - (l) Closing of Ledger Accounts.
- (5) The following procedures shall be carried out at the end of every year:
- (a) Physical verification of stores.
  - (b) Physical verification of fixed assets.
  - (c) Transfer of funds from special funds to Special Funds (Utilised).
  - (d) Confirmation of all categories of advances.
  - (e) Provision for unrealized revenue.
  - (f) Provision for depreciation on various types of assets in accordance with the policies in this regard.
  - (g) Accounting of prepaid expenses.
  - (h) Contribution of difference in interest to the Provident Fund.
  - (i) Expenditure for the benefit of Backward Classes or similar other Welfare Schemes.
  - (j) Confirmation from Government/Quasi-Government and Government owned agencies on outstanding loans.
  - (k) Annual closing of revenue accounts in ledger, by transfer to Income & Expenditure Account.
  - (l) Calculation of financial ratios as prescribed in Form J&K MAR-60.

#### **121.Reconciliations:-**

The reconciliation procedures shall be carried out by the Accounts Department, Audit Department and the concerned departments. The procedures shall include:

- a. Bank Reconciliation,
- b. Inter-unit Reconciliation,

- c. Reconciliation of deposits,
- d. Reconciliation of receivables and collections in respect of:
  - Water supply;
  - Property and other taxes;
  - Cess; and
  - Other Heads of Revenues. Reconciliation of advances to:
    - Contractors/suppliers;
    - Departments of the Municipality; and
    - Employees of the Municipality. Reconciliation of loans received (borrowings),
- e. Reconciliation of payables including contractors' payables,
- f. Reconciliation of balances with Government, Quasi-Government agencies, Government Corporations, and
- g. Reconciliation of loans given to others
- h. Reconciliation of the accounts for the income and expense heads falling under the following categories with the Function wise Income / Expense Subsidiary Ledgers maintained at the Accounts Department in respect of those categories:
  - Fees and User Charges;
  - Sale and Hire Charges;
  - Establishment Expenses;
  - Administrative Expenses; and
  - Repairs and Maintenance Expenses.

## CHAPTER-20

### Financial Statements, Annual Reports and Audit

#### 122. Responsibility of Municipality:-

- (1) Every Municipality shall follow the Chart of Accounts, Accounting and Budgeting procedures and maintain or cause to maintain such Books of Accounts as prescribed in these rules to record all Income, Expenditure, Assets and Liabilities in respect of each fund of the Municipality.
- (2) The Municipality shall also maintain the forms and registers prescribed by the Government and up date them periodically as relevant to the forms and registers.

#### 123. Monthly Receipts and Payments Account:-

The Municipal Commissioner or Executive Officer as the case may be, shall cause to, prepare a Monthly Receipts and Payments Account in J&K MAR-66 not later than 20<sup>th</sup> day of the subsequent month.

#### 124. Monthly Trial Balance and DCB Statement:-

- (1) A monthly Trial balance in J&K MAR-61 shall be prepared for each fund separately by the Accountant by extracting all ledger balances under various Account Codes and certified by the Municipal Commissioner or the Executive Officer.
- (2) A "Consolidated DCB Statement" in J&K MAR-62 shall be prepared by the Accountant, by consolidating the DCB statements received from various departments or sections and after reconciling with the ledger balances.
- (3) The Monthly Receipts and Payments Account, trial balance and, consolidated DCB Statement shall be sent to the Municipal Auditor and the Government or the Director as the case may be, by the 30th of the succeeding month.

### **125. Annual Financial Statements:-**

- (1) The Municipal Commissioner or the Executive Officer as the case may be, shall be responsible for the preparation of Financial Statements which shall consist of the following:
  - (a) Balance Sheet (J&K MAR-63) - Assets, Liabilities and Reserve heads shall be posted from the Trial Balance to the Balance Sheet.
  - (b) Income and Expenditure Statement (J&K MAR-64) - This Statement shall include all the income earned during the year whether actually received or not and all the expenditure incurred whether actually paid or not.
  - (c) Statement of Cash Flows (J&K MAR-65) - This Statement shall include Cash Flows from operating, investing and financing activities in a manner, which is most appropriate to the activities of the Municipality.
  - (d) Receipts and Payments Statement (J&K MAR-66)- This Account shall record all Receipts and payments on cash basis.
  - (e) Notes to Accounts – This shall comprise of Statement of Significant Accounting Policies, Statement on Contingent Liabilities, Subsidy Report and Other Disclosures.
  - (f) Financial Performance Indicators–This shall mean the financial ratios as prescribed by the Government.
- (2) Comparative amounts shall be entered on the Financial Statements for the preceding year except, in the case of the first year to which these rules apply.
- (3) All amounts in the Financial Statements 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. The Financial Statements shall be approved by the Council and the same shall be signed by the Executive Officer and the Chairperson after which it shall be submitted to the auditor, within two months from the close of the year.
- (4) In case the Municipality differs in preparing and adopting the Annual Financial Statements within the time limit prescribed by the rules, the Government reserves the right to take the necessary action as it deems fit.

### **126. Annual Report:-**

- (1) The Annual Report of the Municipality shall consist of the Annual Financial Statements and other statements as prescribed by the Government.
- (2) The Municipal Commissioner or the Executive Officer as the case may be, shall, not later than three months after the end of the year, or such other date as the Government, in special circumstances directs to-
  - (a) Publish the Annual Report;
  - (b) Publish a notice, advising of the publication of the Annual Report and that copies of the report are available at the office of the Municipality; and
  - (c) Cause a copy of the Annual Report to be forwarded to the Government.

### **127. Audit of Financial Statements:-**

- (1) The Chief Municipal Auditor and his nominees shall be the auditors of the Municipality.
- (2) The responsibility to maintain or cause to maintain the accounts and the connected books of the Municipality in the manner and form as prescribed and to submit/ cause to submit such accounts to the Chief Municipal Auditor for conducting audit in the time shall vest with the Executive

Officer.

- (3) The Annual Financial Statement audit shall be completed and the Audit Report submitted before 30<sup>th</sup> September of the subsequent year.

**128. Audit Report:-**

Subject to the provision of the Jammu and Kashmir Municipal Act, 2000 and the Jammu and Kashmir Municipal Corporation Act, 2000 and these rules, the auditor shall perform the audit as per the provisions of the relevant Act, rules and other guidelines. The Audit Report shall be submitted to the Municipality with copies to the Government.

**129. Publishing of Financial Information:-**

- (1) The Municipality shall, as far as possible, disseminate the applicable financial information to each of the various stakeholders like Government, Council, Councilors and the public at regular intervals.
- (2) The Government shall prescribe the nature and frequency of dissemination of information through Government Orders, circulars etc.
- (3) The Municipality shall, as far as possible, display the status of claims submitted by suppliers and contractors in the website of the Municipality to facilitate the convenience of the Payees.

**130. Commitment for Expenditure:-**

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 Executive Officer shall not issue the sanction order/ work order. In case expenditure is required the Executive Officer or Accounts Officer shall seek additional budget provision/ re- appropriation and only after sufficient Budget provision has been made, he/ she shall issue the Sanction Order or Work Order.

**CHAPTER-21**

**Annual Administration Report**

**131. Annual Performance Report:-**

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

- (1) Annual Administration Report, prepared in accordance with rule 140 below.
- (2) Auditor's Report on the Financial Statements,
- (3) Audited Financial Statements
- (4) Executive Officer's Report on the Annual Financial Statements and the qualifications and comments made in the Report of the Municipal Chief Auditor; and
- (5) Standing Committee's Action Taken Report on the qualifications and comments made in the Report of the Municipal Chief Auditor and the Report of the Executive Officer.
- (6) Budget Variance Statement in J&K MAR-67 which shall give the variance between the sanctioned budget for each budget head and the actual receipts and payments for the year and explaining the reason for variance that are more than 15% of the original budget.

**132. Annual Administration Report:-**

- (1) An annual administration report shall be prepared by the Municipal

- Commissioner or Executive Officer as the case may be, and presented to the council along with the Financial Statements.
- (2) The annual administration 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 there of, 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 give explanations for any adverse 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 comments or qualifications.
  - (4) The annual administration report shall also be accompanied by brief notes on the following:
    - (a) Statement showing the rates at which taxes and license fees are levied.
    - (b) Demand Collection and Balance Statement of all the sources of income (current) and arrear explanation for the outstanding balances and percentage of collection to demand.
    - (c) Statement of loans.
    - (d) Statement of government grants showing unspent balances with explanation.
    - (e) Statement of receipt and expenditure under license fees.

### **133. Publicising Annual Administration Report:-**

The Executive Officer as the case may be, shall, not later than six months after the end of the financial year, or such other date as the State Government in special circumstances may allow—

- (a) Publish the Annual Administration Report;
- (b) Publish a detailed version of the Annual Administration Report on the website of the Municipality if the website has been hosted;
- (c) Send an abridged version of Income and Expenditure Account, Balance Sheet and Budget Variance Statement to the District Information and Publicity Officer for being published in two news papers having highest circulation in the District;
- (d) Publish a notice in two news papers, advising of the publication of the Annual Administration Report and that copies of the report are available at the office of the Municipality; and
- (e) Send a copy of the Annual Administration Report to the Director of Local Body.

## **CHAPTER-22**

### **Financial Statements Audit**

#### **134. Financial Statements Audit:-**

- (1) The financial statements prepared under these rules shall be audited by a Financial Statements Auditor who shall be a Chartered Accountant holding certificate of practice under the Chartered Accountants Act, 1949 or a firm of Chartered Accountants
- (2) The Financial Statements Auditor shall be appointed by the Director of Local Body or Government from the Panel of Auditors maintained by the Director of Local Body and the C&AG. The Financial Statements Auditor shall be subjected to regular rotation as determined by the Director of Local Body in consultation with the C&AG.
- (3) The remuneration of the Financial Statements Auditor shall be fixed by the Municipality in consultation with the Director of Local Body, and shall be paid by the Municipality from its Municipal Fund. Such an auditor shall have the same powers as the auditor appointed under the Act and shall have

**135. Audit Report:-**

- (1) Subject to the provisions of the Act 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 recognised professional standards and practices.
- (2) The auditor shall prepare an audit report. The audit report shall mention,-
  - (a) whether he has obtained all the information and explanation 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 Balance Sheet of the Municipality, Income and Expenditure Account and Receipts and Payments Account dealt with by the report are in agreement with the books of account;
  - (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 at the last day of the financial year; and
    - ii. In case of Income and Expenditure Account, of the surplus or deficit of the Municipality for the year ended on that date.
- (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 the further explanation of the Municipal Commissioner or the Executive Officer as the case may be and the financial impact of such qualification.
- (4) The auditor shall report on additional matters as mentioned in Annexure-III to these rules. The audit report along with annexure shall be submitted by the Auditor to the Municipal Council with copies to the Director of Local Bodies and the Controller of the Local Audit Circle, immediately on completion of audit.

**CHAPTER-23**

**Budget**

**136. Preparation of Budget:-**

The Municipal Commissioner or Executive Officer as the case may be, shall prepare an annual Budget in accordance with the Act, and in the manner and form specified in these rules. It shall be prepared on cash basis.

**137. Presentation of Budget:-**

- (1) An annual estimate of the anticipated receipts and payments of the Municipality during the next financial year, shall be prepared in Budget Summary Statement in J&K MAR-68 by the Municipal Commissioner or Executive Officer as the case may be, and laid before the Municipal Council at its general meeting to be held before 15<sup>TH</sup> January of the year.
- (2) The Budget Summary Statement shall be accompanied by subsidiary statements detailed below:—
  - a) Estimate of Revenue Receipts in J&K MAR-69.
  - b) Estimate of Revenue Payments in J&K MAR-70.
  - c) Estimate of Capital Receipts in J&K MAR-71.
  - d) Estimate of Capital Payments in J&K MAR-72.
  - e) Estimate of Extraordinary Receipts in J&K MAR-73; and
  - f) Estimate of Extraordinary Payments in J&K MAR-74.

- (3) Budget shall be prepared using budget codes which shall be a combination of the Function code and the Account code as illustrated in the forms above.

**138.Manner of preparing Budget Estimate: -**

- (1) In addition to the requirements specified in the Act, the Municipality shall prepare the Budget Estimate in the following manner, namely—
- (a) 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;
  - (b) 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;
  - (c) Gross receipts and gross payments shall be entered for each account head in the Budget;
  - (d) 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.
  - (e) 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;
  - (f) If there are any abnormal receipts or payments that are likely to be very different from the average trends, they must be explained fully in explanatory notes to the Budget.
  - (g) In preparing the Budget Estimate, 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;
- (2) Every Municipality shall have two rounds of public consultation when preparing the Budget. First should be in the month of November and the next in December. The Public consultations shall be in a structured manner inviting representatives from Registered Resident Welfare Associations, Registered NGOs, Trades and Industry Associations and such other Associations and prominent citizens that the Municipal Council may like to invite. The meeting of Public Consultation shall be chaired by the Mayor/President of the Municipality or in his absence by Deputy Mayor/Vice President or in their absence by the Municipal Commissioner or the Executive Officer.
- (3) In the first round the Annual Performance Report of the previous financial year shall be explained and discussed. The budget performance of the current year and the approach to the next year's Budget shall be explained and discussed. The capital expenditure budget proposed along with the action plans showing the current status of capital works and new works suggested should also be discussed. Major repair and maintenance budget shall also be placed for discussion. Suggestions should be invited in the public consultation about the additional revenue measures that could be considered. The suggestions received in the public consultation shall be recorded and placed before the Municipal Council for discussion along with the note of the Municipal Commissioner or the Executive Officer as the case may be, about the financial and administrative feasibility of the suggestions.
- (4) In the second round of public consultation, the draft of the Budget likely to be placed before the Council shall be placed for discussion and suggestions. The details of the capital works most likely to be taken up in

the next year shall be specially placed for discussion. The suggestions received during the public consultation shall be recorded and placed before the Council along with the note of the Municipal Commissioner or the Executive Officer about financial and administrative feasibility for decision.

- (5) The final form of the Budget shall then be placed before the Council before the 15<sup>TH</sup> of January as prescribed in the sub rule (1) of Rule 136 above. Once the Budget has been passed by the Council, it shall be immediately published under the seal of the Municipal Council signed both by the Mayor/President and the Municipal Commissioner or the Executive Officer as the case may be, hosted on the Municipality's website and copies forwarded to the Director of Local Body, the Government, the Controller and the Assistant Controller of the local audit circle.
- (6) An abridged version of the Budget approved by the council shall be published in two local leading newspapers of the district.
- (7) A notice shall also be published in two local newspapers having maximum circulation in the district announcing the sanction of the budget and that detailed copies may be obtained from the office of the Municipality on payment of necessary fees or may be downloaded from the website of the Municipality.

**139. Commitment for Expenditure:-**

No expenditure shall be committed by issue of sanction order or work order unless sufficient budget provision is available for such expenditure.

**140. Additional Budget or Re-appropriation of Budget:-**

- (1) For incurring additional expenditure not provided in the sanctioned budget, the Municipal Commissioner or Executive Officer as the case may be, shall seek Additional Budget and Re-appropriation from the Municipal Council and only after sufficient budget provision has been made, he shall issue the sanction order or work order. Any proposal under section 288 of the Act for Additional Budget or Re-Appropriation of Budget shall be submitted in J&K MAR-75, for approval by the Municipal Council or the Government as the case may be.
- (2) The Municipal Council shall not give the sanction for additional budget unless there is sufficient savings shown under other budget heads or unless additional revenue measures are shown to cover the additional budget sought.
- (3) Additional budget sanctioned as per sub rule (1) or (2) above along with probable revision in the estimates of receipts and payments shall be placed before the Municipal Council for consideration of revised Budget by the end of November of the current financial year for readjusting the Budget to reflect the most likely scenario of receipts and payments. Such revised estimate shall also be included in the budget estimate to be placed before the council as per sub rule (1) of Rule 136.

**CHAPTER-24**

**Computerised Accounting and Budgeting**

**141. Computerised Accounting:-**

- (1) The accounting records required to be maintained under these rules, may be kept in a computer based system. Where the records are so kept, it shall

be the responsibility of the Executive Officer or the Director of Local Body either by themselves or through any organisation approved by Government to ensure that appropriate controls and procedures are exercised for the integrity and security of the data files and programmes and storage of back up of this data and its retrieval.

- (2) When accounting is done on a computerised platform, the Director of Local Body or the Government as the case may be, may modify the information requirements of forms with regard to such fields, rows, columns or contents that are already available in the database or that are designed to be captured in other computerisation modules and, therefore, can be extracted easily for reporting.
- (3) When the Director of Local Body is satisfied that the computerised system has stabilised and sufficient security and backup systems have been put in place, he may request the Government to direct for dispensing with manual maintenance of such forms and registers that he deems fit for such Municipalities that have these systems in place. On receipt of such a request, the Government may thereafter direct such Municipalities to dispense with the manual maintenance of such forms and registers and direct that they be maintained in a computerised system only.

## **CHAPTER-25**

### **Preparation of Opening Balance Sheet**

#### **142.Preparation of Opening Balance Sheet:-**

- (1) In the first year, under these rules, the Municipality shall determine the opening balances of the assets and liabilities 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 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, deflate it 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 Opening Balance Sheet is prepared by the Municipality, it shall be laid before the Municipal Council for adoption by it.

#### **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 Municipal Council for approval before it is included in the accounts.
- (3) The guidelines as given in Chapter 4 of Jammu and Kashmir Municipal

**CHAPTER-26**  
**Miscellaneous Provisions**

**145. 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 it is specifically renewed by the authority which originally sanctioned the charge.
- (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.

**146. Facsimile stamp and Common Seal of the Municipality:-**

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 common seal of the Municipality shall be kept in the personal custody of the Municipal Commissioner or Executive Officer as the case may be, and shall be only used in his presence.

**147. Database on Finance for PRI & ULBs:-**

Accountant General India has directed to maintain eight database Format 1 to Format 8 on finance for effective monitoring of ULBs and PRI for annual reporting purpose which is in J&K MAR 77 to J&K MAR 84.

**148. Opening Balance Sheet Adjustments:-**

- (1) The Government shall issue guidelines for valuation of assets and other related areas for facilitating preparation of Opening Balance Sheet of the Municipality.
- (2) 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.
- (3) Any such adjustment shall be placed before the Council for approval before it is included in the accounts.

**149. Write back of unreconciled items in Bank Reconciliation Statements, old unpaid deposits, provisions, etc:-**

- (1) The Municipal Commissioner or the Executive Officer as the case may be, shall cause to write back the amounts of unreconciled items in Bank Reconciliation Statement, old unpaid deposits, provisions, etc., to the books of the Municipality.
- (2) The Government shall decide on the period after which, items like those mentioned in sub- rule (1), is to be written back and issue a circular to this effect.

**150. Record of inventories:-**

Municipal Commissioner or the Executive Officer as the case may be, shall maintain an inventory of all movable and immovable property owned by the Municipality or assigned/ transferred to the Municipality.

**151. Misappropriation of Municipal Fund:-**

Whenever a misappropriation of Municipal Fund, store or any property is discovered, Municipal Commissioner or the Executive Officer as the case may be, shall report the same to the Council and the Government. After the necessary proceedings are carried out in this respect, the Executive Officer or the Municipal Commissioner as the case may be, shall take necessary disciplinary proceedings as per the relevant rules and refer the matter to police if, prima facie it is a case of embezzlement.

**152. Stock book of forms:-**

- (1) No account forms other than those prescribed under these rules shall be used by the Municipality.
- (2) Municipal Commissioner or the Executive Officer as the case may be, and the Accounts 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 stock, who shall record a certificate of correctness or otherwise over his dated signature.
- (3) A Document Control Register shall be maintained in J&K MAR-76 to keep stock of the forms.

**153. Receipt Books:-**

Receipt books shall, on receipt in the Municipality, immediately 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 Municipal Commissioner or the Executive Officer as the case may be, or Accounts Officer or other Officer duly authorised in this behalf. The issue of Receipt Books shall be in order of their numbers and the signature of the receiver obtained in the Stock Book of Forms. No fresh Book shall be issued before the previous one is completely exhausted and returned to the Municipality, except under unavoidable circumstances. In such cases, the reason shall be specifically written in the new Receipt book.

**154. Report on services provided at subsidized rate:-**

- (1) The Municipal Commissioner or the Executive Officer as the case may be, shall, while preparing the budget estimate, append thereto a report indicating whether the following services are being provided at 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,
- (b) scavenging, transporting and disposal of solid wastes;
- (c) transportation etc.

A service shall be construed as being provided at a subsidized rate if its 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.

**155. Power of Government to prescribe forms, formats, procedures, etc.:-**

The Government may issue detailed guidelines, circulars, manuals, orders, etc., laying down the forms, formats, procedures, etc., to be maintained by the Municipalities and the Financial Statements, Reports, etc., to be prepared and submitted by the Municipalities under these rules.

**156. Miscellaneous:-**

In all matters not expressly provided for by these rules, the rules, forms, registers and returns prescribed in the National Municipal Accounts Manual, or under any other orders of the Government or other Competent Authority for the time being in force, shall, in so far as, they are consistent with the Act, and these Rules, apply to the accounts of the Municipality.

**157. Guidelines, Clarifications and Instructions:-**

The Government may issue, from time to time, such guidelines, clarifications, or instructions as it may find necessary, not inconsistent with the provision of the Act to ensure proper implementation of these rules.

**158. Accounting Manual:-**

The Government may prescribe an Accounting Manual further clarifying the accounting concepts and treatments for proper implementation of these rules.

**159. Audit Manual:-**

The Government may prescribe an Audit Manual detailing the audit contents, audit procedures and reporting requirements, for appropriate audit by the Statutory Auditor.

**160. Applicability of other rules framed under the Jammu and Kashmir Municipal Act, 2000 and the Jammu and Kashmir Municipal Corporation Act, 2000: -**

In all matters not expressly provided for by these rules, the rules, forms, registers and returns prescribed in Government Codes, Rules, Regulations in force for the time being, shall in so far as they are consistent with these rules and the Act, apply to the accounts of the Municipality, and shall be so observed, used and kept.

**161. Applicability of General Financial Rules (GFR):-**

These rules shall not be in contravention to General Financial Rules. Wherever any rule is in contravention to the GFR, the same shall be considered as void ab-initio to that extent.

By order of the Lieutenant Governor.

Sd/-

(Dheeraj Gupta) IAS  
Principal Secretary to the Government  
Housing & Urban Development Department

No: HUD/Adm/68/2020

Dated: 24-03-2021

Copy to:

1. All Financial Commissioners.
2. Joint Secretary (J&K), Ministry of Home Affairs, Government of India, New Delhi.
3. Principal Secretary to Lieutenant Governor.
4. Principal Resident Commissioner, J&K Government, New Delhi.

5. Director General of Police, J&K.
6. Director General, J&K Institute of Management, Public Administration & Rural Dev., Srinagar.
7. All Principal Secretaries to the Government.
8. Chief Electoral Officer, J&K.
9. All Commissioner/Secretaries to the Government.
10. Divisional Commissioner, Jammu / Kashmir.
11. Chairperson, J&K Special Tribunal.
12. Secretary, J&K Public Service Commission.
13. All Heads of Departments / Managing Directors.
14. Director, Estates, J&K.
15. Director, Information, J&K.
16. Director, Archives, Archaeology and Museums.
17. Secretary, J&K Legislative Assembly.
18. Secretary, J&K Services Selection Board.
19. Officer on Special Duty with Advisors (B) / (F) / (BK).
20. General Manger, Government Press, Srinagar/ Jammu.
21. Private Secretary to the Chief Secretary.
22. Private Secretary to Principal Secretary to the Government, Housing & Urban Development Department.
23. Incharge Website, Housing & Urban Development Department.
24. Government Order file/Stock file.

*Handwritten signature and date: 24.03.24.*

**(Thannaji Bhat)**  
 Under Secretary to the Government  
 Housing & Urban Development Department

*Handwritten signature*

Name of the Municipality: J&K MAR-1  
Cash Book  
{Refer Rule 5(1)}

Name of Fund:

Zone No/HO/Department No:

Receipts (Dr)							Payments (Cr)						
Sl. No.	Date	Rept. Vchr. No.	Code of Account	Particulars of Receipt	L/F	Amount (INR)	Sl. No.	Date	Pymt. Vchr. No.	Code of Account	Particulars of Payment	L/F	Amount (INR)

	(INR)
Opening Balance as on dd/mm/yyyy	
Add: Total Receipts of dd/mm/yyyy	
Less: Total Payments of dd/mm/yyyy	
Closing Cash Balance of dd/mm/yyyy	

Cashier:..... Accountant:.....

**Notes:**

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

Name of the Municipality:  
 J&K MAR-2  
 Bank Book  
 {Refer Rule 6(2)}

Name of Fund:  
 Name of the Bank & Branch:  
 Minimum Balance:

Zone No/HO/Department No:  
 Bank A/c Number:  
 Special Instruction:

Receipts (Dr)							Payments (Cr)						
Sl. No.	Date	Rept. Vehr. No.	Code of Account	Particulars of Receipt	L/F	Amount (INR)	Sl. No.	Date	Pymt. Vehr. No.	Code of Account	Particulars of Payment	L/F	Amount (INR)

	(INR)
Opening Bank Balance as on dd/mm/yyyy	
Add: Total Receipts/Transfers of dd/mm/yyyy	
Less: Total Payments/Transfers of dd/mm/yyyy	
Closing Bank Balance of dd/mm/yyyy	

Cashier:..... Accountant.....

**Notes:**

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

Name of the Municipality:  
**J&K MAR-3**  
 Register of Notice Fee, Warrant Fee, Other Fees and Penalties Charged  
 {Refer Rule 6(4)(e)}  
 in respect of \_\_\_\_\_

Sl.No.	Date	Name & addresses of the Payer	Particulars	Fresh Bill No.	Notice Fee				Warrant Fee				Other Fee			Penalty			Remarks
					Notice No.	Date of issue	Date of service	Fee Charged (INR)	Warrant No.	Date of issue	Date of service	Fee Charged (INR)	Particulars	Date of charge	Fee Charged (INR)	Bill No./document No. by which levied	Date of document	Amount (INR)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Name of the Municipality:  
J&K MAR-4  
Journal Book  
{Refer Rule 7(2)}

Sl. No.	Date	Journal Vchr. No.	Code Account	of	Particulars	L/F	Debit Amount (INR)	Credit Amount (INR)

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

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



Receipt Voucher  
{Refer Rule 10(2)(a)}

Fund: \_\_\_\_\_

Voucher No: \_\_\_\_\_

Voucher Date: \_\_\_\_\_

Debit Cash/Bank/Cheque in Hand Account Code: \_\_\_\_\_ by INR \_\_\_\_\_

Debit (any other head for adjustment) \_\_\_\_\_ Account Code \_\_\_\_\_ by INR \_\_\_\_\_

Budget Code		Account Code	Particulars	Amount (INR)
Function	Functionary			
1	2	3	4	5
<b>Total</b>				
Amount (in words):				
Narration				
Prepared by			Approved by	
Verified by			Posted by	

**Notes:**

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

Name of the Municipality:  
J&K MAR-7  
Payment Voucher  
{Refer Rule 10(2)(b)}

Fund: \_\_\_\_\_

Voucher No: \_\_\_\_\_

Voucher Date: \_\_\_\_\_

Credit Cash/Bank/Cheque in Hand Account Code: \_\_\_\_\_ by INR \_\_\_\_\_

Credit (any other head for adjustment) Account Code: \_\_\_\_\_ by INR \_\_\_\_\_

Budget Code		Account Code	Particulars	Payment Order No	Cheque/UTR No	Amount (INR)
Function	Functionary					
1	2	3	4	5	6	7
<b>Total</b>						
Amount (in words): _____						
Narration: _____						
Prepared by _____			Approved by _____			
Verified by _____			Posted by _____			
Received Payment (Signature of Receiver)						

**Notes:**

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

Name of the Municipality:  
**J&K MAR-8**  
**Contra Voucher**  
 {Refer Rule 10(2)(c)}

Fund: \_\_\_\_\_

Voucher No: \_\_\_\_\_

Voucher Date: \_\_\_\_\_

Account Code	Particulars	Debit Amount (INR)	Credit Amount (INR)
1	2	3	4
<b>Total</b>			
Amount (in words):			
Narration			
Prepared by		Approved by	
Verified by		Posted by	

**Notes:**

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

Name of the Municipality:  
**J&K MAR-9**  
**Journal Voucher**  
 {Refer Rule 10(2)(d)}

Fund: \_\_\_\_\_

Voucher No: \_\_\_\_\_

Voucher Date: \_\_\_\_\_

Budget Code		Account Code	Particulars	Debit Amount (INR)	Credit Amount (INR)
Function	Functionary				
1	2	3	4	5	6
<b>Total</b>					
Amount (in words):					
Narration					
Prepared by			Approved by		
Verified by			Posted by		

**Notes:**

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

Summary Statement of Demand Raised or Income Accrued for the period \_\_\_\_\_  
{Refer Rule 16(2)}

Fund:

Account Code	Particulars	Arrear (INR)	Due for the Period(INR)	Advance Adjusted (INR)	Outstanding amount (INR)
1	2	3	4	5	6
Remarks:					
Prepared by				Approved by	
Verified by				Posted by	

Notes:

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

Name of the Municipality:  
J&K MAR-11  
Receipt  
{Refer Rule 20(1) & 60(4)}

Receipt No:

Date:

Received from Shri \_\_\_\_\_ a  
sum of INR \_\_\_\_\_ (in words) \_\_\_\_\_  
towards \_\_\_\_\_ (Nature of Income) Accounts code \_\_\_\_\_  
drawn on \_\_\_\_\_ vide cash/cheque/demand draft/Banker's cheque no. \_\_\_\_\_  
dated \_\_\_\_\_ drawn on \_\_\_\_\_ (bank) \_\_\_\_\_ (branch of the bank).

Authorized Signatory

Signature of Clerk / Collector:

Entered in Collection Register, Page No.

Note: Cheque/Draft/Banker's cheque is subject to realization

Name of the Municipality:

J&K MAR-12  
Register of Cheques/Demands Received  
{(Refer Rule 21(3))}

Sl. No.	Name of the Collector	Receipt No & Date	Received from	Particulars	Cheque/ Draft No. and Name of Bank	Amount (INR)	Deposited into Bank Account No.	Realized/ Returned	Date of Realization/ Return intimation from the bank
1	2	3	4	5	6	7	8	9	10
Prepared by							Received by and date:		
Checked by and Date									

Name of the Municipality:  
J&K MAR-13  
Collection Register  
{Refer Rule 23(1)}

Sl. No	Date of Receipt	Receipt No. with Book No.	Name of the payer	Reference number**	Particulars of Income					Total (INR)	Remarks
					Account Head* (INR)	Account Head* (INR)	Account Head* (INR)	Account Head* (INR)	Others (Specify)* (INR)		
1	2	3	4	5	6	7	8	9	10	11	12
	Opening total										
	Days total #										
	Closing total										

<b>Summary of Total Collections</b> Number of cheques/drafts _____ Value of cheques/drafts INR _____ Cash Collection INR _____ Total Collections INR _____
--

<b>Summary of Cash Collections</b> 2000X _____ = 500X _____ = 200X _____ = 100X _____ = 50X _____ = 20X _____ = 10X _____ = 5X _____ = Coins _____ Total _____
--

Summary of codewise collections		
Nature	Account Code	Amount
		Total

Prepared by: _____	Checked by: _____
--------------------	-------------------

\*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 Earnest Money Deposit or Security Deposit, etc.

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

Summary of Daily Collection \_\_\_\_\_ Collection Office/Centre

Date:

Sl No.	Name of the Department	Name of the Revenue Head	Amount (INR)	Amount (INR)	Deposited with*
1	2	3	4	5	6
<b>Revenue accounted for on Cash basis #</b>					
a	Tax Department	Property Transfer Charges			
b	Water Supply	Water Connection Charges			
		Water Tanker Charges Road Damage Charges			
<b>Revenue accounted for on Accrual basis</b>					
a	Tax Department	Property Tax			
b	Water Supply	Water Tax, Water Benefit tax			
		Notice fees, Warrant fees			
Grand Total:					
Amount in Words : Rupees					
Receipt No. issued by the Collection Office: (in case collections are deposited with Collection Office)					
	Cash		INR		
	Cheque (For cheque realised)		INR		
	Total:		INR		
	Prepared by:		Checked By**		
	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.

Name of the Municipality:  
 J&K MAR-15  
 {Refer Rule 23(4)}  
 Function - Wise Income Subsidiary Ledger

Sl. No	Function code	Function Head	Total Income (INR)	Major Heads of Income						
				Tax Revenue	Assigned Revenue	Rental Income from Properties	Fees & User Charges	Sale & Hire Charges	Revenue Grants	Others
Total for the month (INR)										
Cumulative total at the beginning of the month (INR)										
Cumulative total at the end of the month (INR)										

Name of the Municipality:  
 J&K MAR-16  
 {Refer Rule 30(3)}  
 Departmental Register of bills received

Department/Section Reference No	Date	Name of the Claimant	Particular s	Fund	Bill No/ Date	Bill Amount (INR)	Bill passed Amount (INR)	Total Deduction s (INR)	Net Amount (INR)	Payment Details	
										Cheque No/Date	Bank
1	2	3	4	5	6	7	8	9	10	11	12

Name of the Municipality:  
J&K MAR-17  
Payment Order  
{Refer Rule 30(4) & 33}

Reference No. _____ File No. _____	Budget Provision (INR)
Bill No. _____	Work Order Value (INR)
Invoice No. _____ Date. _____	Bill Passed Till Date (INR)
Work Order/Procurement No. _____	Bill Paid Till Date (INR)
Project Details _____	
Name and address of Payee: _____	
The bill is admitted and passed for payment as follows :	
Particulars	Amount (INR)
Gross amount of the bill	
Disallowances, if any	
Bill passed Amount	
Adjustment, if any	
Net amount	
(Amount in words Rupees.....)	
Certified that the rate and quantities shown in this bill are correct and the materials, articles have been received in good condition and have been entered in the appropriate supplies register at page no. _____.	
Signature of the Departmental Head _____	
Net Amount as passed above _____	
Further disallowances/adjustments, if any Amount payable to the Claimant _____	
Deductions:	
Income Tax	
GST	
Any other deductions	
Balance Payable _____	
Signature of the Accountant/Accounts Superintendent Date : _____	
Signature of the Commissioner/Chief Officer: Date : _____	
Journal/Payment Voucher No _____/Date : _____	Cheque No _____ Date _____

Name of the Municipality:  
J&K MAR-18  
Register of bills  
{Refer Rule 30(6)}

Sl. No.	Date of presentation by the Supplier/ Department +	Name of Party/ Department*	Particulars	Amount of Bill (INR)	Initials of Authorized Officer	Date of Sanction	Voucher No.	Amount Sanctioned (INR)	Date of Payment or issue of cheque	Amount Disallowed (INR)	Balance outstanding at the end of the year (INR)	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.

Name of the Municipality:  
**J&K MAR-19**  
 (Refer Rule 31)  
**Summary Statement of Outstanding Liability**  
 As On:

Name of Department/Section:

Sl. No	Name of the Supplier/ Contractor	Nature of Payable	Code of Account	Date of Bill	Amount (INR)	In Respect of Grant/ Special Fund	Remarks
1	2	3	4	5	6	7	8
	Total						
Amount (in words) :Rupees							
Prepared By :				Checked By :			

Name of the Municipality:  
 J&K MAR-20  
 Cheque Issue Register  
 {Refer Rule 41(2)}

Sl. No.	Date	Bank Payment Voucher No. & Date	Payment Order Number & Date	Name of the Payee	Nature of Payment	Cheque/ Draft No.	Date of the Cheque/ Draft	Amount (INR)	Entered By	Signature of the First Authorized Signatory	Signature of the Second Authorized 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 cheque and the subsequent revalidation of the cheque or issue of the fresh cheque.

Name of the Municipality:

J&K MAR-21  
Demand Collection and Balance Register for Property Tax  
{Refer Rule 50(1)(a) & 54(1)}

Sl. No	Property Details	Assessment Year	OPENING BALANCE				DEMAND										
			Property Tax	Cess	Others	Total Amount (4+5+6)	Self-Assessment (SAS)				Compulsory Assessment by the Municipality (CAL)						
							Date and Ref no of Declaration	Property Tax	Cess	Others	Total (9+10+11)	Date and Ref no of Declaration	Property Tax	Cess	Others	Total (14+15+16)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
	Assessment/ Property Identification No.:	<Suspense>															
	1) Name of the Owner	<Year -5 and earlier>															
	2) Address of the Owner :																
	3) Name of the Occupier	<Year -4>															
	4) Address of the Occupier																
	5) Property Use: Residential / Commercial / Vacant Land	<Year -3>															
	6) Occupancy type: Self occupied/ Tenanted	<Year -2>															
	7) Location	<Year -1>															
	8) Dimensions of land:																
	9) Dimensions of Building :	<Current yr>															
	10) Building Type :																
	11) Date of construction of building :	<Year +1>															
	12) Mutation details :																
	13) Other facility use :	<Year +2>															



Note:

1. Property tax records shall be maintained on a separate sheet for each year. The year to which a particular sheet pertains shall be mentioned at the top of the sheet.

2. The tax details are classified into year-wise rows. The first row "suspense" shall be used for recording collections for which assessment year could not be identified. The collection shall be taken to the appropriate assessment year, by cancelling the entry in the "Suspense" row under authorisation by the Revenue Officer. The years or earlier (Year -5 and earlier), and progressively increases such that current year appears in the shaded row. In the following 4 sheets, successive rows year.

3. Property tax details shall be maintained year-wise. Thus demand collection and balance shall be recorded in the row of the relevant year.

4. Cess column shall include all cesses levied on property tax. Amount of individual cesses, may be calculated using the master data of cess levies for that year.

Opening Balance (columns 4-7)

5. These figures shall be entered at the beginning of the year and shall be taken from the previous year's DCB register/sheet. The amount shall be identified with

6. Any interest / penalty / notice fees etc outstanding shall be shown in the Others column.

7. The opening balance for the current year (shaded row) shall be NIL.

Self Assessment (SAS) (columns 8-12)

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

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

9. These columns shall be used only if the Municipality carries out an assessment of the property, of its own accord or on non submission of return by tax payer.

10. The amount assessed shall be split into tax, cess and others and entered in the appropriate columns.

11. If the Municipality assesses property tax (CAL), in spite of Self Assessment filed by the tax payer, the CAL amount will prevail over the SAS return. In other

Receipts (columns 18 - 22)

12. All receipts against property tax demands shall be entered in these columns, in rows appropriate to the year for which they have been received. Reference shall sum received, the order of posting shall be from the oldest year for which the tax is due to more recent years. For a particular year, first the property tax and pre interest (if any).

13. A refund payment should be recorded as a negative receipt.

Adjustments (columns 23-27)

14. These columns shall be used to record any change in demand not arising due to an assessment or collection. For example, a reduction in demand because of, w warrant fee etc shall be an adjustment entry.

15. An increase in demand shall be recorded as an addition (+) while a decrease is recorded as a deduction (-). In the Reference column (21) type of adjustment a notice no. etc.] for the adjustment shall be recorded. The adjustment shall be recorded in the tax, cess or such others columns, as appropriate.

Closing Balance (columns 28-31)

16. These columns shall be calculated at the end of the financial year, for being carried over to the next year, as opening balances. The closing balance shall be cal and reducing the amount of collection and adjustments made during the year.

17. In case there is a CAL figure, it shall be used for calculating closing balance instead of SAS figure.

18. The last column (31) shows the total amount due from the taxpayer.

19. In case the collection and adjustments exceed the demand, the closing balance shall be shown as a negative figure, and shall also be carried to the next year

Name of the Municipality:  
Form J&K MAR-22  
Special DCB Register  
{Refer Rule 50(1)(b), 58(1) & 64(2)}

Name, address of the Person and other particulars	Suspense Collection		Arrears									Current Year			
			<Year 3> and earlier			<Year 2>			<Year 1>			Month	Amount Due (INR)	Receipt No./Challa n No. & Date	Amount (INR)
	Receipt No./Chal lan No. &Date	Amount (INR)	Amou nt Due (INR)	Collection		Amount Due (INR)	Collection		Amount Due (INR)	Collection					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
												April			
												May			
												June			
												July			
												August			
												September			
												October			
												November			
												December			
												January			
												February			
												March			
Adjustments, if any															
Closing Balance															
Total Closing balance															

Prepared by

Verified by

Note:

1. The Register shall be maintained for items such as water charges etc which are required to be collected on monthly basis.
2. The tax details are further classified into 4 year-wise rows. The first row "suspense" is used for recording collections for which assessment year could not be identified, the collection shall be taken to the appropriate assessment year, by cancelling the entry in the "Suspense" row under authorisation by the Revenue Officer.

Name of the Municipality:								
Form J&K MAR-23								
Miscellaneous Demand Collection & Balance (DCB) Register								
(For demands other than those liable to be paid on monthly basis)								
{Refer Rule 50(1)(c), 60(1) & 62}								
Name and address of the person and other particulars	Year	Opening Balance (INR)	Current Year's Demand (INR)	Collection		Adjustment		Balance (INR)
				Receipt or Challan No/Date	Amount (INR)	Particulars	Amount (INR)	
1	2	3	4	5	6	7	8	9
	Suspense							
	<Year - 3 and earlier>							
	<Year -2>							
	<Year -1>							
	Current Year							
	Total							
Prepared by _____				Verified by _____				

Note:

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

Name of the Municipality:  
Form J&K MAR-24  
Demand Collection & Balance (DCB) Register (License Fees)  
{Refer Rule 50(1)(d)}

Name and address of the person and other particulars	Year	Opening Balance (INR)	Current Year's Demand	Collection		Adjustme		Balance (INR)
				Receipt or Challan No/Date	Amount (INR)	Particulars	Amount (INR)	
1	2	3	4	5	6	7	8	9
Name and address of the License	Suspense							
License Number and Date :	<Year - 3 and earlier>							
Nature of trade :	<Year -2>							
Period of license :	<Year -1>							
Amount of License Fee :	Current Year							
	<b>Total</b>							
Prepared by				Verified by				

Note:

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

Name of the Municipality:  
Form J&K MAR-25  
Statement of change in demand or adjustments  
{Refer Rule 50(3)}

Name, address of the Person and other particulars	Nature of demand/ adjustment	Period	Existing Demand (INR)	Revised Demand (INR)	Change in Demand + / (-) (INR)	New Assessment (INR)	Notice Fee/ Warrant Fee/ Other Fee (INR)	Remarks
1	2	3	4	5	6	7	8	9

**Suspense Clearance :**

Challan No/Receipt No & Date	Name of the Payee	Amount (INR)	Reason for treating as Suspense	How clear	Remarks

**Note:**

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

Name of the Municipality:  
 Form J&K MAR-26  
 Suspense Register  
 {Refer Rule 50(4)}

Date of receipt	Challan No/Receipt No and Bank name, if applicable	Name of the Payee	Amount of Tax/Fees, or other Charges received	Property No./Assessment No./PID No	Assessment Year	Reason for treating as suspense	Date of clearance	Reference to DCB	Remarks
1	2	3	4	5	6	7	8	9	10

**Note:**

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

Name of the Municipality:  
 Form J&K MAR-27  
 Register of Civil Suits  
 {Refer Rule 50(4)}

Number of original suit	Name of the Court	Name of the Party to Suit	Brief description of issue involved in suit	Money value involved in suit	Money Value due from whom	Stage of suit	Remarks
1	2	3	4	5	6	7	8

Name of the Municipality:  
 Form J&K MAR-28  
 Register of Decrees  
 {(Refer Rule 52(2)}

Sl No. of the Suit	Name of the court which passed the decree	Number and year of suit or appeal or application	Names, addresses and occupation of the Parties	Names and addresses and occupation of the Judgment Debtors	Number and Date of Decrees	Steps taken for recovery		Recoveries effected				Written off as irrecoverable	
						Number of steps	Date of taking Steps	How recovered	Date	Amount (INR)	Date of credit to Municipal fund	No. and Date of Authority	Amount (INR)
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Name of the Municipality:  
Form J&K MAR-28  
Grant Register  
{Refer Rule 66(2)}

Name of the Grant :  
Order & Designation of the Authority sanctioning the Grant:  
Terms of Sanction:

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

Note:

1. The Register shall be maintained for all specific grants.
2. In case of grants such as grants received under AMRUT, Smart City Scheme etc, which are not one-time grants, but received every year, over several years in separate folios for each year allocating several folios for a year to post transactions spilling over to subsequent years.

Name of the Municipality:  
Form J&K MAR-30  
Utilization Certificate  
{Refer Rule 66(7)}

Utilisation Certificate No. .... Date- .....  
Office of ..... Period of ..... 20 .....

1. Certified that out of INR ..... of Grants-in aid sanctioned during the year ..... in favour of ..... (Name of ULB) under this letter no. given in the table below and INR ..... on account of unspent balance of the previous year, a sum of INR ..... has been utilized for the purpose for which it was sanctioned and that the balance of INR ..... remained unutilized at the end of the year ..... has been surrendered to the Govt. vide letter No. .... dated. .... /will be adjusted towards the grants-in aid payable during the next financial year.
2. I have satisfied myself that the conditions on which Grant-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised reasonable checks to see that the money has been actually utilised for the purpose for which it was sanctioned.
3. Checks performed: a) Cash and Bank Book, b) Scheme Register, c) Muster Roll, d) Voucher, e) Measurement Book, f) Others ..... (specify)

4. Particulars of Grants-in-aid:

Sl No.	Sanction letter No. and date	Name of the grantee	Purpose of the grant.	Amount (INR)	Cheque/Ref. No. & Date of Receipt	Amount Utilised (INR)	Balance (INR)'	Amount Surrendered (INR)
1	2	3	4	5	6	7	8	9

Accounts Officer

Executive Officer/Municipal Commissioner

Name of the Municipality:  
 Form J&K MAR-31  
 Register of Loans  
 {Refer Rule 67(c)(iii) & 110}

1. Name of Borrower
2. Purpose of Loan
3. No. and date of resolution / orders sanctioning the loan
4. Amount of Loan sanctioned
5. Rate of Interest
6. No. of installment \_\_\_\_\_ (whether monthly, quarterly, half-yearly or yearly)
7. Amount of each installment
8. Name of the Specific fund/grant used for lending

Disbursement of Loan			Amount due for repayment				Initials of the officer	Amount Repaid			Balance			Remarks	
Date of Disbursement	Amount Disbursed	Total Amount Disbursed	Due Date of Repayment	Amount of Principal	Amount of Interest	Total Amount due to repayment		Date of Repayment	Principal Amount	Interest	Total	Principal Amount	Interest		Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Name of the Municipality:

Form J&K MAR-32

Register of Advances

{Refer Rule 67(c)(iii)}

Sl. 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 & (INR)	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

Name of the Municipality:  
 Form J&K MAR-33  
 Contractor's bills  
 {Refer Rule 66(2)}  
 (Running Bill/Final bill - \* Tick whichever is  
 applicable)Original/Duplicate

Department/Section:	Bill no/Date :
Ward/Division :	Sanctioned Budget :
Name of the work::	Revised Budget :
Name and address of the Contractor:	Utilised, including this bill
	Balance available
Work order No/Date:	Value of the Work Order :
<b>Particulars</b>	<b>Amount in INR</b>
Total value of work :	
Deductions to be made Retention money Income Tax Works Contract Tax Royalty Advance if any given Cost of materials issued Others _____ (specify)	
<b>Net amount payable</b>	
Junior / Assistant Engineer Date :	Assistant Executive Engineer/Executive Engineer Date :
Contractor Date :	
The bill amount and deductions are verified and passed / restricted to INR..... with the above deduction.	
Accountant / Accounts Officer / CAO	Commissioner / Chief Officer
JV No/Date :	PV No/Date:                      Cheque/UTR No/Date:
Accountant / Accounts Officer / CAO	



Name of the Municipality:

Form J&K MAR-34

Muster Roll

{Refer Rule 71(1)}

Part – 1

Name of the work:

Estimate amount: INR

Revised estimate: INR

Advance paid to the Engineer for executing the work: INR

Date of commencement of work:

Date of completion of work:

Authority:

Date:

Junior / Assistant Engineer / Assistant Executive Engineer

Muster Roll  
Part - 2

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

Sl.No.	Name of the person employed	Father's / Husband's Name and Address	Sex M / F	Date	Number of days employed	Rate of wages per day	Amount due	Deduct fine and stoppages	Net amount payable	Remarks
1	2	3	4	5	6	7	8	9	10	11

Initials of the Officer / Engineer taking Morning attendance :  
Initials of the Officer / Engineer taking Evening attendance :

Certificate

Certify the above persons were actually employed as mentioned above  
Total amount of advance received:  
Total amount disbursed:  
Net amount available in hand and refundable to Office:

Signature of the Officer/Engineer in charge

Muster Roll  
Part - 3

Abstract of work done

Description to the work executed	Quantity	Rate as per estimate prepared with the help of schedule of rates		Total value of work executed
		Per Unit	Rate	
1	2	3	4	5

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 pa Officer in charge / Junior / Assistant Engineer.

Assistant Executive Engineer / Commissioner / Chief Officer.

Date 1..... Amount  
(INR)

2.....  
3.....

Details of Disbursement

(In case the persons employed could not be present on the appointed day of  
Certified that the payments noted in this roll were made in my presence on the  
dates mentioned in the margin

Officer in charge / Junior / Assistant Engineer.

Name of the Municipality:  
Form J&K MAR-35  
Daily Labour Report  
{Refer Rule 71(9)}

Date:

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





Name of the Municipality:  
 Form J&K MAR-38  
 Register of Land  
 {Refer Rule 79(1)(a)}

Asset Identification No.:

Specify, if leasehold/freehold:

Survey No. of the Land:

Title documents available:

Specify whether any building, trees, etc., acquired with land:

Security Deposit retained:

Sketch the boundaries of the Land:

Description of the Land:

Location of the Land:

Area (Sq. Mtr.):

Mode of acquisition:

Value paid for acquiring building, trees, etc:

Date and amount of Security Deposit released:

Sl. No.	Date of Acquisition / Improvement	Payment Order No.	Ref. No. of Cash Book/Journal Book/Ledger where entry is recorded	Ref. No. of Register of Immovable Property	Cost of acquisition / improvement (INR)	To whom paid	Purpose of Expenditure	Source of Funds	Specify how land is being currently used	Date of Disposal	Receipt Voucher No.	Name of the person to whom land is disposed	Value Realized (INR)	Initials of the Authorized Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>Total for the year</b>															

Notes:

1. Details of all the land belonging to the municipal body, irrespective of the fact, whether it is vacant or any structure has been constructed on that, should be included here. Unique asset ID Nos. to be allotted to each item.

2. Each plot of land shall be recorded on a separate page in the register.

3. Specify if land is industrial/agricultural/residential in 'Description of Land'.

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

5. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / improvement (from the date of acquisition) for each of the land owned / utilized by the Municipal Body.

Name of the Municipality:  
Form J&K MAR-39  
Register of Immovable Properties  
{Refer Rule 79(1)(b)}

Dimensions of the Structure:  
Title documents available:

Survey No. of the land on which Structure is located:  
Area of land on which constructed (sq. mtr.):  
Mode of acquisition:  
Warranty / Defects Liability Clause:  
Security Deposit retained:

Date and amount of Security Deposit released:

Sl. No.	Date of acquisition / construction / improvement	Payment Order No.	Ref. No. of Cash Book/ Journal Book / Ledger where entry is recorded	Ref. No. of Register of Land	Cost of acquisition/ construction / improvement (INR) (please specify incidental cost separately)	To whom paid/ Name of the contractor	Purpose of Expenditure	Source of Funds	In case of Building, specify how building is being currently used	Opening Written Down Value (INR) (equal to column 6 in first year)	Year of Depreciation	Depreciation provided (INR)	Closing Written Down Value (INR)	Date of Disposal	Receipt Voucher No.	Name of the person to whom Structure is disposed	Sale Value (INR)	Initials of the Authorized Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Total for the year																			

Notes:

- All the structures should be categorized into relevant asset class. Unique asset identification numbers are to be provided for all assets initially. Separate Registers shall be maintained for each class of structures owned by the Municipality.
- Each structure shall be recorded on a separate page in the register.
- At the end of the accounting year, the amount in column 14 in respect on the current year shall be the amount to be entered in column 11 of the next year (next row).
- In the year in which there is any improvement to the asset, add the cost of improvement to the current year's opening written down value.
- For each entry made, record the Name, Designation, and Signature of the person making entry in the register and the person checking the entry.
- Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition/construction) for each of the structure owned by the Municipal body.
- In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilization rights.

Name of the Municipality:  
 Form J&K MAR-40  
 Register of Movable Properties  
 {Refer Rule 79(1)(c)}

Sl. NO.	Asset Identification No.	Particulars and description of the Property	Location of the Property	Number or quantity	Date of acquisition / construction / improvement	Mode of acquisition	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Cost of acquisition / construction / improvement (INR)	To whom paid	Purpose of Expenditure	Source of Funds
1	2	3	4	5	6	7	8	9	10	11	12	13
Total for the year												

**Register of Movable Properties**

Opening Written Down Value of the property (INR)(equal to column 10 in first year)	Year of Depreciation	Depreciation Provided (INR)	Closing Written Down Value (INR)	Date of Disposal	To whom Disposed and Nature of Disposal	No. and date of Disposal Order	Number or quantity disposed	Amount realized if sold, & date of credit in treasury or bank (INR)	Balance quantity	Security Deposit retained (INR)	Date and amount of Security Deposit released	Initials of the Authorized Officer
14	15	16	17	18	19	20	21	22	23	24	25	26
Total for the year												

**Note:**

1. All the movable assets should be categorized into relevant asset class with unique ID Nos. Separate Registers shall be maintained for each class of movable assets owned by the Municipal Body.
2. At the end of the accounting year, the amount in column 17 in respect on the current year shall be the amount to be entered in column 14 of the next year (next row).
3. In the year in which there is any improvement to the asset, add the cost of improvement to the total of current year's opening written down value and cost of improvement.
4. 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.
5. In case of Plant & Machinery, the details should be given department-wise, location-wise. Separate folios should be allotted for each of the locations.

Register of Movable Properties

6. Plant & Machinery of Water Works and Drainage System and sub-station and transformers of the Public Lighting System shall be recorded in this form.
7. Details of any improvements to the plant and machinery, which has resulted into increasing the capacity of the plant and machinery, should be mentioned separately.
8. In case of Plant and Machinery, specify the date of commencement of operations and the number of shifts for which plant and machinery is operated along with the description of the property in column No. 3.
9. In case of Vehicles, specify the vehicle No., registration no., engine No. and chassis No. along with the description of the vehicle, year of manufacture and 'make' in column No. 3.
10. In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilisation rights.
11. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition / construction) for each of the movable asset owned by the Municipal Body.

Name of the Municipality:  
Form J&K MAR-41  
Register of Public Lighting System  
{Refer Rule 79(1)(d)}

Area / Location / Survey No.:

Title documents available:

Mode of acquisition

Warranty / Defects Liability Clause:

Security Deposit retained:

Date and amount of Security Deposit released:

Sl.	Asset Identification No.	Number of lamp posts	Meters of cables used	Date of acquisition / improvement	Mode of acquisition	Payment Order No.	Ref. No. of Cash Book / Journal Book/ Ledger where entry is recorded	Cost of acquisition / improvement (INR)	To whom paid	Purpose of Expenditure	Source of Funds
No											
1	2	3	4	5	6	7	8	9	10	11	12
Total for the year											

**Register of Public Lighting System**

Opening Written Down Value (INR) (equal to column 9 in first year)	Year of Depreciation	Depreciation provided (INR)	Closing Written Down Value of the property (INR)	Date of Disposal	Receipt Voucher No.	Name of the person to whom Property disposed	Value Realized (INR)	Initials of the Authorized Officer	Remarks
13	14	15	16	17	18	19	20	21	22
<b>Total for the year</b>									

Notes:

1. Separate Registers shall be maintained in respect of each location.
2. At the end of the accounting year, the amount in column 16 in respect on the current year shall be the amount to be entered in column 13 of the next year (next row).
3. In the year in which there is any improvement to the asset, add the cost of improvement to the current year's opening written down value.
4. Cost incurred in acquisition and erection of lampposts and that in respect of cables shall be indicated separately.
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.
6. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / improvement (from the date of acquisition) for each of the location.

Name of the Municipality:  
Form J&K MAR-42  
Asset Replacement Register  
{Refer Rule 79(6)}

Sl. No.	Source			Utilized						
	Date of transfer to Asset Replacement Bank	Voucher No.	Amount (INR)	Date of acquisition/ construction/ improvement	Payment Order No.	Ref. No. of Cash Book/ Journal Book/ Ledger where entry is recorded	Cost of acquisition/ construction/ improvement (INR) (please specify incidental cost separately)	To whom paid/ Name of the contractor	Ref. No. of Fixed Asset Register*	Balance (INR)
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.

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

Name of the Municipality:  
 Form J&K MAR-43  
 Proposition Statement  
 {Refer Rule 84(1)}

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

Proposition													
Number	Designation	Minimum	Increment	Maximum	Average Cost	Permanent		Increase per month		Decrease per month		(Grounds of Proposition)	(Number and date of Council's Resolution)
						Increases per month	Decrease per month	Period	Amount	Period	Amount		
10	11	12	13	14	15	16	17	18	19	20	21	22	23

Name of the Municipality:  
 Form J&K MAR-44  
 Scale Register  
 {Refer Rule 85(1)}

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 sanctioned	Remarks
1	2	3	4	5	6	7

Name of the Municipality:

Form J&K MAR-45

Pay Bill

{Refer Rule 87(1)}

Part-1: Pay Bill

Earnings :

Sl No	Name of the incumbent	Name of the Post	Function Code	Substantive Pay(Personal pay or Special pay or Compensato	Leave Encashment	Official Pay	Interim Relief	Dearness Allowance / Additional Dearness Allowance	House Rent Allowance	City Compensatory Allowance	Medical allowance	Other Allowances.....(Specify)	Gross Earnings
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Recoveries & Fines :

Family Benefit Fund	Provident fund	GIS	LIC	Professional Tax	Income Tax	Advance	Others....(specify)	Others....(specify)	Others....(specify)	Total Recoveries	Net Payable Amount	Remarks
15	16	17	18	19	20	21	22	23	24	25	26	27

Prepared by-----

Examined and entered by-----

Establishment Section Head/Designated Section

Accountant

Date:

Date :



Name of the Municipality:  
Form J&K MAR-46  
Increment Certificate  
{Refer Rule 87(3)(f)}

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

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

Sl. No.	Name of incumbent	Appointment	Whether Substantive or Officiating	Scale of pay & Rate of increment				Date of last increment or of appointment to post	Present pay	Date of present increment	Pay after present increment	Remarks
				Minimum	Annual	Biennial	Maximum					
1	2	3	4	5	6	7	8	9	10	11	12	13

Notes:

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

Name of the Municipality:  
Form J&K MAR-47  
Annual Return of Establishment  
{Refer Rule 95(1)}

Detailed Statement of the Permanent/Temporary Pensionable Non-Pensionable Establishment of the..... As on .....

Order of Competent Authority creating the post	Name of the post	Serial No. of posts in each class	Scales of pay of the post	Name of the incumbent	Date of birth	Date of appointment of present incumbent to post with indication of nature of appointment	Pay of the present incumbent	Remarks
1	2	3	4	5	6	7	8	9

Schedule of Changes in the Establishment, Leave, Suspension etc

Names of the new employee	From what office and on what date transferred	Names of the employee who was in previous year's annual return, but now omitted	Date of cessation and reason	Employee who has been on leave other than privilege or casual leave, or under suspension during the year	Remarks
1	2	3	4	5	6

Name of the Municipality:  
Form J&K MAR-48  
Register of Stores  
{Refer Rule 98(4) & 120(2)(f)}

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

**Notes:**

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

Name of the Municipality:  
Form J&K MAR-49  
Log book for Vehicles  
{Refer Rule 100(2)}

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

Registration No.....

Part I

Date	Opening Meter Reading & Time	Closing Meter Reading & Time	No. of km run	Details of places travelled	Purpose of journey and persons who travelled in the vehicle	Quantity of petrol purchased	Initial of the Officer using the vehicle
1	2	3	4	5	6	7	8

Total for the month.....

Part II - Servicing, Repairs etc.

Date of Servicing	Date on which the Vehicle went out of order	Particulars of repairs	Date on which the vehicle is sent for repairs	Date of return of the vehicle after repairs	Cost of servicing	Cost of repairs and replacements	Reference to bill accepted or paid
1	2	3	4	5	6	7	8

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 Driver	Remarks
1	2	3	4	5	6	7	8

Name of the Municipality:  
Form J&K MAR-50  
Register of Advance  
{Refer Rule 101(1)}

Type of Advance :

Details of Advance					Month and date of recovery of adjustment									
To whom Advanced	Voucher No/Date	Amount Advanced	Terms of advance (Whether interest-bearing, if so rate of interest, amount of instalment etc)	Balance outstanding at the beginning of the year	April		May		June		July		August	
					Voucher No/Date	Amount	Voucher No/Date	Amount	Voucher No/Date	Amount	Voucher No/Date	Amount	Voucher No/Date	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

September		October		November		December		January		February		March		Balance
Voucher No/Date	Amount													
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30

Notes:

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

Name of the Municipality:  
Form J&K MAR-51  
Register of Permanent Advances  
{Refer Rule 103(3)}

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

Name of the Municipality:  
 Form J&K MAR-52  
 Stamps Register  
 {Refer Rule 104}

Receipts		Issues value of stamps received				Remarks
Date	Voucher No.	Letter Number	Value of stamp affixed	Daily balance	Initial of receiptant	
1	2	3	4	5	6	7

Name of the Municipality:  
Form J&K MAR-53  
Stationery Stock Register  
{Refer Rule 105}

Stationery Item :

Date	Supplier's Name	Receipts		Issues		Balance Quantity	Remarks
		Bill No or D.C No/Date	Quantity	Name of the person to whom issued	Quantity		
1	2	3	4	7	8	9	10

Name of the Municipality:  
 Form J&K MAR-54  
 Register of Investments  
 {Refer Rule 106(g)}

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

Name of the Municipality:  
 Form J&K MAR-55  
 Register of Deposits for the year ended on \_\_\_\_\_  
 {Refer Rule 107(1)}

Sl. No.	Date	Name of the Party.	Nature/Type/Kind of Deposit	Receipt Number	Amount (INR)	Date & Voucher No.	Refund or Adjustments Adjusted against demand of			Amount (INR)	Balance Deposit (INR)	Remarks*
							Income*	Year	Amount (INR)			
1	2	3	4	5	6	7	8	9	10	11	12	13

Name of the Municipality:  
 Form J&K MAR-56  
 Summary Statement of Deposits Adjusted  
 {Refer Rule 107(2) & 108}

During the period \_\_\_\_\_  
 In respect of \_\_\_\_\_

Particulars (Revenue Head-wise)	Arrears (INR)				Current Demand (INR)	Total (INR)	Deposits Adjusted Register No.
	Year (Others)	Last 3rd Year	Last 2nd Year	Last Year			
1	2	3	4	5	6	7	8
<b>Total:</b>							

Amount in Words: Rupees

Name of the Municipality:  
 Form J&K MAR-57  
 Sinking Fund Register for Repayment of Loan  
 {Refer Rule 111(1)}

Particulars of the Loan :				Amount of Sinking fund Investment:				
Amount of Loan and rate of interest :				Mode of investment of Sinking Fund :				
Date of raising the loan :				Rate of interest on the investment:				
Due date of repayment :				Date of maturity of the investment:				
Transfer to Sinking Fund		Sinking Fund Investment		Interest earned on investment		Particulars of Loan Repayment		
Voucher No/Date	Amount (INR)	Voucher no/Date of Investment	Amount (INR)	Voucher no/Date of Investment	Amount (INR)	Voucher No/Date	Amount (INR)	Remarks
Entered by :				Verified by				

Name of the Municipality:  
**Form J&K MAR-58**  
 Register of Earmarked Funds  
 {Refer Rule 112(2)}

Name of the Earmarked (Special) Fund :  
 Bank Name and Account No :

On creation/ addition to Fund				On Utilisation of Fund				Balance (INR)	Remarks
Voucher No/Date of Creation of/addition to the Fund	Particulars	Amount (INR)	Cumulative Amount (INR)	Voucher No/Date	Particulars	Amount (INR)	Cumulative Amount (INR)		
1	2	3	4	5	6	7	8	9 (4-8)	10

Name of the Municipality:  
Form J&K MAR-59  
Statement of Closing Stock As on \_\_\_\_\_  
{Refer Rule & 120(3)(f)}

Reference No. of Stores Ledger	Item Description	Quantity	Unit rate for valuation (INR)	Amount (INR)	Remarks *
1	2	3	4	5	6
<b>Total:</b>					

*Details of Material issues*

Purpose	Reference No. of Stores Ledger	Item Description	Quantity	Unit rate for valuation (INR)	Amount (INR)
1	2	3	4	5	6
For Consumption					
For Repairs & Maintenance For Capital Work In Progress					
For Capital Work In Progress					
For Sale					
Written off Contractors**					
<b>Total:</b>					

Verified by Stores-in-charge / Authorised Officer (Audit Department)

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

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

**Annexure to Statement of Closing Stock**

**Details of Material issued to Contractors**

Reference number of Stores Ledger	Name of the Contractor to whom the materials issued	Item Description	Quantity	Unit Rate for Valuation (INR)	Value of the Materials (INR)
1	2	3	4	5	6
<b>Total*</b>					

Verified by Stores-in-charge / Authorised Officer (Audit Department)

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

Name of the Municipality:  
Form J&K MAR-60  
Financial Ratios as on.....  
{Refer Rule 120(5)(1)}

Sl. No.	Particulars	Current Year	Previous Year
1	2	3	4
	<b>Income Ratios</b>		
1	Tax Revenue to Total Income Ratio. . .(%)		
2	Property and Other Taxes to Total Income Ratio. . .(%)		
3	Octroi/Cess to Total Income Ratio. . .(%)		
4	Assigned Revenues and Compensations to Total Income Ratio... (%)		
5	Rental Income from Municipal Properties to Total Income Ratio... (%)		
6	Fees and User Charges to Total Income Ratio. . .(%)		
7	Revenue Grants, Contributions and Subsidies to Total Income Ratio. . .(%)		
	<b>Expense Ratios</b>		
8	Establishment Expenses to Total Income Ratio. . .(%)		
9	Administrative Expenses to Total Income Ratio. . .(%)		
10	Operations and Maintenance to Total Income Ratio. . .(%)		
11	Interest Expense to Total Income Ratio. . .(%)		
	<b>Net Income Ratios</b>		
12	Cash Surplus / Deficit to Total Income Ratio. . .(%)		
	<b>Efficiency Ratios</b>		
13	Gross Property Tax Receivables Ratio. . .(No. of Days)		
14	Gross Cess Receivables Ratio... (No. of Days)		
15	Property Tax Receivable to Property Tax Income Ratio. . .(%)		
16	Cess Receivable to Cess Income Ratio. . .(%)		
17	Operations and Maintenance to Gross Fixed Assets Ratio...(%)		
18	Interest Expense to Loans Ratio. . .(%)		
	<b>Leverage Ratios</b>		
19	Loans to Reserves Ratio or Debt-Equity Ratio. . (times)		
20	Interest Coverage Ratio. . .(times)		
21	Debt Service Coverage Ratio. . .(times)		
	<b>Investment Ratios</b>		
22	Earmarked Fund Investments to Earmarked Funds Ratio... (%)		
23	Interest on Investments Ratio. . .(%)		
	<b>Liquidity Ratio</b>		
24	Current Assets to Current Liabilities Ratio. . (times)		
	<b>Asset Ratios</b>		
25	Fixed Assets to Total Assets Ratio. . .(%)		
	<b>Performance Ratios</b>		
26	Income per Employee. . .(INR)		
27	Expenditure per Employee. . .(INR)		
28	Income per Citizen. . .(INR)		
29	Expenditure per Citizen. . .(INR)		

Name of the Municipality:

Form J&K MAR-61

Trial Balance As the end of Month \_\_\_\_\_ Year \_\_\_\_\_

{Refer Rule 124(1)}

Account Code No	Particulars	Debit (INR)	Credit (INR)
	Total		

Name of the Municipality:  
Form J&K MAR-62  
Consolidated DCB Statement for the month of \_\_\_\_\_  
(Refer Rule 124(2))

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

Municipal Commissioner/Executive Officer

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

Name of the Municipality:  
Form J&K MAR-63  
Balance Sheet As At 31st March  
(Refer Rule 125(1)(a))

Account Codes	Particulars	Schedule No.	Current Year Amount (INR)	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4	5	6
<b>A</b>	Sources of Funds				
<b>A1</b>	Reserves and Surplus				
	Municipal (General) Fund	B-1			
	earmarked Funds	B-2			
	Reserves	B-3			
	Total Reserves and Surplus				
A2	Grants, Contributions for Specific Purpose	B-4			
<b>A3</b>	Loans				
	Secured loans	B-5			
	Unsecured loans	B-6			
	Total Loans				
	Total Sources of Funds [A1-A3]				
<b>B</b>	Application of Funds				
<b>B1</b>	Fixed Assets including Statues & Heritage Assets	B-11			
	Gross Block				
	Less: Accumulated Depreciation				
	Net Block				
	Capital work-in-progress				
	Total Fixed Asset				
<b>B2</b>	Investments				
	Investment - General Fund	B-12			
	Investment - Other Funds	B-13			
	Total Investments				
<b>B3</b>	Current assets, loans & advances				
	Stock in hand (Inventories)	B-14			
	Sundry Debtors (Receivables)	B-15			
	Gross amount outstanding				
	Less: Accumulated provision against bad and doubtful receivables				
	Prepaid expenses	B-16			
	Cash and Bank Balances	B-17			
	Loans, advances and deposits	B-18			
	Total of Current Assets				
<b>B4</b>	Current Liabilities and Provisions				
	Deposits received	B-7			
	Deposit works	B-8			
	Other liabilities (Sundry Creditors)	B-9			
	Provisions	B-10			
	Total of Current Liabilities				
<b>B5</b>	Net Current Assets (B3-B4)				
<b>C</b>	Other Assets	B-19			
<b>D</b>	Miscellaneous Expenditure (to the extent not written off)	B-20			
	Total Application of Funds (B1+B2+B5+C+D)				
	Notes to the Balance Sheet Attached				

Schedules to Income & Expenditure Statement and to Balance Sheet

Schedule B-1: Municipal (General) Fund:

(Amount in INR)

Account Code	Particulars	Administrative Fund	Basic Services for Urban Poor Fund	Water Supply and Sanitation Fund	Solid Waste Management Fund	City Transport Fund	City Development /Capital Works Fund	Municipal Services Fund
	Opening balance as per the last account							
	Additions during the year							
	Surplus for the year							
	Transfers							
	Total							
	Deductions during the year							
	Deficit for the year							
	Transfers							
	Balance at the end of the current year							

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

(Amount in INR)

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	General Provident fund
	Account Code							
	(a) Opening Balance							
	(b) Additions to the Special Fund							
	Transfer from Municipal Fund							
	Interest/Dividend earned on Special Fund Investments							
	Profit on disposal of Special Fund Investments							
	Appreciation in Value of Special Fund Investments							
	Other addition (Specify nature)							
	Total (b)							
	Total (a + b)							
	(c) Payments out of funds							

## Schedules to Income &amp; Expenditure Statement and to Balance Sheet

	(I) Capital expenditure on:							
	Fixed Asset							
	Others							
	(II) Revenue Expenditure on:							
	Salary, Wages and allowances etc							
	Rent Other administrative charges							
	(III) Other:							
	Loss on disposal of Special Fund Investments							
	Diminution in Value of Special Fund Investments							
	Transferred to Municipal Fund							
	Total (c)							
	Net Balance of Special Funds (a + b) - (c)							

## Schedule B-3: Reserves

(Amount in INR)

Account Code	Particulars	Opening balance	Additions during the year	Total	Deductions during the year	Balance at the end of current year
1	2	3	4	5(3+4)	6	7
	Capital Contribution					
	Capital Reserve					
	Borrowing Redemption Reserve					
	Special Funds (Utilised)					
	Statutory Reserve					
	General Reserve					
	Revaluation Reserve					
	Total Reserve funds					

Schedules to Income & Expenditure Statement and to Balance Sheet  
Schedule B-4: Grants & Contribution for Specific Purposes

(Amount in INR)

Account Code	Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies
	(a) Opening Balance					
	(b) Additions to the Grants *					
	Grant received during the year					
	Interest/Dividend earned on Grant Investments					
	Profit on disposal of Grant Investments					
	Appreciation in Value of Grant Investments					
	Other addition (Specify nature)					
	Total(b)					
	Total(a+b)					
	(c) Payments out of funds					
	Capital expenditure on Fixed Assets					
	Capital Expenditure on Other					
	Revenue Expenditure on					
	Salary, Wages, allowances etc.					
	Rent					
	Other:					
	Loss on disposal of Grant Investments					
	Diminution in Value of Grant Investments					
	Grants Refunded					
	Other administrative charges					
	Total (c)					
	Net balance at the year end $-(a + b) - (c)$					

## Schedule B-5: Secured Loans

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Loans from Central Government		
	Loans from State Government		
	Loans from Govt. bodies & Associations		
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Secured Loans		

**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

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Loans from Central Government		
	Loans from State Government		
	Loans from Govt. bodies & Associations		
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total UnSecured Loans		

**Notes:**

Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.

## Schedule B-7: Deposits Received

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	From Contractors		
	From Revenues		
	From staff		
	From Others		
	Total deposits received		

## Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year Amount (INR)	Additions during the current year Amount (INR)	Utilization /expenditure Amount (INR)	Balance outstanding at the end of the current year Amount (INR)
1	2	3	4	5	6
	Civil Works				
	Electrical works				
	Others				
	Total of deposit works				

## Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Creditors		
	Employee Liabilities		
	Interest Accrued and Due		
	Recoveries Payable		
	Government Dues Payable		
	Refunds Payable		
	Advance Collection of Revenues Others		
	Total Other liabilities (Sundry Creditors)		

## Schedule B-10: Provisions

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Provision for Expenses		
	Provision for Interest		
	Provision for Other Assets		
	Total Provisions		

## Schedules to Income &amp; Expenditure Statement and to Balance Sheet

## Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Addition during the period	Deduction during the period	Cost at the end of the year	Opening Balance	Addition during the period	Deduction during the period	Total at the end of the year	At the end of current year	At the end of Previous year
1	2	3	4	5	6	7	8	9	10	11	12
	<i>Land Buildings</i>										
	<i>Infrastructure Assets</i>										
	Roads and Bridges										
	Sewerage and drainage										
	Water ways										
	Public Lighting										
	<i>Other assets</i>										
	Plants & Machinery										
	Vehicles										
	Office & other equipment										
	Furniture, fixtures, fittings and electrical appliances										
	Other fixed assets										

## Additional disclosures to the Schedule:

1. 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.

2. The details & value of assets, which are not yet physically identified / traced, shall be disclosed separately.

3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

## Note:

1. Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.

2. 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 April 2021 shall be equal to the closing asset balance as on 31 March 2020.

3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.

4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.

5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.

6. Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.

7. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.

8. No depreciation is to be charged on "Land".

## Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (INR)	Current year Carrying Cost (INR)	Previous year Carrying Cost (INR)
1	2	3	4	5	6
	Central Government Securities				
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other Investments				
	Total of Investments General Fund				

## Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (INR)	Current year Carrying Cost (INR)	Previous year Carrying Cost (INR)
1	2	3	4	5	6
	Central Government Securities				
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other Investments				
	Total of Investments Other Funds				

Schedules to Income & Expenditure Statement and to Balance Sheet  
 Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (INR)	Provision for Outstanding revenue (INR)	Net Amount (INR)	Previous year Net amount (INR)
1	2	3	4	5 (3-4)	6
	Receivables for Property Taxes				
	Less than 5 years				
	More than 5 years*				
	Sub- total				
	Less: State Government Cesses/Levies in Taxes – Control Accounts				
	Net Receivables of Property Taxes				
	Receivables for other Taxes Less than 3 years				
	More than 3 years*				
	Sub- total				
	Less: State Government Cesses/Levies in Taxes – Control Accounts				
	Net Receivables of Other Taxes				
	Receivables of Cess Income				
	Less than 3 years				
	More than 3 years				
	Sub- total				
	Receivables for Fees and User Charges				
	Less than 3 years				
	More than 3 years				
	Sub- total				
	Receivables from Other Source				
	Less than 3 years				
	More than 3 years				
	Sub - total				
	Receivables from Government				
	Sub - total				
	<b>Total of Sundry Debtors (Receivables)</b>				

## Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Establishment		
	Administrative		
	Operations and Maintenance		
	<b>Total Prepaid expenses</b>		

## Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Cash Balance with Bank - Municipal Funds		
	Nationalized Banks Other		
	Scheduled Banks Scheduled		
	Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Special Funds		
	Nationalized Banks		
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Grant Funds		
	Nationalized Banks		
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	<b>Total Cash and Bank balances</b>		

## Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (INR)	Paid during the current year (INR)	Recovered during the year (INR)	Balance outstanding at the end of the year (INR)
1	2	3	4	5	6
	Loans and advances to employees				
	Employee Provident Fund Loans				
	Loans to Others				
	Advance to Suppliers and Contractors				
	Advance to Others				
	Deposit with External Agencies				
	Other Current Assets				
	Sub-Total				
	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

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Loans to Others		
	Advances		
	Deposits		
	Total Accumulated Provision		

## Schedule B-19: Other Assets

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Deposit Works		
	Other asset control accounts		
	Total Other Assets		

## Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Loan Issue Expenses		
	Deferred Discount on Issue of Loans		
	Deferred Revenue Expenses		
	Others		
	Total Miscellaneous expenditure		

## Schedule IE-1: Tax Revenue

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Property tax		
	Water tax		
	Sewerage Tax		
	Conservancy Tax		
	Lighting Tax		
	Education tax		
	Vehicle Tax		
	Tax on Animals		
	Electricity Tax		
	Professional Tax		
	Advertisement tax		
	Pilgrimage Tax		
	Octroi & Toll		
	Cess		
	Other taxes		
	Sub-total		
	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]		
	Sub-total		
	Total tax revenue		

## Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Property taxes		
	Octroi and toll		
	Cess Income		
	Advertisement tax		
	Others		
	Total refund and remission of tax revenues		

## Schedule IE-2: Assigned Revenues and Compensation:

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Taxes and Duties collected by others		
	Compensation in lieu of Taxes / duties		
	Compensations in lieu of Concessions		
	Total assigned revenues and compensation		

## Schedule IE-3: Rental income from Municipal Properties:

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Rent from Civic Amenities		
	Rent from Office Buildings		
	Rent from Guest Houses		
	Rent from lease of lands		
	Other rents		
	Sub-Total		
	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties:		

## Schedule IE- 4: Fees and User Charges - Income head-wise

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Empanelment and Registration Charges		
	Licensing Fees		
	Fees for Grant of Permit		
	Fees for Certificate or Extract		
	Development Charges		
	Regularization Fees		
	Penalties and Fines		
	Other Fees		
	User Charges		
	Entry Fees		
	Service/Administrative Charges Other Charges		
	Sub-Total		
	Less: Rent Remission and Refunds		
	Sub-total		
	Total income from Fees & User Charges		

## Schedule IE-5: Sale and Hire Charges

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Sale of Products		
	Sale of Forms and Publications		
	Sale of stores and scrap		
	Sale of Others		
	Hire Charges for Vehicles		
	Hire Charges for Equipment		
	Total Income from Sale and Hire charges		

## Schedule IE-6: Revenue Grants, Contributions and Subsidies:

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Revenue Grant		
	Re-imburement of expenses		
	Contribution towards schemes		
	Total Revenue Grants, Contributions and Subsidies		

## Schedule IE-7: Income from Investments - General Fund:

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Interest on Investments		
	Dividend		
	Income from projects taken upon commercial basis:		
	Profit in Sale of Investments		
	Others		
	Total Income from Investments		

## Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Interest from Bank Accounts		
	Interest on Loans and advances to Employees.		
	Interest on loans to others		
	Other Interest		
	Total - Interest Earned		

## Schedule IE- 9: Other Income

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Deposits Forfeited		
	Lapsed Deposits		
	Insurance Claim Recovery		
	Profit on Disposal of Fixed assets		
	Recovery from Employees		
	Unclaimed Refund/ Liabilities		
	Excess Provisions written back		
	Miscellaneous Income		
	Total Other Income		

## Schedule IE-10: Establishment Expenses:

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Salaries, Wages and Bonus Benefits and Allowances.		
	Pension		
	Other Terminal and Retirement Benefits		
	Total establishment expenses		

## Schedule IE-14: Programme Expenses:

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Election Expenses		
	Own Programmes		
	Share in Programmes of others		
	Total Programme Expenses		

## Schedule IE-15: Revenue Grants, Contributions and Subsidies:

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Grants (specify details)		
	Contributions (specify details)		
	Subsidies (specify details)		
	Total Revenue Grants, Contributions and Subsidies		

## Schedule IE-16: Provisions and Write off:

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Provisions for doubtful receivables		
	Provision for other Assets		
	Revenues written off		
	Assets written off		
	Miscellaneous Expense written off		
	Total Provisions and Write off		

## Schedule IE-17: Miscellaneous Expenses:

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Loss on disposal of Assets		
	Loss on disposal of Investments		
	Other Miscellaneous Expenses		
	Total Miscellaneous expenses		

## Schedule IE-18: Prior Period Items (Net):

Account Code	Particulars	Current Year Amount (INR)	Previous Year Amount (INR)
1	2	3	4
	Income		
	Taxes Other - Revenues		
	Recovery of revenues written off		
	Other income		
	Sub - Total Income (a)		
	Expenses		
	Refund of Taxes		
	Refund of Other Revenues		
	Other Expenses		
	Sub - Total Income (b)		

Name of the Municipality:  
 Form J&K MAR-65  
 Statement of Cash Flows As At 31st March \_\_\_\_\_  
 (Refer Rule Statement of Cash Flows)

Particulars	Previous Year Amount (INR)	Current Year Amount (INR)
1	2	3
A] Cash flows from operating activities		
Gross surplus/ (deficit) over expenditure		
Add:		
Adjustments for Depreciation		
Interest & finance expenses		
Less:		
Adjustments for Profit on disposal of assets		
Dividend Income		
Investment income		
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		
Changes in current assets and current liabilities		
(Increase) / decrease in Sundry debtors		
(Increase) / decrease in Stock in hand		
(Increase) / decrease in prepaid expenses		
(Increase) / decrease in other current assets		
(Decrease)/ increase in Deposits received		
(Decrease)/ increase in Deposits works		
(Decrease)/ increase in other current liabilities		
(Decrease)/ increase in provisions Extraordinary items {please specify}		
Net cash generated from / (used in) operating activities [A]		
[B] Cash flows from investing activities		
(Purchase) of fixed assets & CWIP		
(Increase) / Decrease in Special funds/grants		
(Increase)/Decrease in Earmarked funds		
(Purchase) of Investments		
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investment income received		
Interest income received		
Net cash generated from/ (used in) investing activities [b]		
[c] Cash flows from financing activities		
Loans from banks/others received		
Less:		
Loans repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities [c]		
Net increase/ (decrease) in cash and cash equivalents (A + B + C)		
Cash and cash equivalents at beginning of period		
Cash and cash equivalents at end of period		
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
Cash Balances		
Bank Balances		
Scheduled co-operative banks		
Balances with Post offices		
Balances with other banks		
Total of the breakup of cash and cash equivalents		

Name of the Municipality:  
Form J&K MAR-66  
Receipts and Payments Statement for the period from \_\_\_\_\_ to \_\_\_\_\_  
{Refer Rule 98(4) & 120(2)(f)}

Account Code	Head of Account	Current Period Amount (INR)	Corresponding Previous Period Amount (INR)	Account Code	Head of Account	Current Period Amount (INR)	Corresponding Previous Period Amount (INR)
1	2	3	4	5	6	7	8
	Opening Balances Cash balances including Imprest. Balances with Banks/ Treasury (including balances in designated bank accounts)						
	<i>Operating Receipts</i>				<i>Operating Payments</i>		
	Tax Revenue Assigned Revenues and Compensations. Rental income from Municipal Properties. Fees and User Charges Sale and Hire Charges Revenue Grants, Contributions and Subsidies Income from Investments Interest Earned Other Income				Establishment Expenses Administrative Expenses Operations and Maintenance. Interest and Finance Charges Programme Expenses Revenue Grants, Contributions & subsidies Purchase of Stores Other Collections on behalf of State and Central Govt.		
	<i>Non-Operating Receipts-</i>				<i>Non-Operating Payments</i>		
	Loans Received Deposits Received Grants and contribution for specific purposes. Sale proceeds from Assets				Other Payables Refunds Payable  Repayment of Loans Refund of Deposits		

Account Code	Head of Account	Current Period Amount (INR)	Corresponding Previous Period Amount (INR)	Account Code	Head of Account	Current Period Amount (INR)	Corresponding Previous Period Amount (INR)
1	2	3	4	5	6	7	8
	Realization of Investment - General Fund. Realization of Investment - Other Funds. Deposit works Revenue Collected in Advance Loans and Advances to Employees (recovery) Other Loans and Advances (recovery) Deposits with External Agencies (recovery) Other Receipts (specify)				Acquisition / Purchase of Fixed Assets. Capital Work - in - Progress Deposit works Investments - General Fund Investments - Other Funds Loans and Advances to Employees. Prepaid Expenses Other Loans and Advances Deposits with External Agencies. Other Payments (specify)		
					Closing Balances Cash balances including Imprest. Balances with Banks/ Treasury (including balances in designated bank accounts)		
	Grand Total				Grand Total		

Name of the Municipality:  
Form J&K MAR-67  
Budget Variance Statement for the Quarter ended on \_\_\_\_\_  
{Refer Rule 131(5)}

Sl. No.	Particulars	Budget Code	Budget Estimate for the current year 20 - (INR)	Progressive Budget Estimate Upto end of Quarter ..... (INR)	Progressive Actual Upto end of Quarter ..... (INR)	Progressive Variance at the end of the quarter (INR)	Variance %	Remarks
1	2	3	4	5	6	7 (5-6)	8	8
1	Revenue Income Heads as in J&K MAR-69							
	Total							
2	Revenue Expenditure Heads as in J&K MAR-70							
	Total							
3	Capital Receipts Heads as in J&K MAR-71							
	Total							
4	Capital Expenditure Heads as in J&K MAR-72							
	Total							
5	Extraordinary Receipts Heads as in J&K MAR-73							
	Total							
6	Extraordinary Receipts Heads as in J&K MAR-74							
	Total							

Name of the Municipality:  
 Form J&K MAR-68  
 Budget Summary Statement  
 {Refer Rule 137(1)}

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
A	Opening Cash & Bank Balances Cash & Bank balances (Major code 47)										
B	Revenue account										
B1	Revenue Receipts										
B2	Revenue Payments										
	Cash Surplus/(deficit) on Revenue Account										
C	Capital account										
C1	Capital Receipts										
C2	Capital Payments										
	Cash Surplus/(deficit) on Capital Account										
D	Extra - Ordinary Account										
D1	Extra-Ordinary Receipts										
D2	Extra-Ordinary Payments										
	Cash Surplus/(deficit) on Extra-ordinary Account										
E	Total Cash Surplus/Deficit(B+C+D)										
	Closing Balance (A+E)										
	Cash & Bank balances(Major code 47)										

Name of the Municipality:  
Form J&K MAR-69  
Estimate of Revenue Receipts  
{Refer Rule 137(2)(a)}

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
1	Function: General Administration-General (00)										
	Grants received - SFC Salary Grants										
	Grants received - Electricity Grants										
2	Function: General Administration-Municipal Body (01)										
	Grants received - SFC Salary Grants										
	Grants received - Electricity Grants										
3	Function: General Administration-Estate (06)										
	Rent from Buildings-Commercial Complex										
	Rent from Buildings - Others										
	Rent from Travellers Bungalow & Guest Houses										
	Rent from Lease of Land - Residential										
	Rent from Lease of Land - Commercial										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Ground Rents on Advertisements										
	Other Rents										
	Penalties & Fines-Others										
	Sale of Solid Waste, Debris and Silt										
	Sale of Compost Manure										
	Sale of Products-Others										
4	Function: General Administration-Census (09)										
	Grants received Census Grant for Reimbursement of Expenses										
5	Function: Planning & Regulation-City and Town Planning (11)										
	General Grants Received - SFC										
	Salary Grants										
	General Grants Received - Electricity Grants										
	Fees relating to Building Regulation (EC/BC/CC)										
	Development Charges-Building										
	Betterment Fees										
	Development Charges - Others										
	Penalties and Fines - Others										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
6	Function: Planning & Regulation-Trade License /Regulations (15)										
	Grants received - SFC Salary Grants										
	Grants received - Electricity Grants										
	Fees for Trade License										
	Fees relating to Building Regulation (EC/BC/CC)										
	Fees for Empanelment / Registration of Contractors, Plumbers etc.										
	Fees for Other Licenses										
	Jatra or Urs Fees										
	Parking Fees										
7	Function: Public Works – General (20)										
	Grants received – SFC Salary Grants										
	Grants received - Electricity Grants										
	Sale of Products/Municipal Wastes										
	Sale of Tender Forms										
	Sale of Forms & Publications – Others										
	Sale of Stores & Scrap – Others										
	Infrastructure Cess										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
8	Function: Public Works - Roads, Pavements, Footpaths and Roadside Drains (21)										
	Grants received - SFC Salary Grants										
	Grants received - Electricity Grants										
	Contributions towards Revenue Expenses of Schemes - Others										
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred										
	Road Cutting & Restoration Charges										
9	Function: Health - Public Health (31)										
	Grants received - SFC Salary Grants										
	Grants received - Electricity Grants										
	Contributions towards Revenue Expenses of Schemes - Others										
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Fees for Birth / Death Certificate										
10	Function: Health-Hospital Services (35)										
	Income from Hospitals & Dispensaries										
11	Function: Health-Burial and Cremations (36)										
	User Charges - Others										
12	Function: Sanitation and Solid Waste Management- Solid Waste Management (41)										
	Grants received - SFC Salary Grants										
	Grants received - Electricity Grants										
	Contributions towards Revenue Expenses of Schemes - Others										
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred										
	SWM Fees										
	Sale of Products/Municipal Wastes										
	Solid Waste Management Cess										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
13	Function: Sanitation and Solid Waste Management-Slaughter Houses (45)										
	Fees-Others										
14	Function: Civic Amenities - General (50)										
	Rent from Kalyan Mandapas and Auditoriums										
	Rent - Ground Rent from Shandies, Jatra, Sante and other Ground Rent										
	Rent from Civic Amenities - Others										
15	Function: Civic Amenities- Water Supply (51)										
	Grants Received - SFC Salary Grants										
	Grants Received - Electricity Grants										
	Contributions towards Revenue Expenses of Schemes - Others										
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred										
	Water Supply and UGD Charges										
	Water Supply and UGD Connection Charges										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Regularisation Fees - Unauthorised Water Supply and UGD Connections										
16	Function: Civic Amenities- Sewerage (52)										
	Grants received - SFC Salary Grants										
	Grants received - Electricity Grants										
	Contributions towards Revenue Expenses of Schemes - Others										
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred										
	Water Supply and UGD Charges										
	Water Supply and UGD Connection Charges										
	Regularisation Fees - Unauthorised Water Supply and UGD Connections										
17	Function: Civic Amenities- Municipal Markets (58)										
	Fees-Market Fees										
	Rent from Markets										
	Less: Rent Remissions and Refund										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
18	Function: Urban Forestry-Parks, Gardens (61)										
	Entry Fees										
19	Function: Urban Forestry-Urban Poverty Alleviation & Social Welfare - Welfare of SC, ST & OBCs (75)										
	Grants received - SFC Salary Grants										
	Grants received - Electricity Grants										
	Grants received - Untied SFC Grants										
	Grants received- SFC Other Purposes										
	Grants received for Reimbursement of Expenses - Others										
	Contributions towards Revenue Expenses of Schemes - Others										
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred										
	SC/ST Development (18%) Fund										
20	Function: Urban Poverty Alleviation & Social Welfare -Slum Improvement (76)										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Contributions towards Revenue Expenses of Schemes - Others										
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred										
	Slum Improvement Cess										
	Welfare Funds-Others										
21	Function: Other Services- Education (82)										
	Contributions towards Revenue Expenses of Schemes - Others										
	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred										
	Income from Educational Institutions										
22	Function: Revenues - General (90)										
	General Grants received - SFC Salary Grants										
	General Grants received - Electricity Grants										
	Other Taxes - Others										
	Stamp duty Surcharge Collected by State Government										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Taxes and Duties Collected by Others										
	Fees for Certificates and Extracts-Others										
	Hire Charge for Vehicles										
	Hire Charges for Equipments										
	Grants received - SFC Salary Grants										
	Grants received - Electricity Grants										
	Grants received - Untied SFC Grants										
	Grants received- SFC Other Purposes										
	Grants received for Reimbursement of Expenses - Others										
	Contributions towards Revenue Expenses of Schemes - Others										
	Interest from Investments										
	Dividend from Investments										
	Interest on Bank Accounts										
	Interest on Loans & Advances to Employees										
	Interest on Loans to Others										
	Interest-Others										
	Cess Income-Others										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Income from Projects taken up on commercial basis										
	Recoveries from Employees										
	Recoveries-Bank Charges on dishonour of cheques										
	Recoveries-Law Charges & Court Costs										
	Recoveries from Contractors & Suppliers										
	Recoveries-Others										
	Other Income - Others										
23	Function: Revenues-Property Taxes (91)										
	Grants received - SFC Salary Grants										
	Grants received - Electricity Grants										
	Property Tax										
	Penalties and Fines- Property Tax										
	Fees for Katha Extract										
	Fees for Katha Transfer										
	Fees - Others										
	Cess Collection Charges										
	Service Charges in lieu of Property tax										
	Less: Remission & Refund - Property Tax										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
24	Function: Revenues- Advertisement Tax (93)										
	Grants received - SFC Salary Grants										
	Grants received - Electricity Grants										
	Ground Rents on Advertisements										
25	Function: Revenues - Other Taxes (99)										
	Other Taxes-Others										
	Less: Remission & Refund - Other Taxes										
	[Any others (please specify)]										
	TOTAL										

Notes:

- 1) The above format is illustrative.
- 2) Any other account code as may be necessary from the Chart of Accounts may be added.
- 3) The account heads and codes not relevant to the Municipality may be omitted.

Name of the Municipality:  
Form J&K MAR-70  
Estimate of Revenue Payments  
{Refer Rule 137(2)(b)}

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
1	Function: General Administration-General (00)										
	Pay, Allowances and Benefits										
	Wages										
	Contributions										
	Terminal and Retirement Benefits										
	Pension										
	Rent, Rates & Taxes and Insurance										
	Books, Periodicals, Printing, Stationery & Photocopying Expenses										
	Travelling & Conveyance										
	Advertisement and Publicity										
	Office Expenses										
	Other General Expenses										
	Repairs & Maintenance - Buildings										
	Repairs & Maintenance - Other Fixed Assets										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Interest on Loans from Central Government										
	Interest on Loans from State Government										
	Interest on Loans from Government Bodies & Associations										
	Interest on Loans from International Agencies										
	Interest on Loans from Banks & Other Financial Institutions										
	Bank Charges										
	Other Finance Charges										
	Election Expenses										
	Programme Expenses										
	Share in Programmes of Others										
	Grants										
	Contributions										
	Subsidies										
2	Function: General Administration-Municipal Body (01)										
	Pay, Allowances and Benefits										
	Wages										
	Contributions										
	Terminal and Retirement Benefits										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Pension										
	Rent, Rates & Taxes and Insurance										
	Books, Periodicals, Printing, Stationery & Photocopying Expenses										
	Travelling & Conveyance										
	Council related Expenses										
	Professional Fees, Other Fees and Charges										
	Advertisement and Publicity										
	Office Expenses										
	Other General Expenses										
3	Function: General Administration - Estate (06)										
	Pay, Allowances and Benefits										
	Wages										
	Rent, Rates & Taxes and Insurance										
4	Function: General Administration - Census (09)										
	Human Resource Expenses (21)										
	Pay, Allowances and Benefits										
	Wages										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 = (INR)	Actuals for the previous year 20 = (INR)	Budget Estimate for the current year 20 = (INR)	Actuals upto December of the current ye 20 = (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Other General Expenses										
5	Function: Planning & Regulation - City and Town Planning (11)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
6	Function: Planning & Regulation - Trade License / Regulations (15)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
7	Function: Public Works – Roads, Pavements, Footpaths and Roadside Drains (21)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Power & Fuel										
	Repairs & Maintenance - Infrastructure Assets										
	Repairs & Maintenance - Other Fixed Assets										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Other Operating Expenses										
	Outsourced Operating Expenses										
	General Stores										
	Public Works related Stores										
8	Function: Public Works - Bridges, Flyovers and Subways (22)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Power & Fuel										
	Repairs & Maintenance - Infrastructure Assets										
	Repairs & Maintenance - Other Fixed Assets										
	Other Operating Expenses										
	Outsourced Operating Expenses										
	General Stores										
	Public Works related Stores										
9	Function: Public Works - Street Lighting (24)										
	Pay, Allowances and Benefits										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Wages										
	Other General Expenses										
	Power & Fuel										
	Repairs & Maintenance - Infrastructure Assets										
	Repairs & Maintenance - Other Fixed Assets										
	Other Operating Expenses										
	Outsourced Operating Expenses										
	General Stores										
	Public Works related Stores										
10	Function: Public Works - Storm Water Drains,, Open Drains, Culverts and Causeways (25)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Power & Fuel										
	Repairs & Maintenance - Infrastructure Assets										
	Repairs & Maintenance - Other Fixed Assets										
	Other Operating Expenses										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Outsourced Operating Expenses										
	General Stores										
	Public Works related Stores										
11	Function: Public Works - Traffic Signals (26)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Power & Fuel										
	Repairs & Maintenance - Infrastructure Assets										
	Repairs & Maintenance - Other Fixed Assets										
	Other Operating Expenses										
	Outsourced Operating Expenses										
	General Stores										
	Public Works related Stores										
12	Function: Health - Public Health (31)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Programme Expenses										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Share in Programmes of Others										
	Grants										
	Contributions										
	Revenue Expenditure out of Welfare Funds										
	Revenue Expenditure out of Other Earmarked Funds										
13	Function: Health - Hospital Services (35)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Programme Expenses										
	Share in Programmes of Others										
	Grants										
	Contributions										
	Subsidies										
	Revenue Expenditure out of Welfare Funds										
	Revenue Expenditure out of Other Earmarked Funds										
14	Function: Health - Burial and Cremations (36)										
	Pay, Allowances and Benefits										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Wages										
	Other General Expenses										
15	Function: Health - Vital Statistics (37)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
16	Function: Sanitation and Solid Waste Management - Solid Waste Management (41)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Power & Fuel										
	Repairs & Maintenance - Other Fixed Assets										
	Other Operating Expenses										
	Outsourced Operating Expenses										
	General Stores										
	Public Works related Stores										
17	Function: Sanitation and Solid Waste Management - Slaughter Houses (45)										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Other Operating Expenses										
18	Function: Civic Amenities - Water Supply (51)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Power & Fuel										
	Bulk Purchases										
	Repairs & Maintenance - Infrastructure Assets										
	-Other Operating Expenses										
	Outsourced Operating Expenses										
	General Stores										
	Public Works related Stores										
19	Function: Civic Amenities - Sewerage (52)										
	Pay, Allowances and Benefits										
	Wages										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Other General Expenses										
	Power & Fuel										
	Repairs & Maintenance - Infrastructure Assets										
	-Other Operating Expenses										
	Outsourced Operating Expenses										
	General Stores										
	Public Works related Stores										
20	Function: Civic Amenities - Municipal Markets (58)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
21	Function: Urban Forestry - Parks, Gardens (61)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
22	Function: Urban Poverty Alleviation & Social Welfare - Welfare of SC, ST & OBCs (75)										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Revenue Expenditure out of Welfare Funds										
23	Function: Urban Poverty Alleviation & Social Welfare - Slum Improvements (76)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Programme Expenses										
	Share in Programmes of Others										
	Grants										
	Contributions										
	Subsidies										
	Revenue Expenditure out of Other Earmarked Funds										
24	Function: Urban Poverty Alleviation & Social Welfare - Urban Poverty Alleviation (78)										
	Pay, Allowances and Benefits										
	Wages										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Other General Expenses										
	Programme Expenses										
	Share in Programmes of Others										
	Grants										
	Contributions										
	Subsidies										
	Revenue Expenditure out of Welfare Funds										
	Revenue Expenditure out of Other Earmarked Funds										
25	Function: Other Services - Education (82)										
	Pay, Allowances and Benefits										
	Wages										
	Other General Expenses										
	Revenue Expenditure out of Welfare Funds										
	Revenue Expenditure out of Other Earmarked Funds										
26	Function: Revenues - Property Taxes (91)										
	Pay, Allowances and Benefits										
	Wages										
	Refund of Incomes										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
27	Function: Revenues - Advertisement Tax (93)										
	Pay, Allowances and Benefits										
	Wages										
	Refund of Incomes										
28	Function: Revenues - Other Taxes (99)										
	Pay, Allowances and Benefits										
	Wages										
	Prior Period Item - Refund of Incomes										

Notes:

- 1) The above format is illustrative.
- 2) Any other account code as may be necessary from the Chart of Accounts may be added.
- 3) The account heads and codes not relevant to the Municipality may be omitted.

Name of the Municipality:  
Form J&K MAR-71  
Estimate of Capital Receipts  
{Refer Rule 137(2)(c)}

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
1	Function: General Administration - General (00)										
	Secured Loans										
	Secured Loans from Central Government										
	Secured Loans from State Government										
	Secured Loans from Government Bodies & Associations										
	Secured Loans from International Agencies										
	Secured Loans from HUDCO										
	Secured Loans from KUIDFC										
	Secured Loans from Other Banks & Financial										
	Secured Bonds & Debentures - Others										
	Secured Loans - Others										
	Unsecured Loans										
	Unsecured Loans from Central Government										
	Unsecured Loans from State Government										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Unsecured Loans from Government Bodies & Associations										
	Unsecured Loans from Banks & Financial Institutions - Others										
	Unsecured Loans from HUDCO										
	Unsecured Loans - KUIDFC										
	Unsecured Loans from Banks & Financial Institutions - Others										
	Unsecured Bonds & Debentures - Others										
	Unsecured Loans - Others										
	Sale of Fixed Assets*										
	Fixed Assets under disposal										
2	Function: General Administration - Estate (06)										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
3	Function: General Administration - Census (09)										
	Grants (34)*										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
4	Function: Planning & Regulation - City and Town Planning (11)										
	Deferred Income in respect of Assets created out of Grants & Contributions										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
5	Function: Public Works – Roads, Pavements, Footpaths and Roadside Drains (21)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
6	Function: Public Works – Bridges, Flyovers and Subways (22)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
7	Function: Public Works - Street Lighting (24)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
8	Function: Public Works – Storm Water Drains, Open Drains, Culverts and Causeways (25)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
9	Function: Health - Public Health (31)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
10	Function: Health - Hospital Services (35)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
11	Function: Sanitation and Solid Waste Management - Solid Waste Management (41)										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
12	Function: Civic Amenities -Water Supply (51)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
13	Function: Civic Amenities -Sewerage (52)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
14	Function: Urban Forestry - Parks, Gardens (61)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
15	Function: Urban Poverty Alleviation and Social Welfare – Welfare of SC, ST & OBCs (75)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
16	Function: Urban Poverty Alleviation and Social Welfare – Slum Improvements (76)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
17	Function: Urban Poverty Alleviation and Social Welfare - Urban Poverty Alleviation (78)										
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
18	Function: Other Services – Education (82)										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Deferred Income in respect of Assets created out of Grants & Contributions										
	Secured Loans (35)*										
	Unsecured Loans (36)*										
	Sale of Fixed Assets*										
	*( Specify sub-minor heads and codes)										
	<i>(Any others-Please specify)</i>										
	TOTAL										

Notes:

- 1) The above format is illustrative.
- 2) Any other account code as may be necessary from the Chart of Accounts may be added.
- 3) The account heads and codes not relevant to the Municipality may be omitted.

Name of the Municipality:  
Form J&K MAR-72  
Estimate of Capital Payments  
{Refer Rule 137(2)(d)}

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
1	Function: General Administration -General (00)										
	Land-Others										
	Buildings-Class I										
	Buildings-Class II										
	Heavy Vehicles										
	Light Vehicles										
	Vehicles-Others										
	Other Fixed Assets-Others										
	Office Equipment										
	Office Furniture										
	Fixtures & Fittings										
	CWIP -Buildings-Class I										
	CWIP -Buildings-Class II										
	CWIP-Other Fixed Assets										
2	Function: Planning & Regulation - City and Town Planning (11)										
	Land-Grounds										
	Other Fixed Assets										
3	Function: Public Works - Roads, Pavements, Footpaths and Roadside Drains (21)										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Roads, Pavements and Footpaths										
	Roadside Drains										
	Other Fixed Assets-Others										
	CWIP - Roads, Pavements and Footpaths										
	CWIP- Roadside Drains										
4	Function: Public Works – Bridges, Flyovers and Subways 22										
	Flyovers, Bridges and Subways										
	Other Fixed Assets-Others										
	CWIP - Flyovers, Bridges & Subways										
5	Function: Public Works – Street Lighting (24)										
	Street Lighting, Traffic Lights etc										
	Other Fixed Assets-Others										
	CWIP - Street Lighting, Traffic Lights etc										
6	Function: Public Works – Storm Water Drains, Open Drains, Culverts and Causeways (25)										
	Storm Water Drains, Open Drains, Culverts and Causeways										
	Other Fixed Assets-Others										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	CWIP - Storm Water Drains, Open Drains, Culverts and Causeways										
7	Function: Health - Public Health (31)										
	Buildings-Class I										
	Buildings-Class II										
	Plant & Machinery										
	Other Fixed Assets-Others										
8	Function: Sanitation and Solid Waste Management - Solid Waste Management (41)										
	Plant & Machinery										
	Other Fixed Assets-Others										
9	Function: Civic Amenities - Water Supply (51)										
	Water Supply Source and Transmission systems										
	Water Distribution systems.										
	Water Distribution systems (Mini Water Supply)										
	Plant and Machinery related to Water Supply										
	Water works - Others										
	CWIP - Water Supply Source and Transmission systems										
	CWIP - Water Distribution systems										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current year 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	CWIP- Water Distribution systems (Mini Water Supply)										
	CWIP - - Plant and Machinery related to Water supply.										
	CWIP - Water works - Others										
10	Function: Civic Amenities - Sewerage (52)										
	Underground Drainage lines										
	Sewerage related Plant and Machinery including STPs										
	Sewerage related Assets - Others										
	CWIP - Underground Drainage lines										
	CWIP - Sewerage related Plant and Machinery including STPs										
	CWIP - Sewerage related Assets - Others										
11	Function: Urban Forestry - Parks, Gardens (61)										
	Land-Parks & Gardens										
	Civil Structures -Others										
	Function: Urban Poverty Alleviation and Social Welfare - Welfare of SC, ST & OBCs (75)										
12	Land-Others										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Buildings-Class I										
	Buildings-Class II										
	CWIP - Buildings-Class I										
	CWIP- Buildings-Class II										
	Roads, Pavements and Footpaths										
	Roadside Drains										
13	Function: Urban Poverty Alleviation and Social Welfare - Slum Improvements (76)										
	Land-Others										
	Buildings-Class I										
	Buildings-Class II										
	Roads, Pavements and Footpaths										
	Roadside Drains										
	CWIP - Buildings-Class I										
	CWIP- Buildings-Class II										
14	Function: Urban Forestry - Education (82)										
	Buildings-Class I										
	Buildings-Class II										
	Other Fixed Assets-Others										
	<b>(Any others-Please specify)</b>										
	TOTAL										

Notes:

- 1) The above format is illustrative.
- 2) Any other account code as may be necessary from the Chart of Accounts may be added.
- 3) The account heads and codes not relevant to the Municipality may be omitted.

Name of the Municipality:  
Form J&K MAR-73  
Estimate of Extraordinary Receipts  
{Refer Rule 137(2)(e)}

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
1	Transfers received in Welfare funds										
	Welfare Funds-Others										
	Transfers received in Sinking Funds										
	Sinking funds for Loan Repayment										
	Sinking funds for Asset Replacement										
	Transfer received in Other Earmarked Funds										
	Other Earmarked Funds- Others										
2	Grants and Contributions received for Specific Purposes										
	Grants & Contributions for Specific Purposes from Central Government- Schemes / Programmes										
	Grants & Contributions for Specific Purposes from Central Government-Central Finance Commission Grant										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Grants & Contributions for Specific Purposes from Central Government -MP Local Area Development Scheme (MPLADS)										
	Grants & Contributions for Specific Purposes from Central Government - in Kind										
	Grants & Contributions for Specific Purposes from Central Government- Others										
	Grants & Contributions for Specific Purposes from State Government - Schemes / Programmes										
	Grants & Contributions for Specific Purposes from State Government-State Finance Commission Grant										
	Grants & Contributions for Specific Purposes from State Government-MLA Local Area Development Scheme (MLALADS)										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Grants & Contributions for Specific Purposes from State Government - in Kind										
	Grants & Contributions for Specific Purposes from State Government-Others										
	Grants & Contributions for Specific Purposes - from Other Government Agencies- Others										
	Grants & Contributions for Specific Purposes - from Financial Institutions-Others										
	Grants & Contributions for Specific Purposes - from Welfare Bodies-Others										
	Grants & Contributions for Specific Purposes - from International Organisations- Others										
	Grants & Contributions for Specific Purposes - from Others-Others Deposits										
3	EMD from Contractors / Suppliers										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Security Deposits / Retention Money from Contractors and Suppliers										
	Deposits - Revenues - Rent Deposit										
	Deposits-Revenues- Others										
	Deposits from Staff -Others										
	Deposit works given to the Municipality -Others										
	Deposits from Others -- Others										
4	Recoveries										
	Recoveries Payable - General Provident Fund (GPF)										
	Recoveries Payable - Employees' Insurance										
	Recoveries Payable - Employees- Tax Deducted										
	Recoveries Payable - Employees-Others										
	Recoveries Payable - Tax Deducted - Contractors										
	Recoveries Payable - Tax Deducted - Others										
	Recoveries Payable - Other deductions from Contractors										
	Recoveries Payable - Others										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	State Government Dues Payable -Cesses Payable										
	State Government Dues Payable -- Attachment of Properties										
	State Government Dues Payable - Others										
	Total										
6	Sale Proceeds of Investments										
	Investments in Central Government Securities - General										
	Investments in Central Government Securities - Specific Grants										
	Investments in Central Government Securities - Earmarked										
	Investments in State Government Securities - General										
	Investments in State Government Securities - Specific Grants										
	Investments in State Government Securities - Earmarked Funds										
	Investments in Debentures and Bonds - General										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Investments in Debentures and Bonds - Specific Grants										
	Investments in Debentures and Bonds - Earmarked Funds										
	Investments in Equity Shares - General										
	Investments in Equity Shares - Specific Grants										
	Investments in Equity Shares - Earmarked Funds										
	Other Investments - General										
	Other Investments - Specific Grants										
	Other Investments - Earmarked Funds										
	Total										
7	Recovery of Loans & Advances to Employees										
	Advances- Festival Advance										
	Advances- Vehicle Advance										
	Advances- House Building Advance										
	Advances- Travel / Transfer Advance										
	Advances to Employees - Others										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
8	Recovery of Loans to Others										
	Loans to Others- Ashraya Scheme										
	Loans to Others-Swarna Jayanti Shahari Rozgar Yojana										
	Loans to Others-Other Schemes										
	Loans to Others - Others										
	Any Others (Please Specify)*										
	Total										

Notes:

- 1) The above format is illustrative.
- 2) Any other account code as may be necessary from the Chart of Accounts may be added.
- 3) The account heads and codes not relevant to the Municipality may be omitted.

Name of the Municipality:  
Form J&K MAR-74  
Estimate of Extraordinary Payments  
{Refer Rule 137(2)(f)}

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
1	Transfer to Welfare funds										
	SC/ST Development Fund										
	Welfare Funds-Others										
	Transfer To Sinking Funds										
	Sinking funds for Loan Repayment--Others										
	Sinking funds for Asset Replacement--Others										
	Transfer To Other Earmarked Funds--										
	Transfer to Earmarked Funds -- Others										
	Total										
2	Grants & Contributions for Specific Purposes utilised										
	Grants & Contributions for Specific Purposes from Central Government- Schemes / Programmes										
	Grants & Contributions for Specific Purposes from Central Government-Central Finance Commission Grant										
	Grants & Contributions for Specific Purposes from Central Government -MP Local Area Development Scheme (MFLADS)										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Grants & Contributions for Specific Purposes from Central Government - in Kind										
	Grants & Contributions for Specific Purposes from Central Government- Others										
	Grants & Contributions for Specific Purposes from State Government - Schemes / Programmes										
	Grants & Contributions for Specific Purposes from State Government-State Finance Commission Grant										
	Grants & Contributions for Specific Purposes from State Government-MLA Local Area Development Scheme (MLALADS)										
	Grants & Contributions for Specific Purposes from State Government - in Kind										
	Grants & Contributions for Specific Purposes from State Government-Others										
	Grants & Contributions for Specific Purposes - from Other Government Agencies-Others										
	Grants & Contributions for Specific Purposes - from Financial Institutions-Others										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Grants & Contributions for Specific Purposes - from Welfare Bodies- Others										
	Grants & Contributions for Specific Purposes from International Organisations- Others										
	Grants & Contributions for Specific Purposes - from Others- Others										
3	Repayment of Secured Loans										
	Secured Loans from Central Government- Others										
	Secured Loans from State Government- Others										
	Secured Loans from Government Bodies & Associations -										
	Secured Loans from International Agencies - Others										
	Secured Loans from HUDCO										
	Secured Loans from KUIDFC										
	Secured Loans from Banks & Financial Institutions - Others										
	Secured Bonds & Debentures- Others										
	Secured Loans - Others										
4	Repayment of Unsecured Loans										
	Unsecured Loans from Central Government- Others										
	Unsecured Loans from State Government- Others										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Unsecured Loans from Government Bodies & Associations -										
	Unsecured Loans from International Agencies - Others										
	Unsecured Loans from Banks & Financial Institutions - Others										
	Unsecured Bonds & Debentures- Others										
	Unsecured Loans - Others										
5	Refund of Deposits										
	EMD from Contractors / Suppliers										
	Security Deposits / Retention Money from Contractors and Suppliers										
	Deposits - Revenues - Rent Deposit										
	Deposits-Revenues- Others										
	Deposits from Staff -Others										
	Deposit works given to the Municipality -Others										
	Deposits from Others - Others										
6	Remittance of Recoveries										
	Recoveries Payable - General Provident Fund (GPF)										
	Recoveries Payable - Employees' Insurance										
	Recoveries Payable - Employees- Tax Deducted										
	Recoveries Payable - --Employees- Others										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Recoveries Payable - Tax Deducted - Contractors										
	Recoveries Payable - Tax Deducted - Others										
	Recoveries Payable - Other deductions from Contractors										
	Recoveries Payable - Others										
7	Remittance of State Government Dues										
	State Government Dues Payable - Cesses Payable										
	State Government Dues Payable - Attachment of Properties										
	State Government Dues Payable - Others										
8	Investments										
	Investments in Central Government Securities - General										
	Investments in Central Government Securities - Specific Grants										
	Investments in Central Government Securities - Earmarked										
	Investments in State Government Securities - General										
	Investments in State Government Securities - Specific Grants										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Investments in State Government Securities - Earmarked Funds										
	Investments in Debentures and Bonds - General										
	Investments in Debentures and Bonds - Specific Grants										
	Investments in Debentures and Bonds - Earmarked Funds										
	Investments in Equity Shares - General										
	Investments in Equity Shares - Specific Grants										
	Investments in Equity Shares - Earmarked Funds										
	Other Investments - General										
	Other Investments - Specific Grants										
	Other Investments - Earmarked Funds										
	Total										
9	Loans & Advances to Employees										
	Advances- Festival Advance										
	Advances- Vehicle Advance										
	Advances- House Building Advance										
	Advances- Travel / Transfer Advance										
	Advances to Employees - Others										
10	Loans to Others										

Sl. No.	Particulars	Budget Code	Revised Estimate for the previous year 20 - (INR)	Actuals for the previous year 20 - (INR)	Budget Estimate for the current year 20 - (INR)	Actuals upto December of the current ye 20 - (INR)	Budget Estimate for the next year 20 - (INR)	Allocation			
								Quarter 1 (INR)	Quarter-2 (INR)	Quarter-3 (INR)	Quarter-4 (INR)
1	2	3	4	5	6	7	8	9	10	11	12
	Loans to Others-Swarna Jayanti Shahari Rozgar Yojana										
	Loans to Others- Other Schemes										
	Loans to Others- Others										
	(Any others-Please specify)										
	Total										

Notes:

- 1) The above format is illustrative.
- 2) Any other account code as may be necessary from the Chart of Accounts may be added.
- 3) The account heads and codes not relevant to the Municipality may be omitted.

Name of the Municipality:  
Form J&K MAR-75  
Re-Appropriation of Budget  
{Refer Rule 140(1)}

Name of the office	Heads under which additional allotments are required and the present sanctioned grants	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	Remarks
1	2	3	4	5	6	7	8	9

Chief Accounts Officer

Municipal Commissioner/Executive Officer

Notes:

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.

Name of the Municipality:  
Form J&K MAR-76  
Document Control Register  
{Refer Rule 152(3)}

Kind of Document

Receipt						Issue			To whom issued	
Date	From Whom Received	Number of Forms	Books No.	No. of Pages in the book	Voucher No & Date	Number of Forms	Books No.	No. of Pages in the book	Designation	Signature of person receiving forms or books
1	2	3	4	5	6	7	8	9	10	11

Balancee						Return of books and forms				Initials		Remarks
No. of Forms	Books No.	No. of Pages in the book	Clerk	Authorized Officer	Date	Number of Forms	Books No.	No. of Pages in the book	Initials of the person returning the books	Clerk	Authorized Officer	
12	13	14	15	15	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.*

Name of the Municipality:  
 Form J&K MAR-77  
 Database on Finances of PRIs/ULBs - Format 1  
 {Refer Rule 147}

Code No. of NAC/MC/CORP	Name of ULB	Area	Population	Opening Bal(INR)	Budget Allocation (INR)	Amount Received (INR)	Target Income from Own Sources	Actual Receipt from Own sources	Total(7+9)	Target Financial Utilisation (INR)	Actual Financial utilisation	% of utilisation	Balance(INR)	Details of Balance	CFC/SFC/SatteGrants/Central Grants//Schemes	Fund	Own Sources of Fund	Closing Balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Grand Total																		

Name of the Municipality:

Form J&K MAR-78

Database on Finances of PRIs/ULBs - Format 2: Profile of Income from own sources

{Refer Rule 147}

Code No of ULBs	Name of ULB	Corporation Tax/property tax				Water Tax				Income from Hats/Bazars/Cattle Pairs/Slaughterer house				Income from Other Sources Rents/Lease/Toll/ Fees				Total Income			
		Target	Collection	Coll/Tar %	Balance	Target	Collection	Coll/Tar %	Balance	Target	Collection	Coll/Tar %	Balance	Target	Collection	Coll/Tar %	Balance	Target	Collection	Coll/Tar %	Balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Name of the Municipality:  
 Form J&K MAR-79  
 Database on Finances of PRIs/ULBs - Format 3: Details of Revenue & Expenditure  
 {Refer Rule 147}

Code No. of ULBs	Name of ULB	Own Tax revenue	Own Non Tax revenue	Other Revenue	State Govt. Grants	Central Govt. Grant	Total TRevenue	Expenditure on Core Service	Expenditure on non Core Service	Total Expenditure
1	2	3	4	5	6	7	8	9	10	11

Name of the Municipality:  
Form J&K MAR-80  
Database on Finances of PRIs/ULBs - Format 4: Financial Progress of Programme/Scheme  
{Refer Rule 147}

Code No. of ULB	Name of ULB	Name of Scheme/Pro gram me	Opening balance as on 1st April	Receipts			Expenditure	Target of Utilization	Funds Utilised	% of Utilization	Closing Balance- CB with Executive Officer
				Central Share	State's Share	Total					
1	23	4	5	6	7	8	9	10	11	12	13

Name of the Municipality:  
Form J&K MAR-S1  
Database on Finances of PRIs/ULBs - Format 5: Expenditure Profile  
{Refer Rule 147}

Code No. of ULB	Name of ULB	Salaries & Other Admn Expenses	Terminal Benefits to Employees Rs.	Expenditure on Obligatory /Core Functions	Other Functions	Maintenance of Assets	Total Expenditure	Expenditure on centrally Sponsored Schemes	Expenditure on State Sponsored Schemes	Total Expenditure
1	2	3	4	5	6	7	8	9	10	11

Name of the Municipality:

Form J&K MAR-82

Database on Finances of PRIs/ULBs - Format 6: Physical Progress of Funds allotted by CFC/SFC  
{Refer Rule 147}

Code No. of ULB	Name of ULB	Details of works executed (Each work to be listed separately)			
		Name of Work	Target	% of Completion	Reasons for Shortfall in completion of Target

Name of the Municipality:

Form J&K MAR-83

Database on Finances of PRIs/ULBs - Format 7: Physical Progress of Programmes /Schemes  
{Refer Rule 147}

Code No. of ULB	Name of ULB	Annual Target	Completion Status	% of Completion	Balance work if Any	Reasons for Shortfall in completion of targets
1	2	3	4	5	6	7

Name of the Municipality:

Form J&K MAR-84

Database on Finances of PRIs/ULBs - Format 8: Share of Revenue Transfer to PRIs /ULBs in State Revenue  
{Refer Rule 147}

Each Tier of ULBs	Actuals Previous Year 20__			Budget Estimates Current Year 20__			Revised Estimates Current Year 20__			Actuals Current Year 20__		
	Rev. Exp. of State Govt.	Devolution s on ULBs	Col.3 as % of Col. 2	Rev. Exp. of State Govt.	Devolution s on ULBs	Col. 6 as % of Col.5	Rev. Exp. of State Govt.	Devolution s on ULBs	Col. 9 as % of Col. 8	Rev. Exp. of State Govt.	Devolution s on ULBs	Col. 12 as % of Col. 11
1	2	3	4	5	6	7	8	9	10	11	12	13

Type of Assets	Life of the Asset
Land	
Land with Structures	20/30 yrs. (for structure)
Landfill sites – Dumping ground	20 yrs. (for structure)
Building	
Class I structure	30 yrs.
Class II structure	20 yrs.
Water Supply & Drainage System	
Pipelines	10 yrs.
Pumps & Motors	10 yrs.
Water Reservoir	40 yrs.
Drainage & sewerage Network	10 yrs.
Roads Network	
Mastic	10 yrs.
Concrete	10 yrs.
Bitumen	10 yrs.
Others	10 yrs.
Road over Bridges (ROB)	10 yrs.
Road under Bridges (RUB)	10 yrs.
Subways, Causeways, Culverts	10 yrs.
Equipment	
Office equipment	10 yrs.
Plant & Machinery	10 yrs.
Computers	3 yrs.
Street Lighting System	10 yrs.
Furniture	
Office	20 yrs.
School & Hospitals	10 yrs.
Park	10 yrs.
Road	10 yrs.
Vehicles	
Heavy Vehicles	10 yrs.
Light Vehicles	10 yrs.
Earth Moving Vehicles	10 yrs.
Carts	5 yrs.

## Additional matters to be reported on by the financial statement

1. Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified;
2. Whether all grants sanctioned or received by the Municipality during the year has been accounted properly and where any deduction is made out of such grants towards any dues of the Municipality whether such deductions have been properly accounted;
3. Whether grants have been utilized for the purposes for which they were sanctioned;
4. Whether any Earmarked Funds have been created as per the provision of any statute and, if so, whether such Earmarked Funds have been utilised for the purposes for which they were created;
5. Whether the Municipality is maintaining proper records showing full particulars of projects and works in progress during the year, including location, quantitative details as applicable, details of periodic inspection of the same, and details of payments and budgeted and actual expenditure and timelines;
6. Whether in case of leasehold property given by the Municipality, whether lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry
7. Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores and whether material discrepancies therein have been properly dealt with in the books of account;
8. Whether any material discrepancies have been noticed on physical verification of stores as compared to stores records, and if so, whether the same have been properly dealt with in the books of account;
9. Whether the parties to whom loans or advances have been given by the Municipality are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest;
10. Whether advances given to municipal employees and interest thereon are being regularly recovered;
11. Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets
12. Whether the Municipality is regular in depositing statutory dues including tax deducted at source, Goods and Service Tax, works contract tax, cess payable to the Government etc., and if not, the nature and cause of such delay and the amount

not deposited;

13. 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;
14. Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;
15. Whether the Bank Reconciliation statements have been properly prepared for all the bank accounts of the Municipality during the year under audit at regular intervals;
16. Whether the year-end and reconciliation procedures prescribed have been carried out properly.