

CHAPTER 10

RENTALS, FEES & OTHER INCOMES

INTRODUCTION

10.1 ULBs derive substantial portions of their revenue from Property & other taxes, Water Tax/Water Charges and Grants. In addition, they also have certain additional sources of revenue like Rentals from Municipal Properties, Advertisement Taxes, License Fees, etc. This chapter contains the recommended accounting procedures for transactions related to such Incomes.

10.2 Some of the Incomes under these categories that may arise to ULBs are listed below:

- Crematorium Charges;
- Burial Ground Charges;
- Cattle Pounding Fees;
- Parking Fees;
- Fees for Pay & Use Toilets;
- Slaughtering Fees;
- Library Fees;
- Fire Extinguishing Service Charges;

- Sale & Hire Charges, for example,

- Sale of Scrap;

Sale of Forms & Documents;

- Sale of Tender Forms;
- Hire Charges of Road Rollers;
- Hire Charges of Tools & Equipment;
- Sale of garbage/Manure;
- Sale of Trees,
- Sale of Fruits;
- Sale of Grass;
- Sale of Nursery Plants;
- Sale of Flowers; etc.

10.3 The aspects relating to Incomes to be accounted on actual receipt basis include: Collections Refunds.

INCOMES TO BE ACCOUNTED ON ACCRUAL BASIS

10.4 Incomes for which demand is raised shall be accounted on accrual basis. These include the following (indicative):

- i. Rental Income from Municipal Properties, for example
 - Rent from Markets/Shopping Complexes;
 - Rent from Office Buildings;
 - Rent from Guest Houses;
 - Rent from Auditorium, Art Galleries;
 - Rent/Lease from Parking Zones; etc.
 - Rent/Lease from Parking Zones; etc.
- ii Trade License Fees
- iii Advertisement charges/Rights
- iv Profession Tax.

10.5 The various aspects relating to Incomes to be accounted on accrual basis include:

- Entry in the Demand Register
- Raising of Bills
- Collection of dues
- Refunds, Remissions and write-offs.

ACCOUNTING PRINCIPLES

10.6 The following Accounting Principles shall govern the recording, accounting and treatment of transactions relating to Other Incomes:

- Revenue in respect of Advertisement rights shall be accrued either based on Demand or based on the contract.
- Revenue in respect of Trade License Fees shall be accrued in the year to which it pertains and where the Demand is raised based on provisions of the Act.
- Revenues in respect of Profession Tax on Organisations / entities shall be accrued in the year to which it pertains where the demand is raised based on provisions of the Act.
- Revenues in respect of rents from properties shall be accrued based on terms of agreement.
- The Other Income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, shall be recognised in the period in which they become due, i.e., when the bills are raised.
- The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, shall be recognised on actual receipt.
- Revenue in respect Notice Fee, Warrant Fee, Other Fees shall be recognised when the bills for the same are raised.

- Interest element and Penalties, if any, in demand shall be reckoned only on collection.
- In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of ULB, based on the following provisioning norms:
 - Ø Outstanding for more than 2 year but not exceeding 3 years: 50%
 - Ø Outstanding for more than 3 years: 100% (additional 50%)
- Any additional provision for demand outstanding required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the ULB.
- Refunds, remissions of Rents, Fees & Other Incomes for the current year shall be adjusted against the income if pertain to previous years then it shall be treated as prior period item.
- Write-offs of Other Incomes shall be adjusted against the provisions made and to that extent recoverable gets reduced.
- Any subsequent collection or recovery of 'Receivables of Rental, Fees and Other Incomes' which were already written off shall be recognised as a 'Prior Period Income'.

ACCOUNTING RECORDS AND PROCEDURES

10.7 This section describes the records, registers, documents, forms, accounting entries, etc., in respect of accounting for transactions related to Rental, Fees and Other Incomes. For the purposes of accounting of Other incomes there are certain forms, registers, etc., which are specific to certain type of other incomes, e.g., Summary Statement of Year-wise Head-wise Collection of Rents or similar incomes (Form OTH-1). These Forms OTH – 1 to OTH –4 are annexed to this chapter.

Accounting for incomes to be accounted on Actual receipt basis Collection

10.8 The following shall be the procedure for accounting of the collections made in respect of these Incomes:

Recording of income : To record the income in respect of these Incomes accounted on actual receipt basis, based on the Summary of Daily Collection(Form GEN- 12)received from the various Collection Offices and Collection Centers, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr / Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
450-21-(a)	Bank Account*	Dr	10,000		Cash Book, Ledger
140-(b)	To _____ (Fees & User) Charges	Cr.		7,000	
150-(b)	To _____ (Sale & Hire) Charges	Cr.		3,000	

* Specify name of the Bank and account number

(a) Insert detailed Head codes of Account as applicable

(b) Insert Minor & Detailed Head Codes of Account as applicable.

Note : The postings in the Ledger (Form GEN-3) of "Bank" Account and "_____User Charges"

Account shall be carried out as indicated in Chapter 5 – General Accounting Procedures. The postings in the Ledger shall be similarly carried out in respect of all other accounting entries described subsequently in this chapter. Whenever, the cash or the bank account is involved, there will be no entry in the Journal Book (Form GEN-2).

Receipt of Incomes in Advance

10.9 In cases where the Incomes that are accounted on actual receipt basis are received in advance, i.e., before providing the services/goods, they shall be recorded as income on collection. In case the amount collected is to be refunded, the refund shall be recorded as expenditure.

10.10 For example, if a sum of Rs. 1,000/- has been received in advance for Service Charges. On receipt, the amount shall be recorded as Fees & User Charges. To record the income, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
450-21-(a)	Bank Account*	Dr.	1,000		Cash Book, Ledger
140-(b)	To _____ (Fees & User) Charges**	Cr.		1,000	

* Specify name of the Bank and account number

(a) Insert detailed Head codes of Account as applicable

(b) Insert Minor & Detailed Head Codes of Account as applicable.

10.11 In case the service is not provided and the customer demands a refund of the amount paid by him in advance. To record the refund, the Accounts Department shall pass the following entry on payment of the refund:

Code of Account	Accounting Entry	Dr / Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
140-(b)	Refund - _____ (Fees & User) Charges *	Dr	1,000		Cash Book, Ledger
450-21-(a)	To Bank Account*	Cr		1,000	

* Specify name of the Bank

(a) Insert detailed Head Codes of Account as applicable

(b) Insert Minor & Detailed Head Codes of Account as applicable.

Deposits

10.12 In respect of certain Incomes (including incomes accounted for on accrual basis), a deposit is taken at the time of receiving the application for providing the services/goods, e.g., Rent Deposit, etc. The accounting for the different transactions in respect of deposits received in respect of Incomes, have been discussed below, using the example of Rent Deposit.

10.13 Recording of receipt of deposits :On receipt of deposit, the same shall be treated as a liability. To record the receipt of Rent Deposit, say of Rs. 10,000/-, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr / Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
450-21-(a)	Bank Account*	Dr	10,000		Cash Book, Ledger
340-20-(a)	To Deposits Revenues – Rent	Cr.		10,000	

* Specify Name of the Bank and account number

(a) Insert detailed Head codes of account as applicable

10.14 Recording of adjustment of deposits :The ULB may adjust the deposits received against the cost of the services rendered by it to the customer. On adjustment of deposits, the respective departments shall send the details of deposits adjusted in the Summary Statement of Deposits Adjusted (GEN- 19) to the Accounts Department on monthly basis. If Rent Deposit of Rs. 5,000/- has been adjusted against Rent Income, to record the adjustment of deposits, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr / Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
340-20-(a)	Deposit Revenues	Dr	5,000		Journal Book, Ledger
130-(b)	Rent To Rental Income from Municipal Properties	Cr.		5,000	

(10) Insert detailed Head codes of account as applicable

(b) Insert Minor & Detailed Head Codes of Account as applicable.

10.15 Recording of refund of deposits :The deposits shall be refunded when an application is made for it as per the rules prescribed for the same. A Payment Order (GEN – 14) shall be prepared by the respective departments for the refund of the deposits. On refund of the balance Rent Deposit of Rs. 5,000, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr / Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
340-20-(a)	Deposit Revenues – Rent	Dr	5,000		Cash Book, Ledger
450-21-(a)	To Bank Account *	Cr		5,000	

10.16 Recording of income in respect of lapsed deposit: Deposits not claimed within the period as laid down by the ULB, from the date it is due for payment, shall be considered as lapsed and shall not be repaid to the party. At the end of each accounting year, the respective departments shall prepare a list of such lapsed deposits. To recognise the income, on obtaining the approval of the Executive Officer/Secretary and in case of Municipal Corporation the official nominated by the Commissioner for this purpose, the Accounts Department shall pass the following entry (assuming Rent Deposit of Rs. 1,000 has lapsed):

Code of Account	Accounting Entry	Dr / Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
340-20-(a)	Deposit Revenues – Rent	Dr	1,000		Journal Book, Ledger, Deposit Register
180-11-(a)	To Lapsed Deposit-Rent	.Cr		1,000	

(a) Insert detailed Head Codes of Account as applicable

10.17 Similar entries as above shall be passed for recording the various transactions in receipt of other deposits for example deposits relating to License Fees and Advertisement Taxes.

ACCOUNTING FOR INCOMES TO BE ACCOUNTED ON ACCRUAL BASIS

10.18 The accounting of the various aspects relating to Incomes accounted on accrual basis have been discussed below in respect of Rent, License Fees, and Advertisement Taxes are explained below:

A. Rental income

Demand Raised

10.19 In respect of the demand raised, the Accounts Department shall do the following:

Recording of demand raised :The demand raised for Incomes shall be recognised as an income for the ULB and correspondingly as a current asset. Accordingly, based on the Summary Statement of Bills Raised (Form OTH – 1) received from the respective departments, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr / Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-40-(a)	Receivables from Other Sources - Rent (Year...)**	Dr	20,000		Journal Book, Ledger
130-(b)	To Rental Income from Municipal Properties	Cr		20,000	

(a) Insert detailed Head Codes of Account as applicable

(b) Insert Minor & detailed Head Codes of Account as applicable

10.20 It is a normal practice for the ULB to enter the arrears of the dues while issuing the fresh demand. Entries in respect of the arrears shall have already been recorded earlier. The above entry shall be passed only in respect of the current demand of Other Incomes. The rental incomes earned out of shopping complexes, markets, office buildings, etc shall be entered in the relevant fixed assets register for e.g. Register of Immovable properties in form GEN 30 or in Register of Movable Properties in form GEN 31. The registers shall be updated periodically as per the provisions and rules of the Act governing the ULBs.

Collection of accrued incomes

10.21 The following shall be the procedure for accounting of the collections made in respect of accrued Incomes:

10.22 **Recording of Income collections:**To record the income based on the Summary of Daily Collections (Form GEN-12) received from the various Collection Offices and Collection Centers, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
450-21-(a)	Bank Account*	Dr.	15,000		Cash Book,
431-80-(a)	To Receivables Control Account – Rent	Cr.		15,000	Ledger

* Specify Name of the Bank and account number

(a) Insert detailed Head Codes of Account as applicable

10.23 For Other Incomes to be accounted on accrual basis, the Summary of Daily Collection (Form GEN- 12) does not provide the break-up of the collections into arrears collected, collections received in advance and collection made in respect of the current year' s demand. Hence, the total amount collected is credited to “Consolidated Receivables of Rent” Account which shall be segregated on a monthly basis.

10.24 Recording of break-up of collections :A Summary Statement of Year-wise/ Head-wise Collection of various other incomes in Form OTH-2 shall be prepared on a monthly basis by

the respective departments and sent to the Accounts Department to record the details of collection. . To record the break-up of the collections made in respect of Incomes accounted for on accrual basis, into current and arrears recovery and to record any income collected in advance, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-80-(a)	Receivables Control Account -Rent	Dr.	18,000		Journal Book, Ledger
431-40-(a)	To Receivables from Other Sources – Rent (Year...)	Cr.		15,000	
431-40-(a)	To Receivables from Other Sources – Rent (Year...)	Cr.		2,000	
350-41-(a)	To Advance Collection of Revenues – Rent *	Cr.		1,000	

* Adjustment of income collected in advance is discussed separately under section 'Adjustment of Other Incomes received in Advance'

(a) Insert detailed Head Codes of Account as applicable

Notice Fee, Warrant Fee and Other Fees

10.25 Notices of demand and warrants shall be issued and other fees may be charged as per the relevant provisions.

10.26 Recording of demand raised:A Summary Statement of Notice Fee, Warrant Fee and Other Fees Charged in Form GEN 24 shall be prepared on a monthly basis and sent to the Accounts Department.

10.27 For recording the demand raised in respect of Notice Fee, Warrant Fee and Other Fees charged for rent not received, on the basis of the Summary Statement of Notice Fee, Warrant Fee and Other Fees Charged received from the respective departments, the Accounts Department shall pass the same entry as explained in Para 6.15 of Chapter 6 on Property & Other Taxes.

Refunds and Remissions

10.28 All refunds and remissions arising on account of certain changes or amendments of the provisions or acts governing the revenues shall be duly recorded in the Demand Registers maintained and the details of the same shall also be communicated to the Accounts Department.

10.29 **Recording of refunds/remissions payable** : A Summary Statement of Refunds and Remissions in Form OTH – 3 shall be prepared on a monthly basis. Refunds / Remissions pertaining to prior period shall be identified separately from the current period

based on which the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
130-90-(a)	Rents Remission & Refund	Dr	500		Journal Book, Ledger
280-60-(a)	Prior Period Expenses Refund of Other Revenues–Rent	Dr.	100		
350-40-(a)	To Refund Payable –Rent*	Cr.			

* Refunds/Remissions arising on account of change in the applicable rules shall be either passed for 'Payment' or credited to the account 'Advance Collection of Revenues- Rent' (with account code 350-41-(a)) in accordance with the accounting principles of the ULB.

(a) Insert detailed Head Codes of Account as applicable

10.30 Recording of payment of refunds/remissions granted. The Accounts Department shall prepare a Payment Order (Form GEN-14) in respect of the refunds and communicate the details of refunds/remissions payments to the concerned departments for updating the Register of Demand and other registers. To record refunds made, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
350-40-(a)	Refund Payable – Rent	Dr.	500		Cash Book, Ledger
450-21-(a)	To Bank Account*	Cr.		500	

* Specify name of the Bank and account number

(a) Insert detailed Head Codes of Account as applicable

Adjustment of Incomes received in advance

10.31 The respective departments shall intimate the Accounts Department of the advance adjusted against the subsequent bills raised through the Summary Statement of Bills Raised

(Form OTH – 1).

- (a) Recording of subsequent demand raised in the normal course. To record the demand raised for rent, the Accounts Department shall pass same entry as in the case of original demand as explained in Para 11.19.
- (b) Recording of adjustment of advance. To record the adjustment of Other Incomes received in advance, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
350-41-(a)	Advance Collection of Revenues – Rent	Dr.	1,000		Journal Book, Ledger
431-40-(a)	To Receivables from Other Sources –Rent (Year..)	Cr.		1,000	

(a) Insert detailed Head Codes of Account as applicable

Deposits

10.32 The accounting in respect of receipt, adjustment, refund of deposits and recognising income in respect of lapsed deposits for Incomes accounted on accrual basis shall be similar to that for Incomes accounted for on actual receipt basis. The entry for adjustment of deposit for income to be accounted on accrual basis has been given below.

10.33 Recording of adjustment of deposits :The ULB may adjust the deposits received against the cost of the services rendered by it to the customer. The respective departments shall send the details of deposits adjusted in the Summary Statement of Deposits Adjusted (Form GEN-19) to the Accounts Department on monthly basis.

10.34 If Rent Deposit of Rs. 5,000/- has been adjusted against recovery of dues towards Rent Income, to record the adjustment of deposits, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
340-20-(a)	Deposit Revenues – Rent	Dr.	5,000		Journal Book, Ledger
431-40-(a)	To Receivables from Other Sources – Rent (Year..)	Cr.		5,000	

(a) Insert detailed Head Codes of Account as applicable

Provision for Unrealised Revenue Receivables

10.35 **Recording of provision for unrealised Income** :The demand outstanding beyond two (2) years shall be provided for as per provisioning norms given below: Outstanding for more than 2 year but not exceeding 3 years: 50% Outstanding for more than 3 years: 100% (additional 50%) For example, provision for the year ended March 31, 2004 is as under:

- a. 50% of outstanding Receivables of Rent for the year ended March 31, 2002

- b. 100% of outstanding Receivables of Rent for the year ended March 31, 2001 and before.

10.36 Additional provision or reversal of excess provision for the current period shall be calculated similar to computations explained in Tables 6.1 & 6.2 in Chapter 6 for Property(House Tax) & Other Taxes.

10.37 For making the provision, the following entry shall be passed by the Accounts Department:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
270-10-(a)	Provision for Doubtful Receivables- Rent	Dr.	1,500		Journal Book, Ledger
432-40-(a)	To Provision for Outstanding Other Receivables – Rent	Cr.		1,500	

(a) Insert detailed Head Codes of Account as applicable

10.38 The effect of the above entry will be as follows:

- a. Provision for Doubtful Receivables - Rent will be shown as a separate item under the Major expense head 'Provisions and Write off';
- b. Provision for Outstanding Other Receivables will be shown as a deduction from Receivables from Other Sources- Rent in the Balance Sheet.

10.39 To write back the provision made earlier, the following entry shall be passed:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
432-40-(a)	Provision for Outstanding Other Receivables – Rent	Dr.	500		Journal Book, Ledger
180-60-(a)	To Excess Provision Written Back – Rent	Cr.		500	

(a) Insert detailed Head Codes of Account as applicable

Write-offs

10.40 Recording of Write-offs : If for any reason, it is decided by the ULB to write-off any Other Income dues, the details of the write off has to be entered in the 'Statement of Write off' by the respective departments in Form OTH – 4. This form has to be prepared on a monthly basis and forwarded to the Accounts Department and based on which , the write off shall be adjusted against the provision made and the following entry will be passed:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
432-40-(a)	Provision for Outstanding Other Receivables – Rent	Dr.	500		Journal Book,
431-40-(a)	To Receivables from Other Sources Rent (Year..)	Cr.		500	Ledger

(a) Insert detailed Head Codes of Account as applicable

10.41 Recording of subsequent collection/ recovery of ‘Receivables of Rents/License Fees/Advertisement Taxes’ written off :In case of a ‘Receivables of Rents/License Fees/Advertisement Taxes’ written off already were recovered/collected during the year, the accounts department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-80-(a)	Receivables Control Account - - Rent	Dr.	1,000		Journal Book,
280-30-(a)	To Prior period Income –Recovery of Revenues written off- Rent	Cr.		1,000	Ledger

(a) Insert detailed Head Codes of Account as applicable

Transfer of amount outstanding in respect of arrears from specific year-wise account to general account

10.42 The arrears of Other Income shall be carried forward year-wise, e.g., in “Receivables of Other Income (Year..)” account up to three years. On completion of the third year, the amount outstanding in the specific year-wise receivable account shall be transferred to a general arrears account, i.e., “Receivables of Other Income (Others)” Account. For example, the rent receivable in respect of the demand raised during the accounting year 2000-01 shall be carried forward in “Receivables of Rent (2001)” Account up to the year ending March 31, 2004. On March 31, 2004, the balance outstanding in this account shall be transferred to “Receivables of Rent (Others)” Account.

10.43 Recording of transfer of arrears to general account : To record this transfer, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-40-(a)	Receivables from Other Sources –Rent (Others)	Dr.	5,000		Journal Book,
431-40-(a)	To Receivables from Other Sources – Rent (Year..)	Cr.		5,000	Ledger

(a) Insert detailed Head Codes of Account as applicable

Recovery of other incomes through legal proceedings

10.44 The transactions in respect of Recovery of Property and Other Taxes have been described in Chapter 6 – Property(House Tax) & Other Taxes (paras. 6.34 to 6.40), reference to which is invited. The transactions relating to Recovery of Other Incomes shall be accounted in similar manner.

B. License Fees

10.45 The license fees charged for granting license to any trade, shops, markets etc. Similar to accruing of rental income, license fees shall also be accrued based on raising a demand in form OTH – 1. Accounting entries in respect of Demand and Collection are detailed below. However in respect of notice fees, refunds, adjustment of advances & deposits, provisions, write off and transfer outstanding from specific year to general account, reference is invited to entries explained above under Section A – Rental Income.

Demand Raised

10.46 Recording of demand raised: The demand raised for Income shall be recognised as an income for the ULB and correspondingly as a receivable. Accordingly, based on the Summary Statement of Bills Raised (Form OTH –1) received from the respective departments, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-30-(a)	Receivables for Fees & User Charges - License Fees (Year...)	Dr.	20,000		Journal Book, Ledger
140-11-(a)	To Licensing Fees - Trade	Cr.		20,000	

(a) Insert detailed Head Codes of Account as applicable

10.47 It is a normal practice for the ULB to enter the arrears of the dues while issuing the fresh demand. Entries in respect of the arrears shall have already been recorded earlier. The above entry shall be passed only in respect of the current demand of Other Incomes.

Collection of accrued incomes

10.48 The following shall be the procedure for accounting of the collections made in respect of accrued Incomes:

a. **Recording of Income collections.** To record the income based on the Summary of Daily Collections (Form GEN-12) received from the various Collection Offices and Collection Centres, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
450-21-(a)	Bank Account*	Dr.	15,000		Cash Book, Ledger
431-30-(a)	To Receivables Control accounts - License Fees	Cr.		15,000	

* Specify name of the Bank and account number

(a) Insert detailed Head Codes of Account as applicable

- b. For Other Incomes to be accounted on accrual basis, the Summary of Daily Collection (Form GEN- 12) does not provide the break-up of the collections into arrears collected, collections received in advance and collection made in respect of the current year' s demand. Hence, the total amount collected is credited to 'Consolidated Receivables of License Fees' Account which shall be segregated on a monthly basis.
- c. Recording of break-up of collections. A Summary Statement of Year-wise/ Head- wise Collection of various other incomes in Form OTH-2 shall be prepared on a monthly basis by the respective departments and sent to the Accounts Department to record the details of collection. . To record the break-up of the collections made in respect of Incomes accounted for on accrual basis, into current and arrears recovery and to record any income collected in advance, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-80-(a)	Receivables Control Account –License Fees	Dr.	18,000		Journal Book, Ledger
431-30-(a)	To Receivables for Fees & User Charges - License Fees (Year..) To	Cr.		15,000	
431-30-(a)	Receivables for Fees & User Charges – License Fees (Year..)	Cr		2,000	
350-41-(a)	To Advance Collection of Revenues – License Fees *	Cr		1,000	

* Adjustment of income collected in advance is discussed separately under section 'Adjustment of Other Incomes received in Advance'

(a) Insert detailed Head Codes of Account as applicable

C. Advertisement Fees

10.49 The advertisement fees charged towards advertisement rights. Similar to accruing of rental income and license fees, advertisement fees shall also be accrued based on raising a demand in form OTH – 1.

Demand Raised

10.50 Recording of demand raised: The demand raised for Advertisement fees incomes shall be recognised as an income for the ULB and correspondingly as a current asset. Accordingly, based on the Summary Statement of Bills Raised (Form OTH –1) received from the respective departments, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-30-(a)	Receivables for Fees & User Charges – Advertisement Fees (Year...)	Dr.	20,000		Journal Book, Ledger
140-40-(a)	To Other Fees – Advertisement	Cr		20,000	

(10) Insert Detailed Head Codes of Account as applicable

10.51 It is a normal practice for the ULB to enter the arrears of the dues while issuing the fresh demand. Entries in respect of the arrears shall have already been recorded earlier. The above entry shall be passed only in respect of the current demand of Other Incomes.

Collection of accrued incomes

10.52 The following shall be the procedure for accounting of the collections made in respect of accrued Incomes:

a. Recording of Income collections. To record the income based on the Summary of Daily Collections (Form GEN-12) received from the various Collection Offices and Collection Centres, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
450-21-(a)	Bank Account*	Dr	15,000		Cash Book, Ledger
431-80-(a)	To Receivables Control accounts – advertisement Fees	Cr.		15,000	

* Specify name of the Bank and account number

(a) Insert detailed Codes of Account as applicable

b. For Other Incomes to be accounted on accrual basis, the Summary of Daily Collection (Form GEN- 12) does not provide the break-up of the collections into arrears collected, collections received in advance and collection made in respect of the current year' s demand. Hence, the total amount collected is credited to ‘Consolidated Receivables of Advertisement Taxes’ Account which shall be segregated on a monthly basis.

c. Recording of break-up of collections. A Summary Statement of Year-wise/ Head- wise Collection of various other incomes in Form OTH-2 shall be prepared on a monthly basis

by the respective departments and sent to the Accounts Department to record the details of collection. To record the break-up of the collections made in respect of Incomes accounted for on accrual basis, into current and arrears recovery and to record any income collected in advance, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
431-80-(a)	Receivables Control Account – Advertisement Fees	Dr.	18,000		Journal Book, Ledger
431-30-(a)	To Receivables for Fees & User Charges – Advertisement Fees (Year..)	Cr		15,000	
431-30-(a)	To Receivables for Fees & User Charges – Advertisement Fees (Year..)	Cr.		2,000	
350-41-(a)	To Advance Collection of Revenues – Advertisement Fees*	Cr.		1,000	

** Adjustment of income collected in advance is discussed separately under section 'Adjustment of Other Incomes received in Advance'*

(a) Insert detailed Codes of Account as applicable

10.53 **POUNDS**

a Pound Registers to be maintained.

On the admission of an animal to a pound the pound keeper shall fill upon column 1 to 8 of a pound register to be maintained in Form P1 taking the signature or thumb mark of the person impounding the animal in column 7 and shall then issue a receipt for the impounded animal in Form P.2. If more than one animal is admitted at the time each animal shall be entered on a separate line in the pound register Form P.1.

b. Procedure on release of animals from pound.

When the owner of an impounded animal or his agent appears to demand the release of his animal the pound keeper shall make the necessary entries in columns 9 to 17 of the pound register Form P1 and fill up a release pass, with its counterfoil in Form P3. He shall then demand the fines and charges due on account of the impounded animal and on their receipt shall take the signature or thumb mark of the owner or his agent in column 20 of the pound register and the signature or thumb mark of some person who can identify the person claiming the animal as the owner thereof or his agent in column 21, and shall then release the impounded animal.

c. Sales to be conducted under supervision.

When a pound is directly managed by the M.Corp/MC/NP every sale of impounded animals shall be conducted under the direct supervision of a member or the Executive Officer/Secretary or such other responsible Officers as the M.Corp/MC/NP may direct or with the consent of the District Magistrate, or Sub-Divisional Magistrate within his jurisdiction, as the case may be, or a responsible Government Official.

d. Pound Keeper to attend sale unless exempted.

The Pound keeper shall attend every sale of impounded animals unless exempted fro such attendance by general or special order of the M.Corp./MC/NP on the ground that his absence would prejudice his other duties; he shall take with him his pound register and his counterfoil book of receipt; for the purchasers of impounded animals sold to be kept in Form P.4.

e. Receipt to be issued to purchaser of animals.

When impounded animals are sold the pound keeper shall, if he has attended the sale, enter the details of the sale in the pound register Form P1 and give to the purchaser of such animals a receipt in form P4.

f. Memorandum showing disposal of proceeds of sale.

When impounded animals have been sold under the authority of Section 14 or Section 16 of the Cattle Trespass Act, 1871, the account to be delivered to the owner, as required by the latter Section, shall be drawn up by the Pound-Keeper in the form of a memorandum in Form P.5, and the receipt prescribed by the final clause of that section shall be taken in the last column of the counterfoil.

g. Net sale proceeds to be sent to court.

When animals impounded otherwise than under Chapter III of the Cattle Trespass Act, 1871, have been sold, the pound-keeper shall fill up a memorandum; but the sale proceeds, after deduction of the fines leviable, the expenses of feeding and watering, and the expenses of sale, if any, shall be made over to the court or officer under whose authority the sale was ordered, the words "authorizing Officer or his agent" being substituted for the word "owner" wherever the latter occurs in the memorandum in Form P.5

h. Sums received on behalf of M.Corp/MC/NP to be entered on counterfoils of release passes.

The Pound Keeper shall, immediately on receipt, add to the last progressive total entered in the counterfoil of release pass Form P.3 all sums received by him on behalf of the **M.Corp/MC/NP** on account of impounded cattle sold and also the amounts, remitted cashier by the officer conducting the sale.

i. Remittance of Pound collections

At such time as may be fixed by the **M.Corp/MC/NP**, but at least once a week, the pound keeper shall remit his collection to the cashier.

j. Claims for sale proceeds of unclaimed animals.

(1) When a claim is preferred under Section 17 of the Cattle Trespass Act 1871, to any sum credited as net the sale proceeds of unclaimed cattle, the original credit shall be traced in the Pound Register and, if, on investigation, the claim is established, the amount repayable shall be paid under the written orders of the Commissioner/Executive Officer/Secretary and the payment shall be brought to account direct in the Cash Book; the fact of the payment, and the number and date of the payment voucher shall be noted in the remarks column on the pound register against the entry of the original credit.

(2) No claim for refund of the net sale proceeds of un-claimed animals shall be entertained if it is established and preferred after the expiry of six months from the date of the sale.

(3) When an investigation into a claim cannot be undertaken by the **M.Corp/MC/NP**, it may, at the request of the **M.Corp/MC/NP**, be made through the District Magistrate.

k. Feeding and watering of animals.

(1) The **M.Corp/MC/NP** may give an advance, not exceeding Rs. 500, to the pound keeper for the purpose of feeding impounded animals.

(2) The charges for feeding and watering different classes of animals shall be fixed by the **M.Corp/MC/NP** from time to time, at such rates that the receipts from this source do not exceed the actual cost of feeding and watering, provided that half the daily charge for feeding shall be recovered when an animal has been in the pound for less than eight hours;

Provided further that on feeding charges shall be recovered from the owner of an animals which is impounded after the hour fixed for feeding and is released before the next.

l. Inspection of Pounds.

A pound directly managed by the M.Corp/MC/NP shall be open to inspection by any member of the M.Corp/MC/NP or of the district or audit staff, and so far as possible, it shall be inspected once a quarter and the result of the inspections shall be recorded in an inspection book to be kept up at the pound, and any irregularity in its accounts shall at once be brought to the notice of the Commissioner/Executive Officer/secretary where such an officer has been appointed.

m. Pound Ledgers to be maintained.

A Pound ledger shall be maintained in the accounts office of the **M.Corp/MC/NP** in Form P.6 a separate page being assigned to each pound, in which shall be shown all expenditure on each pound and all income received from each pound, and at the end of the year a statement shall be compiled by the Executive Officer/Secretary and in case of M.Corp the Accounts Officer and laid before the **M.Corp/MC/NP** showing the net loss or gain to the **M.Corp/MC/NP** during the year from each pound.

10.54 LICENCES

a. Application and issue of Licenses.

- (1) Every person required to take out a license under the provisions of the Act or of any bye laws made there under or desiring to take out a license issuable under any such provisions, shall apply for a license to the Licensing Officer.
- (2) On receipt of an application under (1) above the Licensing Officer shall casue the details of the application to be entered in columns 1 to 4 of a register of license applications to be maintained in Form L.1 and if he is himself empowered to dispose of the application, shall, after such enquiry, if any, as may be necessary, record his order sanctioning or refusing the issue of a licence in column 8 and 9 of the register, or if he is not so empowered shall submit the application to the authority so empowered, and when the application has been disposed of by such authority shall record the order of such authority in column 8 and 9 of the register.
- (3) When any application for a licence is refused the easons for such refusal shall be communicated to the applicant and shall be recorded briefly in column 9 of the register of licence applications (Form L1)
- (4) When an application for a license has been sanctioned, the applicant shall be called upon to pay the prescribed fee, if any, and on receipt of the amount of the fee if any and not otherwise, the Licensing Officer shall cause a license to be issued in the prescribed form and shall enter the details of the license in a register of licenses to be maintained in Form L.2, separate parts or volumes of which shall be set apart for each kind of licenses and so arranged that the names of licenses shall be grouped alphabetically, provided that if an applicant fails to pay the prescribed fee within one month from the date on which intimation is issued to him except in pursuance of a fresh application and his original application shall be deemed to have been refused.

b. General provision as to period,forms,renewals etc., of licences.

- (1) No license shall be issued for a period of morethan one year or less than one month, but subject to these limitations shall be issued for such periods as the applicant may desire, provided that in no case shall a licence be issued which will be valid beyond the thirty-first day of March, next following the date of issue or such other date as the **M.Corp/MC/NP** may, by bye law appoint in regard to, any class of licenses.

Note :- The restriction laid down in the above rule will not apply to licenses issued in March for the next financial year or in the month following which fresh licensing year commences.

(2) Every license issued shall unless any other form is prescribed by bye-law regulating the grant of the license, be in Form L.3 or L.4, according to the nature of the license and on the reverse of every licence shall be printed conditions on which it is grant, and such conditions shall contain a provision that the license may at any time, after due notice has been given to the license, be cancelled for the breach of any condition on which it was granted, and that in the event of such cancellation the licensee shall not be entitled to any refund of any portion of the license fee.

(3) No license shall be transferable, and on the transfer of occupation, possession, or owner, as the case may be, of any premises, vehicle or animal in respect of which a license had been issued, the licensee shall report such transfer and shall surrender his license for cancellation, and the transferee shall apply for a fresh license; provided that when a lincis is surrendered for cancellation under this sub-rule, the **M.Corp/MC/NP** shall refund to the licensee such portion of the fee as may be deemed to cover the expired period of the license.

(4) No license except a license issued under section of the Act shall be re-issued when the term has expired or be endorsed for a continuance of the term, but the licensee shall on the expiry of the period for which the license was granted, if he still requires a license, surrender his old license and apply for a new license, and the surrendered license shall be stamped or endorsed as cancelled.

c. Check of Licenses.

At the end of each month the Licensing Officer shall examine the register of License Form L.2 and shall take such action as may be within his power with regard to every person whose license may have expired up to date, and if after enquiry, it appears that any person whose license has expired or any other person requires a license for which he has not applied or after his application has been refused is guilty of a breach of any provision of the Act or of any bye-laws made thereunder by reason of not having a license he shall report the case to the authority empowered to sanction prosecution in such cases.

10.55 **TEHBAZARI**

a. Plots for temporary occupation to be scheduled and dues collected by Tehbazari tickets.

The Lands Officer shall from time to time prepare a schedule showing the plots of land available for temporary occupation by shopkeepers, peddlers and other such persons and the rates at which such plots and portions of the public streets may be occupied in accordance with the resolutions or bye laws of the **M.Corp/MC/NP**, and shall cause copies of such scheduled to be posted at the office of the M.Corp/MC/NP the rent, fees or other dues payable in respect of the occupation of any such plot or of a portion of any public street shall be collected by means of a tehbazari ticket in Form R.4

b. Rent collectors to see that Tehbazari tickets are taken out.

Tehbazari tickets shall ordinarily be valid for the day of issue only, and it shall be the duty of the Rent Collectors constantly patrol the **M.Corp/MC/NP** and to see that every person in occupation of any plot scheduled under the provisions D1 or of any portion of a public street takes out ticket. Provided further that in no case shall a ticket be issued which will be valid beyond the thirty first day of March, following its issue.

Note :- The restriction laid down in the above rules will not apply to a tehbazari ticket issued in March for the next financial year.

c. Collection of Tehbazari dues.

(1) Every Rent Collector shall be furnished with a book of tehbazari tickets if Form R.24 on receipt of the amount due on account of tehbazari fee, he shall issue the ticket and blank coupon attached after filling up the counterfoil and entering at the foot thereof, the progressive total of the amount received during the day.

(2) If a ticket taken out for a period of a week or more, the Rent Collector shall before the issue thereof make the necessary entries in a tehbazari register to be maintained by him in Form R.5, noting carefully in column 7 of the register the date of the expiry of the ticket and leaving sufficient space in the case of each person to provide the entry of future tickets in case they are taken out after the expiry of the current ticket.

(3) Every Rent Collector shall examine his tehbazari register Form R.5 each morning and take steps to see that a fresh ticket Form R.4 is forthwith taken out in place of one that has expired or that the plot of land or portion of a public street in respect of which it was issued is vacated.

(4) Every Rent collector Shall pay his collections daily to the Lands Officer, if there is any, or at the municipal office where the progressive total of all the counterfoils of receipt Form R.4 in respect of the collections of the day shall be checked with the cash produces, the last progressive total shall be signed by the land officer or the Executive/Secretary and in case of M.Corp. the Accounts Officer as the case may be, and a receipt for the amount shall be given in a receipt book in Form T.S. 9 to be kept in his possession.

10.56 SLAUGHTER-HOUSE FEES

a. Slaughter-House Fees.

(1) The fee leviable at a municipal slaughter house shall be entered in a schedule of which a copy shall be posted at the entrance to the slaughter house premises.

(2) If such fees are levied at so much per head on the animals brought for slaughter they shall be collected by means of tickets in Form R.7 and if they are levied from each butcher using the slaughter house as payment for use of the slaughter house they shall be collected by means of tickets in Form R.4 with the heading changed to "slaughter House Ticket" and tickets in Form R.7 shall be available only for the animals specified therein and tickets in Form R.4 shall not be transferable and tickets in both forms shall be valid only for the day of issue and shall not be renewable.

(3) At the end of the day the muharrir or other officer appointed for the collection of slaughter house fees shall send to the Executive Officer/Secretary and in case of M.Corp. Accounts Officer.

(4) The Executive Officer/Secretary or other inspecting Officer appointed by the **M.Corp/MC/NP** in this behalf shall check the work of the muharrir or other officer appointed for the collection of fees by demanding from such butchers, he may think fit the ticket in Form R.7 or R.4 issued to them.

10.57 BUILDING APPLICATION FEE

a. Register of Building Applications.

The **M.Corp/MC/NP** shall maintain a register of building applications in **Form G.35** in which shall be entered all building applications as soon as they are received. The record of various fees realized shall also be made in the respective columns of the form if the **M.Corp/MC/NP** collects any fees of the kind provided therein.

Internal controls

10.58 The following internal controls shall be observed by the ULB in respect of transaction related to Other Incomes:

- The Accounts Department and the respective departments shall reconcile the balance at the beginning of the accounting year in respect of the Sundry Income Receivables Arrears (as appearing in the Balance Sheet of the previous year) with the year-wise total of the arrears recorded in the Demand Registers.
- A quarterly reconciliation shall be carried out by the Accounts Department and the respective departments in respect of the amount collected and the arrears outstanding between the balances standing in the Ledger maintained at the Accounts Department and the Demand Registers maintained at the respective departments.
- A monthly reconciliation shall be carried out by the Accounts Department and the respective departments in respect of the various deposits collected, between the balances standing in the Ledger maintained at the Accounts Department and the Deposits Registers maintained at the respective departments.
- The respective departments shall ensure that the Receipt / Chalan for Remittance of Money prepared, provides reference to the Consolidated Collection Register.
- The Commissioner /Executive Officer/Secretary of the ULB shall specify such appropriate calendar of returns /reports for monitoring.
- Levy of stallages, rents and fees in Municipal Markets, Slaughter-houses and Stock-yards;
- Registration of Births and Deaths Fees;
- Fee for grant of licence to Surveyors, Architects, Engineers, Structural Designers, Clerk of Works, and Plumbers;
- Professional Tax; Advertisement Charges/Rights; Development Charges; etc.
- Registration of Births and Deaths Fees;
- Fee for grant of licence to Surveyors, Architects, Engineers, Structural Designers, Clerk of Works, and Plumbers;
- Professional Tax; Advertisement Charges/Rights; Development Charges; etc.
- Registration of Births and Deaths Fees;
- Fee for grant of licence to Surveyors, Architects, Engineers, Structural Designers, Clerk of Works, and Plumbers;
- Professional Tax; Advertisement Charges/Rights; Development Charges; etc.
- Levy of stallages, rents and fees in Municipal Markets, Slaughter-houses and Stock-yards.

10.59 All Reconciliation Statements shall be certified by the Executive Officer/Secretary & in case of Municipal Corporation the Head of the Accounts Department:

Presentation in financial statements

10.60 The various heads of account used for the accounting of Other Incomes

related transactions should be reflected in the Financial Statements or in the Schedules attached to the Financial Statements of the ULB. All such Financial Statements and schedules should be affixed with signature and seal of Commissioner or Authority designated by him for this purpose and for other ULBs the Executive Officer/Secretary.

10.61 The provision against the Outstanding Rental and Other Incomes receivable is to be disclosed under the major head Accumulated Provisions as a separate line item in the Balance Sheet below the 'Sundry Debtors'.

10.62 The Schedule of Income and Expenditure Statement in respect of Other Incomes are presented below.

Minor Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
130-10-(a)	Rent from Civic Amenities		
130-20-(a)	Rent from Office Buildings		
130-30-(a)	Rent from Guest Houses		
130-40-(a)	Rent from lease of lands		
130-80-(a)	Other rents		
	Sub-Total		
	Less:		
130-90-(a)	Rent Remission and Refunds		
	Sub-total		
Total Rental Income from Municipal Properties			

(a) Insert detailed Codes of Account as applicable

Schedule I-4: Schedule of Income from Fees & User Charges

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
140-11-(a)	Licensing Fees		
140-20-(a)	Penalties and Fines		
140-40-(a)	Other Fees – Advertisement Fees		
140-50-(a)	User Charges		
140-60-(a)	Entry Fees		
140-80-(a)	Other Charges		
	Sub-Total		
	Less:		
140-90-(a)	Rent Remission and Refunds		
	Sub-total		
Total Income of Other income to be shown as part of Fees & User Charges – Income head-wise Schedule			

(a) Insert detailed Codes of Account as applicable

Schedule I-5: Income from Sale & Hire Charges

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
150-11-(a)	Sale of Forms & Publications		
150-12-(a)	Sale of stores & scrap		

150-30-(a)	Sale of Others		
150-40-(a)	Hire Charges for Vehicles		
150-41-(a)	Hire Charges for Equipment		
Total Other income to be shown as part of Sale & Hire Charges – Income head-wise Schedule			

(a) Insert detailed Codes of Account as applicable

Schedule I-9: Schedule of Other Income

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
180-10-(a)	Deposits Forfeited		
180-11-(a)	Lapsed Deposits – Rent		
180-20-(a)	Insurance Claim Recovery		
180-60-(a)	Excess Provisions written back – Rental Income		
180-80-(a)	Miscellaneous Income		
Total Rental, Fees and Other Income to be shown as part of Other Income Schedule			

(a) Insert detailed Codes of Account as applicable

Schedule I-16: Schedule of Provisions & Write off

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
270-10-(a)	Provisions for Doubtful receivables – Rent		
270-30-(a)	Revenues written off – Rent		
Total expense of Rental, Fees & Other Incomes to shown as part of Provision and Write off Schedule			

(a) Insert detailed Codes of Account as applicable

Schedule I-18: Schedule of Prior Period Items

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Income		
280-20-(a)	Other – Revenues		
280-30-(a)	Recovery of revenues written off – Rent		
280-40-(a)	Other income		
Sub – Total Income (A)			
	Expenses		
280-60-(a)	Refund of Other – Revenues- Rent		
280-80-(a)	Other Expenses		
Sub – Total Income (B)			
Total expense of Rental, Fees & Other Income to be shown as part of Prior Period (net) Schedule (A-B) -			

(a) Insert detailed Codes of Account as applicable

10.63 The Balance Sheet Abstract in respect of the other Incomes are presented below.

Schedule B-7: Schedule of Deposits Received

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
340-20-(a)	Deposit Revenues – Rent		
Total			

(a) Insert detailed Codes of Account as applicable

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
350-40-(a)	Refunds Payable		
350-41-(a)	Advance Collection of Revenues		
Total			

(a) Insert detailed Codes of Account as applicable

Schedule B-15: Schedule of Sundry Debtors (Receivables)

Code No.	Particulars	Current Year Amount (Rs.)			Previous Year Amount (Rs.)
		Gross Amount	Provision for Outstanding Revenues	Net Amount	
431-30-(a)	Receivables for Fees and User Charges				
	Less than 3 years*				
	More than 3 years*				
	Sub – total				
431-40-(a)	Receivables from Other Sources- Rent				
	Total of Receivables of Rentals, Fees & Other Incomes				

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

(a) Insert detailed Codes of Account as applicable

Schedule B-17: Schedule of Cash and Bank Balances

Code of Account	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
450-10-(a)	Cash		
450-21-(a)	Bank Account		
	Total		

(a) Insert detailed Codes of Account as applicable

_____ *Name of the ULB*
SUMMARY STATEMENT OF DEMAND RAISED ON ASSESSMENT
FOR THE PERIOD _____
in respect of Other Incomes

Sr. No. _____

Particulars	Year (Others)	Year (-2)	Year (-1)	Current Year
Property Rental				
Trade License Fees				
Advertisement Taxes				
Others, Specify				
Total				
Amount in Words : Rupees				
Advance Adjusted:				
Against demand raised on Assessment *				
Prepared By*: _____ Checked By* : _____ Dated:	Examined and entered Accountant/Authorised Officer Dated:			

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

_____ *Name of the ULB*

**SUMMARY STATEMENT OF YEAR-WISE HEAD-WISE COLLECTION
OF OTHER INCOMES FOR THE PERIOD _____**

Sr. No. _____
Deposited with _____

_____ *Collection Centre*

Particulars	Arrears Recovery	Year (-2) (Rs.)	Year (-1) (Rs.)	Current Year (Rs.)	Advance received (Rs)	Total (Rs.)
Collection in respect of incomes accounted on accrual basis						
Property Rental						
Trade License fees						
Advertisement Taxes						
Others, Specify						
Sub-Total						
Collection in respect of incomes accounted on actual receipt basis						
Sale of Fixed assets/scrap						
Water Tanker Charges						
Penalties						
Fines						
Others, Specify						
Sub-Total						
Receipt of Cost of Recovery, if any						
Others, Specify						
Total Collection						
Amount in Words : Rupees						
Prepared By* : _____ Checked By* : _____ Dated:				Examined and entered Accountant/Authorised Officer Dated:		

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

Note :This statement should be prepared separately for each Collection Office/Collection Centre and then consolidated.

_____ *Name of the ULB*

SUMMARY STATEMENT OF REFUNDS FOR THE PERIOD
In respect of Other Incomes

Sr. No. _____

Particulars	Year (Others)	Year (-2)	Year (-1)	Current Year(Rs.)	Total (Rs.)
Property Rental					
Trade License fees					
Advertisement Taxes					
Sale of Fixed assets/scrap					
Water Tanker Charges					
Advance received in respect of Other incomes					
Others, Specify _____					
Total					
Amount in Words : Rupees _____					
Prepared By* : _____ Checked By* : _____ Dated:				Examined and entered Accountant/Authorised Officer Dated:	

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

_____ *Name of the ULB*

SUMMARY STATEMENT OF WRITE OFFS FOR THE PERIOD
in respect of Other Incomes

Sr. No. _____

Particulars	Year (Others)	Year (-2)	Year (-1)	Current Year(Rs.)	Total (Rs.)
Property Rental					
Trade License fees					
Advertisement Taxes					
Others, Specify					
Total					
Amount in Words : Rupees _____					
Prepared By* : _____ Checked By* : _____ Dated: _____	Examined and entered Accountant/Authorised Officer Dated: _____				

* Record the name, designation and signature of the person

Form L.1
REGISTER OF LICENCE APPLICATION

S.N o.	Name & Address of applicant	Date of Application	Description of license applied for	SENT FOR REPORT			ORDER OF LICENSEING AUTHORITY		Date on which order was communic ated to applicant	No. in the Register of Licenses if license is issued	Remarks
				Date on which sent	To whom sent	Date of return of report	Date of order	Abstract of order			
1	2	3	4	5	6	7	8	9	10	11	12

Form L.2

REGISTER OF LICENCE

Description of License

S.No.	S.No. in Register of Licence Application	Name of licensee	Number of Licence	Number of badge or card or plate, when issued	Date of issue of licence	Period of licence	Date of expiry of licence	Signature of licensing officer	Action taken after expiry or, if a new licence is issued the serial number of the entry in this register
1	2	3	4	5	6	7	8	9	10

Form L. 3

COUNTERFOIL OF LINCENCE	LICENCE																							
<p>..... M.Corp./MC/NP</p> <p>Book No.....</p> <p>No.....</p> <p>Name of Licensee</p> <p>Father's Name</p> <p>Address</p> <p>Caste</p> <p>Trade</p> <p>Purpose of License</p> <p>Date of License</p> <p>Period of License</p> <p>Amount paid. Rs.....</p>	<p>..... M.Corp./MC/NP</p> <p>Book No.....</p> <p>No. dated the</p> <p>Whereas Has paid to the M.Corp/MC/NP Rs..... he is permitted to within the M.Corp./MC/NP of From 1stto</p> <p>Particulars of Licensee</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 12.5%;">Name</th> <th style="width: 12.5%;">Father's Name</th> <th style="width: 12.5%;">Caste</th> <th style="width: 12.5%;">Trade</th> <th style="width: 12.5%;">Address</th> <th style="width: 12.5%;">Remarks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2</td> <td style="text-align: center;">3</td> <td style="text-align: center;">4</td> <td style="text-align: center;">5</td> <td style="text-align: center;">6</td> </tr> <tr> <td style="height: 150px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Name	Father's Name	Caste	Trade	Address	Remarks	1	2	3	4	5	6						
Name	Father's Name	Caste	Trade	Address	Remarks																			
1	2	3	4	5	6																			
Signature of Licensing Officer	Signature of Licensing Officer																							

Form L. 4

COUNTERFOIL OF LINCENCE	LICENCE																											
<p>..... M.Corp./MC/NP Book No..... No..... Name of Licensee Address Number and class of vehicle Description of Vehicle Description, Number and Height of animal Number of persons to be carried, including the Driver..... ... Weight of luggage to be carried Date of License Period of License Amount paid. Rs.....</p>	<p>..... M.Corp./MC/NP Book No..... No. dated the</p> <p>Whereas Has paid to the M.Corp/MC/NP Rs..... he is permitted to within the M.Corp./MC/NP of From 1stto </p> <p style="text-align: center;">Details of Vehicle</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 12.5%;">Number and class of vehicle</th> <th style="width: 12.5%;">Description of Vehicle</th> <th style="width: 12.5%;">Description, Number and Height of animal</th> <th style="width: 12.5%;">Number of persons to be carried, including the Driver</th> <th style="width: 12.5%;">Weight of luggage to be carried</th> <th style="width: 12.5%;">Address of Licence</th> <th style="width: 12.5%;">Remarks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2</td> <td style="text-align: center;">3</td> <td style="text-align: center;">4</td> <td style="text-align: center;">5</td> <td style="text-align: center;">6</td> <td style="text-align: center;">7</td> </tr> <tr> <td style="height: 150px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>							Number and class of vehicle	Description of Vehicle	Description, Number and Height of animal	Number of persons to be carried, including the Driver	Weight of luggage to be carried	Address of Licence	Remarks	1	2	3	4	5	6	7							
Number and class of vehicle	Description of Vehicle	Description, Number and Height of animal	Number of persons to be carried, including the Driver	Weight of luggage to be carried	Address of Licence	Remarks																						
1	2	3	4	5	6	7																						
Signature of Licensing Officer	Signature of Licensing Officer																											

Form P.1

POUND REGISTER

S.No.	Date & Hour of receipt	Number of receipt (Form P2)	Description of animals admitted	Number of animals admitted	Marks of identification	Signature or marks and address of impounder	Name & Address of owner, if known	Date & hour of release or sale	Number of release pass or purchaser's receipt	Amount for which sold	Amount of fine	Period of detention	Other Charges			Surplus in case of sale of animal			Reclaimer's Signature or mark in token of his having received the animals	Signature or mark of person identifying reclaimer	Date of credit of refund or surplus	Pound-keepers Signature	Signature of Officer Superintending the sale	Remarks			
													Rate of feeding charges per day	Amount charged for feeding	Miscellaneous Charges	Totals of column 12,15 and 19	To be credited to account	Refund to owner									
1																											
2																											
3																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
21																											
22																											
23																											
24																											
25																											

Form P.2

<p>COUNTERFOIL OF RECEIPT FOR IMPOUNDED CATTLE Book No. No...... Name of Pound</p>	<p>RECEIPT FOR IMPOUNDED CATTLE Book No...... No...... Name of Pound</p>
---	---

Number in the Pound Register	Date & Hour of admission	Name & address of impounder	Number & description of animals admitted	Name & address of owner, if known	Signature of Pounder-Keeper	Date		Number in the Pound Register	Date & Hour of admission	Name & address of impounder	Number & description of animals admitted	Name & address of owner, if known	Signature of Pounder-Keeper	Date
1	2	3	4	5	6	7		1	2	3	4	5	6	7

Form P.3

COUNTERFOIL OF RELEASE PASS FOR IMPOUNDED ANIMALS									POUND RELEASE PASS										
Book No. No. Name of Pound									Book No. No. Name of Pound										
Number in Pound Register	Date & hour of release	Number & description of animals	Name & address of person releasing the animals	PARTICULARS OF AMOUNT RELEASED				Date		Number in Pound Register	Date & hour of release	Number & description animals	Name & address of person releasing the animals	PARTICULARS OF AMOUNT RELEASED				Date	
				Amount of fines	Amount of feeding charges	Total	Signature of Pound-Keeper							Amount of fines	Amount of feeding charges	Total	Signature of Pound-Keeper		
1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9		

Form P.4

<p>COUNTERFOIL OF RECEIPT FOR PURCHASERS OF IMPOUNDED ANIMALS SOLD Book No..... No..... Name of Pound</p>	<p>RECEIPT FOR PURCHASERS OF IMPOUNDED ANIMALS SOLD Book No. No. Name of Pound</p>
---	--

Number as per register of cattle sold	Number & Description of cattle	Marks of identification of cattle sold	Name & address of purchaser	Amount for which sold		Number as per register of cattle sold	Number & Description of cattle	Marks of identification of cattle sold	Name & address of purchaser	Amount for which sold
1	2	3	4	5		1	2	3	4	5

Dated

Signature of Pound- Keeper

Dated

Signature of Pound Keeper

Form P5

MEMORANDIUM SHOWING DISPOSAL OF THE PROCESSDS OF ANIMALS SOLD (Vide section 16 of the Cattle Tresspass Act) No..... Book No..... Name of Pound									MEMORANDIUM SHOWING DISPOSAL OF THE PROCESSDS OF ANIMALS SOLD (Vide section 16 of the Cattle Tresspass Act) No..... Book No..... Name of Pound								
Serial number as per Register of animals sold	Number and description of animals seized.	Period of detention in the pound	Amount for which sold	Deductions		Surplus made over to the Owner	Number and description of unsold animals made over to the owner	Signature of Owner or person to whom made over	Serial number as per Register of animals sold	Number and description of animals seized.	Period of detention in the pound	Number and description of animals sold	Amount for which sold	Deductions		Surplus made over to the owner	Number and description of unsold animals made over to the owner
				Nature of deductions	Amount									Nature of deductions	Amount		
1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
				Fines Feeding Charges (a) Period of detention (b) Rate of commission										Fines Feeding Charges (a) Period of detention (b) Rate of commission			

Form P 6
POUND LEDGER

Name of Pound

Date	Number of bill or challans	Receipts	Expenditure	Balance
1	2	3	4	5

Form R.4

COUNTER FOIL OF TEHBAZARI TICKET						TEHBAZARI TICKET						Tehbazari Coupon
Book No.....												Book No.
No.....												No.....
Date	Name of Ticket holder	Term of ticket	Description according to schedule of rates	Amount	Signature of Muharrir	Date	Name of Ticket holder	Term of ticket	Description according to schedule of rates	Amount	Signature of Muharrir	
1	2	3	4	5	6	1	2	3	4	5	6	
												Name Term..... Amount.....
Total brought forward												
Progressive total carried over												

Form R. 5

TEHBAZARI REGISTER

Serial Number	Name of Ticket holder	Description of property occupied according to schedule of rates	Number of ticket	Date of issue of ticket	Term of ticket	Date of expiry of ticket	Signature of Rent Collector	Action taken after expiry of ticket, or, if a new ticket is issued, serial number of the entry in this Register

Form R.7

COUNTER FOIL OF SLAUGHTER HOUSE TICKET					SLAUGHTER HOUSE TICKET					SLAUGHTER HOUSE Coupon
Book No.....										Book No.
No.....										No.....
Date	Name of butcher	Number & description of animals	Amount	Signature of Muharrir	Date	Name of butcher	Number & description of animals	Amount	Signature of Muharrir	
1	2	3	4	5	1	2	3	4	5	
										No. Name Term..... Amount..... Date.....
Total brought forward										
Progressive total carried over										

Signature of Inspecting Officer.

Form G.35

REGISTER OF BUILDING APPLICATIONS

Serial No.	Date of receipt	Name & address of applicant	Situation & description (number of storeys and area, etc.) of the building	Date of expiry of time limit of application prescribed under the Act	Abstract of orders of competent Authority	Amount of Tax, if any, under the Act	Amount of fee, if any under the Act	No. and date of receipt	Date of commencement of building	Date of completion of building	Signature of Muharrir	Signature of Head of the Department	Remarks
		Owner											
1	2	3	4	5	6	7	8	9	10	11	12	13	14