

**BALANCE SHEET of LALA MUNICIPAL BOARD**

**As on 31st March 2022**

<b>LIABILITIES</b>	<b>Schedule</b>	<b>Current Year 2021-22 (Rs.)</b>	<b>Previous Year 2020-21 (Rs.)</b>
<b>Reserve &amp; Surplus</b>			
Municipal (General) Fund	1	(2,74,87,139.00)	(3,24,90,811.00)
Earmarked Funds	2	-	-
Reserve & Surplus	3	23,39,69,927.00	23,35,50,057.00
<b>Total Reserves &amp; Surplus (A)</b>		<b>20,64,82,788.00</b>	<b>20,10,59,246.00</b>
<b>Grants/Contributions for Specific Purposes (B)</b>	4	<b>6,30,59,117.00</b>	<b>4,64,69,557.00</b>
<b>Loans</b>			
Secured Loans	5	-	-
Unsecured Loans	6	-	-
<b>Total Loans ©</b>		<b>-</b>	<b>-</b>
<b>Current Liabilities and Provisions</b>			
Deposits Received	7	14,39,507.00	14,61,487.00
Deposit Works	8	-	-
Other Liabilities	9	1,10,41,388.00	1,12,80,012.00
Provisions	10	-	-
<b>Total Current Liabilities and Provisions (D)</b>		<b>1,24,80,895.00</b>	<b>1,27,41,499.00</b>
<b>TOTAL LIABILITIES (A+B+C+D)</b>		<b>28,20,22,800.00</b>	<b>26,02,70,302.00</b>
<b>ASSETS</b>			
<b>Fixed Assets</b>	11		
Gross Block		23,39,69,927.00	23,35,50,057.00
Less: Accumulated Depreciation		6,65,79,044.00	5,81,90,049.00
Net Block		16,73,90,883.00	17,53,60,008.00
Capital Work-in-Progress		50,25,861.00	51,28,430.00
<b>Total Fixed Assets (A)</b>		<b>17,24,16,744.00</b>	<b>18,04,88,438.00</b>
<b>Investments</b>			
Investment- Municipal Fund	12	-	-
Investment- Other Funds	13	2,400.00	2,400.00
<b>Total Investments (B)</b>		<b>2,400.00</b>	<b>2,400.00</b>
<b>Current Assets, Loans &amp; Advances</b>	14		
Stock in Hand (Inventories)		-	-
<b>Sundry Debtors / Receivables</b>	15		
Gross Amount Outstanding		4,29,94,594.00	3,33,02,304.00
Less: Accumulated Provision against Bad and Doubtful Sundry Debtors		-	-
Net Amount Outstanding	16	4,29,94,594.00	3,33,02,304.00
Prepaid Expenses	17	-	-
Cash and Bank Balances	18	6,65,99,062.00	4,64,67,160.00
Loans, Advances and Deposits		10,000.00	10,000.00
Less: Accumulated Provision against Loans		-	-
Net Amount Outstanding		10,000.00	10,000.00
<b>Total Current Assets, Loans &amp; Advances ©</b>	19	<b>10,96,03,656.00</b>	<b>7,97,79,464.00</b>
Other Assets	20	-	-
<b>Miscellaneous expenditure (to the extent not written off)</b>		<b>-</b>	<b>-</b>
<b>TOTAL ASSETS (A+B+C)</b>		<b>28,20,22,800.00</b>	<b>26,02,70,302.00</b>

**Dated: March 20, 2023**



Executive Officer

Lala Municipal Board, Lala



**GORA & COMPANY**  
Chartered Accountants  
(FRN 327183E)



**(GORA CHAND MUKHERJEE)**  
Partner

Membership No. 017630

24/3/23

**LALA MUNICIPAL BOARD**  
**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE PERIOD FROM 1<sup>ST</sup> APRIL 2021 To 31<sup>ST</sup> MARCH 2022**

Item/ Head of Account	Schedule	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
<b>INCOME</b>			
Tax Revenue	21	1,39,57,136.00	1,36,85,795.00
Assigned Revenues & Compensation	22	-	-
Rental Income from Municipal Properties	23	14,74,735.00	13,62,810.00
Fees & User charges	24	12,05,550.00	13,44,050.00
Sale & Hire Charges	25	-	-
Revenue Grants, Contributions & Subsidies	26	40,17,629.00	66,49,808.00
Income from Investments	27	-	-
Interest Earned	28	26,36,245.00	22,57,707.00
Other Income	29	4,37,916.00	7,500.00
<b>TOTAL INCOME</b>		<b>2,37,29,211.00</b>	<b>2,53,07,670.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	30	63,35,814.00	60,28,262.00
Administrative Expenses	31	3,21,237.00	4,32,689.00
Operations & Maintenance	32	21,59,690.00	8,36,367.00
Interest & Finance Expenses	33	5,880.12	5,355.36
Programme Expenses	34	82,497.00	33,100.00
Revenue Grants, Contributions & Subsidies	35	2,54,577.00	1,44,663.00
Provisions & Write off	36	-	-
Miscellaneous Expenses	37	-	-
Depreciation		83,88,995.00	88,08,422.00
<b>TOTAL EXPENDITURE</b>		<b>1,75,48,690.12</b>	<b>1,62,88,858.36</b>
Gross surplus/ (deficit) of income over expenditure before Prior Period Items		61,80,520.88	90,18,811.64
Add: Prior Period Items (Net)	38	-	-
Gross surplus/ (deficit) of income over expenditure after Prior Period Items		61,80,520.88	90,18,811.64
Less: Transfer to Reserve Funds			-
<b>Net Balance Being Surplus/ Deficit Carried Over to Municipal Accounts</b>		<b>61,80,520.88</b>	<b>90,18,811.64</b>

Dated: March 20, 2023

FOR GORA & COMPANY  
Chartered Accountants  
(FRN 327183E)

  
**(GORA CHAND MUKHERJEE)**  
Partner  
Membership No. 017630

  
Executive Officer

Lala Municipal Board, Lala  
21/3/23


**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01 APRIL 2021 TO 31 MARCH 2022**

Head of Account	Current Period 2021-22 (Rs.)	Previous Period 2020-21 (Rs.)	Head of Accounts	Current Period 2021-22 (Rs.)	Previous Period 2020-21 (Rs.)
Opening Balance Cash Balance including imprest balances with Bank/ Treasury ( including balances in designated bank accounts )	4,64,69,557.36	3,02,85,916.16			
<b>OPERATING RECEIPTS</b>	<b>1,40,36,921.66</b>	<b>1,11,27,564.00</b>	<b>OPERATING PAYMENTS</b>	<b>91,59,695.12</b>	<b>74,80,436.36</b>
Tax Revenue	57,23,685.66	17,50,429.00	Establishment Expenses	63,35,814.00	60,28,262.00
Assigned Revenues & Compensations	-	-	Administrative Expenses	3,21,237.00	4,32,689.00
Rental Income from Municipal Properties	8,55,596.00	2,20,870.00	Operations and Maintenance	21,59,690.00	8,36,367.00
Fees & User Charges	3,65,850.00	2,41,250.00	Interest & Finance Charges	5,880.12	5,355.36
Sale & Hire Charges	-	-	Program Expenses	82,497.00	33,100.00
Revenue Grants, Contributions & Subsidies	40,17,629.00	66,49,808.00	Revenue Grants, Contributions & Subsidies	2,54,577.00	1,44,663.00
Income from Investments	-	-	Miscellaneous Expenses	-	-
Interest Earned	26,36,245.00	22,57,707.00	Purchase of Stores	-	-
Other Income	4,37,916.00	7,500.00	Other Collections on behalf of State and Central Government	-	-
<b>NON OPERATING RECEIPTS</b>	<b>2,09,81,655.00</b>	<b>2,55,71,331.00</b>	<b>NON OPERATING PAYMENTS</b>	<b>57,26,978.91</b>	<b>1,30,34,817.44</b>
Loans Received	-	-	Other Payables	-	-
Deposits Received	1,81,039.00	17,89,024.00	Refunds Payable	-	-
Grants and Contribution for Specific purposes	2,08,00,616.00	2,37,82,307.00	Repayment of Loans	-	-
Sale Proceeds from Assets	-	-	Refund of Deposits	-	-
Realisation of Investment - General Fund	-	-	Acquisition / purchase of Fixed Assets	2,03,019.00	6,27,718.00
Realisation of Investment - Other Funds	-	-	Capital work -in- Progress	4,19,870.00	1,24,07,099.44
Deposit works	-	-	Deposit Works	-	-
Revenue collected in Advance	-	-	Investments- General Fund	-	-
Loans & Advances to Employees ( recovery )	-	-	Investments- Other Funds	-	-
Other loans & Advances ( recovery )	-	-	Loans & Advance to employees	-	-
Deposites with external Agencies ( recovery )	-	-	Prepaid Expenses	-	-
Other Receipts ( specify )	-	-	Other Loans & Advances	-	-
Transfer to Municipal Fund from Special Funds	-	-	Deposites with external Agencies	-	-
	-	-	Other Payments	51,04,089.91	-
	-	-	Transfer to Special Funds from Municipal Fund	-	-
	-	-	Closing Balance Cash Balance including Imprest balance with Banks / Treasury ( including balances in designated bank accounts )	6,66,01,459.99	4,64,69,557.36
<b>GRAND TOTAL</b>	<b>8,14,88,134.02</b>	<b>6,69,84,811.16</b>	<b>GRAND TOTAL</b>	<b>8,14,88,134.02</b>	<b>6,69,84,811.16</b>

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

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



  
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### Schedule 1 - Municipal General Fund

Particulars	Opening Balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
Municipal Fund	(49,42,641.00)		(49,42,641.00)	11,76,849.00	(61,19,490.00)
Excess Income & Expenditure	(2,75,48,170.00)	2,37,29,211.00	(38,18,959.00)	1,75,48,690.12	(2,13,67,649.00)
<b>Total Municipal fund (310)</b>	<b>(3,24,90,811.00)</b>	<b>2,37,29,211.00</b>	<b>(87,61,600.00)</b>	<b>1,87,25,539.12</b>	<b>(2,74,87,139.00)</b>

Particulars	Opening Balance (Rs.)	Additions during the year	Total	Deductions during the year	Balance at the end of the current year (Rs.)
<b>2</b>	<b>3</b>	<b>4</b>	<b>5 (3+4)</b>	<b>6</b>	<b>7 (5-6)</b>
Capital Contribution	23,35,50,057.00	4,19,870.00	23,39,69,927.00	-	23,39,69,927.00
Capital Reserve	-	-	-	-	-
Borrowing Redemption Reserve	-	-	-	-	-
Special Funds (Utilised)	-	-	-	-	-
Statutory Reserve	-	-	-	-	-
General Reserve	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-
<b>Total Reserve funds</b>	<b>23,35,50,057.00</b>	<b>4,19,870.00</b>	<b>23,39,69,927.00</b>	<b>-</b>	<b>23,39,69,927.00</b>



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**Schedule B-2: Enmarked Funds**

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
(a) Opening Balance	-	-	-	-	-	-	-
(b) Additions to the Special fund							
(i) Transfer from Municipal fund							
(ii) Interest/ Dividend earned on Special fund Investments							
(iii) Profit on disposal of Special fund Investments							
(iv) Appreciation in value of Special fund Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)							
(c) Payments out of funds							
(i) Capital expenditure on							
fixed assets							
Others							
Sub- total							
(ii) Revenue expenditure on							
Salary, wages & allowances etc.							
Rent							
Other administrative charges							
Sub- total							
(iii) Other:							
Loss on disposal of Special fund Investments							
Diminution in value of Special fund Investments							
Transferred to Municipal Fund							
Sub- total							
Total of (i+ii+iii) (c)							
Net balance at the year end-(a+b)-(c)	-	-	-	-	-	-	-
Grant Total of Special Funds							

Schedule 4 - Grants & Contribution for specific purposes :							
Particulars	Grants from Central Govt.	Grants from State Govt.	Grant from other Govt. Agencies	Grant from Financial Institutions	Grant from Welfare Bodies	Grant from International organisations	Others
<b>Code No.</b>							
(a) Opening Balance	4,09,99,948.00	54,69,609.00	-	-	-	-	-
(b) Additions to the Grants							
(i) Grant Received during the year	2,08,00,616.00	40,17,593.00					
(ii) Interest/ Dividend earned on Grant Investments	25,65,710.00	27,021.00					
(iii) Profit on Disposal of Grant Investment							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (specify nature)							
Sub-Total	2,33,66,326.00	40,44,614.00	-	-	-	-	-
Total (a+b)	6,43,66,274.00	95,14,223.00	-	-	-	-	-
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets	4,19,870.00						
Others	21,18,661.00						
Sub- Total	25,38,531.00	-	-	-	-	-	-
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.		63,35,814.00	-	-	-	-	-
Rent			-	-	-	-	-
Other administrative charges		19,47,035.00	-	-	-	-	-
Sub -Total	-	82,82,849.00	-	-	-	-	-
(iii) Other:							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Grants Refunded							
Sub -Total	-	-	-	-	-	-	-
Total (c) (i+ii+iii)	25,38,531.00	82,82,849.00	-	-	-	-	-
Net balance at the year end - (a+b)-(c)	6,18,27,743.00	12,31,374.00	-	-	-	-	-
Total Grants & Contribution for Specific Purposes							

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Schedule 5 - Secured Loans		
Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
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		
<b>Total Secured Loans</b>	-	-

Schedule 6 - Un-Secured Loans		
Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
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	-	-
<b>Total Un-Secured Loans</b>	-	-

Schedule 7 - Deposits Received		
Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
From Contractors	14,39,507.00	14,61,487.00
From Revenues		
From staff	-	-
From Others		
<b>Total deposits received</b>	<b>14,39,507.00</b>	<b>14,61,487.00</b>

#### Schedule 8 - Deposits Works

Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
Civil Works		-
Electrical Works	-	-
Others	-	-
<b>Total of deposit works</b>	-	-

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Schedule 9 - Other Liabilities (Sundry Creditors)		
Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
Creditors	4,12,406.40	4,34,112.00
Employee Liabilities	1,06,28,982.00	1,08,45,900.00
Interest Accrued and Due		
Recoveries Payable		-
Government Dues Payable		-
Refunds Payable	-	-
Advance Collection of Revenues	-	-
Others	-	-
<b>Total Other liabilities (Sundry Creditors)</b>	<b>1,10,41,388.40</b>	<b>1,12,80,012.00</b>

#### Schedule 10 - Provisions

Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
Provision for Expenses	-	-
Provision for Interest	-	-
Provision for Other Assets	-	-
<b>Total Provisions</b>	<b>-</b>	<b>-</b>

Schedule 12 - Investments-Municipal Fund				
Particulars	With whom invested	Face Value (Rs.)	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
Central Government Securities	-	-	-	-
State Government Securities	-	-	-	-
Debenture and Bonds	-	-	-	-
Preference Shares	-	-	-	-
Equity Shares	-	-	-	-
Units of Mutual Funds	-	-	-	-
Other Investments	-	-	-	-
<b>Total of Investments General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Schedule 13 - Investments-Other Funds				
Particulars	With whom invested	Face Value (Rs.)	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
Central Government Securities	-	-	-	-
State Government Securities	-	-	-	-
Debenture and Bonds	-	-	-	-
Preference Shares	-	-	-	-
Equity Shares	-	-	-	-
Units of Mutual Funds	-	-	-	-
Other Investments	-	-	2,400.00	2,400.00
<b>Total of Investments Other Funds</b>	<b>-</b>	<b>-</b>	<b>2,400.00</b>	<b>2,400.00</b>

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# **Schedule 11 - Fixed Assets**

Particulars	Gross Block				Accumulated Depreciation			Net Block	
	Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	At the end of the Current Year	At the end of the Previous Year
Land	80,00,000.00			80,00,000.00	-			80,00,000.00	80,00,000.00
Buildings	6,05,82,407.94			6,05,82,407.94	1,41,22,094.00	23,23,016.00		4,41,37,298.00	4,64,60,313.94
<b>Infrastructure Assets</b>	-			-	-			-	-
Roads and Bridges	7,98,79,393.00			7,98,79,393.00	2,11,78,448.00	29,35,047.00		5,57,65,898.00	5,87,00,945.00
Sewerage and drainage	6,56,83,204.00			6,56,83,204.00	1,70,46,791.00	24,31,821.00		4,62,04,592.00	4,86,36,413.00
Water ways	-			-	-			-	-
Public Lighting	6,43,352.00			6,43,352.00	1,46,717.00	24,832.00		4,71,803.00	4,96,635.00
<b>Other assets</b>	-			-	-			-	-
Plants & Machinery	-			-	-			-	-
Vehicles	27,38,000.00			27,38,000.00	8,31,249.00	95,338.00		18,11,413.00	19,06,751.00
Office & other equipment	2,67,500.00	2,14,970.00		4,82,470.00	81,212.00	20,063.00		3,81,195.00	1,86,288.00
Furniture, fixtures, fittings and electrical appliances	3,76,200.00	2,04,900.00		5,81,100.00	1,14,214.00	23,344.00		4,43,542.00	2,61,986.00
Other fixed assets (Lakes & Ponds)	1,53,80,000.00			1,53,80,000.00	46,69,324.00	5,35,534.00		1,01,75,142.00	1,07,10,676.00
<b>Total</b>	<b>23,35,50,057.00</b>	<b>4,19,870.00</b>	<b>-</b>	<b>23,39,69,927.00</b>	<b>5,81,90,049.00</b>	<b>83,88,995.00</b>	<b>-</b>	<b>16,73,90,883.00</b>	<b>17,53,60,008.00</b>

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

## **Additional disclosures to the Schedule**

- 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
- The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately
- Details and value of assets under leases and hire purchase needs to be disclosed as a note

## **Note**

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



*[Signature]*

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Schedule 14 - Stock in Hand (Inventories)		
Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
Stores	-	-
Loose tools	-	-
Others	-	-
<b>Total Stock in hand</b>	-	-

Schedule 15 - Sundry Debtors				
Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
Receivables for Property Taxes			-	-
Less than 5 years	3,64,99,702.00	-	3,64,99,702.00	2,82,66,251.00
More than 5 years			-	-
Sub-Total	3,64,99,702.00	-	3,64,99,702.00	2,82,66,251.00
Less: State Government Cesses/ Levies in taxes-Control Accounts			-	-
Net Receivables of Property taxes	3,64,99,702.00	-	3,64,99,702.00	2,82,66,251.00
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 for Cess Income				
Less than 3 years			-	-
More than 3 years			-	-
Sub-Total	-	-	-	-
Receivables for Fees and User Charges			-	-
Less than 3 years	36,18,650.00		36,18,650.00	27,78,950.00
More than 3 years			-	-
Sub-Total	36,18,650.00	-	36,18,650.00	27,78,950.00
Receivables from Other Sources				
Less than 3 years	28,76,242.00	-	28,76,242.00	22,57,103.00
More than 3 years			-	-
Sub-Total	28,76,242.00	-	28,76,242.00	22,57,103.00
Receivables from Government (Grant)			-	-
<b>Total of Sundry Debtors (Receivables)</b>	<b>4,29,94,594.00</b>	<b>-</b>	<b>4,29,94,594.00</b>	<b>3,33,02,304.00</b>

Schedule 16 - Prepaid Expenses		
Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
Establishment	-	-
Administrative	-	-
Operations & Maintenance	-	-
<b>Total Prepaid Expenses</b>	<b>-</b>	<b>-</b>



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### Schedule 17 - Cash and Bank Balances

Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
Cash	-	-
<b>Balance with Bank- Municipal Funds</b>		
Nationalised Banks	47,56,211.86	23,73,007.00
Other Scheduled Banks	88,367.66	
Scheduled Co-operative Banks		
Post Office		
<b>Sub-Total</b>	48,44,579.52	23,73,007.00
<b>Balance with Bank- Special Funds</b>		
Nationalised Banks		
Other Scheduled Banks		
Scheduled Co-operative Banks		
Post Office		
<b>Sub-Total</b>	-	-
<b>Balance with Bank- Grant Funds</b>		
Nationalised Banks	50,43,776.47	74,57,136.00
Other Scheduled Banks	5,67,10,706.00	3,66,37,017.00
Scheduled Co-operative Banks		
Post Office		
<b>Sub-Total</b>	6,17,54,482.47	4,40,94,153.00
<b>Total Cash and Bank balances</b>	<b>6,65,99,061.99</b>	<b>4,64,67,160.00</b>

### Schedule 18 - Loans, Advances and Deposits

Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
Loans and advances to employees	-		-	-
Employee Provident Fund Loans	-		-	-
Loans to others	-		-	-
Advance to Suppliers and Contractors	-		-	-
Advance to others	-		-	-
Deposit with External Agencies	10,000.00		-	10,000.00
Other Current Assets	-		-	-
<b>Sub-Total</b>	10,000.00	-	-	10,000.00
Less: Accumulated Provisions against Loan, Advances and Deposits	-	-	-	-
<b>Total Loans, Advances and Deposits</b>	<b>10,000.00</b>	<b>-</b>	<b>-</b>	<b>10,000.00</b>

### Schedule 18 (a) - Accumulated Provisions against Loans, Advances and Deposits

Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
Loans to others	-	-
Advances	-	-
Deposits	-	-
<b>Total Accumulated Provision</b>	<b>-</b>	<b>-</b>

### Schedule 19 - Other Assets

Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
Deposit works	-	-
<b>Other assets control accounts</b>	<b>-</b>	<b>-</b>
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>

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

Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
Loan Issue Expenses Deferred	-	-
Discount on Issue of Loans	-	-
Deferred Revenue Expenses	-	-
Others	-	-
<b>Total Miscellaneous Expenditure</b>	<b>-</b>	<b>-</b>

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**Schedule 21 - Income from Taxes**

Particulars	Current year Amount (Rs.)	Previous Year Amount (Rs.)
Property tax	1,39,57,136.00	1,36,85,795.00
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	1,39,57,136.00	1,36,85,795.00
Less : Tax Remissions and Refund	-	-
Sub-total	-	-
<b>Total Tax Revenue</b>	<b>1,39,57,136.00</b>	<b>1,36,85,795.00</b>

**Schedule 21 (a) - Refund and Remission of taxes**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Property taxes	-	-
Octroi and toll	-	-
Cess Income	-	-
Advertisement tax	-	-
Others	-	-
<b>Total refund and remission of tax revenues</b>	<b>-</b>	<b>-</b>

**Schedule 22 - Assigned Compensation**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Taxes and Duties collected by others	-	-
Compensation in lieu of Taxes / duties	-	-
Compensations in lieu of Concessions	-	-
<b>Total assigned revenues &amp; compensation</b>	<b>-</b>	<b>-</b>

**Schedule 23 - Rental income from Municipal**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent from Civic Amenities	14,74,735.00	13,62,810.00
Rent from Office Buildings	-	-
Rent from Guest Houses	-	-
Rent from lease of lands	-	-
Other rents	-	-
Sub-Total	14,74,735.00	13,62,810.00
Less : Rent Remission and Refunds	-	-
Sub-total	-	-
<b>Total Rental Income from Municipal Properties</b>	<b>14,74,735.00</b>	<b>13,62,810.00</b>

**Schedule 24 (a) - Fees & User Charges - (Function wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body	-	-
Administration	-	-
Finance, Accounts, Audit	-	-
Election	-	-
Record Room	-	-
Estate	-	-
Stores & Purchase	-	-
Workshop	-	-
Census	-	-
<b>Total income from fees &amp; user charges - Function wise</b>	<b>-</b>	<b>-</b>



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**Schedule 24(b) - Fees & User Charges - (Income head-wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Empanelment & Registration Charges	-	-
Licensing Fees	2,65,000.00	1,83,950.00
Fees for Grant of Permit	-	-
Fees for Certificate or Extract	-	-
Development Charges	-	-
Regularisation Fees	-	-
Penalties and Fines	-	-
Other Fees	9,40,550.00	11,60,100.00
User Charges	-	-
Entry Fees	-	-
Service / Administrative Charges	-	-
Other Charges	-	-
Sub Total	12,05,550.00	13,44,050.00
Less: Rent Remission and Refunds	-	-
Sub Total	-	-
<b>Total income from Fees &amp; User Charges - Income head-wise</b>	<b>12,05,550.00</b>	<b>13,44,050.00</b>

**Schedule 25 (b) - Sale & Hire Charges - (Income head-wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Sale of Products	-	-
Sale of Forms & Publications	-	-
Sale of stores & scrap	-	-
Sale of Others	-	-
Hire Charges for Vehicles	-	-
Hire Charges for Equipment	-	-
<b>Total Income from Sale &amp; Hire charges - income head-wise</b>	<b>-</b>	<b>-</b>

**Schedule 26 - Revenue Grants, Contributions & Subsidies**

Particulars	Current Year Amount	Previous Year Amount (Rs.)
Revenue Grant	38,76,422.00	65,59,808.00
Re-imbursement of expenses	-	-
Contribution towards schemes	1,41,207.00	90,000.00
<b>Total Revenue Grants, Contributions &amp; subsidies</b>	<b>40,17,629.00</b>	<b>66,49,808.00</b>

**Schedule 27 - Income from Investments**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest on Investments	-	-
Dividend	-	-
Income from projects taken up on commercial basis	-	-
Profit in Sale of Investments	-	-
Others	-	-
<b>Total Income from Investments</b>	<b>-</b>	<b>-</b>

**Schedule 28 - Interest Earned**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest from Bank Accounts	26,36,245.00	22,57,707.00
Interest on Loans and advances to Employees	-	-
Interest on loans to others	-	-
Other Interest	-	-
<b>Total. - Interest Earned</b>	<b>26,36,245.00</b>	<b>22,57,707.00</b>

**Schedule 29 - Other Income**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Deposits Forfeited	-	-
Lapsed Deposits	-	-
Insurance Claim Recovery	-	-
Profit on Disposal of Fixed asses	-	-
Recovery from Employees	-	-
Unclaimed Refund/ Liabilities	-	-
Excess Provisions written back	-	-
Miscellaneous Income	4,37,916.00	7,500.00
<b>Total Other Income</b>	<b>4,37,916.00</b>	<b>7,500.00</b>



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**Schedule 30 (a) - Establishment Expenses - (Function wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		-
Administration		-
Finance, Accounts, Audit		-
Election		-
Record Room		-
Estate		-
Stores & Purchase		-
<b>Total establishment expenses- Function wise</b>		-

**Schedule 30 (b) - Establishment Expenses (Expenditure Head wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries, Wages and Bonus	63,35,814.00	60,28,262.00
Benefits and Allowances	-	-
Pension	-	-
Other Terminal & Retirement Benefits	-	-
<b>Total establishment expenses- expense head</b>	<b>63,35,814.00</b>	<b>60,28,262.00</b>

**Schedule 31 (a) - Administrative Expenses - (Function Wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		-
Administration		-
Finance, Accounts, Audit		-
Election		-
Record Room		-
Estate		-
Stores and Purchase		-
<b>Total Administrative Expenses - Function Wise</b>	-	-

**Schedule 31 (b) - Administrative Expenses - (Expenditure Head-Wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent, Rates and Taxes	-	-
Office maintenance	18,333.00	90,722.00
Communication Expenses	24,032.00	8,852.00
Books & Periodicals	-	-
Printing and Stationery	54,225.00	34,895.00
Travelling & Conveyance	31,311.00	1,11,320.00
Insurance	-	-
Audit Fees	-	-
Legal Expenses	-	-
Professional and other fees	79,500.00	1,18,000.00
Advertisement and Publicity	81,086.00	19,100.00
Membership and Subscriptions	-	-
Other Administrative Expenses	32,750.00	49,800.00
<b>Total Administrative Expenses - Expenses head-wise</b>	<b>3,21,237.00</b>	<b>4,32,689.00</b>

**Schedule 32 (a) - Operations & Maintenance - (Function wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		
Administration		
Finance, Accounts, Audit		
Election		
Record Room		
Estate		
Stores & Purchase		
<b>Total Operations &amp; Maintenance expenses - Function wise</b>		

  
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**Schedule 32 (b) - Operations & Maintenance - (Expenditure head-wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Power & Fuel	3,99,275.00	1,21,267.00
Bulk Purchases	-	3,60,000.00
Consumption of Stores	-	-
Hire Charges	88,550.00	-
Repairs & maintenance- Infrastructure Assets	-	-
Repairs & maintenance- Civic Amenities	16,71,865.00	3,55,100.00
Repairs & maintenance- Buildings	-	-
Repairs & maintenance- Vehicles	-	-
Repairs & maintenance- Others	-	-
Other operating & maintenance expenses	-	-
<b>Total Operations &amp; Maintenance expenses - expense head wise</b>	<b>21,59,690.00</b>	<b>8,36,367.00</b>

**Shedule 33 - Interest and Finance Charges**

Particulars	Current Year (Rs.)	Previous Year (Rs.)
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 Inst	-	-
Other Interest	5,880.12	5,355.36
Bank Charges	-	-
Other Financial Expenses	5,880.12	5,355.36
<b>Total Interest and Finance Charges</b>	<b>5,880.12</b>	<b>5,355.36</b>

**Schedule 34 - Programme Expense**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Election Expenses	-	-
Own Programmes	82,497.00	33,100.00
Share in Programmes of others	-	-
<b>Total Programme Expenses</b>	<b>82,497.00</b>	<b>33,100.00</b>

**Schedule 35 - Revenue Grants, Contributions and Subsidies**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Grants [give details]	-	-
Contributions [give details]	2,54,577.00	1,44,663.00
Subsidies [give details]	-	-
<b>Total Revenue Grants, Contributions and Subsidies</b>	<b>2,54,577.00</b>	<b>1,44,663.00</b>

**Schedule 36 - Provisions & Write off**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Provisions for Doubtful receivables	-	-
Provisions for Other Assets	-	-
Revenues written off	-	-
Assets written off	-	-
Miscellaneous Expense written off	-	-
<b>Total Provisions &amp; write off</b>	<b>-</b>	<b>-</b>

**Schedule 37 - Miscellaneous Expenses**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Loss on disposal of Assets	-	-
Loss on disposal of Investments	-	-
Other Miscellaneous Expenses	-	-
<b>Total Miscellaneous expenses</b>	<b>-</b>	<b>-</b>

**Schedule 38 - Prior Period Items**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>Income</b>		
Taxes	-	-
Other- Revenues	-	-
Recovery of revenues written off	-	-
Other income	-	-
<b>Sub- Total Income (a)</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>		
Refund of taxes	-	-
Refund of other- Revenues	-	-
Other Expenses	-	-
<b>Sub- Total Income (b)</b>	<b>-</b>	<b>-</b>
<b>Total Prior Period (Net) (a-b)</b>	<b>-</b>	<b>-</b>

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Lala Municipal Board, Nalanda





## Statement of Cash Flow

	Current Year 2021-22 (Rs.)	
<b>a. Cash flows from operating activities</b>		
Gross surplus/ (deficit) over expenditure	61,80,520.88	
Adjustments for		
Add:		
Depreciation	83,88,995.00	
Interest & finance expenses	5,880.12	
Less:		
Profit on disposal of assets		
Dividend Income		
Investment income	26,36,245.00	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	1,19,39,151.00	
<b>Changes in current assets and current liabilities</b>		
(Increase) / decrease in Sundry debtors	-96,92,290.00	
(Increase) / decrease in Stock in hand	-	
(Increase) / decrease in prepaid expenses	-	
(Increase) / decrease in other current assets	-	
(Decrease)/ increase in Deposits received	-21,980.00	
(Decrease)/ increase in Deposits works		
(Decrease)/ increase in other current liabilities	-2,38,624.00	
(Decrease)/ increase in provisions	-	
Extra ordinary items (Specify)		
Net cash generated from/ (used in) operating activities (a)		19,86,257.00
<b>b. Cash flows from investing activities</b>		
(Purchase) of fixed assets & CWIP	-3,17,301.00	
(Increase) / Decrease in Special funds/grants	1,65,89,560.00	
(Increase) / Decrease in Earmarked funds	-7,56,978.25	
(Purchase) of Investments	-	
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investment income received	-	
Interest income received	26,36,245.00	
Net cash generated from/ (used in) investing activities (b)		1,81,51,525.75
<b>c. Cash flows from financing activities</b>		
Add:		
Loans from banks/others received		
Less:		
Loans repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses	-5,880.12	
Net cash generated from (used in) financing activities ©		-5,880.12
<b>Net increase/ (decrease) in cash and cash equivalents (a + b + c)</b>		<b>2,01,31,902.63</b>
Cash and cash equivalents at beginning of period		4,64,69,557.36
<b>Cash and cash equivalents at end of period</b>		<b>6,66,01,459.99</b>
<b>Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:</b>		
i. Cash Balances		
ii. Bank Balances		6,66,01,459.99
<b>Total</b>		<b>6,66,01,459.99</b>



Executive Engineer  
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