

**STATUTORY AUDIT REPORT**  
**OF**  
**HAILAKANDI MUNICIPAL**  
**BOARD**

*For the year ended 31 March, 2023.*

**AUDITED BY :**  
**MUWAJJAM & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FRN. 333328E**

## INDEPENDENT AUDITOR'S REPORT

To  
The Chairman,  
Hailakandi Municipal Board  
Hailakandi, Assam-788151

### Report on the Audit of the Standalone Financial Statements:

#### 1. Qualified Opinion

- A. I have audited the accompanying Financial Statements of Hailakandi Municipal Board ("the Board") which comprises the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure, the Statement of Receipts and Payments and Cash Flow Statement for the year then ended and notes to the Financial Statements including a summary of Significant Accounting Policies and other Explanatory Information (hereinafter referred to as the Financial Statements).
- B. In my opinion and to the best of my information and according to the explanations given to me *except for the effects of the matter described in the basis for Qualified Opinion Paragraph*, the Financial Statements give the information required in the manner so required and give a true and fair view and other accounting principles generally accepted in India, of the state of affairs of the Board as at March 31, 2023 and the Statement of Income and Expenditure, the Statement of Receipts and Payments and Cash Flow Statement for the year then ended.

#### 2. Basis for Qualified Opinion

I have conducted my audit in accordance with the generally accepted Standards on Auditing (SA's). My responsibility under those Standards is further described in the Auditor's Responsibilities for the audit of the Financial Statements section of my report. I am independent to the Board in accordance with the "Code of Ethics" issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the Financial Statements and I have fulfilled my ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion on the Financial Statement.



The matters which form the basis of my qualified opinion are reported in the Annexure – A attached with the audit report.

**3. Management's Responsibility for the Financial Statements:**

The Management of Municipal Board is responsible for the matters with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and Cash Flows of the Board in accordance with the accounting principles generally accepted in India, including the Accounting Standards as amended.

This responsibility also includes maintenance of adequate accounting record in accordance with the provisions of the Act for safeguarding of the Assets of the Board and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent and design, implement and maintain adequate Internal Financial Controls that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

**4. Auditor's Responsibility for the Audit of the Financial Statements:**

- A.** My objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatements, whether due to fraud or error and to issue an Auditor's Report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material, if individually or in aggregate they could reasonably be expected to influence the economic decisions of users taken on these Financial Statements.
- B.** As part of an audit in accordance with SA's, I exercise Professional Judgement and maintain Professional Scepticism throughout the audit. I also:



# MUWAJJAM & ASSOCIATES (Chartered Accountants)

1. Identify and assess the risk of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation or the override of Internal Control.
  2. Obtain an understanding of Internal Control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
  3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board.
  4. Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- C. Materiality is the magnitude of misstatements in the Financial Statements that individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the Financial Statement may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work, and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.
- D. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of audit and significant audit findings, including any significant deficiencies in the Internal Control that I identified during my audit.
- E. I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters, that may reasonably be thought to bear my independence and where applicable, related safeguards.



- F. From the matters communicated with those charged with governance, I determine those matters that were most significant in the audit of the Financial Statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extreme rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**5. Report on Other Legal and Regulatory Requirements**

- A. As required by the National Municipality Accounting Manual (NMAM) issued by the Government of India, Ministry of Urban Development (November 2004) in terms of Chapter 32 of the NMAM, I give the 'Annexure – B' a statement on the matters specified in paragraph 2 of the Chapter to the extent applicable.
- B. I report that:
- I have sought and obtained all the information and explanations except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph above, which to the best of my knowledge and belief were necessary for the purpose of my audit.
  - In my opinion proper Books of Accounts as required by law have not been kept by the Board so far as appears from my examination of those Books. Detailed explanation of the same is mentioned in Annexure A attached to this report.
  - The Balance sheet, the Statement of Income and Expenditure, Receipts and Payments and Statement of Cash Flows dealt with by this report are in agreement with the Books of Accounts.
  - In my Opinion, appropriate Internal Controls are not been adhered to, Detailed explanation of the same is mentioned in Annexure A attached to this report.
  - All the payments have been made in accordance with the law on the basis of test check of accounts.
  - I have not come across incidence of any deficiency or loss appeared to have been caused by the gross negligence or misconduct of any person on the basis of test check.



**MUWAJJAM & ASSOCIATES**  
**(Chartered Accountants)**

- g. I have not come across any sum received for and on behalf of the ULB by any person during the period under audit.
- h. I have not come across any material impropriety or irregularity for the possible effects of the matter described in the Basis of Qualified Opinion paragraph above during the course of audit.

Dated: 01 March, 2024.

Place: Hailakandi.

FOR MUWAJJAM & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Muhammad Hussain Barbhuiya*

(CA MUWAJJAM HUSSAIN BARBHUIYA)

PROPRIETOR

Membership No.: 318735

FRN.: 333328E

UDIN : 24318735BKHRZF2706



Address : Project E Road, Hallakandi, 788151

Phone No.: +91 9435119936 E-mail: muwajjamh@gmail.com



**MUWAJJAM & ASSOCIATES**  
**(Chartered Accountants)**

**PERIODICAL AUDIT REPORT / CERTIFICATE**

Certificate that the Books and Accounts for the period **01 April 2022 to 31 March 2023** for "Hailakandi Municipal Board" have been audited by me, M/s MUWAJJAM & ASSOCIATES, Chartered Accountants, and found correct subject to my qualifications and exceptions in my audit report annexed hereto.

Dated : 01 March, 2024.  
Place : Hailakandi.

FOR MUWAJJAM & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Muhammad Hussain Barbhuiya*

(CA MUWAJJAM HUSSAIN BARBHUIYA)

PROPRIETOR

Membership No.: 318735

FRN.: 333328E

UDIN : 24318735BKHRZF2706



**1. GENERAL OBSERVATIONS**

1. It has been observed that Vouchers were maintained but not synchronize in proper order.
2. It has been observed that Double Entry Accounting Vouchers were not maintained.
3. TDS Challans for Taxes deducted on account of Works Contract were provided. But, TDS return were not produced for verification.

**2. OWN (MUNCIPALTY) FUND**

- a) The followings books of accounts and registers could not be made available for our verification:
- i. Ledger Book
  - ii. Stock Register
  - iii. Fixed Asset Register
  - iv. Cheque Issue Register

**3. CM SPECIAL PACKAGE ROAD FUND**

- a) The followings books of accounts and registers could not be made available for our verification:
- i. Ledger Book
  - ii. Stock Register
  - iii. Fixed Asset Register
  - iv. Cheque Issue Register

**4. UDISSMT S.W. DRAINAGE FUND**

- a) The followings books of accounts and registers could not be made available for our verification:
- i. Ledger Book
  - ii. Stock Register
  - iii. Fixed Asset Register
  - iv. Cheque Issue Register

**5. PAVER BLOCK ROAD FUND**

- a) The followings books of accounts and registers could not be made available for our verification:
- i. Ledger Book
  - ii. Stock Register
  - iii. Fixed Asset Register
  - iv. Cheque Issue Register



**7. SOPD GRANT**

- ) The followings books of accounts and registers could not be made available for our verification:  
. Ledger Book

**8. 14<sup>th</sup> & 15<sup>th</sup> FINANCE COMMISSION SCHEME**

- ) The followings books of accounts and registers could not be made available for our verification:  
. Ledger Book  
i. Stock Register  
ii. Fixed Asset Register  
v. Cheque Issue Register

**9. 10% POOL FUND**

- ) The followings books of accounts and registers could not be made available for our verification:  
. Ledger Book

**10. SALARY DEVOLUTION FUND**

- ) The followings books of accounts and registers could not be made available for our verification:  
. Ledger Book

**11. SWACHH BHARAT MISSION SCHEME**

- ) The followings books of accounts and registers could not be made available for our verification:  
. Ledger Book



NAME OF ULB : HAILAKANDI MUNICIPAL BOARD  
DISTRICT : HAILAKANDI, ASSAM  
BALANCE SHEET OF HAILAKANDI ULB AS ON 31-03-2023

Code of Account	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<b>ASSETS</b>			
	Fixed Assets			
4-10	Gross Block	B-11	22,53,53,165.00	10,97,10,498.00
4-11	Less : Accumulated Depreciation		4,23,99,824.52	2,88,54,322.39
	Net Block		18,29,53,340.48	8,08,56,175.61
4-12	Capital Work-in-Progress			-
	<b>Total Fixed Assets</b>		<b>18,29,53,340.48</b>	<b>8,08,56,175.61</b>
	Investments			
4-20	Investment- General Fund	B-12		-
4-21	Investment- Other Funds	B-13		-
	<b>Total Investments</b>			-
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14		-
	Sundry Debtors (Receivable)	B-15	3,21,00,000.00	-
4-31	Gross amount outstanding			-
4-32	Less: Accumulated provision against bad and doubtful Receivables			-
	<b>Net amount outstanding</b>			-
4-40	Prepaid Expenses	B-16		-
4-50	Cash and Bank Balances	B-17	9,12,34,958.98	8,82,70,095.06
4-60	Loans, advances and deposits	B-18		-
4-61	Less: Accumulated Provisions against Loans			-
	<b>Net amount outstanding</b>			-
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>12,33,34,958.98</b>	<b>8,82,70,095.06</b>
4-70	Other Assets	B-19	14,45,622.00	
4-80	Miscellaneous Expenditure( to the extent not written off)	B-20		-
	<b>TOTAL ASSETS</b>		<b>30,77,33,921.46</b>	<b>16,91,26,270.67</b>

Significant Accounting Policies & Other Disclosures  
In terms of my Audit Report of even dated attached hereto

FOR MUWAJJAM & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Muhammad Hussain Barbhuiya*  
(CA Muwajjam Hussain Barbhuiya)

PROPRIETOR  
MRN. 318735  
ERN. 333328E  
UDIN- 24318735BKHRZF2706



*[Signature]*  
Executive Officer  
(EXECUTIVE OFFICER)  
Municipal Board, Hailakandi

*[Signature]*  
Chairman  
Municipal Board  
(CHAIRPERSON)  
Hailakandi

Dated : 01 March, 2024.  
Place : Hailakandi.

**NAME OF ULB : HAILAKANDI MUNICIPAL BOARD**  
**DISTRICT : HAILAKANDI, ASSAM**  
**BALANCE SHEET OF HAILAKANDI ULB AS ON 31-03-2023**

Code of Account	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<b>LIABILITIES</b>			
	<b>Reserve &amp; surplus</b>			
3-10	Municipal (General) Fund	B-1	(4,71,35,862.62)	(4,55,55,488.26)
3-11	Earmarked Funds	B-2		-
3-12	Reserves	B-3	24,63,00,861.56	8,08,56,175.61
	<b>Total Reserves &amp; Surplus</b>		19,91,64,998.94	3,53,00,687.35
3-20	Grants, Contributions for specific purposes	B-4	8,57,33,021.52	8,78,49,612.32
	<b>Loans</b>			
3-30	Secured Loans	B-5		-
3-31	Unsecured Loans	B-6		-
	<b>Total Loans</b>			-
	<b>Current Liabilities and Provisions</b>			
3-40	Deposits Received	B-7		-
3-41	Deposit works	B-8		-
3-50	Other Liabilities (Sundry Creditors)	B-9	2,27,80,901.00	4,59,75,971.00
3-60	Provisions	B-10	55,000.00	-
	<b>Total Current Liabilities and Provisions</b>		2,28,35,901.00	4,59,75,971.00
	<b>TOTAL LIABILITIES</b>		30,77,33,921.46	16,91,26,270.67

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**FOR MUWAJJAM & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

*Muhammad Hussain Barbhuiya*  
(CA. Muwajjam Hussain Barbhuiya)

**PROPRIETOR**  
MRN. 318735  
FRN. 333328E  
UDIN- 24318735BKHRZF2706



*[Signature]*  
Executive Officer  
**(EXECUTIVE OFFICER)**  
Municipal Board, Hailakandi

*[Signature]*  
**Chairman**  
**Municipal Board**  
**(CHAIRPERSON)**  
Hailakandi

Dated : 01 March, 2024.

Place : Hailakandi.

NAME OF ULB : HAILAKANDI MUNICIPAL BOARD

DISTRICT : HAILAKANDI, ASSAM

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

Code of	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
1-10	Tax Revenue	I-1	1,54,34,955.00	1,57,53,462.00
1-20	Assigned Revenues & Compensation	I-2		
1-30	Rental Income from Municipal Properties	I-3	11,98,990.00	12,17,825.00
1-40	Fee & User Charges	I-4	80,84,941.00	33,81,599.00
1-50	Sale & Hire Charges	I-5	2,92,100.00	-
1-60	Revenue Grants, Contributions & Subsidies	I-6	-	-
1-70	Income from Investments	I-7		
1-71	Interest Earned	I-8	24,16,813.00	13,85,623.00
1-80	Other Income	I-9	1,13,880.00	-
<b>A</b>	<b>Total- INCOME</b>		<b>2,75,41,679.00</b>	<b>2,17,38,509.00</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	I-10	1,24,66,061.00	7,17,50,758.00
2-20	Administrative Expenses	I-11	12,55,376.00	7,09,234.30
2-30	Operations & Maintainance	I-12	60,04,626.00	1,37,690.00
2-40	Interest & Finance Expenses	I-13	36,638.50	-
2-50	Programme Expenses	I-14	4,05,369.00	-
2-60	Revenue grants, Contributions & subsidies	I-15		-
2-70	Provisions & Write off	I-16		-
2-71	Miscellaneous Expenses	I-17		-
2-72	Depreciation		1,35,45,502.13	-
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>3,37,13,572.63</b>	<b>7,25,97,682.30</b>
<b>A-B</b>	<i>Gross surplus/(deficit) of income over expenditure before Prior Period Items</i>		<b>(61,71,893.63)</b>	<b>(5,08,59,173.30)</b>
2-80	<b>Add: Prior period Items (Net)</b>	<b>I-18</b>		<b>-</b>
	<i>Gross surplus/(deficit) of income over expenditure after Prior Period Items</i>		<b>(61,71,893.63)</b>	<b>(5,08,59,173.30)</b>
2-90	<b>Less: Transfer to reserve Funds</b>			
	<b>Net balance being surplus/deficit carried over to Municipal Fund</b>		<b>(61,71,893.63)</b>	<b>(5,08,59,173.30)</b>

Significant Accounting Policies & Other Disclosures  
In terms of my Audit Report of even dated attached hereto

FOR MUWAJJAM & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Muhammad Hussain Barbhuiya*  
(CA Muwajjam Hussain Barbhuiya)

PROPRIETOR  
MRN. 318735  
FRN. 333328E  
UDIN- 24318735BKHRZF2706



*[Signature]*  
Executive Officer  
Municipal Board, Hailakandi  
(EXECUTIVE OFFICER)

*[Signature]*  
Chairman  
Municipal Board  
(CHAIRPERSON)  
Hailakandi

Dated : 01 April, 2024.  
Place : Hailakandi.

NAME OF ULB : HAILAKANDI MUNICIPAL BOARD  
DISTRICT : HAILAKANDI, ASSAM  
STATEMENT OF CASH FLOW  
FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

Particulars	Current Year (Rs.)	Previous Year (Rs.)
<b>a. Cash flow from operating activities</b>		
Gross surplus/(deficit) over expenditure	(61,71,893.63)	(5,08,59,173.30)
<u>Adjustment for</u>		
Add:		
Depreciation	1,35,45,502.13	-
Less :		
Interest Income	24,16,813.00	(13,85,623.00)
<b>Changes in current assets and current liabilities</b>		
(Increase)/ decrease in Sundry debtors	(3,21,00,000.00)	-
(Decrease)/ Increase in Deposits received	-	-
(Decrease)/ Increase in Deposits work	14,45,622.00	-
(Decrease)/ Increase in other Current Liabilities	2,31,95,070.00	4,59,75,971.00
Net cash generated from/(used in) operating activities(a)	23,31,113.50	(62,68,825.30)
<b>b. Cash flows from investing activities</b>		
(Purchase) of fixed asstes & CWIP	(11,56,42,667.00)	(1,59,34,800.00)
(Increase)/ decrease in Special funds/ grants	(21,16,590.80)	6,54,79,707.45
Interest income received	(24,16,813.00)	13,85,623.00
Net cash generated from/(used in) investing activities(b)	(12,01,76,070.80)	5,09,30,530.45
<b>c. Cash flows from financing activities</b>		
Add:		
Loans from banks/ others received	-	-
Less:		
Loans repaid during the period	-	-
Loans & advances to employees	-	-
Net cash generated from/(used in) financing activities(c)	-	-
<b>Net increase/(decrease) in cash and cash equivalents (a+b+c)</b>	(11,78,44,957.30)	4,46,61,705.15
Cash and cash equivalents at beginning of period	8,82,70,095.06	4,36,08,389.91
Cash and cash equivalents at end of period	9,12,34,958.98	8,82,70,095.06
Cash and cash equivalents at end of the year comprises of the following account balances at the end of the year		
i. Cash Balances		-
ii. Bank Balances	9,12,34,958.98	8,82,70,095.06
<b>Total</b>	<b>9,12,34,958.98</b>	<b>8,82,70,095.06</b>

Significant Accounting Policies & Other Disclosures  
In terms of my Audit Report of even dated attached hereto

FOR MUWAJJAM & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Muhammad Hussain Barbhuiya*  
(CA Muwajjam Hussain Barbhuiya)

PROPRIETOR  
MRN. 318735  
FRN. 333328E  
UDIN- 24318735BKHRZF2706



*[Signature]*  
Executive Officer  
Municipal Board  
(EXECUTIVE OFFICER)

*[Signature]*  
Chairman  
Municipal Board  
(CHAIRPERSON)  
Hailakandi

Dated : 01 March, 2024.

Place : Hailakandi.

NAME OF ULB : HAILAKANDI MUNICIPAL BOARD

DISTRICT : HAILAKANDI, ASSAM

RECEIPTS AND PAYMENT STATEMENT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Year Amount (Rs.)
1	2	4	5
	<b>Opening Balances</b>		
	Cash Balances including Imprest		-
	Balances with Banks/Treasury (including balances in designated Bank Accounts)	8,82,70,095.06	4,36,08,389.91
	<b>Operating Receipts</b>		
1-10	Tax Revenue	1,54,34,955.00	1,57,53,462.00
1-20	Assigned Revenues & Compensation		
1-30	Rental Income from Municipal Properties	11,98,990.00	12,17,825.00
1-40	Fee & User Charges	80,84,941.00	33,81,599.00
1-50	Sale & Hire Charges	2,92,100.00	
1-60	Revenue Grants, Contributions & Subsidies		6,81,71,882.00
1-70	Income from Investments		
1-71	Interest Earned	24,16,813.00	13,85,623.00
1-80	Other Income	1,13,880.00	-
	<b>Non Operating Receipts</b>		
3-30/31	Loans Received		
3-40	Deposits Received		
3-20	Grants and Contribution for Specific Purposes	17,52,47,345.00	
	Sale proceeds from Assets		
	Realisation of Investment-General Fund		
	Realisation of Investment-Other Funds		
3-41	Deposit Works		
3-50	Revenue collected in Advance		
	Loans & Advances to Employees (Recovery)		
	Other Loans & Advances (Recovery)		
	Deposits with External Agencies (Recovery)		
	Other Receipts [Specify]		
	<b>GRAND TOTAL</b>	<b>29,10,59,119.06</b>	<b>13,35,18,780.91</b>

Significant Accounting Policies & Other Disclosures  
In terms of my Audit Report of even dated attached hereto

FOR MUWAJJAM & ASSOCIATES

CHARTERED ACCOUNTANTS

*Muhammad Hussain Barbhuiya*  
(CA Muwajjam Hussain Barbhuiya)

PROPRIETOR

MRN. 318735

FRN. 333328E

UDIN- 24318735BKHRZF2706



*[Signature]*  
Executive Officer  
(EXECUTIVE OFFICER)  
Municipal Board

*[Signature]*  
Chairman  
(CHAIRPERSON)  
Hallakandi

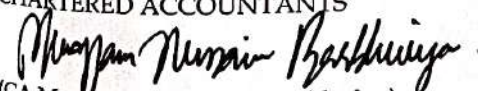
Dated : 01 March, 2024.

Place : Hailakandi


**NAME OF ULB : HAILAKANDI MUNICIPAL BOARD**  
**DISTRICT : HAILAKANDI, ASSAM**  
**RECEIPTS AND PAYMENT STATEMENT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

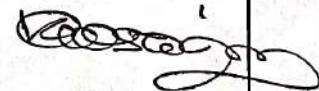
Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Year Amount (Rs.)
1	2	4	5
	<b>Operating Payments</b>		
2-10	Establishment Expenses		2,60,41,632.00
2-20	Administrative Expenses	1,24,66,061.00	7,09,234.30
2-30	Operations & Maintainance	12,55,376.00	1,37,690.00
2-40	Interest & Finance Charges	60,04,626.00	
2-50	Programme Expenses	36,638.50	
2-60	Revenue grants, Contributions & subsidies	4,05,369.00	26,92,174.55
4-30	Purchase of Stores		
	Other Collections on behalf of State and Central Government		
	<b>Non Operating Payments</b>		
3-50	Other Payables		
3-50	Refunds Payable		
	Repayment of Loans		
	Refund of Deposits		
4-10	Acquisition/Purchase of Fixed Assets		
4-12	Capital work-in-progress		
3-41	Deposit Works		
4-20	Investments-General Fund		
4-21	Investments-Other Funds		
4-60	Loans & Advances to Employees		
4-40	Prepaid Expenses		
4-60	Other Loans & Advances		
4-60	Deposits with External Agencies		
	Other Payments [specify]		
	Utilisation of Grants, Contribution and Subsidies	20,35,70,756.48	1,56,11,955.00
	Miscellaneous Payments & Expenses		56,000.00
	<b>Closing Balances</b>		
	Cash balances including Imprest		-
	Balances with Banks/Treasury (including balances in designated bank accounts)	9,12,34,958.98	8,82,70,095.06
	<b>GRAND TOTAL</b>	<b>31,49,73,785.96</b>	<b>13,35,18,780.91</b>

Significant Accounting Policies & Other Disclosures  
 In terms of my Audit Report of even dated attached hereto

FOR MUWAJJAM & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
  
 (CA Muwajjam Hussain Barbhuiya)  
 PROPRIETOR  
 MRN. 318735  
 FRN. 333328E  
 UDIN- 24318735BKHRZF2706



  
 Executive Officer  
 (EXECUTIVE OFFICER)  
 Municipal Board Hailakandi

  
 Chairman  
 Municipal Board  
 (CHAIRPERSON)  
 Hailakandi

Dated : 01 March, 2024.  
 Place : Hailakandi.

NAME OF ULB : HAILAKANDI MUNICIPAL BOARD  
DISTRICT : HAILAKANDI, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 ST MARCH 2023

SCHEDULE I-1 : Tax Revenue [Code No 110]

Minor Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-01	Property Tax		
110-02	Water Tax	1,16,02,590.00	1,44,50,672.00
110-03	Sewage Tax		13,02,790.00
110-04	Conservancy Tax	38,32,365.00	
110-05	Lighting Tax		
110-06	Education Tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-09	Electricity Tax		
110-10	Professional Tax		
110-11	Advertisement Tax		
110-12	Pilgrimage Tax		
110-51	Octroi & Toll		
110-52	Cess		
110-80	Other Taxes		
	<b>Sub-Total</b>	<b>1,54,34,955.00</b>	<b>1,57,53,462.00</b>
	<b>Total Tax Revenue</b>	<b>1,54,34,955.00</b>	<b>1,57,53,462.00</b>

SCHEDULE I-1 (a) : Remission and Refund of Taxes

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Property Taxes		
	Octroi and Toll		
	Cess Income		
	Advertisement Tax		
	Others		
	<b>Total refund and remission of tax revenues</b>		

*[Signature]*  
Executive Officer  
Municipal Board, Hailakandi

*[Signature]*  
Chairman  
Municipal Board  
Hailakandi



**SCHEDULE I-2 : Assigned Revenues and Compensation [Code No 120]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others		
120-20	Compensation in lieu of Taxes / Duties		
120-30	Compensation in lieu of Compensations		
<b>Total Assigned Revenues and Compensations</b>		-	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	11,22,190.00	12,17,825.00
130-20	Rent from Office Buildings	75,050.00	
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Other Rents	1750	12,17,825.00
	<b>Sub Total</b>	11,98,990.00	12,17,825.00
	<b>Less:</b>		
130-90	Rent Remissions and Refunds		
	<b>Total Rental Income from Municipal Properties</b>	<b>11,98,990.00</b>	<b>12,17,825.00</b>

**SSCHEDULE I-4 (a): Fees & User Charges - Income head-wise [Code No 140]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment and Registration Charges		
140-11	Licensing Fees	9,50,338.00	13,65,775.00
140-12	Fees for Grant of Permit	88,544.00	20,15,824.00
140-13	Fees for Certificate or Extract	11,67,599.00	
140-14	Development Charges	34,26,048.00	
140-15	Regularisation Fees		
140-20	Penalties and Fines		
140-40	Other Fees	1,46,180.00	
140-50	User Charges	15,94,874.00	
140-60	Entry Fees		
140-70	Service / Administrative Charges	2,56,000.00	
140-80	Other Charges	4,55,358.00	
	<b>Sub-Total</b>	<b>80,84,941.00</b>	<b>33,81,599.00</b>
	<b>Less:</b>		
140-90	Rental Remission and Refunds		
	<b>Sub-Total</b>	<b>80,84,941.00</b>	<b>33,81,599.00</b>
	<b>Total income from Fees and User Charges - Income head-wise</b>	<b>80,84,941.00</b>	<b>33,81,599.00</b>

Executive Officer  
Municipal Board, Hallakandi

Chairman  
Municipal Board  
Hallakandi



**SCHEDULES I-5 : Sale and Hire Charges - Income head-wise [Code No 150]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products		
150-11	Sale of Forms and Publications		
150-12	Sale of Stores and Scraps		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles	2,92,100.00	
150-41	Hire Charges for Equipment		
	<b>Total Income from Sale and Hire Charges - Income head-wise</b>	<b>2,92,100.00</b>	

**SCHEDULES I-6 : Revenue Grants, Contributions and Subsidies [Code No 160]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant		
160-20	Re-imburement of Expenses		
160-30	Contribution toward schemes		
	<b>Total Revenue Grants, Contributions and Subsidies</b>	<b>-</b>	

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments		
170-20	Dividend		
170-30	Income from projects taken up on commercial basis		
170-40	Profit in sale of Investments		
170-80	Others		
	<b>Total Income from Investments</b>		

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	24,16,813.00	13,85,623.00
171-20	Interest on Loans and Advances to Employees		
171-30	Interest on Loans to Others		
171-80	Other Interests- Interest on Receivables		
	<b>Total - Interest Earned</b>	<b>24,16,813.00</b>	<b>13,85,623.00</b>

*[Signature]*  
Executive Officer  
Municipal Board, Hailakandi

*[Signature]*  
Chairman  
Municipal Board  
Hallakandi



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposit Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profits on Disposal of Fixed Assets		
180-40	Recovery from Employees		
180-50	Unclaimed Refund/Liabilities	2,300.00	
180-60	Excess Provisions written back		
180-80	Miscellaneous Income	1,11,580.00	
	<b>Total Other Income</b>	<b>1,13,880.00</b>	

**SCHEDULES I-10 : Establishment Expenses - Expenditure head-wise [Code No 210]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	1,12,00,957.00	7,01,37,483.00
210-20	Benefits and Allowances	12,65,104.00	
210-30	Pension		
210-40	Other Terminal and Retirement Benefits		
	Power & Fuel		10,77,219.00
	Electrical Charges		67,975.00
	JCB Hire Charges		2,12,458.00
	Construction of IIFL		16,200.00
	Water Pipe Line Repairing		17,423.00
	Septic Tank Clearing Charges		18,000.00
	10% Commission to T.C		2,04,000.00
	<b>Total Establishment Expenses-Expenses head-wise</b>	<b>1,24,66,061.00</b>	<b>7,17,50,758.00</b>

**SCHEDULES I-11 : Administrative Expenses - Expenditure head-wise [Code No 220]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes		2,76,700.00
220-11	Office Maintenance		
220-12	Communication Expenses	59,113.00	39,421.00
220-20	Books and Periodicals		
220-21	Printing and Stationery	2,50,850.00	39,421.00
220-30	Travelling & Conveyance	36,456.00	26,950.00
220-40	Insurance		
220-50	Audit Fees	55,000.00	
220-51	Legal Expenses	20,000.00	
220-52	Professional and Other Fees		
220-60	Advertisement and Publicity		
220-61	Membership and Subscriptions	4,72,100.00	
220-80	Other Administrative Expenses	3,61,857.00	1,59,036.00
	Programme Expenses		1,51,705.00
	Bank Charges		16,001.30
	<b>Total Administrative Expenses - Expenses head-wise</b>	<b>12,55,376.00</b>	<b>7,09,234.30</b>

*[Signature]*  
Executive Officer  
Municipal Board, Hailakandi

*[Signature]*  
Chairman  
Municipal Board  
Hailakandi



**SCHEDULES I-12 : Operations and Maintenance - Expenditure head-wise [Code No 230]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power and Fuel	15,55,904.00	
230-20	Bulk Purchases		
230-30	Consumption of Stores	2,62,237.00	53,730.00
230-40	Hire Charges		
230-51	Repair and Maintenance-Infrastructure Assets	8,27,636.00	
230-52	Repair and Maintenance-Civic Amenities	26,50,720.00	
230-53	Repair and Maintenance-Buildings		
230-54	Repair and Maintenance-Vehicles	3,84,629.00	83,960.00
230-59	Repair and Maintenance-Others	3,23,500.00	
230-80	Other Operating and Maintenance Expenses		
	<b>Total Operations &amp; Maintenance Expenses - Expenses head-wise</b>	<b>60,04,626.00</b>	<b>1,37,690.00</b>

**SCHEDULES I-13 : Interest and Finance Charges [Code No 240]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government		
240-20	Interest on Loans from State Government		
240-30	Interest on Loans from Government Bodies & Associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	36,638.50	
240-80	Other Financial Expenses		
	<b>Total Interest and Finance Charges</b>	<b>36,638.50</b>	

**SCHEDULES I-14 : Programme Expenses [Code No 250]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	4,05,369.00	
250-30	Share in Programs of Others		
	<b>Total Programme Expenses</b>	<b>4,05,369.00</b>	

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants		
260-20	Contributions		
260-30	Subsidies		
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		

*[Signature]*  
Executive Officer  
Municipal Board, Hailakandi

*[Signature]*  
Chairman  
Municipal Board  
Hailakandi



**SCHEDULES I-16 : Provisions and Write Off [Code No 270]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful Receivables		
270-20	Provision for Other Assets		
270-30	Revenues Written Off		
270-40	Assets Written Off		
270-50	Miscellaneous Expenses Written Off		
	<b>Total Provisions and Write Off</b>		

**SCHEDULES I-17 : Miscellaneous Expenses [Code No 271]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on Disposal of Assets		
271-20	Loss on Disposal of Investments		
271-80	Other Miscellaneous Expenses		
	<b>Total Miscellaneous Expenses</b>		

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	<b>Income</b>		
280-10	Taxes		
280-20	Other-Revenues		
280-30	Recovery of revenues written off		
280-40	Other Income		
	<b>Sub - Total Income (a)</b>		
	<b>Expenses</b>		
280-50	Refund of Taxes		
280-60	Refund of Other - Revenues		
280-80	Other Expenses		
	<b>Sub - Total Income (b)</b>		
	<b>Total Prior Period (Net) (a-b)</b>		

  
Executive Officer  
Municipal Board, Hallakandi

  
  
Chairman  
Municipal Board  
Hallakandi

NAME OF ULB : HAILAKANDI MUNICIPAL BOARD  
DISTRICT : HAILAKANDI, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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

Code No.	Particulars	Opening Balance as per last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	(4,55,55,488.26)	2,47,14,770.00	-2,08,40,718.26	2,01,23,250.73	(4,09,63,968.99)
310-90	Excess of Income & Expenditure				-61,71,893.63	(61,71,893.63)
	<b>Total Municipal Fund (310)</b>	<b>(4,55,55,488.26)</b>	<b>2,47,14,770.00</b>	<b>-2,08,40,718.26</b>	<b>1,39,51,357.10</b>	<b>(4,71,35,862.62)</b>



*[Signature]*

Chairman  
Municipal Board  
Hailakandi

*[Signature]*

Executive Officer  
Municipal Board, Hailakandi

**SCHEDULE B-2 : Earmarked Funds**

Amount in Rs.

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

Particulars Code No.	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
<b>(a) Opening Balance</b>							
<b>(b) Addition to the Special Fund</b>							
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
<b>Total (b)</b>							
<b>Total (a+b)</b>							
<b>(c) Payments out of Funds</b>							
<b>(i) Capital Expenditure on</b>							
Fixed Assets							
Others							
<b>Sub-Total</b>							
<b>(ii) Revenue Expenditure on</b>							
Salary, Wages and allowances etc							
Rent							
Other Administrative Charges							
<b>Sub-Total</b>							
<b>(iii) Other :</b>							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
<b>Sub-Total</b>							
<b>Total of (i+ii+iii) (c)</b>							
<b>Net balance at the year end - (a+b)-(c)</b>							


  
Executive Officer  
Municipal Board, Hailakandi

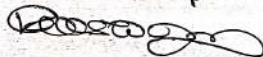
  
Chairman  
Municipal Board  
Hailakandi



**SCHEDULE B-3 : Reserves [Code No 312]**

Code No.	Particulars	Opening Balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution					
312-11	Capital Reserve					
312-20	Borrowing Redemption Reserve					
312-30	Special Fund (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve	8,08,56,175.61	16,54,44,685.95	24,63,00,861.56		24,63,00,861.56
	<b>Total Reserve Funds</b>	<b>8,08,56,175.61</b>	<b>16,54,44,685.95</b>			<b>24,63,00,861.56</b>

  
Executive Officer  
Municipal Board, Hailakandi

  
Chairman  
Municipal Board  
Hailakandi



**SCHEDULE B-4 : Grants & Contribution for Specific Purposes [Code No 320]**

Amount in Rs.

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
<b>Code No.</b>							
(a) Opening Balance	9,82,79,650.02	2,03,68,302.25					
(b) Addition to the Grants							
(i) Grant received during the year	10,20,99,161.00	4,62,70,787.00					
(ii) Interest/Dividend earned on Grant Investments	19,35,443.00	2,27,184.00					
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
<b>Total (b)</b>	<b>10,40,34,604.00</b>	<b>4,64,97,971.00</b>					
<b>Total (a+b)</b>	<b>20,23,14,254.02</b>	<b>6,68,66,273.25</b>					
(c) Payments out of Funds							
(i) Capital Expenditure on							
Fixed Assets							
Others	11,59,18,194.15	4,05,41,863.00					
<b>Sub-Total</b>	<b>11,59,18,194.15</b>	<b>4,05,41,863.00</b>					
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc		2,25,39,223.00					
Rent							
Other Administrative Charges	28,48,036.80	16,00,188.80					
<b>Sub-Total</b>	<b>28,48,036.80</b>	<b>2,41,39,411.80</b>					
(iii) Other :							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Grants Refunded							
<b>Sub-Total</b>							
<b>Total of (i+ii+iii) (c)</b>	<b>11,87,66,230.95</b>	<b>6,46,81,274.80</b>					
<b>Net balance at the year end - (a+b)-(c)</b>	<b>8,35,48,023.07</b>	<b>21,84,998.45</b>					
<b>Total Grants and Contributions for Specific Purposes</b>	<b>8,57,33,021.52</b>						

  
Executive Officer  
Municipal Board, Hailakandi

  
Chairman  
Municipal Board  
Hailakandi



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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans from Central Government		
330-20	Loans from State Government		
330-30	Loans from Govt. bodies & Associations		
330-40	Loans from International Agencies		
330-50	Loan from Banks and other Financial Institutions		
330-60	Other Term Loans		
330-70	Bonds and Debentures		
330-80	Other Loans		
	<b>Total Secured Loans</b>		

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government		
331-20	Loans from State Government		
331-30	Loans from Govt. bodies & Associations		
331-40	Loans from International Agencies		
331-50	Loan from Banks and other Financial Institutions		
331-60	Other Term Loans		
331-70	Bonds and Debentures		
331-80	Other Loans		
	<b>Total Unsecured Loans</b>		

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors		
340-20	From Revenues		
340-30	From Staff		
340-80	From Others		
	<b>Total Deposits Received</b>		

*[Signature]*  
Executive Officer  
Municipal Board, Hailakandi

*[Signature]*  
Chairman  
Municipal Board  
Hailakandi



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

Amount in Rs.

Code No.	Particulars	Opening Balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilisation/ Expenditure Amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
1	2	3	4	5	6
341-10	Civil Works				
341-20	Electrical Works				
341-80	Others				
	<b>Total of Deposit Works</b>				

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

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors	18,93,501.00	
350-11	Employee Liabilities	2,08,87,400.00	4,57,09,126.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable		
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		2,66,845.00
350-80	Others		
	<b>Total Other Liabilities (Sundry Creditors)</b>	<b>2,27,80,901.00</b>	<b>4,59,75,971.00</b>

**SCHEDULE B-10 : Provisions [Code No 360]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provision for Expenses	55,000.00	
360-20	Provision for Interest		
360-30	Provision for Other Assets		
	<b>Total Provisions</b>	<b>55,000.00</b>	



*[Signature]*

Chairman  
Municipal Board  
Hailakandi

*[Signature]*

Executive Officer  
Municipal Board, Hailakandi

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

Amount in Rs.

Code No	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	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land				-						
410-20	Buildings	1,82,21,384.00			1,82,21,384.00	42,47,980.48	18,22,138.40		60,70,118.88	1,21,51,265.12	1,39,73,403.52
	<b>Infrastructure Assets</b>				-				-		
410-30	Roads and Bridges	8,98,17,862.00	9,46,23,989.00		18,44,41,851.00	2,38,53,730.63	94,62,398.90		3,33,16,129.53	15,11,25,721.47	6,59,64,131.37
410-31	Sewage and Drainage		1,29,83,891.00		1,29,83,891.00		12,98,389.10		12,98,389.10	1,16,85,501.90	
410-32	Water ways				-				-		
410-33	Public Lighting				-				-		
	<b>Other Assets</b>				-				-		
410-40	Plant & Machinery	2,28,219.00			2,28,219.00	17,116.43	34,232.85		51,349.28	1,76,869.72	2,11,102.57
410-50	Vehicles	9,94,268.00			9,94,268.00	3,83,662.85	57,549.43		4,41,212.28	5,53,055.72	6,10,605.15
410-60	Office & Other Equipments	4,48,765.00			4,48,765.00	3,51,832.00	67,314.75		4,19,146.75	29,618.25	96,933.00
410-70	Furniture, fixtures, fittings and electrical appliances				-				-		
410-80	Other Fixed Assets		80,34,787.00		80,34,787.00		8,03,478.70		8,03,478.70	72,31,308.30	
	<b>Total</b>	<b>10,97,10,498.00</b>	<b>11,56,42,667.00</b>		<b>22,53,63,165.00</b>	<b>2,88,54,322.39</b>	<b>1,35,45,502.13</b>		<b>4,23,99,824.52</b>	<b>18,29,53,340.48</b>	<b>8,08,66,175.61</b>

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

				Amount in Rs.	
Code No	Particulars	With whom Invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debentures and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments				
	<b>Total of Investments - General Fund</b>				

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

				Amount in Rs.	
Code No	Particulars	With whom Invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	<b>Total of Investments - Other Funds</b>				

**SCHEDULE B-14 : Stocks in Hand (Inventories) [Code 430]**

		Amount in Rs.	
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
430-10	Stores		
430-20	Loose Tools		
430-30	Others		
	<b>Total Stock in hand</b>		



*[Signature]*  
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*[Signature]*  
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**SCHEDULE B-15 : Sundry Debtors (Receivables) [Code 431]**

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4	5 = 3 - 4	6
431-10	<u>Receivables for Property Taxes</u> Less than 5 years More than 5 years Sub - total	3,21,00,000.00			
431-91	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Property Taxes</b>				
431-19	<u>Receivable of Other Taxes</u> Less than 3 years More than 3 years Sub- total				
431-99	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>				
431-20	<u>Receivables of Cess Income</u> Less than 3 years More than 3 years Sub- total				
431-30	<u>Receivables for Fees and User Charges</u> Less than 3 years More than 3 years Sub - total				
431-40	Receivables from Other Sources Less than 3 years More than 3 years Sub - total				
431-50	Receivables from Government				
	<b>Total of Sundry Debtors (Receivables)</b>	<b>3,21,00,000.00</b>			

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
440-10	Establishment		
440-20	Administrative		
440-30	Operations & Maintenance		
	<b>Total Prepaid Expenses</b>		

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
450-10	Cash		
	<b>Balance with Bank - Municipal Funds</b>		
450-21	Nationalised Bank	53,18,675.27	4,20,482.74
450-22	Other Scheduled Bank		
450-23	Schedule Co-operative Banks		
450-24	Post Office		
	<b>Sub-Total</b>	<b>53,18,675.27</b>	<b>4,20,482.74</b>
	<b>Balance with Bank - .....Special Funds</b>		
450-41	Nationalised Bank		
450-42	Other Scheduled Bank		
450-43	Schedule Co-operative Banks		
450-44	Post Office		
	<b>Sub-Total</b>		
	<b>Balance with Bank - .....Grant Funds</b>		
450-61	Nationalised Bank	8,55,72,609.75	8,78,49,612.32
450-62	Other Scheduled Bank	1,60,409.95	
450-63	Schedule Co-operative Banks	1,83,264.01	
450-64	Post Office		
	<b>Sub-Total</b>	<b>8,59,16,283.71</b>	<b>8,78,49,612.32</b>
	<b>Total Cash and Bank balances</b>	<b>9,12,34,958.98</b>	<b>8,82,70,095.06</b>

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

Code No.	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.)
1	2	3	4	5	6
460-10	Loans and Advances to Employees				
460-20	Employee Provident Fund Loans				
460-30	Loans to Others				
460-40	Advance to Suppliers and Contractors				
460-50	Advance to Others				
460-60	Deposits with External Agencies				
460-80	Other Current Assets				
	<b>Sub-Total</b>				
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))				
	<b>Total Loans, advances and Deposits</b>				

**SCHEDULE B-18 (a) : Accumulated Provisions against Loans, advances and deposits [Code No 461]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
	<b>Total Accumulated Provisions</b>		

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
470-10	Deposit Works	14,45,622.00	
470-20	Other Asset Control Accounts		
	<b>Total Other Assets</b>	14,45,622.00	

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
480-10	Loans Issue Expenses Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	<b>Total Miscellaneous Expenditure (to the extent not written off)</b>		



*[Signature]*  
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