

INDEPENDENT AUDITOR'S REPORT

To
The Director,
Municipal Administration, Assam and
Mission Director, SBM (U), Assam
Dispur, Guwahati-781 006
Assam

Report on the Audit of the Standalone Financial Statements:

1. Qualified Opinion

- A. We have audited the accompanying Financial Statements of **HAILAKANDI MUNICIPAL BOARD** ("the Board"), which comprises the Balance Sheet as at March 31, 2022, the Statement of 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 our opinion and to the best of our information and according to the explanations given to us *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, 2022 and 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

We conducted our audit in accordance with the generally accepted Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of 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 our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the financial statement.

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The matters which form the basis of our 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 records 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 judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were 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 misstatement, whether due to fraud or error.

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

A. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

B. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

1. Identify and assess the risks 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 our 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 omissions, misrepresentations, or the override of internal control.

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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 reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.
- D. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- E. We also provide those charged with governance with a statement that we 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 on our independence, and where applicable, related safeguards.
- F. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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5. Report on Other Legal and Regulatory Requirements

1. As required by the National Municipal Accounting Manual (NMAM) issued by the Government of India, Ministry of Urban Development November 2004 in terms of Chapter 32 of the NMAM, we give in the 'Annexure B' a statement on the matters specified in paragraphs 2 of the chapter to the extent applicable.
2. We report that:
 - a. We 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 our knowledge and belief were necessary for the purposes of our audit;
 - b. In our opinion proper books of account as required by law have been kept by the Board so far as appears from our examination of those books subject to the effect of matters described in the Basis of Qualified Opinion paragraph above;
 - c. 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 account;
 - d. In our opinion, appropriate internal controls are not been adhered to. Detailed explanation of the same is mentioned in Annexure A attached to this report
 - e. All the payments have been made in accordance with the law on the basis of test check of accounts.
 - f. We 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.
 - g. We have not come across any sum received for and on behalf of the ULB by any person during the period under audit.
 - h. We 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 at Silchar
the 13th day of August' 2022

FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS



(CA. AMIT KR. SINGH)
PARTNER
MRN. 306978
FRN. 322473E
UDIN-22306978APCDJT5238

NAME OF ULB : HAILAKANDI MUNICIPAL BOARD
DISTRICT : HAILAKANDI, ASSAM
BALANCE SHEET OF HAILAKANDI ULB AS ON 31-03-2022

Code of Account	Liabilities	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Reserve & surplus			
3-10	Municipal (General) Fund	B-1	(4,55,55,488.26)	-
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves and Deferred Grants	B-3	8,08,56,175.61	-
	Total Reserves & Surplus		3,53,00,687.35	-
3-20	Unspent Grants, Contributions for specific purposes	B-4	8,78,49,612.32	-
	Loans			
3-30	Secured Loans	B-5	-	-
3-31	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7	-	-
3-41	Deposit works	B-8	-	-
3-50	Other Liabilities	B-9	4,59,75,971.00	-
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		4,59,75,971.00	-
	TOTAL LIABILITIES		16,91,26,270.67	-

Significant Accounting Policies & Other Disclosures
In terms of our Audit Report of even date attached hereto

FOR R K P ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. AMIT KR. SINGH)
PARTNER
MRN. 306978
FRN. 322473E
UDIN- 22306978APCDJT5238



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

[Signature]
Chairman
Municipal Board
Hailakandi

Dated at Silchar,
the 13th of August' 2022

NAME OF ULB : HAILAKANDI MUNICIPAL BOARD
DISTRICT : HAILAKANDI, ASSAM
BALANCE SHEET OF HAILAKANDI ULB AS ON 31-03-2022

Code of Account	Assets	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	ASSETS			
4-10	Fixed Assets			
	Gross Block	B-11		
4-11	Leess : Accumulated Depreciation		10,97,10,498.00	-
	Net Block		2,88,54,322.39	-
4-12	Capital Work-in-Progress		8,08,56,175.61	-
	Total Fixed Assets		-	-
	Investments		8,08,56,175.61	-
4-20	Investment- General Fund	B-12	-	-
4-21	Investment- Other Funds	B-13	-	-
	Total Investments		-	-
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivable)			
4-31	Gross amount outstanding	B-15	-	-
4-32	Less: Accumulated provision against bad and doubtful Sundry Debtors		-	-
	Net amount outstanding		-	-
4-40	Prepaid Expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	8,82,70,095.06	-
4-60	Loans, advances and deposits	B-18	-	-
4-61	Less: Accumulated Provisions against Loans		-	-
	Net amount outstanding		-	-
	Total Current Assets, Loans & Advances		8,82,70,095.06	-
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure(to the extent not written off)	B-20	-	-
	TOTAL ASSETS		16,91,26,270.67	-

Significant Accounting Policies & Other Disclosures
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FOR R K P ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. AMIT KR. SINGH)
PARTNER
MRN. 306978
FRN. 322473E
UDIN- 22306978APCDJT5238



Executive Officer
Municipal Board, Hailakandi
(EXECUTIVE OFFICER)

Chairman
Municipal Board
Hailakandi


Dated at Silchar,
the 13th of August' 2022

Table 27.4
NAME OF ULB : HAILAKANDI MUNICIPAL BOARD
DISTRICT : HAILAKANDI, ASSAM
STATEMENT OF CASH FLOW
FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a. Cash flow from operating activities		
Gross surplus/(deficit) over expenditure	(5,08,59,173.30)	-
Adjustment for		
Add:		
Depreciation	-	-
Less :		
Interest Income	(13,85,623.00)	-
Changes in current assets and current liabilities		
(Increase)/decrease in Sundry debtors	-	-
(Decrease)/Increase in Deposits received	-	-
(Decrease)/Increase in Deposits work	-	-
(Decrease)/Increase in other Current Liabilities	4,59,75,971.00	-
Net cash generated from/(used in) operating activities(a)	(62,68,825.30)	-
b. Cash flows from investing activities		
(Purchase) of fixed asstes & CWIP	(1,59,34,800.00)	-
(Increase)/decrease in Special funds/ grants	6,54,79,707.45	-
Interest income received	13,85,623.00	-
Net cash generated from/(used in) investing activities(b)	5,09,30,530.45	-
c. Cash flows from financing activities		
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)	-	-
Net increase/(decrease) in cash and cash equivalents (a+b+c)	4,46,61,705.15	-
Cash and cash equivalents at beginning of period	4,36,08,389.91	-
Cash and cash equivalents at end of period	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	8,82,70,095.06	-
Total	8,82,70,095.06	-

Significant Accounting Policies & Other Disclosures
 In terms of our Audit Report of even date attached hereto

FOR R K P ASSOCIATES
CHARTERED ACCOUNTANTS


(CA. AMIT KR. SINGH)
PARTNER

MRN. 306978
 FRN. 322473E

UDIN- 22306978APCDJT5238

Dated at Silchar,
 the 13th of August' 2022


 Executive Officer
 Municipal Board, Hailakandi
(EXECUTIVE OFFICER)

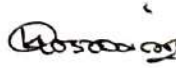

 Chairman
 Municipal Board
(CHAIRPERSON)
 Hailakandi

Table 28.1
 NAME OF ULB : HAILAKANDI MUNICIPAL BOARD
 DISTRICT : HAILAKANDI, ASSAM
 INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

Code of	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	INCOME			
1-10	Tax Revenue			
1-30	Rental Income from Municipal Properties	I-1	1,57,53,462.00	-
1-40	Fee & User Charges	I-2	12,17,825.00	-
1-50	Sale & Hire Charges	I-3	33,81,599.00	-
1-60	Revenue Grants, Contributions & Subsidies		-	-
1-70	Income from Investments	I-4	-	-
1-71	Interest Earned		-	-
1-80	Other Income	I-5	13,85,623.00	-
		I-6	-	-
A	Total- INCOME		2,17,38,509.00	-
	EXPENDITURE			
2-10	Establishment Expenses	I-7	7,17,50,758.00	-
2-20	Administrative Expenses	I-8	7,09,234.30	-
2-30	Operations & Maintainance	I-9	1,37,690.00	-
2-40	Interest & finance Charges		-	-
2-50	Programme Expenses		-	-
2-60	Revenue grants, Contributions & subsidies	I-10	-	-
2-70	Provisions & Write off		-	-
2-71	Miscellaneous Expenses	I-11	-	-
2-72	Depreciation and Amortisation Expense	I-12	-	-
B	Total- EXPENDITURE		7,25,97,682.30	-
A-B	Gross surplus/(deficit) of income over expenditure before Prior Period Items		(5,08,59,173.30)	-
2-80	Add: Prior period Items (Net)	I-13	-	-
	Gross surplus/(deficit) of income over expenditure before Prior Period Items		(5,08,59,173.30)	-
2-90	Less: Transfer to reserve Funds Net balance being surplus/ deficit carried over to Municipal Fund		(5,08,59,173.30)	-

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FOR R K P ASSOCIATES
 CHARTERED ACCOUNTANTS

(CA. AMIT KR. SINGH)
 PARTNER
 MRN. 306978
 FRN. 322473E
 UDIN- 22306978APCDJT5238


 Executive Officer
 Municipal Board, Hailakandi
 (EXECUTIVE OFFICER)


 Chairman
 Municipal Board
 (CHAIRPERSON)
 Hailakandi

Dated at Silchar,
 the 13th of August' 2022

Table 28.1

NAME OF ULB : HAILAKANDI MUNICIPAL BOARD

DISTRICT : HAILAKANDI, ASSAM

RECEIPTS AND PAYMENT STATEMENT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

Code of	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	OPENING BALANCE			
	Cash in Hand (as Confirmed by the ULB)	R-1	-	-
	Cash at Bank (Including Grants)	R-1	4,36,08,389.91	-
	TOTAL OPENING BALANCE AS ON 01.04.2021			
A)	RECEIPT			
	Tax Revenue	R-2	1,57,53,462.00	-
	Rental Income from Municipal Properties	R-3	12,17,825.00	-
	Fee & User Charges	R-4	33,81,599.00	-
	Grants, Contributions, Subsidies & Devolution fund	R-5	6,81,71,882.00	-
	Interest Earned	R-6	13,85,623.00	-
	Other Income & Receipts	R-7	-	-
B)	Total- INCOME		8,99,10,391.00	-
	PAYMENTS			
	Establishment Expenses	R-8	2,60,41,632.00	-
	Administrative Expenses	R-9	7,09,234.30	-
	Operations & Maintenance Expenses	R-10	1,37,690.00	-
	Utilisation of Grants, Contribution and Subsidies	R-11	1,56,11,955.00	-
	Miscellaneous Payments & Expenses	R-12	56,000.00	-
	Revenue grants, Contributions & subsidies	R-13	26,92,174.55	-
C)	Total- PAYMENTS		4,52,48,685.85	-
	CLOSING BALANCE			
	Cash in Hand (as Confirmed by the ULB)		-	-
	Cash at Bank (Including Grants)		8,82,70,095.06	-
D)	TOTAL CLOSING BALANCE AS ON 31.03.2022 (A+B-C)		8,82,70,095.06	-

Significant Accounting Policies & Other Disclosures

In terms of our Audit Report of even date attached hereto

FOR R K P ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. AMIT KR. SINGH)


PARTNER


MRN. 306978

FRN. 322473E

UDIN- 22306978APCDJT5238

Dated at Silchar,

the 13th of August' 2022

 Executive Officer
 Municipal Board, Hailakandi
 (EXECUTIVE OFFICER)


 Chairman
 Municipal Board
 Hailakandi

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 2022

SCHEDULES I-1 : SCHEDULE OF TAX REVENUE

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Property Tax (House, Urban & Light Tax)		
	Water Fee	1,44,50,672.00	-
	Total Income of Property Taxes as a part of tax revenue sch.	13,02,790.00	-
		1,57,53,462.00	-

SCHEDULES I-2 : SCHEDULE OF RENTAL INCOME FROM MUNICIPAL PROPERTIES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Rent - From Bazars, Bheti & Markets	12,17,825.00	-
	Total of Rental Income from Municipal Properties	12,17,825.00	-

SCHEDULES I-3 : SCHEDULE OF FEES AND USER CHARGES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-20-(a)	Penalties and Fines	-	-
140-40-(a)	Mutation Fees	-	-
140-40-(a)	Property Transfer Charges	-	-
140-40-(a)	Notice Fees	-	-
	Trade Licence Fees	13,65,775.00	-
140-40-(a)	Warrant Fees	-	-
.....	Building Permission Fees & Other Misc Fees	20,15,824.00	-
	Total Inc. of Property Tax as a part of Fees and User Charges Sch.	33,81,599.00	-

SCHEDULES I-4 : REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
		-	-
		-	-
	Total Grants Received	-	-



[Signature]
Executive Officer
Municipal Board, Hailakandi

SCHEDULES I-5 : SCHEDULE OF INTEREST EARNED

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-80-(a)	Other Interests- Interest on Receivables		
	Other Interests- Bank Interest (Reffer Schedule R-6)		
	Total Interest earned during the year	13,85,623.00	-
		13,85,623.00	-

SCHEDULES I-6 : SCHEDULE OF OTHER INCOME & RECEIPTS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Total of Other Income and Receipts	-	-
		-	-

SCHEDULES I-7 : ESTABLISHMENT EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Salary & Wages		
	Power & Fuel	7,01,37,483.00	-
	Electrical Charges	10,77,219.00	-
	JCB Hire Charges	67,975.00	-
	Construction of IIFL	2,12,458.00	-
	Water Pipe Line Repairing	16,200.00	-
	Septic Tank Clearing Charges	17,423.00	-
	10% Commision to T.C	18,000.00	-
		2,04,000.00	-
	Total of Establishment Expenses	7,17,50,758.00	-

SCHEDULES I-8 : ADMINISTRATIVE EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Printing & Stationery	39,421.00	-
	Programme Exp	1,51,705.00	-
	Telephone Bill	39,421.00	-
	Other Misc Expenses	1,59,036.00	-
	Travelling Allowance	26,950.00	-
	Bank Charges	16,001.30	-
	IT Filing Fees	2,76,700.00	-
	Total of Administrative Expenses	7,09,234.30	-



Dns
Executive Officer
Municipal Board, Hailakandi.

SCHEDULES I-9 : OPERATIONS & MAINTAINANCE EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Vehicle & Other Repair Expenses		
	Computer Consumable	83,960.00	-
	Total of Operations & Maintenance Expenses	53,730.00	-
		1,37,690.00	-

SCHEDULES I-10 : EXPENSES AGAINST REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	<u>Revenue Expenditure</u>		
		-	-
		-	-
	Total of Revenue grants, Contributions & subsidies	-	-

SCHEDULES I-11 : MISCELLANEOUS EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
		-	-
	Total of Miscellaneous Expenses	-	-

SCHEDULES I-12 : DEPRECIATION AND AMORTISATION

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Depreciation on Assets arising out of grants	81,98,852.76	-
	Less : Amortization of Deferred Grant Balances	81,98,852.76	-
	Total of Depreciation and Amortisation	-	-

Note : Depreciation on Assets arising out of grants is adjusted against amount amortised out of deferred Grants Balance.

SCHEDULES I-13 : PRIOR PERIOD ITEMS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Prior Period Expense	-	-
	Total of Prior Period Items	-	-



[Signature]
Executive Officer
Municipal Board, Hailakandi

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 2022

SCHEDULES R-1 : SCHEDULE OF CASH AND BANK BALANCES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	A) Cash in Hand	-	-
	Total of Cash Balances	-	-
	B) Cash at Bank		
	Own Source Fund		
	CM Special Package Road Fund	4,20,482.74	5,28,967.24
	SOPD Grant	6,60,299.07	6,96,632.87
	SBM	9,858.84	9,570.84
	Paver Block Road Fund	6,111.00	29,69,144.55
	10% Pool Fund	1,97,67,164.84	2,37,840.84
	14th and 15th Finance Commission	8,94,226.35	8,68,567.35
	Salary Devolution Fund	6,38,54,492.67	3,57,18,506.67
	Salary Devolution Fund	9,541.55	1,544.55
	Udissmt S.W. Drainage Fund	26,47,918.00	25,77,615.00
	Total of Bank Balances	8,82,70,095.06	4,36,08,389.91
	Total of Cash & Bank Balances	8,82,70,095.06	4,36,08,389.91

SCHEDULES R-2 : SCHEDULE OF TAX REVENUE

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Property Tax (House, Urban & Light Tax)	1,44,50,672.00	-
	Water Fee	13,02,790.00	-
	Total Income of Property Taxes to be shown as a part of tax revenue	1,57,53,462.00	-

SCHEDULES R-3 : SCHEDULE OF RENTAL INCOME FROM MUNICIPAL PROPERTIES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Rent - From Bazars, Bheti & Markets	12,17,825.00	-
	Total of Rental Income from Municipal Properties	12,17,825.00	-



[Signature]
Executive Officer
Municipal Board, Hailakandi

SCHEDULES R-4 : SCHEDULE OF FEES AND USER CHARGES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-20-(a)	Penalties and Fines	-	-
140-40-(a)	Mutation Fees	-	-
140-40-(a)	Property Transfer Charges	-	-
140-40-(a)	Notice Fees	-	-
140-40-(a)	Trade Licence Fees	-	-
140-40-(a)	Warrant Fees	13,65,775.00	-
	NOC Fees	-	-
	Building Permission Fees & Other Misc Fees	-	-
	Total Income of Property Taxes to be shown as a part of Fees and	20,15,824.00	-
		33,81,599.00	-

SCHEDULES R-5 : REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	14th & 15th Finance Commission	4,23,28,229.00	-
	Paver Block Road Fund	1,95,22,800.00	-
	Salary Devoulition Fund	63,20,853.00	-
	Total Grants Received	6,81,71,882.00	-

SCHEDULES R-6 : SCHEDULE OF INTEREST EARNED

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-80-(a)	Other Interests- Interest on Receivables	-	-
	<i>Other Interests- Bank Interest</i>		
	Own Source Fund	-	-
	CM Special Package Road Fund	19,802.00	-
	SOPD Fund	288.00	-
	Swach Bharat Mission (SBM)	71,530.00	-
	Paver Block Road Fund	6,524.00	-
	10% Pool Fund	25,659.00	-
	14th and 15th Finance Commission	11,91,493.00	-
	Udissmt S.W. Drainage Fund	70,303.00	-
	Salary Devoulition Fund	24.00	-
	Total Interest earned during the year	13,85,623.00	-



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Municipal Board, Haitakandi

SCHEDULES R-7 : SCHEDULE OF OTHER INCOME & RECEIPTS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Security Deposit		
	Total of Other Income and Receipts	-	-

SCHEDULES R-8 : ESTABLISHMENT EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Salary & Wages		
	Power & Fuel	2,44,28,357.00	-
	Electrical Charges	10,77,219.00	-
	JCB Hire Charges	67,975.00	-
	Construction of IHHL (SBM)	2,12,458.00	-
	Water Pipe Line Repairing	16,200.00	-
	Septic Tank Clearing Charges	17,423.00	-
	10% Commision to T.C	18,000.00	-
	Total of Establishment Expenses	2,60,41,632.00	-

SCHEDULES R-9 : ADMINISTRATIVE EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Printing & Stationery	39,421.00	-
	Programme Exp	1,51,705.00	-
	Other Misc Expenses	1,59,036.00	-
	Telephone Bill	39,421.00	-
	Travelling Allowance	26,950.00	-
	IT Filing Fees	2,76,700.00	-
	Bank Charges	16,001.30	-
	Total of Administrative Expenses	7,09,234.30	-

SCHEDULES R-10 : OPERATIONS & MAINTAINANCE EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Vehicle & Other Repair Expenses	83,960.00	-
	Computer Consumables	53,730.00	-
	Total of Operations & Maintenance Expenses	1,37,690.00	-



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SCHEDULES R-11 : UTILISATION OF GRANTS, CONTRIBUTIONS & SUBSIDIES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	14th & 15th Finance Commission		
	Swachh Bharat Mission (SBM)		
	Total of Utilisation of Grants, Contributions & Subsidies	1,53,83,736.00	-
		2,28,219.00	-
		1,56,11,955.00	-

SCHEDULES R-12 : MISCELLANEOUS EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Release of Earnest Money		
	Release of SD Money (Payment to Contractor)	-	-
	Total of Miscellaneous Expenses	56,000.00	-
		56,000.00	-

SCHEDULES R-13 : UNSPENT BALANCES OF FUNDS REFUNDED

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Swachh Bharat Mission Scheme	26,92,174.55	-
	Total of Unspent Balances of Funds Refunded	26,92,174.55	-



D. J. S.
 Executive Officer
 Municipal Board, Hailakandi

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 2022

SCHEDULE B-1: SCHEDULE OF MUNICIPAL GENERAL FUND

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Opening Balance of Municipal General Fund		
	Surplus / Deficit (C/f from Income and Exp. A/c)	53,03,685.04	-
	Closing Balance of Municipal General Fund	(5,08,59,173.30)	-
		(4,55,55,488.26)	-

SCHEDULE B-2: EARMARKED FUNDS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Balance of Total Earmarked Funds (Amount in Rs.)	-	-
		-	-

SCHEDULE B-3: SCHEDULE OF RESERVES & DEFERRED GRANTS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Fixed Asset arising out of Grants (Unamortized Grants Balance)		
	Gross Block of FA as on 01.04.2021	9,37,75,698.00	
	Less : Amount amortized upto 31.03.2021	2,06,55,469.63	
	Unamortized Grants Balance as on 01.04.2021	7,31,20,228.37	-
	Add : Assets arising out of Grants to be amortized	1,59,34,800.00	-
	Less : Amortized during the year	81,98,852.76	-
	Closing Balance of Deffered Grant on Fixed Assets	8,08,56,175.61	-

SCHEDULE B-5: SECURED LOANS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Balance of Total Secured Loans (Amount in Rs.)	-	-
		-	-

SCHEDULE B-6: UNSECURED LOANS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Balance of Total Un-Secured Loans (Amount in Rs.)	-	-
		-	-



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 Municipal Board, Hailakandi

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 2022

SCHEDULE B-8 : SCHEDULE OF DEPOSIT WORKS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	-	-	-
Balance of Total Deposit Works		-	-

SCHEDULE B-18 : SCHEDULE OF LOAN, ADVANCES & DEPOSITS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
		-	-
		-	-
		-	-



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Municipal Board, Hailakandi

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 2022

SCHEDULE B-4: SCHEDULE OF GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES LOANS

Name of Grant	Opening Balance	Grant Received	Bank Interest	Expenditure		Refund of Grant	Closing unspent Balance as on 31.03.2022
				Revenue	Capital		
Paver Block Road Fund	2,37,840.84	1,95,22,800.00	6,524.00	-	-	-	1,97,67,164.84
CM Special Fund	6,96,632.87	-	19,802.00	135.80	56,000.00	-	6,60,299.07
Swachh Bharat Mission (SBM)	29,69,144.55	-	71,530.00	97,970.00	2,44,419.00	26,92,174.55	6,111.00
14th & 15th Finance Commission	3,57,18,506.67	4,23,28,229.00	11,91,493.00	-	1,53,83,736.00	-	6,38,54,492.67
SOPD Grant	9,570.84	-	288.00	-	-	-	9,858.84
10% Pool Fund	8,68,567.35	-	25,659.00	-	-	-	8,94,226.35
Salary Devolution Fund	1,544.55	63,20,853.00	24.00	63,12,880.00	-	-	9,541.55
Udissmt S.W. Drainage Fund	25,77,615.00	-	70,303.00	-	-	-	26,47,918.00
Total	4,30,79,422.67	6,81,71,882.00	13,85,623.00	64,10,985.80	1,56,84,155.00	26,92,174.55	8,78,49,612.32



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Municipal Board, Hailakandi

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 2022

SCHEDULE B-9 : SCHEDULE OF OTHER LIABILITIES (SUNDRY CREDITORS)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-30-(a)	Government Dues Payable	-	-
350-40-(a)	Refunds Payable	-	-
350-41-(a)	Advance Collection of Revenues	-	-
350-42-(a)	Payment to Contractors	2,66,845.00	-
	Salary Payable	4,57,09,126.00	-
	Advertisement Expense Payable	-	-
	Total	4,59,75,971.00	-

(a) Insert Detailed Head Codes of Account as applicable




Executive Officer
Municipal Board, Hailakandi

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 2022

SCHEDULE B-15 : SCHEDULE OF SUNDRY DEBTORS (RECEIVABLES)

Code No.	Particulars	Cuerrent Year Amount (Rs.)			Previous Year Amount (Rs.)
		Gross Amount	Provision for Outstanding Receivable	Net Amount	
1	2	3	4	5=3-4	6
431-10-(a)	<u>Receivables of Property Taxes</u>				
	Less than 5 years *	-	-	-	-
	More than 5 years *	-	-	-	-
	Sub -total	-	-	-	-
131-91-(a)	Less: State Government Cess/Levies in Taxes	-	-	-	-
	Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	-	-	-	-

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

(a) Insert Detailed Head Codes of Account as applicable



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Executive Officer
Municipal Board, Hailakandi

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 2022

8-49 The Balance Sheet Abstracts in respect of the Water Supply Income are presented below:

SCHEDULE B-7 : SCHEDULE OF DEPOSITS RECEIVED

Code No.	Nature of deposit	Opening balance at the beginning of the year	Additions during the current year	Refunded during the year	Balance outstanding at the end of the current year
1	2	3	4	5=3-4	6
340-20-(a)	Deposits revenue				
	-Rental Deposit	-	-	-	-
	-Works Contract	-	-	-	-
	Total	0.00	0.00	0.00	0.00

(a) Insert Detailed Head 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 Receivable	Net Amount	
1	2	3	4	5=3-4	6
431-30-(a)	Receivables for Fees & User Charges				
	Less than 3 years *	-	-	-	-
	More than 3 years *	-	-	-	-
	Total Receivables of Water Supply Income	-	-	-	-

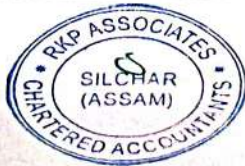
* Break up for provisions for outstanding revenues are given in Column 4

(a) Insert Detailed Head Codes of Account as applicable

SCHEDULE B-17 : SCHEDULE OF CASH AND BANK BALANCES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
450-10-(a)	Cash	-	-
450-21-(a)	Bank Account	8,82,70,095.06	4,36,08,389.91
	Total	8,82,70,095.06	4,36,08,389.91

(a) Insert Detailed Head Codes of Account as applicable



[Signature]
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Municipal Board, Hailakandi

DETAIL 1 : SECURITY DEPOSITS PAYABLE FOR WORKS CONTRACT
(Detail to Schedule B-7)

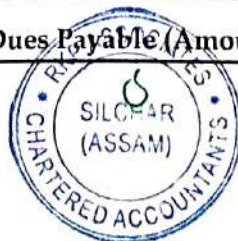
Sl. No.	Name of Contractor	Grant	Closing Balance as on 31.03.2022
1	Partha Kr. Nath	15th Finance Commission	14,880.00
2	Partha Kr. Nath	14th Finance Commission	74,640.00
3	Partha Kr. Nath	14th Finance Commission	62,605.00
4	Sajal Kr. Seal	14th Finance Commission	79,680.00
5	Sajal Kr. Seal	14th Finance Commission	35,040.00
Total Balance of Security Deposit Payable (Amount in Rs.)			2,66,845.00

DETAIL 2 : STATUTORY DUES PAYABLE (Detail to Schedule B-9)

Sl. No.	Grant	Closing Balance as on 31.03.2022
1	Vat Payable 14th & 15th Finance Commission Scheme Night Shelter Scheme Swatch Bharat Mission Scheme	- - -
2	Income Tax Deducted at Source Beautification of Park Scheme Night Shelter Scheme Swatch Bharat Mission Scheme SOPD-ODC Scheme	- - - -
3	Labour Cess Payable 14th & 15th Finance Commission Scheme Beautification of Park Scheme Paver Block Scheme Swatch Bharat Mission Scheme Entry Tax Scheme SOPD-ODC Scheme	- - - - - -
4	Forest Royalty Payable 14th & 15th Finance Commission Scheme Beautification of Park Scheme Night Shelter Scheme Paver Block Scheme Swatch Bharat Mission Scheme SOPD-ODC Scheme	- - - - - -
5	TDS under GST Payable 14th & 15th Finance Commission Scheme SOPD-ODC Scheme	- -
6	Professional Tax Payable Finance Commission	-
Total Balance of Statutory Dues Payable (Amount in Rs.)		-

DETAIL 3 : CONTRACTORS & OTHER DUES PAYABLE (Detail to Schedule B-9)

Sl. No.	Particulars	Grant	Closing Balance as on 31.03.2022
Total Balance of Contractor Dues Payable (Amount in Rs.)			-




 Executive Officer
 Municipal Board, Halakandi

NAME OF ULB: HAILAKANDI MUNICIPAL BOARD
DISTRICT: HAILAKANDI, ASSAM
Schedule 'BII' of Fixed Assets

Particulars	Rate of Deprn. (%)	Gross Block		Accumulated Depreciation		Net Block		
		Balance as on 01.04.2021	Addition	Balance as on 31.03.2022	Balance as on 01.04.2021	Deprn. For the Year	Balance as on 31.03.2022	Balance as on 01.04.2021
BLOCK -A (10%)								
Building & Market Complex Shed	10.00%	1,47,24,644.00	34,96,740.00	1,82,21,384.00	28,89,643.42	13,58,337.06	42,47,980.48	1,39,73,403.52
Road and Bridges	10.00%	7,76,08,021.00	1,22,09,841.00	8,98,17,862.00	1,72,02,707.21	66,51,023.43	2,38,53,730.63	6,59,64,131.37
BLOCK -B (15%)								
Compost Machine	15.00%	-	2,28,219.00	2,28,219.00	-	17,116.43	17,116.43	2,11,102.58
Vehicles and Equipments	15.00%	9,94,268.00	-	9,94,268.00	2,75,909.00	1,07,753.85	3,83,662.85	6,10,605.15
BLOCK -D (40%)								
Computer & Peripherals	40.00%	4,48,765.00	-	4,48,765.00	2,87,210.00	64,622.00	3,51,832.00	96,933.00
TOTAL		9,37,75,698.00	1,59,34,800.00	10,97,10,498.00	2,06,55,469.63	81,98,852.76	2,88,54,322.39	8,08,56,175.61
								7,31,20,228.37



Dy. J.
Executive Officer
Municipal Board, Hailakandi

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 2022

SCHEDULES I-1 : SCHEDULE OF TAX REVENUE

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-01-(a)	Tax on Residential Properties	-	-
110-01-(a)	Tax on Commercial Properties	-	-
110-01-(a)	Service Charges in lieu of Property taxes	-	-
110-01-(a)	Water Taxes	-	-
110-01-(a)	Light Taxes	-	-
	Sub-Total	-	-
	Less:		
110-90-(a)	Tax Remission and Refunds	-	-
	Sub-Total	-	-
	Total Income of Property Taxes to be shown as a part of tax revenue schedule	-	-

* Insert all taxes raised along with Property Taxes
a) Insert Detailed Head Codes of Account as applicable

SCHEDULE I-1 (a) : REFUND/REMISSION OF REVENUES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-90-(a)	Property Taxes	-	-
	Total Income of Property Taxes to be shown as a part of Refund and Remissions of	-	-

a) Insert Detailed Head Codes of Account as applicable

SCHEDULES I-4 : SCHEDULE OF FEES AND USER CHARGES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-20-(a)	Penalties and Fines	-	-
140-40-(a)	Mutation Fees	-	-
140-40-(a)	Property Transfer Charges	-	-
140-40-(a)	Notice Fees	-	-
140-40-(a)	Warrant Fees	-	-
	Licence Fees	-	-
	Other Misc Fees	-	-
	Total Income of Property Taxes to be shown as a part of Fees and User Charges	-	-

a) Insert Detailed Head Codes of Account as applicable




 Executive Officer
 Municipal Board, Hailakandi

SCHEDULES I-8 : SCHEDULE OF INTEREST EARNED

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-80-(a)	Other Interests- Interest on Receivables	-	-
Total Income of Property Taxes to be shown as a part of Interest Earned Schedule		-	-

a) Insert Detailed Head Codes of Account as applicable



[Signature]
 Executive Officer
 Municipal Board, Hailakandi

SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

SCHEDULE I-9: SCHEDULE OF OTHER INCOME

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2		
180-60-(a)	Excess Provision written-back-Property Taxes	3	4
	Total Income of Property Taxes to be shown as a part of Other Income Schedule	-	-
		-	-

Insert Detailed Head Codes of Account as applicable

SCHEDULE I-11: ADMINISTRATIVE EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2		
220-51-(a)	Legal Expenses- cost of recoveries of tax revenues (net of amount received from State government/ assessee for the cost of recovery)	3	4
	Total Expense of Property Taxes to be shown as a part of Administrative Expenses Schedule	-	-
		-	-

Insert Detailed Head Codes of Account as applicable

SCHEDULE I-13: INTEREST AND FINANCE CHARGES-HEAD WISE

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2		
140-80-(a)	Other Finance expenses- Discount on Early/Prompt Payment	3	4
	Bank Charges	-	-
	Total Income of Property Taxes to be shown as a part of Interest and Finance Charges schedule	-	-
		-	-

Insert Detailed Head Codes of Account as applicable

SCHEDULE I-16: SCHEDULE OF PROVISIONS AND WRITE OFF

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2		
120-10-(a)	Provision for doubtful receivables- Property Taxes	3	4
	Total Expenses of Property Taxes to be shown as a part of Provision and write off Schedule	-	-
		-	-

Insert Detailed Head Codes of Account as applicable



[Signature]
Executive Officer
Municipal Board, Hailakandi

SCHEDULE I-18 : PRIOR PERIOD ITEMS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Income (a)		
280-10-(a)	Taxes	-	-
280-30-(a)	Recovery of revenues written off	-	-
	Expenses (b)		
280-50-(a)	Refund of Taxes	-	-
Total [a-b] of Property taxes to be shown as a part of Prior Period Items Schedule		-	-

a) Insert Detailed Head Codes of Account as applicable



[Signature]
 Executive Officer
 Municipal Board, Hailakandi

SCHEDULE I-4: SCHEDULE OF FEES AND USER CHARGES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-20-(a)	Penalties and Fines	-	-
140-40-(a)	Other Fees - Connection Charges	-	-
140-40-(a)	Other Fees - Disconnection Charges	-	-
140-40-(a)	Other Fees - Notice Fees	-	-
140-40-(a)	Other Fees - Warrant Fees	-	-
140-50-(a)	User Charges - Water Supply	-	-
140-50-(a)	User Charges - Sewerage	-	-
140-50-(a)	User Charges - Water Tanker	-	-
140-50-(a)	User Charges - Water Meter	-	-
140-70-(a)	Service/ Administrative Charges-Road Damage recovery	-	-
	Sub-total	-	-
	Less:		
140-90-(a)	Fee Remission and refund	-	-
	Sub-total	-	-
Total Income of Water Supply to be shown as a part of Fees and User Charges Schedule		-	-

a) Insert Detailed Head Codes of Account as applicable

SCHEDULE I-16: SCHEDULE OF PROVISIONS AND WRITE OFF

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10-(a)	Provision for Doubtful Receivables -Water Supply	-	-
Total Expenses of Water Supply to be shown as a part of Provision and write off Schedule		-	-

a) Insert Detailed Head Codes of Account as applicable

SCHEDULE I-18: SCHEDULE OF PRIOR PERIOD ITEMS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Income (A)		
280-10-(a)	Other Revenues- Fees & user Charges	-	-
280-30-(a)	Recovery of revenues written off	-	-
	Expenses (B)		
280-50-(a)	Refund of Fees & User Charges	-	-
Total [a-b] of Water Supply to be shown as a part of Prior Period Items Schedule		-	-

a) Insert Detailed Head Codes of Account as applicable



[Signature]
Executive Officer
Municipal Board, Hailakandi

SCHEDULE I-1 : SCHEDULES OF TAX REVENUES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-51-(a)	Octroi & Toll- Octroi Income	-	-
110-51-(a)	Octroi & Toll- Provisional Octroi	-	-
110-51-(a)	Octroi & Toll- Account Current Importers.....	-	-
	Less:		
110-90-(a)	Tax Remission and Refunds	-	-
	sub-total	-	-
Total Income of Octroi & Toll to be shown as a part of Tax Revenue Schedule		-	-

Insert the other Heads of Account and the corresponding Codes of Accounts for other charges levied by the ULB
 a) Insert Detailed Head Codes of Account as applicable

SCHEDULE I-1 (a) : SCHEDULE OF REFUND AND REMISSION

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-90-(a)	Cess Income	-	-
Total Income of Cess to be shown as a part of Refund and Remissions of taxes Schedule		-	-

a) Insert Detailed Head Codes of Account as applicable

SCHEDULE I-4 : SCHEDULE OF INCOME FROM FEES & USER CHARGES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10-(a)	Empanelment & registration Charges- Cess	-	-
140-20-(a)	Penalties & Fines-Cess	-	-
	Total	-	-

a) Insert Detailed Head Codes of Account as applicable



[Signature]
 Executive Officer
 Municipal Board, Hailakandi

SCHEDULE I-9: SCHEDULE OF OTHER INCOME

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-60-(a)	Excess provision written -back-cess	-	-
Total Income of Cess to be shown as a part of Other Income Schedule		-	-

a) Insert Detailed Head Codes of Account as applicable

SCHEDULE I-11: ADMINISTRATIVE EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-51-(a)	Legal Expenses- Cost of recoveries of Cess (net of amount received from State Government for the cost recovery)	-	-
Total Expense of Cess to be shown as a part of Administrative Expense Schedule		-	-

a) Insert Detailed Head Codes of Account as applicable

SCHEDULE I-18: PRIOR PERIOD ITEMS

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Income(a)	-	-
280-10-(a)	Taxes	-	-
280-30-(a)	Recovery of revenues written off	-	-
	Expenses(b)	-	-
280-50-(a)	Refund of Taxes	-	-
Total [a-b] of Property taxes to be shown as a part of Prior Period Items Schedule		-	-

a) Insert Detailed Head Codes of Account as applicable



[Signature]
Executive Officer
Municipal Board, Hailakandi