



Auditor's Report on Income Tax Returns and Profit & Loss Accounts and Financial Statements

1. This Report is issued in accordance with the terms of our engagement letter by **HAILAKANDI MUNICIPAL BOARD, HAILAKANDI, ASSAM.**
2. The accompanying Financial Statements (**Balance Sheet, Receipt and Payment Account and Income and Expenditure Account,**) for year ended **31/03/2020** are prepared from trial balance produced before us for the respective year which are prepared from unaudited books of account.

MANAGEMENT'S RESPONSIBILITY:

3. The preparation of the Statement is the responsibility of the Management of a Committee including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

PRACTITIONER'S RESPONSIBILITY:

4. Our responsibility is to provide a reasonable assurance whether:
Receipt and Payment Account and Income and Expenditure Account and Balance Sheet are prepared as per the closing balances appearing in the trial balance produced before us for the respective financial year.

OPINION:

5. Based on our examination, as above, we are of the opinion that:
 - i. **Income and Expenditure Account** and Balance Sheet are prepared as per the closing balances appearing in the trial balance produced before us for the respective financial years.

RESTRICTION ON USE:

1. The certificate is addressed to and provided to **HAILAKANDI MUNICIPAL BOARD, HAILAKANDI, ASSAM.** should not be used by any other person or for any other purpose for which it is taken. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

Attached:

Income and Expenditure Account and Balance Sheet for financial year ended **31/03/2020.**

Place:: Silchar
Date:: 04.06.2022



For Dey and Dutta
(Chartered Accountants)

(S B Dutta, Partner)

Unique Document Identification Number (UDIN) for this document is **22054580AKGYLF9722**

HAILAKANDI MUNICIPAL BOARD
BALANCE SHEET AS ON 31.03.2020

LIABILITIES	SCHEDULE	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
RESERVE & SURPLUS			
Municipal General Board	1	99673896.67	54945366.54
Earmarked Fund	2	0	0
Reserve & Surplus	3	0	0
Total Reserve & Surplus (A)		99673896.67	54945366.54
LOANS:			
Secured Loans	5	0	0
Unsecured Loans	6	0	0
Total Loans		0	0
CURRENT LIABILITIES & PROVISIONS			
Deposit received	7	0	0
Deposit works	8	0	0
Other Liabilities	9	0	0
Provisions	10	0	0
Total Current Liabilities and Provisions(D)		0	0

Date:04.06.2022

Place:Silchar



In terms of our report of even
date annexed
For Dey & Dutt
(Chartered Accountants)

(S.B. Dutta) Partner
M.No. 054580

HAILAKANDI MUNICIPAL BOARD
BALANCE SHEET AS ON 31.03.2020

ASSETS	SCHEDULE	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
FIXED ASSETS			
Gross Block	11	0	0
Less: Accumulated Depreciation		0	0
Net Block		0	0
Capital Work in Process		0	0
Total Fixed Assets (A)		0	0
INVESTMENT			
Investment - Municipal Fund	12	0	0
Investment - Other Fund	13	0	0
Total Investment (B)		0	0
CURRENT ASSETS LOANS & ADVANCE			
Stock in hand (Inventories)	14	0	0
Sundry Debtors/receivable	15	0	0
Gross Amount outstanding		0	0
Less Accumulated provision against bad and doubtful sundry debtors		0	0
Net Amount Outstanding		0	0
Prepaid Expenses	16	0	0
Cash & Bank Balance	17	99673896.67	54945366.54
Loans Advance & Deposit	18	0	0
Less: Accumulated Provision against Loan	18(a)	0	0
Net Amount Outstanding		99673896.67	54945366.54
Total Current Assets Loans & Advance(C)		99673896.67	54945366.54
Other Assets	19	0	0
Misc.Exp.(to the extent not written off)	20	0	0
TOTAL ASSETS (A+B+C)		99673896.67	54945366.54

Date:04.06.2022

Place:Silchar



In terms of our report of even date annexed
For Dey & Dutt
(Chartered Accountants)

(S.B. Duttal) Partner
M.No. 054580

HAILAKANDI MUNICIPAL BOARD
INCOME & EXPENDITURE STATEMENT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

PARTICULARS	SCHEDULE	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
INCOME			
Tax Revenue	21		
Assigned Revenue and Compersations	22		
Rental Income from Municipal Properties	23		
Sale and hire charges	25		
Revenue Grants Contribution and Subsidies	26	189427145	61287148
Income from Investment	27		
Other Income	28	729101.00	890437.12
Total Income		190156246	62177585.12
EXPENDITURE			
Administrative Exp.	31	145427715.87	83111432.88
Operation & Maintenance	32	0.00	0.00
Interest and Finance Charges	33		
Revenue Grants Contribution and Subsidies	35		
Provision & Written Off	36		
Misc Exp,	37	0.00	0.00
Total Expenditure		145427715.87	83111432.88
Add Gross surplus/Deficit of income over expenditure before pror Period items		44728530.13	-20933847.76
Add Prior Period items (net)	38	0.00	0.00
Gross surplus/Deficit of income over expenditure after Prior period items		44728530.13	-20933847.76
Less Transfer to Reserve Funds		0.00	0.00
Net balance being surplus/deficit carried over to Municipal Fund		44728530.13	-20933847.76

Date:04.06.2022
Place:Silchar



In terms of our report of even
date annexed
For Dey & Dutt
(Chartered Accountants)

(S.B. Dutta) Partner
M.No. 054580

HAILAKANDI MUNICIPAL BOARD

Receipts and Payments Account for the period from 01.04.2019 to 31.03.2020

Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	54945366.54	75879214.3			
OPERATING RECEIPTS			OPERATING PAYMENTS		
Tax Revenue			Establishment Expenses		
Assigned Revenues & Compensations			Administrative Expenses	84133027.62	65549710.5
Rental income from Municipal Properties			Operations and Maintenance		
Fees & User Charges			Interest & Finance Charges		
Sale & Hire Charges			Program Expenses		
Revenue Grants, Contributions & Subsidies			Revenue Grants, Contributions & Subsidies		
Income from Investments			Miscellaneous Expenses	61294688.25	17561722.4
Interest Earned	725659	773587	Purchase of Stores		
Other Income	3442	242774	Other Collections on behalf of State and		
NON OPERATING RECEIPTS			NON OPERATING PAYMENTS		
Loans received			Other Payables		
Deposits received			Refunds Payable	0	
Grants and contribution for specific purposes	189427145	61161224	**Repayment of Loans		
*Sale proceeds from Assets			**Refund of Deposits		
*Realisation of Investment – General Fund			Acquisition / Purchase of Fixed Assets		
*Realisation of Investment – Other Funds			Capital Work – in – Progress		
Deposit works			Deposit works		
Revenue Collected in Advance			Investments – General Fund		
*Loans & Advances to Employees (recovery)			Investments – Other Funds		
*Loans & Advances to Employees (recovery)			Loans & Advances to Employees		
*Loans & Advances to Employees (recovery)			Prepaid Expenses		
Other Receipts [specify transfer to municipal and non special Funds			Other Loans & Advances		
			Deposits with External Agencies		
			Other Payments [specify]		
			Transfer to Special Funds from Municipal Fund		
			Closing Balances Cash balances including Inpress		
			Balance with Bank/Treasury (Including balance in designated bank account	99673896.67	54945366.5
GRAND TOTAL	245101612.5	138056799	GRAND TOTAL	#####	138056799

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



In terms of our report of even date annexed
 For Dey & Dutt
 (Chartered Accountants)
 (S.B. Dutta) Partner
 M.No. 054580

SCHEDULE 1 – MUNICIPAL BOARD

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.)
Municipal Fund	54945366.54	0	54945366.54	0	54945366.54
Excess of income and expenditure	44728530.13	0	44728530.13	0	44728530.13
Total Municipal fund	99673896.67	0	99673896.67	0	99673896.67

* Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

** Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income



PLAN MARKED FUNDS

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
Opening Balance							
Additions to the special fund							
i. Transfer from Municipal Fund							
ii. Interest/Dividend earned on Special Fund Investments							
iii. Profit on disposal of Special Fund Investments							
iv. Appreciation in Value of Special Fund Investment							
v. Other addition (Specify nature)							
Total (b)							
Total (a+b)							
c. Payment out of funds							
i. Capital expenditure on Fixed Assets							
Others							
Sub Total							
ii. Revenue expenditure on							
Salary, Wages, and allowance etc							
Rent							
Other administrative charges							
Sub total							
iii. Other							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub total							
Total of (i+ii+iii)							
Net Balance at the year end (a+b-c)							
Grand total of Special Funds							

Note:

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.

1. Additions during the year:
 - a. Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principles.
 - b. Addition to General Provident and Contributory Provident Fund are the deductions from salary.
 - c. Interest from investments of Funds would be added to respective Funds.
2. Deductions during the year:
 - a. Deductions from Pension Fund means payments made on account of Pension/Family pension
 - b. Deduction from Gross Provident Fund/Contributory Provident Fund - Advances/Withdrawals



Schedule 3 – RESERVES

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.)
Capital Contribution					
Capital Reserve					
Borrowing Redemption Reserve					
Special Funds (Utilised)					
Statutory Reserve					
General Reserve					
Revaluation Reserve					
Total Reserve Funds					



Schedule 4 - GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES

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	Other
a. Opening Balance		0					
b. Additions to the Grants*							
i. Grant received during the year		189427145					
ii. Interest / Dividend earned on Grant Investments		725659					
iii. Profit on disposal of Grant Investments							
iv. Appreciation in Value of Grant Investment							
v. Other addition (specify)		3442					
Total (b)		190156246					
Total (a+b)		190156246					
c. Payment out of funds							
i. Capital Expenditure on							
Fixed Assets		0					
Others		0					
Sub Total		0					
ii. Revenue expenditure on							
Salary, Wages, and allowance		10875669					
Rent		77767					
Other administrative charges		134474279.87					
Sub total		145427715.87					
iii. Other		0.00					
Loss on disposal of Grant Investments		0.00					
Diminution in Value of Grant Investments		0.00					
Grants Refunded		0.00					
Sub- Total		0.00					
Total (c) [i+ii+iii]		145427715.87					
Total Grants & Contribution for Specific Purposes							

Note: Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds
 * For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule 11 and Capital contribution will be increased by the same amount



Schedule 5 - SECURED LOANS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Loans from Central Government		
Loan from State Government		
Loan from Government Bodies and Associations		
Loan From International Agencies		
Loan Form Bank and other Financial Institutions)		
Other Term Loans		
Bonds and Debentures		
Other Loans		
Total Secured Loans		

Schedule 6 - UNSECURED LOAN

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Loans from Central Government		
Loan from State Government		
Loan from Government Bodies and Associations		
Loan From International Agencies		
Loan Form Bank and other Financial Institutions)		
Other Term Loans		
Bonds and Debentures		
Other Loans		
Total Unsecured Loans		

Schedule 7 - DEPOSITS RECEIVED

Particulars	Current Year (Rs.)	Previous Year (Rs.)
From Contractors		
From Revenues		
From Staff		
From Staff		
Total Deposits Received		



Module 8 - DEPOSITS WORKS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Civil Works		
Electrical works		
Others		
Total of Deposit works		
Total Deposits Received		

Schedule 9 - OTHER LIABILITIES (Sundry Creditors)

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Creditors		
Employee liabilities		
Interest Accrued and Due		
Recoveries Payable		
Government Dues Payable		
Refunds Payable		
Advance collection of revenues		
Others		
Total Other liabilities (Sundry Creditors)		

Schedule 10 - PROVISIONS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Provisions for Expenses		
Provision for Interest		
Provision for other assets		
Total Deposits Received		



Schedule 11 – FIXED ASSETS

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance	Additions during the period *	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of previous year
Land										
Buildings										
Infrastructure assets										
Roads and Bridges										
Sewerage and drainage										
Water ways Public Lighting										
Other assets										
Plants & Machinery										
Vehides										
Office & other equipment										
Furniture, fixtures, fittings and electrical appliances										
Other fixed assets										
Total										

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

Additional disclosures to the Schedule

- i. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
 - ii. The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.
 - iii. Details and value of assets under leases and hire purchase needs to be disclosed as a note
- i. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
 - ii. The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.
 - iii. Details and value of assets under leases and hire purchase needs to be disclosed as a note



Schedule 12 - INVESTMENTS (Municipal fund)

Particulars	With whom invested	Face Value (Rs.)	Current year	Previous Year
INVESTMENTS				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments General Fund				

Schedule 13 – INVESTMENTS (other fund)

Particulars	With whom invested	Face Value (Rs.)	Current year	Previous Year
INVESTMENTS				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments General Fund				

Schedule 14 – STOCK IN HAND (inventories)

Particulars	Current Year (Rs.)	Current Year (Rs.)
Stores		
Loose tools		
Others		
Total		



Rule 15 – SUNDRY DEBTORS

Particulars	Gross Amount	Provision for outstanding revenues	Net amount	Previous year net amount
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Receivables for Property Taxes				
Less than 5 years*				
More than 5 years*				
Sub – total				
Less: State Government Cesses/Levies in Taxes – Control Accounts				
Net Receivables Property taxes				
Receivable of Other Taxes				
Less than 3 years*				
More than 3 years*				
Sub- total				
Less: State Government Cesses/ Levies in Taxes –Control Accounts Net				
Receivables of Other Taxes				
Receivables of Cess Income				
Less than 3 years*				
More than 3 years*				
Sub- total				
Receivables for Fees and User Charges				
Less than 3 years*				
More than 3 years*				
Sub-Total				
Receivables from Other Sources				
Less than 3 years*				
More than 3 years*				
Sub – total				
Receivables from Government				
Total of Sundry Debtors (Receivables)				

Schedule 16 – PREPAID EXPENSES

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Establishment		
Administrative		
Operations & Maintenance		
Total Prepaid Expenses		



Schedule 17 - CASH & BANK BALANCES

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Cash		
Balance with Bank		
Nationalized Bank		
Other Scheduled Banks Scheduled Co-operative Banks		
Post Office		
Sub-total	99673896.67	54945366.54
Balance with Bank - Special Funds		
Nationalised Banks		
Other Scheduled Banks		
Scheduled Co-operative Banks		
Post Office Sub-total		
Balance with Bank -- Grant Funds		
Nationalised Banks		
Other Scheduled Banks		
Scheduled Co-operative Banks		
Post Office		
Sub-total		
Total Cash and Bank Balances	99673896.67	54945366.54

Schedule 18 - LOANS, ADVANCES AND DEPOSITS

Particulars	Opening Balance at the beginning of the year	Paid during the current year	Recovered during the year	Balance outstanding during the year
Loans and advances to employees				
Employee				
Loans to Others Other Current Assets				
Provident Fund Loans				
Advance to Suppliers and Contractors				
Advance to Others				
Deposit with External Agencies				
Sub - Total				
Less: Accumulated Provisions against Loans, Advances and Deposits				
Total Loans, advances, and deposits				



Schedule 18 (a) - ACCUMULATED PROVISIONS AGAINST LOANS, ADVANCES, AND DEPOSITS

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Loans to others		
Advances		
Deposits		
Total Accumulated Provisions		

Schedule 19 - OTHER ASSETS

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Deposit works		
Other asset control accounts		
Total other assets		

Schedule 20 - MISCELLANEOUS EXPENDITURE (to the extent not written off)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Loan issue expenses deferred		
Discount on issue of loans		
Deferred Revenue Expenditure		
Others		
Total Miscellaneous Expenditure		



Statement of Income and Expenditure Account of
 MUNICIPAL BOARD for the period 01.04.2019 to 31.03.2020
 ending on 31 March 2020

Schedule 21- INCOME FROM TAXES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
INCOME FROM TAXES		
Property Tax		
Water Tax		
Sewerage Tax		
Conservancy Tax		
Lighting Tax		
Education tax		
Vehicle Tax		
Tax on Animals		
Electricity Tax		
Professional Tax		
Advertisement tax		
Pilgrimage Tax		
Octroi & Toll		
Cess		
Other taxes		
Sub-total		
Less: Tax Remissions and Refund		
Sub-Total		
Total Tax Revenue		

SCHEDULE 21(a) - REMISSION AND REFUND OF TAXES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Property taxes		
Octroi and toll		
Cess income		
Advertisement tax		
Others		
Total Refund and Remission of tax revenue		



DESIGNATED COMPENSATION

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Collected by others		
In lieu of taxes/duties		
In lieu of concessions		
Designated Revenue & Compensation		

SCHEDULE 23 - RENTAL INCOME FROM MUNICIPAL PROPERTIES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent from civic amenities		
Rent from office buildings		
Rent from Guest House		
Rent from lease of lands		
Other rents		
Sub-total		
Less:		
Rent remission and refunds		
Sub- total		
Total Rental Income from Municipal Properties		

SCHEDULE 24(a) - FEES AND USER CHARGES (Function wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal body		
Administration		
Finance, Accounts and Audit		
Election		
Record room		
Estate		
Stores and purchases		
Workshop		
Census		
Total income from fees & user charges – Function wise		



FEES AND USER CHARGES (Income Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Registration Charges		
Grant of Permit		
Certificate or Extract		
Development Charges		
Regularization Fees		
Penalties and Fines		
Other Fees		
User Charges		
Entry Fees		
Service / Administrative Charges		
Other Charges		
Sub Total		
Less:		
Rent Remission and refunds		
Sub total		
Total income from Fees & User Charges – Income head-wise		

SCHEDULE 25(a) - SALE AND HIRE CHARGES (Function wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal body		
Administration		
Finance, Accounts and Audit		
Election		
Record room		
Estate		
Stores and purchases		
Workshop		
Census		
Total Income from Sale & Hire Charges – Function wise		



SALE AND HIRE CHARGES (Income Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
and publications		
es and scrap		
others		
charges for vehicles		
hire charges for equipmen		
Total Income from Sale & Hire charges – income head-wise		

SCHEDULE 26 - REVENUE GRANT, CONTRIBUTION, SUBSIDIES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Revenue Grant	189427145	61161224
Reimbursement of expenses	0	125924
Contributions towards Scheme		
Total Revenue Grants, Contributions & Subsidies	189427145	61287148

SCHEDULE 27 - INCOME FROM INVESTMENTS

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest on Investments		
Dividend		
Income from projects taken up on commercial basis		
Profit in Sale of Investments		
Others		
Total income from investments		





SCHEDULE 28 - INTEREST EARNED

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest from Bank Accounts	725659	773587
Interest on Loans and advances to Employees		
Interest on loans to others		
Other Interest	725659	773587
Total Interest Earned		

SCHEDULE 29 - OTHER INCOME

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Deposits Forfeited		
Lapsed deposits		
Insurance Claim Recovery		
Profits on Disposal of fixed assets		
Recovery from Employees		
Unclaimed Refund/ Liabilities		
Excess Provisions written back	3442	116850.12
Miscellaneous Income	3442	116850.12
Total Other Income		

SCHEDULE 30 (a) - ESTABLISHMENT EXPENSES (Function Wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		
Administration		
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Establishment Expenses		

SCHEDULE 30 (b) - ESTABLISHMENT EXPENSES (Expenditure Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries Wages and bonus	0	
Benefits and Allowances		
Pension		
Other Terminal & Retirement Benefits		
Total Establishment Expenses expenditure head wise	0	0

SCHEDULE 31 (a) - ADMINISTRATIVE EXPENSES (Function Wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		
Administration	84133027.62	65549710.5
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Establishment Expenses	84133027.62	65549710.5



OPERATIONS & MAINTENANCE (Expenditure head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Depreciation		
Amortisation of stores		
Charges		
Repairs and maintenance – Infrastructure assets		
Repairs and maintenance – Civic Amenities		
Repairs and maintenance – Buildings		
Repairs and maintenance – Vehicles		
Repairs and maintenance – Others		
Other operating and maintenance expenses		
Total operations and maintenance – expense head wise		

SCHEDULE 33 - INTEREST AND FINANCE CHARGES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest on Loans from Central Government		
Interest on Loans from State Government		
Interest on Loans from Government Bodies & associations		
Interest on Loans from Banks & Other Financial Institutions		
Other interest		
Bank Charges		
Other finance charges		
Total interest and financial charges		

SCHEDULE 34 - PROGRAM EXPENSES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Election expense		
Own Programs		
Share in Program of others		
Total Program Expenses		



SCHEDULE 35 - REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Grants [give details]		
Contributions [give details]		
Subsidies [give details]		
Total Revenue Grants, Contributions & Subsidies		

SCHEDULE 36 - PROVISIONS & WRITE OFF

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Provision for doubtful receivables		
Provision for other assets		
Revenues written off		
Assets written off		
Miscellaneous expenses written off		
Total Provisions & Write offs		

SCHEDULE 37 - MISCELLANEOUS EXPENSES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Loss on disposal of assets		
Loss on disposal of investments		
Other miscellaneous expenses		
Total miscellaneous expenses		



TABLE 38 - PRIOR PERIOD ITEMS

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Income		
Taxes		
Other Revenues		
Recovery of revenues written off		
Other income		
Sub-total(a)		
Expenses		
Refund of taxes		
Refund of Others – Revenues		
Other expenses		
Sub total (b)		
Total prior period (a+b)		

Significant Accounting Policies based on which the financial statements have been prepared and notes to the financial statements, shall be duly detailed.



XIII. PERFORMANCE MIS FORMATS

DATABASE ON FINANCES OF ULBs AT THE STATE LEVEL
 Profile of Income from Own Sources (TAX RECEIPTS)

Name:- HAILAKANDI MUNICIPAL BOARD Financial Year 2019-2020 Month		Unrealised Revenue (Budget Estimated Less Actual Collection) (19-20)	24	
	Closing Balance	Bank	23	99673896.67
		Cash	22	
	Total Income	Actual Collection(7+9+11+13+15+17+19)	21	190156246
		Budget Estimated(6+8+10+12+14+16+18)	20	
	Other Tax Receipt	Actual Collection	19	
		Budget Estimated	18	
	Entertainment Tax	Actual Collection	17	
		Budget Estimated	16	
	Pilgrim & Tourist Tax	Actual Collection	15	
		Budget Estimated	14	
	Taxes on Advertisement & Hoarding/LLB	Actual Collection	13	
		Budget Estimated	12	
	Taxes on Non-Nationalized Vehicles	Actual Collection	11	
		Budget Estimated	10	
	Rent Revenue Lease	Actual Collection	9	
		Budget Estimated	8	
	Urban Development (UD) Tax	Actual Collection	7	
		Budget Estimated	6	
	Opening Balance	Bank	5	54945366.54
		Cash	4	
	Month		3	
	Code No. of ULBs		2	
	Name of ULB		1	
S.No.				



DATABASE ON FINANCES OF ULBs AT THE STATE LEVEL
 DATABASE ON FINANCES OF ULBs AT THE STATE LEVEL

Profit of Income from Own Sources (Non-Tax Receipts)

Name: Financial Year Month S.No.			Unrealised Revenue (Budget Estimated Less Actual Collection) (21- 22)					
	Total Receipts	Actual Collection(7+9+11+13+15+17+19)						
		Budget Estimated(6+8+10+12+14+16+18)						
	Other Non- Tax Receipts	Actual Collection						
		Budget Estimated						
	Interest Earned	Actual Collection						
		Budget Estimated						
	Income from investment	Actual Collection						
		Budget Estimated						
	Royalty on Mining Mineral	Actual Collection						
		Budget Estimated						
	Land Conversion Charges	Actual Collection		15				
		Budget Estimated		14				
	Taxes on Non- Nationalized Vehicles	Actual Collection		13				
		Budget Estimated		12				
	Other Sale & Hire Charges	Actual Collection		11				
		Budget Estimated		10				
	Sale and Hiring Charges			9				
		Sale of Land	Actual Collection					
			Budget Estimated		8			
Rental Income from Municipal Properties	Actual Collection		7					
	Budget Estimated		6					
Fee & User Charges	Actual Collection		5					
	Budget Estimated		4					
Month			3					
Code No. of ULBs			2					
Name of ULB			1					



HAILAKANDI MUNICIPAL BOARD
DIST: HAILAKANDI, ASSAM

CASH FLOW STATEMENT

Particulars	2019-20	2018-19
A. CASH FLOW FROM OPERATING ACTIVITIES		
Surplus before extraordinary items & Tax as per Profit and Loss Statement	44,728,530.13	(20,933,847.76)
Adjustments for :		
Depreciation and Amortisation	-	-
Interest Expense	-	-
Exceptional Items (Intangible assets write off)	-	-
Operating Profit before Working Capital Changes	44,728,530.13	(20,933,847.76)
Adjustments for working capital changes		
Increase/ (decrease) in trade payables	-	-
Increase/ (decrease) in other current liabilities	-	-
Increase/ (decrease) in short term provisions	-	-
(Increase) / decrease in inventories	-	-
(Increase)/ decrease in trade receivables	-	-
(Increase)/ decrease in short term advances	-	-
Cash Generated from Operations	44,728,530.13	(20,933,847.76)
Income Tax Paid (Net)	-	-
Net Cash from Operating Activities	44,728,530.13	(20,933,847.76)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	-
Increase in Other non-current Assets	-	-
Net Cash generated from/ (used in) Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Equity Shares	-	-
Long Term borrowing (Net)	-	-
Short Term Borrowings (Net)	-	-
Undisclosed Income accounted for	-	-
Interest Expense	-	-
Net Cash generated from / (used in) Financing Activities	-	-
Net increase/ (decrease) in Cash and Cash Equivalents	44,728,530.13	(20,933,847.76)
Opening Balance of Cash and Cash Equivalents	99,673,896.67	75,879,214.30
Closing Balance of Cash and Cash Equivalents	144,402,426.80	54,945,366.54

