

ANKUR B.L. JAIN & COMPANY

Chartered Accountants

1ST FLOOR, AMAN TOWER
MANAV KALYAN ROAD
TINSUKIA-786125 (ASSAM)
Cell : 98642 35140
E-mail: cajainankur.88@gmail.com

AUDITOR'S REPORT

1. We have examined the Balance Sheet, Receipts & Payments A/c as at 31st March, 2022, and the Income & Expenditure A/c the year ended on that date, attached herewith of **MAKUM MUNICIPAL BOARD, A.T. ROAD, MAKUM, TINSUKIA, ASSAM - 786170**. The attached financial statements are the responsibility of the Committee's management. Our responsibility is to express an opinion on these financial statements based on our audit.

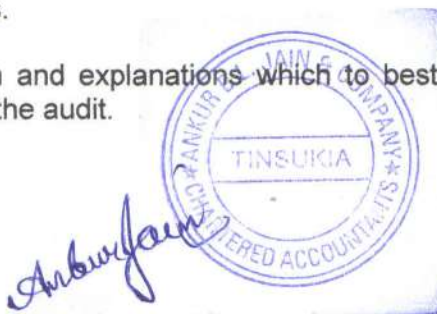
2. Basis of Opinion: We have conducted our audit in accordance with Standards on Auditing issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Such Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

3. Responsibilities of Management and those charged with Governance for the financial statements: Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid generally accepted accounting principles in India, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

4. Auditors responsibilities for the audit of financial statements: 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 generally accepted accounting principles in India 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.

5. We have obtained all the information and explanations which to best of our knowledge and belief were necessary for the purpose of the audit.



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6. The Receipts & Payments and Income & Expenditure Account dealt with by this report are in agreement with the books of account as produced before us.

7. Opinion: In our opinion and to the best of our information and according to the information and explanation given to us, the said statements of accounts read along with the notes on accounts annexed thereto give a true and fair view of the financial position of the entity as on 31 March, 2022 and its financial performance for the year ended in accordance with accounting principles generally accepted in India.

[i.] in the case of the Balance Sheet, of the state of affairs of the municipal board as at **31st March, 2022**

[ii.] in the case of the Receipts & Payments Account, of the municipal board as at **31st March, 2022**

[iii] in the case of the Income & Expenditure Account, of the SURPLUS of the assessee for the year ended on that date

For ANKUR B.L. JAIN & COMPANY
Chartered Accountants



Ankur Jain
(CA ANKUR JAIN)

Date: 19/04/2023
Place: TINSUKIA
UDIN: 23301937BGPKEV7600

Proprietor
ICAI MRN. NO.: 301937; FRN: 327867E

XI. FORMAT OF FINANCIAL STATEMENTS

Balance Sheet of Makum Municipal Board as on 31st March' 2022

LIABILITIES	Schedule	Current Year (Rs.) 2021-2022	Previous Year (Rs.) 2020-2021
<u>RESERVE & SURPLUS</u>			
Municipal (General) Fund	1	11,41,60,726.39	9,54,94,844.92
Earmarked Funds	2	-	-
Reserve & Surplus	3	-	-
Total Reserve & Surplus (A)		11,41,60,726.39	9,54,94,844.92
<u>GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)</u>	4	3,49,56,402.69	3,43,83,433.79
<u>LOANS</u>			
Secured Loans	5	-	-
Unsecured Loans	6	-	-
Total Loans (C)		-	-
<u>CURRENT LIABILITIES & PROVISIONS</u>			
Deposits received	7	-	-
Deposit works	8	-	-
Other Liabilities	9	2,85,884.00	2,26,570.00
Provisions	10	-	-
Total Current Liabilities and Provisions (D)		2,85,884.00	2,26,570.00
TOTAL LIABILITIES (A+B+C+D)		14,94,03,013.08	13,01,04,848.71



Balance Sheet of Makum Municipal Board as on 31st March' 2022

ASSETS	Schedule	Current Year (Rs.) 2021-2022	Previous Year (Rs.) 2020-2021
<u>FIXED ASSETS</u>			
Gross Block	11	9,91,83,982.00	9,40,17,103.00
Less: Accumulated Depreciation		84,18,489.15	75,86,251.00
Net Block		9,07,65,492.85	8,64,30,852.00
Capital Work In Process		-	-
Total Fixed Assets (A)		9,07,65,492.85	8,64,30,852.00
<u>INVESTMENTS</u>			
Investments – Municipal fund	12	-	-
Investments – Other fund	13	-	-
Total Investments (B)		-	-
<u>CURRENT ASSETS, LOAN & ADVANCES</u>			
Stock in hand (Inventories)	14	3,25,000.00	3,25,000.00
Sundry Debtors/ Receivables	15	98,36,659.00	85,23,880.20
Gross Amount outstanding		-	-
Less: Accumulated provision against bad and doubtful Sundry Debtors		-	-
Net Amount Outstanding		-	-
Prepaid Expenses	16	-	-
Cash & Bank Balances	17	4,84,75,861.23	3,48,25,116.51
Loans, Advances & Deposits		-	-
Less: Accumulated Provision against Loans		-	-
Net Amount Outstanding		-	-
Total Current Assets, Loans & Advances (C)		5,86,37,520.23	4,36,73,996.71
Other Assets		-	-
Miscellaneous Expenditure (to the extent not written off)		-	-
TOTAL ASSETS(A+B+C)		14,94,03,013.08	13,01,04,848.71



SCHEDULE 1 – MUNICIPAL GENERAL FUND

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	9,54,94,844.92	1,85,97,681.30	11,40,92,526.22		11,40,92,526.22
Excess of income over expenditure	-	68,200.17	68,200.17	-	68,200.17
Total Municipal Fund	9,54,94,844.92	1,86,65,881.47	11,41,60,726.39	-	11,41,60,726.39

*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

SCHEDULE 2 – EAR MARKED FUNDS

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Pension Fund	General Fund Provision
a. Opening Balance					
b. Additions to the special fund					
i. Transfer from Municipal Fund					
ii. Interest/Dividend earned on Special Fund Investments					
iii. Profit on disposal of Special Fund Investments					
iv. Appreciation in Value of Special Fund Investment					
v. Other addition (Specify nature)					
TOTAL (b)					
TOTAL (a+b)					
c. Payment out of funds					
i. Capital expenditure on Fixed Assets					
ii. Revenue expenditure on Salary, Wages, and allowance etc					
Rent					
Other administrative charges					
iii. Other					
Loss on disposal of Special Fund Investments					
Diminution in Value of Special Fund Investments					
Transferred to Municipal Fund					
TOTAL of (i+ii+iii)					
NET BALANCE AT THE YEAR END (a+b-c)					
GRAND TOTAL OF SPECIAL FUNDS					



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	0	0	0	-	0
Capital Reserve	0	0	0	-	0
Borrowing Redemption Reserve	0	0	0	-	0
Special Funds (utilised)	0	0	0	-	0
Statutory Reserve	0	0	0	-	0
General Reserve	0	0	0	-	0
Revaluation Reserve	0	0	0	-	0
Total Reserve Funds	0	0	0	-	0



Schedule 4: GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES

Particulars	2021-2022		2020-2021		Grants from International organizations	Others
	Grants from Central Govt.	Grants from State Govt.	Grants from Central Govt.	Grants from State Govt.		
a. Opening Balance	2,94,36,280.07	49,47,153.72	1,59,94,175.39	78,56,868.82		
b. Additions to the Grants*						
i. Grant received during the year	2,04,98,582.00	41,47,304.00	1,72,74,936.00	44,70,643.00		
ii. Interest/Dividend earned on Grant investments	8,80,414.00	1,35,406.00	6,62,254.00	2,41,475.00		
iii. Profit on disposal of Grant Investments						
iv. Appreciation in Value of Grant Investment						
v. Other addition (specify)						
Total (b)	2,13,78,996.00	42,82,710.00	1,79,37,190.00	47,12,118.00		
Total (a+b)	5,08,15,276.07	92,29,863.72	3,39,31,365.39	1,25,68,986.82		
c. Payment out of funds						
i. Capital Expenditure on						
Fixed Assets	2,02,55,748.00	-	30,05,869.00	27,35,635.00		
Others	-	-	-	-		
Sub Total	2,02,55,748.00	-	30,05,869.00	27,35,635.00		
ii. Revenue expenditure on						
Salary, wages and allowance		45,62,931.00	-	47,89,616.60		
Rent						
Other administrative charges	6,62,720.30	6,47,735.00	14,89,216.32	96,581.50		
Sub total	6,62,720.30	52,10,666.00	14,89,216.32	48,86,198.10		
iii. Other						
Loss on disposal of Grant Investments						
Diminution in Value of Grant Investments						
Grants Refunded	10,40,397.20					
Sub- Total	6,62,720.30	52,10,666.00	14,89,216.32	48,86,198.10		
Total (c) [i+ii+iii]	1,98,78,071.10	52,10,666.00	44,95,085.32	76,21,833.10		
Net Balance at the year end (a+b-c)	3,09,37,204.97	40,19,197.72	2,94,36,280.07	49,47,153.72		
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 From Bank and other Financial Institutions		
Other Term Loans		
Bonds and Debentures		
Other Loans		
Total Secured Loans		

Schedule 6 – UNSECURED 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 From Bank and other Financial Institutions		
Other Term Loans		
Bonds and Debentures		
Other Loans		
Total Secured Loans		

Schedule 7 – DEPOSITS RECEIVED

PARTICULARS	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
From Contractors		
From Revenues		
From Staff		
From Others		
Total Deposits Received		

Schedule 8 – DEPOSITS WORKS

PARTICULARS	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Civil Works		
Electrical Works		
Others		
Total of Deposits 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	2,85,884.00	2,26,570.00
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 12 - INVESTMENTS (Municipal fund)

Particulars	With whom invested	Face value (Rs)	Current year	Previous Year
INVESTMENTS	0	0	0	-
Central Government Securities	0	0	0	-
State Government Securities	0	0	0	-
Debentures and Bonds	0	0	0	-
Preference Shares	0	0	0	-
Equity Shares	0	0	0	-
Units of Mutual Funds	0	0	0	-
Other investments	0	0	0	-
Total of investments General Fund	0	0	0	-

Schedule 13 – INVESTMENTS (other fund)

Particulars	With whom invested	Face value (Rs)	Current year	Previous Year
INVESTMENTS – Other Fund	0	0	0	-
Central Government Securities	0	0	0	-
State Government Securities	0	0	0	-
Debentures and Bonds	0	0	0	-
Preference Shares	0	0	0	-
Equity Shares	0	0	0	-
Units of Mutual Funds	0	0	0	-
Other investments	0	0	0	-
Total of investments Other Fund	0	0	0	-



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 previous year
Land	11,08,500.00	-	-	11,08,500.00	-	-	-	11,08,500.00	11,08,500.00
Buildings	85,92,550.00	-	-	85,92,550.00	45,33,663.00	4,05,889.00	-	36,52,998.00	40,58,887.00
Infrastructure assets	-	-	-	-	-	-	-	-	-
Roads and Bridges	6,66,41,576.00	51,22,179.00	-	7,17,63,755.00	-	-	-	7,17,63,755.00	6,66,41,576.00
Sewerage and drainage	1,04,37,415.00	-	-	1,04,37,415.00	-	-	-	1,04,37,415.00	1,04,37,415.00
Water ways & Public Lighting	11,48,565.00	-	-	11,48,565.00	-	-	-	11,48,565.00	11,48,565.00
Other Assets	11,67,292.00	-	-	11,67,292.00	4,05,677.00	76,162.00	-	6,85,453.00	7,61,615.00
Vehicles	42,13,990.00	-	-	42,13,990.00	21,05,308.00	3,16,302.00	-	17,92,380.00	21,08,682.00
Office & other equipment	3,45,120.00	-	-	3,45,120.00	2,81,308.00	9,572.00	-	54,240.00	63,812.00
Furniture, fixtures, fittings and electrical appliances	3,12,574.00	-	-	3,12,574.00	2,10,774.00	10,180.00	-	91,620.00	1,01,800.00
Other fixed assets	49,521.00	44,700.00	-	94,221.00	49,521.00	14,133.15	-	30,566.85	-
Total	9,40,17,103.00	51,66,879.00	-	9,91,83,982.00	75,86,251.00	8,32,238.15	-	9,07,65,492.85	8,64,30,852.00

* - 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

Note:

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



Schedule 14 – STOCK IN HAND (inventories)

Particulars		Current Year (Rs.)	Previous Year (Rs.)
Stores		3,25,000.00	3,25,000.00
Loose tools		-	-
Others		-	-
Total		3,25,000.00	3,25,000.00

Schedule 15 – SUNDRY DEBTORS

Particulars	Gross Amount (Rs.)	Provision for outstanding revenues (Rs.)	Net amount (Rs.)	Net amount (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	0	0	0	-
Less than 3 years*	0	0	0	-
More than 3 years*	0	0	0	-
Sub- total	0	0	0	-
Less: State Government Cesses/ Levies in Taxes –Control Accounts Net	0	0	0	-
Receivables of Other Taxes	0	0	0	-
Receivables of Cess Income	0	0	0	-
Less than 3 years*	0	0	0	-
More than 3 years*	0	0	0	-
Sub- total	0	0	0	-
Receivables for Fees and User Charges	0	0	0	-
Less than 3 years*	0	0	0	-
More than 3 years*	0	0	0	-
Sub-Total	0			-
Receivables from Other Sources				98,36,659.00
Less than 3 years*	0	0	0	-
More than 3 years*	0	0	0	-
Sub – total	0	0	0	-
Receivables from Government	0	0	0	-
Total of Sundry Debtors (Receivables)	0	0	0	98,36,659.00



Schedule 17 - CASH & BANK BALANCES

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Cash	-	-
Balance with Bank		
Nationalized Bank	4,66,683.94	4,41,682.72
Other Scheduled Banks		
Scheduled Co-operative Banks		
Post Office		
Sub-total	4,66,683.94	4,41,682.72
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	4,80,09,177.29	3,43,83,433.79
Other Scheduled Banks	-	-
Scheduled Co-operative Banks	-	-
Post Office	-	-
Sub-total	4,80,09,177.29	3,43,83,433.79
TOTAL CASH AND BANK BALANCES	4,84,75,861.23	3,48,25,116.51



Schedule 16 – PREPAID EXPENSES

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Establishment	0	0
Administrative	0	0
Operations & Maintenance	0	0
Total Prepaid Expenses	0	0

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

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Loans to Others	0	0
Advances	0	0
Deposits	0	0
Total Accumulated Provisions	0	0

Schedule 19 – OTHER ASSETS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Deposit Works	0	0
Other Asset Control Accounts	0	0
Total Other Assets	0	0

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

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Loan Issue Expenses Deferred	0	0
Discount on Issue of Loan	0	0
Deferred Revenue Expenditure	0	0
Others	0	0
Total Miscellaneous Expenditure	0	0



Income and Expenditure Statement for the period from 01 April 2021 to 31 March 2022

PARTICULARS	Schedule	Current Year 2021-2022	Previous Year 2020-2021
INCOME			
Tax Revenue	21	16,95,090.00	16,88,795.00
Assigned Revenue and Compensations	22	-	-
Rental Income from Municipal properties	23	1,43,867.00	1,43,867.00
Fees and User Charges	24 A & B	22,83,993.00	23,41,788.00
Sale and hire charges	25 A & B	60,300.00	55,846.00
Revenue Grants, Contributions and Subsidies	26	44,34,838.00	1,71,10,077.40
Income from Investment			
Interest Earned	28	10,38,449.00	9,14,635.00
Other Income		-	-
Total Income		96,56,537.00	2,22,55,008.40
EXPENDITURE			
Establishment Expenses	30 A & B	69,35,466.00	52,74,200.60
Administrative Expenses	31 A & B	3,70,636.00	5,54,112.50
Operations & Maintenance	32 A & B	14,47,104.50	42,06,298.82
Interest and Finance Charges	33	2,892.18	3,509.18
Revenue Grants, Contributions and subsidies	35		
Provision and Write off	36		
Miscellaneous expenses (Depreciation)	37	8,32,238.15	9,30,304.00
Total Expenditure		95,88,336.83	1,09,68,425.10
Add: Gross surplus/ (deficit) of income over expenditure before Prior Period Items		68,200.17	1,12,86,583.30
Add: Prior Period Items (net)	38		
Gross surplus/ (deficit) of income over expenditure after Prior Period Items		68,200.17	1,12,86,583.30
Less: Transfer to Reserve Funds		-	-
Net balance being surplus/ deficit carried over to Municipal Fund		68,200.17	1,12,86,583.30



**Schedule forming part of Income and Expenditure Account of
Makum Municipal Board for the period April 2021 to March 2022
For the year ending on 31 March 2022**

Schedule 21- INCOME FROM TAXES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	2021-2022	2020-2021
INCOME FROM TAXES		
Property Tax	16,95,090.00	16,88,795.00
Water Tax		
Sewerage Tax		
Conservancy Tax		
Lighting Tax		
Education tax		
Vehicle Tax		
Tax on Animals		
Electricity Tax		
Professional Tax		
Advertisement tax		
Pilgrimage Tax		
Octroi & Toll		
Cess		
Other taxes		
Sub-total	16,95,090.00	16,88,795.00
Less: Tax Remissions and Refund	-	-
Sub-Total	-	-
Total Tax Revenue	16,95,090.00	16,88,795.00

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	-	-

SCHEDULE 22 - ASSIGNED COMPENSATION

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Taxes and duties collected by others	-	-
Compensation in lieu of taxes/duties	-	-
Compensation in lieu of concessions	-	-
Total Assigned Revenue & Compensation	-	-



SCHEDULE 23 - RENTAL INCOME FROM MUNICIPAL PROPERTIES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent from civic amenities	1,43,867.00	1,43,867.00
Rent from office buildings		
Rent from Guest House		
Rent from lease of lands		
Other rents		
Sub-total	1,43,867.00	1,43,867.00
Less:		
Rent remission and refunds		
Sub- total		
Total Rental Income from Municipal Properties	1,43,867.00	1,43,867.00

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal body	-	-
Administration	22,83,993.00	23,41,788.00
Finance, Accounts and Audit		
Election		
Record room	-	-
Estate	-	-
Stores and purchases	-	-
Workshop	-	-
Census	-	-
Total income from fees & user charges -Function wise	22,83,993.00	23,41,788.00

SCHEDULE 24(b) - FEES AND USER CHARGES (Income Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Empanelment & Registration Charges	-	-
Licensing Fees		
Fees for Grant of Permit	13,38,755.00	13,85,882.00
Fees for Certificate or Extract	4,14,160.00	5,79,656.00
Development Charges		
Regularization Fees		
Penalties and Fines	2,300.00	-
Other Fees		
User Charges	5,28,778.00	3,76,250.00
Entry Fees		
Service / Administrative Charges		
Other Charges		
Sub Total	22,83,993.00	23,41,788.00
Less:	-	-
Rent Remission and refunds	-	-
Sub total	-	-
Total income from Fees & User Charges - Income head-wise	22,83,993.00	23,41,788.00



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	60,300.00	55,846.00
Workshop	-	-
Census	-	-
Total Income from Sale & Hire Charges – Function wise	60,300.00	55,846.00

SCHEDULE 25(b) - SALE AND HIRE CHARGES (Income Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Sale of products		
Sale of forms and publications	60,300.00	55,846.00
Sale of stores and scrap		
Sale of others		
Hire charges for vehicles		
Hire charges for equipment	-	-
Total Income from Sale & Hire charges – income head-wise	60,300.00	55,846.00

SCHEDULE 26 - REVENUE GRANT, CONTRIBUTION, SUBSIDIES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Revenue Grant	44,34,838.00	1,60,04,075.00
Reimbursement of expenses	-	11,06,002.40
Contributions towards Scheme		
Total Revenue Grants, Contributions & Subsidies	44,34,838.00	1,71,10,077.40

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	-	-

Ankur Jain

CHARTERED ACCOUNTANTS

ANIL KUMAR B.L. JAIN & COMPANY

TINUSUKA

SCHEDULE 28 - INTEREST EARNED

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest from Bank Accounts	10,38,449.00	9,14,635.00
Interest on Loans and advances to Employees		
Interest on loans to others	-	-
Other Interest	-	-
Total Interest Earned	10,38,449.00	9,14,635.00

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	-	-
Miscellaneous Income	-	-
Total Other Income	-	-

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body	-	-
Administration	69,35,466.00	52,74,200.60
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop	-	-
Census	-	-
Total Establishment Expenses	69,35,466.00	52,74,200.60

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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries, Wages and bonus	69,35,466.00	52,74,200.60
Benefits and Allowances		
Pension		
Other Terminal & Retirement Benefits		
Total Establishment Expenses expenditure head wise	69,35,466.00	52,74,200.60



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

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		
Administration	3,70,636.00	5,54,112.50
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census	-	-
Total Establishment Expenses	3,70,636.00	5,54,112.50

SCHEDULE 31 (b) - ADMINISTRATIVE EXPENSES (Expenditure Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent, Rates and Taxes		
Office maintenance	3,70,636.00	4,80,612.50
Communication expenses		
Books & Periodicals		
Printing & Stationery		
Travel & conveyance		
Insurance		
Audit fees		
Legal Expenses		
Professional and other fees		
Advertisement and publicity		
Membership and subscription		
Other administrative expenses	-	73,500.00
Total administrative expenses head wise	3,70,636.00	5,54,112.50

SCHEDULE 32 (a) - OPERATIONS & MAINTENANCE (Function wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		
Administration	14,47,104.50	42,06,298.82
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop	-	-
Census	-	-
Total Operations and maintenance expenses function wise	14,47,104.50	42,06,298.82



SCHEDULE 32 (b) - OPERATIONS & MAINTENANCE (Expenditure head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Power and Fuel (Solid Waste Management)	3,50,315.00	-
Bulk Purchases		
Consumption of stores		
Hire Charges		
Repairs and maintenance – Infrastructure assets	1,03,471.00	
Repairs and maintenance – Civic Amenities	48,673.00	-
Repairs and maintenance – Buildings		-
Repairs and maintenance – Vehicles		-
Repairs and maintenance – Others		
Other operating and maintenance expenses	29,276.00	26,20,501.00
Other revenue expense received in form of grant	9,15,369.50	15,85,797.82
Total operations and maintenance – expense head wise	14,47,104.50	42,06,298.82

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	2892.18	3,509.18
Other finance charges	-	-
Total interest and financial charges	2,892.18	3,509.18

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.)
Depreciation	8,32,238.15	9,30,304.00
Loss on disposal of assets	-	-
Loss on disposal of investments	-	-
Other miscellaneous expenses	-	-
Total miscellaneous expenses	8,32,238.15	9,30,304.00

SCHEDULE 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)		



Receipts and Payments Account for the period from 01 April 2021 to 31 March 2022

Head of Account	Current	Corresponding	Head of Account	Current	Corresponding
	Period Amount (Rs.)	Previous Period Amount (Rs.)		Period Amount (Rs.)	Previous Period Amount (Rs.)
Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	3,48,25,116.51	2,41,87,261.81			
OPERATING RECEIPTS			OPERATING PAYMENTS		
Tax Revenue	12,52,179.60	13,43,968.40	Establishment Expenses	69,35,466.00	52,74,200.60
Assigned Revenues & Compensations	-	-	Administrative Expenses	3,70,636.00	5,54,112.50
Rental income from Municipal Properties	1,26,282.00	58,245.00	Operations and Maintenance	14,47,104.50	42,06,298.82
Fees & User Charges	14,31,709.00	13,84,534.00	Interest & Finance Charges	2,892.18	3,509.18
Sale & Hire Charges	60,300.00	55,846.00	Program Expenses		
Revenue Grants, Contributions & Subsidies	44,34,838.00	1,71,10,077.40	Revenue Grants, Contributions & Subsidies		
Income from Investments	-	-	Miscellaneous Expenses		
Interest Earned	10,38,449.00	9,14,635.00	Purchase of Stores		
Other Income	-	-	Other Collections on behalf of State and Central Government		
NON OPERATING RECEIPTS			NON OPERATING PAYMENTS		
Loans received			Other Payables		
Deposits received	2,85,884.00	2,26,570.00	Refunds Payable	10,40,397.20	
Grants and contribution for specific purposes	2,02,11,048.00	57,41,504.00	**Repayment of Loans		
*Sale proceeds from Assets			**Refund of Deposits	2,26,570.00	4,17,900.00
*Realisation of Investment – General Fund			Acquisition / Purchase of Fixed Assets	51,66,879.00	57,41,504.00
*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		
*Other Loans & Advances (recovery)			Loans & Advances to Employees		
*Deposits with External Agencies (recovery)			Prepaid Expenses		
Other Receipts [specify]			Other Loans & Advances		
			Deposits with External Agencies		
			Other Payments [specify]		
			Transfer to Special Funds from Municipal Fund		
			Closing Balances Cash balances including interest		
			Balances with Banks/Treasury (including balances in designated bank accounts)	4,84,75,861.23	3,48,25,116.51
GRAND TOTAL	6,36,65,806.11	5,10,22,641.61	GRAND TOTAL	6,36,65,806.11	5,10,22,641.61

* 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.

