

অসম বিধানসভা
তৰাবিহীন প্ৰশ্ন নং-১৬২
উত্তৰ দিয়াৰ তাৰিখ-০৯.০৭.২০২৬

বিষয়: শ্ৰীভূমি পৌৰসভা সম্পৰ্কিত
বিধায়ক: শ্ৰীজাকৰিয়া আহমেদ

প্ৰশ্ন

মাননীয় গৃহ নিৰ্মাণ ও নগৰ পৰিক্ৰমা বিভাগৰ মন্ত্ৰী মহোদয়ে অনুগ্ৰহ কৰি জনাবনে:

(ক) শ্ৰীভূমি পৌৰসভা কাৰ্যকালৰ ২০২১ হইতে আজি পৰ্যন্ত মোট কত কিলোমিটাৰ ড্ৰেন নিৰ্মাণ কৰা হয়েছে, কত টাকা ব্যয় হয়েছে এবং অৰ্থবৰ্ষভিত্তিক বৰাদ কত ছিল? এবং ওয়াৰ্ডভিত্তিক কোন কোন এলাকায় কাজ সম্পন্ন হয়েছে?

(খ) প্ৰতিটি ওয়াৰ্ডে নৰ্দমা পৰিষ্কাৰ ও সাফাই অভিযানৰ জন্ম কত টাকা বৰাদ কৰা হয়েছে? এই বৰাদেৰ অৰ্থ কোন উৎস থেকে এসেছে, তাৰ বিস্তাৰিত বিৱৰণ এবং বাস্তৱায়নেৰ অগ্ৰগতি কি?

(গ) স্বচ্ছ ভাৰত মিশনসহ ৱাস্তা নালা ও সাফাই সংক্ৰান্ত প্ৰকল্পে বৰ্তমান বোৰ্ডেৰ কাৰ্যকালে মোট কত টাকা বৰাদ হয়েছে? কেন্দ্ৰ ও ৰাজ্য সরকারেৰ পৃথক পৃথক বৰাদ কত? এই প্ৰকল্পগুলিতে মোট কত টাকা ব্যয় হয়েছে?

(ঘ) বৰ্তমান বোৰ্ডেৰ কাৰ্যকালৰ শুৰু থেকে আজি পৰ্যন্ত পৌৰসভা মোট কত টাকা ৱাজস্ব যেমন Holding Tax, Trade License, Building Permission fees ইত্যাদি আদায় করেছে? আদায়কৃত অৰ্থেৰ মধ্যে কত টাকা সরকারি/ পৌৰ তহবিলে জমা হয়েছে? এবং কোনো ঘাটতি বা অমিল থাকলে তাৰ কাৰণসহ বিস্তাৰিত বিৱৰণ সদনে প্ৰদান কৰাৰ অনুরোধ ৱইলো।

(ঙ) পৌৰসভাৰ আয়-ব্যয়েৰ হিসাব কি নিয়মিতভাৱে অডিট কৰা হয়েছে? যদি হয় তাৰ বিস্তাৰিত তথ্য সদনে প্ৰদান কৰাৰ অনুরোধ ৱইলো

উত্তৰ

মাননীয় গৃহ নিৰ্মাণ আৰু নগৰ পৰিক্ৰমা বিভাগৰ মন্ত্ৰী মহোদয় শ্ৰী কৌশিক ৰায় দেৱে উত্তৰ দিব:

(ক) শ্ৰীভূমি পৌৰসভাত ২০২১-২২ বৰ্ষৰ পৰা জুন ২০২৬ পৰ্যন্ত ৯.৭০ কি.মি নৰ্দমা নিৰ্মাণ কৰা হৈছে। নৰ্দমা নিৰ্মাণৰ বাবে মুঠ মূলধনী খৰচৰ পৰিমাণ ৭,৯৯,২৯,৪৪৮.০০ টকা। ২০২১ চনৰ পৰা বৰ্তমানলৈ মুঠ জমা ধনৰ পৰিমাণ ৯,৫০,০০,৭০০.০০ টকা। ১ নং ৱাৰ্ডৰ পৰা ২৭নং ৱাৰ্ড পৰ্যন্ত নিৰ্মাণৰ কাম সম্পূৰ্ণ হৈছে।
(সবিশেষ তথ্য Annexure-A ত দাখিল কৰা হ'ল)

(খ) ২০২১-২২ বৰ্ষৰ পৰা জুন ২০২৬ পৰ্যন্ত শ্ৰীভূমি পৌৰসভাত অন্তৰ্ভুক্ত ১ নং ৱাৰ্ডৰ পৰা ২৭নং ৱাৰ্ডৰ সকলো নৰ্দমা পৰিষ্কাৰ-পৰিচ্ছন্নতা অভিযানৰ বাবে মুঠ ৩,৪৯,৯৩,২৯৫.০০ টকা জমা কৰিছে। এই ধন মূলত পৌৰসভাৰ নিজস্ব ৱাজস্ব, চতুৰ্দশ আৰু পঞ্চদশ বিত্তীয় আয়োগৰ (Tied & Untied)ৰ পৰা সংগ্ৰহ কৰিছে। এক ধাৰাবাহিক প্ৰক্ৰিয়া হিচাপে প্ৰতিবছৰে বৰ্ষা কালৰ আগত নৰ্দমা পৰিষ্কাৰ-পৰিচ্ছন্নতা অভিযান চলোৱা হয়।
(সবিশেষ তথ্য Annexure-B ত দাখিল কৰা হ'ল)

(গ) শ্ৰীভূমি পৌৰসভাত বৰ্তমান বোৰ্ডৰ কাৰ্যকালত স্বচ্ছ ভাৰত মিছনৰ অধীনত মুঠ কেন্দ্ৰীয় অনুদানৰ পৰিমাণ ৩৭,৭০,৬২০.০০ টকা। এই ধন ইতিমধ্যে স্বচ্ছ ভাৰত মিছনৰ বিভিন্ন উন্নয়নমূলক কামত ব্যয় কৰা হৈছে।
(সবিশেষ তথ্য Annexure-C ত দাখিল কৰা হ'ল)

(ঘ) তথ্য অনুসৰি বৰ্তমান বোৰ্ডৰ কাৰ্যকালত Holding Tax, Trade License আৰু Building Permission ৰ নামত সংগৃহীত মুঠ ৱাজস্বৰ বিৱৰণ তলত দিয়া হ'ল:

Holding Tax-	৫,৮০,১১,৮০৭.০০ টকা
Trade License-	৯০,৩৯,৬৬৩.০০ টকা
Building Permission-	৬২,৭৪,৩৩৩.০০ টকা
সংগৃহীত ধন বোৰ্ডৰ নিজৰ তহবিলত জমা কৰা হৈছে।	

(ঙ) তথ্য অনুসৰি পৌৰসভাৰ আয়-ব্যয়ৰ হিচাপ নিয়মিতভাৱে Audit কৰা হয়। শ্ৰীভূমি পৌৰসভাৰ নিয়মিত আয়-ব্যয়ৰ হিচাপ বাধ্যতামূলক সংবিধিবদ্ধ নিৰীক্ষাৰ (Statutory Audit) অন্তৰ্ভুক্ত। CA ৰ জৰিয়তে নিয়মিতভাৱে এই Audit পৰিচালনা কৰা হয়। আৰু ২০২৪-২৫ পৰ্যন্ত শ্ৰীভূমি পৌৰসভাৰ Audit সম্পূৰ্ণ হোৱাৰ লগতে ২০২৫-২৬ ৰ Audit প্ৰক্ৰিয়া চলি আছে।

(ওপৰত উল্লেখ কৰা পৰিশিষ্ট সমূহ অসম বিধান সভাৰ ৱেবচাইটত আপলোড কৰা হৈছে)

ANNEXURE - A

Sl No	Name of Works	Estimated Amount
1	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Rajat Roy House to Ruma Dey house at ward No.01, under 15 th Finance Tied Grant 2023-24.	₹ 9,89,815.00
2	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Batla Khal to near Settlement Dakshin Kali Bari at ward No.01, under 15 th Finance Tied Grant 2023-24.	₹ 7,00,392.00
3	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from NH-51 towards Bidyarthi Lane-1 at ward No.02, under 15 th Finance Tied Grant 2023-24.	₹ 3,52,961.00
4	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from NH-51 towards Jigarkhani at ward No.02, under 15 th Finance Tied Grant 2023-24.	₹ 13,30,154.00
5	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Buddadev Goswami House to Parimal Dutta at ward No.03, under 15 th Finance Tied Grant 2023-24.	₹ 12,06,540.00
6	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Longai Road to Notiya Khal at ward No.03, under 15 th Finance Tied Grant 2023-24.	₹ 4,31,840.00
7	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Dhanu Bhushan Dey house to Dibyendu Roy Choudhury house at ward No.04, under 15 th Finance Tied Grant 2023-24.	₹ 17,08,066.00
8	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Longai Road Opposite Sarada Gally to Notiakhil at ward No.05, under 15 th Finance Tied Grant 2023-24.	₹ 6,40,000.00
9	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Malanch House to Church Road point at ward No. 05, under 15 th Finance Tied Grant 2023-24.	₹ 10,14,750.00
10	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Probhal Chakraborty House to Link Road at ward No. 06, under 15 th Finance Tied Grant 2023-24.	₹ 1,25,230.00
11	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Handloom Office to Settlement Link Road at ward No. 06, under 15 th Finance Tied Grant 2023-24.	₹ 2,01,500.00
12	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Sibru Roy house to Sujit Das house at ward No. 06, under 15 th Finance Tied Grant 2023-24.	₹ 13,26,550.00
13	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Royvilla to Mohit Dev House at ward No. 07, under 15 th Finance Tied Grant 2023-24.	₹ 5,00,000.00
14	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Laxmicharan Road to Kali Mahabir Bari Road at ward No. 07, under 15 th Finance Tied Grant 2023-24.	₹ 11,02,760.00
15	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Laxmi Bazar Road to Ajay Das House at ward No. 08, under 15 th Finance Tied Grant 2023-24.	₹ 5,50,000.00
16	Const. of Drain with slab for Laxmi Bazar Main Road to Suprodip Roy house at ward No. 08, under 15 th Finance Tied Grant 2023-24.	₹ 9,60,000.00

17	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Anil Chakraborty house to Koushik Das at ward No. 08, under 15 th Finance Tied Grant 2023-24.	₹ 1,70,000.00
18	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Gaurab Paul house to Lakshmi Bazar PWD Road at ward No.09, under 15 th Finance Tied Grant 2023-24.	₹ 16,91,111.00
19	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Noyon Deb Deb house to Sluice Gate at ward No. 10, under 15 th Finance Tied Grant 2023-24.	₹ 16,50,000.00
20	Const. of Block Road with drain at Madan Gopal Land, Ward No.11 under Untied fund 2023-2024	₹ 4,52,194.00
21	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Royal Star Club to Sajal Paul house at ward No. 12, under 15 th Finance Tied Grant 2023-24.	₹ 5,94,160.00
22	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Mobile Hub to Fashion Tailor at ward No. 12, under 15 th Finance Tied Grant 2023-24.	₹ 11,40,000.00
23	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Radharaman Sarani Road to Ruposhi Bari at ward No. 13, under 15 th Finance Tied Grant 2023-24.	₹ 6,07,670.00
24	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Mission Point to Radharaman Sarani at ward No. 13, under 15 th Finance Tied Grant 2023-24.	₹ 10,46,450.00
25	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Dr. Debotosh Paul to Fotik Dey house at ward No. 14, under 15 th Finance Tied Grant 2023-24.	₹ 5,06,960.00
26	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Deepok Choudhury house to Dr. Debotosh Paul house at ward No. 14, under 15 th Finance Tied Grant 2023-24.	₹ 11,42,860.00
27	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Anuradha Das Ration Store to Modan Dey house at ward No. 15, under 15 th Finance Tied Grant 2023-24.	₹ 11,25,000.00
28	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Babul Malakar House to Amulya Das house at ward No. 15, under 15 th Finance Tied Grant 2023-24.	₹ 5,15,000.00
29	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Ayan Dutta to Nirajan Das House at ward No. 16, under 15 th Finance Tied Grant 2023-24.	₹ 3,50,000.00
30	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) at Sarada Sarani Lane starting from Saradindu Roy House at ward No. 16, under 15 th Finance Tied Grant 2023-24.	₹ 11,00,000.00
31	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Muktipada Roy to Ashit Batt House at ward No. 16, under 15 th Finance Tied Grant 2023-24.	₹ 2,00,000.00
32	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Bibhu Ranjan Das house to Bonomali near PWD Road at ward No.17, under 15 th Finance Tied Grant 2023-24.	₹ 17,08,066.00



No	Name of Works	Estimated Amount
33	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Sunil Roy house to Towards PWD Colony at ward No. 18, under 15 th Finance Tied Grant 2023-24.	₹ 16,50,000.00
34	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Abdul Basit House to Diren Namasudra at ward No. 19, under 15 th Finance Tied Grant 2023-24.	₹ 9,50,200.00
35	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Harisen House to Kishor Baspaye House at ward No. 19, under 15 th Finance Tied Grant 2023-24.	₹ 7,05,750.00
36	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Dipen Dey to Samiron Roy House at ward No. 20, under 15 th Finance Tied Grant 2023-24.	₹ 3,75,000.00
37	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Shibu Dutta House to Radhakanta Deb House at ward No. 20, under 15 th Finance Tied Grant 2023-24.	₹ 12,75,000.00
38	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from opposite Children Park to Karimganj College up to Goyal Mara Pul at ward No.21, under 15 th Finance Tied Grant 2023-24.	₹ 16,91,942.00
39	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Dulal Kongso Banik house to Backside of Biju Haralalkha house at ward No. 22, under 15 th Finance Tied Grant 2023-24.	₹ 3,00,000.00
40	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Nipu Saha House to Abir Complex at ward No. 22, under 15 th Finance Tied Grant 2023-24.	₹ 13,50,000.00
41	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Ranjit Paul house to East Market at ward No.23, under 15 th Finance Tied Grant 2023-24.	₹ 11,50,000.00
42	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Babul Hussain house to Apollo Pharmacy at ward No.23, under 15 th Finance Tied Grant 2023-24.	₹ 5,00,000.00
43	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Tiklu Dhar house to E&D Bund at ward No.24, under 15 th Finance Tied Grant 2023-24.	₹ 16,88,351.00
44	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Ghatline to Kamala Bhandar at ward No. 25, under 15 th Finance Tied Grant 2023-24.	₹ 5,50,000.00
45	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Vikom Chand Girls H.S. School to MMV lane at ward No. 25, under 15 th Finance Tied Grant 2023-24.	₹ 11,02,150.00
46	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) at Hirabiher Colony infront of Lions Club at ward No. 26, under 15 th Finance Tied Grant 2023-24.	₹ 7,01,150.00
47	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Sanjib Nath House to Sneha Dey House at ward No. 26, under 15 th Finance Tied Grant 2023-24.	₹ 9,47,050.00
48	Strengthening of drain for sanitation and grey water management (to be integrated in STP/FSTP) starting from Poolin Bihari Shop to Vishal Mega Mart at ward No. 27, under 15 th Finance Tied Grant 2023-24.	₹ 16,51,500.00
49	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for batter flow of waste water in ward No.05 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 1,39,826.00

SL NO	NAME OF WORK under 15 th F.C. Untied Grant	Estimated amount
50.	Construction of RCC drain Starting from Ghatline upto Kali Mandir under 15 th F C Un-Tied Grant (1 st Phase)For the year 2022-23 at Karimganj Town.	Rs. 70,25,500.00
51.	Construction of RCC Drain starting from Ghat Line up to Kali Mandir under 15 th F C Un-Tied Grant (2 nd Phase) For the year 2022-23 at Karimganj Town.	Rs.80,00,000.00
52.	Construction of RCC Drain starting from Kali Mandir up to Charbazar PHE under 15 th F C Un-Tied Grant (2 nd Phase) For the year 2022-23 at Karimganj Town.	Rs. 64,25,200.00
53.	Construction of drain starting from NH 37 Main Road to near church, Ward No. 05.	Rs. 10,00,000.00
54.	Construction of drain starting from Bijoy Krishna Das house to Subir Dutta House, Ward No. 10.	Rs. 10,00,000.00
55.	Construction of drain starting from Baban Mohan Das house to Barun Das House, Ward No. 11.	Rs. 10,00,000.00
56.	Construction of drain starting from Swapn Das house to near NH 37 Main Road, Ward No. 13.	Rs. 10,00,000.00
57.	Construction of drain starting from Rajdeep Banik House to infront of Suman Dhar House, Ward No. 20.	Rs. 10,00,000.00
58.	Construction of drain with cover slab at Indira Colony Road bye lane in Ward No. 19.	Rs. 6,99,000.00
59.	Construction of RCC drain at back side of Sanjukta, Daspatty, Ward No. 22	Rs. 7,00,600.00
60.	Construction of drain from the house of Sumesh Ch, Deb Roy to Vidyasagar Sarani, Ward No. 2.	Rs. 3,00,000.00
61.	Construction of drain with guard wall near shop of Siddhartha Das of Longal Road, Ward No. 05	Rs. 4,00,000.00
62.	Construction of drain with cover slab NH 37 towards Dak Bunglow Road, Ward No. 12.	Rs. 4,00,000.00

63.	Construction of drain at back side of new market, Ward No. 22	Rs. 4,00,000.00
64.	Construction of drain with slab at Daspatty area in Ward No. 22.	Rs. 3,99,600.00
65.	Construction of drain with cover slab starting from Purba Electronics towards Durga Cinema Hall, Ward No. 22.	Rs. 4,00,000.00
66.	Construction of drain starting from bank of Romoni Sagar toward drain purbabazar Road, Ward No. 23	Rs. 4,00,000.00
67.	Construction of drain at Jahanpur starting from the house of S. Tapadar to river Longai, Ward No. 04.	Rs. 4,00,000.00
68.	Construction of drain at Nilmoni Road E & D Bundh, Ward No. 11.	Rs. 4,00,000.00
69.	Construction of drain with cover slab at Tarabhutan Lane, Ward No. 12.	Rs. 7,00,000.00
70.	Construction of drain with cover slab at Indira Colony Road bye lane, Ward No. 19.	Rs. 9,99,600.00
71.	Improvement of drain at Subhasnagar Road and Karimganj campus, Ward No. 21.	Rs. 10,10,000.00
72.	Construction of drain in the backside of New Market, Ward No. 22.	Rs. 10,04,000.00
73.	Construction of drain with cover slab at Ghat Line towards the house of Amresh Das, Ward No. 27.	Rs. 9,99,000.00

SWACHH BHARAT MISSION (U)

SL. No.	Scheme	Amount already exhausted (in Rs.)
1.	Procurement of Basic Mandatory items for SSS	7,94,685.00
2.	Construction of RCC Platform for KMB Dustbin	85,885.00
3.	Installation of Public Announcement	45,356.00
4.	Installation of WAX Boxes	99,120.00
5.	Vikshit Bharat Sankalp Yatra	60,000.00
6.	Publication of Advertisement	20,000.00
7.	Swachhata Hi Seva, 2024	94,574.00
8.	Preparation of Tableau during 75th Republic Day, 2024	68,000.00
9.	Swachh Survekshan Programme	49,000.00
10.	Construction of Road on Dumping Yard at Chandsrikona under SNM for the year 2022-23	24,54,000.00

Cont'd...

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.

Cont'd...

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 05th day of December' 2022

FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)
PARTNER
MRN. 304922
FRN. 322473E
UDIN : 22304922BEWDJA9191

Cont'd...

Internal control weakness w.r.t Revenue

- i. The Municipal Board does not have an appropriate internal control system for tax and user charges collection, tax demand evaluation and establishing proper segregation of tax revenue and user charges to various heads of revenue, which could potentially result in the Board recognizing revenue without establishing reasonable certainty of ultimate collection. Further, there is no proper centralized system for generating daily cash collection statement by the Board.

Current year Collection of revenue / Taxes as reflected in the statement of Income and expenditure are as per the data provided to us during audit. Computation of Arrears and collections are not managed electronically which is a bottleneck in audit of the transaction trail.

- ii. The Board has not recognized Income from Property tax, Water Supply Tax, Rent Income from Bhetis, Bazars on accrual basis as stated in National Municipal Accounting Manual (NMAM).
- iii. Age Wise Outstanding of Tax Revenues are not available with the Board. As such, provisioning norms as per National Municipal Accounting Manual (NMAM) were not followed.

Internal control weakness w.r.t Inventories & Stores

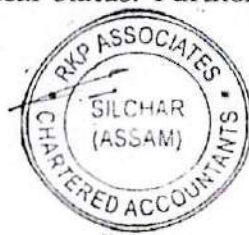
The Board does not have a specific Store for maintenance and issuance of Inventories to various departments. Proper store ledger should be maintained for effective accounting of store consumption and valuation of stores at the year end. Further, valuation of inventories, stores lying at year end was not conducted by the Board. In the absence of the same, value of inventories is recorded as NIL which has resulted in understatement of Municipal Fund.

Internal control weakness w.r.t Assets and Liabilities

- i. The board has not maintained any register in relation to Earnest Money Deposit and Security Deposit received. As such, we were not able to ascertain the liability of the board in respect of the same.

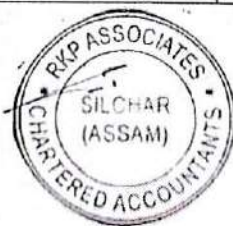
Further, as required by NMAM, the amounts so received shall be recognized as income when the right for claiming refund of deposit has expired. However, in the absence of any records, we were not able to verify the same.
- ii. The board has not conducted physical verification of fixed assets at year end. As such, we are unable to comment whether the fixed assets as recorded in the financial statements requires any revaluation as per the physical status. Further, fixed assets register is not maintained properly.

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ANNEXURE B TO THE AUDIT REPORT

01.	Whether all the Expenditure incurred by the ULB are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently;	Yes	On the Basis of our test check of Accounts, Expenses are incurred after proper sanction. However, no copy of sanctioned Budget was made available to us.
	Whether all sums due to and received by the ULB have been brought to account within the prescribed time limits;	Yes	During the course of Audit, it was observed that the sums due to and received by the ULB have been generally brought to account within the reasonable time limits. However, for better internal control it is suggested that accounts should be maintained under Double entry system of book keeping.
	Whether all transactions (incomes, expenditure, assets, and liabilities) are correctly classified;	No	The Board has not adopted measures for identification of Income / Expenditure type.
	Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made from the sanctioned plans and the estimates without the sanction of the competent authority;	Yes	The ULB has furnished all bills for all the expenditures. However, Utilization Certificates were not made available to us. All expenditure were generally made from the sanctioned plan and the estimates of the competent authority.
	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order;	Yes	On the Basis of our test check of Accounts.
	Whether the Special Funds, have been created as per the provision of relevant statues and whether the special Funds have been utilized for the purposes for which created;	Yes	On the Basis of our test check of Accounts.



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Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	No	On the Basis of our test check of Accounts.
Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts?	No	Store and Assets have not been identified as unserviceable or damaged assets. As such no treatment is reflected in the financial Statements.
Whether the ULB is regular in depositing Provident Fund dues and Professional Tax Deducted with the appropriate authorities and is not, the extent of arrears:	No	It has been observed that the ULB has not deposited Provident Fund, Professional Tax, etc. with the appropriate authorities within the prescribed time limit.
Whether the ULB is regular in depositing tax deducted at source (income tax and works contract tax) and other statutory dues and if not the nature and cause of such delay and the amount not deposited;	No	It has been observed that the ULB is not regular in depositing tax deducted at source (Income Tax and GST) and other statutory dues within the prescribed time limit. Proper explanation for the same could not be furnished.
Whether any personal expenses have been charged to revenue account; if so, the details thereof.	No	On the Basis of our test check of Accounts.

Dated at Silchar
the 05th day of December' 2022



FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)
PARTNER
MRN. 304922
FRN. 322473E
UDIN : 22304922BEWDJA9191

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

a. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Financial statements for the financial year 2021-22 are prepared on mercantile basis under the historical cost convention in accordance with Generally Accepted Accounting Principles (Indian GAAP), and the relevant accounting principles of Assam Municipal Accounts Manual, June 2010 issued by Ministry of Urban Development, Govt of Assam.

b. BASIS OF PREPARATION OF OPENING BALANCE SHEET

- i. The opening balance sheet is prepared on mercantile basis under the historical cost convention in accordance with Generally Accepted Accounting Principles (Indian GAAP), and the relevant accounting principles of Assam Municipal Accounts Manual, June 2010 issued by Ministry of Urban Development, Govt of Assam on the basis of information and records available with the Board.
- ii. **Opening Fixed Assets:** Fixed Assets are identified on the basis of verification of available information and records with the Municipal Board. Fixed Assets are recorded at actual cost of acquisition less accumulated depreciation calculated under WDV method prescribed under Income Tax Act 1961 till 31.03.2021.
- iii. **Receivables and Liabilities:** Opening Receivables and Liabilities of the board are recognized on the basis of records and information available with the Board.
- iv. **Unamortized Grants under Reserves and Deferred Grants:** An amount proportionate to the Opening WDV of the Fixed Assets & Value of Capital Work in Progress arising out of grants is recognized and accounted as Balance of Unamortized Grants.
- v. **Unspent Grants, Contribution and Subsidies:** Opening Unspent Balance of various grants have been taken from the books of accounts maintained by the board subject to any adjustment on account of liabilities at the beginning of the year.

c. BASIS OF ACCOUNTING

The Municipal Board maintains books of accounts on cash basis under single entry system. However, during the preparation of financial statements, mercantile basis of accounting has been followed on the basis of information available with the board.



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NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

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h. PROVISION FOR OUTSTANDING RECEIVABLES

The Board has not formulated any policy on creation of provision for outstanding receivables.

i. GRANTS, CONTRIBUTION, SUBSIDIES AND DEVOLUTION FUND

Grants received from State and Central Authorities are accounted in the Books of the ULB on cash Basis of accounting.

Grants received are recognized as revenue grant in the Income and Expenditure Account to the extent such grants are utilized for expenditure of revenue nature. Capital expenditure arising out of grants are accounted as Unamortized Grants Balance under the head Reserves & Deferred Grants amortized by an amount proportionate to depreciation of the asset calculated on WDV method under the Income Tax Act, 1961 to the Income and Expenditure Account. Unutilized Grant fund is accounted as Unspent grant balance in the Balance sheet as on the report date.

j. MUNICIPAL (GENERAL) FUND

Assets arising out of own fund of the Board forms part of the Municipal Fund. Assets received in the form of donation by agencies, transferred from state government etc. are recorded at a nominal value of Re. 1.

k. FIXED ASSETS

- i. Fixed Assets are recorded at the actual cost of acquisition less depreciation computed as per WDV Method prescribed under Income Tax Act 1961. The cost of fixed assets include all cost attributable to the asset including installation, erection etc. Any improvement to the fixed asset resulting in increase of utility or useful life of the asset is capitalized and included in the cost of fixed asset.
- ii. Fixed asset acquired in the form of Donations, transfers etc. in respect of which no payment has been made by the Municipal Board is accounted for a nominal value of Re. 1/-.
- iii. Assets in the nature of civil works being roads, drains, playgrounds, plant & machinery requiring installations to put the asset for ready to use etc. which is ongoing is accounted as Capital Work in progress. Upon completion of the same, the same is capitalized and transferred to the respective fixed asset.



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KARIMGANJ MUNICIPAL BOARD

AUDIT OBSERVATIONS FOR THE PERIOD 01.04.2021 TO 31.03.2022

Annexure-I

A. GENERAL OBSERVATIONS

1. It has been observed that Vouchers were not maintained in proper order.
2. TDS Challans for Income Tax as well as for GST deducted on account of Contract works were not provided. Hence we could not determine whether the same has been paid within the Due Date or not.
3. TDS returns were not produced for verification
4. We have not found any released order/ relevent documents with respect to release of Security Deposits Money.

B. GENERAL FUND

- a) The followings books of accounts and registers could not be made available for our verification:
 - i. Ledger Book
 - ii. Stock Register
 - iii. Fixed Asset Register
 - iv. Cheque Issue Register
- b) During the course of vouching, the following observations were recorded:
 - i. It has been observed that no TDS Under GST has been deducted for payments made to contractors.
 - ii. It has been observed that two separate cash book maintained for own fund.
 - iii. No proper bifurcation of disbursement of salary paid to staff was maintained. Hence we could not determined whether TDS, EPF has been deducted or not.
 - iv. During the course of audit, we have observed that bank balance as per Bank statement as on 01.04.2021 of ₹ 7,11,370.02 but in the Receipts & Payments it was Rs. 23,186/-. The same has not been determined due to non-availability of Bank Reconciliation Statement as on 31.03.2021.

C. 10% POOL FUND

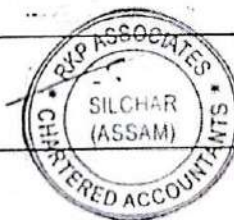
- a) The followings books of accounts and registers could not be made available for our verification:
 - i. Cash Book
 - ii) Ledger Book

D. 14th & 15th FINANCE COMMISSION SCHEME

- a) The followings books of accounts and registers could not be made available for our verification:
 - i. Ledger Book
 - ii. Stock Register
 - iii. Fixed Asset Register
 - iv. Cheque Issue Register
- b) No Bank Reconciliation Statement has been provided for Bank balances as on 31.03.2021 & 31.03.2022.
- c) During the course of audit supporting bills related to works contractor was not provided. Details of bills are -

Sl No.	Particulars	Amount (₹)
1	Binoy Bhusan Nath	6,35,600/-
2	Pintu Paul	3,26,850/-
3	Shyamapada Choudhury	2,01,443/-
		1,43,172/-
		2,01,985/-

Chairman
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD



Executive Officer
EXECUTIVE OFFICER
KARIMGANJ MUNICIPALITY

NAME OF ULB : KARIMGANJ MUNICIPAL BOARD
DISTRICT : KARIMGANJ, ASSAM
BALANCE SHEET OF BADARPUR 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	(9,16,19,887.00)	-
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves and Deferred Grants	B-3	25,04,206.25	-
	Total Reserves & Surplus		(8,91,15,680.75)	-
3-20	Unspent Grants, Contrubutions for specific purposes	B-4	8,02,68,303.56	-
	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	9,18,40,000.00	-
3-60	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		9,18,40,000.00	-
	TOTAL LIABILITIES		8,29,92,622.81	-

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

FOR R K P ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)
PARTNER
MRN. 304922
FRN. 322473E
UDIN- 22304922BEWDJA9191



(EXECUTIVE OFFICER)

EXECUTIVE OFFICER
Karimganj Municipality

(CHAIRPERSON)

KARIMGANJ MUNICIPAL BOARD
KARIMGANJ

Dated at Silchar,
the 05th of December' 2022

NAME OF ULB : KARIMGANJ MUNICIPAL BOARD
DISTRICT : KARIMGANJ, 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	(9,15,42,420.00)	-
	Surplus / Deficit (C/f from Income and Exp. A/c)	(77,467.00)	-
	Closing Balance of Municipal General Fund	(9,16,19,887.00)	-

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	31,85,000.00	
	Less : Amount amortized upto 31.03.2021	2,38,875.00	
	Unamortized Grants Balance as on 01.04.2021	29,46,125.00	-
	Add : Assets arising out of Grants to be amortized	0.00	-
	Less : Amortized during the year	4,41,918.75	-
	Closing Balance of Deferred Grant on Fixed Assets	25,04,206.25	-

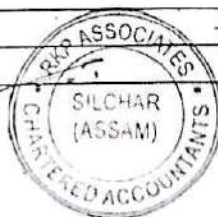
SCHEDULE B-5 : SECURED LOANS

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.)	-	-

Reddy
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFFICER
Karimganj Municipality

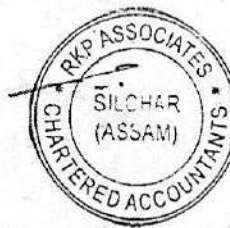
NAME OF ULB : KARIMGANJ MUNICIPAL BOARD

DISTRICT : KARIMGANJ, ASSAM

Schedule 'B11' of Fixed Assets

Particulars	Rate of Depn. (%)	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	Depn. For the Year	Balance as on 31.03.2022	Balance as on 31.03.2022	Balance as on 01.04.2021
BLOCK -A									
Land		-	-	-	-	-	-	-	-
BLOCK -A (10%)									
Building	10.00%	-	-	-	-	-	-	-	-
Road and Bridges	10.00%	-	-	-	-	-	-	-	-
Pipeline	10.00%	-	-	-	-	-	-	-	-
Furniture & Fixtures	10.00%	-	-	-	-	-	-	-	-
BLOCK -B (15%)									
Vehicles and Equipments	15.00%	31,85,000.00	-	31,85,000.00	2,38,875.00	4,41,918.75	6,80,793.75	25,04,206.25	29,46,125.00
BLOCK -D (40%)									
Computer & Peripherals	40.00%	-	-	-	-	-	-	-	-
TOTAL		31,85,000.00	-	31,85,000.00	2,38,875.00	4,41,918.75	6,80,793.75	25,04,206.25	29,46,125.00

Rajib
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFFICER
Karimganj Municipality

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

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

8-19 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 -Security 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	Cuerrent Year Amount (Rs.)			Previous Year Amount (Rs.)
		Gross Amount	Provision for Outstanding Receivable	Net Amount	
1	2	3	4	5=3 - 4	6
431-30-(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

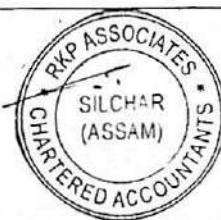
(a) Insert Detailed Head Codes of Account as applicable

SCHEDULE B-17 : SCHEDULE OF CASH AND BANK BALANCES

Code No.	Particulars	Cuerrent Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
450-10-(a)	Cash	-	-
450-21-(a)	Bank Account	8,04,88,416.56	3,95,00,913.06
	Total	8,04,88,416.56	3,95,00,913.06

a) Insert Detailed Head Codes of Account as applicable

Reddy
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFFICER
Karimganj Municipality

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			
Total Balance of Security Deposit Payable (Amount in Rs.)			-

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
1	-	-	
Total Balance of Contractors & Other Dues Payable (Amount in Rs.)			-

Redd
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFF
Karimganj Municipality

Table 27.4
NAME OF ULB : KARIMGANJ MUNICIPAL BOARD
DISTRICT : KARIMGANJ, 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		
Adjustment for	(77,467.00)	-
Add:		
Depreciation		
Less:		
Interest Income		
Changes in current assets and current liabilities	(1,77,662.00)	-
(Increase)/decrease in Sundry debtors		
(Decrease)/Increase in Deposits received	-	-
(Decrease)/Increase in Deposits work	-	-
(Decrease)/Increase in other Current Liabilities	-	-
Net cash generated from/(used in) operating activities(a)	(2,55,129.00)	-
b. Cash flows from investing activities		
(Purchase) of fixed asstes & CWIP		
(Increase)/decrease in Special funds/grants	5,71,09,572.00	-
Interest income received	1,77,662.00	-
Net cash generated from/(used in) investing activities(b)	5,72,87,234.00	-
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)	5,70,32,105.00	-
Cash and cash equivalents at beginning of period	3,95,00,913.06	-
Cash and cash equivalents at end of period	9,65,33,018.06	-
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	8,04,88,416.56	-
Total	8,04,88,416.56	-

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

FOR R K P ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)
PARTNER
MRN. 304922
FRN. 322473E
UDIN- 22304922BEWDJA9191



(EXECUTIVE OFFICER) (CHAIRPERSON)
EXECUTIVE OFFICER KARIMGANJ MUNICIPAL BOARD
Korimganj Municipality KARIMGANJ

Dated at Silchar
the 05th of December' 2022

NAME OF ULB : KARIMGANJ MUNICIPAL BOARD
DISTRICT : KARIMGANJ, 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.)	
1	2	3	4
	Water Tax	0.00	-
	AUIP Tax	0.00	-
	Sanitation Tax	0.00	-
	Betterment Tax	0.00	-
	Property Tax (House, Urban & Light Tax)	1,31,89,123.00	-
	Total Income of Property Taxes as a part of tax revenue sch.	1,31,89,123.00	-

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	0.00	-
	Total of Rental Income from Municipal Properties	-	-

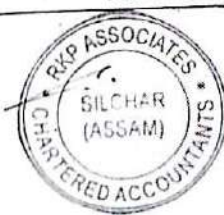
SCHEDULES I-3 : SCHEDULE OF FEES AND USER CHARGES

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	-	-
140-40-(a)	Warrant Fees	-	-
.....	NOC Fees	-	-
.....	Tender Fees	-	-
.....	Building Permission Fees & Other Misc Fees	-	-
	Total Inc. of Property Tax as a part of Fees and User Charges Sch.	-	-

SCHEDULES I-4 : REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	14th & 15th Finance Commission	-	-
	6th Finance Commission	-	-
	Total Grants Received	-	-

R. Choudhary
- CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFFICER
Karimganj Municipality

SCHEDULES I-8 : ADMINISTRATIVE EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Printing & Stationery		
	Telephone Expenses	30,148.00	-
	Programme Exp	-	-
	Refreshments	-	-
	Office Expenses	-	-
	Travelling Allowance	-	-
	Legal Expenses	-	-
	Payment of Statutory Dues	-	-
	Advertising Expenses	-	-
	Subsidy Expenses	-	-
	Group Saving Expenses	-	-
	Bank Charges	25,425.00	-
		679.00	-
	Total of Administrative Expenses	56,252.00	-

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	16,73,272.00	-
	PMAY Expenses	-	-
	Total of Operations & Maintenance Expenses	16,73,272.00	-

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>		
	14th & 15th Finance Commission	-	-
	6th Finance Commission	-	-
	Total of Revenue grants, Contributions & subsidies	-	-

SCHEDULES I-11 : MISCELLANEOUS EXPENSES

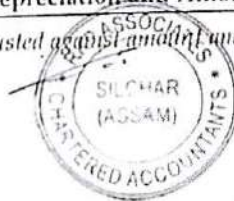
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Misc. Expenses	3,000.00	0
	Total of Miscellaneous Expenses	3,000.00	

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	4,41,918.75	-
	Less : Amortization of Deferred Grant Balances	4,41,918.75	-
	Total of Depreciation and Amortisation	-	-

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

Redus
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFFICER
Karimganj Municipality

NAME OF ULB : KARIMGANJ MUNICIPAL BOARD
DISTRICT : KARIMGANJ, 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	-	-
	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 taxes Schedule		-	-

(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 Schedule		-	-

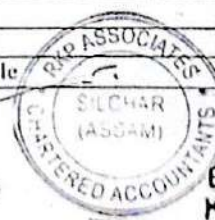
(a) Insert Detailed Head Codes of Account as applicable

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

Read.
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



EXECUTIVE OFFR.
Karimganj Municipality

SCHEDULE 1-18 : 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

Redeb.
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFFICER
Karimganj Municipality

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

Reeb
- CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFFICER
Karimganj Municipality

Table 28.1

NAME OF ULB : KARIMGANJ MUNICIPAL BOARD

DISTRICT : KARIMGANJ, 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	3,95,00,913.06	-
A)	TOTAL OPENING BALANCE AS ON 01.04.2021			
	RECEIPT			
	Tax Revenue	R-2	1,31,89,123.00	-
	Rental Income from Municipal Properties	R-3	-	-
	Fee & User Charges	R-4	-	-
	Grants, Contributions, Subsidies & Devolution fund	R-5	5,71,09,572.00	-
	Interest Earned	R-6	1,77,662.00	-
	Other Income & Receipts	R-7	-	-
B)	Total- INCOME		7,04,76,357.00	-
	PAYMENTS			
	Establishment Expenses	R-8	1,17,11,728.00	-
	Administrative Expenses	R-9	56,252.00	-
	Operations & Maintenance Expenses	R-10	16,73,272.00	-
	Utilisation of Grants, Contribution and Subsidies	R-11	1,60,44,601.50	-
	Miscellaneous Payments & Expenses	R-12	3,000.00	-
	Revenue grants, Contributions & subsidies	R-13	-	-
C)	Total- PAYMENTS		2,94,88,853.50	-
	CLOSING BALANCE			
	Cash in Hand (as Confirmed by the ULB)		-	-
	Cash at Bank (Including Grants)		8,04,88,416.56	-
D)	TOTAL CLOSING BALANCE AS ON 31.03.2022 (A+B-C)		8,04,88,416.56	-

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

FOR R K P ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. DEVAJIT BISWAS)

PARTNER

MRN. 304922

FRN. 322473E

UDIN- 22304922BEWDJA9191

Dated at Silchar

the 05th of December' 2022



(EXECUTIVE OFFICER)
EXECUTIVE OFFICER
Karimganj Municipality

(CHAIRPERSON)
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ

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	-	-
	NOC Fees	-	-
	Tender Fees	-	-
	Building Permission Fees & Other Misc Fees	-	-
Total Income of Property Taxes to be shown as a part of Fees and User Charges		-	-

SCHEDULES R-5 : REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	14th & 15th FC	4,96,81,254.00	0
	Salary	-	-
	6th Finance	74,28,318.00	-
	Project Jyoti	-	-
	NULM	-	-
Total Grants Received		5,71,09,572.00	-

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>		
	10% Pool Fund	48,103.00	-
	Assam Vikash Yojana	3,416.00	-
	Low Cost	48,942.00	-
	Multiutility Building	57,829.00	-
	Finance Commission	18,896.00	-
	IHSDP	476.00	-
Total Interest earned during the year		1,77,662.00	-

Acab-
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFFICER
Karimganj Municipality

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	86,16,333.50	-
	NULM	-	-
	6th Finance	74,28,268.00	-
	Total of Utilisation of Grants, Contributions & Subsidies	1,60,44,601.50	-

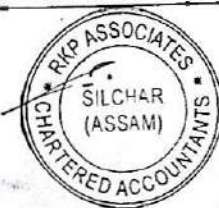
SCHEDULES R-12 : MISCELLANEOUS EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Advances To JE	-	-
	Misc. Expenses	3,000.00	-
	Total of Miscellaneous Expenses	3,000.00	-

SCHEDULES R-13 : UNSPENT BALANCES OF FUNDS REFUNDED

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	14th & 15th Finance Commission	-	-
	Revenue	-	-
	SBM	-	-
	NULM	-	-
	PMAUY	-	-
	Total of Unspent Balances of Funds Refunded	-	-

Redub.
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFFICER
Karimganj Municipality

KARIMGANJ MUNICIPAL BOARD
DISTRICT - KARIMGANJ
PIN - 788710

FUND BALANCE AS ON 31.03.2022

Sl. No.	Name of Fund	Name of Bank	A/c No.	Amount as per Ledger (₹)	Bank Balance (₹)
1	GENERAL	IDBI Bank	512104000040938	1,96,527.00	1,96,527.00
2	GENERAL	Punjab National Bank	0036050019234	23,586.02	23,586.02
3	10% POOL FUND	State Bank of India	31910354263	18,11,767.00	18,11,767.00
4	6th, 14th, 15th FIN	State Bank of India	31706700830	7,40,08,504.40	7,40,29,704.40
5	IHSDP	Punjab National Bank	0036010277371	16,601.60	16,601.60
6	FINANCE COMMISSION	ICICI BANK	062001000803	6,41,759.00	6,41,759.00
7	MULTI UTILITY BUILDING	Assam Gramin Vikash Bank	7339010025647	20,11,537.00	20,11,537.00
8	LOW COST	Axis Bank	910010033266087	16,62,105.82	16,62,105.82
9	ASSAM VIKASH YOJANA	Axis Bank	910010029139773	1,16,028.74	1,16,028.74
Total				8,04,88,416.58	8,05,09,616.58

Rcab
CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFFICER
Karimganj Municipality

KARIMGANJ MUNICIPAL BOARD
NAME OF THE FUND : 10% POOL FUND
DISTRICT : KARIMGANJ

10% POOL FUND

BANK RECONCILIATION STATEMENT
AS ON 31ST MARCH, 2022

STATE BANK OF INDIA
A/C NO. 31910354263

<u>PATICULARS</u>	<u>AMOUNT (₹)</u>
Bank Balance as per Cash Book	18,11,767.00
Bank Balance as per Bank Pass Book	<u>18,11,767.00</u>

R. Choudhury
— CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ



[Signature]
EXECUTIVE OFFICER,
Karimganj Municipality

KARIMGANJ MUNICIPAL BOARD
NAME OF THE FUND : FINANCE COMMISSION
DISTRICT : KARIMGANJ

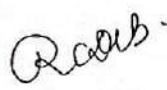
FINANCE COMMISSION

BANK RECONCILIATION STATEMENT

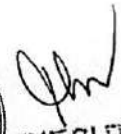
AS ON 31ST MARCH, 2022

ICICI BANK
A/C NO.062001000803

<u>PATICULARS</u>	<u>AMOUNT (₹)</u>
Bank Balance as per Cash Book	6,41,759.00
Bank Balance as per Bank Pass Book	<u>6,41,759.00</u>


CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ




EXECUTIVE OFFICER
Karimganj Municipality

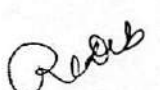
KARIMGANJ MUNICIPAL BOARD
NAME OF FUND : LOW COST
DISTRICT : KARIMGANJ

LOW COST

BANK RECONCILIATION STATEMENT
AS ON 31st MARCH, 2022

AXIS BANK
A/C NO. 910010033266087

<u>PATICULARS</u>	<u>AMOUNT (₹)</u>
Bank Balance as per Cash Book	16,62,105.82
Bank Balance as per Bank Pass Book	<u>16,62,105.82</u>


CHAIRMAN
KARIMGANJ MUNICIPAL BOARD
KARIMGANJ




EXECUTIVE OFFICER
Karimganj Municipality

AUDIT REPORT ON FINANCIAL STATEMENTS

To
The Chairman
Karimganj Municipal Board
Karimganj, Assam

We have audited the accompanying Financial Statements of Karimganj Municipal Board which comprises of Balance Sheet as of 31st March 2023, Income & Expenditure Account and Cash Flow Statement for the year ended 31st March 2023. These financial statements are the responsibility of the management

Our responsibility is to express an opinion on the aforesaid financial statements based on our audit.

We conducted our audit in accordance with the established standards of auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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.

We report that.

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion, proper books of accounts as required by Authority has not been maintained and our observations on this are as under
 - a) No ledger books are being maintained and as such Final accounts are being prepared on the basis of year end calculations /analysis of the cashbook entries.
 - b) Various registers are also not being properly maintained.
 - c) No Receivables/Payables are readily ascertainable.
 - d) No Fixed asset register is maintained and as such fixed assets are accounted for on the basis of available records.
 - e) Accounting is done on cash basis and as such no provisions related to accrued income and expenditure are done in the accounts.
 - f) In absence of proper records being maintained, verification of TDS liabilities (Both Income tax and GST) could not be ascertained
 - g) No contingent liability is ascertained by the board and accounted for in the accounts.
 - h) Previous year's figures were suitably modified on the basis of post audit information available with the board.



ANNEXURE-A (AS REFERRED TO IN THE MAIN REPORT)

Sl No.	Questionnaires	Observation
1	Whether all the expenditure incurred by the Board are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently?	Expenditures are found to be authorized on test verification. However in absence of any budgets being produced before us we reserve further comment
2	Whether all sums due to and received by the Board have been brought to account within the prescribed time limits?	Amount received are being accounted for on cash basis
3	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified?	Yes (to the extent information available)
4	Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made from the sanctioned plans and the estimates without the sanction of the competent authority	In absence of proper records being maintained, we reserve our comment on the point.
5	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order?	Yes
6	Whether the Special Funds, have been created as per the provision of relevant statutes and whether the Special Funds have been utilized for the purposes for which created?	During the year an amount of Rs 25,06,208/- from 15 th Finance has been created for utilisation of the same for acquisition of Fixed Assets (Water tanker & Tractor)
7	Whether the Board is maintaining proper records showing full particulars. including quantitative details and situation of fixed assets, whether these fixed assets have been physically verified by the management at reasonable intervals whether any material discrepancies were noticed on such verification and if so whether the same have been properly dealt with in the book of account?	No fixed asset register is being maintained.
8	Whether physical verification has been conducted by the Board at reasonable intervals in respect of stores?	No
9	Whether the procedures of physical verification of stores followed by the Board are reasonable and adequate? If not, the inadequacies in such procedures should be reported:	Does not arise in absence of physical verification



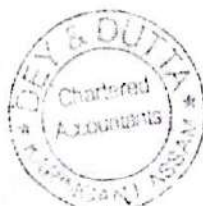
BALANCE SHEET of KARIMGANJ MUNICIPAL BOARD
As on 31st March 2023

LIABILITIES	Sch	Current Year 2022-2023 (Rs.)	Previous Year 2021-2022 (Rs.)
Reserve & Surplus			
Municipal (General) Fund	1	9,96,024.61	(16,61,550.98)
Earmarked Fund	2	-	-
Reserve & Surplus	3	84,09,993.00	59,03,785.00
Total Reserve & Surplus (A)		94,06,017.61	42,42,234.02
Grants/Contribution for Specific Purpose (B)	4	18,52,25,721.56	8,89,60,939.56
Loans @			
Secured Loans	5	-	-
Unsecured Loans	6	-	-
Total Loans		-	-
Current Liabilities and Provisions			
Deposit Received	7	7,64,620.00	8,77,620.00
Deposit Works	8	-	-
Other Liabilities	9	53,104.00	53,104.00
Provisions	10	-	-
Total Current Liabilities and Provisions (D)		8,17,724.00	9,30,724.00
TOTAL LIABILITIES (A+B+C+D)		19,54,49,463.17	9,41,33,897.58
ASSETS			
Fixed Assets	11		
Gross Block		95,73,189.00	67,03,874.00
Less: Accumulated Depreciation		32,84,884.25	18,83,721.00
Net Block		62,88,304.75	48,20,153.00
Capital Work-in-Progress		-	-
Total Fixed Assets (A)		62,88,304.75	48,20,153.00
Investment			
Investment-Municipal Fund	12	-	-
Investment-Other Funds	13	-	-
Total Investment(B)		-	-
Stock in Hand (Inventories)	14	-	-
Sundry Debtors(Receivables)			
Gross Amount Outstanding	15	-	-
Less: Accumulated Provision against Bad and Doubtful Sundry Debtors		-	-
Net amount Outstanding		-	-
Prepaid Expenses	16	-	-
Cash and Bank Balances	17	18,91,61,088.42	8,93,13,674.58
Loans, Advances and deposits	18	-	-
Less: Accumulated Provision against Loans		-	-
Net amount Outstanding		-	-
Total Current Assets, Loans & Advances			
Other Assets	19	70.00	70.00
Miscellaneous Expenditure (to the Extent not written off)	20	-	-
TOTAL AEESTS (A+B+C)		19,54,49,463.17	9,41,33,897.58

In terms of our report even date annexed

Date : 13/05/2024
Place: Karimganj

Resub.
Chairperson
Karimganj Municipal Board, Assam



For- Dey & Dutta
Chartered Accountants

✓
(K.R.Dey)
Partner
Membership No-053157

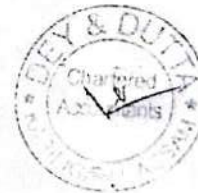
Schedule 1 - Municipal General Fund

Particulars	Opening Balance (Rs.)	Additions during the Year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
Municipal Fund					
Excess Income & expenditure	(16,61,550.98)	26,57,575.59	9,96,024.61	-	9,96,024.61
Total Municipal Fund (310)	(16,61,550.98)	26,57,575.59	9,96,024.61	-	9,96,024.61

Schedule 2 - Earmarked Funds

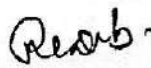
Particulars	Fund
Code No.	
(a) Opening Balance	
(b) Addition to the Special Fund	
(i) Transfer from Municipal Fund	
(ii) Interest/ Dividend earned on Special fund Investments	
(iii) Profit on Disposal of Special fund Investment	
(iv) Appreciation in value of Special fund Investment	
(v) Other Addition (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 & allowances etc.	
Rent	
Other administrative charges	
Sub- Total	-
(iii) Other:	
Loss on Disposal of Special fund Investments	
Diminution in values of Special fund Investments	
Transferred to Municipal Fund	
Sub - Total	-
Total of (i+ii+iii) (c)	-
Net balance of the year end (a+b)-(c)	-
Grant Total of Special Funds	

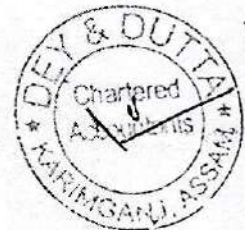
Reels
Chairperson
Karimganj Municipal Board, Assam



Schedule 5 - Secured Loans		
Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Loans from Central Government		
Loans from State Government		
Loans from Govt. Bodies & Associations		
Loans from International agencies		
Loans from Bank & Other financial institutions		
Other Term Loans		
Bond & debentures		
Other Loans		
Total Secured Loans	-	

Schedule 6 - Unsecured Loans		
Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Loans from Central Government		
Loans from State Government		
Loans from Govt. Bodies & Associations		
Loans from International agencies		
Loans from Bank & Other financial institutions		
Other Term Loans		
Bond & debentures		
Other Loans		
Total Un-Secured Loans	-	


 Chairperson
 Naringanj Municipal Board, Assam



Schedule 11 - Fixed Assets

Particulars	Gross Block					Accumulated Depreciation				Net Block	
	Opening Balance	Addition during the year	Deduction during the year	Cost at the end of the year	Rate of Depn.	Opening Balance	Addition during the year	Deduction during the yr	Total at the end of the yr	At the end of the year	At the end of the beginning of the yr
Land											
Building											
Infrastructure Assets											
Roads and Bridges											
Sewerage and Drainage											
Water Ways											
Public Lighting											
Other assets											
Vehicles, Plant and Equipments	66,78,174.00	25,06,208.00		91,84,382.00	15%	18,77,804.00	13,59,184.25		32,36,988.25	59,47,393.75	48,00,370.00
Furniture, fixtures, fittings and electrical	25,700.00	3,19,547.00		3,45,247.00	10%	5,917.00	33,267.00	-	39,184.00	3,06,063.00	19,783.00
Computer		43,560.00		43,560.00	40%		8,712.00		8,712.00	34,848.00	
Other fixed assets (Lakes & Ponds)											
Total	67,03,874.00	28,69,315.00	-	95,73,189.00		18,83,721.00	14,01,163.25	-	32,84,884.25	62,22,304.75	48,20,153.00

Details of additions during the year

Asset Name	Date	Fund Source	Amount
10% Pool Furniture	04/05/2022	Board	49,932.00
Furniture	04/05/2022	Board	1,05,332.00
Furniture	30/12/2023	Board	13,300.00
Furniture	04/05/2022	Board	1,50,983.00
Total			3,19,547.00
40% Pool Computer	13/02/2023	Board	43,560.00
15% Pool Water Tanker	30/08/2022	15th finance Un	15,25,024.00
Tractor	06/08/2022	15th finance Un	9,81,184.00
Total			25,06,208.00

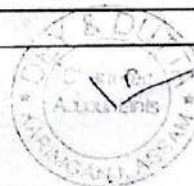


Risab
Chairperson
Karimganj Municipal Board, Assam

Schedule 14 - Stock in Hand (Inventories)		
Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Stores		
Loose tools		
Others		
Total Stock in hand		

Schedule 15 - Sundry Debtors				
Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
Receivables for Property Taxes				
Less than 5 years				
More than 5 Years				
Sub - Total				
Less : State Government Cesses/ Levies in taxes- Control Accounts				
Net Receivable of Property taxes				
Receivable for Other Taxes				
Less than 3 Years				
More than 3 years				
Sub - Total				
Less : State Government Cesses/ Levies in taxes- Control Accounts				
Net Receivable of Property taxes				
Receivable for Other Taxes				
Less than 3 Years				
More than 3 years				
Sub - Total				
Receivable for Fees and User Charges				
Less than 3 Years				
More than 3 years				

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Karimganj Municipal Board, Assam



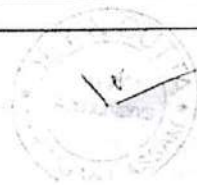
Schedule 17 - Cash and Bank Balance

Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Cash		
Balance with Bank- Municipal Board		
Nationalised Banks	38,02,344.86	2,19,713.02
Other Schedule Banks		
Schedule Co-operative Banks		
Post Office		
Sub Total	38,02,344.86	2,19,713.02
Balance With Bank - Special Fund		
Nationalised Banks	72,29,768.00	88,04,458.00
Other Schedule Banks		
Schedule Co-operative Banks		
Post Office		
Sub Total	72,29,768.00	88,04,458.00
Balance With Bank - Grant Funds		
Nationalised Banks	17,81,28,975.56	8,02,89,503.56
Other Schedule Banks		
Schedule Co-operative Banks		
Post Office		
Sub Total	17,81,28,975.56	8,02,89,503.56
Total Cash and Bank Balances	18,91,61,088.42	8,93,13,674.58

Schedule 18 - Loans, Advances and deposits

Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current Year (Rs.)	Recovered During the year (Rs.)	Balance Outstanding at the end of the year (Rs.)
Loans and advances to employees				
Employee Provident Fund Loans				
Loans to Others				
Advance to Suppliers and Contractors				
Advance to Others				

R. Sub.
Chairperson
Karinganji Municipal Board, Assam

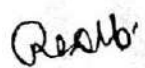


Schedule froming the part of INCOME & EXPENDITURE of
KARIMGANJ MUNICIPAL BOARD for the period 1ST APRIL 2022 To 31ST MARCH 2023

Schedule 21 - Income from Taxes		
Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Property tax	79,72,412.00	1,07,35,656.00
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 / Betterment Tax	32,01,400.00	
Other taxes	13,32,416.00	
Sub - Total		
Less: Tax Remissions and Refund		
Sub - Total		
Total Tax Revenue	1,25,06,228.00	1,07,35,656.00

Schedule 21 (a) - Refund and Remission of taxes		
Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Property tax		
Octroi & Toll		
Cess Income		
Advertisement tax		
Other taxes		
Total Refund and remission of tax revenues		

Schedule 22 - Assigned Compensation		
Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Taxes and Duties Collected by Others		
Compensation in Lieu of taxes/duties		
Compensation in lieu of Concessions		
Total assigned revenues & compensation		


 Chairperson
 Karimganj Municipal Board, Assam



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

Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Municipal Body		
Administration		
Finance,Accounts, Adult		
Election		
Record Room		
Estate		
Stores & Purchase		
Workshop		
Census		
Total income from fees & user charges -		
Function wise		

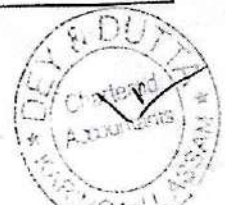
Schedule 24 (b)- Fees & User Charges -(Income head-wise)

Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Empanelment & Registration Charges		
Licensing Fees	23,72,671.00	
Fees for grants of permit		
Fees for Certificate or Extract	12,132.00	
Development Charges	23,33,000.00	
Regularisation Fees		
Penalties and Fines	3,29,418.00	
Other fees	4,55,390.00	
User Charges	72,500.00	
Entry fees		
Service / Administrative Charges		
Other Charges		
Sub - Toatal		
Total income from fees & user charges -	55,75,111.00	-
Income head-wise		

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

Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Sale of Product		
Sale of Form & Publication	16,13,162.00	
Sale of Stores & scrap		
Sale of Others		
Hire Charges for vehicle	-	
Hire Charges for equipment	-	
Hire Charges for Town Hall		
Total Income from Sale & Hire Charges-	16,13,162.00	-
income head-wise		

Rishu
Chairperson
Karimganj Municipal Board, Assam



Schedule 27-Income from Investments

Particulars	Current Year	Previous Year
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	Previous Year
Interest from Bank Accounts	16,145.00	7,284.00
Interest on Loans and advances to Employees		
Interest on Loans to others		
Other Interest		
Total-Interest Earned	16,145.00	7,284.00

Schedule 29-Other Income

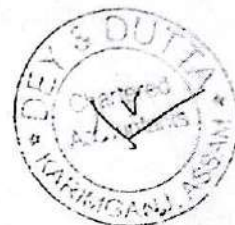
Particulars	Current Year	Previous Year
Deposits Forfeited		
Lapsed Deposits		
Insurance Claim Recovery		
Profit on Disposal of Fixed asset		
Recovery from Employees		
Unclaimed Refund/Liabilities	1,58,242.00	
Excess Provisions written back		
Miscellaneous Income	1,15,068.00	7,20,869.00
Total Other Income	2,73,310.00	7,20,869.00

Q. S. B.
 Chairperson
 Karimganj Municipal Board, Assam



Legal Expenses		
Professional and other fees		
Advertisement and publicity	1,00,931.00	
Membership and Subscriptions		
Other Administrative Expenses	38,195.00	25,425.00
Total Administrative Expenses- Expenses head-wise	6,71,600.00	55,573.00

Reab
Chairperson
Karimganj Municipal Board, Assam



Schedule 34 - Programme Expenses

Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Election Expenses		
Own Programmes	2,49,680.00	
Share in Programmes of others		
Total Programme Expense-	2,49,680.00	

Schedule 35 - Revenue Grants, Contributions and Subsidies

Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Grants (give details)		
Contributions (give details)		
Subsidies (give details)		
Total Revenue Grants, Contributions and Subsidies		

Schedule 36 - provision & Write off

Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Provision for Doubtful receivables		
Provisions for Other Assets		
Revenues written off		
Assets written off		
Miscellaneous Expense written off		
Total Provisions & write off		

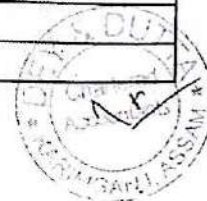
Schedule 37 - Miscellaneous Expenses

Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Loss on disposal of Assets		
Loss on disposal of Investment		
Other Miscellaneous expenses	1,94,229.00	1,58,242.00
Total Miscellaneous expenses	1,94,229.00	1,58,242.00

Schedule 38 - Prior Period Items

Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
Income		
Taxes		
Other-Revenues		
Recovery of revenues written off		
Other income		
Sub - Total Income (a)		
Expenses		
refund of taxes		
Refund of other - Revenues		
other Expenses		
Sub - Total Income (b)		
total Prior Period (Net) (a-b)		

Reub
Chairperson
Karimganj Municipal Board, Assam



Karimganj Municipal Board

BRS as at 31/03/23

General Fund

IDBI - 1512104000040938

Particulars	Amount
Closing Balance as per Account Records	32,44,979.50
Add:	
Payment recorded in CB but not debited from Bank within 31/03/23	
Date Ch no Amount	
06/04/2022 308 8,700.00	
07/04/2022 311 500.00	
30/04/2022 768 8,500.00	
30/04/2022 774 8,000.00	
29/11/2022 1720 1,820.00	
02/03/2023 103331 38,815.00	
02/03/2023 103332 20,160.00	
04/03/2023 103096 1,000.00	87,495.00
Closing Bank Balance as per Pass book	<u>33,32,474.50</u>

HDFC -50100542561877

Particulars	Amount
Closing Balance as per Account Records	4,14,561.00
Add: cheque issued but not debited within 31/03/2023	36,800.00
<u>Account Cheque no Date</u>	
Award prizes 000013 17/12/22	
Closing Bank Balance as per Pass book	<u>4,51,361.00</u>

PNB -0036050019234

Particulars	Amount
Closing Balance as per Account Records	1,42,804.36
Add: Cheque issued but not debited within 31/03/23	10,081.00
<u>Account cheq no. Amt. Date</u>	
Repairing 772987 7600 07/09/22	
Printing 772988 2481 07/09/22	
Closing Bank Balance as per Pass book	<u>1,52,885.36</u>

Q. Sub.
Chairperson
Karimganj Municipal Board, Assam



Karimganj Municipal Board
BRS as at 31/03/23

10%Pool Fund
SBI - 31910354263

Particulars	Amount
Closing Balance as per Account Records	18,61,182.00
Closing Bank Balance as per Pass book	<u>18,61,182.00</u>

Multi Utility Building Fund
AGVB- 7339010025647

Particulars	Amount
Closing Balance as per Account Records	20,67,459.00
Closing Bank Balance as per Pass book	<u>20,67,459.00</u>

IHSDP Fund
PNB - 0036010277371

Particulars	Amount
Closing Balance as per Account Records	17,055.60
Closing Bank Balance as per Pass book	<u>17,055.60</u>

Finance Commission
ICICI - 062001000803

Particulars	Amount
Closing Balance as per Account Records	6,61,229.00
Closing Bank Balance as per Pass book	<u>6,61,229.00</u>

Assam Vikash Yojana
Axis- 910010029139773

Particulars	Amount
Closing Balance as per Account Records	1,19,549.74
Closing Bank Balance as per Pass book	<u>1,19,549.74</u>

Low Cost
Axis- 910010033266087

Particulars	Amount
Closing Balance as per Account Records	17,12,532.82
Closing Bank Balance as per Pass book	<u>17,12,532.82</u>



AUDIT REPORT ON FINANCIAL STATEMENTS

To
The Chairman
Sribhumi Municipal Board
Sribhumi, Assam

We have audited the accompanying Financial Statements of Sribhumi Municipal Board which comprises of Balance Sheet as of 31st March 2024, Income & Expenditure Account and Cash Flow Statement for the year ended 31st March 2024. These financial statements are the responsibility of the management

Our responsibility is to express an opinion on the aforesaid financial statements based on our audit.

We conducted our audit in accordance with the established standards of auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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.

We report that.

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion, proper books of accounts as required by Authority has not been maintained and our observations on this are as under
 - a) No ledger books are being maintained and as such Final accounts are being prepared on the basis of year end calculations /analysis of the cashbook entries.
 - b) Various registers are also not being properly maintained.
 - c) No Receivables/Payables are readily ascertainable.
 - d) No Fixed asset register is maintained and as such fixed assets are accounted for on the basis of available records.
 - e) Accounting is done on cash basis and as such no provisions related to accrued income and expenditure are done in the accounts.
 - f) In absence of proper records being maintained, verification of TDS liabilities (Both Income tax and GST) could not be ascertained
 - g) No contingent liability is ascertained by the board and accounted for in the accounts.



ANNEXURE-A (AS REFERRED TO IN THE MAIN REPORT)

Sl No.	Questionnaires	Observation
1	Whether all the expenditure incurred by the Board are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently?	Expenditures are found to be authorized on test verification. However in absence of any budgets being produced before us we reserve further comment
2	Whether all sums due to and received by the Board have been brought to account within the prescribed time limits?	Amount received are being accounted for on cash basis
3	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified?	Yes (to the extent information available)
4	Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made from the sanctioned plans and the estimates without the sanction of the competent authority	In absence of proper records being maintained, we reserve our comment on the point.
5	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order?	Yes
6	Whether the Special Funds, have been created as per the provision of relevant statutes and whether the Special Funds have been utilized for the purposes for which created?	During the year an amount of Rs 67,419/- from 14 th Finance has been created for utilisation of the same for acquisition of Fixed Assets (Laptop & Printer))
7	Whether the Board is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets, whether these fixed assets have been physically verified by the management at reasonable intervals whether any material discrepancies were noticed on such verification and if so whether the same have been properly dealt with in the book of account?	No fixed asset register is being maintained.
8	Whether physical verification has been conducted by the Board at reasonable intervals in respect of stores?	No
9	Whether the procedures of physical verification of stores followed by the Board are reasonable and adequate? If not, the inadequacies in such procedures should be reported:	Does not arise in absence of physical verification
10	Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the	Does not arise in absence of physical verification



SRIBHUMI MUNICIPAL BOARD:: SRIBHUMI
Balancesheet As At 31st March 2024

LIABILITIES	Sch	Current Year 2023-2024 (Rs.)	Previous Year 2022-2023 (Rs.)
Reserve & Surplus			
Municipal (General) Fund	1	(30,10,708.60)	9,96,024.61
Earmarked Fund	2	-	-
Reserve & Surplus	3	85,02,337.00	84,09,993.00
Total Reserve & Surplus (A)		54,91,628.40	94,06,017.61
Grants/Contribution for Specific Purpose (B)	4	18,16,27,497.56	18,52,25,721.56
Loans @			
Secured Loans	5	-	-
Unsecured Loans	6	-	-
Total Loans		-	-
Current Liabilities and Provisions			
Deposit Received	7	9,71,563.00	7,64,620.00
Deposit Works	8	-	-
Other Liabilities	9	53,104.00	53,104.00
Provisions	10	-	-
Total Current Liabilities and Provisions (D)		10,24,667.00	8,17,724.00
TOTAL LIABILITIES (A+B+C+D)		18,81,43,792.96	19,54,49,463.17
ASSETS			
Fixed Assets	11		
Gross Block		97,06,608.00	95,73,189.00
Less: Accumulated Depreciation		42,45,172.25	32,84,884.25
Net Block		54,61,435.75	62,88,304.75
Capital Work-in-Progress		-	-
Total Fixed Assets (A)		54,61,435.75	62,88,304.75
Investment			
Investment-Municipal Fund	12	-	-
Investment-Other Funds	13	-	-
Total Investment(B)		-	-
Stock in Hand (Inventories)	14	-	-
Sundry Debtors(Receivables)			
Gross Amount Outstanding	15	-	-
Less: Accumulated Provision against Bad and Doubtful Sundry Debtors		-	-
Net amount Outstanding		-	-
Prepaid Expenses	16	-	-
Cash and Bank Balances	17	18,26,82,287.21	18,91,61,088.42
Loans, Advances and deposits	18	-	-
Less: Accumulated Provision against Loans		-	-
Net amount Outstanding		-	-
Total Current Assets, Loans & Advances		-	-
Other Assets	19	70.00	70.00
Miscellaneous Expenditure (to the Extent not written off)	20	-	-
TOTAL AEESTS (A+B+C)		18,81,43,792.96	19,54,49,463.17

In terms of our report even date annexed

Date : 29/11/2024
Place: Sribhumi

Redeb.
Chairman
SRIBHUMI MUNICIPAL BOARD
SRIBHUMI



For- Dey & Dutta
Chartered Accountants

(K.R.Dey)
Partner
Membership No-053157

[Signature]
Executive Officer
Sribhumi Municipal Board
Sribhumi

Schedule 1 - Municipal General Fund

Particulars	Opening Balance (Rs.)	Additions/(Deduction) during the Year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
Municipal Fund					
Excess Income & expenditure			-		
Total Municipal Fund (310)	9,96,024.61	(40,06,733.21)	(30,10,708.60)	-	(30,10,708.60)
	9,96,024.61	(40,06,733.21)	(30,10,708.60)	-	(30,10,708.60)

Schedule 2 - Earmarked Funds

Particulars	Fund
Code No.	
(a) Opening Balance	
(b) Addition to the Special Fund	
(i) Transfer from Municipal Fund	
(ii) Interest/ Dividend earned on Special fund Investments	
(iii) Profit on Disposal of Special fund Investment	
(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 & allowances etc.	
Rent	
Other administrative charges	
Sub- Total	-
(iii) Other:	
Loss on Disposal of Special fund Investments	
Diminution in values of Special fund Investments	
Transferred to Municipal Fund	
Sub - Total	-
Total of (i+ii+iii) (c)	-
Net balance of the year end (a+b+)-(c)	-
Grant Total of Special Funds	

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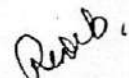


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Schedule 5 - Secured Loans		
Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Loans from Central Government		
Loans from State Government		
Loans from Govt. Bodies & Associations		
Loans from International agencies		
Loans from Bank & Other financial institutions		
Other Term Loans		
Bond & debentures		
Other Loans		
Total Secured Loans		

Schedule 6 - Unsecured Loans		
Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Loans from Central Government		
Loans from State Government		
Loans from Govt. Bodies & Associations		
Loans from International agencies		
Loans from Bank & Other financial institutions		
Other Term Loans		
Bond & debentures		
Other Loans		
Total Un-Secured Loans		


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Schedule 11 - Fixed Assets

Particulars	Gross Block				Rate of Depn.	Accumulated Depreciation				Net Block	
	Opening Balance	Addition during the year	Deduction during the year	Cost at the end of the year		Opening Balance	Addition during the year	Deduction during the yr	Total at the end of the yr	At the end of the year	At the end of the beginning of the yr
Land											
Building											
<u>Infrastructure Assets</u>											
Roads and Bridges											
Sewerage and Drainage											
Water Ways											
Public Lighting											
<u>Other assets</u>											
Vehicles, Plant and Equipments	91,84,382.00	50,000.00		92,34,382.00	15%	32,36,988.25	8,95,859.00		41,32,847.25	51,01,534.75	59,47,393.75
Furniture, fixtures, fittings and electrical	3,45,247.00			3,45,247.00	10%	39,184.00	30,606.00	-	69,790.00	2,75,457.00	3,06,063.00
Computer	43,560.00	83,419.00		1,26,979.00	40%	8,712.00	33,823.00		42,535.00	84,444.00	34,848.00
Other fixed assets (Lakes & Ponds)											
Total	95,73,189.00	1,33,419.00	-	97,06,608.00		32,84,884.25	9,60,288.00	-	42,45,172.25	54,61,435.75	62,88,304.75

Details of additions during the year

Asset Name	Date	Fund Source	Amount
15% Pool AC	07/10/2023	Board	50,000.00
	Total		50,000.00
40% Pool Printer	21/08/2023	Board	16,000.00
40% Pool Laptop and Printer	14/02/2024	14th Finance	67,419.00
	Total		67,419.00

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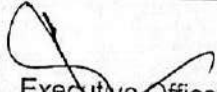
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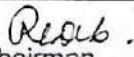
Schedule 14 - Stock in Hand (Inventories)

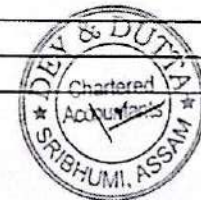
Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Stores		
Loose tools		
Others		
Total Stock in hand		

Schedule 15 - Sundry Debtors

Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
Receivables for Property Taxes				
Less than 5 years				
More than 5 Years				
Sub - Total				
Less : State Government Cesses/ Levies in taxes- Control Accounts				
Net Receivable of Property taxes				
Receivable for Other Taxes				
Less than 3 Years				
More than 3 years				
Sub - Total				
Less : State Government Cesses/ Levies in taxes- Control Accounts				
Net Receivable of Property taxes				
Receivable for Other Taxes				
Less than 3 Years				
More than 3 years				
Sub - Total				
Receivable for Fees and User Charges				
Less than 3 Years				
More than 3 years				


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Schedule 17 - Cash and Bank Balance		
Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Cash		
Balance with Bank- Municipal Board		
Nationalised Banks	9,21,767.65	38,02,344.86
Other Schedule Banks		
Schedule Co-operative Banks		
Post Office		
Sub Total	9,21,767.65	38,02,344.86
Balance With Bank - Special Fund		
Nationalised Banks	44,98,218.00	72,29,768.00
Other Schedule Banks		
Schedule Co-operative Banks		
Post Office		
Sub Total	44,98,218.00	72,29,768.00
Balance With Bank - Grant Funds		
Nationalised Banks	17,72,62,301.56	17,81,28,975.56
Other Schedule Banks		
Schedule Co-operative Banks		
Post Office		
Sub Total	17,72,62,301.56	17,81,28,975.56
Total Cash and Bank Balances	18,26,82,287.21	18,91,61,088.42

Schedule 18 - Loans, Advances and deposits				
Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current Year (Rs.)	Recovered During the year (Rs.)	Balance Outstanding at the end of the year (Rs.)
Loans and advances to employees				
Employee Provident Fund Loans				
Loans to Others				
Advance to Suppliers and Contractors				
Advance to Others				

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Schedule froming the part of INCOME & EXPENDITURE of
SRIBHUMI MUNICIPAL BOARD for the period 1ST APRIL 2023 To 31ST MARCH 2024

Schedule 21 - Income from Taxes		
Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Property tax	1,07,52,250.00	79,72,412.00
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	2,46,067.00	
Cess / Betterment Tax	2,22,600.00	32,01,400.00
Other taxes		13,32,416.00
Sub - Total		
Less: Tax Remissions and Refund		
Sub - Total		
Total Tax Revenue	1,12,20,917.00	1,25,06,228.00

Schedule 21 (a) - Refund and Remission of taxes		
Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Property tax		
Octroi & Toll		
Cess Income		
Advertisement tax		
Other taxes		
Total Refund and remission of tax revenues	-	

Schedule 22 - Assigned Compensation		
Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Taxes and Duties Collected by Others		
Compensation in Lieu of taxes/duties		
Compensation in lieu of Concessions		
Total assigned revenues & compensation		

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

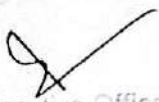
Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Municipal Body		
Administration		
Finance,Accounts, Adult		
Election		
Record Room		
Estate		
Stores & Purchase		
Workshop		
Census		
Total income from fees & user charges -		
Function wise		

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

Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Empanelment & Registration Charges		
Licensing Fees	28,12,243.63	23,72,671.00
Fees for grants of permit		
Fees for Certificate or Extract	31,098.00	12,132.00
Development Charges	17,35,650.00	23,33,000.00
Regularisation Fees		
Penalties and Fines	10,000.00	3,29,418.00
Other fees	4,63,882.28	4,55,390.00
User Charges	1,54,021.00	72,500.00
Entry fees		
Service / Administrative Charges		
Other Charges		
Sub - Toatal		
Total income from fees & user charges -	52,06,894.91	55,75,111.00
Income head-wise		

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

Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Sale of Product		
Sale of Form & Publication	18,69,039.68	16,13,162.00
Sale of Stores & scrap		
Sale of Others		
Hire Charges for vehicle	-	-
Hire Charges for equipment	-	-
Hire Charges for Town Hall		
Total Income from Sale & Hire Charges-	18,69,039.68	16,13,162.00
income head-wise		


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Schedule 27-Income from Investments

Particulars	Current Year	Previous Year
Interest on Investments		
Dividend		
Income from projects taken up on commercial basis		
Profit in Sale of Investments		
Others		
Total Income from Investments	-	

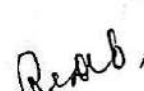
Schedule 28-Interest Earned

Particulars	Current Year	Previous Year
Interest from Bank Accounts	56,706.00	16,145.00
Interest on Loans and advances to Employees		
Interest on Loans to others		
Other Interest		
Total-Interest Earned	56,706.00	16,145.00

Schedule 29-Other Income

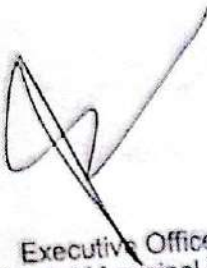
Particulars	Current Year	Previous Year
Deposits Forfeited		
Lapsed Deposits		
Insurance Claim Recovery		
Profit on Disposal of Fixed asset		
Sale of Scraps	1,02,125.00	
Unclaimed Refund/Liabilities		1,58,242.00
Excess Provision written back		
Miscellaneous Income	1,53,376.00	1,15,068.00
Total Other Income	2,55,501.00	2,73,310.00


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Legal Expenses	55,000.00	
Remuneration and Professional Fees	16,85,750.00	
Advertisement and publicity	1,60,654.00	1,00,931.00
Membership and Subscriptions		
Other Administrative Expenses	1,60,256.00	38,195.00
Total Administrative Expenses- Expenses head-wise	29,61,726.00	6,71,600.00


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Schedule 34 - Programme Expenses

Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Election Expenses		
Own Programmes	1,27,346.00	2,49,680.00
Share in Programmes of others		
Total Programme Expense-	1,27,346.00	2,49,680.00

Schedule 35 - Revenue Grants, Contributions and Subsidies

Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Grants (give details)		
Contributions (give details)		
Subsidies (give details)		
Total Revenue Grants, Contributions and Subsidies		

Schedule 36 - provision & Write off

Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Provision for Doubtful receivables		
Provisions for Other Assets		
Revenues written off		
Assets written off		
Miscellaneous Expense written off		
Total Provisions & write off		

Schedule 37 - Miscellaneous Expenses

Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Loss on disposal of Assets		
Loss on disposal of Investment		
Other Miscellaneous expenses	55,230.00	1,94,229.00
Total Miscellaneous expenses	55,230.00	1,94,229.00

Schedule 38 - Prior Period Items

Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
Income		
Taxes		
Other-Revenues		
Recovery of revenues written off		
Other income		
Sub - Total Income (a)	-	
Expenses		
refund of taxes		
Refund of other - Revenues		
other Expenses		
Sub - Total Income (b)	-	
total Prior Period (Net) (a-b)		

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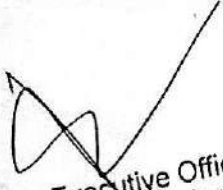
Sribhumi Municipal Board

Sribhumi

2023-24

NOTES ON ACCOUNTS

1. Accounting is done on cash basis.
2. Previous year's figures regrouped/rearranged wherever necessary.
3. In absence of available records, fixed assets were accounted for on the basis of documentary records available since 2018-19
4. Sales cheques issued in last year against different expenses amounting to Rs. 1,33,376/- had been transferred to Miscellaneous Income (Schedule-29).
5. An amount of Rs. 24,925/- transferred from 6th Finance to Board Fund for GIS premium paid earlier from Board Fund.
6. Bank account for SBM Fund is maintained by Mission Director, Swachh Bharat Mission (Urban), Assam and bank interest if any on this fund not accounted for.


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Sribhumi Municipal Board

BRS as at 31/03/24

Escrow Account

SBI - 00000042591817844

Particulars

Closing Balance as per Account Records as on 31/03/2024

Amount

55,000.00

Closing balance as per Pass book

55,000.00

6th, 14th & 15th Finance

SBI - 31706700830

Particulars

Closing Balance as per Account Records as on 31/03/2024

Amount

17,06,37,836.40

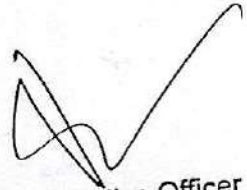
ADD: Cheque issued but not debited within 31/03/24

<u>Date</u>	<u>Account</u>	<u>Amt.</u>
30/03/2024	Event	<u>30,000.00</u>

30,000.00

Closing balance as per Pass book

17,06,67,836.40


Executive Officer
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Chairman
SRIBHUMI MUNICIPAL BOARD
SRIBHUMI



AUDIT REPORT ON FINANCIAL STATEMENTS

To
The Chairman
Sribhumi Municipal Board
Sribhumi, Assam

We have audited the accompanying Financial Statements of Sribhumi Municipal Board which comprises of Balance Sheet as of 31st March 2025, Income & Expenditure Account and Cash Flow Statement for the year ended 31st March 2025. These financial statements are the responsibility of the management

Our responsibility is to express an opinion on the aforesaid financial statements based on our audit.

We conducted our audit in accordance with the established standards of auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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.

We report that.

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion, proper books of accounts as required by Authority has not been maintained and our observations on this are as under
 - a) No ledger books are being maintained and as such Final accounts are being prepared on the basis of year end calculations /analysis of the cashbook entries.
 - b) Various registers are also not being properly maintained.
 - c) No Receivables/Payables are readily ascertainable.
 - d) No Fixed asset register is maintained and as such fixed assets are accounted for on the basis of available records.
 - e) Accounting is done on cash basis and as such no provisions related to accrued income and expenditure are done in the accounts.
 - f) In absence of proper records being maintained, verification of TDS liabilities (Both Income tax and GST) could not be ascertained
 - g) No contingent liability is ascertained by the board and accounted for in the accounts.



ANNEXURE-A (AS REFERRED TO IN THE MAIN REPORT)

Sl No.	Questionnaires	Observation
1	Whether all the expenditure incurred by the Board are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently?	Expenditures are found to be authorized on test verification. However in absence of any budgets being produced before us we reserve further comment
2	Whether all sums due to and received by the Board have been brought to account within the prescribed time limits?	Amount received are being accounted for on cash basis
3	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified?	Yes (to the extent information available)
4	Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made from the sanctioned plans and the estimates without the sanction of the competent authority	In absence of proper records being maintained, we reserve our comment on the point.
5	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order?	Yes
6	Whether the Special Funds, have been created as per the provision of relevant statutes and whether the Special Funds have been utilized for the purposes for which created?	During the year an amount of Rs 40,67,830/- from 14 th /15 th . Finance has been created for utilisation of the same for acquisition of Fixed Assets (AC, Tricycle, Cesspool Emptier, Water tanker and Laptop & Printer)
7	Whether the Board is maintaining proper records showing full particulars. including quantitative details and situation of fixed assets, whether these fixed assets have been physically verified by the management at reasonable intervals whether any material discrepancies were noticed on such verification and if so whether the same have been properly dealt with in the book of account?	No fixed asset register is being maintained.
8	Whether physical verification has been conducted by the Board at reasonable intervals in respect of stores?	No
9	Whether the procedures of physical verification of stores followed by the Board are reasonable and adequate? If not, the inadequacies in such procedures should be reported:	Does not arise in absence of physical verification



BALANCE SHEET of SRIBHUMI MUNICIPAL BOARD

As on 31st March 2025

LIABILITIES	Sch	Current Year 2024-2025 (Rs.)	Previous Year 2023-2024 (Rs.)
Reserve & Surplus			
Municipal (General) Fund	1	(53,39,613.62)	(30,10,708.60)
Earmarked Fund	2	-	-
Reserve & Surplus	3	1,25,70,167.00	85,02,337.00
Total Reserve & Surplus (A)		72,30,553.38	54,91,628.40
Grants/Contribution for Specific Purpose (B)	4	23,45,06,481.56	18,16,27,497.56
Loans ©			
Secured Loans	5	-	-
Unsecured Loans	6	-	-
Total Loans		-	-
Current Liabilities and Provisions			
Deposit Received	7	17,70,063.00	9,71,563.00
Deposit Works	8	-	-
Other Liabilities	9	53,104.00	53,104.00
Provisions	10	-	-
Total Current Liabilities and Provisions (D)		18,23,167.00	10,24,667.00
TOTAL LIABILITIES (A+B+C+D)		24,35,60,201.94	18,81,43,792.96
ASSETS			
Fixed Assets	11		
Gross Block		1,38,07,238.00	97,06,608.00
Less: Accumulated Depreciation		53,94,318.25	42,45,172.25
Net Block		84,12,919.75	54,61,435.75
Capital Work-in-Progress		-	-
Total Fixed Assets (A)		84,12,919.75	54,61,435.75
Investment			
Investment-Municipal Fund	12	-	-
Investment-Other Funds	13	-	-
Total Investment(B)		-	-
Stock in Hand (Inventories)	14	-	-
Sundry Debtors(Receivables)			
Gross Amount Outstanding	15	-	-
Less: Accumulated Provision against Bad and Doubtful Sundry Debtors		-	-
Net amount Outstanding		-	-
Prepaid Expenses	16	-	-
Cash and Bank Balances	17	23,51,47,212.19	18,26,82,287.21
Loans, Advances and deposits	18	-	-
Less: Accumulated Provision against Loans		-	-
Net amount Outstanding		-	-
Total Current Assets, Loans & Advances			
Other Assets	19	70.00	70.00
Miscellaneous Expenditure (to the extent not written off)	20	-	-
TOTAL AEESTS (A+B+C)		24,35,60,201.94	18,81,43,792.96

In terms of our report even date annexed

For- Dey & Dutta

Chartered Accountants

Date : 08-09-2025

Place: Sribhumi



Executive Officer
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SRIBHUMI MUNICIPAL BOARD
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(K.R.Dey)

Partner

Membership No-053157

Schedule 1 - Municipal General Fund

Particulars	Opening Balance (Rs.)	Additions/(Deduction) during the Year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
Municipal Fund					
Excess Income & expenditure					
Total Municipal Fund (310)	(30,10,708.60)	(23,26,305.02)	(53,37,013.62)	-	(53,37,013.62)
	(30,10,708.60)	(23,26,305.02)	(53,37,013.62)	-	(53,37,013.62)

Schedule 2 - Earmarked Funds

Particulars	Fund
Code No.	
(a) Opening Balance	
(b) Addition to the Special Fund	
(i) Transfer from Municipal Fund	
(ii) Interest/ Dividend earned on Special fund Investments	
(iii) Profit on Disposal of Special fund Investment	
(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 & allowances etc.	
Rent	
Other administrative charges	
Sub- Total	-
(iii) Other:	
Loss on Disposal of Special fund Investments	
Diminution in values of Special fund Investments	
Transferred to Municipal Fund	
Sub - Total	-
Total of (i+ii+iii) (c)	-
Net balance of the year end (a+b)-(c)	-
Grant Total of Special Funds	

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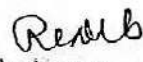
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Schedule 5 - Secured Loans		
Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Loans from Central Government		
Loans from State Government		
Loans from Govt. Bodies & Associations		
Loans from International agencies		
Loans from Bank & Other financial institutions		
Other Term Loans		
Bond & debentures		
Other Loans		
Total Secured Loans	-	

Schedule 6 - Unsecured Loans		
Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Loans from Central Government		
Loans from State Government		
Loans from Govt. Bodies & Associations		
Loans from International agencies		
Loans from Bank & Other financial institutions		
Other Term Loans		
Bond & debentures		
Other Loans		
Total Un-Secured Loans	-	


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 Sribhumi Municipal Board
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Schedule 11 - Fixed Assets

Particulars	Gross Block					Accumulated Depreciation				Net Block	
	Opening Balance	Addition during the year	Deduction during the year	Cost at the end of the year	Rate of Depn.	Opening Balance	Addition during the year	Deduction during the yr	Total at the end of the yr	At the end of the year	At the beginning of the year
Land											
Building											
Infrastructure Assets											
Roads and Bridges											
Sewerage and Drainage											
Water Ways											
Public Lighting											
Other assets											
Vehicles, Plant and Equipments	92,34,382.00	39,78,330.00		1,32,12,712.00	15%	41,32,847.25	10,66,642.00		51,99,489.25	80,13,222.75	51,01,534.75
Furniture, fixtures, fittings and electrical	3,45,247.00	32,800.00		3,78,047.00	10%	69,790.00	30,826.00	-	1,00,616.00	2,77,431.00	2,75,457.00
Computer	1,26,979.00	89,500.00		2,16,479.00	40%	42,535.00	51,678.00		94,213.00	1,22,266.00	84,444.00
Other fixed assets (Lakes & Ponds)											
Total	97,06,608.00	41,00,630.00	-	1,38,07,238.00		42,45,172.25	11,49,146.00	-	53,94,318.25	84,12,919.75	54,61,435.75

Details of additions during the year

Asset Name	Date	Fund Source	Amount
10% Pool Office Almirah and rack	06-05-2024	Board	32,800.00
15% Pool AC	17-09-2024	14th FC	40,500.00
Tricycle	11-12-2024	15th FC Tied	5,87,830.00
Cesspool Emptier(1000 ltr)	09-01-2025	15th FC Tied	19,00,000.00
Water tanker on TATA ACE Gold	14-02-2025	15th FC Tied	14,50,000.00
Total			39,78,330.00
40% Pool Laptop & Printer	14-11-2024	15th FC Untied	89,500.00
Grand total			41,00,630.00



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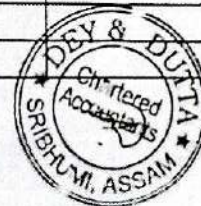
Schedule 14 - Stock in Hand (Inventories)

Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Stores		
Loose tools		
Others		
Total Stock in hand		

Schedule 15 - Sundry Debtors

Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
Receivables for Property Taxes				
Less than 5 years				
More than 5 Years				
Sub - Total				
Less : State Government Cesses/ Levies in taxes- Control Accounts				
Net Receivable of Property taxes				
Receivable for Other Taxes				
Less than 3 Years				
More than 3 years				
Sub - Total				
Less : State Government Cesses/ Levies in taxes- Control Accounts				
Net Receivable of Property taxes				
Receivable for Other Taxes				
Less than 3 Years				
More than 3 years				
Sub - Total				
Receivable for Fees and User Charges				
Less than 3 Years				
More than 3 years				

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Schedule 17 - Cash and Bank Balance

Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Cash		
Balance with Bank- Municipal Board		
Nationalised Banks		
Other Schedule Banks	5,07,708.63	9,21,767.65
Schedule Co-operative Banks		
Post Office		
Sub Total		
Balance With Bank - Special Fund	5,07,708.63	9,21,767.65
Nationalised Banks		
Other Schedule Banks	-	44,98,218.00
Schedule Co-operative Banks		
Post Office		
Sub Total		
Balance With Bank - Grant Funds	-	44,98,218.00
Nationalised Banks		
Other Schedule Banks	23,46,39,503.56	17,72,62,301.56
Schedule Co-operative Banks		
Post Office		
Sub Total	23,46,39,503.56	17,72,62,301.56
Total Cash and Bank Balances	23,51,47,212.19	18,26,82,287.21

Schedule 18 - Loans, Advances and deposits

Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current Year (Rs.)	Recovered During the year (Rs.)	Balance Outstanding at the end of the year (Rs.)
Loans and advances to employees				
Employee Provident Fund Loans				
Loans to Others				
Advance to Suppliers and Contractors				
Advance to Others				

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Sribhumi Municipal Board
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Schedule 17 - Cash and Bank Balance

Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Cash		
Balance with Bank- Municipal Board		
Nationalised Banks	5,07,708.63	9,21,767.65
Other Schedule Banks		
Schedule Co-operative Banks		
Post Office		
Sub Total	5,07,708.63	9,21,767.65
Balance With Bank - Special Fund		
Nationalised Banks	-	44,98,218.00
Other Schedule Banks		
Schedule Co-operative Banks		
Post Office		
Sub Total	-	44,98,218.00
Balance With Bank - Grant Funds		
Nationalised Banks	23,46,39,503.56	17,72,62,301.56
Other Schedule Banks		
Schedule Co-operative Banks		
Post Office		
Sub Total	23,46,39,503.56	17,72,62,301.56
Total Cash and Bank Balances	23,51,47,212.19	18,26,82,287.21

Schedule 18 - Loans, Advances and deposits

Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current Year (Rs.)	Recovered During the year (Rs.)	Balance Outstanding at the end of the year (Rs.)
Loans and advances to employees				
Employee Provident Fund Loans				
Loans to Others				
Advance to Suppliers and Contractors				
Advance to Others				

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Schedule froming the part of INCOME & EXPENDITURE of
SRIBHUMI MUNICIPAL BOARD for the period 1ST APRIL 2024 To 31ST MARCH 2025

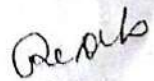
Schedule 21 - Income from Taxes		
Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Property tax	1,44,80,176.53	1,07,52,250.00
Water tax		
Sewerage Tax	-	-
Conservancy Tax		
Lighting Tax		
Education Tax		
Vehicle Tax		
Tax on Animals		
Electricity Tax		
Professional Tax		
Advertisement tax		
Pilgrimage Tax		
Octroi & Toll	-	2,46,067.00
Cess / Betterment Tax	-	2,22,600.00
Other taxes		
Sub - Total		
Less: Tax Remissions and Refund		
Sub - Total		
Total Tax Revenue	1,44,80,176.53	1,12,20,917.00

Schedule 21 (a) - Refund and Remission of taxes		
Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Property tax		
Octroi & Toll		
Cess Income		
Advertisement tax		
Other taxes		
Total Refund and remission of tax revenues	-	

Schedule 22 - Assigned Compensation		
Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Taxes and Duties Collected by Others		
Compensation in Lieu of taxes/duties		
Compensation in lieu of Concessions		
Total assigned revenues & compensation		


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Schedule 24 (a) - Fees & User Charges - (Function wise)		
Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Municipal Body		
Administration		
Finance,Accounts, Adult		
Election		
Record Room		
Estate		
Stores & Purchase		
Workshop		
Census		
Total income from fees & user charges -	-	
Function wise		

Schedule 24 (b)- Fees & User Charges -(Income head-wise)		
Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Empanelment & Registration Charges		
Licensing Fees	17,29,550.00	28,12,243.63
Fees for grants of permit		
Fees for Certificate or Extract	1,77,806.00	31,098.00
Development Charges	4,73,950.00	17,35,650.00
Regularisation Fees		
Penalties and Fines	39,792.00	10,000.00
Other fees	3,50,092.00	4,63,882.28
User Charges	1,51,500.00	1,54,021.00
Entry fees		
Service / Administrative Charges		
Other Charges		
Sub - Toatal		
Total income from fees & user charges -	29,22,690.00	52,06,894.91
Income head-wise		

Schedule 25 (b)- Sale & hire Charges -(Income head-wise)		
Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Sale of Product		
Sale of Form & Publication	13,85,532.00	18,69,039.68
Sale of Stores & scrap		
Sale of Others		
Hire Charges for vehicle	-	-
Hire Charges for equipment	-	-
Hire Charges for Town Hall		
Total Income from Sale & Hire Charges-	13,85,532.00	18,69,039.68
income head-wise		

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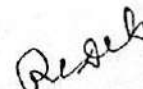
Schedule 27-Income from Investments		
Particulars	Current Year	Previous Year
Interest on Investments		
Dividend		
Income from projects taken up on commercial basis		
Profit in Sale of Investments		
Others		
Total Income from Investments		

Schedule 28-Interest Earned		
Particulars	Current Year	Previous Year
Interest from Bank Accounts	5,105.00	56,706.00
Interest on Loans and advances to Employees		
Interest on Loans to others		
Other Interest		
Total-Interest Earned	5,105.00	56,706.00

Schedule 29-Other Income		
Particulars	Current Year	Previous Year
Deposits Forfeited		
Lapsed Deposits		
Insurance Claim Recovery		
Profit on Disposal of Fixed asset		
Sale of Scraps		1,02,125.00
Unclaimed Refund/Liabilities		
Excess Provision written back		
Miscellaneous Income	2,40,975.00	1,53,376.00
Total Other Income	2,40,975.00	2,55,501.00




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Legal Expenses	45,000.00	55,000.00
Remuneration and Professional Fees	1,99,203.00	16,85,750.00
Advertisement and publicity	97,170.00	1,60,654.00
Membership and Subscriptions		
Other Administrative Expenses	1,77,867.00	1,60,256.00
Total Administrative Expenses- Expenses head-wise	9,73,940.00	29,61,726.00

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Legal Expenses	45,000.00	55,000.00
Remuneration and Professional Fees	1,99,203.00	16,85,750.00
Advertisement and publicity	97,170.00	1,60,654.00
Membership and Subscriptions		
Other Administrative Expenses	1,77,867.00	1,60,256.00
Total Administrative Expenses- Expenses head-wise	9,73,940.00	29,61,726.00

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Schedule 34 - Programme Expenses

Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Election Expenses		
Own Programmes		
Share in Programmes of others	38,360.00	1,27,346.00
Total Programme Expense-	38,360.00	1,27,346.00

Schedule 35 - Revenue Grants, Contributions and Subsidies

Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Grants (give details)		
Contributions (give details)		
Subsidies (give details)		
Total Revenue Grants, Contributions and Subsidies		

Schedule 36 - provision & Write off

Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Provision for Doubtful receivables		
Provisions for Other Assets		
Revenues written off		
Assets written off		
Miscellaneous Expense written off		
Total Provisions & write off		

Schedule 37 - Miscellaneous Expenses

Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Loss on disposal of Assets		
Loss on disposal of Investment		
Other Miscellaneous expenses	1,55,173.00	55,230.00
Total Miscellaneous expenses	1,55,173.00	55,230.00

Schedule 38 - Prior Period Items

Particulars	Current Year 2024-25 (Rs.)	Previous Year 2023-24 (Rs.)
Income		
Taxes		
Other-Revenues		
Recovery of revenues written off		
Other income		
Sub - Total Income (a)		
Expenses		
refund of taxes		
Refund of other - Revenues		
other Expenses		
Sub - Total Income (b)		
total Prior Period (Net) (a-b)		

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Sribhumi Municipal Board

BRS as at 31/03/25

General Fund

IDBI - 1512104000040938

Particulars	Amount
Closing Balance as per Account Records	3,35,251.28
Closing Bank Balance as per Pass book	<u>3,35,251.28</u>

HDFC -50100542561877

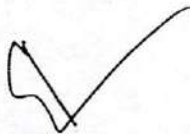
Particulars	Amount
Closing Balance as per Account Records	9,745.00
Closing Bank Balance as per Pass book	<u>9,745.00</u>

PNB -0036050019234

Particulars	Amount
Closing Balance as per Account Records	1,07,712.35
Add: Cheque issued but not debited within 31/03/25	
<u>Date</u> <u>Account</u> <u>Cheque No.</u> <u>Amount</u>	
25-03-2025 Salary	NEFT 51762
27-03-2025 Repairing & Maintenance	308652 62640
27-03-2025 Admin exp	308651 5600
27-03-2025 Repairing & Maintenance	308657 50433
29-03-2025 Security refund	308658 1000
Closing Bank Balance as per Pass book	<u>2,79,147.35</u>

SBI - 00000042591817844

Particulars	Amount
Closing Balance as per Account Records	55,000.00
Closing balance as per Pass book	<u>55,000.00</u>



Executive Officer
Sribhumi Municipal Board
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Sribhumi Municipal Board
BRS as at 31/03/25

10%Pool Fund
SBI - 31910354263

Particulars	Amount
Closing Balance as per Account Records	19,64,093.00
Closing Bank Balance as per Pass book	<u>19,64,093.00</u>

Multi Utility Building Fund
AGVB- 7339010025647

Particulars	Amount
Closing Balance as per Account Records	5,80,380.00
Closing Bank Balance as per Pass book	<u>5,80,380.00</u>

IHSDP Fund
PNB - 0036010277371

Particulars	Amount
Closing Balance as per Account Records	17,999.60
Closing Bank Balance as per Pass book	<u>17,999.60</u>

Assam Vikash Yojana
Axis- 910010029139773

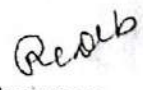
Particulars	Amount
Closing Balance as per Account Records	1,25,046.74
Closing Bank Balance as per Pass book	<u>1,25,046.74</u>

Low Cost
Axis- 910010033266087

Particulars	Amount
Closing Balance as per Account Records	17,91,275.82
Closing Bank Balance as per Pass book	<u>17,91,275.82</u>


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ANNEXURE-B		
Sl No	Name of Works	Estimated Amount
1	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.01 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,357.00
2	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.02 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 141,414.00
3	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.03 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,357.00
4	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.04 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 139,741.00
5	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.05 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 139,826.00
6	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.06 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,372.00
7	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.07 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,245.00
8	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.08 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 139,882.00
9	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.09 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,092.00
10	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.10 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,357.00
11	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.11 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 141,414.00
12	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.12 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,357.00
13	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.13 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 139,741.00

14	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.14 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 139,826.00
15	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.15 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,372.00
16	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.16 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,245.00
17	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.17 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 139,882.00
18	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.18 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,092.00
19	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.19 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,357.00
20	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.20 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 141,414.00
21	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.21 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,357.00
22	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.22 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 139,741.00
23	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.23 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 139,826.00
24	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.24 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,372.00
25	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.25 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,245.00
26	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.26 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 139,882.00
27	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in ward No.27 under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 140,092.00
28	Trenching, Maintenance, Repairing and removal of Solidified waste from drains for better flow of waste water in RMM Municipal Market and its surrounding area under 15 th Finance Commission (Tied Grant) for the year 2022-23	₹ 358,721.00

29	Desiltation and Cleanrance of Master Drain of Sahajahal Khal for proper maintenance and sanitation under 15th FC (Tied GranT) for the year 2022-23	Rs.15,45,700.00
30	Desiltation and Cleanrance of Master Drain of Boalmara Khal for proper maintenance and sanitation under 15th FC (Tied GranT) for the year 2022-23	Rs.15,11,600.00
31	Desiltation and Cleanrance of Master Drain of Chandi Khal for proper maintenance and sanitation under 15th FC (Tied GranT) for the year 2022-23	Rs.9,78,400.00
32	Desiltation and Cleanrance of Master Drain of Botla Khal for proper maintenance and sanitation under 15th FC (Tied GranT) for the year 2022-23	Rs.6,36,400.00
33	Desiltation and Cleanrance of Master Drain of Gaithkhal and Saral Khal for proper maintenance and sanitation under 15th FC (Tied GranT) for the year 2022-23	Rs.3,00,400.00

Sl. No.	Name of work done under 14 th Finance Commission, 15 th F.C. and Board Fund.	Estimated value (in Rs.)
34	Desiltation of drain in ward No. 01	Rs. 1,36,000.00
35	Desiltation of drain in ward No. 02	Rs. 1,35,500.00
36	Desiltation of drain in ward No. 03	Rs. 1,35,300.00
37	Desiltation of drain in ward No. 04	Rs. 1,35,700.00
38	Desiltation of drain in ward No. 05	Rs. 1,35,900.00
39	Desiltation of drain in ward No. 06	Rs. 1,33,900.00
40	Desiltation of drain in ward No. 07	Rs. 1,35,100.00
41	Desiltation of drain in ward No. 08	Rs. 1,35,300.00
42	Desiltation of drain in ward No. 09	Rs. 1,34,600.00
43	Desiltation of drain in ward No. 10	Rs. 1,35,100.00
44	Desiltation of drain in ward No. 11	Rs. 1,35,000.00
45	Desiltation of drain in ward No. 12	Rs. 1,34,600.00
46	Desiltation of drain in ward No. 13	Rs. 1,35,100.00
47	Desiltation of drain in ward No. 14	Rs. 1,34,800.00
48	Desiltation of drain in ward No. 15	Rs. 1,34,800.00
49	Desiltation of drain in ward No. 16	Rs. 1,34,200.00
50	Desiltation of drain in ward No. 17	Rs. 1,35,300.00
51	Desiltation of drain in ward No. 18	Rs. 1,34,700.00
52	Desiltation of drain in ward No. 19	Rs. 1,33,900.00
53	Desiltation of drain in ward No. 20	Rs. 1,34,400.00
54	Desiltation of drain in ward No. 21	Rs. 1,34,400.00
55	Desiltation of drain in ward No. 22	Rs. 1,34,100.00
56	Desiltation of drain in ward No. 23	Rs. 1,35,000.00
57	Desiltation of drain in ward No. 24	Rs. 1,34,150.00
58	Desiltation of drain in ward No. 25	Rs. 1,33,500.00
59	Desiltation of drain in ward No. 26	Rs. 1,33,000.00
60	Desiltation of drain in ward No. 27	Rs. 1,34,500.00
61	Desiltation of drain at R.M.M. Market and its surrounding area	Rs.2,50,800.00
62	Desiltation of drain in ward No. 01	Rs. 4,00,000.00
63	Desiltation of drain in ward No. 02	Rs. 4,00,000.00
64	Desiltation of drain in ward No. 03	Rs. 4,00,000.00
65	Desiltation of drain in ward No. 04	Rs. 4,00,000.00
66	Desiltation of drain in ward No. 05	Rs. 4,00,000.00
67	Desiltation of drain in ward No. 06	Rs. 4,00,000.00
68	Desiltation of drain in ward No. 07	Rs. 4,00,000.00
69	Desiltation of drain in ward No. 08	Rs. 4,00,000.00
70	Desiltation of drain in ward No. 09	Rs. 4,00,000.00
71	Desiltation of drain in ward No. 10	Rs. 4,00,000.00
72	Desiltation of drain in ward No. 11	Rs. 4,00,000.00
73	Desiltation of drain in ward No. 12	Rs. 4,00,000.00
74	Desiltation of drain in ward No. 13	Rs. 4,00,000.00
75	Desiltation of drain in ward No. 14	Rs. 4,00,000.00
76	Desiltation of drain in ward No. 15	Rs. 4,00,000.00
77	Desiltation of drain in ward No. 16	Rs. 4,00,000.00

		Rs. 4,00,000.00
78	Desiltation of drain in ward No. 17	Rs. 4,00,000.00
79	Desiltation of drain in ward No. 18	Rs. 4,00,000.00
80	Desiltation of drain in ward No. 19	Rs. 4,00,000.00
81	Desiltation of drain in ward No. 20	Rs. 4,00,000.00
82	Desiltation of drain in ward No. 21	Rs. 4,00,000.00
83	Desiltation of drain in ward No. 22	Rs. 4,00,000.00
84	Desiltation of drain in ward No. 23	Rs. 4,00,000.00
85	Desiltation of drain in ward No. 24	Rs. 4,00,000.00
86	Desiltation of drain in ward No. 25	Rs. 4,00,000.00
87	Desiltation of drain in ward No. 26	Rs. 4,00,000.00
88	Desiltation of drain in ward No. 27	Rs. 7,80,000.00
89	Desiltation of drain at R.M.M. Market and its surrounding area	
90	Desiltation and clearance of drain in Ward No. 01 to 19 for proper maintenance and sanitation under 15 th F.C.	Rs. 10,70,320.00
91	Desiltation and clearance of drain in Ward No. 10 to 18 for proper maintenance and sanitation under 15 th F.C.	Rs. 10,64,655.00
92	Desiltation and clearance of drain in Ward No. 19 to 27 for proper maintenance and sanitation under 15 th F.C.	Rs. 10,84,903.00
93	Maintenance, desiltation and removal of Solid Waste from drains for sanitation in Ward No. 01 to 06	Rs. 8,40,921.00
94	Maintenance, desiltation and removal of Solid Waste from drains for sanitation in Ward No. 07 to 13	Rs. 9,68,319.00
95	Maintenance, desiltation and removal of Solid Waste from drains for sanitation in Ward No. 14 to 20	Rs. 9,70,326.00
96	Maintenance, desiltation and removal of Solid Waste from drains for sanitation in Ward No. 21 to 27	Rs. 9,61,198.00
97	Desiltation and Cleanrance of Master Drain of Sahajahal Khal for proper maintenance and sanitation under 15th FC (Tied Grant) for the year 2022-23	Rs.15,45,700.00
98	Desiltation and Cleanrance of Master Drain of Boalmara Khal for proper maintenance and sanitation under 15th FC (Tied Grant) for the year 2022-23	Rs.15,11,600.00
99	Desiltation and Cleanrance of Master Drain of Chandi Khal for proper maintenance and sanitation under 15th FC (Tied Grant) for the year 2022-23	Rs.9,78,400.00
100	Desiltation and Cleanrance of Master Drain of Botla Khal for proper maintenance and sanitation under 15th FC (Tied Grant) for the year 2022-23	Rs.6,36,400.00