

D.SURANA & ASSOCIATES
Chartered Accountants

DHUBRI MUNICIPAL BOARD

PO- DHUBRI
DIST. – DHUBRI
ASSAM

AUDIT REPORT FOR
FINANCIAL YEAR 2022-2023

- 1.INCOME AND EXPENDITURE ACCOUNT
- 2.BALANCE SHEET
- 3.CASH FLOW STATEMENT

D.SURANA & ASSOCIATES
Chartered Accountants
H. N. Road
Dhubri-783301
Assam
Mobile-94350-28880



AUDIT REPORT


I have examined the **BALANCE SHEET** as at 31st March, 2023 and **INCOME & EXPENDITURE ACCOUNT** for the year ending on that date of **DHUBRI MUNICIPAL BOARD, DHUBRI**.

I report the following observations/comments/discrepancies/inconsistencies; if any:


- (i) The Financial Statements are the responsibility of the MUNICIPAL BOARD DHUBRI. Our responsibility is to express our opinion on these statements based on our audit.
- (ii) We conducted our audit in accordance with auditing standards generally accepted in India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in these statements, assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.
- (iii) We have not done any physical verification of any work, construction activity etc.
- (iv) The NOTES UPON ACCOUNTS provide the accounting policies adopted and the variation, if any, from the accounting standard prescribed by the Institute of Chartered Accountants of India.

Subject to above :-

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of his audit.
- b. The books are kept under single entry system and on cash basis.


Executive Officer
Municipal Board




Chairman,
Municipal Board, Dhubri

D.SURANA & ASSOCIATES

Chartered Accountants
H N ROAD, DHUBRI-783301, ASSAM
Firm Regd. No.- 325407E



DIHANINDRA KUMAR SURANA

B.Com, LLB., FCA.

PAN - AIKPS1752R

ICAI Membership Number - 062222


Cell 9435028880

email: cadsurana@gmail.com

- c. The Receipt and Payment Accounts and Income & Expenditure Account has been compiled on the basis of the transaction of the cash book which is maintained on single entry system and on cash basis.
- d. The books of accounts are maintained under single entry system and as such the balance sheet reflects only the cash in hand and cash at bank. The fixed asset register and details of current liabilities, current assets and investments are not maintained.
- e. There is no written internal control policy has been given to us.
- f. All the payments have been made after getting the approval and sanction.
- g. No deficiency or loss appears to have been caused by the gross negligence or misconduct of any person so far we examined the books of account and supporting vouchers. We have conducted the Audit for financial transaction and we have not conducted any site verification and physical verification of the expenditure incurred.
- h. There is no material impropriety or irregularity, other than those mansion above, has been observe by me during the course of audit of account.
- i. An Annexure- A has been attached herewith the specific comments as per the specified guideline.




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- (v) In our opinion and to the best of our knowledge and according to the explanation given to us and subject to our observations give a true and fair view:-
- (a) The Balance Sheet gives a true and correct view of the state and affairs of the Municipal Board as on 31st March 2023.
- (b) The Income and Expenditure Accounts gives a true and correct view of the Surplus/Deficit of funds over expenditure for the year ending 31st March 2023.

UDIN- 23062222BGRGFT4298

Date - 19.09.2023

Place - Dhubri

In terms of our report of even date

For D Surana & Associates
(Chartered Accountants)




(Dhanindra Kumar Surana)
Proprietor


Executive Officer,
Municipal Board, Dhubri


Chairman,
Municipal Board, Dhubri

ANNEXURE -A

1. Whether all the expenditure incurred by the ULB are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently?

All the expenditure are authorized but the details of budget is not produced before us.

2. Whether all sum due to and received by the ULB have been brought to account within the prescribed time limits?

The books of accounts are maintained on single entry basis and on cash basis and as such the amount receivable are not brought to accounts.

3. Whether all transections (incomes, expenditures, assets and liabilities) are currently classified?

No such classification is made

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?

The certification of completion of work is maintained.

5. Whether the amounts received as specific grants have been utilized for the purposes as stated in the grants sanction order?

No such deviation has been noticed during the course of the audit.

6. Whether the special funds, have been created as per the provision of relevant status and whether the special Fund have been utilized for the purposes for which created?

No special fund has been created.

7. Whether the ULB is maintaining proper records showing full particulars, including quantitative details situation of fixed assets; whether these fixed assets have physically verified by the management at reasonable intervals; whether any material discrepancies were notice on such verification and if so, whether the same have been properly dealt with in the books of account?

The Fixed Asset register has not been produced before us.


Executive Officer

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Chairman,
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8. Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores?

No record showing physical verification of the Stores has been produced before us.

9. Whether the procedure of physical verification of stores followed by the ULB are reasonable and adequate? If not, inadequacies in such procedure should be reported:

The record of physical verification of the store should be maintained and be produced at the time of Audit.

10. Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the same have been properly dealt with in the books of account?

No record showing physical verification of the Stores has been produced before us.

11. Whether the valuation of stores in accordance with the accounting principals laid down in the Accounts Manual? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;

No valuation of the stock in the store is being done.

12. Whether the parties to whom the loans, or advances in the nature of loans, have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the ULB for recovery of the principal and interest?

No such loan and advances are given by the ULB

13. Whether there exist an adequate internal control procedure for the purchase of stores, including, plant and machinery, equipment and other assets?

There is adequate policy by tendering etc but no such written policy has been produced before us.

14. Whether proper procedure 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 such procedure is there.

15. Whether the ULB is regular in depositing Provident Fund dues and Profession Tax deducted with the appropriate authorities and if not, the extent of arrears;

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Executive Officer
Municipal Board



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The PF and professional Tax are deposited regularly.

16. 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;

The TDS for both Income Tax and GST are being deposited regularly.

17. Whether any personal expenses have been charged to revenue account; if so, the details thereof.

No such expenditure of personal nature has been noticed during the course of the Audit.

Place :- Dhubri
Date :- 19.09.2023




Executive Officer,
Municipal Board, Dhubri


Chairman,
Municipal Board, Dhubri

Table 27.2
Balance Sheet of DHUBRI MUNICIPAL BOARD, ULB as on 31.03.2023

Code of Account	Description of Items	Schedule No.	Current Year Amount (Rs.) 31.03.2023	Previous Year Amount (Rs.) 31.03.2022
	LIABILITIES			
3-10	Reserve & Surplus Municipal (General) Fund	B-1	677,453.89	1,387,429.09
3-11	Earmarked Fund	B-2		
3-12	Reserves	B-3		
	Total Reserves & Surplus			
3-20	Grants, Contributions for specific purposes	B-4		
	Loan		193,738,966.48	131,497,566.98
3-30	Secured Loan	B-5		
3-31	Unsecured Loan	B-6		
	Total Loans			
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7		
3-41	Deposit Works	B-8		
3-50	Others Liabilities	B-9		
3-60	Provisions	B-10	1.00	-
	Total Current Liabilities and Provisions			
	TOTAL LIABILITIES		194,416,421.37	132,884,996.07
	ASSETS			
4-10	Fixed Assets	B-11	1.00	-
	Gross Block			
4-11	Less Accumulated Depreciation			
	Net Block			
4-12	Capital Work In progress			
	Total Fixed Assets			
	Investments			
4-20	Investments General Fund			
4-21	Investments Other Funds	B-12 B-13		
	Total Investments			
	Current Assets, Loum and Advances			
4-30	Stock in Hand (Inventories)	B-14		
	Sundry Debtors (Reivables)			
4-31	Gross Ammount Outstanding	B-15		
4-32	Les Accumulated provion again bed and Doubtful Sundry Debtors			
	Net Ammount Outstanding			
4-40	Prepaid Expenses	B-16		
4-50	Cash and Bank Balances	B-17	194,416,420.37	132,884,996.07
4-60	Lons, advances and deposits	B-18		
4-61	Lass Accumulated Provision Against Loans Net Ammount Outstanding			
	Total Current Assets, Loans & Advances			
4-70	Others Assets	B-19		
4-80	Miscellaneous Expenditure (To the extent not written off)	B-20		
	TOTAL ASSETS		194,416,421.37	132,884,996.07

UDIN- 23062222BGRGFT4298
Dated : 19.09.2023
Place : DHUBRI

In terms of our report of even date
For D. SURANA & ASSOCIATES
(CHARTERED ACCOUNTANTS)



(Signature)
(Dhanindra Kumar Surana)
Proprietor
Membership No -062222
FRN -325406E

(Signature)
Executive Officer,
Municipal Board, Dhubri

(Signature)
Chairman,
Municipal Board, Dhubri

Table 28.1

DHUBRI MUNICIPAL BOARD, DHUBRI**Income and expenditure Statement for the period from 01.04.2022 to 31.03.2023**

Code of Account	Item/ Head of Account	Shedule No.	Current Year Amount (Rs.) 31.03.2023	Previous Year Amount (Rs.) 31.03.2022
	Income			
1-10	Tax Revenue	1-1	16658570.00	12528481.00
1-20	Assigned Revenues and Compention	1-2	-	-
1-30	Reantal Income from Municipal Properties	1-3	13979455.00	10664681.00
1-40	Fees and User Charges	1-4	3918247.00	3775311.00
1-50	Sale and Hire Charges	1-5	-	-
1-60	Revenue Grants Contributions & Subsidies	1-6	207510564.00	99660894.00
1-70	Income From Investments	1-7	-	-
1-71	Interest Earned	1-8	28428.00	1914.00
1-80	Other Income	1-9	6029872.79	4189871.00
A	Total - INCOME		248125136.79	130821152.00
	EXPENDITURE			
2-10	Establishment Expenses	1-10	-	-
2-20	Administrative Expenses	1-11	-	-
2-30	Operation & Maintainace	1-12	41324547.99	30121362.65
2-40	Interest & Finance Charges	1-13	-	-
2-50	Programme Expenses	1-14	-	-
2-60	Revenue Grants Contributions & Subsidies	1-15	145269164.50	55869722.48
2-70	Provisions & Write off	1-16	-	-
2-71	Miscellaneous Expenses	1-17	-	-
2-72	Depreciation	1-18	-	-
B	Total - EXPENDITURE		186593712.49	85991085.13
A-B	Gross surplus (Deficit) of Income Over Expenditure before Prior -Period items		61531424.30	44830066.87
Feb-80	Add: Prior-Period Items (Net)			
	Gross surplus (Deficit) of Income Over Expenditure after Prior -Period items		61531424.30	44830066.87
2-90	Less: Transfer to Reserve Funds Net balance being surplus/ deficit carried over to Municipal Fund			

UDIN- 23062222BGRGFT4298


Dated : 19.09.2023

Place : DHUBRI

In terms of our report of even date

For **D. SURANA & ASSOCIATES**
(CHARTERED ACCOUNTANTS)


(Dhanindra Kumar Surana)
Proprietor
Membership No -062222
FRN -325406E


Executive Officer,
Municipal Board, Dhubri



Chairman,
Municipal Board, Dhubri

Table 27.4
DHUBRI MUNICIPAL BOARD
Statement of Cash Flow

	Schedule	Current Year (Rs.) 31.03.2023	Previous Year (Rs.) 31.03.2022
a. Cash Flows from Operating Activities			
Gross surplus (Deficit) Over Expenditure	C-1	61531424.30	44830066.87
Adjustment for			
Add:			
Description			
Interest and Finance Expenses			
Lees			
Profit on Disposal of Assets			
Dividend Income			
Investment Income	C-2	4330086.00	2770604.00
Adjusted Income over expenditure before effecting changes in current Assets and current Liabilities and extra Ordinary Items.			
Changes in current assets and current Liabilities			
(Increase)/ decrease in Sundry debtors			
(Increase)/ decrease in Stock in hand			
(Increase)/ decrease in prepaid expenses			
(Increase)/ decrease in other current assets			
(Decrease)/ Increase in Deposits recived			
(Decrease)/ Increase in Deposits works			
(Decrease)/ Increase in other current liabilities			
(Decrease)/ Increase in provisions			
Extra ordinary Items (Specify)			
Net cash generated from (used in) operating activities (a)		57201338.30	42059462.87
b. Cash flows from Investing activities			
(Purchase) of fixed assets & CWIP		1.00	
(Increase) / Decrease in Special funds/grants			
(Increase) / Decrease in Earmarked funds			
(Purchase) of Investments			
Add:			
Proceeds from disposal of assests			
Proceeds from disposal of Investments			
Investments income received			
Interest income received	C-3	4330086.00	2770604.00

	Current Year (Rs)	Previous Year (Rs.)
Net cash generated from/ (used in) investing activities (b)	61531425.30	44830066.87
c. Cash flows from financing activities		
Add:		
Loans from banks/others recived		
Less:		
Loans repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		



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Municipal Board, Dhuhri

Net cash generated from (used in) Financing activities ©				
Net Increase/ (decrease) in cash and cash equivalents (a+b+c)				
Cash and cash equivalents at beginning of period	C-4	132884996.07	88054929.20	
Cash and Cash equivalents at end of period		194416421.37	132884996.07	
Cash and Cash equivalents at end of the year comprises of the following account balance at the end of the year:				
i. Cash Balance				
ii. Bank Balance				
iii. Scheduled co-operative banks				
iv. Balances with Post offices				
v. Balance with other banks				
Total		194416421.37	132884996.07	

UDIN- 23062222BGRGFT4298
Dated : 19.09.2023
Place : DHUBRI

In terms of our report of even date
For D. SURANA & ASSOCIATES
(CHARTERED ACCOUNTANTS)



(Signature)
(Dhanendra Kumar Surana)
Proprietor
Membership No -062222
FRN -325406E

(Signature)
Executive Officer,
Municipal Board, Dhubri

(Signature)
Chairman,
Municipal Board, Dhubri

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	1387429.09	348533.74
	SURPLUS/DEFICIT	-709975.20	1038895.35
	Total (OB + SURPLUS/DEFICIT)	677453.89	1387429.09

(a) Insert Detail Head Codes of Account as applicable

Schedule B-4: Schedule of Municipal (Other Funds)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	(a)14 & 15TH FINANCE		
	OPENING BALANCE	101211544.93	73134888.93
	SURPLUS/DEFICIT	90122011.50	28076656.00
	(b) 5TH ASSAM STATE		
	OPENING BALANCE	551422.00	442230.00
	SURPLUS/DEFICIT	-215313.00	109192.00
	(c)SWACHHA BHARAT		
	OPENING BALANCE	170720.00	12960133.48
	SURPLUS/DEFICIT	7150.00	-12789413.48
	(d)PMAY		
	OPENING BALANCE	22786.00	38552.00
	SURPLUS/DEFICIT	689.00	-15766.00
	(e)LED STREET LIGHT		
	OPENING BALANCE	28644025.00	268800.00
	SURPLUS/DEFICIT	-27698664.00	28375225.00
	(f)PAVER BLOCK		
	OPENING BALANCE	17416.00	16903.00
	SURPLUS/DEFICIT	529.00	513.00
	(g)IDSMT		
	OPENING BALANCE	42332.05	32017.05
	SURPLUS/DEFICIT	1204.00	10315.00
	(h)LOW COST SANITARY LATRINE		
	OPENING BALANCE	746871.00	725062.00
	SURPLUS/DEFICIT	21223.00	21809.00
	(i)UIDSSMT		
	OPENING BALANCE	90450.00	87809.00
	SURPLUS/DEFICIT	2570.00	2641.00
	j)Noddel		
	OPENING BALANCE	0.00	0.00
	SURPLUS/DEFICIT	0.00	0.00
	Total (OB+SURPLUS Or DEFICIT)	193738966.48	131497566.98

(a) Insert Detail Head Codes of Account as applicable


Executive Officer,
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Schedule B-17: Schedule of Cash and Bank Balance (General Fund and Other Fund)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	General Fund		
450-21-(a)	Bank Account	677453.89	1387429.09
	Other Fund		
	(a)14 & 15TH FINANCE		
450-21-(a)	Bank Account	191333556.43	101211544.93
	(b) 5TH ASSAM STATE		
450-21-(a)	Bank Account	336109.00	551422.00
	(c)SWACHHA BHARAT		
450-21-(a)	Bank Account	177870.00	170720.00
	(d)PMAY		
450-21-(a)	Bank Account	23475.00	22786.00
	(e)LED STREET LIGHT		
450-21-(a)	Bank Account	945361.00	28644025.00
	(f)PAVER BLOCK		
450-21-(a)	Bank Account	17945.00	17416.00
	(g)IDSMT		
	Bank Account	43536.05	42332.05
	(h)LOW COST SANITARY LATRINE		
	Bank Account	768094.00	746871.00
	(i)UIDSSMT		
	Bank Account	93020.00	90450.00
	j)Noddel		
	Bank Account	0.00	0.00
	Total	194416420.37	132884996.07

(a) Insert Detail Head Codes of Account as applicable


Executive Officer,
Municipal Board, Dhubri




Chairman,
Municipal Board, Dhubri

Schedule 1-1: 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	16658570.00	12528481.00
110-02 (a)	Water Taxes		
		
	Sub-Total		
	Less		
110-90 (a)	Tax Remission and Refunds		
	Sub Total		
Total Income of Property Taxes to be shown as part of Tax revenue Schedule		16658570.00	12528481.00

* Insert all taxes raised along with Property Taxes

(a) Insert Detail Head Codes of Account as applicable

Schedule 1-3 : Schedule of Rental Income from Municipal Properties

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Rent	3647738.00	3532457.00
	Market/Ghat	10331717.00	7132224.00
Total Income of Property Taxes to be shown as part of Rental Income from Municipal Properties		13979455.00	10664681.00

(a) Insert Detail Head Codes of Account as applicable

Schedule 1-4 : 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 Fee	3918247.00	3775311.00
.....		
Total Income of Property Taxes to be shown as part of Fees and User Charges Schedule		3918247.00	3775311.00

(a) Insert Detail Head Codes of Account as applicable




Executive Officer,
Municipal Board, Dhuhri

Chairman,
Municipal Board, Dhuhri

Schedule 1-6 : Schedule of Revenue Grants Contributions & Subsidies

Code No	Particulars	Current Year Ammount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	(a) 14Th & 15th Finance		
	BANK INTEREST	3833778.00	2094246.00
	GOVT. AID	46047388.00	59490256.00
	MISC. RECEIPTS		
	TRANSFER FROM AFFC		
	PFMS	332820.00	
	Urban Development	80428373.00	
	UNCLAIMED CHEQUE	0.00	3177.00
		130642359.00	61587679.00
	(b) 5TH Assam State		
	BANK INTEREST	33889.00	19605.00
	UNCLAIMED CHEQUE	0.00	168385.00
	GOVT. AID	33367000.00	8911811.00
	BILK HOSTING	47000.00	
		33447889.00	9099801.00
	(c) Swachha Bharat		
	BANK INTEREST	7151.00	542901.00
	I.T	1852.00	
		9003.00	542901.00
	(d) PMAY		
	BANK INTEREST	689.00	754.00
	CPSMS		5000.00
		689.00	5754.00
	(e) Led Street Light		
	BANK INTEREST	400625.00	84985.00
	GOVT. AID	41723537.00	28304496.00
		42124162.00	28389481.00
	(f) Paver Block		
	BANK INTEREST	529.00	513.00
	TRANSFER FROM LED STREET LIGHT		
		529.00	513.00
	(g) IDSMT		
	BANK INTEREST	1204.00	1236.00
	UNCLAIMED CHEQUE		9079.00
		1204.00	10315.00
	(h) LOW COST SANITARY LATRINE		
	BANK INTEREST	21223.00	21809.00
		21223.00	21809.00
	(i) UIDSSMT		
	BANK INTEREST	2570.00	2641.00
		2570.00	2641.00
	J) SWACHHA NODDEL ACCOUNT		
	IEC COMPONENT	1234896.00	
	SWM	26040.00	
		1260936.00	
Total Income of various Revenue Grants Contributions & Subsidies to be shown as part of Revenue Grants Contributions & Subsidies Schedule		207510564.00	99660894.00

(a) Insert Detail Head Codes of Account as applicable


Executive Officer
Municipal Board, Dhulian




Chairman,
Municipal Board, Dhulian

Schedule 1-8: Schedule of Interest Earned

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-80-(a)	Other Interest- Interest on Receivables	28428.00	1914.00
Total Income of Interest Earned to be shown as part of Interest Earned Schedule		28428.00	1914.00

(a) Insert Detail Head Codes of Account as applicable

Schedule 1-9: Schedule of Other Income

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Misc. Receipts	5987097.79	4162891.00
	RTC	42775.00	1950.00
	CHEQUE DISBURSED		3050.00
	HOUSE TAX		21980.00
Total Other Income to be shown as part of Other Income Schedule		6029872.79	4189871.00

(a) Insert Detail Head Codes of Account as applicable

Schedule 1-10: Schedule of Establishment Expenses


Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Construction Expenses	0.00	0.00
Total Establishment Expenses to be shown as part of Establishment Expenses Schedule		0.00	0.00

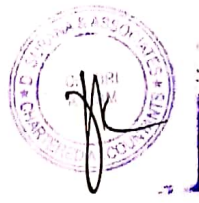
(a) Insert Detail Head Codes of Account as applicable

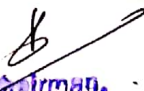
Schedule 1-11: Administrative Expenses

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-51-(a)	Legal Expenses- Cost recoveries of Tax revenues (Net of Ammount Recived from State governmrnt/assessee for the cost of recovery)	0.00	0.00
Total Administrative Expenses to be shown as part of Administrative Expenses Schedule		0.00	0.00

(a) Insert Detail Head Codes of Account as applicable


Executive Officer,
Municipal Board, Dhubri




Chairman,
Municipal Board, Dhubri

Schedule 1-12: Operation & Maintenance

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	T.benefit to staff	1096596.00	1391463.00
	Salary	0.00	8836182.00
	Remuneration	1258850.00	190000.00
	Fuel Expenses	0.00	798731.00
	Electricity Expenses	1210690.00	1412963.00
	Water Supply	0.00	129816.00
	I.T.(TDS)	16322.00	11497.00
	GST	15000.00	0.00
	P.F	0.00	630608.00
	P.T.	0.00	17888.00
	General Administration	1259983.99	420011.65
	Conservancy Maintenance	282791.00	163182.00
	Street Light Maintenance	143240.00	213504.00
	Law Charge	77500.00	148000.00
	PWD Maintenance	1152277.00	417233.00
	Fixed Pay Salary	2642646.00	2265612.00
	Staff Salary	10214972.00	0.00
	Safaikarmachari Salary	17885957.00	13074672.00
	Water Works Maintainance	166729.00	0.00
	POL BILL	2947894.00	0.00
	CPF	953100.00	0.00
Total of Operation & Maintenance Expenses to be shown as part of Operation & Maintenance Shedule		41324547.99	30121366.65

(a) Insert Detail Head Codes of Account as applicable

Executive Officer
Municipal Board Dhule

Chairman,
Municipal Board Dhule

Schedule 1-15: Expenditure out of Revenue Grants Contributions & Subsidies

Code No	Particulars	Current Year Ammount (Rs.)	Previous Year Amount (Rs.)
	(a) 14Th & 15Th Finance		
	BANK CHARGES		354.00
	BENEFICIARY		
	CONSTRUCTION	36060341.00	30867459.00
	DFO (FOREST ROYALTY)	155168.00	
	GST	701276.00	606816.00
	I.T.TDS	368493.00	351119.00
	LABOUR CESS	367444.00	346118.00
	Electrical Expences	42351.00	
	OFFICE EXPN	0.00	33659.00
	Charges of MCC	1327.50	12500.00
	APDCL	2399496.00	
	DRAIN CUTTING	0.00	421047.00
	LTCT Operated	68776.00	
	WATER SUPPLY	0.00	80973.00
	SUPPLY OF LED LIGHT	178800.00	537020.00
	JCB REPAIRING	0.00	253958.00
	Uniform Supply	176875.00	
	TERMINAL BENEFIT TO STAFF		
	VAT		
	WAGES		
		40520347.50	33511023.00
	(b) 5Th Assam State		
	P.TAX	106288.00	0.00
	PF	3311832.00	1609664.00
	SALARY	17020852.00	6793584.00
	Gratuity	1980000.00	0.00
	WAGES	0.00	527361.00
	TERMINAL BENEFIT TO STAFF	11244230.00	60000.00
		33663202.00	8990609.00



[Signature]
Executive Officer,
Municipal Board, Dhubri

[Signature]
Chairman,
Municipal Board, Dhubri

(c) Swachha Bharat		
GST		
I.T.TDS	0.00	7576.00
LABOUR CESS	1853.00	4490.00
SWACHHA BHARAT MISSION	0.00	3788.00
SOLID WASTE MANAGEMENT	0.00	13316460.48
(d) PMAY	1853.00	13332314.48
GEO TAGGING		
	0.00	21520.00
	0.00	21520.00
(e) Led Street Light		
CONSTRUCTION		
DFO (FOREST ROYALTY)	64258374.00	0.00
ELECTRICITY	38900.00	0.00
P.TAX	2300680.00	0.00
I.T.TDS	0.00	13582.00
LABOUR CESS	734915.00	674.00
GST	1149423.00	0.00
MMDRR	1258454.00	0.00
DMFT	41040.00	0.00
VAT	41040.00	0.00
	69822826.00	14256.00
(f) Paver Block		
	0.00	0.00
(g) IDSMT		
	0.00	0.00
(h) Low Cost Sanitary Latrine		
	0.00	0.00
(i) UDISSMT		
	0.00	0.00
J) NODDEL		
IEC Component	627839.00	0.00
IT	1852.00	0.00
SWM	609830.00	0.00
Republic Expenses	21415.00	0.00
	1260936.00	0.00
Total of Expenditure for various Grants Contributions & Subsidies to be shown as part Expenditure out of Revenue Grants Contributions & Subsidies Schedule		
	145269164.50	55869722.48

(a) Insert Detail Head Codes of Account as applicable

Executive Officer,
Municipal Board, Dhuhri

Chairman,
Municipal Board, Dhuhri

Schedule A 17. MISCELLANEOUS EXPENSES

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Office Exps		
	Post Expenses	5.00	5.00
	Light Expenses	5.00	5.00
	Oil Exp		
Total of Miscellaneous Expenses to be shown as part of Miscellaneous Expenses Schedule		10.00	10.00
(a) Insert Detail Head Codes of Accounts as applicable		8.00	8.00



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 Managing Officer
 Municipal Board, P. N.

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 Member Board P. N.

Schedule C-1: Schedule of Gross Surplus (Deficit) Over Expenditure (General Fund and Other Fund)

Code No	Particulars	Current Year Ammount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	General Fund		
	<u>Other Fund</u>	-709975.20	1038895.35
	14 & 15TH FINANCE		
	5TH ASSAM STATE	90122011.50	28076656.00
	SWACHHA BHARAT	-215313.00	109192.00
	PMAY	7150.00	-12789413.48
	LED STREET LIGHT	689.00	-15766.00
	PAVER BLOCK	-27698664.00	28375225.00
	UIDSSMT	529.00	513.00
	LOW COST SANITARY	2570.00	2641.00
	IDSMT	21223.00	21809.00
	SWACHH NODDLE	1204.00	10315.00
		0.00	0.00
Total of Gross Surplus		61531424.30	44830066.87

Schedule C-2: Schedule of Investment Income (General Fund nad Other Fund)

Code No	Particulars	Current Year Ammount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	General Fund	28428.00	1914.00
	<u>Other Fund</u>		
	14 & 15TH FINANCE	3833778.00	2094246.00
	5TH ASSAM STATE	33889.00	19605.00
	SWACHHA BHARAT	7151.00	542901.00
	PMAY	689.00	754.00
	LED STREET LIGHT	400625.00	84985.00
	PAVER BLOCK	529.00	513.00
	UIDSSMT	2570.00	2641.00
	LOW COST SANITARY	21223.00	21809.00
	IDSMT	1204.00	1236.00
	Noddel		
Total of Investment Income		4330086.00	2770604.00

Schedule C-3: Schedule of Interest income received (General Fund nad Other Fund)

Code No	Particulars	Current Year Ammount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	General Fund	28428.00	1914.00
	<u>Other Fund</u>		
	14 & 15TH FINANCE	3833778.00	2094246.00
	5TH ASSAM STATE	33889.00	19605.00
	SWACHHA BHARAT	7151.00	542901.00
	PMAY	689.00	754.00
	LED STREET LIGHT	400625.00	84985.00
	PAVER BLOCK	529.00	513.00
	UIDSSMT	2570.00	2641.00
	LOW COST SANITARY	21223.00	21809.00
	IDSMT	1204.00	1236.00
Total of Interest income received		4330086.00	2770604.00

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Executive Officer
Municipal Board, Dhuri



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Chairman,
Municipal Board, Dhuri

Schedule C-4: Schedule of Cash and cash equivalents at beginning of period (General Fund and Other Fund)

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	General Fund		
	Other Fund	1387429.09	348533.74
	14 & 15TH FINANCE		
	5TH ASSAM STATE	101211544.93	73134888.93
	SWACHHA BHARAT	551422.00	442230.00
	PMAY	170720.00	12960133.48
	LED STREET LIGHT	22786.00	3852.00
	PAVER BLOCK	28644025.00	268800.00
	UIDSSMT	17416.00	16903.00
	LOW COST SANITARY	90450.00	87809.00
	IDSMT	746871.00	725062.00
	SWACHH NODEL	42332.05	32017.05
		0.00	0.00
Total of Cash and cash equivalents at beginning of period		132884996.07	88054929.20

Executive Officer,
Municipal Board, Dhubri

Chairman,
Municipal Board, Dhubri

DHUBRI MUNICIPAL BOARD :: DHUBRI
MOVABLE ASSET REGISTER as on 8th Sep, 2021.

ASSET INVENTORY LIST:

I. VEHICLES :

SL.NO.	Name of Vehicles/Equipment/Materials	Vehicle Registration No. /Material specification	Total Qty.	Workable Qty	Non workable/ damage Qty	Unit
1	2	3	4	5	6	7
1	TATA LPK 407 Tipper	AS-17C-3901	1	1	0	No.
2	TATA LPK 407 Tipper	AS-17C-3902	1	1	0	No.
3	909 Tipper	AS-17E-8632	1	0	1	No.
4	Swaraj Tractor	AS-17E-8630	1	0	1	No.
5	Balwan Tractor		1	0	1	No.
6	407 New Tipper		1	1	0	No.
7	Sonalika Tractor		1	0	1	No.
8	407 New Tipper/Dumper	AS-12BC/7143	1	0	1	No.
9	407 New Tipper/Dumper	AS-12BC/7120	1	1	0	No.
10	407 New Tipper/Dumper	AS-12BC/7124	1	1	0	No.
11	New Sonalika Tractor		1	1	0	No.

II. OTHER VEHICLES :

1	Backhoe loader (L& T)		1	1	0	No.
2	Skid steer loader (L & t) Case		3	3	0	No.
3	Swarga Rath		1	1	0	No.
4	NISAN EVALIA		1	1	0	No.

III. GARBAGE LIFTERS :

1	Handpul cart		20	15	5	No.
2	Tricycle		32	32	0	No.
3	Plastic dustbin (Blue)		4000	64	3936	No.
	Plastic dustbin (Grteen)		4000	64	3936	No.
4	Trolley		3	3	0	No.

IV. EQUIPMENT

1	D-Silt Machine		0	0	0	No.
2	Cesspool Cleaner		1	1	0	No.
3	Water tanker	1000Lit.	4	4	0	No.
4	Water tanker	500Lit	4	3	1	No.

V. OFFICE FURNISHING.

1	Desk top PC		13	13	0	No.
2	Wooden Table		19	19	0	No.
3	Chair		23	23	0	No.
4	Almirah		21	21	0	No.
5	Fan		19	19	0	No.

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Executive Officer,
Municipal Board, Dhubri




[Signature]
Chairman,
Municipal Board, Dhubri

DHUBRI MUNICIPAL BOARD :: DHUBRI
IMMOVABLE ASSET REGISTER as on 8th Sep,2021.

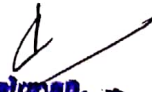
ASSET INVENTORY LIST: Dhubri Municipal Board

A. WATER SUPPLY INFRASTRUCTURE:

SL.NO.	Name of Vehicles/Equipment/Materials	Specification/ Capacity	Total Qnty.	Unit
1	2	3	4	5
1	Over Head Tank Structure	56,000.00 Lit. Capacity	1	No.
2	Submersible pump with Shed	10 H.P.	1	No.
3	Submersible pump with Shed	100 H.P.	2	No.
4	Water Reservoir	15000 ltr.	1	No.
5	Water Treatment Plant	15000 ltr./hour	1	No.
6	D.G. Set Generator	40KVA	1	No.
7	Over Head Tank Structure	200000 ltr	1	No.
8	Underground water Reservoir	200000 ltr	1	No.
9	Water Treatment Plant with Shed	40000 ltr/hour	1	No.
10	Submersible pump with Shed	15 H.P.	1	No.
11	Submersible pump with Shed	20 H.P.	1	No.
12	D.G. Set Generator	40KVA	1	No.
13	D.G. Set Generator	15KVA	1	No.


Executive Officer,
Municipal Board, Dhubri





Chairman,
Municipal Board, Dhubri

DHUBRI MUNICIPAL BOARD :: DHUBRI
IMMOVABLE ASSET REGISTER

A. MUNICIPAL PROPERTY:

SL.NO.	Name of Municipality Land/ Building	Dag no.	Area
1	O/o Dhubri Municipal Board at Ward No. 1	3	4
	a. Plot value	1364	1B-4K-0L
	b. Building value		
2	Harizon Colony, GTB Road		
	a. Plot Size	4624 & 2154	1K-10.5L
	b. Building value		
3	Harizon Colony, GTB Road at Ward NO.9 :		
	a. Plot Size	1051	20B-2K-3L
	b. Building value		
4	New Market:		
	a. Plot value	340	1B-4K-15L
	b. Building value		
5	Bou Bazar:		
	a. Plot value		
	b. Building value	1868	3K-6.5L
6	Adrasha Market:		
	a. Plot value		
	b. Building value	1862	1K-13L
7	Lainey Market		
	a. Plot value		
	b. Building value	203	1B 2K 17L
8	Rabindra Sarani Market / Paulpara Water Supply:		
	a. Plot value		
	b. Building value	392&393	1B 1K 2L
9	Sweeper Barrack, GTB Road, Ward No. 16 Dhubri		
	a. Plot value	1696	5B-0K-0L
10	Municipal Bus Stand:		
	a. Plot Value	77,79 & 2301	3B-1K-14L
	b. Building value		
11	Children Park:		
	a. Plot Value	1427	3B-1K-18L
12	Municipal land opposite to Gurudwara ,ward no 1,Dhubri		
	a. Plot value	1360	0B 3K 19L


Executive Officer,
Municipal Board, Dhubri




Chairman,
Municipal Board, Dhubri

DHUBRI MUNICIPAL BOARD :: DHUBRI
IMMOVABLE ASSET REGISTER

A. MUNICIPAL PROPERTY:

SL.NO.	Name of Municipalty Land/ Building	Dag no.	Area
1	2	3	4
1	Harizon Colony, GTB Road at Ward NO.9 ;	1907	0B-0K-12L
	a.Plot value	1909	3B-1K-3L
		4814	1B-0K-0L
2	Municipal Goat Market Land, Ward No. 5, Dhubri		
	a. Plot value	606	0B-1K-18L
		608	0B-0K-17L
		610	0B-2K-10L
3	B.N. Bose Road side stall, Ward No. 5	345	
	a. Plot value		0B-2K-17L
4	Janata Howker Market, Block-B,Ward No. 5	382	
	a.Plot value		0B-2K-1L
5	Janata Howker Market, Block-A,Ward No. 5	532	
	a.Plot value		0B-1K-0L
6	Publi wel Market, Ward No. 5		
	a.Plot value	360	0B-0K-18L


Executive Officer,
Municipal Board, Dhubri




Chairman,
Municipal Board, Dhubri

DHUBRI MUNICIPAL BOARD :: DHUBRI
MOVABLE ASSET REGISTER as on 11th Sep 2023


ASSET INVENTORY LIST: Dhubri Municipal Board

I. VEHICLES and Other Equipments

SL.NO.	Name of Vehicles/Equipment/Materials	Vehicle Registration No. /Material specification	Total Qty.	Workable Qty	Non workable/damage Qty	Unit
1	Tata ACE Gold Auto Tipper Petrol	A/F	4	4	0	No
2	Tata ACE Gold Auto Tipper Diesel	A/F	7	7	0	No
3	E- Rickshaw Tipper		2	2	0	No
4	Mobile Toilet Van 6 Chambers		1	1	0	No
5	JCB 30 Plus Excavator	NA	1	1	0	No

NOTE :

The fixed assets details were not provided earlier and all the purchase of fixed assets has been shown under Income and Expenditure Account. Now all the fixed assets are shown as per fixed assets registered with value at Rs.1.


Executive Officer,
Municipal Board, Dhubri




Chairman,
Municipal Board, Dhubri

DHUBRI MUNICIPAL BOARD :: DHUBRI

GENERAL FUND : FY 2022-2023

Notes on Accounts:-

1. The books of accounts are kept under single entry system.
2. The books of accounts are maintained on cash basis.
3. As the books of accounts are kept on single entry basis and also on cash basis the details of amount receivable and payable could not be furnished.
4. The cost of construction, renovation, receipt of supply materials etc has been shown as Expenditure.
5. That no provision for the Audit fees has been made in the books of account as the same is accounted on the cash basis.
6. The list of fixed assets details is given as per fixed assets register.

Comment and observations:-

- (a) Interest accrued in Savings Bank Account has been entered in cash book as receipt for use by the board.
- (b) The cash book is being maintained for each bank account separately.
- (c) All purchases should be made with the RETAIL INVOICE with clear reflection of GST No. of seller/supplier.

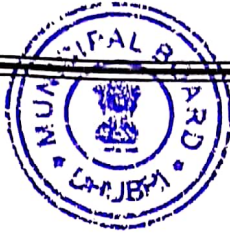
Date:- 19.09.2023

Place:- Dhubri




Executive Officer
Municipal Board, Dhubri


Chairman,
Municipal Board, Dhubri



D.SURANA & ASSOCIATES
Chartered Accountants

DHUBRI MUNICIPAL BOARD

PO- DHUBRI
DIST. – DHUBRI
ASSAM

AUDIT REPORT FOR
FINANCIAL YEAR 2022-2023

1. INCOME AND EXPENDITURE ACCOUNT
2. BALANCE SHEET
3. CASH FLOW STATEMENT

D.SURANA & ASSOCIATES
Chartered Accountants
H. N. Road
Dhubri-783301
Assam
Mobile-94350-28880