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BISWANATH CHARIALI MUNICIPAL BOARD

NO.BCMB/24(2)/2017-18/...4030

Dt- 24/04/17



To

The Director
Municipal Administration
Assam, Dispur

Sub - Submission of Audited accounts of own revenue for the year 2014-15 and 2015-16,
With status report of increasing own revenue.

Ref - DMA(P)/93/2016/54, Dtd- 04/03/2017

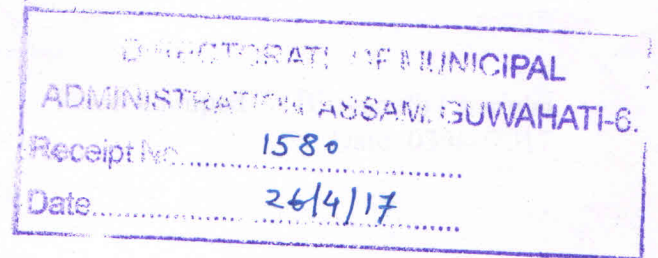
Sir,

With reference to the subject cited above I have the honour to Submit herewith the Audited accounts of own revenue Biswanath Chariali Municipal Board for the year 2014-15 and 2015-16 and the status report of own revenue is also submit herewith for your kind information and necessary action.

Enclosed -

- (1) Status report of Increase Own Revenue
- (2) Financial Statements (F/Y : 2015-16)
- (3) Financial Statements (F/Y : 2014-15)

Dipti Bhatnagar
26/4



Your Faithfully

Dipti
Executive Officer
Biswanath Chariali MB



NITISH AGARWALLA.
Chartered Accountants

(546)
M-C/3, Chaltlang Venglai, House of Late V.L. Roma,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 9485140615, 09864785485
Email: agarwallanitish@gmail.com

TO WHOM IT MAY CONCERN

This is to certify that we have verified the cash books and other documents of General Fund Account (OWN RESOURCE) of Biswanath Chariali Municipal Board, District -Biswanath, Assam for the following years and certify that the Total Tax Revenue and Non Tax Revenue Collection during the said years are as follows :

Financial Year	Tax Revenue	Non-Tax Revenue	Increase/(Decrease) (%)Tax Revenue	Increase/(Decrease) (%) Non-Tax Revenue
2013-2014	34,75,224.00	32,62,274.00		
2014-15	38,12,760.00	33,64,458.00	9.713%	3.132%
2015-16	40,26,369.00	42,79,064.00	5.60%	27.18%

For, NITISH AGARWALLA.
Chartered Accountants


Nitish Agarwalla
Mem No. 305068



Place: Camped At Biswanath Charialai
Date: 03/04/2017

**FINANCIAL STATEMENTS
(F/Y:2015-2016)**

OF

**BISWANATH CHARIALI MUNICIPALITY BOARD
DISTRICT-BISWANATH (ASSAM)**



**PREPARED BY
NITISH AGARWALLA**

Chartered Accountants

Chaltlang, Venglai,

House of Late V.L Rema (Retd Chief Engg. P & E)

Near Office of Commisioner For Person with Disabilities

Ph:09864785485//09485140615/0389-2399210

E-mail- agarwallanitish@gmail.com

AIZAWL-MIZORAM

NITISH AGARWALLA.

Chartered Accountants

M-C/3, Chaltlang Venglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 9485140615, 09864785485
Email: agarwallanitish@gmail.com

AUDITOR'S REPORT

We have audited the attached financial statement of General Fund of BISWANATH CHARIALI MUNICIPALITY BOARD, District- BISWANATH (ASSAM) as on 31st March ,2016 and We report That :-

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.

On the basis of our examination and according to the information and explanations given to us , we report that the said financial statement gives a fair view of the transactions of the General Fund of BISWANATH CHARIALI MUNICIPALITY BOARD .

For, NITISH AGARWALLA.
Chartered Accountants

Nitish Agarwalla
Mem No. 305068



Place: Camped At Biswanth Chariali
Date: 03/04/2017

BISWANATH CHARIALI MUNICIPALITY BOARD
DISTRICT-BISWANATH

GENERAL FUND ACCOUNT

Balance Sheet as on 31st March 2016

LIABILITIES		AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<u>OPENING BALANCE</u>			<u>FIXED ASSETS</u>	
Opening Balance	16,10,269.92		Civil Work	5,92,603.00
Less: opening Balance Differences	-		Furniture Purchase	1,10,700.00
	<u>16,10,269.92</u>		Electric Material Purchase	<u>2,19,329.00</u>
Add: Excess of Income Over Expenditure	27,93,944.00	44,04,213.92		9,22,632.00
<u>CURRENT LIABILITIES</u>			<u>CURRENT ASSETS</u>	
Security Deposit	1,00,000.00		Advance Payment to Staff	
Add: Additional this year	30,000.00	1,30,000.00	Opening Balance	7,21,444.00
			Add: Additional This Year	<u>23,72,308.00</u>
				30,93,752.00
			Less: Repayment Received	<u>8,49,500.00</u>
				22,44,252.00
			<u>Closing Balance</u>	
			Cash in Hand	-
			Cash at Bank	<u>13,67,329.92</u>
				13,67,329.92
		<u>45,34,213.92</u>		<u>45,34,213.92</u>

In Terms of Our Report of Even Date
For, Nitish Agarwalla
Chartered Accountants

CA Nitish Agarwalla
Memb No. 305068

Executive Officer
Biswanath Chariali Municipality Board

Chairman
Biswanath Chariali Municipality Board

Place: Camped At Biswanath Charilai
Date: 29/03/2017



(550)

BISWANATH CHARIALI MUNICIPALITY BOARD
DISTRICT-BISWANATH

GENERAL FUND ACCOUNT

Income & Expenditure for the year ended 31.03.2016

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
By, <u>Staff & Labour Expenses</u>		" Tax Revenue Collection	40,26,369.00
Salary & Wages	32,14,781.00	" Non Tax Revenue Collection	42,79,064.00
Bonus	36,000.00	" Bank Interest	27,602.00
" <u>Administrative Expenses</u>			
Office Maintanance	1,10,798.00		
Contingncies	1,89,473.00		
Printing & Stationary	55,653.00		
" <u>Vehicle & Pol Expenses</u>			
Vehicle Repairing	38,220.00		
" <u>Honorarium Expenses</u>			
Honorarium	6,03,000.00		
" <u>Repair & Maintenance</u>			
Electrification	25,943.00		
Road Repairing	30,000.00		
Building Repairing	15,000.00		
Tara Pump Repairing	32,632.00		
Maintanance of Market	21,940.00		
" <u>Electricity & Telephone Expenses</u>			
Telephone Bill	16,774.00		
Electricity Bill	7,19,605.00		
" <u>Cleaning & Scavenging</u>			
Drain Cleaing	2,60,000.00		
" <u>Miscellaneous Expenses</u>			
Advertisement	8,000.00		
Signboard Charges	39,700.00		
Tax E-filling	3,500.00		
Registration	3,932.00		
" <u>Other Expenses</u>			
Insurance	19,688.00		
Tax Commission Paid	27,896.00		
LIC Premium of Staff	56,275.00		
Legal Charges	10,000.00		
Bank Charges	281.00		
" Excess of Income Over Expenditure	27,93,944.00		
	83,33,035.00		83,33,035.00

In Terms of Our Report of Even Date
For, Nitish Agarwalla
Chartered Accountants

CA Nitish Agarwalla
Memb No. 305068



Executive Officer
Municipality Board

Chairman
Biswanath Chariali Municipality Board

Place: Camped At Biswanath Charilai
Date: 29/03/2017

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BISWANATH CHARIALI MUNICIPALITY BOARD
DISTRICT-BISWANATH

GENERAL FUND ACCOUNT

Receipts and Payment Account for the Year Ended 31.03.2016

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
To, <u>Opening Balance</u>		By, <u>Staff & Labour Expenses</u>	
Cash in Hand	-	Salary & Wages	32,14,781.00
Cash at Bank	1,63,963.92	Bonus	36,000.00
Tax Revenue Collection	40,26,369.00	" <u>Administrative Expenses</u>	
Non Tax Revenue Collection	42,79,064.00	Office Maintanance	1,10,798.00
		Contingencies	1,89,473.00
		Printing & Stationary	55,653.00
<u>Other Received</u>		" <u>Vehicle & Pol Expenses</u>	
Advance return by Staff	8,49,500.00	Vehicle Repairing	38,220.00
Security Receipt	30,000.00	" <u>Honorarium Expenses</u>	
Bank Interest	27,602.00	Honorarium	6,03,000.00
		" <u>Repair & Maintanence</u>	
		Electrification	25,943.00
		Road Repairing	30,000.00
		Building Repairing	15,000.00
		Tara Pump Repairing	32,632.00
		Maintanance of Market	21,940.00
		" <u>Electricity & Telephone Expenses</u>	
		Telephone Bill	16,774.00
		Electricity Bill	7,19,605.00
		" <u>Cleaning & Scavenging</u>	
		Drain Cleaing	2,60,000.00
		" <u>Miscellaneous Expenses</u>	
		Advertisement	8,000.00
		Signboard Charges	39,700.00
		Tax E-filling	3,500.00
		Registration	3,932.00
		" <u>Other Expenses</u>	
		Insurance	19,688.00
		Tax Commission Paid	27,896.00
		LIC Premium of Staff	56,275.00
		Legal Charges	10,000.00
		Bank Charges	281.00
		" <u>Fixed Assets</u>	
		Electricity Material	97,770.00
		" <u>Refund of Debts/Loan</u>	
		Advance Payment to Staff	23,72,308.00
		" <u>Closing Balance</u>	
		Cash in Hand	13,67,329.92
		Cash at Bank	-
	<u>93,76,498.92</u>		<u>93,76,498.92</u>

In Terms of Our Report of Even Date
For, Nitish Agarwalla
Chartered Accountants

CA Nitish Agarwalla
Memb No. 305068

Place: Camped At Biswanath Charilal
Date: 29/03/2017



Executive Officer
Biswanath Charialli Municipality Board

Chairman
Biswanath Charialli Municipality Board

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**FINANCIAL STATEMENTS
(F/Y:2014-2015)**

OF

**BISWANATH CHARIALI MUNICIPALITY BOARD
DISTRICT-BISWANATH (ASSAM)**



**PREPARED BY
NITISH AGARWALLA**

Chartered Accountants

Chaltlang, Venglai,

House of Late V.L Rema (Retd Chief Engg. P & E)

Near Office of Commisioner For Person with Disabilities

Ph:09864785485//09485140615/0389-2399210

E-mail- agarwallanitish@gmail.com

AIZAWL-MIZORAM

AUDITOR'S REPORT

We have audited the attached Financial Statements of General Fund of BISWANATH CHARIALI MUNICIPALITY BOARD, District- BISWANATH (ASSAM) as on 31st March ,2015 and We report That :-

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.

On the basis of our examination and according to the information and explanations given to us , we report that the said financial statement gives a fair view of the transactions of the General Fund of BISWANATH CHARIALI MUNICIPALITY BOARD .

Notes and Observations:-

1. As this is the first time of accounts being audited. Opening balance are taken from unaudited financial statements, we have relied on the opening balance as shown in cash book & ledgers..
2. Depreciation is not provided in the Fixed Assets

For, NITISH AGARWALLA.
Chartered Accountants

Nitish Agarwalla
Mem No. 305068



Place: Camped At Biswanath Chariali
Date: 03/04/2017

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BISWANATH CHARIALI MUNICIPALITY BOARD
DISTRICT-BISWANATH

GENERAL FUND ACCOUNT

Balance Sheet as on 31st March 2015

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<u>OPENING BALANCE</u>		<u>FIXED ASSETS</u>	
Cash at Bank	16,27,040.92	Civil Work	5,92,603.00
	-	Furniture Purchase	1,10,700.00
	<u>16,27,040.92</u>	Electric Material Purchase	<u>1,21,559.00</u>
Less: Excess of Expenditure Over Income	<u>16,771.00</u>		8,24,862.00
	16,10,269.92	<u>CURRENT ASSETS</u>	
<u>CURRENT LIABILITIES</u>		Advance Payment to Staff	17,71,100.00
Security Deposit Received	1,00,000.00	Less: Repayment Received	<u>10,49,656.00</u>
			7,21,444.00
		<u>Closing Balance</u>	
		Cash in Hand	-
		Cash at Bank	<u>1,63,963.92</u>
			1,63,963.92
	<u>17,10,269.92</u>		<u>17,10,269.92</u>

In Terms of Our Report of Even Date
For, Nitish Agarwalla
Chartered Accountants

CA Nitish Agarwalla
Memb No. 305068

Place: Camped at Biswanath Charialai
Date: 03/04/2017



Executive Officer
Biswanath Charialai Municipality Board

Chairman
Biswanath Charialai Municipality Board

(555)

BISWANATH CHARIALI MUNICIPALITY BOARD
DISTRICT-BISWANATH

GENERAL FUND ACCOUNT

Income & Expenditure for the year ended 31.03.2015

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
By, <u>Staff & Labour Expenses</u>		" Tax Revenue Collection	38,12,760.00
Salary & Wages	35,10,092.00	" Non Tax Revenue Collection	33,64,458.00
Bonus	21,500.00	" Bank Interest	35,644.00
" <u>Administrative Expenses</u>			
Office Maintenance	1,23,333.00		
Contingencies	2,88,347.00		
Printing & Stationary	1,16,225.00		
" <u>Vehicle & Pol Expenses</u>			
Vehicle Repairing	36,868.00		
" <u>Honorarium Expenses</u>			
Honorarium	2,96,100.00		
" <u>Repair & Maintenance</u>			
Electrification	87,251.00		
Road Repairing	2,95,893.00		
Building Repairing	15,000.00		
Tara Pump Repairing	39,780.00		
Maintenance of Market	3,38,997.00		
" <u>Electricity & Telephone Expenses</u>			
Telephone Bill	20,663.00		
Electricity Bill	8,09,304.00		
" <u>Cleaning & Scavenging</u>			
Drain Cleaing	78,072.00		
Garbage Groung Cleaning	40,000.00		
" <u>Miscellaneous Expenses</u>			
Advertisement	3,000.00		
Signboard Charges	1,10,710.00		
Tax E-filling	4,050.00		
" <u>Other Expenses</u>			
Gratuity	6,36,703.00		
Insurance	17,300.00		
Tax Commission Paid	72,459.00		
LIC Premium of Staff	1,21,289.00		
Law Charges	1,01,000.00		
EPF	44,947.00		
Bank Charges	750.00	" Excess of Expenditure over Income	16,771.00
	72,29,633.00		72,29,633.00

In Terms of Our Report of Even Date
For, Nitish Agarwalla
Chartered Accountants

CA Nitish Agarwalla
Memb No. 305068



Executive Officer
Municipality Board

Chairman
Biswanath Chariali Municipality Board

Place: Camped at Biswanath Charialai
Date: 03/04/2017

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BISWANATH CHARIALI MUNICIPALITY BOARD
DISTRICT-BISWANATH

GENERAL FUND ACCOUNT

Receipts and Payment Account for the Year Ended 31.03.2015

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
To <u>Opening Balance</u>		By, <u>Staff & Labour Expenses</u>	
Cash in Hand	-	Salary & Wages	35,10,092.00
Cash at Bank	16,27,040.92	Bonus	21,500.00
Tax Revenue Collection	38,12,760.00	" <u>Administrative Expenses</u>	
Non Tax Revenue Collection	33,64,458.00	Office Maintenance	1,23,333.00
		Contingencies	2,88,347.00
		Printing & Stationary	1,16,225.00
<u>Other Received</u>		" <u>Vehicle & Pol Expenses</u>	
Advance return by Staff	10,49,656.00	Vehicle Repairing	36,868.00
Security Receipt	1,00,000.00	" <u>Honorarium Expenses</u>	
Bank Interest	35,644.00	Honorarium	2,96,100.00
		" <u>Repair & Maintenance</u>	
		Electrification	87,251.00
		Road Repairing	2,95,893.00
		Building Repairing	15,000.00
		Tara Pump Repairing	39,780.00
		Maintenance of Market	3,38,997.00
		" <u>Electricity & Telephone Expenses</u>	
		Telephone Bill	20,663.00
		Electricity Bill	8,09,304.00
		" <u>Cleaning & Scavenging</u>	
		Drain Cleaing	78,072.00
		Garbage Groung Cleaning	40,000.00
		" <u>Miscellaneous Expenses</u>	
		Advertisement	3,000.00
		Signboard Charges	1,10,710.00
		Tax E-filling	4,050.00
		" <u>Other Expenses</u>	
		Gratuity	6,36,703.00
		Insurance	17,300.00
		Tax Commission Paid	72,459.00
		LIC Premium of Staff	1,21,289.00
		Legal Charges	1,01,000.00
		EPF	44,947.00
		Bank Charges	750.00
		" <u>Fixed Assets</u>	
		Construction of Boundary wall and gate	3,65,560.00
		Construction of Sr. Citizen Room	2,27,043.00
		Furniture Purchase	1,10,700.00
		Electric Material Purchase	1,21,559.00
		" <u>Refund of Debts/Loan</u>	
		Advance Payment to Staff	17,71,100.00
		" <u>Closing Balance</u>	
		Cash in Hand	-
		Cash at Bank	1,63,963.92
	<u>99,89,558.92</u>		<u>99,89,558.92</u>

In Terms of Our Report of Even Date
For, Nitish Agarwalla
Chartered Accountants

CA Nitish Agarwalla
Memb No. 305068

Executive Officer
Municipality Board

Chairman
Biswanath Charialai Municipality Board

Place: Camped at Biswanath Charialai
Date: 03/04/2017

