



INDIAN AUDIT AND ACCOUNTS DEPARTMENT
O/o THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-II), W.B.
LOCAL AUDIT DEPARTMENT

No. LA/AMG-II/A/cs Dainhat M (16-17)/21-22/ 768
Dated: 28 .01.2022

To
The Chairman,
Dainhat Municipality,
P.O. Dainhat,
Dist. Purba Burdwan,
PIN- 713502

Sub: Audit Report on Annual Financial Statement for the year 2016-17

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2016-17 under section 87 of West Bengal Municipal Act 1993 as amended till date and annexure containing specified information as per Sub-Rule 2 of Rule 22 of West Bengal Municipal Finance and Accounting Rules 1999 as amended in January 2007. I draw you kind attention to Section 88 of the Act ibid to place the Audit Report before the Chairman-in-Council to take remedial measures and report to the Director of Local Bodies with intimation to this office.

Yours faithfully,

Examiner of Local Accounts
West Bengal

Enclosure: As stated above

सी.जी.ओ.कम्प्लेक्स, डी.एफ. ब्लॉक, साल्टलेक, कोलकाता-700 064

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**AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF
DAINHAT MUNICIPALITY FOR THE YEAR ENDED 31ST MARCH, 2017**

We have audited the Balance Sheet of the Dainhat Municipality as on 31st March, 2017 along with Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under section 86 of the West Bengal Municipal Act, 1993 as amended till date. Preparation of these financial statements is the responsibility of the Dainhat Municipality Management. Our responsibility is to express an opinion on these financial statements based on our audit findings.

2. This Audit Report contains the comments of the Examiner of Local Accounts (ELA) on the accounting treatment with regard to classification, conformity with the best accounting treatment, accounting practices, accounting standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Laws, Rules and Regulations (Propriety and Regularity Audit) and efficiency-cum-performance aspects, etc., are reported through Inspection Reports/Audit Reports separately.

3. We have conducted our audit in accordance with the Auditing Standards generally accepted in India. These standards require that we plan and perform audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

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

ii. The Balance Sheet and Income & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed under Accounting Manual for Urban Local Bodies (Part – 5 : Forms & Formats) subject to the observations made below.

iii. In our opinion, proper books of accounts and other relevant records (though not in proper formats) have been maintained by the Dainhat Municipality as required under Accounting Manual for Urban Local Bodies (Part – 5 Forms & Formats) in so far as it appears from our examination of such books and subject to the observations made below.

Management adhere to appropriate internal controls [Comments as per Sub-rule (2) (1) (d) of the Rule 22 of West Bengal Municipal (Finance & Accounting) Rules, 1999 (Amends) is enclosed (Annexure – 1)].

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
SOURCES OF FUNDS						
Reserves and Surplus						
310	MUNICIPAL (GENERAL) FUND	B-1	5262884.83		5105755.68	
311	EARMARKED FUNDS	B-2	8666688.00		10911177.00	
312	RESERVES	B-3	37869970.72		40141725.72	
				51801543.55		56158658.40
Grants, Contribution for Specific purposes						
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	79024863.20		63371278.20	
				79024863.20		63371278.20
Loans						
330	SECURED LOANS	B-5	1351004.60		1351004.60	
331	UNSECURED LOANS	B-6	0.00		0.00	
				1351004.60		1351004.60
TOTAL				132177411.35		120880941.20
APPLICATION OF FUNDS						
Fixed Assets						
Gross Block						
410	FIXED ASSETS	B-11	124230162.17		119759450.17	
Less: Accumulated Depreciation						
411	ACCUMULATED DEPRECIATION	B-11	74682152.93		67707337.93	
Net Block						
412	CAPITAL WORK-IN-PROGRESS	B-11	13382942.00		10259163.00	
				62930951.24		62311275.24
Investments						
420	INVESTMENTS-GENERAL FUND	B-12	901092.00		901092.00	
421	INVESTMENTS-OTHER FUND	B-13	4327840.00		6296418.00	
				5228932.00		7197510.00
Working Capital						
Current assets, loans & advances						
430	STOCK-IN-HAND	B-14	2264584.16		1383399.16	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	5108934.50		4319943.17	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	0.00		0.00	
440	PRE-PAID EXPENSES	B-16	0.00		0.00	
450	CASH AND BANK BALANCE	B-17	78334431.64		65021665.52	
460	LOANS, ADVANCES AND DEPOSITS	B-18	4578534.40		4618616.40	
461	ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0.00		0.00	
Less: Current Liabilities & Provisions						
340	DEPOSITS RECEIVED	B-7	1157780.33		931692.33	
341	DEPOSITS WORKS	B-8	7833871.00		3874492.00	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	17172329.26		19060307.96	
360	PROVISIONS	B-10	104976.00		104976.00	


Accountant
Dainhat Municipality


Finance Officer
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Dainhat Municipality


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Board of Administrator,
Dainhat Municipality

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	Other Assets			64017528.11	51372155.96	
470	OTHER ASSETS	B-19	0.00	0.00	0.00	
	Misc. Expenditure (to the extent not written off)			0.00	0.00	
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00	0.00	0.00	
	TOTAL			132177411.35	120880941.20	


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INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2016-2017

Code No	Item / Head of Account	Schedule No	Previous Year Amount	Current Year Amount
INCOME				
1100101	PROPERTY TAX FROM RESIDENTIAL BUILDINGS (DEMAND)	I-1	603952.00	946957.09
1100102	PROPERTY TAX FROM COMMERCIAL BUILDINGS (DEMAND)	I-1	244639.00	505293.54
1100103	PROPERTY TAX ON STATE GOVERNMENT BUILDINGS (DEMAND)	I-1	41751.00	146425.10
1100108	PROPERTY TAX ON RESIDENCIAL CUM COMMERTIAL BUILDING (DEMAND)	I-1	120828.00	91950.74
1100201	WATER TAX ON RESIDENTIAL BUILDINGS	I-1	841853.00	1032367.00
1101001	PROFESSIONAL TAX	I-1	109444.00	136672.00
1101101	ADVERTISEMENT TAX -LAND HOARDING	I-1	70.00	0.00
1105101	TOLL CHARGES	I-1	294600.00	333050.00
1201001	ENTERTAINMENT TAX	I-2	848000.00	1116898.00
1201004	TAX ON TRADES, PROFESSIONS & CALLINGS	I-2	561570.00	633939.00
1301001	RENT FROM MARKETS	I-3	67728.00	0.00
1301002	RENT FROM SHOPPING COMPLEXES	I-3	461296.00	0.00
1301003	RENT FROM AUDITORIUMS	I-3	7000.00	7725.00
1301005	RENTAL INCOME FROM MARRIAGE HALLS, COMMUNITY CENTERS	I-3	198000.00	303115.00
1301008	RENT FROM LET OUT PROPERTY	I-3	132412.00	71000.00
1302001	RENT FROM EMPLOYEE QUARTERS	I-3	10720.00	0.00
1303001	RENT FROM GUEST HOUSES	I-3	550.00	0.00
1304001	RENT FROM LEASE OF LANDS	I-3	1887.50	0.00
1308002	RENT FROM LEASE OF PONDS	I-3	78000.00	76000.00
1309003	RENT FROM GUEST HOUSES	I-3	15675.00	19600.00
1401001	REGISTRATION OF CARTS	I-4	2942.00	2150.00
1401008	MISCELLANEOUS DEVELOPMENT FEES AND COLLECTIONS	I-4	0.00	25000.00
1401205	PLAN SANCTION FEES	I-4	213013.00	214835.00
1401206	MISCELLANEOUS PERMIT FEES AND COLLECTIONS	I-4	0.00	75000.00
1401301	FEES FOR COPYING	I-4	132.00	356.00
1401302	BIRTH AND DEATH CERTIFICATE FEES	I-4	44250.00	36140.00
1401303	OCCUPANCY CERTIFICATE	I-4	2600.00	6950.00
1401406	SITE CLEARANCE FEES	I-4	23100.00	23400.00
1401502	REGULARIZATION FEES	I-4	6700.00	18300.00
1402003	PENALTIES AND FINES UNDER THE WEST BENGAL MUNICIPAL ACT, 1993	I-4	10000.00	0.00
1404001	ADVERTISEMENT FEES	I-4	4000.00	0.00
1404006	HOUSE CONNECTION FOR WATER	I-4	516013.00	389585.00
1404010	MUTATION FEES	I-4	1071460.00	1514034.00
1404018	ANY OTHER COLLECTION	I-4	49273.00	141873.00
1405003	AMBULANCE CHARGES	I-4	326336.00	257235.00
1405004	FUNERAL VAN SERVICES	I-4	24264.00	29334.00
1405007	SEPTIC TANK CLEARANCE CHARGES	I-4	1200.00	0.00
1405009	CREMATORIUM CHARGES	I-4	5820.00	13810.00
1405010	BURIAL GROUND CHARGES	I-4	100.00	200.00
1405015	SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	I-4	184245.00	204690.00
1405023	SUPPLY OF VATS	I-4	8600.00	6500.00
1501006	SALE OF TREES	I-5	12000.00	1200.00
1501008	SALE OF FRUITS	I-5	0.00	1200.00
1501011	SALE OF ANY OTHER ITEMS	I-5	90.00	95.00
1501101	SALE OF TENDER FORMS	I-5	4300.00	2500.00
1501107	WATER CONNECTION APPLICATION FORM	I-5	5750.00	3600.00
1501110	PROVISIONAL CERTIFICATE FORM	I-5	9240.00	10910.00
1501112	SALY OF ANY OTHER FORMS(NOT SPECIFIED UNDER ANY SUB-HEAD)	I-5	84450.00	93825.00
1601001	SALARY GRANT	I-6	5771761.00	5848680.00
1601002	D.A. SUBVENTION GRANT	I-6	4435161.00	4822236.00
1601004	PENSION RELIEF GRANT	I-6	76093.00	0.00
1601005	FIXED GRANT	I-6	2761000.00	2614318.00
1601007	EDUCATION GRANT	I-6	0.00	0.00
1601011	CENSUS GRANT	I-6	45975.00	53500.00
1601017	GRANT FOR ANY OTHER PURPOSE	I-6	8886824.00	8117504.00
1602001	RE-IMBURSMENT OF EXPENSES	I-6	1500.00	0.00
1604002	CONTRIBUTION TOWARDS ASSETS	I-6	6478953.67	0.00
1604011	CONTRIBUTION TOWARDS FIXED ASSETS	I-6	0.00	6734467.00
1711001	BANK INTEREST	I-8	478445.00	1760258.00
1718002	INTEREST ON PROPERTY TAX RECEIVABLE	I-8	44782.00	85367.00
1718003	INTEREST ON WATER TAX RECEIVABLE	I-8	8206.00	7440.00
1801002	SUPPLIERS	I-9	0.00	2390.00
1801004	RENTAL DEPOSITS	I-9	0.00	0.00
1804001	RECOVERY FROM EMPLOYEE	I-9	50444.00	49566.00
1808004	FINES UNDER WEST BENGAL MUNICIPAL ACT, 1993	I-9	17500.00	23232.00
1808008	RECOVERIES ON ACCOUNT OF SERVICES RENDERED TO PRIVATE INDIVIDUALS	I-9	3500.00	2700.00


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1808010	SALE OF SCRAP AND MATERIAL	I-9	0.00	1980.00
1808013	RECOVERIES FROM CONTRACTORS	I-9	1900.00	0.00
1808016	ROUNDING OFF	I-9	170.57	201.86
A	Total- INCOME		36312068.74	38617554.33
	EXPENDITURE			
2101001	BASIC SALARY	I-10	6161567.00	6056896.00
2101002	DEARNESS ALLOWANCE	I-10	4087596.00	4661984.00
2101004	HOUSE RENT ALLOWANCE	I-10	910799.00	905980.00
2101005	MEDICAL ALLOWANCE	I-10	153000.00	155700.00
2101006	WAGES	I-10	6463833.00	6909744.00
2101007	EX-GRATIA	I-10	68000.00	36000.00
2101008	BONUS	I-10	491214.00	527384.00
2101010	CONSOLIDATED PAY	I-10	1808489.00	2180454.00
2101015	INTERIM RELIEF	I-10	0.00	364180.00
2102001	OVER-TIME ALLOWANCE	I-10	14525.00	0.00
2102007	COMPENSATION TO STAFF	I-10	7000.00	0.00
2102008	ALLOWANCES TO CHAIRMAN/MAYOR	I-10	49893.00	65000.00
2102009	ALLOWANCES TO OTHER BOARD OF COUNCILORS	I-10	239970.00	302900.00
2102011	STAFF WELFARE EXPENSES	I-10	3200.00	3400.00
2102012	OFFICE CONTINGENCIES	I-10	1730.00	1250.00
2102015	OTHER FIXED AND REGULAR ALLOWANCES	I-10	108855.00	95950.00
2103001	PENSION	I-10	3118038.00	3463465.00
2104004	DEATH CUM RETIREMENT GRATUITY	I-10	999409.00	730000.00
2104006	CONTRIBUTION TO PF FUNDS	I-10	643453.00	977962.00
2201003	RATES AND TAXES	I-11	22400.00	0.00
2201101	ELECTRICITY EXPENSES	I-11	1410.00	1897.00
2201103	SECURITY EXPENSES	I-11	1692.00	200.00
2201201	TELEPHONE EXPENSES	I-11	3469.00	15211.00
2201202	CELL PHONE EXPENSES	I-11	6296.00	6834.00
2201203	POSTAGE AND TELEGRAM	I-11	1632.00	10704.00
2202102	PRINTING	I-11	18300.00	50307.00
2202103	STATIONARY	I-11	28288.00	5929.00
2202104	COMPUTER CONSUMABLES	I-11	22730.00	85927.00
2203001	TRAVELING AND CONVEYANCE -CHAIRMAN/MAYOR	I-11	4824.00	1580.00
2203002	TRAVELING AND CONVEYANCE -BOARD OF COUNCILORS	I-11	0.00	1653.00
2203003	TRAVELING AND CONVEYANCE -OTHERS	I-11	35180.00	30342.00
2203005	PETROL AND DIESEL	I-11	0.00	617.00
2204002	GROUP INSURANCE SCHEME	I-11	1544.00	966.00
2205101	LEGAL FEES	I-11	79140.00	12750.00
2205203	TECHNICAL FEES	I-11	31860.00	81550.00
2205204	CONSULTANCY CHARGES	I-11	9010.00	15700.00
2206002	ADVERTISEMENT AND PUBLICITY	I-11	55000.00	35985.00
2206007	TRAINING AND AWARENESS EXPENSES	I-11	0.00	110970.00
2206009	WEBSITE AND INTERNET RELATED EXPENDITURE	I-11	30100.00	27200.00
2208001	TRAINING EXPENSES	I-11	82500.00	0.00
2208005	METTING AND OTHER CONTINGENCIES	I-11	135751.00	73916.00
2208007	COMMISSION ON OTHER TAX AND & NON TAX REVENUE COLLECTION	I-11	126828.00	147654.00
2301001	ELECTRICITY EXPENSES	I-12	600.00	4644.00
2301002	DIESEL EXPENSES	I-12	303050.00	289227.73
2301003	PETROL EXPENSES	I-12	25252.24	5684.27
2303001	CENTRAL STORE	I-12	4400.00	0.00
2303011	WATER SUPPLY STORE	I-12	0.00	284334.00
2304003	HIRE CHARGES-CAR	I-12	113636.00	112988.00
2304004	HIRE CHARGES-LORRY /TRACTORS	I-12	800.00	0.00
2304101	REPAIR AND MAINTENANCE -STATUES	I-12	3560.00	0.00
2305001	REPAIR AND MAINTENANCE-ROADS AND PAVEMENTS	I-12	884116.00	276021.00
2305003	REPAIR AND MAINTENANCE-WATER SUPPLY	I-12	480094.00	699517.00
2305004	REPAIR AND MAINTENANCE-SEWERAGE AND DRAINAGE	I-12	0.00	10953.00
2305005	REPAIR AND MAINTENANCE-STREET LIGHT POSTS	I-12	163275.00	227696.00
2305007	REPAIR AND MAINTENANCE-STORM WATER DRAINS	I-12	26967.00	38396.00
2305008	REPAIR AND MAINTENANCE-PARKS AND PLAYGROUNDS	I-12	2010.00	0.00
2305106	REPAIR AND MAINTENANCE -PUBLIC TOILETS	I-12	5025.00	0.00
2305201	REPAIR AND MAINTENANCE - OFFICE BUILDINGS	I-12	5370.00	54414.00
2305205	REPAIR AND MAINTENANCE OF HALLS, AUDITORIUM, SHOOP AND MARKET	I-12	4226.00	250.00
2305207	REPAIR AND MAINTENANCE OF OTHER MUNICIPAL BUILDINGS	I-12	95457.00	0.00
2305301	AMBULANCES	I-12	14628.00	38578.00
2305307	TANKERS	I-12	0.00	73460.00
2305309	VAN/RICKSHAW/BI-CYCLES	I-12	44893.00	6124.00
2305310	TRACTOR/TRAILOR	I-12	28742.00	21866.00
2305313	ANY OTHER VEHICLE	I-12	0.00	296405.00
2305901	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURES	I-12	2600.00	1200.00
2305902	REPAIR AND MAINTENANCE-ELECTRIC APPLIANCES	I-12	2567.00	10950.00
2305903	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	I-12	61063.00	71698.00
2308001	TESTING AND INSPECTION EXPENSES	I-12	25000.00	0.00
2308006	CONSERVANCY AND ROAD CLEARING	I-12	39892.00	207940.00


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2308008	DISPOSAL OF PAUPER DEAD BODIES	I-12	6510.00	5235.00
2407001	BANK CHARGES	I-13	10755.50	7545.18
2408001	DISCOUNT ON EARLY/PROMPT PAYMENTS	I-13	13500.00	14238.00
2408003	ANY OTHER APPROVED FINANCE EXPENSES	I-13	59496.00	55096.00
2502003	EXPENDITURE ON WELFARE OF AGED	I-14	18589.00	14000.00
2502005	EXPENDITURE ON WELFARE OF ST/SC/OBC	I-14	3000.00	0.00
2502008	WELFARE EXPENDITURE FOR YOUTH	I-14	72286.00	58000.00
2502011	EXPENDITURE IN CONNECTION WITH FLOOD RELIEF	I-14	1640.00	0.00
2502012	MISCELLANEOUS PROGRAMME EXPENSES	I-14	95715.00	397869.00
2502015	MISCELLANEOUS EXPENDITURE AGAINST DONATION OF ASSETS/FUNDS	I-14	169786.00	45000.00
2711010	FURNITURE, FIXTURES, FITTINGS AND ELECTRIC APPLIANCES	I-17	14385.00	0.00
2722001	OFFICE BUILDING	I-0	34534.00	34534.00
2722004	SCHOOLS BUILDINGS	I-0	342536.00	347120.00
2722005	MUNICIPAL HALLS, SHOPS, TOWN HALLS	I-0	406647.00	406645.00
2722007	PUMPING STATION BUILDING	I-0	23659.00	23658.00
2722009	ANY OTHER MUNICIPAL BUILDING	I-0	204385.00	204388.00
2722010	PUBLIC CONVENIENCES	I-0	0.00	10632.00
2722011	CONSTRUCTION /IMPROVEMENT/ RENOVATION OF BUILDINGS FOR PRO-POOR ACTIVITY	I-0	22709.00	22710.00
2722101	PARKS AND PLAY GROUND	I-0	160243.00	215258.00
2723001	ROADS AND PAVEMENTS-CONCRETE	I-0	3535477.00	2693461.00
2723002	ROADS AND PAVEMENTS-BLACK TOPPED	I-0	236547.00	247373.00
2723003	ROADS AND PAVEMENTS OTHERS	I-0	42677.00	53762.00
2723006	CAUSE-WAYS	I-0	338511.00	0.00
2723008	CULVERTS (ROAD & BRIDGES)	I-0	77969.00	84351.00
2723101	STORM WATER DRAINAGE	I-0	18856.00	18856.00
2723102	DRAINS-OPEN	I-0	492718.00	495778.00
2723103	DRAINS-CLOSED	I-0	1401.00	9732.00
2723104	CULVERTS	I-0	9553.00	9551.00
2723201	WATER PIPELINES	I-0	267679.00	267677.00
2723202	DEEP TUBE WELLS	I-0	0.00	164055.00
2723203	WATER TANKS	I-0	0.00	8262.00
2723206	RESERVOIRS	I-0	0.00	12011.00
2723207	SINKING/RESINKING OF HAND OPERATED TUBE WELLS	I-0	0.00	205816.00
2723301	LAMP POSTS	I-0	229053.00	221820.00
2724002	WATER PUMPING PLANTS	I-0	0.00	331976.00
2724006	ROAD ROLLERS	I-0	945.00	945.00
2724012	SUBMERSIBLE PUMPS	I-0	292834.00	0.00
2724018	PLANT AND MACHINERY RELATED TO PARKS AND PLAYGROUNDS	I-0	44854.00	37855.00
2724020	GENERATING SYSTEM	I-0	43974.00	0.00
2724024	COMPACTOR MACHINE	I-0	0.00	266987.00
2725001	AMBULANCES	I-0	38920.00	38918.00
2725005	MOTOR CYCLES	I-0	2684.00	0.00
2725007	TANKERS	I-0	60816.00	60816.00
2725009	TRACTORS	I-0	92205.00	92204.00
2725013	ENGINE DRIVEN CESS POOL	I-0	29592.00	29591.00
2726001	COMPUTERS	I-0	107192.00	122346.00
2726002	XEROX-MACHINES	I-0	5800.00	5800.00
2726004	COMMUNICATION EQUIPMENTS	I-0	12554.00	16239.00
2726006	PUBLIC ADDRESS SYSTEMS	I-0	1520.00	1520.00
2726010	WATER COOLERS	I-0	5998.00	5998.00
2726012	OTHER OFFICE MACHINES AND EQUIPMENTS	I-0	27746.00	31517.00
2727001	CABINETS	I-0	4130.00	4130.00
2727003	CHAIRS	I-0	31730.00	31732.00
2727004	TABLES	I-0	9605.00	9603.00
2727005	FANS	I-0	0.00	2684.00
2727006	ELECTRIC FITTINGS AND INSTALLATIONS	I-0	36884.00	36881.00
2727007	ALMIRAH	I-0	9283.00	9621.00
2727008	OTHER FURNITURE FIXTURE ETC	I-0	35141.00	36737.00
2728001	SOFTWARE LICENSEE FEES	I-0	34010.00	43265.00
2801001	PROPERTY TAX	I-0	9028.00	0.00
2801010	PROFESSIONAL TAX	I-0	0.00	140.00
B	Total- EXPENDITURE		36214009.74	38460425.18
A-B	Gross surplus/(deficit) of income over expenditure		98059.00	157129.15


Accountant
Dainhat Municipality


Finance Officer
Dainhat Municipality


Executive Officer
Dainhat Municipality


Chairperson
Board of Administrator,
Dainhat Municipality