



Auditor's Report

To the Chairman
DERGAON MUNICIPAL BOARD, DERGAON

Report on the Financial Statement

We have audited the accompanying financial statements of DERGAON MUNICIPAL BOARD which comprise the Balance Sheet as at 31 March 2015, the Income & Expenditure Account, Receipt & Payment Account and Statement of Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statement

The Management Committee of Dergaon Municipal Board is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, Receipt and payment and cash flows of the Board in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Board and for preventing and detecting the 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 internal financial control, that were operating electively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

We conducted our audit in accordance with auditing standards 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 misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use and significant estimates made by management, as well as evaluating the overall financial presentation. We believe that our audit provides a reasonable basis of our opinion.





An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Board's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Board, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Observation

We report the following observations/comments/discrepancies/inconsistencies; if any

- 1) *Opening Trial Balance is taken as certified by the Management Committee of Dergaon Municipal Board,*
- 2) *Previous Year's figure (F/y 2013-14) is not mentioned in the Financial Statement, as this is the first year Audit.*
- 3) *No depreciation provided in the Books of Accounts. As explained to us, It is not possible since from beginning depreciation has not been provided in the Books of Accounts.*
- 4) *Refer to SL No-3, Fixed Assets Value stated at cost subject to observation in SL No-1*
- 5) *Function wise classification of Establishment, Administrative Expenses & Operation and Maintenance Expenses is not prepared.*
- 6) *Amount of Rs.3,00,000/- remitted on account of collection of lease from Lessee during the F/y 2014-15.*
- 7) *Head wise classification under schedule I-4(b)- Fees and user charges is not maintained, same is clubbed under one head fees for certificate or extract.*
- 8) *Age wise classification of Sundry Debtors more than 5 years and 3 years is not maintained. In its absence, same is shown as less than 5 or 3 years respectively.*
- 9) *Statutory payment like TDS, TCS, VAT. etc was not paid within due date.*





Subject to above -

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2015;
- b) in the case of the Income and Expenditure Account, of the Income for the year ended on that date;
- c) in the case of Receipt & Payment, for the year ended on that date
- d) in the case of Cash Flow Statement, of the cash flows for the year ended on that date.

Place: Dergaon, Golaghat
Date : 19-01-2017



For Mayank Somani & Co
Chartered Accountants
Firm Registration No. 328645E


CA Mayank Somani
Proprietor
Membership No. 066959

DERGAON MUNICIPAL BOARD

DERGAON-785614

Balance Sheet of as on 31st March 2015

Code of Accounts	Depriciation of items	Schdule No	2014-15		2013-14 (Refer Note)	
			Rs	P	Rs	P
	LIABILITIES					
	Reserve & Surplus					
3-10	Municipal (General) fund	B-1	369953355.31			
3-11	Earmarked funds	B-2	0.00			
3-12	Reserves	B-3	0.00			
	Total Reserve & Surplus		369953355.31			
3-20	Grants, Contribution for specefic purposes	B-4	21108920.95			
	Loans					
3-30	Secured Loans	B-5	0.00			
3-31	Unsecured Loans	B-6	0.00			
	Total Loans		0.00			
	Current Liabilities & Provisions					
3-40	Deposit Received	B-7	10912758.00			
3-41	Deposit Works	B-8	0.00			
3-50	Other Liabilities	B-9	1579733.00			
3-60	Provisions	B-10	0.00			
	Total Current Liabilities & Provisions		12492491.00			
	TOTAL LIABILITIES		403554767.26			
	ASSETS					
4-10	Fixed Assets	B-11				
	Gross Block		370297540.00			
4-11	Less: Accumuled Depriation		0.00			
	Net Block		370297540.00			
4-12	Capital Work-in-Progress		0.00			
	Total Fixed Assets		370297540.00			
	Investments					
4-20	Investment - General Fund	B-12	0.00			
4-21	Investments - Other Fund	B-13	0.00			
	Total Investments		0.00			
	Current Assets, Loans & Advances					
4-30	Stock in Hand (Inventories)	B-14	0.00			
	Sundry Debtors (Receivables)					
4-31	Gross amount outstanding	B-15	3507424.00			
4-32	Less: Accumuled provision against bad and doubtful		0.00			
	Sundry Debtors		3507424.00			
	Net amount outstanding					
4-40	Prepaid Expenses	B-16	0.00			
4-50	Cash and bank balances	B-17	29719247.26			
4-60	Loans, advances and diposits	B-18	30556.00			
4-61	Less: Accumulated Provision against Loans		0.00			
	Net amount outstanding		30556.00			
	Total Current assets, loans & advances		33257227.26			
4-70	Other Assets	B-19	0.00			
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00			
	TOTAL ASSETS		403554767.26			

For Dergaon Municipal Board

As per Our Annexed Report of Even Date



MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
FIRN. 328645E

Signature
19/01/17
MAYANK SOMANI
PROPRIETOR
MEM NO. 066959

Place: Dergaon, Golaghat
Date:-19-01-2017

DERGAON MUNICIPAL BOARD
DERGAON-785614

Income and Expenditure Statement for the period from 01.04.2014 to 31.03.2015

Code No	Item/Head of Account	Schdule No	2014-15		2013-14 (Refer Note)	
			Rs.	P	Rs.	P
1	2	3	4		5	
	INCOME					
1-10	Tax Revenue	I-1	1871172.34			
1-20	Assigned Revenues & Compensation	I-2	0.00			
1-30	Rental Income from Municipal Properties	I-3	1085695.00			
1-40	Fees & User Charges	I-4	924373.00			
1-50	Sale and Hire Charges	I-5	8300.00			
1-60	Revenue grants, Contributions & Subsidies	I-6	10330995.00			
1-70	Income from investments	I-7	0.00			
1-71	Interest earned	I-8	16348.00			
1-80	Other income	I-9	0.00			
A	Total- INCOME	5.1	14236883.34			
	EXPENDITURE					
2-10	Establishment expenses	I-10	7912295.00			
2-20	Administrative Expenses	I-11	550260.00			
2-30	Operations & Maintanance	I-12	2314419.00			
2-40	Interest & Finance Charges	I-13	0.00			
2-50	Programme Expenses	I-14	0.00			
2-60	Revenue grants, Contributions & Subsidies	I-15	0.00			
2-70	Provisions & Write Off	I-16	0.00			
2-71	Miscllaneous Expenses	I-17	0.00			
2-72	Depreciation		0.00			
B	Total- Expenditure		10776974.00			
A-B	<i>Gross surplus/(deficit) of income over expenditure before Prior Period Items</i>		3459909.34			
2-80	Add: Prior Period Items (Net)	1-18	0.00			
	<i>Gross surplus/(deficit) of income over expenditure before Prior Period Items</i>		3459909.34			
2-90	Less: Transfer to reserve Funds		0.00			
	Net balance being surplus/deficit carried over to Municipal Fund		3459909.34			

For Dergaon Municipal Board



Place: Dergaon, Golaghat
Date: -19-01-2017

As per Our Annexed Report of Even Date



MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
F.R.N. 328645E

Signature
19/01/17
MAYANK SOMANI
PROPRIETOR
MEM NO. 066959

DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Receipt and Payment Account for the period from 1.4.2014 to 31.3.2015

Code No.	Head Of Accounts	2014-15	2013-14	Code No.	Head Of Accounts	2014-15	2013-14
	Opening Balances						
	Cash Balances Including Imprest						
	Balances with Banks/Treasury (including balances in designated bank accounts)	36786341.92					
	Operating Receipts				Operating Payments		
1-10	Tax Revenue	868915.34		2-10	Establishment expenses	8839137.00	
1-20	Assigned Revenues & Compensation	0.00		2-20	Administrative Expenses	3069532.00	
1-30	Rental Income from Municipal Properties	1094631.00		2-30	Operations & Maintenance	2314419.00	
1-40	Fees & User Charges	924373.00		2-40	Interest & Finance Charges	0.00	
1-50	Sale and Hire Charges	8300.00		2-50	Programme Expenses	0.00	
1-60	Revenue grants, Contributions & Subsidies	10330995.00		2-60	Revenue grants, Contributions & Subsidies	0.00	
1-70	Income from investments	0.00		2-71	Miscellaneous Expenses	0.00	
1-71	Interest earned	1218980.00		4-30	Purchase of Stores	0.00	
1-80	Other income	0.00			Other Collections on behalf of State and Central Government	0.00	
	Non- Operating Receipts				Non- Operating Payments		
3-30/31	Loans Received			3-50	Other Payables	0.00	
3-40	Deposits Received	2157787.00		3-50	Refund Payables	0.00	
3-20	Grant And Contribution for specific purposes	3828731.00		**	Repayment of loans	0.00	
*	Sale proceeds from Assets	0.00		**	Refund of Deposits	752529.00	
*	Realisation of Investment- General Fund	0.00		4-10	Acquisition/purchase of Fixed Assets	24540.00	
*	Realisation of Investment- Other Funds	0.00		4-12	Capital Work-in-Progress	4696986.00	
3-41	Deposit Works	0.00		3-41	Deposit Works	0.00	
3-50	Revenue Collected in advance	0.00		4-20	Investments- General Fund	0.00	
*	Loans and Advances to Employees (recovery)	0.00		4-21	Investments- Other Funds	0.00	
*	Other Loans and Advances (recovery)	0.00		4-60	Loans and Advances to Employees	0.00	
*	Deposits with External Agencies (recovery)	0.00		4-40	Prepaid Expenses	0.00	
	Other Receipts(specify)	0.00		4-60	Other Loans and Advances	0.00	
	Increase in CPF Liability	21124.00		4-60	Deposits to External agencies	0.00	
	Increase in CPF Advance	56750.00			Refund of Grant And Contribution for specific purposes	7901562.00	
	Increase in Forest Liability	35091.00			Decrease in Professional Tax Liability	9222.00	
	Increase in Income Tax Liability	2766.00			Load Security	11833.00	
	Increase in Labour Cess Liability	2588.00					
	Increase in LC Liability	1080.00					
	Increase in TCS Liability	554.00					
					Closing Balances		
					Cash Balances including imprest balances with banks/treasury (including balances in designated bank accounts)	29719247.26	
	GRAND TOTAL	57339007.26			GRAND TOTAL	57339007.26	

For Dergaon Municipal Board

Chairman



Place: Dergaon, Golaghat
Date: 19-01-2017

As per Our Annual Report of Every Year

MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS



(Signature)
MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS

DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2014-15	2013-14
a. Cash Flows from operating activities		
Gross surplus/(deficit) over expenditure		3459909.34
Adjustment for		
Add:		
Depreciation	0.00	
Interest & Finance expenses	0.00	0.00
Less:		
Profit on disposal of assets	0.00	
Dividend Income	0.00	
Investment Income	16348.00	16348.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extraordinary items		3443561.34
changes in current assets and current liabilities		
(Increase)/Decrease in Sundry debtors	-993321.00	
(Increase)/Decrease in Stock in hand	0.00	
(Increase)/Decrease in prepaid expenses	0.00	
(Increase)/Decrease in other current assets	188167.00	
(Decrease)/Increase in Deposits received	1205258.00	
(Decrease)/Increase in Deposits works	0.00	
(Decrease)/Increase in Other Current liabilities	369492.00	
(Decrease)/Increase in Provisions	0.00	
Extraordinary items(specify)	0.00	769596.00
Net cash generated from/(used) in operating activities(a)		4213157.34
b. Cash Flows from investing activities		
(Purchase) of fixed assets & CWIP	-24540.00	
(INCREASE)/Decrease in Special funds/grants	-11322337.00	
(INCREASE)/Decrease in Earmarked funds	0.00	
(Purchase) of Investments	0.00	-11346877.00
Add:		
Proceed from disposal of assets	0.00	
Proceed from disposal of Investments	0.00	
Investment income received	0.00	
Interest income received	16348.00	16348.00
Net cash generated from/(used in) investing activities (b)		-11330529.00
c. Cash Flows from financing activities		
Add:		
Loans from banks/others received	0.00	

Akalish
Chairman
Dergaon Municipal Board



DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2014-15	2013-14
Less:		
Loans repaid during the period	0.00	
Loans & advances to employees	-18723.00	
Loans to others	0.00	
Finance expenses	0.00	
Net cash generated from/(used in) financing activities (c)		-18723.00
Net increase/decrease in cash equivalents (a+b+c)		-7136094.66
Cash and cash equivalents at beginning of period		36786341.92
Cash and cash equivalents at End of period		29719247.26
Cash and cash equivalents at End of the year comprises of the following account balances at the end of the year:		
1. Cash Balances	3836.34	
2. Bank Balances	28870219.92	
3. Scheduled co- operative banks	845191.00	
4. Balances with Post Offices	0.00	
5. Balances with other banks	0.00	29719247.26
Total		

For Dergaon Municipal Board

Chairman



Place: Dergaon, Golaghat

Date:-19-01-2017

As per Our Annexed Report of Even Date



MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
PIN: 328645E

Signature
19/01/17
MAYANK SOMANI
PROPRIETOR
MEM NO. 066859

DERGAON MUNICIPAL BOARD
DERGAON-785614

Schedule B-1 Municipal (general) Fund [Code No. 310]

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year** (Rs.)	Total (Rs.)	Deduction during the year** (Rs.)	Balance at the end of the current year (Rs.)
		3	4	5(3+4)	6	7(5-6)
310-10	Municipal Fund	366107845.97	385600.00	366493445.97	0.00	366493445.97
310-90	Excess of income and expenditure		3459909.34	3459909.34	0.00	3459909.34
	Total Municipal fund (310)	366107845.97	3845509.34	369953355.31	0.00	369953355.31

A. K. Saha

Chartered Accountant
Dergaon Municipal Board



Schedule B.2: Earned Fund, Special Funds/ Budget Fund/ Trust or Agency Fund (Code No. 333)

Particulars Code Number	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	GPF
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Additions to the special fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Transfer from municipal fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Interest/ Dividend earned on Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Profit on disposal of Special fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Appreciation in Value of Special fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Other Addition (Specify Nature)- Received during the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Payments out of funds							
1. Capital Expenditure on Fixed Assets*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Revenue Expenditure on Salary, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Other:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of specific fund investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in value of specific fund investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refund of Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transferred to Municipal fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of C. (1+2+3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net balance in the year end- [a+b]-[c]	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total of special funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Spaldin
 Chairman
 Jorhat Municipal Council

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year* (Rs.)	Total (Rs.)	Reduction during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital contribution	0.00	0.00	0.00	0.00	0.00
312-11	Capital reserve	0.00	0.00	0.00	0.00	0.00
312-20	Borrowing redemption reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
312-40	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
312-50	General Reserve	0.00	0.00	0.00	0.00	0.00
312-60	Revaluation reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	0.00	0.00	0.00	0.00	0.00



[Handwritten Signature]

Chairman
Dergaon Municipality

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government agencies	Grants from Financial Institutions	Grants from other bodies	Grants from International Organizations	Other
A. Opening balance	25946108.50	6742645.45	136914.00	0.00	0.00	0.00	0.00
B. Additions to the Grants*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Grant received during the year	25946108.50	937500.00	343000.00	0.00	0.00	0.00	0.00
2. Invest/Dividend earned on Grant Investments	936608.00	304393.00	11203.00	0.00	0.00	0.00	0.00
3. Profit on disposal of grant investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Appreciation in Value of grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Other addition (Specify Nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (B)	3484759.00	1241893.00	350283.00	0.00	0.00	0.00	0.00
Total (A+B)	29420957.50	7985738.45	491096.00	0.00	0.00	0.00	0.00
C. Payments out of funds							
1. Capital Expenditure on Fixed Assets*	3628079.00	1068907.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	3628079.00	1068907.00	0.00	0.00	0.00	0.00	0.00
2. Revenue Expenditure on Salary, Wages and allowances etc.	1086030.00	0.00	80850.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	224346.00	450.00	363476.00	0.00	0.00	0.00	0.00
Sub- Total	3310376.00	450.00	444326.00	0.00	0.00	0.00	0.00
3. Other:							
Loss on disposal of grant investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refund of Grant	7901562.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in value of grant investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transferred to Municipal fund	234600.00	200571.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of C. (1+2+3)	8136162.00	200571.00	0.00	0.00	0.00	0.00	0.00
Net balance in the year end- [a+b]-[c]	14346340.50	6715810.45	46770.00	0.00	0.00	0.00	0.00
Total Grants & Contribution for specific purposes							



A. K. Choudhury
 Chairman
 Mithaputhuri Panchayat

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1					
330-10	Loans from Central Government			0.00	
330-20	Loans from State Government			0.00	
330-30	Loans from Government bodies & associations			0.00	
330-40	Loans from International Agencies			0.00	
330-50	Loans from banks and other Financial institutions			0.00	
330-60	Other term loans			0.00	
330-70	Bonds & Debentures			0.00	
330-80	Other loans			0.00	
	Total secured loans			0.00	

ScheduleB-6: Unsecured Loans [Code No. 331]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1					
2					
331-10	Loans from Central Government			0.00	
331-20	Loans from State Government			0.00	
331-30	Loans from Government bodies & associations			0.00	
331-40	Loans from International Agencies			0.00	
331-50	Loans from banks and other Financial institutions			0.00	
331-60	Other term loans			0.00	
331-70	Bonds & Debentures			0.00	
331-80	Other loans			0.00	
	Total Unsecured loans			0.00	

ScheduleB-7: Deposit received [Code No. 340]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1					
2					
340-10	From Contractors			7167758.00	
340-20	From Revenues			0.00	
340-30	From Staff			0.00	
340-80	From others			3745000.00	
	Total deposits received			10912758.00	



Akalish

Chairman
Dergaon Municipal Board

Code No.	Particulars	Opening Balance as on beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilisation/Expenditure Amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
		1	4	5	6
343-10	Civil Works				
343-20	Electrical works				
343-80	Others				
	Total of deposit works				

ScheduleB-9: Other Liabilities (Sundry Creditors) [Code No. 350]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Creditors		
350-10	Employee Liabilities	0.00	
350-11	Interest Accrued & Due	424200.00	
350-12	Recoveries payable	0.00	
350-20	Government dues payable	0.00	
350-30	Refunds Payable	968955.00	
350-40	Advance Collection of Revenues	0.00	
350-41	Others	186578.00	
350-80	Total Other Liabilities (Sundry Creditors)	1579733.00	

ScheduleB-10: Provisions [Code No. 360]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provisions for Expenses		
360-20	Provisions for Interest		
360-30	Provisions for Other Assets		
	Total Provisions		



Ashish

Chairman

Dergeon Municipality Jorhat

Code	Particulars	31.12.2020	31.12.2019	31.12.2018	31.12.2017	31.12.2016	31.12.2015	31.12.2014	31.12.2013
1101	Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1102	Buildings	33,000,000.00	33,000,000.00	33,000,000.00	33,000,000.00	33,000,000.00	33,000,000.00	33,000,000.00	33,000,000.00
1103	Investment Properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1104	Investment in Shares	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1105	Investment in Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1106	Other Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1107	Plant & Machinery	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
1108	Utilities	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
1109	Other equipments	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
1110	Furniture, fixtures, fittings and electrical appliances	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
1111	Other Fixed assets	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
Total		42,200,000.00	42,200,000.00	42,200,000.00	42,200,000.00	42,200,000.00	42,200,000.00	42,200,000.00	42,200,000.00



Mithaputhuri
Chairman
Dergon Municipal Board

Code No.	Particulars	With whom invested	Face Value (Rs.)	2014-15 Carrying Cost (Rs.)	2013-14 Carrying Cost (Rs.)
1	2	3	4	5	6
420-10	Central Government Securities		0.00	0.00	0.00
420-20	State Government Securities		0.00	0.00	0.00
420-30	Debentures and bonds		0.00	0.00	0.00
420-40	Preference Shares		0.00	0.00	0.00
420-50	Equity Shares		0.00	0.00	0.00
420-60	Units of mutual funds		0.00	0.00	0.00
420-80	Other Investments		0.00	0.00	0.00
	Total of Investment General Fund		0.00	0.00	0.00

Schedule B-13 : Investment- Other Fund [Code No. 421]

Code No.	Particulars	With whom Invested	Face Value (Rs.)	Current year		Previous Year	
				Carrying Cost (Rs.)		Carrying Cost (Rs.)	
1	2	3	4	5	6	7	8
421-10	Central Government Securities		0.00	0.00	0.00	0.00	0.00
421-20	State Government Securities		0.00	0.00	0.00	0.00	0.00
421-30	Debentures and bonds		0.00	0.00	0.00	0.00	0.00
421-40	Preference Shares		0.00	0.00	0.00	0.00	0.00
421-50	Equity Shares		0.00	0.00	0.00	0.00	0.00
421-60	Units of mutual funds		0.00	0.00	0.00	0.00	0.00
421-80	Other Investments		0.00	0.00	0.00	0.00	0.00
	Total of Investment General Fund		0.00	0.00	0.00	0.00	0.00



(Signature)
 Government of Karnataka
 Department of Finance

Code No.	Particulars	2013-14	2014-15	2013-14
		Rs.	Rs.	P
431-19	Receivables for property taxes	0.00	0.00	
431-20	Less than 3 years *	0.00	0.00	
431-30	More than 3 years *	0.00	0.00	
	Total Receivables	0.00	0.00	

Schedule B-15: Sundry Debtors (Receivables) [Code No. 431]

Code No.	Particulars	Gross Amount (Rs.)	Provisions for outstanding Receivables (Rs.) (Code No. 433)	Net Amount (Rs.)	Previous year Net Amount (Rs.)
431-19	Receivables for property taxes	2814826.00	0.00	2814826.00	
	Less than 3 years *	0.00	0.00	0.00	
	More than 3 years *	2814826.00	0.00	2814826.00	
	sub- total	0.00	0.00	0.00	
431-91	Less : State Government Cesses/Levies in Taxes- Control Accounts	2814826.00	0.00	2814826.00	
	Net Receivables of Property Taxes				
431-19	Receivables of other Taxes	549934.00	0.00	549934.00	
	Less than 3 years *	0.00	0.00	0.00	
	More than 3 years *	549934.00	0.00	549934.00	
	sub- total	0.00	0.00	0.00	
431-99	Less : State Government Cesses/Levies in Taxes- Control Accounts				
	Net receivables of other Taxes				
431-20	Receivable of cess income	0.00	0.00	0.00	
	Less than 3 years *	0.00	0.00	0.00	
	More than 3 years *				
	sub- total	0.00	0.00	0.00	
431-30	Receivables for fees and user charges	142664.00	0.00	142664.00	
	Less than 3 years *	0.00	0.00	0.00	
	More than 3 years *	142664.00	0.00	142664.00	
	sub- total	0.00	0.00	0.00	
431-40	Receivables from other sources	0.00	0.00	0.00	
	Less than 3 years *	0.00	0.00	0.00	
	More than 3 years *				
	sub- total	0.00	0.00	0.00	
431-50	Receivables from Government				
	Total sundry debtors (Receivables)	3507424.00	0.00	3507424.00	

Schedule B-16: Prepaid Expenses [Code No. 440]

Code No.	Particulars	2014-15	2013-14
		Rs.	Rs.
440-10	Establishment	0.00	0.00
440-20	Administrative	0.00	0.00
440-90	Operations and maintenance	0.00	0.00
	Total prepaid expenses	0.00	0.00



Signature

Chairman
Dergaon Municipality, Jorhat

Code No.	Particulars	2013-14	2013-14
		B+	B-
450-10	Cash	3636.34	
	Balances with bank Municipal Funds	7845356.97	
450-21	Nationalised banks	0.00	
450-22	Other scheduled banks	845191.00	
450-23	Scheduled co-operative banks	0.00	
450-24	Post Office	8690547.97	
	Sub- Total		
	Balances with bank Special Funds	0.00	
450-41	Nationalised Banks	0.00	
450-42	Other scheduled banks	0.00	
450-43	Scheduled co-operative banks	0.00	
450-44	Post Office	0.00	
	Sub- Total		
	Balances with bank-Grant Funds	21024862.95	
450-61	Nationalised Banks	0.00	
450-62	Other scheduled banks	0.00	
450-63	Scheduled co-operative banks	0.00	
450-64	Post Office	21024862.95	
	Sub- Total	21024862.95	
	Total Cash and Bank balances	29719247.26	

Schedule B-18 : Loans, Advances and Deposits [Code No. 460]

Code No.	Particulars	3	4	5	6
		Opening balance at the beginning of the year (Rs.)	Paid during the year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
1					
	2	3	4	5	6
460-10	Loans and advances to Employees	0.00	453673.00	434950.00	18723.00
460-20	Employees PF loans	0.00	122200.00	122200.00	0.00
460-30	Loans to others	0.00	0.00	0.00	0.00
460-40	Advance to suppliers and contractors	200000.00	0.00	200000.00	0.00
460-50	Advance to others	0.00	0.00	0.00	0.00
460-60	Diposit with external agencies	0.00	0.00	0.00	0.00
460-80	Other current Assets	0.00	11833.00	0.00	11833.00
	Sub- Total	200000.00	587706.00	757150.00	30556.00
461-	Less : Accumulated Provisions against loans, advances and Deposits [Schedule B- 18 (a)]	0.00	0.00	0.00	0.00
	Total loans, advances and diposits	200000.00	587706.00	757150.00	30556.00



Code No	Particulars	2014-15	2013-14
1		3	4
461-10	Loans to others	0.00	0.00
461-20	Advances	0.00	0.00
461-30	Deposits	0.00	0.00
	Total Accumulated Provisions	0.00	0.00

Schedule B-19 : Other Assets [Code No. 470]

Code No	Particulars	2014-15	2013-14
1		3	4
470-10	Deposit Works	0.00	0.00
470-20	Other asset control accounts	0.00	0.00
	Total Other Assets	0.00	0.00

Schedule B-20 : Miscellaneous Expenditure (to the extent not written off) [Code No. 480]

Code No	Particulars	2014-15	2013-14
1		3	4
480-10	Loans Issue Expenses Deferred	0.00	0.00
480-20	Discount on issue of loans	0.00	0.00
480-30	Deferred revenue expenses	0.00	0.00
480-90	Others	0.00	0.00
	Total miscellaneous expenditure	0.00	0.00

DERGAON MUNICIPAL BOARD
DERGAON-785614

Schedule 1: Tax Revenue [Code No. 110]

Sl. No./Code No.	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
11000	Property Tax	1871172.34			
11001	Water Tax	0.00			
11002	Electricity Tax	0.00			
11003	Telephone Tax	0.00			
11004	Lighting Tax	0.00			
11005	Street Tax	0.00			
11006	Market Tax	0.00			
11007	Advertisement Tax	0.00			
11008	Other Taxes	0.00			
	Sub-total	1871172.34			
	Less:				
11009	Tax Remissions and Refund [Schedule 1-1(a)]		0.00		
	Sub-total		0.00		
	Total tax revenue	1871172.34			

Schedule 2: Tax Remission and Refund of Taxes

Sl. No./Code No.	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
	Property Tax		0.00		
	Electricity Tax		0.00		
	Advertisement Tax		0.00		
	Other		0.00		
	Total refund and remission of tax revenues		0.00		

Schedule 3: Assign Revenue & Compensation [Code No. 120]

Sl. No./Code No.	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
12000	Taxes and duties collected by others		0.00		
12001	Compensation in lieu of Taxes/ Duties		0.00		
12002	Compensation in lieu of Concessions		0.00		
	Total assign Revenue & Compensation		0.00		

Schedule 4: Rental Income from Municipal Properties [Code No. 130]

Sl. No./Code No.	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
13000	Rent from Civic Amenities		0.00		
13001	Rent from Office Buildings		174321.00		
13002	Rent from Guest Houses		0.00		
13003	Rent from lease of lands		5000.00		
13004	Other rental income		1206374.00		
	Sub-total		1385695.00		
	Less:				
13005	Rent Remission and Refunds		300000.00		
	Sub-total		300000.00		
	Total Rental income from Municipal Properties		1085695.00		

Shakti
Chairman
Dergaon Municipal Board

Schedule I-4 (b): Fees and User Charges [Code No. 140]- Income Head wise

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
140-10	Empanelment and registration charges		0.00		
140-11	Licensing Fees		281685.00		
140-12	Fees for grant of permit		0.00		
140-13	Fees for certificate or extract		642688.00		
140-14	Development Charges		0.00		
140-15	Regularisation Fees		0.00		
140-20	Penalties and fees		0.00		
140-40	Other fees		0.00		
140-50	User charges		0.00		
140-60	Entry fees		0.00		
140-70	Service/administrative charges		0.00		
140-80	Other Charges		0.00		
	Sub- Total		924373.00		
140-90	Less: Rent remission and refund		0.00		
	Sub- total		0.00		
	Total Income from fees and user charges- Income Head Wise		924373.00		

Schedule I-5 (a): Sale and Hire Charges [Code No. 150]- Function wise

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
	Municipal body		0.00		
	Administration		0.00		
	Finance, Accounts, Audit		0.00		
	Election		0.00		
	Record Room		0.00		
	Estate		0.00		
	Stores & Purchase		0.00		
	Workshop		0.00		
	Census		0.00		
	Total Income from Sale and Hire Charges- Function wise		0.00		

Schedule I-5 (b): Sale and Hire Charges [Code No. 150]- Income Head wise

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
150-10	Sale of Products		0.00		
150-11	Sale of forms and publications		0.00		
150-12	Sale of Stores and Scrap		0.00		
150-30	Sale of others		0.00		
150-40	Hire Charges for vehicles		8300.00		
150-41	Hire Charges for Equipment		0.00		
	Total income from Sale and Hire Charges - Income Head wise		8300.00		

Akash
 Chairman
 Dergaon Municipality



Schedule I-6 : Revenue Grants, Contributions and Subsidies [Code No. 160]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
160-10	Revenue grant				
160-20	Re-imbusement of expenses		10330995.00		
160-30	Contribution towards scheme		0.00		
	Total Revenue Grants, Contributions and Subsidies		10330995.00		

Schedule I-7 : Income from Investment- General fund [Code No. 170]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
170-10	Interest on invesment				
170-20	Dividend		0.00		
170-30	Income from projects taken up for commercial basis		0.00		
170-40	Profit in Sale of investments		0.00		
170-80	Others		0.00		
	Total Income from Investments		0.00		

Schedule I-8: Interest Earned [Code No. 171]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
171-10	Interest from bank accounts				
171-20	Interest on loans and advances to employees		16348.00		
171-30	Interest on loans and others		0.00		
171-80	Other interest		0.00		
	Total- Interest Earned		16348.00		

Schedule I-9: Other Income [Code No. 180]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
180-10	Diposit forfeited				
180-11	Lapsed diposits		0.00		
180-20	Insurance Claim recovery		0.00		
180-30	Profit on disposal of fixed assets		0.00		
180-40	Recovery from Employees		0.00		
180-50	Unclaimed refund/liabilities		0.00		
180-60	Excess provisions written back		0.00		
180-80	Miscellenious income		0.00		
	Total Other Income		0.00		

Shalish
Chairman
Dergaon Municipality



DERGAON MUNICIPAL BOARD
DERGAON-785614

Schedule I-10 (b): Establishment Expenses- Expenditure head wise

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
210-10	Salaries, wages and bonus		7579606.00		
210-20	Benefits and allowances		255881.00		
210-30	Pension				
210-40	Other terminal and retirement benefits		76808.00		
	Total Establishment expenses- Expense head wise		7912295.00		

Schedule I-11 (b): Administrative Expenses- Expenditure head wise [Code No. 220]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
220-10	Rent, Rates and Taxes		0.00		
220-11	Office maintenance		0.00		
220-12	Communication Expenses		0.00		
220-20	Books and periodicals		0.00		
220-21	Printing and stationary		0.00		
220-30	Travelling and conveyence		110939.00		
220-40	Insurance		112888.00		
220-50	Audit fees		0.00		
220-51	Legal expenses		69000.00		
220-52	Professional and other expenses		0.00		
220-60	Advertisement and Publicity		4653.00		
220-61	Membership and Subscription		0.00		
220-80	Other administrative expenses		0.00		
	Total Administrative Expenses- Expenditure head wise		252780.00		
			550260.00		

Schedule I-12 (b): Operation & Maintenance Expenses- Expenditure head wise [Code No. 230]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
230-10	Power and fuel		480228.00		
230-20	Bulk Purchases		0.00		
230-30	Consumption of Stores		536238.00		
230-40	Hire Charges-Water		0.00		
230-51	Repair & Maintenance- Infrastructure assets		0.00		
230-52	Repair & Maintenance- Civic Amenities		935282.00		
230-53	Repair & Maintenance- Buildings		0.00		
230-54	Repair & Maintenance- Vehicles		248118.00		
230-59	Repair & Maintenance- Others		37775.00		
230-80	Other operating & maintenance expenses		76778.00		
	Total operation & maintenance expenses- Expenditure head wise		2314419.00		

Schedule I-13: Interest & Finance Charges [Code No. 240]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
240-10	Interest on loans from Centrel Government		0.00		
240-20	Interest on loans from State Government		0.00		
240-30	Interest on loans from Government bodies & associations		0.00		
240-40	Interest on loans from International Agencies		0.00		
240-50	Interest on loans from banks and other Financial institutions		0.00		
240-60	Other Interest		0.00		
240-70	Bank Charges		0.00		
240-80	Other Finance Expenses		0.00		
	Total Interest & Finance Charges		0.00		

Akalish
Chairman
Dergaon Municipal Board

Schedule I-14: Programme Expenses [Code No. 250]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
250-10	Election Expenses		0.00		
250-20	Own Programmes		0.00		
250-30	Share in Programme of others		0.00		
	Total Programme Expenses		0.00		

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No. 260]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
260-10	Grants [give Details]		0.00		
260-20	Contributions [give Details]		0.00		
260-30	Subsidies [give Details]		0.00		
	Total revenue grants, Contributions & subsidies		0.00		

Schedule I-16: Provisions and written off [Code No. 270]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
270-10	Provisions for doubtful receivables		0.00		
270-20	Provisions for other assets		0.00		
270-30	revenues written off		0.00		
270-40	Assets written off		0.00		
270-50	Miscellaneous expenses written off		0.00		
	Total provisions and written off		0.00		

Schedule I-17: Miscellaneous Expenses [Code No. 271]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
271-10	Loss on Disposal of asset		0.00		
271-20	Loss on Disposal investments		0.00		
271-80	Other miscellaneous expenses		0.00		
	Total miscellaneous expenses		0.00		

Schedule I-18: Prior Period Items (Net) [Code No. 280]

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
	Income				
280-10	Taxes		0.00		
280-20	Other- Revenues		0.00		
280-30	Recovery of revenues written off		0.00		
280-40	Other Income		0.00		
	Sub- Total Income (a)		0.00		
	Expenses				
280-50	Refund of Taxes		0.00		
280-60	Refund of Other- Revenues		0.00		
280-80	Other Expenses		0.00		
	Sub- Total Income (b)		0.00		
	Total Prior Period (Net) (a-b)-		0.00		

Kalith
Chairman
Organon Munisipal Bude



SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. Significant Accounting Policies

a) General

The financial statements are prepared under historical cost convention in accordance with Generally Accepted Accounting Principles and also with the applicable accounting standards (AS) issued by Institute of Chartered Accountants of India.

b) Fixed Assets

Fixed Assets are stated at cost without providing depreciation.

c) Depreciation

No depreciation on Fixed Assets is provided in the books of accounts.

d) Revenue & Expenditure Recognition

Revenues & Expenditures are generally recognized on mercantile system of accounting

2. Notes on Accounts

a) Previous Year's Figures

Previous year figures are not mentioned as this is the first year Audit.

b) Creditors

The balances of Creditors are subject to confirmation from the concerned parties.

c) Debtors

The balances of Debtors are subject to confirmation from the concerned parties

d) Cash Balance

Cash balance at the end of the year (31.03.2015) have been verified by the management committee and certified to have tallied with the balance of cash book as per books of account.

e) Opening Balance

Opening Balance is taken as certified by the management committee as this is the first year Audit.

Place: Dehra

Date: 15-04-2015

MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
FRN. 328645E


MAYANK SOMANI
PROPRIETOR
MEM NO. 066959