



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 2016, 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) *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.*
- 2) *Refer to SL No-3, Fixed Assets Value stated at cost*
- 3) *Function wise classification of Establishment ,Administrative Expenses & Operation and Maintenance Expenses is not prepared .*
- 4) *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.*
- 5) *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.*
- 6) *Statutory payment like TDS,TCS, VAT. etc was not paid within due date.*
- 7) *Rs.8819/- was not accounted in Cash Book during the F/y 2015-16. The details are mentioned as under:-*

| Date | Receipt No | Head | Book No | Amount |
|------------|------------|-----------|---------|---------|
| 28-05-2015 | E-5392 | House Tax | 54 | 200.00 |
| 17-09-2015 | E-5551 | Water | 56 | 1900.00 |





| | | | | |
|--------------|-------------------------|-----------|----|----------------|
| 20-08-2015 | E-6092 | House Tax | 61 | 256.00 |
| 20-08-2015 | E-6110 | Land Sale | 62 | 1130.00 |
| 18-09-2015 | E-6464 | House Tax | 65 | 1286.00 |
| 02-09-2015 | E-6596 | Misc | 66 | 20.00 |
| 02-09-2015 | E-6868 | House Tax | 69 | 500.00 |
| 31-10-2015 | E-7022 | Land Sale | 71 | 1600.00 |
| 01-12-2015 | E-7040 to E- 7044 | Misc | 71 | 100.00 |
| 06-10-2015 | E-7107 | Water | 72 | 500.00 |
| 05-01-2016 | E-7324 | Misc | 74 | 20.00 |
| 03-12-2015 | E-7729 | House Tax | 78 | 207.00 |
| 26-11-2015 | E-7819 | House Tax | 79 | 300.00 |
| 06-12-2015 | E-7854 | House Tax | 79 | 600.00 |
| 17-12-2015 | E-7993 to E- 7996 | Misc | 80 | 60.00 |
| 19-01-2016 | E-8520 to E- 8527 | Misc | 86 | 120.00 |
| 09-02-2016 | E-8820 | Form Fees | 89 | 20.00 |
| Total | | | | 8819.00 |

8) Rs. 410/- less deposited in Cash Book during the F/y 2015-16. The details are mentioned as under:-

| Date | Receipt No | As per Rt Book | As per Cash Book | Differen ce |
|------------|--|----------------|------------------|-------------|
| 21-05-2015 | E-5232 | 650.00 | 400.00 | 250.00 |
| | E-5283, 5285, 5286, 5287, 5288, 5291 and | 220.00 | 160.00 | 60.00 |





| | | | | |
|-------|--------|--------|--------|--------|
| | 5292 | | | |
| | E-5930 | 200.00 | 100.00 | 100.00 |
| Total | | | | 410.00 |

Subject to above -

Opinion

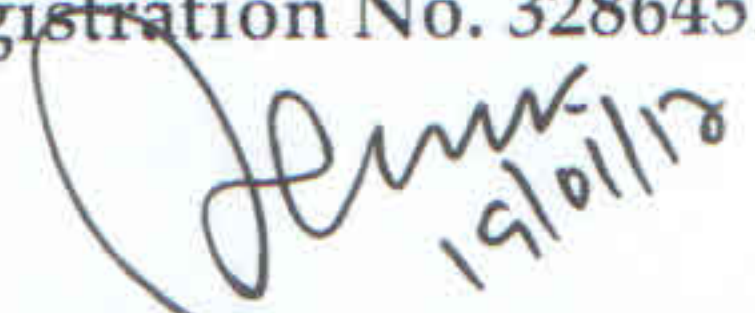
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2016;
- in the case of the Income and Expenditure Account, of the deficit for the year ended on that date;
- in the case of Receipt & Payment, for the year ended on that date
- 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 2016

| Code of Accounts | Depriciation of items | Schdule No | 2015-16 | | 2014-15 | |
|------------------|---|------------|---------------------|---|---------------------|---|
| | | | Rs | P | Rs | P |
| | LIABILITIES | | | | | |
| | Reserve & Surplus | | | | | |
| 3-10 | Municipal (General) fund | B-1 | 360846072.31 | | 369953355.31 | |
| 3-11 | Earmarked funds | B-2 | 0.00 | | 0.00 | |
| 3-12 | Reserves | B-3 | 0.00 | | 0.00 | |
| | Total Reserve & Surplus | | 360846072.31 | | 369953355.31 | |
| 3-20 | Grants, Contribution for specific purposes | B-4 | 22721292.95 | | 21108920.95 | |
| | Loans | | | | | |
| 3-30 | Secured Loans | B-5 | 0.00 | | 0.00 | |
| 3-31 | Unsecured Loans | B-6 | 0.00 | | 0.00 | |
| | Total Loans | | 0.00 | | 0.00 | |
| | Current Liabilities & Provisions | | | | | |
| 3-40 | Deposit Received | B-7 | 13078466.00 | | 10912758.00 | |
| 3-41 | Deposit Works | B-8 | 0.00 | | 0.00 | |
| 3-50 | Other Liabilities | B-9 | 4545330.00 | | 1579733.00 | |
| 3-60 | Provisions | B-10 | 0.00 | | 0.00 | |
| | Total Current Liabilities & Provisions | | 17623796.00 | | 12492491.00 | |
| | TOTAL LIABILITIES | | 401191161.26 | | 403554767.26 | |
| | ASSETS | | | | | |
| 4-10 | Fixed Assets | B-11 | | | | |
| | Gross Block | | 371606130.00 | | 370297540.00 | |
| 4-11 | Less: Accumulated Depreciation | | 0.00 | | 0.00 | |
| | Net Block | | 371606130.00 | | 370297540.00 | |
| 4-12 | Capital Work-in-Progress | | 0.00 | | 0.00 | |
| | Total Fixed Assets | | 371606130.00 | | 370297540.00 | |
| | Investments | | | | | |
| 4-20 | Investment - General Fund | B-12 | 2050000.00 | | 0.00 | |
| 4-21 | Investments - Other Fund | B-13 | 0.00 | | 0.00 | |
| | Total Investments | | | | | |
| | Current Assets, Loans & Advances | | | | | |
| 4-30 | Stock in Hand (Inventories) | B-14 | 0.00 | | 0.00 | |
| | Sundry Debtors (Receivables) | | | | | |
| 4-31 | Gross amount outstanding | B-15 | 3788889.00 | | 3507424.00 | |
| 4-32 | Less: Accumulated provision against bad and doubtful | | 0.00 | | 0 | |
| | Sundry Debtors | | 3788889.00 | | 3507424.00 | |
| | <i>Net amount outstanding</i> | | | | | |
| 4-40 | Prepaid Expenses | B-16 | 0.00 | | 0.00 | |
| 4-50 | Cash and bank balances | B-17 | 23714909.26 | | 29719247.26 | |
| 4-60 | Loans, advances and diposits | B-18 | 31233.00 | | 30556.00 | |
| 4-61 | Less: Accumulated Provision against Loans | | 0.00 | | 0.00 | |
| | <i>Net amount outstanding</i> | | 31233.00 | | 30556.00 | |
| | Total Current assets, loans & advances | | 27535031.26 | | 33257227.26 | |
| 4-70 | Other Assets | B-19 | 0.00 | | 0.00 | |
| 4-80 | Miscellenious Expenditure (to the extent not written off) | B-20 | 0.00 | | 0.00 | |
| | TOTAL ASSETS | | 401191161.26 | | 403554767.26 | |

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

Chairman



MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
 FRN. 328645E

Signature
 19/01/17
MAYANK SOMANI
PROPRIETOR
 MEM NO. 086959

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

DERGAON MUNICIPAL BOARD
DERGAON-785614

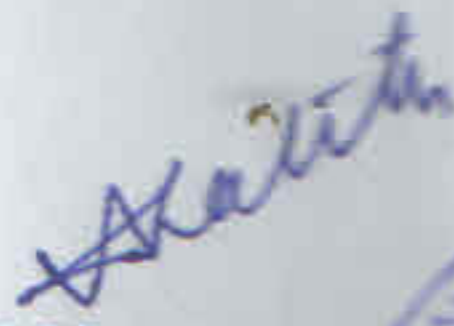
Income and Expenditure Statement for the period from 01.04.2015 to 31.03.2016

| Code No | Item/Head of Account | Schdule No | 2015-16 | | 2014-15 | |
|------------|---|------------|--------------------|---|--------------------|---|
| | | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | 4 | | 5 | |
| | INCOME | | | | | |
| 1-10 | Tax Revenue | I-1 | 2193834.00 | | 1871172.34 | |
| 1-20 | Assigned Revenues & Compensation | I-2 | 0.00 | | 0.00 | |
| 1-30 | Rental Income from Municipal Properties | I-3 | 1933108.00 | | 1085695.00 | |
| 1-40 | Fees & User Charges | I-4 | 1270041.00 | | 924373.00 | |
| 1-50 | Sale and Hire Charges | I-5 | 4400.00 | | 8300.00 | |
| 1-60 | Revenue grants, Contributions & Subsidies | I-6 | 0.00 | | 10330995.00 | |
| 1-70 | Income from investments | I-7 | 50000.00 | | 0.00 | |
| 1-71 | Interest earned | I-8 | 54288.00 | | 16348.00 | |
| 1-80 | Other income | I-9 | 0.00 | | 0.00 | |
| A | Total- INCOME | 5.1 | 5505671.00 | | 14236883.34 | |
| | EXPENDITURE | | | | | |
| 2-10 | Establishment expenses | I-10 | 8728914.00 | | 7912295.00 | |
| 2-20 | Administrative Expenses | I-11 | 483814.00 | | 550260.00 | |
| 2-30 | Operations & Maintanance | I-12 | 5762726.00 | | 2314419.00 | |
| 2-40 | Interest & Finance Charges | I-13 | 0.00 | | 0.00 | |
| 2-50 | Programme Expenses | I-14 | 0.00 | | 0.00 | |
| 2-60 | Revenue grants, Contributions & Subsidies | I-15 | 0.00 | | 0.00 | |
| 2-70 | Provisions & Write Off | I-16 | 0.00 | | 0.00 | |
| 2-71 | Miscllaneous Expenses | I-17 | 0.00 | | 0.00 | |
| 2-72 | Depreciation | | 0.00 | | 0.00 | |
| B | Total- Expenditure | | 14975454.00 | | 10776974.00 | |
| A-B | <i>Gross surplus/(deficit) of income over expenditure before Prior Period Items</i> | | -9469783.00 | | 3459909.34 | |
| 2-80 | Add: Prior Period Items (Net) | 1-18 | 0.00 | | 0.00 | |
| | <i>Gross surplus/(deficit) of income over expenditure before Prior Period Items</i> | | -9469783.00 | | 3459909.34 | |
| 2-90 | Less: Transfer to reserve Funds | | 0.00 | | 0.00 | |
| | Net balance being surplus/deficit carried over to Municipal Fund | | -9469783.00 | | 3459909.34 | |

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

Chairman




MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
FRN. 328645E

Signature
MAYANK SOMANI
PROPRIETOR
MEM NO. 066959

Place: Dergaon, Golaghat

Date:-19-01-2017

DERGAON MUNICIPAL BOARD
DERGAON-785614(ASSAM)

Receipt and Payment Account for the period from 1.4.2015 to 31.3.2016

| Code No. | Head Of Accounts | 2015-16 | 2014-15 | Code No. | Head Of Accounts | 2015-16 | 2014-15 |
|----------|---|-------------------|--------------------|----------|---|--------------------|--------------------|
| | <i>Opening Balances</i> | | | | | | |
| | Cash Balances Including Imprest | 29719247.26 | 36786341.92 | | | | |
| | Balances with Banks/Treasury (including balances in designated bank accounts) | | | | | | |
| | Operating Receipts | | | | Operating Payments | | |
| 1-10 | Tax Revenue | 2098418.00 | 868915.34 | 2-10 | Establishment expenses | 6501298.00 | 8835137.00 |
| 1-20 | Assigned Revenues & Compensation | 0.00 | 0.00 | 2-20 | Administrative Expenses | 615510.00 | 3069530.00 |
| 1-30 | Rentel Income from Municipal Properties | 1747059.00 | 1094631.00 | 2-30 | Operations & Maintanance | 5762726.00 | 2314409.00 |
| 1-40 | Fees & User Charges | 1270041.00 | 924373.00 | 2-40 | Interest & Finance Charges | 0.00 | 0.00 |
| 1-50 | Sale and Hire Charges | 4400.00 | 8300.00 | 2-50 | Programme Expenses | 0.00 | 0.00 |
| 1-60 | Revenue grants, Contributions & Subsidies | 0.00 | 10330995.00 | 2-60 | Revenue grants, Contributions & Subsidies | 0.00 | 0.00 |
| 1-70 | Income from investments | 0.00 | 0.00 | 2-71 | Miscllaneous Expenses | 0.00 | 0.00 |
| 1-71 | Interest earned | 871123.00 | 1218980.00 | 4-30 | Purchase of Stores | 0.00 | 0.00 |
| 1-80 | Other income | 0.00 | 0.00 | | Other Collections on behalf of State and Central Government | | |
| | Non- Operating Receipts | | | | Non- Operating Payments | | |
| 3-30/31 | Loans Received | 0.00 | 0.00 | 3-50 | Other Payables | 0.00 | 0.00 |
| 3-40 | Deposits Received | 3215420.00 | 2157787.00 | 3-50 | Refund Payables | 0.00 | 0.00 |
| 3-20 | Grant And Contribution for specific purposes | 5340686.00 | 3828731.00 | ** | Repayment of loans | 1049712.00 | 752529.00 |
| * | Sale proceeds from Assets | 0.00 | 0.00 | ** | Refund of Deposits | 1308590.00 | 24540.00 |
| * | Realisation of Investment- General Fund | 0.00 | 0.00 | 4-10 | Acquisition/purchase of Fixed Assets | 3981953.00 | 4696986.00 |
| * | Realisation of Investment- Other Funds | 0.00 | 0.00 | 4-12 | Capital Work-in-Progress | 0.00 | 0.00 |
| 3-41 | Deposit Works | 0.00 | 0.00 | 3-41 | Deposit Works | 2000000.00 | 0.00 |
| 3-50 | Revenue Collected in advance | 0.00 | 0.00 | 4-20 | Investments- General Fund | 0.00 | 0.00 |
| * | Loans and Advances to Employees (recovery) | 0.00 | 0.00 | 4-21 | Investments- Other Funds | 0.00 | 0.00 |
| * | Other Loans and Advances (recovery) | 0.00 | 0.00 | 4-60 | Loans and Advances to Employees | 0.00 | 0.00 |
| * | Deposits with External Agencies (recovery) | 0.00 | 0.00 | 4-40 | Prepaid Expenses | 0.00 | 0.00 |
| | Other Receipts(specify) | 0.00 | 0.00 | 4-60 | Other Loans and Advances | 0.00 | 0.00 |
| | Increase in CPF Liability | 0.00 | 21124.00 | 4-60 | Deposits to External agencies | 0.00 | 0.00 |
| | Increase in CPF Advance | 4000.00 | 56750.00 | | Refund of Grant And Contribution for specific purposes | 0.00 | 7901562.00 |
| | Increase in Forest Liability | 105429.00 | 35091.00 | | Decrease in Professional Tax Liability | 0.00 | 9222.00 |
| | Increase in Income Tax Liability | 0.00 | 2766.00 | | Load Security | 120.00 | 11833.00 |
| | Increase in Labour Cess Liability | 0.00 | 2588.00 | | Decrease in LIC Liability | | 0.00 |
| | Increase in LIC Liability | 0.00 | 1080.00 | | Closing Balances | | |
| | Increase in TCS Liability | 21759.00 | 554.00 | | Cash Balances including imprest balances with banks/treasury (including balances in designated bank accounts) | 23714909.26 | 29719247.26 |
| | Increase in Electricity Bill Liability | 517368.00 | 0.00 | | | | |
| | Increase in Group Insurance Liability | 19868.00 | 0.00 | | | | |
| | Transfer to Municipal Fund from special Funds | | | | | | |
| | GRAND TOTAL | 44934818.3 | 57339007.26 | | GRAND TOTAL | 44934818.26 | 57339007.26 |

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
FRN. 328645E

Signature
19/01/17
MAYANK SOMANI
PROPRIETOR
MEM NO. 068958

DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

| | 2015-16 | | 2014-15 | |
|---|-------------|-------------|--------------|--------------|
| a. Cash Flows from operating activities | | | | |
| Gross surplus/(deficit) over expenditure | | -9469783.00 | | 3528909.34 |
| Adjustment for | | | | |
| Add: | | | | |
| Depreciation | 0.00 | | 0.00 | |
| Interest & Finance expenses | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: | | | | |
| Profit on disposal of assets | 0.00 | | 0.00 | |
| Dividend Income | 0.00 | | 0.00 | |
| Investment Income | 104288.00 | 104288.00 | 16348.00 | 16348.00 |
| Adjusted income over expenditure before effecting changes in current assets and current liabilities and extraordinary items | | -9574071.00 | | 3512561.34 |
| changes in current assets and current liabilities | | | | |
| (Increase)/Decrease in Sundry debtors | -281465.00 | | -993321.00 | |
| (Increase)/Decrease in Stock in hand | 0.00 | | 0.00 | |
| (Increase)/Decrease in prepaid expenses | 0.00 | | 0.00 | |
| (Increase)/Decrease in other current assets | 0.00 | | 188167.00 | |
| (Decrease)/Increase in Deposits received | 2165708.00 | | 1205258.00 | |
| (Decrease)/Increase in Deposits works | 0.00 | | 0.00 | |
| (Decrease)/Increase in Other Current liabilities | 2965597.00 | | 369492.00 | |
| (Decrease)/Increase in Provisions | 0.00 | | 0.00 | |
| Extraordinary items(specify) | 0.00 | 4849840.00 | 0.00 | 769596.00 |
| Net cash generated from/(used) in operating activities(a) | | -4724231.00 | | 4282157.34 |
| b. Cash Flows from investing activities | | | | |
| (Purchase) of fixed assets & CWIP | -1308590.00 | | -24540.00 | |
| (INCREASE)/Decrease in Special funds/grants | 1974872.00 | | -11322337.00 | |
| (INCREASE)/Decrease in Earmarked funds | 0.00 | | 0.00 | |
| (Purchase) of Investments | -2000000.00 | -1333718.00 | 0.00 | -11346877.00 |
| Add: | | | | |
| Proceed from disposal of assets | 0.00 | | 0.00 | |
| Proceed from disposal of Investments | 0.00 | | 0.00 | |
| Investment income received | 0.00 | | 0.00 | |
| Interest income received | 54288.00 | 54288.00 | 16348.00 | 16348.00 |
| Net cash generated from/(used in) investing activities (b) | | -1279430.00 | | -11330529.00 |
| c. Cash Flows from financing activities | | | | |
| Add: | | | | |
| Loans from banks/others received | 0.00 | | 0.00 | |
| Less: | | | | |

Chairman
Chairman
Dergaon Municipal Board



DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

| | 2015-16 | 2014-15 |
|--|-------------|-------------|
| Loans repaid during the period | 0.00 | 0.00 |
| Loans & advances to employees | -677.00 | -18723.00 |
| Loans to others | 0.00 | 0.00 |
| Finance expenses | 0.00 | 0.00 |
| Net cash generated from/(used in) financing activities | -677.00 | -18723.00 |
| (c) | | |
| Net increase/decrease in cash equivelents (a+b+c) | -6004338.00 | -7067094.66 |
| Cash and cash equivelents at beginning of period | 29719247.26 | 36786341.92 |
| Cash and cash equivelents at End of period | 23714909.26 | 29719247.26 |
| Cash and cash equivelents at End of the year | | |
| comprises of the following account balances at the end | | |
| of the year: | | |
| 1. Cash Balances | 12298.34 | 3836.34 |
| 2. Bank Balances | 23260314.92 | 28870219.92 |
| 3. Scheduled co- operative banks | 442296.00 | 845191.00 |
| 4. Balances with Post Offices | 0.00 | 0.00 |
| 5. Balances with other banks | 0.00 | 0.00 |
| Total | 23714909.26 | 29719247.26 |

For Dergaon Municipal Board

As per Our Annexed Report of Even Date



Atish
Chairman



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

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

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.) |
|----------|----------------------------------|---|----------------------------------|--------------|-----------------------------------|--|
| 1 | 2 | 3 | 4 | 5(3+4) | 6 | 7(5-6) |
| 310-10 | Municipal Fund | 36953355.31 | 362500.00 | 370315855.31 | 0.00 | 370315855.31 |
| 310-90 | Excess of Income and expenditure | | -9469783.00 | -9469783.00 | 0.00 | -9469783.00 |
| | Total Municipal fund (310) | 36953355.31 | -9107283.00 | 360846072.31 | 0.00 | 360846072.31 |



[Handwritten Signature]

Chairman
Dergaon Municipal Board

Schedule B-3: Formatted Fund, Special Funds/inking Fund/ Trust or Agency Fund (Code No. 311)

| Particulars Code Number | Special Fund 1 | Special Fund 2 | Special Fund 3 | Special Fund 4 | Special Fund 5 | Special Fund 6 | Special Fund 7 | Special Fund 8 | Special Fund 9 | Special Fund 10 | Special Fund 11 | Special Fund 12 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|
| (a) Opening Balance | | | | | | | | | | | | |
| (b) Additions to the special fund | | | | | | | | | | | | |
| 1. Transfer from municipal fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 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 | 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 | 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 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total (a+b) | | | | | | | | | | | | |
| (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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Ashish
 Chairman
 Dergaon Municipal Council

Schedule B-3 Balances (Code No. 313)

| Code No. | Particulars | Opening Balance as per the last account (Rs.) | Additions during the year* (Rs.) | Total (Rs.) | Expenditure 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 |

Schedule B-4 Grant and Contribution for Specific Purposes [Code No. 320]

| Particulars | Grants from Central Government | Grants from State Government | Grants from other Government agencies | Grants from Financial Institutions | Grants from welfare bodies | Grants from international organisation | Others |
|---|--------------------------------|------------------------------|---------------------------------------|------------------------------------|----------------------------|--|-------------|
| A. Opening balance | 14346340.50 | 6715810.45 | 46770.00 | 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 | 4856066.00 | 0.00 | 484620.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Invest/Dividend earned on Grant investments | 555096.00 | 258574.00 | 3165.00 | 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)-From General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total (A+B) | 5411162.00 | 258574.00 | 487785.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 19757502.50 | 6974384.45 | 534555.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C. Payments out of funds | | | | | | | |
| 1. Capital Expenditure on Fixed Assets* | 319959.00 | 3178212.00 | 483782.00 | 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 | 319959.00 | 3178212.00 | 483782.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Revenue Expenditure on Salary, Wages and allowances etc. Rent Other administrative charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sub- Total | 199993.00 | 386.00 | 317.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Diminution in value of grant investments Transferred to Municipal fund | 362500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sub- Total | 362500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total of C. (1+2+3) | 1007505.00 | 3795786.45 | 50456.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net balance in the year end: (a+b) - (c) | 13731292.95 | | | | | | |
| Total Grants & Contribution for specific purposes | | | | | | | |



(Signature)
 Chairman
 Gergaon Municipal Board

Schedule B-5: Secured Loans [Code No. 330]

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|---------|-------------|---------|-------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 330-10 | Loans from Central Government | | 0.00 | | 0.00 |
| 330-20 | Loans from State Government | | 0.00 | | 0.00 |
| 330-30 | Loans from Government bodies & associations | | 0.00 | | 0.00 |
| 330-40 | Loans from International Agencies | | 0.00 | | 0.00 |
| 330-50 | Loans from banks and other Financial institutions | | 0.00 | | 0.00 |
| 330-60 | Other term loans | | 0.00 | | 0.00 |
| 330-70 | Bonds & Debentures | | 0.00 | | 0.00 |
| 330-80 | Other loans | | 0.00 | | 0.00 |
| | Total secured loans | | 0.00 | | 0.00 |

Schedule B-6: Unsecured Loans [Code No. 331]

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|---------|-------------|---------|-------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 331-10 | Loans from Central Government | | 0.00 | | 0.00 |
| 331-20 | Loans from State Government | | 0.00 | | 0.00 |
| 331-30 | Loans from Government bodies & associations | | 0.00 | | 0.00 |
| 331-40 | Loans from International Agencies | | 0.00 | | 0.00 |
| 331-50 | Loans from banks and other Financial institutions | | 0.00 | | 0.00 |
| 331-60 | Other term loans | | 0.00 | | 0.00 |
| 331-70 | Bonds & Debentures | | 0.00 | | 0.00 |
| 331-80 | Other loans | | 0.00 | | 0.00 |
| | Total Unsecured loans | | 0.00 | | 0.00 |

Schedule B-7: Deposit received [Code No. 340]

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|--------------------------------|---------|--------------------|---------|--------------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 340-10 | From Contractors | | 7357949.00 | | 7167758.00 |
| 340-20 | From Revenues | | 628117.00 | | 0.00 |
| 340-30 | From Staff | | 0.00 | | 0.00 |
| 340-80 | From others | | 8092400.00 | | 3740000.00 |
| | Total deposits received | | 14071466.00 | | 10917758.00 |



A. K. Srinivas
 CHIEF MINISTER
 Government of Karnataka

Schedule B-8: Deposits works [Code No. 343]

| 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 | 2 | 3 | 4 | 5 | 6 |
| 341-10 | Civil works | 0.00 | 0.00 | 0.00 | 0.00 |
| 341-20 | Electrical works | 0.00 | 0.00 | 0.00 | 0.00 |
| 341-80 | Others | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total of deposit works | 0.00 | 0.00 | 0.00 | 0.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|-------------------|---|-------------------|---|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 350-10 | Creditors | | | | |
| 350-11 | Employee Liabilities | 2652493.00 | | 424200.00 | |
| 350-12 | Interest Accrued & Due | 0.00 | | 0.00 | |
| 350-20 | Recoveries payable | 0.00 | | 0.00 | |
| 350-30 | Government dues payable | 1613511.00 | | 968955.00 | |
| 350-40 | Refunds Payable | 0.00 | | 0.00 | |
| 350-41 | Advance Collection of Revenues | 0.00 | | 0.00 | |
| 350-80 | Others | 279326.00 | | 186578.00 | |
| | Total Other Liabilities (Sundry Creditors) | 4545330.00 | | 1579733.00 | |

Schedule B-10: Provisions [Code No. 360]

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|-----------------------------|---------|---|---------|---|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 360-10 | Provisions for Expenses | | | | |
| 360-20 | Provisions for Interest | | | | |
| 360-30 | Provisions for Other Assets | | | | |
| | Total Provisions | | | | |



Akash

Chairman
Gorpatan Muttahala Board

Statement of Fixed Assets (Contd. No. 200)

| Code No | Particulars | Year 2017-18 | | Year 2018-19 | | Year 2019-20 | | Year 2020-21 | | Year 2021-22 | | |
|---------|---|--------------------------|-----------------------------|----------------------------------|--------------------------|-----------------------------|----------------------------------|--------------------------|-----------------------------|----------------------------------|--------------------------|-----------------------------|
| | | Balance as on 01.04.2017 | Additions during the period | Less: Disposal during the period | Balance as on 01.04.2018 | Additions during the period | Less: Disposal during the period | Balance as on 01.04.2019 | Additions during the period | Less: Disposal during the period | Balance as on 01.04.2020 | Additions during the period |
| 410-10 | Land | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-20 | Buildings | 33703450.00 | 0.00 | 0.00 | 33703450.00 | 0.00 | 0.00 | 33703450.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-30 | Infrastructure Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-31 | Roads and Bridges | 103500000.00 | 0.00 | 0.00 | 103500000.00 | 0.00 | 0.00 | 103500000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-32 | Sewerage and drainage | 210000.00 | 0.00 | 0.00 | 210000.00 | 0.00 | 0.00 | 210000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-33 | Water ways | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-33 | Public Lighting | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-40 | Other Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-50 | Plant & machinery | 420000.00 | 0.00 | 0.00 | 420000.00 | 0.00 | 0.00 | 420000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-60 | Vehicles | 2080000.00 | 0.00 | 0.00 | 2080000.00 | 0.00 | 0.00 | 2080000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-70 | Office & other equipments | 375000.00 | 0.00 | 0.00 | 375000.00 | 0.00 | 0.00 | 375000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-80 | Furniture, fixtures, fittings and electrical appliances | 170000.00 | 0.00 | 0.00 | 170000.00 | 0.00 | 0.00 | 170000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410-80 | Other Fixed assets | 1770000.00 | 0.00 | 0.00 | 1770000.00 | 0.00 | 0.00 | 1770000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 370297540.00 | 0.00 | 0.00 | 370297540.00 | 0.00 | 0.00 | 370297540.00 | 0.00 | 0.00 | 0.00 | 0.00 |



A. K. Mishra
Chairman
Dergaon Municipality, Jorhat

Schedule B-13 : Investment - General Fund [Code No. 420]

| Code No. | Particulars | With whom Invested | Face Value (Rs.) | 2015-16 | | 2014-15 | |
|----------|----------------------------------|--------------------|------------------|------------|------------|---------|------|
| | | | | 5 | 6 | 5 | 6 |
| 1 | 2 | 3 | 4 | 5 | 6 | 5 | 6 |
| 420-10 | Central Government Securities | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420-20 | State Government Securities | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420-30 | Debentures and bonds | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420-40 | Preference Shares | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420-50 | Equity Shares | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420-60 | Units of mutual funds | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420-80 | Other Investments | AGVBI Dergaon Br | 2000000.00 | 2050000.00 | 2050000.00 | 0.00 | 0.00 |
| | Total of Investment General Fund | | 2000000.00 | 2050000.00 | 2050000.00 | 0.00 | 0.00 |

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

| Code No. | Particulars | With whom Invested | Face Value (Rs.) | 2015-16 | | 2014-15 | |
|----------|----------------------------------|--------------------|------------------|---------|------|---------|------|
| | | | | 5 | 6 | 5 | 6 |
| 1 | 2 | 3 | 4 | 5 | 6 | 5 | 6 |
| 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 |

Schedule B-14: Stock in hand (Inventories) [Code No. 430]

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---------------------|---------|---|---------|---|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 430-10 | Stores | 0.00 | | 0.00 | |
| 430-20 | Loose Tools | 0.00 | | 0.00 | |
| 430-30 | Others | 0.00 | | 0.00 | |
| | Total Stock-in-Hand | 0.00 | | 0.00 | |



(Signature)

Chairman
Dergaon Municipality

Schedule B-16 : Sundry Debtors (Receivables) [Code No. 431]

| Code No. | Particulars | Gross Amount (Rs.) | Provisions for outstanding Revenues (Rs.) | Net Amount (Rs.) | Previous year Net Amount (Rs.) |
|----------|---|--|---|--|--|
| 1 | 2 | 3 | 4 (Code No. 432) | 5 | 6 |
| 431-10 | Receivables for property taxes Less than 5 years * More than 5 years * sub- total Less : State Government Cesses/Levies in Taxes- Control Accounts | 2910242.00 0.00 2910242.00 0.00 | 0.00 0.00 0.00 0.00 | 2910242.00 0.00 2910242.00 0.00 | 2814826.00 0.00 2814826.00 0.00 |
| 431-19 | Net Receivables of Property Taxes Receivables of other Taxes Less than 3 years * More than 3 years * sub- total Less : State Government Cesses/Levies in Taxes- Control Accounts | 549934.00 0.00 549934.00 0.00 | 0.00 0.00 0.00 0.00 | 549934.00 0.00 549934.00 0.00 | 549934.00 0.00 549934.00 0.00 |
| 431-20 | Net receivables of other Taxes Receivable of cess income Less than 3 years * More than 3 years * sub- total | 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 |
| 431-30 | Receivables for fees and user charges Less than 3 years * More than 3 years * sub- total | 328713.00 0.00 328713.00 | 0.00 0.00 0.00 | 328713.00 0.00 328713.00 | 142664.00 0.00 142664.00 |
| 431-40 | Receivables from other sources Less than 3 years * More than 3 years * sub- total | 0.00 0.00 0.00 | 0.00 0.00 0.00 | 0.00 0.00 0.00 | 0.00 0.00 0.00 |
| 431-50 | Receivables from Government Total sundry debtors (Receivables) | 3788889.00 | 0.00 | 3788889.00 | 3507424.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|----------------------------|---------|---|---------|------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | | 3 | | 4 |
| 440-10 | Establishment | 0.00 | | 0.00 | 0.00 |
| 440-20 | Administrative | 0.00 | | 0.00 | 0.00 |
| 440-30 | Operations and maintenance | 0.00 | | 0.00 | 0.00 |
| | Total prepaid expenses | 0.00 | | 0.00 | 0.00 |



Akashish
Chairman
Dergaon Municipality

Schedule B-17 : Cash and bank balances [Code No. 460]

| Code No | Particulars | 2018-16 | | 2018-15 | |
|---------|--|---------|--------------------|---------|--------------------|
| | | Rs. | Rs. | Rs. | Rs. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 450-10 | Cash | | 3836.34 | | |
| | Balances with bank- Municipal Funds | | | | |
| 450-21 | Nationalised Banks | | 12298.34 | | |
| 450-22 | Other scheduled banks | | 575079.97 | | 7845356.97 |
| 450-23 | Scheduled co-operative banks | | 0.00 | | 0.00 |
| 450-24 | Post Office | | 442296.00 | | 845191.00 |
| | Sub- Total | | 1017375.97 | | 29715410.92 |
| | Balances with bank- Special Funds | | | | |
| 450-41 | Nationalised Banks | | 0.00 | | 0.00 |
| 450-42 | Other scheduled banks | | 0.00 | | 0.00 |
| 450-43 | Scheduled co-operative banks | | 0.00 | | 0.00 |
| 450-44 | Post Office | | 0.00 | | 0.00 |
| | Sub- Total | | 0.00 | | 0.00 |
| | Balances with bank-Grant Funds | | | | |
| 450-61 | Nationalised Banks | | 22685234.95 | | 21024862.95 |
| 450-62 | Other scheduled banks | | 0.00 | | 0.00 |
| 450-63 | Scheduled co-operative banks | | 0.00 | | 0.00 |
| 450-64 | Post Office | | 0.00 | | 0.00 |
| | Sub- Total | | 22685234.95 | | 21024862.95 |
| | Total Cash and Bank balances | | 23714909.26 | | 29719247.26 |

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

| Code No. | Particulars | 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.) |
|----------|--|--|-------------------|----------------------------|-----------------|---------------------------------|-----------------|--|
| | | 3 | 4 | 5 | 6 | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| 460-10 | Loans and advances to Employees | 18723.00 | 2142514.00 | 2141837.00 | 19400.00 | | | |
| 460-20 | Employees PF loans | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 460-30 | Loans to others | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 460-40 | Advance to suppliers and contractors | 0.00 | 0.00 | 0.00 | 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 | 11833.00 | 0.00 | 0.00 | 0.00 | | 11833.00 | |
| | Sub- Total | 30556.00 | 2142514.00 | 2141837.00 | 11833.00 | | 31233.00 | |
| 461- | Less : Accumulated Provisions against loans, advances and Deposits [Schedule B- 18 (a)] | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| | Total loans, advances and diposits | 30556.00 | 2142514.00 | 2141837.00 | 11833.00 | | 31233.00 | |

ScheduleB-18 : Accumulated provisions against loans, advances and, deposits (Code No. 461)

| Code No | Particulars | 2015-16 | 2014-15 |
|---------|-------------------------------------|-------------|-------------|
| 1 | 2 | 3 | 4 |
| 461-10 | Loans to others | 0.00 | 0.00 |
| 461-20 | Advances | 0.00 | 0.00 |
| 461-30 | Diposits | 0.00 | 0.00 |
| | Total Accumulated Provisions | 0.00 | 0.00 |

ScheduleB-19 : Other Assets [Code No. 470]

| Code No | Particulars | 2015-16 | 2014-15 |
|---------|------------------------------|-------------|-------------|
| 1 | 2 | 3 | 4 |
| 470-10 | Diposit Works | 0.00 | 0.00 |
| 470-20 | Other asset control accounts | 0.00 | 0.00 |
| | Total Other Assets | 0.00 | 0.00 |

ScheduleB-20 : Miscellenious Expenditure (to the extent not written off) [Code No. 480]

| Code No | Particulars | 2015-16 | 2014-15 |
|---------|--|-------------|-------------|
| 1 | 2 | 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 | Deffered revenue expenses | 0.00 | 0.00 |
| 480-90 | Others | 0.00 | 0.00 |
| | Total miscellaneous expenditure | 0.00 | 0.00 |



Kanank Somani

Chairman

Narayan Municipality, Jorhat

DERGAON MUNICIPAL BOARD
DERGAON-785614

Schedule I-1: tax Revenue [Code No. 110]

| Minor Code No | Particulars | 2015-16 | | 2014-15 | |
|---------------|---|---------|-------------------|---------|-------------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 110-1 | Property Tax | | 2193834.00 | | 1871172.34 |
| 110-2 | Water Tax | | 0.00 | | 0.00 |
| 110-3 | Sewerage Tax | | 0.00 | | 0.00 |
| 110-4 | Conservancy Tax | | 0.00 | | 0.00 |
| 110-5 | Lighting Tax | | 0.00 | | 0.00 |
| 110-6 | Education Tax | | 0.00 | | 0.00 |
| 110-7 | Vehicle Tax | | 0.00 | | 0.00 |
| 110-8 | Tax on Animals | | 0.00 | | 0.00 |
| 110-9 | Electricity Tax | | 0.00 | | 0.00 |
| 110-10 | Professional Tax | | 0.00 | | 0.00 |
| 110-11 | Advertisement Tax | | 0.00 | | 0.00 |
| 110-12 | Pilgrimage Tax | | 0.00 | | 0.00 |
| 110-51 | Octroi and Toll | | 0.00 | | 0.00 |
| 110-52 | Cess | | 0.00 | | 0.00 |
| 110-80 | Other taxes | | 0.00 | | 0.00 |
| | Sub- total | | 2193834.00 | | 1871172.34 |
| | Less : | | | | |
| 110-90 | Tax Remissions And Refund [Schedule 1-1(a)] | | 0.00 | | 0.00 |
| | Sub- total | | 0.00 | | 0.00 |
| | Total tax revenue | | 2193834.00 | | 1871172.34 |

Schedule I-1(a): Remission and Refund of taxes

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|---------|-------------|---------|-------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| | Property Tax | | 0.00 | | 0.00 |
| | Octroi and toll | | 0.00 | | 0.00 |
| | Cess Income | | 0.00 | | 0.00 |
| | Advertisement Tax | | 0.00 | | 0.00 |
| | Others | | 0.00 | | 0.00 |
| | Total refund and remission of tax revenues | | 0.00 | | 0.00 |

Schedule I-2: Assign Revenues & Compensation [Code No. 120]

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|---------|-------------|---------|-------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 120-10 | Taxes and duties collected by others | | 0.00 | | 0.00 |
| 120-20 | Compensation in lieu of Taxes/ Duties | | 0.00 | | 0.00 |
| 120-30 | Compensation in lieu of Concessions | | 0.00 | | 0.00 |
| | Total assign Revenues & Compensation | | 0.00 | | 0.00 |

Atul
Chairman
Dergaon Municipal Board



Schedule I-3: Rental income from Municipal Properties [Code No. 130]

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|---------|------------|---------|------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 130-10 | Rent from Civic Amenities | | 0.00 | | 0.00 |
| 130-20 | Rent from Office Buildings | | 317750.00 | | 174321.00 |
| 130-30 | Rent from Guest Houses | | 0.00 | | 0.00 |
| 130-40 | Rent from lease of lands | | 0.00 | | 5000.00 |
| 130-80 | Other rents-Lease Market | | 1615358.00 | | 1206374.00 |
| | Sub- total | | 1933108.00 | | 1385695.00 |
| | Less : | | | | |
| 130-90 | Rent Remission and Refunds | | 0.00 | | 300000.00 |
| | Sub- total | | 0.00 | | 300000.00 |
| | Total Rental Income from Municipal Properties | | 1933108.00 | | 1085695.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|---------|------------|---------|-----------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 140-10 | Empanelment and registration charges | | 0.00 | | 0.00 |
| 140-11 | Licensing Fees | | 503080.00 | | 281685.00 |
| 140-12 | Fees for grant of permit | | 0.00 | | 0.00 |
| 140-13 | Fees for certificate or extract | | 766961.00 | | 642688.00 |
| 140-14 | Development Charges | | 0.00 | | 0.00 |
| 140-15 | Regularisation Fees | | 0.00 | | 0.00 |
| 140-20 | Penalties and fees | | 0.00 | | 0.00 |
| 140-40 | Other fees | | 0.00 | | 0.00 |
| 140-50 | User charges | | 0.00 | | 0.00 |
| 140-60 | Entry fees | | 0.00 | | 0.00 |
| 140-70 | Service/administrative charges | | 0.00 | | 0.00 |
| 140-80 | Other Charges | | 0.00 | | 0.00 |
| | Sub- Total | | 1270041.00 | | 924373.00 |
| 140-90 | Less: Rent remission and refund | | 0.00 | | 0.00 |
| | Sub- total | | 0.00 | | 0.00 |
| | Total Income from fees and user charges- Income Head Wise | | 1270041.00 | | 924373.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|--|---------|------|---------|------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| | Municipal body | | 0.00 | | 0.00 |
| | Administration | | 0.00 | | 0.00 |
| | Finance, Accounts, Audit | | 0.00 | | 0.00 |
| | Election | | 0.00 | | 0.00 |
| | Record Room | | 0.00 | | 0.00 |
| | Estate | | 0.00 | | 0.00 |
| | Stores & Purchase | | 0.00 | | 0.00 |
| | Workshop | | 0.00 | | 0.00 |
| | Census | | 0.00 | | 0.00 |
| | Total Income from Sale and Hire Charges- Function wise | | 0.00 | | 0.00 |

Health
 — Chairman
 Derman Municipal Corp.



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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|---------|----------------|---------|----------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 150-10 | Sale of Products | | 0.00 | | 0.00 |
| 150-11 | Sale of forms and publications | | 0.00 | | 0.00 |
| 150-12 | Sale of Stores and Scrap | | 0.00 | | 0.00 |
| 150-30 | Sale of others | | 0.00 | | 0.00 |
| 150-40 | Hire Charges for vehicles | | 4400.00 | | 8300.00 |
| 150-41 | Hire Charges for Equipment | | 0.00 | | 0.00 |
| | Total income from Sale and Hire Charges - Income Head wise | | 4400.00 | | 8300.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|--|---------|-------------|---------|--------------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 160-10 | Revenue grant | | 0.00 | | 10330995.00 |
| 160-20 | Re-imbursement of expenses | | 0.00 | | 0.00 |
| 160-30 | Contribution towards scheme | | 0.00 | | 0.00 |
| | Total Revenue Grants, Contributions and Subsidies | | 0.00 | | 10330995.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|--|---------|-----------------|---------|-------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 170-10 | Interest on invesment | | 50000.00 | | 0.00 |
| 170-20 | Dividend | | 0.00 | | 0.00 |
| 170-30 | Income from projects taken up for commercial basis | | 0.00 | | 0.00 |
| 170-40 | Profit in Sale of investments | | 0.00 | | 0.00 |
| 170-80 | Others | | 0.00 | | 0.00 |
| | Total Income from Investments | | 50000.00 | | 0.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|---------|-----------------|---------|-----------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 171-10 | Interest from bank accounts | | 54288.00 | | 16348.00 |
| 171-20 | Interest on loans and advances to employees | | 0.00 | | 0.00 |
| 171-30 | Interest on loans and others | | 0.00 | | 0.00 |
| 171-80 | Other interest | | 0.00 | | 0.00 |
| | Total- Interest Earned | | 54288.00 | | 16348.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|------------------------------------|---------|-------------|---------|-------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 180-10 | Diposit forfeited | | 0.00 | | 0.00 |
| 180-11 | Lapsed diposits | | 0.00 | | 0.00 |
| 180-20 | Insurance Claim recovery | | 0.00 | | 0.00 |
| 180-30 | Profit on disposal of fixed assets | | 0.00 | | 0.00 |
| 180-40 | Recovery from Employees | | 0.00 | | 0.00 |
| 180-50 | Unclaimed refund/liabilities | | 0.00 | | 0.00 |
| 180-60 | Excess provisions written back | | 0.00 | | 0.00 |
| 180-80 | Miscellenious income | | 0.00 | | 0.00 |
| | Total Other Income | | 0.00 | | 0.00 |



Asst. Commr
Chairman
 Dergan Municipality

DERGAON MUNICIPAL BOARD
DERGAON-785614

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|--|---------|-------------------|---------|-------------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 210-10 | Salaries, wages and bonus | | 8560265.00 | | 7579606.00 |
| 210-20 | Benefits and allowences | | 68649.00 | | 255881.00 |
| 210-30 | Pension | | 0.00 | | 0.00 |
| 210-40 | Other terminal and retirement benefits | | 100000.00 | | 76808.00 |
| | Total Establishment expenses- Expense head wise | | 8728914.00 | | 7912295.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|---------|------------------|---------|------------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 220-10 | Rent, Rates and Taxes | | 0.00 | | 0.00 |
| 220-11 | Office maintenance | | 0.00 | | 0.00 |
| 220-12 | Communication Expenses | | 0.00 | | 0.00 |
| 220-20 | Books and periodicals | | 0.00 | | 0.00 |
| 220-21 | Printing and stationary | | 33475.00 | | 110939.00 |
| 220-30 | Travelling and conveyence | | 99643.00 | | 112888.00 |
| 220-40 | Insurance | | 0.00 | | 0.00 |
| 220-50 | Audit fees | | 69000.00 | | 69000.00 |
| 220-51 | Legal expenses | | 0.00 | | 0.00 |
| 220-52 | Professional and other expenses | | 7110.00 | | 4653.00 |
| 220-60 | Advertisement and Publicity | | 0.00 | | 0.00 |
| 220-61 | Membership and Subscription | | 0.00 | | 0.00 |
| 220-80 | Other administrative expenses | | 274586.00 | | 252780.00 |
| | Total Administrative Expenses- Expenditure head wise | | 483814.00 | | 550260.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|--|---------|-------------------|---------|-------------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 230-10 | Power and fuel | | 811759.00 | | 480228.00 |
| 230-20 | Bulk Purchases | | 0.00 | | 0.00 |
| 230-30 | Consumption of Stores | | 1174857.00 | | 536238.00 |
| 230-40 | Hire Charges-Water | | 0.00 | | 0.00 |
| 230-51 | Repair & Maintenance- Infrastructure assets | | 3477403.00 | | 0.00 |
| 230-52 | Repair & Maintenance- Civic Amenities | | 0.00 | | 935282.00 |
| 230-53 | Repair & Maintenance- Buildings | | 0.00 | | 0.00 |
| 230-54 | Repair & Maintenance- Vehicles | | 181207.00 | | 248118.00 |
| 230-59 | Repair & Maintenance- Others | | 30000.00 | | 37775.00 |
| 230-80 | Other operating & maintenance expenses | | 87500.00 | | 76778.00 |
| | Total operation & maintenance expenses- Expenditure head wise | | 5762726.00 | | 2314419.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|---------|-------------|---------|-------------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 240-10 | Interest on loans from Centrel Government | | 0.00 | | 0.00 |
| 240-20 | Interest on loans from State Government | | 0.00 | | 0.00 |
| 240-30 | Interest on loans from Government bodies & associations | | 0.00 | | 0.00 |
| 240-40 | Interest on loans from International Agencies | | 0.00 | | 0.00 |
| 240-50 | Interest on loans from banks and other Financial institutions | | 0.00 | | 0.00 |
| 240-60 | Other Interest | | 0.00 | | 0.00 |
| 240-70 | Bank Charges | | 0.00 | | 0.00 |
| 240-80 | Other Finance Expenses | | 0.00 | | 0.00 |
| | Total Interest & Finance Charges | | 0.00 | | 0.00 |



Shakti
Chairman
Dergaon Municipal Board

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|------------------------------|---------|------|---------|------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 250-10 | Election Expenses | | | | |
| 250-20 | Own Programmes | | 0.00 | | 0.00 |
| 250-30 | Share in Programme of others | | 0.00 | | 0.00 |
| | Total Programme Expenses | | 0.00 | | 0.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|---|---------|------|---------|------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 260-10 | Grants [give Details] | | | | |
| 260-20 | Contributions [give Details] | | 0.00 | | 0.00 |
| 260-30 | Subsidies [give Details] | | 0.00 | | 0.00 |
| | Total revenue grants, Contributions & subsidies | | 0.00 | | 0.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|-------------------------------------|---------|------|---------|------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 270-10 | Provisions for doubtful receivables | | | | |
| 270-20 | Provisions for other assets | | 0.00 | | 0.00 |
| 270-30 | revenues written off | | 0.00 | | 0.00 |
| 270-40 | Assets written off | | 0.00 | | 0.00 |
| 270-50 | Miscellaneous expenses written off | | 0.00 | | 0.00 |
| | Total provisions and written off | | 0.00 | | 0.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|------------------------------|---------|------|---------|------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| 271-10 | Loss on Disposal of asset | | | | |
| 271-20 | Loss on Disposal investments | | 0.00 | | 0.00 |
| 271-80 | Other miscellaneous expenses | | 0.00 | | 0.00 |
| | Total miscellaneous expenses | | 0.00 | | 0.00 |

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

| Code No | Particulars | 2015-16 | | 2014-15 | |
|---------|----------------------------------|---------|------|---------|------|
| | | Rs. | P | Rs. | P |
| 1 | 2 | 3 | | 4 | |
| | Income | | | | |
| 280-10 | Taxes | | | | |
| 280-20 | Other- Revenues | | 0.00 | | 0.00 |
| 280-30 | Recovery of revenues written off | | 0.00 | | 0.00 |
| 280-40 | Other Income | | 0.00 | | 0.00 |
| | Sub- Total Income (a) | | 0.00 | | 0.00 |
| | Expenses | | | | |
| 280-50 | Refund of Taxes | | | | |
| 280-60 | Refund of Other- Revenues | | 0.00 | | 0.00 |
| 280-80 | Other Expenses | | 0.00 | | 0.00 |
| | Sub- Total Income (b) | | 0.00 | | 0.00 |
| | Total Prior Period (Net) (a-b)- | | 0.00 | | 0.00 |

Shakti
 Chairman
 Dargaon Municipality



IFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

gnificant Accounting Policies

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.

Fixed Assets

Fixed Assets are stated at cost without providing depreciation.

Depreciation

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

Revenue & Expenditure Recognition

Revenues & Expenditures are generally recognized on mercantile system of accounting

Notes on Accounts.

Previous Year's figure

The Previous year figures have been re-arranged, re-grouped and re-casted wherever necessary

Creditors

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

Debtors

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

Cash Balance

Cash balance at the end of the year (31.03.2016) have been verified by the management committee and certified to have tallied with the balance of cash book as per books of account.

Place:-Dergaon

Date:-19-01-2017

MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS

FRN. 328645E


MAYANK SOMANI
PROPRIETOR
MEM NO. 066959