



## 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 2017, 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-2, 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.*

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:







PHG ROAD, DERGAON

Dist: Golaghat

Assam-785614

2<sup>ND</sup> office:- Mithapukhuri Road  
2<sup>nd</sup> Floor, Above United India Insurance,  
Jorhat-785001

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- a) in the case of the Balance Sheet, of the state of affairs of the Board as at March 31, 2017;
- b) in the case of the Income and Expenditure Account, of the surplus 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 : 24-08-2018

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

  
24/8/18

CA Mayank Somani  
Proprietor  
Membership No. 066959

**DERGAON MUNICIPAL BOARD**

**DERGAON-785614**

Balance Sheet of as on 31st March 2017

Code of Accounts	Depriciation of Items	Schdule No	2016-17		2015-16	
			Rs	P	Rs	P
	<b>LIABILITIES</b>					
	<b>Reserve &amp; Surplus</b>					
3-10	Municipal (General) fund	B-1	364168519.91		360846072.31	
3-11	Earmarked funds	B-2		0.00		0.00
3-12	Reserves	B-3		0.00		0.00
	<b>Total Reserve &amp; Surplus</b>		<b>364168519.91</b>		<b>360846072.31</b>	
3-20	Grants, Contribution for specific purposes	B-4	17249174.45		22721292.95	
	<b>Loans</b>					
3-30	Secured Loans	B-5		0.00		0.00
3-31	Unsecured Loans	B-6		0.00		0.00
	<b>Total Loans</b>			<b>0.00</b>		<b>0.00</b>
	<b>Current Liabilities &amp; Provisions</b>					
3-40	Deposit Received	B-7	6208857.00		13078466.00	
3-41	Deposit Works	B-8		0.00		0.00
3-50	Other Liabilities	B-9	14255131.00		4545330.00	
3-60	Provisions	B-10		0.00		0.00
	<b>Total Current Liabilities &amp; Provisions</b>		<b>20463988.00</b>		<b>17623796.00</b>	
	<b>TOTAL LIABILITIES</b>		<b>401881682.36</b>		<b>401191161.26</b>	
	<b>ASSETS</b>					
	<b>Fixed Assets</b>					
4-10	Gross Block	B-11	381341330.00		371606130.00	
4-11	Less: Accumulated Depreciation			0.00		0.00
	<b>Net Block</b>		<b>381341330.00</b>		<b>371606130.00</b>	
4-12	Capital Work-in-Progress			0.00		0.00
	<b>Total Fixed Assets</b>		<b>381341330.00</b>		<b>371606130.00</b>	
	<b>Investments</b>					
4-20	Investment - General Fund	B-12	2201400.00		2050000.00	
4-21	Investments - Other Fund	B-13		0.00		0.00
	<b>Total Investments</b>		<b>2201400.00</b>		<b>2050000.00</b>	
	<b>Current Assets, Loans &amp; Advances</b>					
4-30	Stock in Hand (Inventories)	B-14		0.00		0.00
	<b>Sundry Debtors (Receivables)</b>					
4-31	Gross amount outstanding	B-15	5036008.00		3788889.00	
4-32	Less: Accumulated provision against bad and doubtful			0.00		0
	<b>Sundry Debtors</b>		<b>5036008.00</b>		<b>3788889.00</b>	
	<i>Net amount outstanding</i>					
4-40	Prepaid Expenses	B-16		0.00		0.00
4-50	Cash and bank balances	B-17	13276219.36		23714909.26	
4-60	Loans, advances and deposits	B-18	26725.00		31233.00	
4-61	Less: Accumulated Provision against Loans			0.00		0.00
	<i>Net amount outstanding</i>		<b>26725.00</b>		<b>31233.00</b>	
	<b>Total Current assets, loans &amp; advances</b>		<b>18338952.36</b>		<b>27535031.26</b>	
4-70	Other Assets	B-19		0.00		0.00
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20		0.00		0.00
	<b>TOTAL ASSETS</b>		<b>401881682.36</b>		<b>401191161.26</b>	

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

*[Signature]*  
Chairman  
Dergaon Municipal Board

**MAYANK SOMANI & CO**  
CHARTERED ACCOUNTANTS  
FRN. 328645E

*[Signature]*  
MAYANK SOMANI  
PROPRIETOR  
MEM NO. 068959

24/8/18

Place: Dergaon, Golaghat  
Date: 24-08-2018



**DERGAON MUNICIPAL BOARD**  
**DERGAON-785614**

Income and Expenditure Statement for the period from 01.04.2016 to 31.03.2017

Code No	Item/Head of Account	Schdule No	2016-17		2015-16	
			Rs.	P	Rs.	P
1	2	3	4		5	
	<b>INCOME</b>					
1-10	Tax Revenue	I-1	2563062.00		2193834.00	
1-20	Assigned Revenues & Compensation	I-2	0.00		0.00	
1-30	Rental Income from Municipal Properties	I-3	3105355.00		1933108.00	
1-40	Fees & User Charges	I-4	1351537.00		1270041.00	
1-50	Sale and Hire Charges	I-5	0.00		4400.00	
1-60	Revenue grants, Contributions & Subsidies	I-6	7868126.00		0.00	
1-70	Income from investments	I-7	151400.00		50000.00	
1-71	Interest earned	I-8	709075.10		54288.00	
1-80	Other income	I-9	0.00		0.00	
<b>A</b>	<b>Total- INCOME</b>		<b>5.1</b>	<b>15748555.10</b>	<b>5505671.00</b>	
	<b>EXPENDITURE</b>					
2-10	Establishment expenses	I-10	10162875.00		8728914.00	
2-20	Administrative Expenses	I-11	744097.50		483814.00	
2-30	Operations & Maintanance	I-12	1519135.00		5762726.00	
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	Depriciation		0.00		0.00	
<b>B</b>	<b>Total- Expenditure</b>			<b>12426107.50</b>	<b>14975454.00</b>	
<b>A-B</b>	<i>Gross surplus/(deficit) of income over expenditure before Prior Period Items</i>			<b>3322447.60</b>	<b>-9469783.00</b>	
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>			<b>3322447.60</b>	<b>-9469783.00</b>	
2-90	Less: Transfer to reserve Funds			0.00	0.00	
	Net balance being surplus/deficit carried over to Municipal Fund			<b>3322447.60</b>	<b>-9469783.00</b>	

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

*Anshu*  
Chairman  
Dergaon Municipal Board

**MAYANK SOMANI & CO**  
CHARTERED ACCOUNTANTS  
FIRN. 528645E

*24/8/18*  
**MAYANK SOMANI**  
PROPRIETOR  
MEM NO. 008659



Place: Dergaon, Golaghat  
Date:-24-08-2018



**DERGAON MUNICIPAL BOARD  
DERGAON-785614(ASSAM)**

Receipt and Payment Account for the period from 1.4.2016 to 31.3.2017

Code No.	Head Of Accounts	2016-17	2015-16	Code No.	Head Of Accounts	2016-17	2015-16
	<b>Opening Balances</b>						
	Cash Balances including imprest						
	Balances with Banks/Treasury (including balances in designated bank accounts)	23714909.26	29719247.26				
	<b>Operating Receipts</b>				<b>Operating Payments</b>		
1-10	Tax Revenue	2165261.00	2098418.00	2-10	Establishment expenses	10300955.00	6901298.00
1-20	Assigned Revenues & Compensation	0.00	0.00	2-20	Administrative Expenses	1197556.00	615510.00
1-30	Rental Income from Municipal Properties	2478722.00	1747059.00	2-30	Operations & Maintenance	1519135.00	5762726.00
1-40	Fees & User Charges	1128852.00	1270041.00	2-40	Interest & Finance Charges	0.00	0.00
1-50	Sale and Hire Charges	0.00	4400.00	2-50	Programme Expenses	0.00	0.00
1-60	Revenue grants, Contributions & Subsidies	7868126.00	0.00	2-60	Revenue grants, Contributions & Subsidies	0.00	0.00
1-70	Income from investments	0.00	0.00	2-71	Miscellaneous Expenses	0.00	0.00
1-71	Interest earned	758030.10	871123.00	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.	0.00	0.00
	<b>Non- Operating Receipts</b>				<b>Non- Operating Payments</b>		
3-10/31	Loans Received	0.00	0.00	3-50	Other Payables	0.00	0.00
3-40	Deposits Received	514788.00	3215420.00	3-50	Refund Payables	0.00	0.00
3-20	Grant And Contribution for specific purposes	807700.00	5540686.00	**	Repayment of loans	0.00	0.00
*	Sale proceeds from Assets	0.00	0.00	**	Refund of Deposits	7384397.00	1049712.00
*	Realisation of Investment- General Fund	0.00	0.00	4-10	Acquisition/purchase of Fixed Assets	464200.00	1308590.00
*	Realisation of Investment- Other Funds	0.00	0.00	4-12	Capital Work-in-Progress & Maintenance of Road	5804515.00	3981953.00
3-41	Deposit Works	0.00	0.00	3-41	Deposit Works	0.00	0.00
3-50	Revenue Collected in advance	0.00	0.00	4-20	Investments- General Fund	0.00	2000000.00
*	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
				4-60	Deposits to External agencies	0.00	0.00
	Increase in CPF Advance	0.00	4000.00		Refund of Grant And Contribution for specific purposes	0.00	0.00
	Increase in Forest Liability	88379.00	105429.00		Decrease in Professional Tax Liability	7488.00	0.00
	Increase in Income Tax Liability	8070.00	0.00		Decrease in Group Insurance Liability	29802.00	0.00
	Increase in Labour Cess Liability	27750.00	0.00		Decrease in UC Liability	7812.00	120.00
	Increase in VAT Liability	45897.00	0.00		Payment of CPF & CPF Advance	110204.00	0.00
	Increase in TCS Liability	41404.00	21759.00				
	Increase in Electricity Bill Liability	443375.00	517368.00		<b>Closing Balances</b>		
	Increase in Group Insurance Liability	0.00	19868.00		Cash Balances including imprest balances with banks/treasury (including balances in designated bank accounts)	13276219.36	23714909.26
	Decrease in Loans & Advances	11000.00	0.00				
	<b>GRAND TOTAL</b>	<b>40102263.36</b>	<b>44934818.26</b>		<b>GRAND TOTAL</b>	<b>40102263.36</b>	<b>44934818.26</b>

For Dergaon Municipal Board

*Arath*  
Chairman  
Dergaon Municipal Board

Place: Dergaon, Golaghat  
Date: 24-08-2018

As per Our Annexed Report of Even Date

**MAYANK SOMANI & CO**  
CHARTERED ACCOUNTANTS  
FRN. 328645E

*24/8/18*  
MAYANK SOMANI  
PROPRIETOR  
MEM NO. 066959



## DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2016-17		2015-6	
<b>a. Cash Flows from operating activities</b>				
Gross surplus/(deficit) over expenditure		3322447.60		-9469783.00
Adjustment for				
<b>Add:</b>				
Depreciation	0.00		0.00	
Interest & Finance expenses	0.00	0.00	0.00	0.00
<b>Less:</b>				
Profit on disposal of assets	0.00		0.00	
Dividend Income	0.00		0.00	
Investment Income	860475.10	860475.10	104288.00	104288.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extraordinary items		2461972.50		-9574071.00
<b>changes in current assets and current liabilities</b>				
(Increase)/Decrease in Sundry debtors	-1247119.00		-281465.00	
(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		0.00	
(Decrease)/Increase in Deposits received	-6869609.00		2165708.00	
(Decrease)/Increase in Deposits works	0.00		0.00	
(Decrease)/Increase in Other Current liabilities	9709801.00		2965597.00	
(Decrease)/Increase in Provisions	0.00		0.00	
Extraordinary items(specify)	0.00	1593073.00	0.00	4849840.00
Net cash generated from/(used) in operating activities(a)		4055045.50		-4724231.00
<b>b. Cash Flows from investing activities</b>				
(Purchase) of fixed assets & CWIP	-9735200.00		-1308590.00	
(INCREASE)/Decrease in Special funds/grants	-5472118.50		1974872.00	
(INCREASE)/Decrease in Earmarked funds	0.00		0.00	
(Purchase) of Investments	0.00	-15207318.50	-2000000.00	-1333718.00
<b>Add:</b>				
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	709075.10	709075.10	54288.00	54288.00
Net cash generated from/(used in) investing activities (b)		-14498243.40		-1279430.00
<b>c. Cash Flows from financing activities</b>				
<b>Add:</b>				
Loans from banks/others received	0.00		0.00	
<b>Less:</b>				



## DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2016-17	2015-6
Loans repaid during the period	4508.00	0.00
Loans & advances to employees	0.00	-677.00
Loans to others	0.00	0.00
Finance expenses	0.00	0.00
Net cash generated from/(used in) financing activities (c)	<b>4508.00</b>	<b>-677.00</b>
<b>Net increase/decrease in cash equivalents (a+b+c)</b>	<b>-10438689.90</b>	<b>-6004338.00</b>
Cash and cash equivalents at beginning of period	23714909.26	29719247.26
Cash and cash equivalents at End of period	13276219.36	23714909.26
<b>Cash and cash equivalents at End of the year comprises of the following account balances at the end of the year:</b>		
1. Cash Balances	17118.34	12298.34
2. Bank Balances	12898825.02	23260314.92
3. Scheduled co- operative banks	360276.00	442296.00
4. Balances with Post Offices	0.00	0.00
5. Balances with other banks	0.00	0.00
<b>Total</b>	<b>13276219.36</b>	<b>23714909.26</b>

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

  
 Chairman  
 Dergaon Municipal Board

**MAYANK SOMANI & CO**  
 CHARTERED ACCOUNTANTS  
 FRN. 328645E  
  
 MAYANK SOMANI  
 PROPRIETOR  
 MEM NO. 060959  
 24/8/18



Place: Dergaon, Golaghat

Date:-24-08-2018



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	360846072.31	0.00	360846072.31	0.00	360846072.31
310-90	Excess of Income and expenditure	0.00	3322447.60	3322447.60	0.00	3322447.60
	<b>Total Municipal fund (310)</b>	<b>360846072.31</b>	<b>3322447.60</b>	<b>364168519.91</b>	<b>0.00</b>	<b>364168519.91</b>

Schedule B-2: Earmarked fund, Special funds/ Sinking fund/ Trust or Agency Fund [ Code No. 311 ]

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	GMF
(a) Opening Balance	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 from Municipal fund	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)							
(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- Maintenance of Road	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. Salary, Wages and allowances etc. 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							



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)
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
312-30	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
	<b>Total Reserve Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

5889583

48955

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 organization		Others	
	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>A. Opening balance</b>														
<b>B. Additions to the Grants*</b>														
1. Grant received during the year	18879050.50	0.00	3795786.45	0.00	50456.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Invest/Dividend earned on Grant 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	0.00	0.00
3. Profit on disposal of grant investments	29182.00	0.00	15962.00	0.00	807700.00	0.00	0.00	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	3811.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total (B)</b>	<b>29182.00</b>	<b>0.00</b>	<b>15962.00</b>	<b>0.00</b>	<b>811511.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total (A+B)</b>	<b>18904232.50</b>	<b>0.00</b>	<b>3811748.45</b>	<b>0.00</b>	<b>861967.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>C. Payments out of funds</b>														
<b>1. Capital Expenditure on Fixed Assets*</b>														
Others: Maintenance of Road	3283341.00	0.00	0.00	0.00	810367.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	4994148.00	0.00	0.00	0.00	810367.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. Revenue Expenditure on Salary, Wages and allowances etc.</b>														
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	0.00	0.00
Other administrative charges	523157.00	0.00	85.50	0.00	416.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	523157.00	0.00	85.50	0.00	416.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Other:</b>														
Loss on disposal of grant 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	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	0.00	0.00
Diminution in value of grant investments 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	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	0.00	0.00
<b>Total of C (1+2+3)</b>	<b>0.00</b>	<b>0.00</b>	<b>85.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net balance in the year end- (A-B)+C</b>	<b>13188637.50</b>	<b>0.00</b>	<b>3811663.95</b>	<b>0.00</b>	<b>11384.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Grants &amp; Contribution for specific purposes</b>	<b>17249174.45</b>	<b>0.00</b>	<b>3811663.95</b>	<b>0.00</b>	<b>11384.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





Schedule-5: Secured loans [Code No. 330]

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2				
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	
	<b>Total secured loans</b>	<b>0.00</b>		<b>0.00</b>	

Schedule-6: Unsecured loans [Code No. 331]

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2				
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	
	<b>Total Unsecured loans</b>	<b>0.00</b>		<b>0.00</b>	

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

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2				
340-10	From Contractors	488340.00		7357949.00	
340-20	From Revenue	628117.00		628117.00	
340-30	From Staff	0.00		0.00	
340-80	From others	5092400.00		5092400.00	
	<b>Total deposits received</b>	<b>6298857.00</b>		<b>13078466.00</b>	

Schedule-8: Deposits works [Code No. 341]

Code No	Particulars	2016-17		2015-16		Utilisation/Expenditure Amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
		Rs.	P	Rs.	P		
1	2						
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
	<b>Total of deposit works</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>







Schedule B-12 : Investment- General Fund [ Code No. 420 ]

Code No.	Particulars	With whom Invested	Face Value (Rs.)	2016-17		2015-16	
				Carrying Cost (Rs.)	6	Carrying Cost (Rs.)	6
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	AGVB Dergaon Br	20000000.00	22014000.00	20500000.00		
	<b>Total of Investment General Fund</b>		<b>20000000.00</b>	<b>22014000.00</b>	<b>20500000.00</b>		

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

Code No.	Particulars	With whom Invested	Face Value (Rs.)	2016-17		2015-16	
				Carrying Cost (Rs.)	6	Carrying Cost (Rs.)	6
1	2	3	4	5	6		
421-10	Central Government Securities		0.00	0.00	0.00		
421-20	State Government Securities		0.00	0.00	0.00		
421-30	Debentures and bonds		0.00	0.00	0.00		
421-40	Preference Shares		0.00	0.00	0.00		
421-50	Equity Shares		0.00	0.00	0.00		
421-60	Units of mutual funds		0.00	0.00	0.00		
421-80	Other Investments		0.00	0.00	0.00		
	<b>Total of Investment General Fund</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2	3	4		
430-10	Stores		0.00		
430-20	Loose Tools		0.00		
430-30	Others		0.00		
	<b>Total Stock-in-Hand</b>		<b>0.00</b>		



Schedule B-15 : 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 (Coe No. 432)	5	6
431-10	Receivables for property Taxes Less than 5 years * More than 5 years * sub- total	3308043.00 0.00 3308043.00	0.00 0.00 0.00	3308043.00 0.00 3308043.00	2910242.00 0.00 2910242.00
431-91	Less : State Government Cesses/Levies in Taxes- Control Accounts	0.00	0.00	0.00	0.00
	<b>Net Receivables of Property Taxes</b>	<b>3308043.00</b>	<b>0.00</b>	<b>3308043.00</b>	<b>2910242.00</b>
431-19	Receivables of other Taxes Less than 3 years * More than 3 years * sub- total	772619.00 0.00 772619.00	0.00 0.00 0.00	772619.00 0.00 772619.00	549934.00 0.00 549934.00
431-99	Less : State Government Cesses/Levies in Taxes- Control Accounts	0.00	0.00	0.00	0.00
	<b>Net receivables of other Taxes</b>	<b>772619.00</b>	<b>0.00</b>	<b>772619.00</b>	<b>549934.00</b>
431-20	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
431-30	Receivables for fees and user charges Less than 3 years * More than 3 years * sub- total	955346.00 0.00 955346.00	0.00 0.00 0.00	955346.00 0.00 955346.00	328713.00 0.00 328713.00
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 sub- total	0.00	0.00	0.00	0.00
	<b>Total sundry debtors ( Receivables )</b>	<b>5036008.00</b>	<b>0.00</b>	<b>5036008.00</b>	<b>3788889.00</b>





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

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1			3		4
440-10	Establishment		0.00		0.00
440-20	Administrative		0.00		0.00
440-30	Operations and maintenance		0.00		0.00
	Total prepaid expenses		0.00		0.00

Schedule-17 : Cash and bank balances [Code No. 450 ]

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1			3		4
450-10	Cash		17118.34		12298.34
	Balances with bank- Municipal Funds				
450-21	Nationalised Banks		1667857.57		575079.97
450-22	Other scheduled banks		0.00		0.00
450-23	Scheduled co-operative banks		360276.00		442296.00
450-24	Post Office		0.00		0.00
	Sub- Total		2048133.57		1077375.97
	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		11210967.45		22685304.95
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		11210967.45		22685304.95
	Total Cash and Bank balances		13276219.36		23714909.26

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		
1						
460-10	Loans and advances to employees	19400.00	0.00	0.00	11000.00	8400.00
460-20	Employees PF loans	0.00	0.00	0.00	0.00	0.00
460-30	Loans to others	0.00	0.00	0.00	0.00	0.00
460-40	Advance to suppliers and contractors	0.00	0.00	0.00	0.00	0.00
460-50	Advance to others	0.00	0.00	0.00	0.00	0.00
460-60	Deposit with external agencies	0.00	0.00	0.00	0.00	0.00
460-80	Other current Assets	11833.00	6492.00	0.00	0.00	18325.00
	Sub- Total	31233.00	6492.00	0.00	11000.00	26725.00
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 deposits	31233.00	6492.00		11000.00	26725.00



ScheduleB-18 : Accumulated provisions against loans, advances and, diposits [Code No. 461 ]

Code No	Particulars	2016-17	2015-16
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
	<b>Total Accumulated Provisions</b>	<b>0.00</b>	<b>0.00</b>

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

Code No	Particulars	2016-17	2015-16
1	2	3	4
470-10	Diposit Works	0.00	0.00
470-20	Other asset control accounts	0.00	0.00
	<b>Total Other Assets</b>	<b>0.00</b>	<b>0.00</b>

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

Code No	Particulars	2016-17	2015-16
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	Deferred revenue expenses	0.00	0.00
480-90	Others	0.00	0.00
	<b>Total miscellaneous expenditure</b>	<b>0.00</b>	<b>0.00</b>





**DERGAON MUNICIPAL BOARD  
DERGAON-785614**

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

Minor Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2	3			
110-1	Property Tax	2529571.00		2193834.00	
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 (Collection as per Audit Report)	33491.00		0.00	
	Sub- total	2563062.00		2193834	
	Less :				
110-90	Tax Remissions And Refund [ Schedule 1-1(a) ]		0.00		0.00
	Sub- total		0.00		0.00
	Total tax revenue	2563062.00		2193834.00	

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

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2	3			
	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	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2	3			
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



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

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2	3			
130-10	Rent from Civic Amenities	45000.00		0.00	
130-20	Rent from Office Buildings	739476.00		317750.00	
130-30	Rent from Guest Houses	0.00		0.00	
130-40	Rent from lease of lands	38905.00		0.00	
130-80	Other rents-Lease Market	2281974.00		1615358.00	
	Sub- total	3105355.00		1933108.00	
	Less :				
130-90	Rent Remission and Refunds	0.00		0.00	
	Sub- total		0.00	0.00	
	<b>Total Rental income from Municipal Properties</b>	<b>3105355.00</b>		<b>1933108.00</b>	

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

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2	3			
140-10	Empanelment and registration charges	0.00		0.00	
140-11	Licensing Fees	770460.00		503080.00	
140-12	Fees for grant of permit	0.00		0.00	
140-13	Fees for certificate or extract	551377.00		766961.00	
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	29700.00		0.00	
	Sub- Total	1351537.00		1270041.00	
140-90	Less: Rent remission and refund	0.00		0.00	
	Sub- total		0.00	0.00	
	<b>Total Income from fees and user charges- Income Head Wise</b>	<b>1351537.00</b>		<b>1270041.00</b>	

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

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2	3			
	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	
	<b>Total income from Sale and Hire Charges- Function wise</b>	<b>0.00</b>		<b>0.00</b>	





Code No	Particulars	2016-17	2015-16
		Rs. P	Rs. P
1			3
180-10	Deposit forfeited	0.00	0.00
180-11	Lapsed deposits	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 refunds/subsidies	0.00	0.00
180-60	Excess provisions written back	0.00	0.00
180-80	Miscellaneous income	0.00	0.00
	<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>

Schedule 1-9: Other Income [Code No. 180]

Code No	Particulars	2016-17	2015-16
		Rs. P	Rs. P
1			3
171-10	Interest from bank accounts	709075.10	54288.00
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
	<b>Total Interest Earned</b>	<b>709075.10</b>	<b>54288.00</b>

Schedule 1-8: Interest Earned [Code No. 171]

Code No	Particulars	2016-17	2015-16
		Rs. P	Rs. P
1			3
170-10	Interest on investment	151400.00	50000.00
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
	<b>Total Income from Investments</b>	<b>151400.00</b>	<b>50000.00</b>

Schedule 1-7: Income from Investment- General fund [Code No. 170]

Code No	Particulars	2016-17	2015-16
		Rs. P	Rs. P
1			3
160-10	Revenue grant	7594126.00	0.00
160-20	Re-imbursment of expenses	0.00	0.00
160-30	Contribution towards scheme	274000.00	0.00
	<b>Total Revenue Grants, Contributions and Subsidies</b>	<b>7868126.00</b>	<b>0.00</b>

Schedule 1-6: Revenue Grants, Contributions and Subsidies [Code No. 160]

Code No	Particulars	2016-17	2015-16
		Rs. P	Rs. P
1			3
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	0.00	4400.00
150-41	Hire Charges for Equipment	0.00	0.00
	<b>Total Income from Sale and Hire Charges - Income Head wise</b>	<b>0.00</b>	<b>4400.00</b>

Schedule 1-5 (b): Sale and Hire Charges [Code No. 150] - Income Head wise



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

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2	3			
210-10	Salaries, wages and bonus	9613871.00		8560265.00	
210-20	Benefits and allowances	359495.00		68649.00	
210-30	Pension	0.00		0.00	
210-40	Other terminal and retirement benefits	189505.00		100000.00	
	<b>Total Establishment expenses- Expense head wise</b>	<b>10162875.00</b>		<b>8728914.00</b>	

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

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2	3			
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	103371.00		33475.00	
220-30	Traveling and conveyance	121793.00		99643.00	
220-40	Insurance	0.00		0.00	
220-50	Audit fees	70800.00		69000.00	
220-51	Legal expenses	0.00		0.00	
220-52	Professional and other expenses	93298.00		7110.00	
220-60	Advertisement and Publicity	0.00		0.00	
220-61	Membership and Subscription	0.00		0.00	
220-80	Other administrative expenses	354835.50		274586.00	
	<b>Total Administrative Expenses- Expenditure head wise</b>	<b>744097.50</b>		<b>483814.00</b>	

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

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2	3			
230-10	Power and fuel	1069876.00		811759.00	
230-20	Bulk Purchases	0.00		0.00	
230-30	Consumption of Stores	0.00		1174857.00	
230-40	Hire Charges-Water(Net)	31983.00		0.00	
230-51	Repair & Maintenance- Infrastructure assets	67146.00		3477403.00	
230-52	Repair & Maintenance- Civic Amenities	70136.00		0.00	
230-53	Repair & Maintenance- Buildings	0.00		0.00	
230-54	Repair & Maintenance- Vehicles	70494.00		181207.00	
230-59	Repair & Maintenance- Others	209500.00		30000.00	
230-80	Other operating & maintenance expenses	0.00		87500.00	
	<b>Total operation &amp; maintenance expenses- Expenditure head wise</b>	<b>1519135.00</b>		<b>5762726.00</b>	

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

Code No	Particulars	2016-17		2015-16	
		Rs.	P	Rs.	P
1	2	3			
240-10	Interest on loans from Central 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	
	<b>Total Interest &amp; Finance Charges</b>	<b>0.00</b>		<b>0.00</b>	

