



UDIN NO- 20066959AAAABA4564

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 2019, 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 & GST. etc was not paid within due date. No TCS collected for cattle market, Sunday Market, Dergaon Town Daily Market and Negheriting Daily Market during the F/y 2018-19.
- 7) There is difference of Rs.10957.00 as per manual cash book and computerized cash book. As informed to us same is lying with previous accountant and not handed over to New Accountant.
- 8) We found less/no deposit of revenue collected but not deposited in Accounts during financial year. The details is mentioned as under-





Date	Receipt No	Head	As per Rt Book	As per Cash Book	Difference
21-11-18	NIL	Property Tax	43544	34544	9000
18-08-18	565-568		820	620	200
15-10-18	F-2568	Temporary Shop	500	0.00	500
29-10-18	F-2657	House Tax	208	0.00	208
29-10-18	F-2745	Trade License	1200	0.00	1200
29-10-18	F-2747	Trade License	300	0.00	300
5-11-18	F-2780	Land Sale Permission	3400	0.00	3400
29-3-19	F-2899	Misc. Rt. (PRC)	30	0.00	30
29-3-19	F-2900	Misc. Rt. (PRC)	30	0.00	30
15-11-18	F-2924	House Tax	180	0.00	180
12-10-18	F-1864	Temporary Shop	500	0.00	500
2-3-19	F-3078	Trade License	700	0.00	700
Total			51412	35164	16248

9) Market lease for the Financial Year 2018-19 was allotted for the total contract amount of Rs.23,96,202.00 where as same is allotted for the F/y 2019-20 amounting to Rs.14,44,652.00. Because of this Rs.9,51,550.00 will be less collected for the F/y 2019-20

10) No SD money received during the financial year 2018-19 for market lease allotted for the Financial year 2019-20.

Subject to above -

Opinion

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

a) in the case of the Balance Sheet, of the state of affairs of the Board as at March 31, 2019;





- 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 : 19-03-2020



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 2019

Code of Accounts	Depriciation of items	Schdule No	2018-19		2017-18	
			Rs.	P	Rs.	P
	LIABILITIES					
	Reserve & Surplus					
3-10	Municipal (General) fund	B-1	373125142.19		366798852.53	
3-11	Earmarked funds	B-2	0.00		0.00	
3-12	Reserves	B-3	0.00		0.00	
	Total Reserve & Surplus		373125142.19		366798852.53	
3-20	Grants, Contribution for specefic purposes	B-4	21068976.45		23337081.45	
	Loans					
3-30	Secured loans	B-5	734833.00		0.00	
3-31	Unsecured Loans	B-6	0.00		0.00	
	Total Loans		734833.00		0.00	
	Current Liabilities & Provisions					
3-40	Deposit Received	B-7	7510335.00		7376951.00	
3-41	Deposit Works	B-8	0.00		0.00	
3-50	Other Liabilities	B-9	17052827.00		18109530.00	
3-60	Provisions	B-10	0.00		0.00	
	Total Current Liabilities & Provisions		24663162.00		25486481.00	
	TOTAL LIABILITIES		419592113.64		415622414.98	
	ASSETS					
4-10	Fixed Assets	B-11				
	Gross Block		392753794.00		389568824.00	
4-11	Less: Accumuleted Depriciation		0.00		0.00	
	Net Block		392753794.00		389568824.00	
4-12	Capital Work-in-Progress		0.00		0.00	
	Total Fixed Assets		392753794.00		389568824.00	
	Investments					
4-20	Investment - General Fund	B-12	2439704.00		2307160.00	
4-21	Investments - Other Fund	B-13	0.00		0.00	
	Total Investments		2439704.00		2307160.00	
	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	7720593.50		6921415.50	
4-32	Less: Accumuleted provison against bad and doubtful		0.00		0	
	Sundry Debtors		7720593.50		6921415.50	
	<i>Net amount outstanding</i>					
4-40	Prepaid Expenses	B-16	0.00		0.00	
4-50	Cash and bank balances	B-17	16562715.14		16722378.48	
4-60	Loans, advances and deposits	B-18	115307.00		102637.00	
4-61	Less: Accumulated Provision against Loans		0.00		0.00	
	<i>Net amount outstanding</i>		115307.00		102637.00	
	Total Current assets, loans & advances		24398615.64		23746430.98	
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		419592113.64		415622414.98	

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

Anahita
Chairman
Dergaon Municipal Board

Place: Dergaon, Golaghat
Date: 19-03-2020



MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
[Signature]
MEM NO: 19/3/2020

DERGAON MUNICIPAL BOARD
DERGAON-785614

Income and Expenditure Statement for the period from 01.04.2018 to 31.03.2019

Code No	Item/Head of Account	Schdule No	2018-19		2017-18	
			Rs.	P	Rs.	P
1	2	3	4		5	
	INCOME					
1-10	Tax Revenue	1-1	3348160.00		3299300.00	
1-20	Assigned Revenues & Compensation	1-2		0.00		0.00
1-30	Rental Income from Municipal Properties	1-3	3700749.00		3266825.00	
1-40	Fees & User Charges	1-4	1182240.00		1423288.00	
1-50	Sale and Hire Charges	1-5		0.00		0.00
1-60	Revenue grants, Contributions & Subsidies	1-6	13426666.00		8957406.00	
1-70	Income from investments	1-7	132544.00		105760.00	
1-71	Interest earned	1-8	153681.00		227117.00	
1-80	Other income	1-9		0.00		0.00
A	Total- INCOME	5.1	21944040.00		17279696.00	
	EXPENDITURE					
2-10	Establishment expenses	1-10	12862968.00		12680671.00	
2-20	Administrative Expenses	1-11	692423.34		328026.38	
2-30	Operations & Maintanance	1-12	1743952.00		1459666.00	
2-40	Interest & Finance Charges	1-13		0.00		0.00
2-50	Programme Expenses	1-14		0.00		181000.00
2-60	Revenue grants, Contributions & Subsidies	1-15		0.00		0.00
2-70	Provisions & Write Off	1-16		0.00		0.00
2-71	Miscellaneous Expenses	1-17	318407.00			0.00
2-72	Depriciation			0.00		0.00
B	Total- Expenditure		15617750.34		14649363.38	
A-B	<i>Gross surplus/(deficit) of income over expenditure before Prior Period Items</i>		6326289.66		2630332.62	
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>		6326289.66		2630332.62	
2-90	Less: Transfer to reserve Funds			0.00		0.00
	Net balance being surplus/deficit carried over to Municipal Fund		6326289.66		2630332.62	

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

Chairman
Anshu
Chairman
Dergaon Municipal Board

Place: Dergaon, Golaghat
Date: 19-03-2020



MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
REG. NO. 3286
[Signature]
19/3/2020
MEM NO. 000000

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

Receipt and Payment Account for the period from 1.4.2018 to 31.3.2019

Code No.	Head Of Accounts	2018-19	2017-18	Code No.	Head Of Accounts	2018-19	2017-18
	Opening Balances						
	Cash Balances including imprest						
	Balances with Banks/Treasury (including balances in designated bank accounts)	16722378.48	13276219.36				
	Operating Receipts				Operating Payments		
1-10	Tax Revenue	3349160.00	2297928.50	2-10	Establishment expenses	12862968.00	9641488.00
1-20	Assigned Revenues & Compensation	0.00	0.00	2-20	Administrative Expenses	778174.34	788419.88
1-30	Rental Income from Municipal Properties	3700749.00	2618584.00	2-30	Operations & Maintenance	1743952.00	1205775.00
1-40	Fees & User Charges	1182240.00	1187493.00	2-40	Interest & Finance Charges	0.00	0.00
1-50	Sale and Hire Charges	0.00	0.00	2-50	Programme Expenses	0.00	181000.00
1-60	Revenue grants, Contributions & Subsidies	13426668.00	8957406.00	2-60	Revenue grants, Contributions & Subsidies	0.00	0.00
1-70	Income from investments	0.00	307160.00	2-71	Miscellaneous Expenses	318407.00	0.00
1-71	Interest earned	153876.00	240278.00	4-30	Purchase of Stores	0.00	0.00
1-80	Other income		0.00		Other Collections on behalf of State and Central Government	0.00	0.00
	Non- Operating Receipts				Non- Operating Payments		
3-30/31	Loans Received	734893.00	0.00	3-50	Other Payables	0.00	0.00
3-40	Deposits Received	233384.00	1804682.00	3-50	Refund Payables	0.00	0.00
3-20	Grant And Contribution for specific purposes	6781623.00	7305418.00	**	Repayment of loans	0.00	0.00
*	Sale proceeds from Assets	0.00	0.00	**	Refund of Deposits	0.00	636588.00
*	Realisation of Investment- General Fund	0.00	0.00	4-10	Acquisition/purchase of Fixed Assets	3184970.00	8227494.00
*	Realisation of investment- Other Funds	0.00	0.00	4-12	Capital Work-in-Progress & Maintenance of Road	8964174.00	323000.00
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	307160.00
*	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
*	Decrease in Government Dues	0.00	381635.00	4-60	Deposits to External agencies	0.00	0.00
*	Decrease in Loans & Advances	0.00	9060.00		Refund of Grant And Contribution for specific purposes	0.00	264988.50
*	Increase in Sundry Creditors	1000.00	0.00		Decrease in Employee Liability	851052.00	0.00
*	Increase in Other Liability	105184.00	0.00		Decrease in Government Dues	311835.00	0.00
					Increase in Sundry Debtors	799178.00	0.00
					Increase in Loans, Advances and Deposits	12670.00	0.00
					Decrease in Group Insurance Liability	0.00	50968.00
					Decrease in Loan Security	0.00	34004.00
					Closing Balances		
					Cash Balances including imprest balances with banks/treasury (including balances in designated bank accounts)	16562715.14	16723378.48
	GRAND TOTAL	46390095.48	38363263.86		GRAND TOTAL	46390095.48	38363263.86

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

Chairman
Dergaon Municipal Board

Place: Dergaon, Golaghat.
Date: 19-03-2020



MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
P.O. ROAD, DERGAON, TEZPUR (ASSAM)
19/3/2020
MAYANK SOMANI
PROPRIETOR
MEM NO. 000069

DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2018-19		2017-18	
a. Cash Flows from operating activities				
Gross surplus/(deficit) over expenditure		6326289.66		2630332.62
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	286225.00	286225.00	332877.00	332877.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extraordinary items		6040064.66		2297455.62
changes in current assets and current liabilities				
(Increase)/Decrease in Sundry debtors	799178.00		-1885407.50	
(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 (Suspense)	0.00		0.00	
(Decrease)/Increase in Deposits received	233384.00		1168094.00	
(Decrease)/Increase in Deposits works	0.00		0.00	
(Decrease)/Increase in Other Current liabilities	-1056703.00		3854399.00	
(Decrease)/Increase in Provisions	0.00		0.00	
Extraordinary items(specify)	0.00	-24141.00	0.00	3137085.50
Net cash generated from/(used) in operating activities(a)		6015923.66		5434541.12
b. Cash Flows from investing activities				
(Purchase) of fixed assets & CWIP	3184970.00		-8227494.00	
(INCREASE)/Decrease in Special funds/grants	-2268105.00		6087907.00	
(INCREASE)/Decrease in Earmarked funds	0.00		0.00	
(Purchase) of Investments	0.00	916865.00	0.00	-2139587.00
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	153681.00	153681.00	227117.00	227117.00
Net cash generated from/(used in) investing activities (b)		1070546.00		-1912470.00



DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2018-19	2017-18
c. Cash Flows from financing activities		
Add:		
Loans from banks/others received	734833.00	0.00
Less:		
Loans repaid during the period	-12670.00	-75912.00
Loans & advances to employees	0.00	0.00
Loans to others	0.00	0.00
Finance expenses	0.00	0.00
Net cash generated from/(used in) financing activities (c)	722163.00	-75912.00
Net increase/decrease in cash equivalents (a+b+c)	7808632.66	3446159.12
Cash and cash equivalents at beginning of period	16722378.48	13276219.36
Cash and cash equivalents at End of period	16562715.14	16722378.48
Cash and cash equivalents at End of the year		
comprises of the following account balances at the end of the year:		
1. Cash Balances	24973.84	19994.84
2. Bank Balances	15241846.30	16221833.64
3. Scheduled co- operative banks	952173.00	474933.00
4. Balances with Post Offices	0.00	0.00
5. Balances with other banks	343722.00	5617.00
Total	16562715.14	16722378.48

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

Chairman *[Signature]*
 Chairman
 Dergaon Municipal Board
 Place: Dergaon, Golaghat
 Date: -19-03-2020



MAYANK SOMANI & CO
 CHARTERED ACCOUNTANTS
 P.H.G. ROAD, DERGAON
 785614 (ASSAM)
[Signature]
 19/3/2020
 MAYANK SOMANI
 PROPRIETOR
 MEM NO. 00000

**DERGAON MUNICIPAL BOARD
DERGAON-785614**

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

Minor Code No.	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2	3			
110-1	Property Tax		3348160.00		3299300.00
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)		0.00		0.00
	Sub- total		3348160.00		3299300.00
	Less:				
110-90	Tax Remissions And Refund [Schedule 1-1(a)]		0.00		0.00
	Sub- total		0.00		0.00
	Total tax revenue		3348160.00		3299300.00

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

Code No	Particulars	2018-19		2017-18	
		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 1-2: Assign Revenues & Compensation [Code No. 120]

Code No	Particulars	2018-19		2017-18	
		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	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2	3			
130-10	Rent from Civic Amenities		0.00		0.00
130-20	Rent from Office Buildings		1302000.00		1197890.00
130-30	Rent from Guest Houses		0.00		0.00
130-40	Rent from lease of lands		88200.00		67500.00
130-80	Other rents-Lease Market		2310549.00		1801435.00
	Sub- total		3700749.00		3266825.00
	Less :				
130-90	Rent Remission and Refunds		0.00		0.00
	Sub- total		0.00		0.00
	Total Rental income from Municipal Properties		3700749.00		3266825.00

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

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2	3			
140-10	Empanelment and registration charges		0.00		0.00
140-11	Licensing Fees		1091835.00		408000.00
140-12	Fees for grant of permit		0.00		0.00
140-13	Fees for certificate or extract		90405.00		1011588.00
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		3700.00
	Sub- Total		1182240.00		1423288.00
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		1182240.00		1423288.00

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

Code No	Particulars	2018-19		2017-18	
		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
	Total Income from Sale and Hire Charges- Function wise		0.00		0.00



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

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2			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		0.00
150-41	Hire Charges for Equipment		0.00		0.00
	Total income from Sale and Hire Charges - Income Head wise		0.00		0.00

Schedule I-6 : Revenue Grants, Contributions and Subsidies (Code No. 160)

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2			3	
160-10	Revenue grant	13426666.00		8927406.00	
160-20	Re-imbursment of expenses		0.00		0.00
160-30	Contribution towards scheme		0.00		30000.00
	Total Revenue Grants, Contributions and Subsidies	13426666.00		8957406.00	

Schedule I-7 : Income from Investment- General fund (Code No. 170)

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2			3	
170-10	Interest on investment	132544.00		105760.00	
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	132544.00		105760.00	

Schedule I-8: Interest Earned (Code No. 171)

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2			3	
171-10	Interest from bank accounts	153681.00		227117.00	
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	153681.00		227117.00	

Schedule I-9: Other Income (Code No. 180)

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2			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 refund/liabilities		0.00		0.00
180-60	Excess provisions written back		0.00		0.00
180-80	Miscellaneous income		0.00		0.00
	Total Other Income		0.00		0.00



DERGAON MUNICIPAL BOARD
DERGAON-785614

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

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2	3			
210-10	Salaries, wages and bonus	12862968.00		11844153.00	
210-20	Benefits and allowances	0.00		258975.00	
210-30	Pension	0.00		0.00	
210-40	Other terminal and retirement benefits	0.00		577543.00	
	Total Establishment expenses- Expense head wise	12862968.00		12680671.00	

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

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2	3			
220-10	Rent, Rates and Taxes	0.00		0.00	
220-11	Office maintenance	261187.00		87716.00	
220-12	Communication Expenses	0.00		0.00	
220-20	Books and periodicals	0.00		0.00	
220-21	Printing and stationery	55610.00		56402.00	
220-30	Travelling and conveyance	110018.00		50948.00	
220-40	Insurance	0.00		0.00	
220-50	Audit fees	70800.00		70800.00	
220-51	Legal expenses	0.00		0.00	
220-52	Professional and other expenses	0.00		0.00	
220-60	Advertisement and Publicity	0.00		0.00	
220-61	Membership and Subscription	0.00		0.00	
220-80	Other administrative expenses	194808.34		62160.38	
	Total Administrative Expenses- Expenditure head wise	692423.34		328026.38	

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

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2	3			
230-10	Power and fuel	685639.00		965794.00	
230-20	Bulk Purchases	0.00		0.00	
230-30	Consumption of Stores	0.00		0.00	
230-40	Hire Charges-Water(Net)	12100.00		10802.00	
230-51	Repair & Maintenance- Infrastructure assets	0.00		207500.00	
230-52	Repair & Maintenance- Civic Amenities	720858.00		97000.00	
230-53	Repair & Maintenance- Buildings	0.00		0.00	
230-54	Repair & Maintenance- Vehicles	153063.00		39050.00	
230-59	Repair & Maintenance- Others	0.00		139520.00	
230-80	Other operating & maintenance expenses	172292.00		0.00	
	Total operation & maintenance expenses- Expenditure head wise	1743952.00		1459686.00	

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

Code No	Particulars	2018-19		2017-18	
		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	
	Total Interest & Finance Charges	0.00		0.00	



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

Code No	Particulars	2018-19		2017-18	
		Rs.	P.	Rs.	P.
1	2	3			
250-10	Election Expenses		0.00		0.00
250-20	Own Programmes		0.00		0.00
250-30	Share in Programme of others		0.00		181000.00
	Total Programme Expenses		0.00		181000.00

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

Code No	Particulars	2018-19		2017-18	
		Rs.	P.	Rs.	P.
1	2	3			
260-10	Grants [give Details]		0.00		0.00
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	2018-19		2017-18	
		Rs.	P.	Rs.	P.
1	2	3			
270-10	Provisions for doubtful receivables		0.00		0.00
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	2018-19		2017-18	
		Rs.	P.	Rs.	P.
1	2	3			
271-10	Loss on Disposal of asset		0.00		0.00
271-20	Loss on Disposal investments		0.00		0.00
271-80	Other miscellaneous expenses		318407.00		0.00
	Total miscellaneous expenses		318407.00		0.00

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

Code No	Particulars	2018-19		2017-18	
		Rs.	P.	Rs.	P.
1	2	3			
	Income				
280-10	Taxes		0.00		0.00
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		0.00		0.00
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



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	366798852.53	0.00	366798852.53	0.00	366798852.53
310-90	Excess of income and expenditure	0.00	6326289.66	6326289.66	0.00	6326289.66
	Total Municipal fund (310)	366798852.53	6326289.66	373125142.19	0.00	373125142.19



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	GPF
(a) Opening Balance	0.00						
(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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Schedule B-3 Reserves [Code No. 312]

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
312-20	Borrowing redemption reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Funds (unbilled)	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							0.00
B. Additions to the Grants*							0.00
1. Grant received during the year	15718219.00	3551819.45	64165.00	0.00	2878.00	0.00	0.00
2. Interest/Dividend earned on Grant investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Profit on disposal of grant investments	1505797.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Appreciation in Value of grant Investments	1505797.00	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 (B)	1505797.00	3551819.45	64165.00	0.00	2878.00	0.00	0.00
Total (A+B)	21224016.00	3551819.45	64360.00	0.00	5278706.00	0.00	0.00
C. Payments out of funds							
1. Capital Expenditure on Fixed Assets*							
Other -Dustbin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other -Toilet & Solid waste treatment plant					330000.00		
Other- Maintenance of Road	6344774.00	0.00	0.00	0.00	2289400.00	0.00	0.00
Sub- Total	6344774.00	0.00	0.00	0.00	2619400.00	0.00	0.00
2. Revenue Expenditure on 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	35837.00	0.00	0.00	49919.00	0.00	0.00
Sub- Total	0.00	35837.00	0.00	0.00	49919.00	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	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)	6344774.00	35837.00	0.00	0.00	2619400.00	0.00	0.00
Net balance in the year end- [a+b]-[c]	14879242.00	3515987.45	64360.00	0.00	2609387.00	0.00	0.00
Total Grants & Contribution for specific purposes	21068976.45						



ScheduleB-5: Secured Loans [Code No. 330]

Code No	Particulars	2018-19		2017-18	
		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		734833.00		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		734833.00		0.00

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

Code No	Particulars	2018-19		2017-18	
		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	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2	3	4		
340-10	From Contractors	1006870.00		1238234.00	
340-20	From Revenues	413569.00		628117.00	
340-30	From Staff	0.00		0.00	
340-80	From others	5189896.00		5510600.00	
	Total deposits received	7610335.00		7376951.00	

Schedule B-8: Diposits works [Code No. 341]

Code No.	Particulars	2018-19		2017-18		Utilisation/Expenditure Amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
		Rs.	P	Rs.	P		
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	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2	3	4		
350-10	Creditors	9272000.00		9271000.00	
350-11	Employee Liabilities	4977044.00		5828096.00	
350-12	Interest Accrued & Due	0.00		0.00	
350-20	Recoveries payable	0.00		0.00	
350-30	Government dues payable	1349355.00		1661190.00	
350-40	Refunds Payable	0.00		0.00	
350-41	Advance Collection of Revenues	0.00		0.00	
350-80	Others	1454428.00		1349244.00	
	Total Other Liabilities (Sundry Creditors)	17052827.00		18109530.00	

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

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2	3	4		
360-10	Provisions for Expenses	0.00		0.00	
360-20	Provisions for Interest	0.00		0.00	
360-30	Provisions for Other Assets	0.00		0.00	
	Total Provisions	0.00		0.00	



Schedule B-11 Fixed Assets (Code No. 310)

Code No.	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance as on 01.04.2018	Additions During the period	Deductions during the period	Cost at the end of the year 2018	Opening Balance as on 01.04.2018	Additions During the period	Deductions during the period	Total at the end of the year 2018		
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410-20	Buildings	248239557.00	2356467.00	0.00	250896024.00	0.00	0.00	0.00	0.00	250896024.00	248239557.00
410-30	Infrastructure Assets										
410-31	Roads and Bridges	2520000.00	0.00	0.00	2520000.00	0.00	0.00	0.00	0.00	2520000.00	2520000.00
410-32	Sewerage and Drainage	109700000.00	315483.00	0.00	110085833.00	0.00	0.00	0.00	0.00	110085833.00	109700000.00
410-33	Water ways	210000.00	0.00	0.00	210000.00	0.00	0.00	0.00	0.00	210000.00	210000.00
410-34	Public Lighting	6925000.00	0.00	0.00	6925000.00	0.00	0.00	0.00	0.00	6925000.00	6925000.00
410-40	Other Assets										
410-41	Plant & machinery	420000.00	0.00	0.00	420000.00	0.00	0.00	0.00	0.00	420000.00	420000.00
410-50	Vegetation	2855922.00	0.00	0.00	2855922.00	0.00	0.00	0.00	0.00	2855922.00	2855922.00
410-60	Office & other equipments	293530.00	0.00	0.00	293530.00	0.00	0.00	0.00	0.00	293530.00	293530.00
410-70	Bankrupt, Fictive, stamps and electrical appliances	471850.00	0.00	0.00	471850.00	0.00	0.00	0.00	0.00	471850.00	471850.00
410-80	Other fixed assets	17970000.00	122800.00	0.00	18092800.00	0.00	0.00	0.00	0.00	18092800.00	17970000.00
	Total	389548224.00	3188993.00	0.00	392737217.00	0.00	0.00	0.00	0.00	392737217.00	389548224.00

Schedule B-12 Investment - General Fund (Code No. 400)

Code No.	Particulars	With whom invested	Face Value (Rs.)	2018-19		2017-18	
				Carrying Cost (Rs.)	Carrying Cost (%)	Carrying Cost (Rs.)	Carrying Cost (%)
1	2	3	4	5	6	7	8
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	
420-40	Preference Shares		0.00	0.00	0.00	0.00	
420-50	Equity Shares		0.00	0.00	0.00	0.00	
420-90	Units of mutual funds	ACTM Durgam Ch.	200000.00	443970.00	2807260.00	2807260.00	
420-80	Other Investments		0.00	0.00	0.00	0.00	
	Total of Investment General Fund		200000.00	443970.00	2807260.00	2807260.00	





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

Code No.	Particulars	2018-19		2017-18	
		Rs.	P.	Rs.	P.
3					
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of mutual funds				
421-80	Other Investments				
	Total of Investment General Fund				

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

Code No.	Particulars	2018-19		2017-18	
		Rs.	P.	Rs.	P.
1					
430-10	Stores				
430-20	Loose Tools				
430-30	Others				
	Total Stock in Hand				

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for doubtful Debts (Rs.)	Net Amount (Rs.)	Previous year Net Amount (Rs.)
431-10	Receivables for property taxes less than 5 years *	5595602.50	0.00	5595602.50	4309414.50
	More than 5 years *	0.00	0.00	0.00	0.00
	sub-total	5595602.50	0.00	5595602.50	4309414.50
431-91	Less : State Government Cesses/Taxes in Taxes Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Property Taxes	5595602.50	0.00	5595602.50	4309414.50
431-19	Receivables of other taxes less than 3 years *	304101.00	0.00	304101.00	1008414.00
	More than 3 years *	0.00	0.00	0.00	0.00
	sub-total	304101.00	0.00	304101.00	1008414.00
	Less : State Government Cesses/Taxes in Taxes Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of other Taxes	304101.00	0.00	304101.00	1008414.00
431-20	Receivable of cess income less than 3 years *	0.00	0.00	0.00	0.00
	More than 3 years *	0.00	0.00	0.00	0.00
	sub-total	0.00	0.00	0.00	0.00
431-30	Receivables for fees and user charges less than 3 years *	1820890.00	0.00	1820890.00	1605587.00
	More than 3 years *	0.00	0.00	0.00	0.00
	sub-total	1820890.00	0.00	1820890.00	1605587.00
431-40	Receivables from other sources less than 3 years *	0.00	0.00	0.00	0.00
	More than 3 years *	0.00	0.00	0.00	0.00
	sub-total	0.00	0.00	0.00	0.00
	Receivables from Government	0.00	0.00	0.00	0.00
	Total sundry debtors (Receivables)	7720593.50	0.00	7720593.50	6921415.50

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

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2	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 B-17 : Cash and bank balances [Code No. 450]

Code No	Particulars	2018-19		2017-18	
		Rs.	P	Rs.	P
1	2	3	4		
450-10	Cash		24973.84		19994.84
	Balances with bank- Municipal Funds				
450-21	Nationalised Banks		12333276.10		5436441.44
450-22	Other scheduled banks		0.00		0.00
450-23	Scheduled co-operative banks		952173.00		474933.00
450-24	Post Office		0.00		0.00
	Sub- Total		13285449.10		5911374.44
	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		2908570.20		10785392.20
450-62	Other scheduled banks		343722.00		5617.00
450-63	Scheduled co-operative banks		0.00		0.00
450-64	Post Office		0.00		0.00
	Sub- Total		3252292.20		10791009.20
	Total Cash and Bank balances		16562715.14		16722378.48

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								
460-10	Loans and advances to Employees		0.00		0.00		0.00		0.00
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	Deposit with external agencies		0.00		0.00		0.00		0.00
460-80	Other current Assets		102637.00		0.00		0.00		115307.00
	Sub- Total		102637.00		0.00		0.00		115307.00
461-	Less: Accruated Provisions against loans, advances and Deposits [Schedule B- 18 (a)]		0.00		0.00		0.00		0.00
	Total loans, advances and deposits		102637.00		0.00		0.00		115307.00



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

Code No	Particulars	2018-19	2017-18
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	2018-19	2017-18
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	2018-19	2017-18
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 miscellanous expenditure	0.00	0.00



SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. Significant Accounting Policies

a) General

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

b) Fixed Assets

Fixed Assets are stated at cost without providing depreciation.

c) Depreciation

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

d) Revenue & Expenditure Recognition

Revenues & Expenditures are generally recognized on mercantile system of accounting

2. Notes on Accounts.

a) Previous Year's figure

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

b) Creditors

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

c) Debtors

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

d) Cash Balance

Cash balance at the end of the year (31.03.2019) have been verified by the management committee and certified to have tallied with the balance of cash book as per books of account except difference of Rs.10957.00 lying with previous accountant not handed over to at the time retirement.

Place:-Dergaon

Date:-19-03-2020



MAYANK SOMANI & CO.
CHARTERED ACCOUNTANT
FRN. 3214

[Signature]
19/3/2020
MAYANK SOMANI
PROPRIETOR
MEM NO. 02