

MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS



PHG ROAD, DERGAON
Dist: Golaghat
Assam-785614

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Auditor's Report

To
The Executive Officer,
Dergaon Municipal Board, Dergaon

Opinion

We have audited the accompanying financial statements of **DERGAON MUNICIPAL BOARD** which comprise the Balance Sheet as at 31 March 2022, 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.

In our opinion and to the best of our information and according to the explanations given to us, accompanying financial statements are prepared in all material respects in accordance with the accounting principles generally accepted in India and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Municipal Board as at 31st March 2022 and its deficit for the year then ended.

Basis for Opinion

We conducted our Audit in accordance with the Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in Auditor's responsibilities for the Audit of the Financial Statements of our report. We are independent of the Institute in accordance with Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





Key Audit Matter

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) 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.
- 4) No TCS collected against the market lease allotted during the F/y 2021-22.
- 5) No Income tax was deducted on payment made for Software AMC amounting to Rs.153400/- & Advertisement Expenses of Rs. 89752.00 during the Financial Year.
- 6) Security Money collected against room was excess refunded by Rs.14,400.00 on 14.06.2018 still not recovered.
- 7) We found short collection of Lease Rent The details is given as under-

SL No	Lease Details	Amount as per Register	Amount as per Cash B
1	Dergaon Town-Rinku Das	50,000.00	0.00
	Total	50,000.00	0.00

- 8) We found non deposit of Cash collected under Manual Receipt amounting to Rs. 25,440.00. Rs. 21,000.00 out of Rs. 25,440.00 was deposited on 01.02.2023. However Rs.4,440.00 was not deposited till the date of Audit Report. The details are as summarized below:-

SL NO	DATE	AMOUNT AS PER RT	AMOUNT AS PER CASH BOOK	DIFFERENCE
1	06-05-2021	4200	420	3780
2	07-08-2021	3750	3650	100
3	28-01-2022	460	230	230
13	16-12-2021	21000	0	21000
14	21-02-2022	30	0	30
15	21-02-2022	30	0	30





16	02-03-2022	16640	16460	180
18	25-03-2022	890	800	90
		47000	21560	25440

- 9) We also found delay deposit of tax collected under manual receipts.
- 10) Cash amounting to Rs.10957.00 was not handed over and is lying with Gajen Saikia, previous accountant and same is mentioned as receivable from him .
- 11) As informed to us that State Government of Assam paid directly to APDCL against the Electricity Liability during the Financial Year 2021-22. The details of amount paid to APDCL was neither given by the State government and nor by APDCL. On the basis of current liability with APDCL, Board assumed that Rs.21,00,000/- (approx) was paid by the State Government and same is considered as Grant received from the State Government.
- 12) We found that total amount of Rs. 14,38,320.00 was receivable against market lease. As informed to us that amount of Rs. 7,28,541.00 was given remission due to pandemic of Covid 19. However in absence proper authorized documents same is not account for in the Audited Accounts. We found that amount of Rs.6,59,779.00 old outstanding and not yet recovered.

Management's Responsibility for the Financial Statement

Management is responsible for 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 objective are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes are opinion. Reasonable assurance is a high level assurance but is not a guarantee that Audit conducted in accordance with SAs will always detect a material





misstatement when it exists. Misstatement can arise from fraud or error are considered material if individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

*Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances; but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.

*Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

*Conclude on the appropriateness of the management's use of the going concern basis or accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.

*Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate With them all relationships and





other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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, 2022;
- b) in the case of the Income and Expenditure Account, of the deficit 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.

For Mayank Somani & Co

Chartered Accountants

Firm Registration No. 328645E



CA Mayank Somani

Proprietor

Membership No. 066959

Place: Dergaon, Golaghat

Date : 23-02-2023

UDIN NO- 23066959BGQOWY3610

DERGAON MUNICIPAL BOARD

DERGAON-785614

Balance Sheet of as on 31st March 2022

Code of Accounts	Depriciation of items	Schdule No	2021-22		2020-21	
			Rs	P	Rs	P
	LIABILITIES					
	Reserve & Surplus					
3-10	Municipal (General) fund	B-1	365271308.83		366246479.51	
3-11	Earmarked funds	B-2		0.00		0.00
3-12	Reserves	B-3		0.00		0.00
	Total Reserve & Surplus		365271308.83		366246479.51	
3-20	Grants, Contribution for specific purposes	B-4	62889517.23		54209829.23	
	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	8314037.00		7205311.00	
3-41	Deposit Works	B-8		0.00		0.00
3-50	Other Liabilities	B-9	24786988.00		20864593.00	
3-60	Provisions	B-10	212400.00		212400.00	
	Total Current Liabilities & Provisions		33313425.00		28282304.00	
	TOTAL LIABILITIES		461474251.06		448738612.74	
	ASSETS					
	Fixed Assets					
4-10	Gross Block	B-11	404441662.00		396760952.00	
4-11	Less: Accumuled Depriication			0.00		0.00
	Net Block		404441662.00		396760952.00	
4-12	Capital Work-in-Progress			0.00		0.00
	Total Fixed Assets		404441662.00		396760952.00	
	Investments					
4-20	Investment - General Fund	B-12	2883762.00		2732312.00	
4-21	Investments - Other Fund	B-13		0.00		0.00
	Total Investments		2883762.00		2732312.00	
	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	14567188.25		12229885.25	
4-32	Less: Accumulated provison against bad and doubtful			0.00		0
	Sundry Debtors		14567188.25		12229885.25	
	<i>Net amount outstanding</i>					
4-40	Prepaid Expenses	B-16		0.00		0.00
4-50	Cash and bank balances	B-17	37978124.81		36878949.49	
4-60	Loans, advances and deposits	B-18	1603514.00		136514.00	
4-61	Less: Accumulated Provision against Loans			0.00		0.00
	<i>Net amount outstanding</i>		1603514.00		136514.00	
	Total Current assets, loans & advances		54148827.06		49245348.74	
4-70	Other Assets	B-19		0.00		0.00
4-80	Miscellanious Expenditure (to the extent not written off)	B-20		0.00		0.00
	TOTAL ASSETS		461474251.06		448738612.74	

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

[Signature]
Executive Officer
Dergaon Municipal Board



MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
FRN. 328645E

[Signature] 23/02/2023
MAYANK SOMANI
PROPRIETOR
MEM NO. 066959

Place: Dergaon, Golaghat
Date:-23-02-2023

DERGAON MUNICIPAL BOARD
DERGAON-785614

Income and Expenditure Statement for the period from 01.04.2021 to 31.03.2022

Code No	Item/Head of Account	Schdule No	2021-22		2020-21	
			Rs.	P	Rs.	P
1	2	3	4		5	
	INCOME					
1-10	Tax Revenue	I-1	3523548.00		3467188.00	
1-20	Assigned Revenues & Compensation	I-2		0.00		0.00
1-30	Rental Income from Municipal Properties	I-3	3040177.00		3084912.00	
1-40	Fees & User Charges	I-4	3805851.00		2380654.00	
1-50	Sale and Hire Charges	I-5		145920.00		0.00
1-60	Revenue grants, Contributions & Subsidies	I-6	5959036.00		6125378.00	
1-70	Income from investments	I-7		151450.00		152412.00
1-71	Interest earned	I-8		41569.00		73723.00
1-80	Other income	I-9		0.00		0.00
A	Total- INCOME	5.1	16667551.00		15284267.00	
	EXPENDITURE					
2-10	Establishment expenses	I-10	15635129.00		13968707.00	
2-20	Administrative Expenses	I-11		392472.68		318522.26
2-30	Operations & Maintanance	I-12	1655120.00		1959565.00	
2-40	Interest & Finance Charges	I-13		0.00		15669.00
2-50	Programme Expenses	I-14		-40000.00		575060.00
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			17642721.68		16837523.26
A-B	<i>Gross surplus/(deficit) of income over expenditure before Prior Period Items</i>			-975170.68		-1553256.26
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>			-975170.68		-1553256.26
2-90	Less: Transfer to reserve Funds				0.00	0.00
	Net balance being surplus/deficit carried over to Municipal Fund			-975170.68		-1553256.26

For Dergaon Municipal Board

As per Our Annexed Report of Even Date


Executive Officer
Dergaon Municipal Board



MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
FRN. 328645E

MAYANK SOMANI
PROPRIETOR
MEM NO. 066959

Place: Dergaon, Golaghat
Date:-23-02-2023

DERGAON MUNICIPAL BOARD
DERGAON-785614(ASSAM)

Receipt and Payment Account for the period from 1.4.2021 to 31.3.2022

Code No.	Head Of Accounts	2021-22	2020-21	Code No.	Head Of Accounts	2021-22	2020-21
	<i>Opening Balances</i>						
	Cash Balances Including Imprest						
	Balances with Banks/Treasury (including balances in designated bank accounts)	36878949.49	27468034.27				
	Operating Receipts				Operating Payments		
1-10	Tax Revenue	3523548.00	3467188.00	2-10	Establishment expenses	15635129.00	13968707.00
1-20	Assigned Revenues & Compensation	0.00	0.00	2-20	Administrative Expenses	426922.68	683819.26
1-30	Rental Income from Municipal Properties	3040177.00	3084912.00	2-30	Operations & Maintenance	1655120.00	1959565.00
1-40	Fees & User Charges	3805851.00	2380654.00	2-40	Interest & Finance Charges	0.00	15669.00
1-50	Sale and Hire Charges	145920.00	0.00	2-50	Programme Expenses	-40000.00	575060.00
1-60	Revenue grants, Contributions & Subsidies	5959036.00	6125378.00	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	209281.00	73723.00	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	0.00	0.00	3-50	Other Payables	0.00	0.00
3-40	Deposits Received	1108726.00	-1308851.00	3-50	Refund Payables	0.00	0.00
3-20	Grant And Contribution for specific purposes	25796157.00	22508879.00	**	Repayment of loans	0.00	361328.00
*	Sale proceeds from Assets	0.00	0.00	**	Refund of Deposits	0.00	0.00
*	Realisation of Investment- General Fund	0.00	0.00	4-10	Acquisition/purchase of Fixed Assets	7680710.00	-376326.00
*	Realisation of Investment- Other Funds	0.00	0.00	4-12	Capital Work-in-Progress & Maintenance of Road	13966290.00	10183719.52
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	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
*	Decrease in Government Dues	0.00	0.00	4-60	Deposits to External agencies	0.00	0.00
*	Decrease in Loans,Advances & Deposits	0.00	11000.00		Refund of Grant And Contribution for specific purposes	3283441.00	0.00
*	Increase in Government Dues	40243.00	0.00		Decrease in Other Liability	1145356.00	0.00
*	Increase in Sundry Creditors	0.00	0.00		Decrease in Government Dues	0.00	86301.00
*	Increase in Other Liability	0.00	735724.00		Increase in Sundry Debtors	2337303.00	2654800.00
*	Increase in Advance collection of revenues	0.00	0.00		Increase in Loans, Advances and Deposits	1467000.00	0.00
*	Increase in Employee Liability	5027508.00	3658877.00		Decrease in Group Insurance Liability	0.00	0.00
*	Increase in Provisions	0.00	0.00		Decrease in Load Security	0.00	0.00
					Decrease in Advance collection of revenues	0.00	461274.00
	Closing Balances						
	Cash Balances including imprest balances with banks/treasury (including balances in designated bank accounts)					37978124.81	36878949.49
	GRAND TOTAL	85535396.49	68205518.27		GRAND TOTAL	85535396.49	68205518.27

For Dergaon Municipal Board

Executive Officer
Executive Officer
Dergaon Municipal Board

Place: Dergaon, Golaghat
Date:-23-02-2023



As per Our Annexed Report of Even Date

MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
FRN. 328645E

M. Somani 23/02/2023
MAYANK SOMANI
PROPRIETOR
MEM NO. 066959

DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2021-22		2020-21	
a. Cash Flows from operating activities				
Gross surplus/(deficit) over expenditure		-975170.68		-1553256.26
Adjustment for				
Add:				
Depreciation	0.00		0.00	
Interest & Finance expenses	0.00	0.00	15669.00	15669.00
Less:				
Profit on disposal of assets	0.00		0.00	
Dividend Income	0.00		0.00	
Investment Income	151450.00	151450.00	152412.00	152412.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extraordinary items		-1126620.68		-1689999.26
changes in current assets and current liabilities				
(Increase)/Decrease in Sundry debtors	-2337303.00		-2654800.00	
(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 (Suspense)	-1467000.00		11000.00	
(Decrease)/Increase in Deposits received	1108726.00		-1308851.00	
(Decrease)/Increase in Deposits works	0.00		0.00	
(Decrease)/Increase in Other Current liabilities	3922395.00		3847026.00	
(Decrease)/Increase in Advance collection of revenues	0.00			
(Decrease)/Increase in Government dues	40243.00			
(Decrease)/Increase in Provisions	0.00		70800.00	
Extraordinary items(specify)	0.00	1267061.00	0.00	-34825.00
Net cash generatedfrom/(used) in operating activities(a)		140440.32		-1724824.26
b. Cash Flows from investing activities				
(Purchase) of fixed assets & CWIP	-7680710.00		-376326.00	
(INCREASE)/Decrease in Special funds/grants	8679688.00		11889062.48	
(INCREASE)/Decrease in Earmarked funds	0.00		0.00	
(Purchase) of Investments	0.00	998978.00	0.00	11512736.48
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	0.00	0.00	0.00	0.00
Net cash generated from/(used in) investing activities (b)		998978.00		11512736.48

[Signature]
Executive Officer
Dergaon Municipal Board



DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2021-22	2020-21
c. Cash Flows from financing activities		
Add:		
Loans from banks/others received	0.00	0.00
Less:		
Loans repaid during the period	0.00	-361328.00
Loans & advances to employees	0.00	0.00
Loans to others	0.00	0.00
Finance expenses	0.00	-15669.00
Net cash generated from/(used in) financing activities (c)	0.00	-376997.00
Net increase/decrease in cash equivalents (a+b+c)	1139418.32	9410915.22
Cash and cash equivalents at beginning of period	36878949.49	27468034.27
Cash and cash equivalents at End of period	37978124.81	36878949.49
Cash and cash equivalents at End of the year comprises of the following account balances at the end of the year:		
1. Cash Balances	121800.89	49439.89
2. Bank Balances	37568875.92	36310204.60
3. Scheduled co- operative banks	287448.00	278942.00
4. Balances with Post Offices	0.00	0.00
5. Balances with other banks	0.00	240363.00
Total	37978124.81	36878949.49

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

[Signature]
Executive Officer
Dergaon Municipal Board
Executive Officer



MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
FRN. 328645E
[Signature] 23/02/2023
MAYANK SOMANI
PROPRIETOR
MEM NO. 066959

Place: Dergaon, Golaghat
Date:-23-02-2023

DERGAON MUNICIPAL BOARD
DERGAON-785614

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

Minor Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3			
110-1	Property Tax	3523548.00		3467188.00	
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	3523548.00		3467188.00	
	Less :				
110-90	Tax Remissions And Refund [Schedule 1-1(a)]		0.00		0.00
	Sub- total		0.00		0.00
	Total tax revenue	3523548.00		3467188.00	

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

Code No	Particulars	2021-22		2020-21	
		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	2021-22		2020-21	
		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

[Handwritten Signature]
Executive Officer
Dergaon Municipal Board



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

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2			3	
130-10	Rent from Civic Amenities	88371.00			0.00
130-20	Rent from Office Buildings	1402992.00		1402092.00	
130-30	Rent from Guest Houses	0.00		0.00	
130-40	Rent from lease of lands	0.00		0.00	
130-80	Other rents-Lease Market	1548814.00		1682820.00	
	Sub- total	3040177.00		3084912.00	
	Less :				
130-90	Rent Remission and Refunds	0.00		0.00	
	Sub- total	0.00		0.00	
	Total Rental income from Municipal Properties	3040177.00		3084912.00	

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

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2			3	
140-10	Empanelment and registration charges	0.00		0.00	
140-11	Licensing Fees	1430611.00		1318911.00	
140-12	Fees for grant of permit	1401014.00		0.00	
140-13	Fees for certificate or extract	0.00		0.00	
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	974226.00		1061743.00	
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	3805851.00		2380654.00	
140-90	Less: Rent remission and refund	0.00		0.00	
	Sdub- total	0.00		0.00	
	Total Income from fees and user charges- Income Head Wise	3805851.00		2380654.00	

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

Code No	Particulars	2021-22		2020-21	
		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	

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

Code No	Particulars	2021-22		2020-21	
		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		145920.00		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		145920.00		0.00

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

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3			
160-10	Revenue grant		3859036.00		6125378.00
160-20	Re-imburement of expenses		2100000.00		0.00
160-30	Contribution towards scheme		0.00		0.00
	Total Revenue Grants, Contributions and Subsidies		5959036.00		6125378.00

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

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3			
170-10	Interest on investment		151450.00		152412.00
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		151450.00		152412.00

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

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3			
171-10	Interest from bank accounts		41569.00		73723.00
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		41569.00		73723.00

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

Code No	Particulars	2021-22		2020-21	
		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

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

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3			
210-10	Salaries, wages and bonus	15367941.00		13968707.00	
210-20	Benefits and allowances	0.00		0.00	
210-30	Pension	0.00		0.00	
210-40	Other terminal and retirement benefits	267188.00		0.00	
	Total Establishment expenses- Expense head wise	15635129.00		13968707.00	

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

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3			
220-10	Rent, Rates and Taxes		0.00		0.00
220-11	Office maintenance		6607.00		28039.00
220-12	Communication Expenses		0.00		0.00
220-20	Books and periodicals		0.00		0.00
220-21	Printing and stationery		86909.00		37505.00
220-30	Travelling and conveyance		33205.00		12450.00
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		14310.00		0.00
220-60	Advertisement and Publicity		89752.00		53128.00
220-61	Membership and Subscription		0.00		0.00
220-80	Other administrative expenses		90889.68		116600.26
	Total Administrative Expenses- Expenditure head wise		392472.68		318522.26

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

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3			
230-10	Power and fuel		1012600.00		1745647.00
230-20	Bulk Purchases		0.00		0.00
230-30	Consumption of Stores		0.00		0.00
230-40	Hire Charges		0.00		62555.00
230-51	Repair & Maintenance- Infrastructure assets		195630.00		0.00
230-52	Repair & Maintenance- Civic Amenities		0.00		0.00
230-53	Repair & Maintenance- Buildings		0.00		0.00
230-54	Repair & Maintenance- Vehicles		0.00		22220.00
230-59	Repair & Maintenance- Others		106530.00		0.00
230-80	Other operating & maintenance expenses		340360.00		129143.00
	Total operation & maintenance expenses- Expenditure head wise		1655120.00		1959565.00

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

Code No	Particulars	2021-22		2020-21	
		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		15669.00
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		15669.00

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

Code No	Particulars	2021-22		2020-21	
		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		-40000.00		575060.00
	Total Programme Expenses		-40000.00		575060.00

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

Code No	Particulars	2021-22		2020-21	
		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	2021-22		2020-21	
		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	2021-22		2020-21	
		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		0.00		0.00
	Total miscellaneous expenses		0.00		0.00

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

Code No	Particulars	2021-22		2020-21	
		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

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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	366246479.51	0.00	366246479.51	0.00	366246479.51
310-90	Excess of Income and expenditure	0.00	-975170.68	-975170.68	0.00	-975170.68
	Total Municipal fund (310)	366246479.51	-975170.68	365271308.83	0.00	365271308.83

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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
Code Number							
(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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments							
3. Profit on disposal of Special fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments							
4. Appreciation in Value of Special fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments							
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.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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:							
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						

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 (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

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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	47121726.78	3515987.45	64360.00	0.00	3507755.00	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	25796157.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Interest/Dividend earned on Grant investments	167712.00	0.00	0.00	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 (B)	25963869.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (A+B)	73085595.78	3515987.45	64360.00	0.00	3507755.00	0.00	0.00
C. Payments out of funds							
1. Capital Expenditure on Fixed Assets*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other -Road Construction	13966290.00	0.00	0.00	0.00	0.00	0.00	0.00
Other -Pavers Block	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other -Street Light	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other -Garage construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other -Cremation House Shed Construction	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	13966290.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Revenue Expenditure on							
Salary, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges -Electrical Expenses	0.00	0.00	0.00	0.00	34450.00	0.00	0.00
Sub- Total	0.00	0.00	0.00	0.00	34450.00	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	296368.00	0.00	0.00	0.00	2987073.00	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)	296368.00	0.00	0.00	0.00	2987073.00	0.00	0.00
Net balance in the year end- [a+b]-[c]	58822937.78	3515987.45	64360.00	0.00	486232.00	0.00	0.00
Total Grants & Contribution for specific purposes	62889517.23						

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

Code No	Particulars	2021-22		2020-21	
		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

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

Code No	Particulars	2021-22		2020-21	
		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

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

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3		4	
340-10	From Contractors	2303947.00		1217721.00	
340-20	From Revenues	0.00		0.00	
340-30	From Staff	0.00		0.00	
340-80	From others	6010090.00		5987590.00	
	Total deposits received	8314037.00		7205311.00	

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

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
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

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

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3		4	
350-10	Creditors	9272000.00		9272000.00	
350-11	Employee Liabilities	13060593.00		8033085.00	
350-12	Interest Accrued & Due	0.00		0.00	
350-20	Recoveries payable	0.00		0.00	
350-30	Government dues payable	1462009.00		1421766.00	
350-40	Refunds Payable	0.00		0.00	
350-41	Advance Collection of Revenues	0.00		0.00	
350-80	Others	992386.00		2137742.00	
	Total Other Liabilities (Sundry Creditors)	24786988.00		20864593.00	

ScheduleB-10: Provisions [Code No. 360]

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3		4	
360-10	Provisions for Expenses	212400.00		212400.00	
360-20	Provisions for Interest	0.00		0.00	
360-30	Provisions for Other Assets	0.00		0.00	
	Total Provisions	212400.00		212400.00	

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Schedule B-11 Fixed Assets [Code No. 320]

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance as on 01.04.2021	Additions During the period	Deductions during the period	Cost at the end of the year 2022	Opening Balance as on 01.04.2021	Additions During the period	Deductions during the period	Total at the end of the year 2022	2021-22	2020-21
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	251186628.00	7685743.00	0.00	258872371.00	0.00	0.00	0.00	0.00	258872371.00	251186628.00
	Infrastructure Assets										
410-30	Roads and Bridges	5536000.00	0.00	0.00	5536000.00	0.00	0.00	0.00	0.00	5536000.00	5536000.00
410-31	Sewerage and drainage	110320799.00	0.00	0.00	110320799.00	0.00	0.00	0.00	0.00	110320799.00	110320799.00
410-32	Water ways	295537.00	0.00	0.00	295537.00	0.00	0.00	0.00	0.00	295537.00	295537.00
410-33	Public Lighting	6305000.00	0.00	0.00	6305000.00	0.00	0.00	0.00	0.00	6305000.00	6305000.00
	Other Assets										
410-40	Plant & machinery	1314326.00	0.00	0.00	1314326.00	0.00	0.00	0.00	0.00	1314326.00	1314326.00
410-50	Vehicles	2853922.00	0.00	0.00	2853922.00	0.00	0.00	0.00	0.00	2853922.00	2853922.00
410-60	Office & other equipments	310040.00	0.00	0.00	310040.00	0.00	0.00	0.00	0.00	310040.00	310040.00
410-70	Furniture, fixtures, fittings and electrical appliances	671880.00	0.00	0.00	671880.00	0.00	0.00	0.00	0.00	671880.00	671880.00
410-80	Other Fixed assets	17994820.00	44967.00	0.00	18009787.00	0.00	0.00	0.00	0.00	18009787.00	17994820.00
	Total	396760952.00	7680710.00	0.00	404441662.00	0.00	0.00	0.00	0.00	404441662.00	396760952.00

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

Code No	Particulars	With whom invested	Face Value (Rs.)	2021-22	2020-21
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
420-10			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	2000000.00	2883762.00	2732312.00
	Total of Investment General Fund		2000000.00	2883762.00	2732312.00

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

Code No.	Particulars	With whom invested	Face Value (Rs.)	2021-22	2020-21
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
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
	Total of Investment General Fund		0.00	0.00	0.00

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

Code No.	Particulars	2021-22	2020-21
1	2	3	4
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

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 (Code No. 432)	5	6
431-10	<u>Receivables for property taxes</u>				
	Less than 5 years *	8583576.25	0.00	8583576.25	7680673.25
	More than 5 years *	0.00	0.00	0.00	0.00
	sub- total	8583576.25	0.00	8583576.25	7680673.25
431-91	Less : State Government Cesses/Levies in Taxes- Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Property Taxes	8583576.25	0.00	8583576.25	7680673.25
431-19	<u>Receivables of other Taxes</u>				
	Less than 3 years *	2601540.00	0.00	2601540.00	1720979.00
	More than 3 years *	0.00	0.00	0.00	0.00
	sub- total	2601540.00	0.00	2601540.00	1720979.00
	Less : State Government Cesses/Levies in Taxes- Control Accounts	0.00	0.00	0.00	0.00
	Net receivables of other Taxes	2601540.00	0.00	2601540.00	1720979.00
431-20	<u>Receivable of cess income</u>				
	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	<u>Receivables for fees and user charges</u>				
	Less than 3 years *	3382072.00	0.00	3382072.00	2828233.00
	More than 3 years *	0.00	0.00	0.00	0.00
	sub- total	3382072.00	0.00	3382072.00	2828233.00
431-40	<u>Receivables from other sources</u>				
	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
431-50	Receivables from Government	0.00	0.00	0.00	0.00
	Total sundry debtors (Receivables)	14567188.25	0.00	14567188.25	12229885.25

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

Code No	Particulars	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3	4	5	6
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	2021-22		2020-21	
		Rs.	P	Rs.	P
1	2	3	4	5	6
450-10	Cash		121800.89		49439.89
	Balances with bank- Municipal Funds				
450-21	Nationalised Banks		1459653.33		574112.57
450-22	Other scheduled banks		287448.00		278942.00
450-23	Scheduled co-operative banks		0.00		0.00
450-24	Post Office		0.00		0.00
	Sub- Total		1747101.33		3875225.57
	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		36109222.59		35736092.03
450-62	Other scheduled banks		0.00		240363.00
450-63	Scheduled co-operative banks		0.00		0.00
450-64	Post Office		0.00		0.00
	Sub- Total		36109222.59		32954284.03
	Total Cash and Bank balances		37978124.81		36878949.49

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.)
1	2	3	4	5	6
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	1500000.00	0.00	1500000.00
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	136514.00	5000.00	38000.00	103514.00
	Sub- Total	136514.00	1505000.00	38000.00	1603514.00
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	136514.00	1505000.00	38000.00	1603514.00

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Dergaon Municipal Board



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

Code No	Particulars	2021-22	2020-21
1	2	3	4
461-10	Loans to others	0.00	0.00
461-20	Advances	0.00	0.00
461-30	Deposits	0.00	0.00
	Total Accumulated Provisions	0.00	0.00

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

Code No	Particulars	2021-22	2020-21
1	2	3	4
470-10	Deposit Works	0.00	0.00
470-20	Other asset control accounts	0.00	0.00
	Total Other Assets	0.00	0.00

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

Code No	Particulars	2021-22	2020-21
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

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Dergaon Municipal Board



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 (31.03.2022) 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:-23-02-2023



MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS
PHG ROAD, DERGAON-785614 (ASSAM)

Signature
23/02/2023
MAYANK SOMANI
PROPRIETOR
MEM NO. 066959