

MAYANK SOMANI & CO
CHARTERED ACCOUNTANTS



PHG ROAD, DERGAON
Dist: Golaghat
Assam-785614

Addl office:- Royal Arcade
2nd Floor, Gar Ali, Room No-214
Jorhat-785001

Tel:+91-376-2380772,9954478561

Email:-camayanksomani@gmail.com
somani_ms@yahoo.co.in

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 2024, 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 2024 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.



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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 iiaud or error are considered material if individually or in the aggregate they could reasonably be expected to influence the oonomic decisions of users mken 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.



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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:

- in the case of the Balance Sheet, of the state of affairs of the Board as at March 31, 2024;
- in the case of the Income and Expenditure Account, of the **deficit** for the year ended on that date;
- in the case of Receipt & Payment, for the year ended on that date
- in the case of Cash Flow Statement, of the cash flows for the year ended on that date.

For Mayank Somani & Co

Chartered Accountants

Firm Registration No. 328645E



Signature
18/10/2024

CA Mayank Somani

Proprietor

Membership No. 066959

Place: Dergaon, Golaghat

Date : 18-10-2024

UDIN NO- 24066959BKCP1Q7807

DERGAON MUNICIPAL BOARD

DERGAON-785614

Balance Sheet of as on 31st March 2024

Code of Accounts	Depriciation of items	Schdule No	2023-24		2022-23	
			Rs	P	Rs	P
	LIABILITIES					
	Reserve & Surplus					
3-10	Municipal (General) fund	B-1	287501075.46		330199989.51	
3-11	Earmarked funds	B-2	0.00		0.00	
3-12	Reserves	B-3	0.00		0.00	
	Total Reserve & Surplus		287501075.46		330199989.51	
3-20	Grants, Contribution for specific purposes	B-4	141121621.23		109752466.23	
	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	8275760.00		8370187.00	
3-41	Deposit Works	B-8	0.00		0.00	
3-50	Other Liabilities	B-9	20782210.56		20347194.00	
3-60	Provisions	B-10	0.00		141600.00	
	Total Current Liabilities & Provisions		29057970.56		28858981.00	
	TOTAL LIABILITIES		457680667.25		468811436.74	
	ASSETS					
	Fixed Assets					
4-10	Gross Block	B-11	416710679.00		400251912.00	
4-11	Less: Accumuleted Depriiation		84638740.00		41149595.00	
	Net Block		332071939.00		359102317.00	
4-12	Capital Work-in-Progress		0.00		0.00	
	Total Fixed Assets		332071939.00		359102317.00	
	Investments					
4-20	Investment - General Fund	B-12	3185920.00		3026465.00	
4-21	Investments - Other Fund	B-13	0.00		0.00	
	Total Investments					
	Current Assets, Loans & Advances					
4-30	Stock in Hand (Inventories)	B-14	0.00		0.00	
	Sundry Debtors (Receivables)					
4-31	Gross amount outstanding	B-15	18837459.27		15884622.25	
4-32	Less: Accumulated provison against bad and doubtful		0.00		0	
	Sundry Debtors		18837459.27		15884622.25	
	<i>Net amount outstanding</i>					
4-40	Prepaid Expenses	B-16	0.00		0.00	
4-50	Cash and bank balances	B-17	102884295.98		90373736.49	
4-60	Loans, advances and deposits	B-18	701053.00		424296.00	
4-61	Less: Accumulated Provision against Loans		0.00		0.00	
	<i>Net amount outstanding</i>		701053.00		424296.00	
	Total Current assets, loans & advances		122422808.25		106682654.74	
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	
	TOTAL ASSETS		457680667.25		468811436.74	

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

For Mayank Somani & Co

Chartered Accountants

FRN No:-328645E

Executive Officer

Dergaon Municipal Board

Place: Dergaon, Golaghat

Date:-18-10-2024



Signature
18/10/24

CA Mayank Somani

Proprietor

Membership No. 066959

DERGAON MUNICIPAL BOARD
DERGAON-785614

Income and Expenditure Statement for the period from 01.04.2023 to 31.03.2024

Code No	Item/Head of Account	Schdule No	2023-24		2022-23	
			Rs.	P	Rs.	P
1	2	3	4		5	
	INCOME					
1-10	Tax Revenue	I-1	8280239.00		3946374.00	
1-20	Assigned Revenues & Compensation	I-2		0.00		0.00
1-30	Rentel Income from Municipal Properties	I-3	4802282.00		4136163.71	
1-40	Fees & User Charges	I-4	4082405.77		4851011.00	
1-50	Sale and Hire Charges	I-5		0.00		0.00
1-60	Revenue grants, Contributions & Subsidies	I-6	6360395.00		15453860.64	
1-70	Income from investments	I-7	159455.00		142703.00	
1-71	Interest earned	I-8	359135.00		74649.00	
1-80	Other income	I-9	15190.00		1832.00	
A	Total- INCOME	5.1	24059101.77		28606593.35	
	EXPENDITURE					
2-10	Establishment expenses	I-10	17706990.00		18013089.00	
2-20	Administrative Expenses	I-11	880799.82		955329.67	
2-30	Operations & Maintanance	I-12	2571487.00		3334859.00	
2-40	Interest & Finance Charges	I-13		0.00		0.00
2-50	Programme Expenses	I-14	112112.00		225040.00	
2-60	Revenue grants, Contributions & Subsidies	I-15		0.00		0.00
2-70	Provisions & Write Off	I-16	3042572.00			0.00
2-71	Miscllaneous Expenses	I-17		1832.00		0.00
2-72	Depreciation		43489145.00		41149595.00	
B	Total- Expenditure		67804937.82		63677912.67	
A-B	<i>Gross surplus/(deficit) of income over expenditure before Prior Period Items</i>		-43745836.05		-35071319.32	
2-80	Add: Prior Period Items (Net)	1-18	1046922.00			0.00
	<i>Gross surplus/(deficit) of income over expenditure before Prior Period Items</i>		-42698914.05		-35071319.32	
2-90	Less: Transfer to reserve Funds			0.00		0.00
	Net balance being surplus/deficit carried over to Municipal Fund		-42698914.05		-35071319.32	

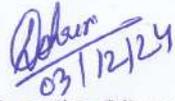
For Dergaon Municipal Board

As per Our Annexed Report of Even Date

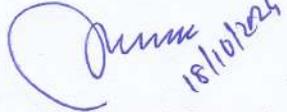
For Mayank Somani & Co

Chartered Accountants

FRN No:-328645E


Executive Officer
Dergaon Municipal Board




CA Mayank Somani
Proprietor
Membership No. 066959

Place: Dergaon, Golaghat

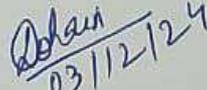
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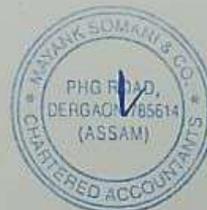
DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2023-24		2022-23	
a. Cash Flows from operating activities				
Gross surplus/(deficit) over expenditure		-42698914.05		-35071319.32
Adjustment for				
Add:				
Depreciation	43489145.00		41149595.00	
Interest & Finance expenses	0.00	43489145.00	0.00	41149595.00
Less:				
Profit on disposal of assets	0.00		0.00	
Dividend Income	0.00		0.00	
Investment Income	159455.00	159455.00	142703.00	142703.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extraordinary items		630775.95		5935572.68
changes in current assets and current liabilities				
(Increase)/Decrease in Sundry debtors	-2952837.02		-1317434.00	
(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)	-276757.00		1179218.00	
(Decrease)/Increase in Deposits received	-94427.00		56150.00	
(Decrease)/Increase in Deposits works	0.00		0.00	
(Decrease)/Increase in Other Current liabilities	435016.56		-4439794.00	
(Decrease)/Increase in Advance collection of revenues	0.00		0.00	
(Decrease)/Increase in Government dues	248143.44		533737.00	
(Decrease)/Increase in Provisions	-141600.00		-70800.00	
Extraordinary items(specify)	0.00	-2782461.02	0.00	-4058923.00
Net cash generated from/(used) in operating activities(a)		-2151685.07		1876649.68
b. Cash Flows from investing activities				
(Purchase) of fixed assets & CWIP	-16458767.00		-8334334.00	
(INCREASE)/Decrease in Special funds/grants	31369155.00		46862949.00	
(INCREASE)/Decrease in Earmarked funds	0.00		0.00	
(Purchase) of Investments	0.00	14910388.00	0.00	38528615.00
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	0.00	0.00	0.00	0.00
Net cash generated from/(used in) investing activities (b)		14910388.00		38528615.00


 Executive Officer
 Dergaon Municipal Board



DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2023-24	2022-23
c. Cash Flows from financing activities		
Add:		
Loans from banks/others received	0.00	0.00
Less:		
Loans repaid during the period	0.00	0.00
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)	0.00	0.00
Net increase/decrease in cash equivalents (a+b+c)	12758702.93	40405264.68
Cash and cash equivalents at beginning of period	90373736.49	37978124.81
Cash and cash equivalents at End of period	102884295.98	90373736.49
Cash and cash equivalents at End of the year		
comprises of the following account balances at the end of the year:		
1. Cash Balances	2483.79	2797.89
2. Bank Balances	102625591.19	90166158.60
3. Scheduled co- operative banks	256221.00	204780.00
4. Balances with Post Offices	0.00	0.00
5. Balances with other banks	0.00	0.00
Total	102884295.98	90373736.49

For Dergaon Municipal Board

Executive Officer
Abham
 03/12/24
 Executive Officer
 Dergaon Municipal Board

Place: Dergaon, Golaghat
 Date: -18-10-2024

As per Our Annexed Report of Even Date

For Mayank Somani & Co

Chartered Accountants

FRN No:-328645E



Mayank Somani
 18/10/24

CA Mayank Somani
 Proprietor

Membership No. 066959

DERGAON MUNICIPAL BOARD
DERGAON-785614(ASSAM)

Receipt and Payment Account for the period from 1.4.2023 to 31.3.2024

Code No.	Head Of Accounts	2023-24	2022-23	Code No.	Head Of Accounts	2023-24	2022-23
	<i>Opening Balances</i>						
	Cash Balances Including Imprest						
	Balances with Banks/Treasury (including balances in designated bank accounts)	90373736.49	37978124.81				
	Operating Receipts				Operating Payments		
1-10	Tax Revenue	9327161.00	3946374.00	2-10	Establishment expenses	17706990.00	18013089.00
1-20	Assigned Revenues & Compensation	0.00	0.00	2-20	Administrative Expenses	1532036.82	1222573.67
1-30	Rental Income from Municipal Properties	4802282.00	4136163.71	2-30	Operations & Maintenance	2571487.00	3334859.00
1-40	Fees & User Charges	4082405.77	4851011.00	2-40	Interest & Finance Charges	0.00	0.00
1-50	Sale and Hire Charges	0.00	0.00	2-50	Programme Expenses	112112.00	225040.00
1-60	Revenue grants, Contributions & Subsidies	6360395.00	15453860.64	2-60	Revenue grants, Contributions & Subsidies	0.00	0.00
1-70	Income from investments	0.00	0.00	2-71	Miscellaneous Expenses	1832.00	0.00
1-71	Interest earned	941491.00	636670.00	4-30	Purchase of Stores	0.00	0.00
1-80	Other Income-Compensation against Compulsory acquisition	0.00	0.00		Other Collections on behalf of State and Central Government	0.00	0.00
	Misc Income	15190.00	1832.00				
	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		56150.00	3-50	Refund Payables	0.00	0.00
3-20	Grant And Contribution for specific purposes	39712135.00	57542284.00	**	Repayment of loans	0.00	0.00
*	Sale proceeds from Assets	0.00	12524084.00	**	Refund of Deposits	94427.00	0.00
*	Realisation of Investment- General Fund	0.00	0.00	4-10	Acquisition/purchase of Fixed Assets	16458767.00	8334334.00
*	Realisation of Investment- Other Funds	0.00	0.00	4-12	Capital Work-in-Progress & Maintenance of Road	8415699.00	11044912.00
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	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
*							
*	Derease in Loans,Advances & Deposits	0.00	1179218.00		Refund of Grant And Contribution for specific purposes	0.00	0.00
*	Increase in Government Dues	0.00	533737.00		Decrease in Other Liability	0.00	875631.00
*	Increase in Other Liability	63999.00	0.00		Decrease in Employee Liability	0.00	5218552.00
*	Increase in Sundry Creditors	51652.00	0.00		Decrease in Government Dues	248143.44	0.00
*	Increase in Advance collection of revenues	0.00	1120652.00		Increase in Sundry Debtors	5995409.02	1317434.00
*	Increase in Advance collection of revenues	0.00	0.00		Increase in Loans, Advances and Deposits	276757.00	0.00
*	Increase in Employee Liability	1251761.00	0.00		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 Sundry Debtors	0.00	0.00		Decrease in Advance collection of revenues	684252.00	0.00
					Decrease in Revenues	0.00	0.00
					Closing Balances		
					Cash Balances including imprest balances with banks/treasury (including balances in designated bank accounts)	102884295.98	90373736.49
	GRAND TOTAL	156982208.26	139960161.16		GRAND TOTAL	156982208.26	139960161.16

For Dergaon Municipal Board

Adnan
03/12/24
Executive Officer
Dergaon Municipal Board

Place: Dergaon, Golaghat
Date: 18-10-2024

As per Our Annexed Report of Even Date

For Mayank Somani & Co
Chartered Accountants
FRN No:-328645E



Mayank Somani
18/10/24
CA Mayank Somani
Proprietor
Membership No. 066959

DERGAON MUNICIPAL BOARD
DERGAON-785614

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

Minor Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3		3	
110-1	Property Tax	8280239.00		3946374.00	
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	8280239.00		3946374.00	
	Less :				
110-90	Tax Remissions And Refund [Schedule 1-1(a)]	0.00		0.00	
	Sub- total	0.00		0.00	
	Total tax revenue	8280239.00		3946374.00	

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3		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	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3		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	

Debasish
03/12/24
Executive Officer
Dergaon Municipal Board



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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2			3	
130-10	Rent from Civic Amenities	28000.00		79000.00	
130-20	Rent from Office Buildings	1292792.00		1390491.71	
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	3725467.00		2666672.00	
	Sub- total	5046259.00		4136163.71	
	Less :				
130-90	Rent Remission and Refunds	243977.00		0.00	
	Sub- total	243977.00		0.00	
	Total Rental income from Municipal Properties	4802282.00		4136163.71	

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2			3	
140-10	Empanelment and registration charges	0.00		0.00	
140-11	Licensing Fees	547125.00		1535711.00	
140-12	Fees for grant of permit	2221371.00		2410898.00	
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	1313909.77		904402.00	
140-50	User charges				
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	4082405.77		4851011.00	
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	4082405.77		4851011.00	

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

Code No	Particulars	2023-24		2022-23	
		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	2023-24		2022-23	
		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	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3			
160-10	Revenue grant		6360395.00		14453860.64
160-20	Re-imbusement of expenses		0.00		1000000.00
160-30	Contribution towards scheme		0.00		0.00
	Total Revenue Grants, Contributions and Subsidies		6360395.00		15453860.64

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3			
170-10	Interest on investment		159455.00		142703.00
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		159455.00		142703.00

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3			
171-10	Interest from bank accounts		359135.00		74649.00
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		359135.00		74649.00

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3			
180-10	Deposit forfeited		0.00		0.00
180-11	Lapsed deposits		15190.00		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-Arunoday Data Entry Fees		0.00		1832.00
	Total Other Income		15190.00		1832.00

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2			3	
210-10	Salaries, wages and bonus	16811680.00		18013089.00	
210-20	Benefits and allowances	0.00		0.00	
210-30	Pension	0.00		0.00	
210-40	Other terminal and retirement benefits	895310.00		0.00	
	Total Establishment expenses- Expense head wise	17706990.00		18013089.00	

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2			3	
220-10	Rent, Rates and Taxes		0.00		37655.00
220-11	Office maintenance	26146.00			11129.00
220-12	Communication Expenses		0.00		0.00
220-20	Books and periodicals		0.00		0.00
220-21	Printing and stationery	185754.00			167388.00
220-30	Travelling and conveyance	188588.00			26750.00
220-40	Insurance		0.00		0.00
220-50	Audit fees	76228.00			70800.00
220-51	Legal expenses		0.00		0.00
220-52	Professional and other expenses	159549.00			417020.00
220-60	Advertisement and Publicity	106120.00			60677.00
220-61	Membership and Subscription		0.00		0.00
220-80	Other administrative expenses	138414.82			163910.67
	Total Administrative Expenses- Expenditure head wise	880799.82		955329.67	

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2			3	
230-10	Power and fuel	1876144.00		2403368.00	
230-20	Bulk Purchases		0.00		0.00
230-30	Consumption of Stores		0.00		0.00
230-40	Hire Charges	55200.00		127710.00	
230-51	Repair & Maintenance- Infrastructure assets	228933.00		377262.00	
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		0.00
230-59	Repair & Maintenance- Others		9510.00		0.00
230-80	Other operating & maintenance expenses	401700.00		426519.00	
	Total operation & maintenance expenses- Expenditure head wise	2571487.00		3334859.00	

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

Code No	Particulars	2023-24		2022-23	
		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

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3			
250-10	Election Expenses		0.00		0.00
250-20	Own Programmes		112112.00		225040.00
250-30	Share in Programme of others		0.00		0.00
	Total Programme Expenses		112112.00		225040.00

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

Code No	Particulars	2023-24		2022-23	
		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	2023-24		2022-23	
		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		3042572.00		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		3042572.00		0.00

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

Code No	Particulars	2023-24		2022-23	
		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- Arunodoy Data entry fee		1832.00		0.00
	Total miscellaneous expenses		1832.00		0.00

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3			
	Income				
280-10	Taxes		1046922.00		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)		1046922.00		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)-		1046922.00		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	330199989.51	0.00	330199989.51	0.00	330199989.51
310-90	Excess of Income and expenditure	0.00	-42698914.05	-42698914.05	0.00	-42698914.05
	Total Municipal fund (310)	330199989.51	-42698914.05	287501075.46	0.00	287501075.46

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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- Maitenance 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 allowences etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salary, Wages and allowences 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 dispossal 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 redmption 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	105685886.78	3515987.45	64360.00	0.00	486232.00	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	39712135.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Interest/Dividend earned on Grant investments	582356.00	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)	40294491.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (A+B)	145980377.78	3515987.45	64360.00	0.00	486232.00	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	1290180.00	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	7125519.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	8415699.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Revenue Expenditure on							
Salary, Wages and allowances etc.	47450.00	0.00	0.00	0.00	0.00	0.00	0.00
CRP Honorarium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges -Advertisement Expenses	0.00						
Other administrative charges -Swachh Bharat Expenses/PMAY	276016.00						
Other administrative charges -	186171.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	509637.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Other:							
Loss on disposal of grant investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refund of Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in value of grant investments	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]	137055041.78	3515987.45	64360.00	0.00	486232.00	0.00	0.00
Total Grants & Contribution for specific purposes	141121621.23						

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

Code No	Particulars	2023-24		2022-23	
		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	2023-24		2022-23	
		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

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3		4	
340-10	From Contractors		2443170.00		2411097.00
340-20	From Revenues		0.00		0.00
340-30	From Staff		0.00		0.00
340-80	From others		5832590.00		5959090.00
	Total deposits received		8275760.00		8370187.00

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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	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3		4	
350-10	Creditors	9323652.00		9272000.00	
350-11	Employee Liabilities	9093802.00		7842041.00	
350-12	Interest Accrued & Due	0.00		0.00	
350-20	Recoveries payable	0.00		0.00	
350-30	Government dues payable	1747602.56		1995746.00	
350-40	Refunds Payable	0.00		0.00	
350-41	Advance Collection of Revenues	436400.00		1120652.00	
350-80	Others	180754.00		116755.00	
	Total Other Liabilities (Sundry Creditors)	20782210.56		20347194.00	

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ScheduleB-10: Provisions [Code No. 360]

Code No	Particulars	2023-24	2022-23
1	2	3	4
360-10	Provisions for Expenses	0.00	141600.00
360-20	Provisions for Interest	0.00	0.00
360-30	Provisions for Other Assets	0.00	0.00
	Total Provisions	0.00	141600.00



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

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance as on 01.04.2023	Additions During the period	Deductions during the period	Cost at the end of the year 2024	Opening Balance as on 01.04.2023	Additions During the period	Deductions during the period	Total at the end of the year 2024	2023-24	2022-23
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	253224947.00	2647980.00	0.00	255872927.00	25322495.00	25587293.00	0.00	50909788.00	204963139.00	227902452.00
	Infrastructure Assats										
410-30	Roads and Bridges	5536000.00	183816.00	0.00	5719816.00	553600.00	571982.00	0.00	1125582.00	4594234.00	4982400.00
410-31	Sewerage and drainage	110320799.00	366500.00	0.00	110687299.00	11032080.00	11068730.00	0.00	22100810.00	88586489.00	99288719.00
410-32	Water ways	295537.00	0.00	0.00	295537.00	29554.00	29554.00	0.00	59108.00	236429.00	265983.00
410-33	Public Lighting	7289900.00	0.00	0.00	7289900.00	728990.00	728990.00	0.00	1457980.00	5831920.00	6560910.00
	Other Assets										
410-40	Plant & machinery	1314326.00	13137870.00	0.00	14452196.00	197149.00	2167829.00	0.00	2364978.00	12087218.00	1117177.00
410-50	Vehicles	2853922.00	0.00	0.00	2853922.00	428088.00	428088.00	0.00	856176.00	1997746.00	2425834.00
410-60	Office & other equipments	310040.00	122601.00	0.00	432641.00	46506.00	95546.00	0.00	142052.00	290589.00	263534.00
410-70	Furniture, Fixtures, fittings and electrical appliances	1096654.00	0.00	0.00	1096654.00	109665.00	109665.00	0.00	219330.00	877324.00	986989.00
410-80	Other Fixed assets	18009787.00	0.00	0.00	18009787.00	2701468.00	2701468.00	0.00	5402936.00	12606851.00	15308319.00
	Total	400251912.00	16458767.00	0.00	416710679.00	41149595.00	43489145.00	0.00	84638740.00	332071939.00	359102317.00

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

Code No.	Particulars	With whom Invested	Face Value (Rs.)	2023-24	2022-23
				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	3185920.00	3026465.00
	Total of Investment General Fund		2000000.00	3185920.00	3026465.00



Abhami
03/12/24

Executive Officer
Dergaon Municipal Board

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

Code No.	Particulars	With whome Invested	Face Value (Rs.)	2023-24	2022-23
				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	2023-24	2022-23
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



Abhinav
03/12/24
Executive Officer
Dergaon Municipal Board

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 *	14099790.27	0.00	14099790.27	8480748.25
	More than 5 years *	0.00	0.00	0.00	0.00
	sub- total	14099790.27	0.00	14099790.27	8480748.25
431-91	Less : State Government Cesses/Levies in Taxes- Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Property Taxes	14099790.27	0.00	14099790.27	8480748.25
431-19	<u>Receivables of other Taxes</u>				
	Less than 3 years *	1160636.00	0.00	1160636.00	3475201.00
	More than 3 years *	0.00	0.00	0.00	0.00
431-99	sub- total	1160636.00	0.00	1160636.00	3475201.00
	Less : State Government Cesses/Levies in Taxes- Control Accounts	0.00	0.00	0.00	0.00
	<u>Net receivables of other Taxes</u>				
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				
431-30	<u>Receivables for fees and user charges</u>				
	Less than 3 years *	3577033.00	0.00	3577033.00	3928673.00
	More than 3 years *	0.00	0.00	0.00	0.00
	sub- total	3577033.00	0.00	3577033.00	3928673.00
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)	18837459.27	0.00	18837459.27	15884622.25

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

Code No	Particulars	2023-24		2022-23	
		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



Ashwin
03/12/24
Executive Officer
Dergaon Municipal Board

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

Code No	Particulars	2023-24		2022-23	
		Rs.	P	Rs.	P
1	2	3	4	5	6
450-10	Cash		2483.79		2797.89
	Balances with bank- Municipal Funds				
450-21	Nationalised Banks		12720226.16		14939482.85
450-22	Other scheduled banks		256221.00		204780.00
450-23	Scheduled co-operative banks		0.00		0.00
450-24	Post Office		0.00		0.00
	Sub- Total		12976447.16		15144262.85
	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		89905365.03		75226675.75
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		89905365.03		75226675.75
	Total Cash and Bank balances		102884295.98		90373736.49

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	0.00	0.00	0.00
460-50	Advance to others	0.00	0.00	0.00	0.00
460-60	Diposit with external agencies	0.00	0.00	0.00	0.00
460-80	Other current Assets	424296.00	279257.00	2500.00	701053.00
	Sub- Total	424296.00	279257.00	2500.00	701053.00
461-	Less : Accumulated Provisions against loans, advances and Diposits [Schedule B- 18 (a)]	0.00	0.00	0.00	0.00
	Total loans, advances and deposits	424296.00	279257.00	2500.00	701053.00

Adhavi
03/12/24
Executive Officer
Dergaon Municipal Board



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

Code No	Particulars	2023-24	2022-23
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	2023-24	2022-23
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	2023-24	2022-23
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

Deban
03/12/24
Executive Officer
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 less depreciation.

c) Depreciation

Depreciation on Fixed Assets is provided as per Income Tax Act 1961 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 (31.03.2024) 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:-18-10-2024

