

# OFFICE OF THE DERGAON MUNICIPAL BOARD

DERGAON:..... ASSAM.

Memo No: DMB/ Accts./Audit (CA)/2017/306

Dated: 11-09-2017

To,  
The Director,  
Municipal Administration  
Dispur, Guwahati 6.



Sub: Submission of information on Audited Accounts of ULB, increase of own revenue Service Level Bench Mark as per the prescribed format for claiming the performance grant from the Central Govt. for the year 2017-18 under Award of 14<sup>th</sup> FC.

Ref: No.DMA (P) 177/2017/12 dated 22-06 2017.

Sr,

With reference to the subject cited above I have the honour to submit here with the Audited Accounts for the FY 2015-16, Scheme to be implemented under Performance grant of 14<sup>th</sup> FC and claim forms of 14<sup>th</sup> FC grants 2017-18, relating to Dergaon Municipal Board.

This is for favour of your kind information and necessary action.

- Encl: 1. Audited Accounts for the FY 2015-16.  
2. Schemes to be implemented by DMB under Performance Grant of 14<sup>th</sup> FC  
3. Claim form of 14<sup>th</sup> FC grants 2017-18.



Yours faithfully,

  
Chairman,  
Dergaon Municipal Board.

*N.M. Das*

**Annexure 2**  
**14th Finance Commission Performance Grant**  
**Claim Form of ULBs to the State Government**  
**(To be Sent by ULBs to the State)**

Name of ULB: **Dergaon Municipal Board.**

Date of last election held and due date: **05-02-2015, due date 08-02-2019**

Name of State: **Assam**

Conditions for Disbursal of Performance Grant

**Part 1: Audit of Annual Accounts ( Maximum marks 10)**

Achievement Range	Yes	No	Remarks
Published audited accounts on ULB website	10	0	Uploaded

**Part 2: Increase in Own Revenue Sources**

**(A): Covering establishment and O & M from own income (Maximum marks 20)**

Achievement Range	More than 70%	Between 50% to 70%	50% to 60%	Less than 50%	Remarks
Marks	20	15	10	0	
ULB able to recover costs related to revenue expenditure which is O&M costs as well as establishment & salaries from its own revenue funds excluding central entry tax and stamp duty etc.			10 (50.01%)		As per CA audit report 2015-16

**(B): Capital expenditure as a percentage of total expenditure (Maximum marks 20)**

**For 500 AMRUT Cities**

Achievement Range	More than 40%	Between 30% to 40%	Between 20% to 30%	Less than 20%	Remarks
Marks	20	15	10	0	
Ratio of Capital Expenditure to total expenditure including all devotions/schemes etc.					Not Applicable

**For all other cities**

Achievement Range	More than 20%	Between 15% to 20%	Between 10% to 15%	Less than 10%	Remarks
Marks	20	15	10	0	
Ratio of Capital Expenditure to total expenditure including all devotions/schemes etc.	20 (26.59%)				As per CA audit report 2015-16

**Part 3: Publishing of Service Level Benchmarks (SLBs)**

**(A) Water Supply:**

**1) Coverage (Maximum marks 15)**

Achievement Range	between 80% to 100%	between 60% to 80%	between 40% to 60%	Less than 40%	Remarks
Marks	20	15	10	0	
Water coverage ratio			10 (70 %)		By AJWSSB

**2) Reduction in NRW ( Maximum marks 15)**

Achievement Range	Less than 20%	between 20% to 30%	between 30% to 40%	Above 40%	Remarks
Marks	20	15	10	0	
ULB achieving benchmark of Non revenue Water (NRW)				5 (92.37 %)	By AJWSSB

**3) Coverage of Water Supply for public/Community Toilets (Maximum marks 10)**

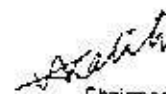
Percentage	100% PWDT covered	Less than 100%	Remarks
Marks	10	0	
ULB providing water connection to Public and Community Toilets	10		By AJWSSB

**(B) Solid Waste Management:**

**1) Coverage (Maximum marks 10)**

Achievement Range	More than 50%	between 20% to 50%	Less than 20%	Remarks
Marks	10	5	0	
% of waste being processed Scientifically			0	Not Scored

It is confirmed that I have verified the information presented in this form, which is true and correct to the best of my knowledge.



Chairman  
Dergam Municipal Board.

Annexure- III

Indicative list of steps which may be taken by the State Government to verify and evaluate the claims of the ULBs:

1. Third party evaluation
2. Random verification by official teams.
3. Others type of Audits (Chartered Accountant)
4. Cross verification with other reports like credit rating etc.
5. Cross checking at State Level with figures of devolutions and chomes grants.

**Schemes to be implemented by the ULBS under Performance Grant of  
14th Finance Commission, Government of India**

Name of Municipality :-Deraaon

District :Golachhat

Sr.No	Proposed Indicator	Benchmark	Present Status 2016-17	Target in Year 2017-18	Target in Year 2018-19
<b>1</b>	<b>WATER SUPPLY SERVICES</b> जल आपूर्ति सेवाएं				
1.1	Coverage of water supply connections जल प्रदाय कनेक्शन का विस्तार	100.0%	10	20	30
1.2	Per capita supply of water प्रति व्यक्ति जल की उपलब्धता	135 lpcd	10	15	25
1.3	Extent of metering of water connections जल प्रदाय कनेक्शनों के मीटरिंग का विस्तार	100.0%	NA	0	10
1.4	Extent of non revenue water (NRW) नैर राजस्व जल की मात्रा का अंश	20.0%	35	60	40
1.5	Continuity of water supply जल प्रदाय की निरंतरता	24 hours	2.3	2.5	3.00
1.6	Efficiency in redressal of customer complaints उपभोक्ता की शिकायतों के निराकरण की क्षमता	80.0%	70	80	90
1.7	Quality of water supplied प्रदाय जल की गुणवत्ता	100.0%	90	95	100
1.8	Cost recovery in water supply services जल प्रदाय में लागत वसूली	100.0%	30	40	50
1.9	Efficiency in collection of water supply - related charges जल प्रदाय में लागत वसूली की क्षमता	90.0%	90	90	90
<b>2</b>	<b>WASTE WATER MANAGEMENT (SEWERAGE AND SANITATION)</b> मल जल प्रबंधन				
2.1	Coverage of toilets शौचालयों की उपलब्धता	100.0%	100	100	100
2.2	Coverage of sewage network services मल निष्कासन नेटवर्क सेवाओं की उपलब्धता	100.0%	0	0	0
2.3	Collection efficiency of sewage network मल जल नेटवर्क की संग्रह क्षमता	100.0%	NA	0	0
2.4	Adequacy of sewage treatment capacity मल जल के परीक्षण क्षमता की पर्याप्तता	100.0%	NA	0	0
2.5	Quality of sewage treatment पराशोधित मल जल की गुणवत्ता	100.0%	NA	0	20
2.6	Extent of reuse and recycling of sewage पराशोधित मल जल के पुनर्चर्चन की मात्रा	20.0%	NA	0	20
2.7	Extent of cost recovery in sewage management स्वियरेज में लागत वसूली	100.0%	45	50	65
2.8	Efficiency in redressal of customer complaints उपभोक्ता की शिकायतों के निराकरण की क्षमता	80.0%	30	100	100
2.9	Efficiency in collection of sewage charges स्वियरेज में लागत वसूली की क्षमता	90.0%	0	0	10

3 SOLID WASTE MANAGEMENT					
3	घोस कचरा प्रबंधन Household level coverage of solid waste management services	100.0%	0	0	40
3.1	घोस कचरा प्रबंधन की सेवाओं का विस्तार				
3.2	Efficiency of collection of municipal solid waste शहरी ठोस अपशिष्ट कचरे की सफाई क्षमता	100.0%	93	95	97
3.3	Extent of segregation of municipal solid waste शहरी ठोस अपशिष्ट कचरे का पालन	100.0%	5	0	50
3.4	Extent of municipal solid waste recovered शहरी ठोस अपशिष्ट कचरे का पुनर्प्राप्ति	80.0%	0	0	0
3.5	Extent of scientific disposal of municipal solid waste शहरी ठोस अपशिष्ट कचरे का वैज्ञानिक निपटारा	100.0%	0	10	50
3.6	Extent of cost recovery in SWM services घोस कचरा प्रबंधन में लागत वसूली	100.0%	3	0	50
3.7	Efficiency in redressal of customer complaints सुझावों की शिकायतों के निराकरण की क्षमता	80.0%	100	100	100
3.8	Efficiency in collection of SWM charges घोस कचरा प्रबंधन में लागत वसूली की क्षमता	93.0%	0	0	50
4 STORM WATER DRAINAGE					
4	वर्षा जल की निकासी				
4.1	Coverage of storm water drainage network वर्षा जल निकासी जाल की संख्या	100.0%	30	50	70
4.2	Incidence of water logging/flooding जल भरने के क्षेत्र	0.0%	10	5	5

Water Supply Services by Assam Urban Water Supply and Sewerage Board.

Note: N/A Not Applicable, N.D: No Data.

  
Chairman  
Dergaon Municipal Board.



## Auditor's Report

To the Chairman  
DERGAON MUNICIPAL BOARD, DERGAON

### **Report on the Financial Statement**

We have audited the accompanying financial statements of **DERGAON MUNICIPAL BOARD** which comprise the Balance Sheet as at 31 March 2015, the Income & Expenditure Account, Receipt & Payment Account and Statement of Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statement**

The Management Committee of Dergaon Municipal Board is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, Receipt and payment and cash flows of the Board in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Board and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial presentation. We believe that our audit provides a reasonable basis of our opinion.





An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Board's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Board, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### **Observation**

We report the following observations/comments/discrepancies/inconsistencies; if any

- 1) *Opening Trial Balance is taken as certified by the Management Committee of Dergaon Municipal Board,*
- 2) *Previous Year's figure (F/y 2013-14) is not mentioned in the Financial Statement, as this is the first year Audit.*
- 3) *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.*
- 4) *Refer to SL No-3, Fixed Assets Value stated at cost subject to observation in SL No-1*
- 5) *Function wise classification of Establishment, Administrative Expenses & Operation and Maintenance Expenses is not prepared.*
- 6) *Amount of Rs.3,00,000/- remitted on account of collection of lease from Lessee during the F/y 2014-15.*
- 7) *Head wise classification under schedule I-4(b)- Fees and user charges is not maintained, same is clubbed under one head fees for certificate or extract.*
- 8) *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.*
- 9) *Statutory payment like TDS, TCS, VAT, etc was not paid within due date.*





Subject to above -

**Opinion**

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

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2015;
- b) in the case of the Income and Expenditure Account, of the Income for the year ended on that date;
- c) in the case of Receipt & Payment, for the year ended on that date
- d) in the case of Cash Flow Statement, of the cash flows for the year ended on that date.

Place: Dergaon, Golaghat

Date : 19-01-2017



For Mayank Somani & Co

Chartered Accountants

Firm Registration No. 328645E

CA Mayank Somani

Proprietor

Membership No. 066959



**DERGAON MUNICIPAL BOARD**

**DERGAON-785614**

Balance Sheet of as on 31st March 2015

Code of Accounts	Description of items	Schedule No	2014-15		2013-14 (Refer Note)	
			Rs	P	Rs	P
	<b>LIABILITIES</b>					
	<b>Reserve &amp; Surplus</b>					
3-10	Municipal (General) fund	B-1	369953335.31			
3-11	Earmarked funds	B-2	0.00			
3-12	Reserves	B-3	0.00			
	<b>Total Reserve &amp; Surplus</b>		<b>369953335.31</b>			
3-20	Grants, Contribution for specific purposes	B-4	21108920.95			
	<b>Loans</b>					
3-30	Secured Loans	B-5	0.00			
3-31	Unsecured Loans	B-6	0.00			
	<b>Total Loans</b>		<b>0.00</b>			
	<b>Current Liabilities &amp; Provisions</b>					
3-40	Deposit Received	B-7	10912758.20			
3-41	Deposit Works	B-8	0.00			
3-50	Other Liabilities	B-9	1579733.00			
3-60	Provisions	B-10	0.00			
	<b>Total Current Liabilities &amp; Provisions</b>		<b>12492491.00</b>			
	<b>TOTAL LIABILITIES</b>		<b>403554757.26</b>			
	<b>ASSETS</b>					
4-10	<b>Fixed Assets</b>					
	<b>Gross Block</b>	B-11	370297540.00			
4-11	Less: Accumulated Depreciation		0.00			
	<b>Net Block</b>		<b>370297540.00</b>			
4-12	Capital Work-in Progress		0.00			
	<b>Total Fixed Assets</b>		<b>370297540.00</b>			
	<b>Investments</b>					
4-20	Investment - General Fund	B-12	0.00			
4-21	Investments - Other Fund	B-13	0.00			
	<b>Total Investments</b>		<b>0.00</b>			
	<b>Current Assets, Loans &amp; Advances</b>					
4-30	Stock in Hand (Inventories)	B-14	0.00			
	<b>Sundry Debtors (Receivables)</b>					
4-31	Gross amount outstanding	B-15	3507424.00			
4-32	Less: Accumulated provision against bad and doubtful		0.00			
	<b>Sundry Debtors</b>		<b>3507424.00</b>			
	<i>Net amount outstanding</i>					
4-40	Prepaid Expenses	B-16	0.00			
4-50	Cash and bank balances	B-17	29719247.26			
4-60	Loans, advances and deposits	B-18	30556.00			
4-61	Less: Accumulated Provision against Loans		0.00			
	<i>Net amount outstanding</i>		<b>30556.00</b>			
	<b>Total Current assets, loans &amp; advances</b>		<b>33257227.26</b>			
4-70	Other Assets	B-19	0.00			
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00			
	<b>TOTAL ASSETS</b>		<b>403554757.26</b>			

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

*[Signature]*  
Chairman

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

*[Signature]*  
19/01/17

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

Income and Expenditure Statement for the period from 01.04.2014 to 31.03.2015

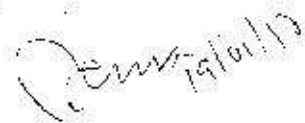
Code No	Item/Head of Account	Schdule No	2014-15		2013-14 (Refer Note)	
			Rs.	P	Rs.	P
1	2	3	4		5	
	<b>INCOME</b>					
1-10	Tax Revenue	1-1	1871172.34			
1-20	Assigned Revenues & Compensation	1-2	0.00			
1-30	Rental Income from Municipal Properties	1-3	1085695.00			
1-40	Fees & User Charges	1-4	924373.00			
1-50	Sale and Hire Charges	1-5	8300.00			
1-60	Revenue grants, Contributions & Subsidies	1-6	10330995.00			
1-70	Income from investments	1-7	0.00			
1-71	interest earned	1-8	16348.00			
1-80	Other income	1-9	0.00			
<b>A</b>	<b>Total- INCOME</b>	<b>5.1</b>	<b>14236883.34</b>			
	<b>EXPENDITURE</b>					
2-10	Establishment expenses	1-10	7912295.00			
2-20	Administrative Expenses	1-11	550260.00			
2-30	Operations & Maintenance	1-12	2314419.00			
2-40	Interest & Finance Charges	1-13	0.00			
2-50	Programme Expenses	1-14	0.00			
2-60	Revenue grants, Contributions & Subsidies	1-15	0.00			
2-70	Provisions & Write Off	1-16	0.00			
2-71	Miscellaneous Expenses	1-17	0.00			
2-72	Depreciation		0.00			
<b>B</b>	<b>Total- Expenditure</b>		<b>10776974.00</b>			
A-B	Gross surplus/(deficit) of income over expenditure before Prior Period Items		3459909.34			
2-80	Add: Prior Period Items (Net)	1-18	0.00			
	Gross surplus/(deficit) of income over expenditure before Prior Period items		3459909.34			
2-90	Less: Transfer to reserve Funds		0.00			
	Net balance being surplus/deficit carried over to Municipal Fund		3459909.34			

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

  
Chairman

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



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

Schedule 8-1 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)
310-30 310-90	Municipal fund Excess of Income and Expenditure	356107845.97	385000.00	356492845.97	0.00	356492845.97
	Total Municipal fund (310)	166,37845.97	3245504.34	30883350.31	0.00	30883350.31



Schedule B-2: Permitted Fund: Special Fund/ Sinking Fund/ Trustee Agency Fund (Code No. 311)

Particulars	Code Number	Special Fund					Parson Fund	GRF
		Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5		
(a) Opening Balance								
(b) Additions to the special fund								
1. Transfer from Municipal Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Interest/Dividend earned on Special Fund Investments		0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Profit on disposal of Special Fund Investments		0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Appreciation in value of Special Fund Investments		0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Other Auditors (Special Auditor) Received during the year		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
(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		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
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
Contribution in value of specific fund 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)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total of special funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00



Schedule B-3 Reserves [ Code No. 312 ]

Code No.	Particulars	Opening Balance as per the last account (Rs.)		Additions during the year* (Rs.)	Total (Rs.)		deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
		1	2		3	4		
312-10	Capital current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312-11	Capital reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312-12	Provisioning provision reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312-40	Special Reserve (for fund)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312-40	Special Reserve (for fund)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312-50	Special Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312-02	Special Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government agencies	Grants from Foreign Institutions	Grants from voluntary bodies	Grants from other organizations	Others
A. Opening balance	2591398.00	6743345.45	136514.00	0.00	0.00	0.00	0.00
B. Additions to the Grants*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Grant received during the year	78615.00	937593.00	34480.00	0.00	0.00	0.00	0.00
2. Interest/dividend earned on grant investments	34508.00	205344.00	13312.00	0.00	0.00	0.00	0.00
3. Interest on deposit 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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (B)	34523.00	1241530.00	35472.00	0.00	0.00	0.00	0.00
Total (A+B)	2936621.00	7984875.45	171986.00	0.00	0.00	0.00	0.00
C. Payments out of funds	1026079.00	1058967.00	0.00	0.00	0.00	0.00	0.00
1. Capital Expenditure on Fixed Assets*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other:	1026079.00	1058967.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	1026079.00	1058967.00	0.00	0.00	0.00	0.00	0.00
2. Revenue Expenditure on Salary, wages and all expenses etc.	1096330.00	0.00	80955.00	1.00	0.00	0.00	0.00
Other:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other advance grant via charges	2214345.00	410.00	358176.00	0.00	0.00	0.00	0.00
Sub-Total	4310775.00	410.00	464231.00	0.00	0.00	0.00	0.00
D. Other:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of grant investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refund of Grant	7901562.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Municipal Fund	23460100	20057.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	20057.00	0.00	0.00	0.00	0.00	0.00
Total of C (1+2+3)	6136162.00	20057.00	467300.00	0.00	0.00	0.00	0.00
Net balance in the year end (A+B) [C]	1434844.00	6715818.45	124686.00	0.00	0.00	0.00	0.00
Total Grants & Contribution for specific purposes							



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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
330-10	Loans from Central Government			0.00	
330-20	Loans from State Government			0.00	
330-30	Loans from Government bodies & associations			0.00	
330-40	Loans from International Agencies			0.00	
330-50	Loans from banks and other financial institutions			0.00	
330-60	Other term loans			0.00	
330-70	Bonds & Debentures			0.00	
330-80	Other loans			0.00	
	<b>Total secured loans</b>			<b>0.00</b>	

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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
331-10	Loans from Central Government			0.00	
331-20	Loans from State Government			0.00	
331-30	Loans from Government bodies & associations			0.00	
331-40	Loans from International Agencies			0.00	
331-50	Loans from banks and other financial institutions			0.00	
331-60	Other term loans			0.00	
331-70	Bonds & Debentures			0.00	
331-80	Other loans			0.00	
	<b>Total Unsecured loans</b>			<b>0.00</b>	

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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
340-10	From Contractors			7167758.00	
340-20	From Revenues			0.00	
340-30	From Staff			0.00	
340-80	From others			3745290.00	
	<b>Total deposits received</b>			<b>10912758.00</b>	



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

Code No.	Particulars	Opening balance as on 1st April of the year (Rs.)	Additions during the year (Rs.)	Withdrawal/Expenditure (Rs.)	Balance outstanding at the end of the current year (Rs.)
1	2	3	4	5	6
341-10	Civil works				
341-20	Technical works				
341-80	Others				
	<b>Total of deposit works</b>				

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-10	Creditors		
350-12	Unpaid Govt. Liab. dues	0.00	
350-12	Interest Accrued & Due	421200.00	
350-20	Successor's Payable	0.00	
350-30	Government dues payable	96895.00	
350-40	Returns Payable	0.00	
350-41	Advance Collection of Licences	0.00	
350-80	Others	165528.00	
	<b>Total Other Liabilities ( Sundry Creditors )</b>	<b>653723.00</b>	

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360-10	Provisions for Expenses		
360-20	Provisions for interest		
360-30	Provisions for Other Assets		
	<b>Total Provisions</b>		







Code No.	Particulars	Whether Invested	Face Value (Rs.)	Current Year		Previous Year
				Carrying Cost (Rs.)	Change Cost (Rs.)	
1	2	3	4	5	6	7
431.10	Part of Dividend of Securities		0.00	1.00	0.00	0.00
431.11	Investment Securities		0.00	1.00	0.00	0.00
431.20	Debt and Govt. Bonds		0.00	0.00	0.00	0.00
431.21	Preference Shares		0.00	0.00	0.00	0.00
431.22	Equity Shares		0.00	0.00	0.00	0.00
431.23	Subordinated Debts		0.00	0.00	0.00	0.00
431.24	Investment Securities		0.00	0.00	0.00	0.00
431.30	Total of Investment Securities		0.00	0.00	0.00	0.00

Schedule 3.14 - Stock in Hand (Inventory) (Code No. 432)

Code No.	Particulars	Current Year		Previous Year
		Rs.	Paise	
1	2	3	4	5
432.10	Stock in Hand	0.00	0.00	0.00
432.20	Stock in Hand	0.00	0.00	0.00
432.30	Total of Stock in Hand	0.00	0.00	0.00

Schedule 3.15 - Other Debtors (Schedule 3.16) (Code No. 433)

Code No.	Particulars	Current Year (Rs.)		Previous Year (Rs.)	Previous Year Face Value (Rs.)
		Rs.	Paise		
1	2	3	4	5	6
433.10	Particulars for Current Year	281423.00	0.00	281423.00	
433.11	Particulars for Previous Year	0.00	0.00	0.00	
433.12	Total	281423.00	0.00	281423.00	
433.20	Particulars for Current Year	0.00	0.00	0.00	
433.21	Particulars for Previous Year	0.00	0.00	0.00	
433.22	Total	0.00	0.00	0.00	
433.30	Total of Other Debtors	281423.00	0.00	281423.00	



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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2		3		4
440-10	Establishment		0.00		0.00
440-20	Administrative		0.00		0.00
440-30	Operations and maintenance		0.00		0.00
	<b>Total prepaid expenses</b>		<b>0.00</b>		<b>0.00</b>

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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2		3		4
450-10	Cash		3836.34		
	<b>Balances with bank- Municipal Funds</b>				
450-21	Nationalised Banks		78453356.97		
450-22	Other scheduled banks		0.00		
450-23	Scheduled co-operative banks		845191.00		
450-24	Post Office		0.00		
	<b>Sub- Total</b>		<b>8690547.97</b>		
	<b>Balances with bank- Special Funds</b>				
450-41	Nationalised Banks		0.00		
450-42	Other scheduled banks		0.00		
450-43	Scheduled co-operative banks		0.00		
450-44	Post Office		0.00		
	<b>Sub- Total</b>		<b>0.00</b>		
	<b>Balances with bank-Grant Funds</b>				
450-61	Nationalised Banks		21024862.95		
450-62	Other scheduled banks		0.00		
450-63	Scheduled co-operative banks		0.00		
450-64	Post Office		0.00		
	<b>Sub- Total</b>		<b>21024862.95</b>		
	<b>Total Cash and Bank balances</b>		<b>29719247.26</b>		



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	651971.00	434520.00	217451.00
460-20	Loans to others	0.00	227000.00	122200.00	104800.00
460-30	Advance to suppliers and contractors	0.00	0.00	0.00	0.00
460-40	Advance to others	200000.00	0.00	200000.00	0.00
460-50	Deposit with external agencies	0.00	0.00	0.00	0.00
460-60	Other current Assets	0.00	11893.00	0.00	11893.00
460-80	5.18- Total	200000.00	587765.00	757150.00	30556.00
461	Less: Accumulated Provisions against loans, advances and deposits (Schedule B-18 (a))	0.00	0.00	0.00	0.00
	Deposits (Schedule B-18 (b))	200000.00	587765.00	757150.00	30556.00
	Total loans, advances and deposits				

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

Code No.	Particulars	2014-15	2015-16
1	2	3	4
461-20	Provision for others	0.00	0.00
461-22	Advances	0.00	0.00
461-30	Deposits	0.00	0.00
	Total Accumulated Provisions	0.00	0.00

Schedule B-19: Other Assets [Code No. 470]

Code No.	Particulars	2014-15	2015-16
1	2	3	4
470-10	Investments	0.00	0.00
470-20	Other asset (current accounts)	0.00	0.00
	Total Other Assets	0.00	0.00

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

Code No.	Particulars	2014-15	2015-16
1	2	3	4
480-10	Loans Issue Expenses Deferred	0.00	0.00
480-20	Discount on issue of loans	0.00	0.00
480-30	Deferred revenue expenses	0.00	0.00
480-90	Others	0.00	0.00
	Total miscellaneous expenditure	0.00	0.00



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

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

Sl. No./Code No.	Particulars	2014-15		2013-14	
		Rs.	P.	Rs.	P.
1	2	3		4	
110-1	Property Tax				
110-2	Water Tax		187		
110-3	Drainage Tax		0.00		
110-4	Conservancy Tax		0.00		
110-5	Lighting Tax		0.00		
110-6	Relocation Tax		0.00		
110-7	Vehicle Tax		0.00		
110-8	Tax on Animals		0.00		
110-9	Electricity Tax		0.00		
110-10	Professional Tax		0.00		
110-11	Advertisement Tax		0.00		
110-12	Stamp Duty		0.00		
110-13	Octroi and Lic.		0.00		
110-52	Drugs		0.00		
110-53	Donor Taxes		0.00		
	<b>Sub-total</b>		<b>187</b>		
	Less:				
110-99	Tax Remissions and Refund [Schedule 1-1(a)]		0.00		
	<b>Sub-total</b>		<b>187</b>		
	<b>Total tax revenue</b>		<b>187</b>		

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

Code No.	Particulars	2014-15		2013-14	
		Rs.	P.	Rs.	P.
1	2	3		4	
	Property Tax		0.00		
	Octroi and Lic.		0.00		
	Goods Income		0.00		
	Advertisement Tax		0.00		
	Others		0.00		
	<b>Total refund and remission of tax revenues</b>		<b>0.00</b>		

Schedule 1-2: Assign Revenues & Compensation [Code No. 120]

Code No.	Particulars	2014-15		2013-14	
		Rs.	P.	Rs.	P.
1	2	3		4	
120-10	Taxes and duties collected on actions		0.00		
120-20	Compensation in lieu of Taxes/Duties		0.00		
120-30	Compensation in lieu of Licenses etc.		0.00		
	<b>Total assign Revenues &amp; Compensation</b>		<b>0.00</b>		

Schedule 1-3: Rental Income from Municipal Properties [Code No. 130]

Code No.	Particulars	2014-15		2013-14	
		Rs.	P.	Rs.	P.
1	2	3		4	
130-10	Rent from Govt. properties		0.00		
130-20	Rent from Office Buildings		174521.00		
130-30	Rent from Guest Houses		0.00		
130-40	Rent from lease of lands		9000.00		
130-90	Other rents (such as Market)		1205274.00		
	<b>Sub-total</b>		<b>1380725.00</b>		
	Less:				
130-00	Rent Remission and Refunds		300000.00		
	<b>Sub-total</b>		<b>300000.00</b>		
	<b>Total Rental Income from Municipal Properties</b>		<b>1080725.00</b>		



Schedule I-4 (b) - Fees and User Charges (Code No. 240) - Income Head wise

Code No	Particulars	2014-15		2013-14	
		Rs.	P.	Rs.	P.
1	2	3		4	
140-10	Empowerment and registration charges		0.00		
140-11	Inspection fees		263665.00		
140-12	Fees for grant of permit		0.00		
140-13	Fees for certificate of fitness		541586.00		
140-14	Development Charges		0.00		
140-15	Registration Fees		0.00		
140-20	Penalties and fines		0.00		
140-30	Other fees		0.00		
140-50	User charges		0.00		
140-60	Entry fees		0.00		
140-70	Service/administrative charges		0.00		
140-80	Other Charges		0.00		
	Sub-Total		794373.00		
140-90	Less: Grant remission and refund		0.00		
	Sub-Total		0.00		
	Total Income from Fees and user charges- Income Head Wise		794373.00		

Schedule I-5 (a) - Sale and Hire Charges (Code No. 250) - Function wise

Code No	Particulars	2014-15		2013-14	
		Rs.	P.	Rs.	P.
1	2	3		4	
	Municipal body		0.00		
	Administration		0.00		
	Finance, Accounts, Audit		0.00		
	Fire Station		0.00		
	Record Room		0.00		
	Estates		0.00		
	Stores & Purchase		0.00		
	Workshop		0.00		
	Others		0.00		
	Total Income from Sale and Hire Charges- Function wise		0.00		

Schedule I-5 (b) - Sale and Hire Charges (Code No. 250) - Income Head wise

Code No	Particulars	2014-15		2013-14	
		Rs.	P.	Rs.	P.
1	2	3		4	
150-10	Sale of Products		0.00		
150-11	Sale of forms and publications		0.00		
150-12	Sale of Games and Equip		0.00		
150-20	Sale of assets		0.00		
150-40	Hire Charges for vehicles		8300.00		
150-41	Hire Charges for equipment		0.00		
	Total Income from Sale and Hire Charges- Income Head wise		8300.00		



Schedule 1-6: Revenue Grants, Contributions and Subsidies (Code No. 160)

Code No	Particulars	2014-15		2013-14	
		Rs.	P.	Rs.	P.
1	2	3		4	
160-00	Revenue grant				
160-20	Re-imbursement of expenses		1333095.00		
160-22	Contribution towards schemes		0.00		
	<b>Total Revenue Grants, Contributions and Subsidies</b>		<b>1333095.00</b>		

Schedule 1-7: Income from Investment- General fund (Code No. 170)

Code No	Particulars	2014-15		2013-14	
		Rs.	P.	Rs.	P.
1	2	3		4	
170-10	Interest on investment				
170-20	Dividend		0.00		
170-30	Income from projects taken up for cumulative basis		0.00		
170-40	Profit on Sale of investments		0.00		
170-80	Others		0.00		
	<b>Total Income from Investments</b>		<b>0.00</b>		

Schedule 1-8: Interest Earned (Code No. 172)

Code No	Particulars	2014-15		2013-14	
		Rs.	P.	Rs.	P.
1	2	3		4	
172-10	Interest from bank accounts				
172-20	Interest on loans and advances to employees		16348.00		
172-30	Interest on loans and others		0.00		
172-80	Other interest		0.00		
	<b>Total-Interest Earned</b>		<b>16348.00</b>		

Schedule 1-9: Other Income (Code No. 180)

Code No	Particulars	2014-15		2013-14	
		Rs.	P.	Rs.	P.
1	2	3		4	
180-10	Donor forfeited				
180-12	Expired notices		0.00		
180-20	Insurance Claim recovery		0.00		
180-30	Profit on disposal of fixed assets		0.00		
180-40	Recovery from Employees		0.00		
180-50	Unclaimed refund/bal. dues		0.00		
180-60	Excess provisions written back		0.00		
180-80	Miscellaneous income		0.00		
	<b>Total Other Income</b>		<b>0.00</b>		



**DERGAON MUNICIPAL BOARD**  
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Schedule I-10 (b): Establishment Expenses- Expenditure head wise

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
210-10	Salaries, wages and bonus	757500	00		
210-20	Benefits and allowances	255283	00		
210-30	Pension				
210-40	Other terminal and retirement benefits	76208	00		
	<b>Total Establishment expenses- Expenditure head wise</b>	<b>7912295.00</b>			

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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
220-10	Rent, Rates and Taxes		0.00		
220-11	Office maintenance		0.00		
220-12	Communication Expenses		0.00		
220-20	Books and periodicals		0.00		
220-21	Printing and stationery	110930	00		
220-30	Travelling and conveyance	117888	00		
220-40	Insurance		0.00		
220-50	Audit fees	66000	00		
220-51	Legal expenses		0.00		
220-52	Professional and other expenses	4653	00		
220-60	Advertisement and Publicity		0.00		
220-61	Memberships and Subscription		0.00		
220-90	Other administrative expenses	212760	00		
	<b>Total Administrative Expenses- Expenditure head wise</b>	<b>550260.00</b>			

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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
230-10	Power and fuel	480228	00		
230-20	Bulk Purchases		0.00		
230-30	Consumption of Stores	556239	00		
230-40	Tire Charges-Water		0.00		
230-51	Repair & Maintenance- Infrastructure assets		0.00		
230-52	Repair & Maintenance- Civic Amenities	935982	00		
230-53	Repair & Maintenance- Buildings		0.00		
230-54	Repair & Maintenance- Vehicles	248118	00		
230-55	Repair & Maintenance- Others	37775	00		
230-60	Other operation & maintenance expenses	76776	00		
	<b>Total operation &amp; maintenance expenses- Expenditure head wise</b>	<b>2310419.00</b>			

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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
240-10	Interest on loans from Central Government		0.00		
240-20	Interest on loans from State Government		0.00		
240-30	Interest on loans from Government bodies & associations		0.00		
240-40	Interest on loans from International Agencies		0.00		
240-50	Interest on loans from banks and other financial institutions		0.00		
240-60	Other interest		0.00		
240-70	Bank charges		0.00		
240-80	Other Finance Expenses		0.00		
	<b>Total Interest &amp; Finance Charges</b>		<b>0.00</b>		



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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
250-10	Electron Expenses		0.00		
250-20	Own Programmes		0.00		
250-30	Share in Programme of others		0.00		
	Total Programme Expenses		0.00		

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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
260-10	Grants [give Details]		0.00		
260-20	Contributions [give Details]		0.00		
260-30	Subsidies [give Details]		0.00		
	Total revenue grants, Contributions & subsidies		0.00		

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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
270-10	Provisions for doubtful receivables		0.00		
270-20	Provisions for other assets		0.00		
270-30	Revenues written off		0.00		
270-40	Assets written off		0.00		
270-50	Miscellaneous expenses written off		0.00		
	Total provisions and written off		0.00		

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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
271-10	Loss on disposal of asset		0.00		
271-20	Loss on disposal investments		0.00		
271-90	Other miscellaneous expenses		0.00		
	Total miscellaneous Expenses		0.00		

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

Code No	Particulars	2014-15		2013-14	
		Rs.	P	Rs.	P
1	2	3		4	
	Income				
280-10	Taxes		0.00		
280-20	Other Revenues		0.00		
280-30	Recovery of expenses written off		0.00		
280-40	Other income		0.00		
	Sub-Total Income (a)		0.00		
	Expenses				
280-50	Refund of Taxes		0.00		
280-60	Refund of Other Revenues		0.00		
280-60	Other Expenses		0.00		
	Sub-Total Income (b)		0.00		
	Total Prior Period (Net) (a-b)		0.00		





DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

Receipt and Payment Account for the period from 1.4.2014 to 31.3.2015

Code No.	Head Of Accounts	2014-15	2013-14	Code No.	Head Of Accounts	2014-15	2013-14
	Opening Balances						
	Cash Balances including interest						
	Balances with Banks/Treasury (including balances in designated bank accounts)	36780.14	92				
	Operating Receipts				Operating Payments		
1-10	Tax Revenue			2-10	Establishment expenses	4839137.00	
1-20	Assigned Revenue & Compensation	418915.34		2-20	Administrative Expenses	2069352.00	
1-30	Rent/Income from Municipal Properties	0.00		2-30	Operations & Maintenance	2314419.00	
1-40	Fees & User Charges	1094861.00		2-40	Interest & Finance Charges	0.00	
1-50	Sale and Hire Charges	024373.00		2-50	Programme Expenses	0.00	
1-60	Sale and Hire Charges	8350.00		2-60	Revenue grants, Contributions & Subsidies	0.00	
1-70	Revenue grants, Contributions & Subsidies	10330595.00		2-70	Miscellaneous Expenses	0.00	
1-71	Income from investments	0.00		4-30	Purchase of Stores	0.00	
1-72	Interest earned	1215980.00			Other Collections on behalf of State and Central Government	0.00	
1-80	Other income	0.00					
	Non-Operating Receipts				Non-Operating Payments		
3-30/31	Loans Received			3-30	Other Payables	0.00	
3-40	Deposits Received	4157787.00		3-50	Return Payables	0.00	
3-70	Grant And Contribution for specific purposes	8326731.00		3-70	Repayment of loans	0.00	
*	Sale proceeds from Assets	0.00		3-80	Refund of Deposits	757529.00	
*	Realisation of Investment- General Fund	0.00		4-10	Acquis non/purchase of Fixed Assets	34540.00	
*	Realisation of Investment- Other Funds	0.00		4-12	Capital Works in-Progress	4090986.00	
3-41	Deposit Works	0.00		4-11	Deposit Works	0.00	
4-30	Revenue Collected in advance	0.00		4-20	Investments- General Fund	0.00	
*	Loans and Advances to Employees (recovery)	0.00		4-21	Investments- Other Funds	0.00	
*	Other Loans and Advances (recovery)	0.00		4-60	Loans and Advances to Employees	0.00	
*	Deposits with External Agencies (recovery)	0.00		4-40	Prepaid Expenses	0.00	
	Other Receipts (specify):	0.00		4-50	Other Loans and Advances	0.00	
	Increase in CPF Liability	21124.00		4-50	Deposits to External agencies	0.00	
	Increase in CPF Advance	50750.00			Refund of Grant And Contribution for specific purposes	780262.00	
	Increase in Interest Liability	15001.00			Decrease in Professional Tax liability	9227.00	
	Increase in Income Tax liability	7766.00			Load Security	11833.00	
	Increase in Labour Cont. liability	2588.00					
	Increase in LIC Liability	1090.00			Closing Balances		
	Increase in TCS liability	554.00			Cash Balances including interest balances with banks/treasury (including balances in designated bank accounts)	25719247.26	
	GRAND TOTAL	47739207.26			GRAND TOTAL	47739207.26	

For Dergaon Municipal Board

Chairman

*[Signature]*

As per Our Annexed Report of Even Date

Place: Dergaon, Golaghat  
Date: 29.01.2017



*[Signature]*  
14/01/17

**DERGAON MUNICIPAL BOARD**

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2014-15		2013-14	
<b>a. Cash Flows from operating activities</b>				
Gross surplus/(deficit) over expenditure		3459909.34		
Adjustment for				
Add:				
Depreciation	0.00			
Interest & Finance expenses	0.00	0.00		
Less:				
Profit on disposal of assets	0.00			
Dividend Income	0.00			
Investment Income	16348.00	16348.00		
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extraordinary items		3443561.34		
<b>changes in current assets and current liabilities</b>				
(Increase)/Decrease in Sundry debtors	-993321.00			
(Increase)/Decrease in Stock in hand	0.00			
(Increase)/Decrease in prepaid expenses	0.00			
(Increase)/Decrease in other current assets	188167.00			
(Decrease)/Increase in Deposits received	1205258.00			
(Decrease)/Increase in Deposits works	0.00			
(Decrease)/Increase in Other Current liabilities	369492.00			
(Decrease)/Increase in Provisions	0.00			
Extraordinary items(specify)	0.00	769596.00		
Net cash generated from/(used) in operating activities(a)		4213157.34		
<b>b. Cash Flows from investing activities</b>				
(Purchase) of fixed assets & CWIP	-24510.00			
(INCREASE)/Decrease in Special funds/grants	-11327337.00			
(INCREASE)/Decrease in Earmarked funds	0.00			
(Purchase) of Investments	0.00	-11346877.00		
Add:				
Proceed from disposal of assets	0.00			
Proceed from disposal of Investments	0.00			
Investment income received	0.00			
Interest income received	16348.00	16348.00		
Net cash generated from/(used in) investing activities (b)		-11330529.00		
<b>c. Cash Flows from financing activities</b>				
Add:				
Loans from banks/others received	0.00			



## DERGAON MUNICIPAL BOARD

DERGAON 785614(ASSAM)

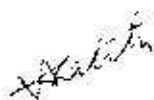
### Statement of Cash Flow

	2014-15	2013-14
<b>Less:</b>		
Loans repaid during the period	0.00	
Loans & advances to employees	-18723.00	
Loans to others	0.00	
Finance expenses	0.00	
Net cash generated from/(used in) financing activities (c)	<b>-18723.00</b>	
<b>Net increase/decrease in cash equivalents (a+b+c)</b>	<b>-7136094.66</b>	
Cash and cash equivalents at beginning of period	36786341.92	
Cash and cash equivalents at End of period	29719247.26	
<b>Cash and cash equivalents at End of the year</b>		
<b>comprises of the following account balances at the end of the year:</b>		
1. Cash Balances	3836.34	
2. Bank Balances	28870219.92	
3. Scheduled co- operative banks	845191.00	
4. Balances with Post Offices	0.00	
5. Balances with other banks	0.00	
<b>Total</b>	<b>0.00</b>	<b>29719247.26</b>

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

Chairman




Place: Dergaon, Gofaghat

Date: -19-01-2017

# 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

Previous year figure is not mentioned as this is the first year Audit.

### 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 (31.03.2015) have been verified by the management committee and certified to have tallied with the balance of cash book as per books of account.

### e) Opening Balance

Opening Balance is taken as certified by the management committee as this is the first year of Audit.

Place:-Dergaon

Date:-19-01-2017

  
19/01/17



## Auditor's Report

To the Chairman  
DERGAON MUNICIPAL BOARD, DERGAON

### **Report on the Financial Statement**

We have audited the accompanying financial statements of **DERGAON MUNICIPAL BOARD** which comprise the Balance Sheet as at 31 March 2016, the Income & Expenditure Account, Receipt & Payment Account and Statement of Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

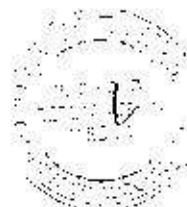
### **Management's Responsibility for the Financial Statement**

The Management Committee of Dergaon Municipal Board is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, Receipt and payment and cash flows of the Board in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Board and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial presentation. We believe that our audit provides a reasonable basis of our opinion.





An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Board's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Board, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### Observation

We report the following observations/comments/discrepancies/inconsistencies; if any

- 1) *No depreciation provided in the Books of Accounts. As explained to us, It is not possible since from beginning depreciation has not been provided in the Books of Accounts.*
- 2) *Refer to SL No-3, Fixed Assets Value stated at cost*
- 3) *Function wise classification of Establishment Administrative Expenses & Operation and Maintenance Expenses is not prepared .*
- 4) *Head wise classification under schedule I-4(b)- Fees and user charges is not maintained, same is clubbed under one head fees for certificate or extract.*
- 5) *Age wise classification of Sundry Debtors more than 5 years and 3 years is not maintained. In its absence, same is shown as less than 5 or 3 years respectively.*
- 6) *Statutory payment like TDS,TCS, VAT, etc was not paid within due date.*
- 7) *Rs.8819/- was not accounted in Cash Book during the F/y 2015-16. The details are mentioned as under:-*

Date	Receipt No	Head	Book No	Amount
28-05-2015	E-5392	House Tax	54	200.00
17-09-2015	E-3551	Water	56	1900.00

*[Handwritten signature and stamp]*



20-08-2015	E-6092	House Tax	61	256.00
20-08-2015	E-6110	Land Sale	62	1130.00
18-09-2015	E-6464	House Tax	65	1286.00
02-09-2015	E-6396	Misc	66	20.00
02-09-2015	E-6868	House Tax	69	300.00
31-10-2015	E-7022	Land Sale	71	1600.00
01-12-2015	E-7040 to E- 7044	Misc	71	100.00
06-10-2015	E-7107	Water	72	500.00
05-01-2016	E-7324	Misc	74	20.00
03-12-2015	E-7729	House Tax	78	207.00
26-11-2015	E-7819	House Tax	79	300.00
06-12-2015	E-7854	House Tax	79	600.00
17-12-2015	E-7993 to E- 7996	Misc	80	60.00
19-01-2016	E-8520 to E- 8527	Misc	86	120.00
09-02-2016	E-8820	Form Fees	89	20.00
<b>Total</b>				<b>8819.00</b>

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

Date	Receipt No	As per RI Book	As per Cash Book	Difference
21-05-2015	F-5232	650.00	400.00	250.00
	E-5283, 5285, 5286, 5287, 5288, 5291 and	220.00	160.00	60.00





	5292			
	E-5930	200.00	100.00	100.00
Total				410.00

Subject to above -

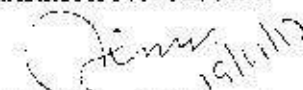
**Opinion**

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

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

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

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

  
CA Mayank Somani

Proprietor  
Membership No. 066959





**DERGAON MUNICIPAL BOARD**

**DERGAON-785614**

Balance Sheet of as on 31st March 2016

Code of Accounts	Description of Items	Schedule No	2015-16		2014-15	
			Rs	P	Rs	P
	<b>LIABILITIES</b>					
	<b>Reserve &amp; Surplus</b>					
3-10	Municipal (General) fund	B-1	360846072.31		369953355.31	
3-11	earmarked funds	B-2		0.00		0.00
3-12	Reserves	B-3		0.00		0.00
	<b>Total Reserve &amp; Surplus</b>		<b>360846072.31</b>		<b>369953355.31</b>	
3-20	Grants, Contribution for specific purposes	B-4	22721252.95		21128920.95	
	<b>Loans</b>					
3-30	Secured Loans	B-5		0.00		0.00
3-31	Unsecured Loans	B-6		0.00		0.00
	<b>Total Loans</b>			<b>0.00</b>		<b>0.00</b>
	<b>Current Liabilities &amp; Provisions</b>					
3-40	Deposit Received	B-7	13078466.00		10912758.00	
3-41	Deposit Works	B-8		0.00		0.00
3-50	Other Liabilities	B-9	4545330.00		1579733.00	
3-60	Provisions	B-10		0.00		0.00
	<b>Total Current Liabilities &amp; Provisions</b>		<b>17623796.00</b>		<b>12492491.00</b>	
	<b>TOTAL LIABILITIES</b>		<b>401191161.26</b>		<b>403554767.26</b>	
	<b>ASSETS</b>					
4-10	<b>Fixed Assets</b>	B-11				
	<b>Gross Block</b>		<b>371606130.00</b>		<b>370297540.00</b>	
4-11	Less: Accumulated Depreciation			0.00		0.00
	<b>Net Block</b>		<b>371606130.00</b>		<b>370297540.00</b>	
4-12	Capital Work in Progress			0.00		0.00
	<b>Total Fixed Assets</b>		<b>371606130.00</b>		<b>370297540.00</b>	
	<b>Investments</b>					
4-20	Investment - General Fund	B-12	2050000.00			0.00
4-21	Investments - Other Fund	B-13		0.00		0.00
	<b>Total Investments</b>		<b>2050000.00</b>		<b>0.00</b>	
	<b>Current Assets, Loans &amp; Advances</b>					
4-30	Stock in Hand (Inventories)	B-14		0.20		0.00
	<b>Sundry Debtors (Receivables)</b>					
4-31	Gross amount outstanding	B-15	3788889.00		5507424.00	
4-32	Less: Accumulated provision against bad and doubtful Sundry Debtors			0.00		0.00
	<b>Net amount outstanding</b>		<b>3788889.00</b>		<b>3507424.00</b>	
4-40	Prepaid Expenses	B-16		0.00		0.00
4-50	Cash and bank balances	B-17	25714909.26		29719247.26	
4-60	Loans, advances and deposits	B-18	31233.00		30556.00	
4-61	Less: Accumulated Provision against Loans			0.00		0.00
	<b>Net amount outstanding</b>		<b>31233.00</b>		<b>30556.00</b>	
	<b>Total Current assets, loans &amp; advances</b>		<b>27535051.26</b>		<b>33257227.26</b>	
4-70	Other Assets	B-19		0.00		0.00
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20		0.00		0.20
	<b>TOTAL ASSETS</b>		<b>401191161.26</b>		<b>403554767.26</b>	

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

*[Signature]*  
Chairman

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




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

Income and Expenditure Statement for the period from 01.04.2015 to 31.03.2016

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

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

  
Chairman

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

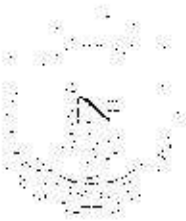
  
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**DERGAON MUNICIPAL BOARD**  
**DERGAON-785614**

Sl. No. Schedule B-1 Municipal (General) Fund [ Code No. 110 ]

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)	5	7(5-5)
310-10 310-90	Wages, salaries and allowances of employees and contractors	565531555.31	20220000	377715855.31	0.00	377715855.31
	<b>Total Municipal Fund</b> (310)	359053140.31	946472.00	946472.00	0.00	946472.00
			-0107283.00	302845072.31	0.00	302845072.31

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Schedule B-2: Enamaker Fund, Special Funds/ Spending Fund/ Trust or Agency Fund (Code No. 341)

a) Opening Balance	Particulars									
	Code Number	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	GR		
b) Additions to the Special Fund 1. Transfer from other code Fund 2. Treasury/ Dividend earned on Special Fund Investment 3. Profit on disposal of Special Fund Investment 4. Apportionment of value of Special Fund Investment 5. Other Addition (Specify Receipts) Received during the year Total (b)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Payment out of funds									
	1. Capital Expenditure on fixed Assets									
	2. Other									
	3. Total									
	Net Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2. Revenue Expenditure on Salary, Wages and Expenses etc									
	3. Other									
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3. Other									
	Loss on disposal of Special Fund Investments									
	Realization, in sale of specific fund investments									
	Transferred to Municipal Fund									
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of (11+2c-1)									
Balance in the year end (11b)-(c)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Grand Total for Special Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

*Handwritten signature*



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/advance reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Funds (if any)	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
312-50	Provision on reserves	0.00	0.00	0.00	0.00	0.00
	<b>Total Reserve Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

*Atul S.K.*

*12/12/20*

Schedule B-4 Grant and Contribution for Specific Purposes | Code No. 1201

Particulars	Grants From Central Government	Grants From State Government	Grants From Other Government Agencies	Grants From Foreign Institutions	Grants From Welfare Boards	Grants From International Organizations	Others
<b>A. Opening Balance</b>	14846740.50	6715826.48	4677000.00	0.00	0.00	0.00	0.00
<b>B. Additions to the Grants*</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Short received during the year	4858006.00	0.00	4844310.50	0.00	0.00	0.00	0.00
2. Resubmitted and received grant	3550054.41	258474.00	3125.00	0.00	0.00	0.00	0.00
3. Short on disposal of grant investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Appreciation on sale of grant investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Other and non-Specific Nature from Government Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total (B)</b>	5411567.41	258474.00	4877745.50	0.00	0.00	0.00	0.00
<b>Total (A+B)</b>	19757507.91	6974300.48	9554745.50	0.00	0.00	0.00	0.00
<b>C. Payments out of funds</b>							
1. Capital Expenditure on Fixed assets*	418935.00	317822.00	481482.00	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
3. Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	418935.00	317822.00	481482.00	0.00	0.00	0.00	0.00
<b>D. Loss on disposal of grant investments</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. Inflationary value of grant investments transferred to Municipal Fund</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total of (C, D, E)</b>	418935.00	317822.00	481482.00	0.00	0.00	0.00	0.00
<b>Net balance in the year end (A+B)-(C+D+E)</b>	18878190.91	6656478.48	5043263.50	0.00	0.00	0.00	0.00
<b>Total Grants &amp; Contribution for specific purposes</b>	22721392.95						0.00

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

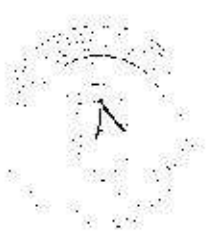
Code No	Particulars	2015-16		2014-15	
		RS.	P	RS.	P
1	2				
330-10	Loans from Central Government		3		4
330-20	Loans from State Government	0.00		0.00	
330-30	Loans from Government bodies & associations	0.00		0.00	
330-40	Loans from International Agencies	0.00		0.00	
330-50	Loans from Banks and other financial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

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

Code No	Particulars	2015-16		2014-15	
		RS.	P	RS.	P
1	2				
331-10	Loans from Central Government	0.00		0.00	
331-20	Loans from State Government	0.00		0.00	
331-30	Loans from Government bodies & associations	0.00		0.00	
331-40	Loans from International Agencies	0.00		0.00	
331-50	Loans from Banks and other financial institutions	0.00		0.00	
331-60	Other term loans	0.00		0.00	
331-70	Bonds & Debentures	0.00		0.00	
331-80	Other loans	0.00		0.00	
	<b>Total Unsecured loans</b>	<b>0.00</b>		<b>0.00</b>	

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

Code No	Particulars	2015-16		2014-15	
		RS.	P	RS.	P
1	2				
340-10	From Contractors	735/3948.00		710/7758.00	
340-20	From Revenues	628/17.00		0.00	
340-30	From Staff	0.00		0.00	
340-80	From others	509/2400.00		374/500.00	
	<b>Total deposits received</b>	<b>13078/466.00</b>		<b>1091/2758.00</b>	



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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 (Rs.)
1	2	3	4	5	6
341-10	Civil works	0.00	0.00	0.00	0.00
341-20	Electrical works	0.00	0.00	0.00	0.00
341-80	Others	0.00	0.00	0.00	0.00
	<b>Total of deposit works</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Code No.	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3	4		
350-10	Creditors	0.00		0.00	
350-11	Employee Liabilities	2642493.00		424200.00	
350-12	Interest Accrued & Due	0.00		0.00	
350-20	Recoveries payable	0.00		0.00	
350-30	Government dues payable	1613511.00		968955.00	
350-40	Refunds Payable	0.00		0.00	
350-41	Advance Collection of Revenues	0.00		0.00	
350-80	Others	279326.00		186578.00	
	<b>Total Other Liabilities ( Sundry Creditors )</b>	<b>4545330.00</b>		<b>1579733.00</b>	

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

Code No.	Particulars	2015-16	2014-15
1	2	3	4
360-10	Provisions for Expenses		
360-20	Provisions for Interest		
360-30	Provisions for Other Assets		
	<b>Total Provisions</b>		

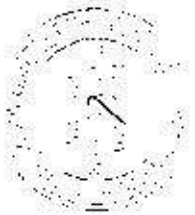


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Schedule B - 21 Financials (Schedule B) [13]

Line Item	Description	1	2014			2015			2016			2017	2018	2019
			2	3	4	5	6	7	8	9	10			
41-01	Office Exp	2,122,819.00	626,000.00	4,209,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41-02	Travel	289,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41-03	Telephone	1,770,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41-04	Printing	210,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41-05	Postage	65,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41-06	Other	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41-07	Utilities	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41-08	Repairs & Maintenance	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41-09	Insurance	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41-10	Depreciation	141,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41-11	Other	272,725,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		272,725,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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Schedule B-12 : Investment- General Fund ( Code No. 420 )

Code No.	Particulars	With whom Invested	Face Value (Rs.)	Carrying Cost (Rs.)	
				2015-16	2014-15
1	2	3	4	5	6
420-25	Central Government Securities		0.00	0.00	0.00
420-26	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
420-55	Units of mutual funds		0.00	0.00	0.00
420-80	Other investments	AGVB Dergam Br	298,00,000.00	298,00,000.00	0.00
	<b>Total of Investment General Fund</b>		298,00,000.00	298,00,000.00	0.00

Schedule B-13 : Investment- Other Fund ( Code No. 421 )

Code No.	Particulars	With whom Invested	Face Value (Rs.)	Carrying Cost (Rs.)	
				2015-16	2014-15
1	2	3	4	5	6
421-10	Central Government Securities		0.00	0.00	0.00
421-20	State Government Securities		0.00	0.00	0.00
421-30	Debentures and bonds		0.00	0.00	0.00
421-40	Preference Shares		0.00	0.00	0.00
421-50	Equity Shares		0.00	0.00	0.00
421-60	Units of mutual funds		0.00	0.00	0.00
421-80	Other investments		0.00	0.00	0.00
	<b>Total of Investment General Fund</b>		0.00	0.00	0.00



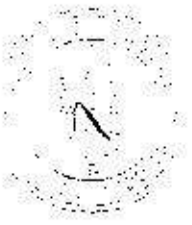
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Schedule B-14: Stock in hand (Inventory) [Code No: 430 ]

Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1			3		4
430-10	Stores	0.00			
430-20	Loose Tools	0.00			
430-30	Others	0.00			
	<b>Total Stock-in-Hand</b>	<b>0.00</b>			

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

Code No.	Particulars	Gross Amount (Rs.)		Provisions for Outstanding Receivables (Rs.)		Net Amount (Rs.)		Previous year NET Amount (Rs.)	
		1	2	3	4 [Code No. 432]	5	6		
431-10	Receivables for Property Taxes Less than 3 years * More than 3 years * sub- total	2910242.00	0.00	0.00	0.00	2910242.00	0.00	2814826.00	0.00
431-91	Less : State Government Classes/Levels in Taxes Control Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Net Receivables of Property Taxes</b>	<b>2910242.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2910242.00</b>	<b>0.00</b>	<b>2814826.00</b>	<b>0.00</b>
431-15	Receivables of other Taxes Less than 3 years * More than 3 years * sub- total	549934.00	0.00	0.00	0.00	549934.00	0.00	549934.00	0.00
431-99	Less : State Government Classes/Levels in Taxes Control Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431-20	Net Receivables of other Taxes Receivable & of less in course Less than 3 years * More than 3 years * sub- total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431-50	Receivables for Fees and user charges Less than 3 years * More than 3 years * sub- total	328713.00	0.00	0.00	0.00	328713.00	0.00	142864.00	0.00
431-40	Receivables from other sources Less than 3 years * More than 3 years * sub- total	328713.00	0.00	0.00	0.00	328713.00	0.00	142864.00	0.00
431-50	Receivables from Government Total sundry debtors (Receivables)	<b>3768889.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3768889.00</b>	<b>0.00</b>	<b>3507424.00</b>	<b>0.00</b>



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Schedule B-16: Prepaid Expenses (Code No. 440)

Code No.	Particulars	2014-15		2014-15	
		Rs.	P.	Rs.	P.
1	1				
440-11	Establishment		0.00		0.00
440-22	Advertising		0.00		0.00
440-30	Operational expenses		0.00		0.00
	Total prepaid expenses		0.00		0.00

Schedule B-17: Cash and Bank Balances (Code No. 450)

Code No.	Particulars	2014-15		2014-15	
		Rs.	P.	Rs.	P.
1	1				
450-12	Cash		17,299.98		68,316.74
450-21	Balances with bank: Municipal Funds		5,763,374.97		7,843,075.97
450-21	with other banks		0.00		0.00
450-22	Other schedule of assets		4,12,296.00		6,15,191.00
450-23	Schedule of cooperative banks		0.00		0.00
450-24	Other schedule		100,135.97		29,71,340.97
450-41	Sub-Total		6,000.00		0.00
450-42	Balances with bank: Special Funds		0.00		0.00
450-42	with other banks		0.00		0.00
450-43	Other schedule of banks		0.00		0.00
450-44	Schedule of cooperative banks		0.00		0.00
450-44	with other banks		0.00		0.00
450-44	Sub-Total		0.00		0.00
450-61	Balances with bank: Grant Funds		22,58,131.95		21,02,862.15
450-62	Other schedule of banks		0.00		0.00
450-63	Other schedule of banks		0.00		0.00
450-64	Schedule of cooperative banks		0.00		0.00
450-64	with other banks		0.00		0.00
450-64	Sub-Total		0.00		0.00
	Total Cash and Bank Balances		22,74,726.95		29,74,247.26

Schedule B-18: Loans, Advances and Deposits (Code No. 460)

Code No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Total during the year (Rs.)	Renewed during the year (Rs.)	Balance at the end of the year (Rs.)
460-10	Loans and advances to employees	18,723.00		21,44,877.00	19,407.00
460-10	Employees' PF loans	0.00		0.00	0.00
460-30	Loans to others	0.00		0.00	0.00
460-40	Advances to suppliers and contractors	0.00		0.00	0.00
460-50	Advances to others	0.00		0.00	0.00
460-60	Deposit with external agencies	0.00		0.00	0.00
460-60	Other current assets	1,18,937.00		0.00	1,18,937.00
460-60	Sub-Total	30,556.00		21,44,877.00	41,283.00
460-61	Less: Accrued interest on loans, advances and deposits (Schedule B-18 in II)	0.00		0.00	0.00
	Total loans, advances and deposits	30,556.00		21,44,877.00	21,270.00

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**Schedule B-18 : Accumulated provisions against loans, advances and deposits [Code No. 451 ]**

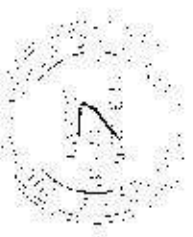
Code No	Particulars	2015-16	2014-15
1	2	3	4
461-10	Loans to others	0.00	0.00
461-20	Advances	0.00	0.00
461-30	Deposits	0.00	0.00
	<b>Total Accumulated Provisions</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-19 : Other Assets [Code No. 470 ]**

Code No	Particulars	2015-16	2014-15
1	2	3	4
470-10	Deposit Works	0.00	0.00
470-20	Other asset control accounts	0.00	0.00
	<b>Total Other Assets</b>	<b>0.00</b>	<b>0.00</b>

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

Code No	Particulars	2015-16	2014-15
1	2	3	4
480-10	Loans Issue Expenses Deferred	0.00	0.00
480-20	Discount on issue of loans	0.00	0.00
480-30	Deferred revenue expenses	0.00	0.00
480-90	Others	0.00	0.00
	<b>Total miscellaneous expenditure</b>	<b>0.00</b>	<b>0.00</b>



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**DERGAON MUNICIPAL BOARD**

**DERGAON-785614(ASSAM)**

Receipts and Payment Account for the period from 01.4.2015 to 31.3.2016

Code No.	Head Of Accounts	2015-16	2014-15	Code No.	Head Of Accounts	2015-16	2014-15
	Opening Balances						
	Cash Balances including interest						
	Balances with Banks/Treasury (including balances in designated bank accounts)	29719247.23	5578641.99				
	<b>Operating Receipts</b>				<b>Operating Payments</b>		
1-10	Tax Revenue			1-10	Establishment expenses		
1-20	Air fares Revenues & Compensation	2068418.00	648913.00	4-20	Administrative Expenses	6901296.00	4655127.00
1-30	Rentals Income from Municipal Properties	0.00	0.00	4-25	Damages & Mail Charges	615410.00	1069532.00
1-40	Fees & Other Charges	1740959.00	1094871.00	4-30	Interest & Finance Charges	1702726.00	1114419.00
1-50	Salvage and Hire Charges	1370541.00	114273.00	4-50	Programme Expenses	0.00	0.00
1-60	Revenue grants, Contributions & Subsidies	4459.00	8305.00	4-60	Revenue grants, Contributions & Subsidies	0.00	0.00
1-70	Income from Investments	0.00	1093095.00	4-70	Miscellaneous Expenses	0.00	0.00
1-71	Interest earned	0.00	0.00	4-80	Purchase of Stores	0.00	0.00
1-80	Other Income	571326.00	1216880.00	4-90	Other Collections on behalf of State and Central Government	0.00	0.00
		0.00	0.00			0.00	0.00
	<b>Non-Operating Receipts</b>				<b>Non-Operating Payments</b>		
3-20/31	Amount Received	0.00	0.00	3-50	Other Payments		
3-40	Deposits Received	0.00	0.00	3-50	Refund Payables	0.00	0.00
3-50	Grant And Contribution for specific purposes	3212410.00	7107787.00	**	Payment of Loan	0.00	0.00
*	Sale proceeds from Assets	3240563.00	3828141.00	**	Refund of Deposits	0.00	0.00
*	Realisation of Investment- General Fund	0.00	0.00	4-10	Acquisition/Purchase of Fixed Assets	124971.00	797529.00
*	Realisation of Investment- Other Funds	0.00	0.00	4-12	Capital Work -Programs	1508590.00	24540.00
3-41	Deposit Works	0.00	0.00	3-41	Deposit Work	3841953.00	4695361.00
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	2000000.00	0.00
*	Other Loans and Advances (recovery)	0.00	0.00	4-50	Loans and Advances to Employees	0.00	0.00
*	Deposits with External Agencies (recovery)	0.00	0.00	4-60	Prepaid Expenses	0.00	0.00
*	Debit Receipts (recovery)	0.00	0.00	4-60	Other Loans and Advances	0.00	0.00
*	Increase in CPF Liability	1.00	0.00	4-70	Deposits to External Agencies	0.00	0.00
		0.00	71124.00	4-80	Refund of Grant And Contribution for specific purposes	0.00	0.00
	Increase in CPF Advance	4000.00	51750.00				
	Increase in Forest Liability	105479.00	34051.00				
	Increase in Income Tax Liability	0.00	2786.00				
	Increase in Labour Cess Liability	0.00	2185.00				
	Increase in LTG Liability	0.00	1080.00				
	Increase in Electricity Bill Liability	21758.00	554.00				
	Increase in Group Insurance Liability	517389.00	0.00				
		19865.00	0.00				
					<b>Closing Balances</b>		
					Cash Balances including interest balances with banks/treasury (including balances in designated bank accounts)	22714309.76	29719247.23
<b>GRAND TOTAL</b>		<b>44034818.3</b>	<b>57336007.28</b>	<b>GRAND TOTAL</b>		<b>44934218.28</b>	<b>57336007.26</b>

For Dergaon Municipal Board

Chairman



As per Our Annexure Report of Even Date

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



*Handwritten signature and date: 19/01/17*

## DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

### Statement of Cash Flow

	2015-16		2014-15	
<b>a. Cash Flows from operating activities</b>				
Gross surplus/(deficit) over expenditure				
Adjustment for		-9469783.00		3528909.34
<b>Add:</b>				
Depreciation	0.00		0.00	
Interest & Finance expenses	0.00	0.00	0.00	0.00
<b>Less:</b>				
Profit on disposal of assets	0.00		0.00	
Dividend income	0.00		0.00	
Investment Income	104288.00	104288.00	16348.00	16348.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extraordinary items		-9574072.00		3512561.34
<b>changes in current assets and current liabilities</b>				
(Increase)/Decrease in Sundry debtors	-281465.00		-993321.00	
(Increase)/Decrease in Stock in hand	0.00		0.00	
(Increase)/Decrease in prepaid expenses	0.00		0.00	
(Increase)/Decrease in other current assets	0.00		188167.00	
(Decrease)/Increase in Deposits received	2165708.00		1205258.00	
(Decrease)/Increase in Deposits works	0.00		0.00	
(Decrease)/Increase in Other Current liabilities	2965597.00		369497.00	
(Decrease)/Increase in Provisions	0.00		0.00	
Extraordinary items(specify)	0.00	4849840.00	0.00	769596.00
Net cash generated from/(used) in operating activities(a)		-4724231.00		4282157.34
<b>b. Cash Flows from investing activities</b>				
(Purchase) of fixed assets & CWIP	-1308590.00		-24540.00	
(INCREASE)/Decrease in Special funds/grants	1974872.00		-11322337.00	
(INCREASE)/Decrease in Earmarked funds	0.00		0.00	
(Purchase) of Investments	-2000000.00	-1333718.00	0.00	-11346877.00
<b>Add:</b>				
Proceed from disposal of assets	0.00		0.00	
Proceed from disposal of Investments	0.00		0.00	
Investment income received	0.00		0.00	
Interest income received	54288.00	54288.00	16348.00	16348.00
Net cash generated from/(used) in investing activities (b)		-1279430.00		-11330529.00
<b>c. Cash Flows from financing activities</b>				
<b>Add:</b>				
Loans from banks/others received	0.00		0.00	
<b>Less:</b>				

  
 Signature

## DERGAON MUNICIPAL BOARD

DERGAON-785614(AS5AM)

### Statement of Cash Flow

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

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

*[Handwritten Signature]*

Chairman



*[Handwritten Signature]*  
19/01/17

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



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

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

Minor Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3		4	
110-1	Property Tax	2154894.00		1871172.34	
110-2	Water Tax	0.00		0.00	
110-3	Sewerage Tax	0.00		0.00	
110-4	Conservancy Tax	0.00		0.00	
110-5	Fighting Tax	0.00		0.00	
110-6	Education Tax	0.00		0.00	
110-7	Vehicle Tax	0.00		0.00	
110-8	Tax on Animals	0.00		0.00	
110-9	Electricity Tax	0.00		0.00	
110-10	Professional Tax	0.00		0.00	
110-11	Advertisement Tax	0.00		0.00	
110-12	Pilgrimage Tax	0.00		0.00	
110-51	Octroi and Toll	0.00		0.00	
110-52	Cess	0.00		0.00	
110-80	Other taxes	0.00		0.00	
	<b>Sub- total</b>	<b>2154894.00</b>		<b>1871172.34</b>	
110-90	Less - Tax Remissions And Aetsnd ( Schedule 1-1(a) )		0.00		0.00
	<b>Sub- total</b>		<b>0.00</b>		<b>0.00</b>
	<b>Total tax revenue</b>	<b>2154894.00</b>		<b>1871172.34</b>	

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

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

Schedule 1-2: Assign Revenues & Compensation [ Code No. 120 ]

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

*[Handwritten signature]*



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

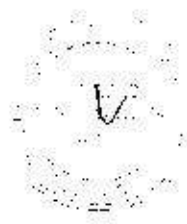
Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3		4	
130-10	Rent from Civic Amenities		0.00		0.00
130-20	Rent from Office Buildings		317750.00		174321.00
130-30	Rent from Guest Houses		0.00		0.00
130-40	Rent from lease of lands		0.00		7000.00
130-80	Other rents Lease Market		161500.00		1206374.00
	Sub-total		1933108.00		1385595.00
	Less:				
130-90	Rent Remission and Refunds		0.00		300000.00
	Sub-total		0.00		300000.00
	Total Rental Income from Municipal Properties		1933108.00		1085695.00

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

Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3		4	
140-10	Impairment and registration charges		0.00		0.00
140-11	Licensing Fees		503080.00		281685.00
140-12	Fees for grant of permit		0.00		0.00
140-13	Fees for certificate or extract		766961.00		642683.00
140-14	Development Charges		0.00		0.00
140-15	Regularisation Fees		0.00		0.00
140-20	Penalties and fees		0.00		0.00
140-40	Other fees		0.00		0.00
140-50	User charges		0.00		0.00
140-60	Entry fees		0.00		0.00
140-70	Service/administrative charges		0.00		0.00
140-80	Other Charges		0.00		0.00
	Sub-Total		1270041.00		924373.00
140-90	Less: Rent remission and refund		0.00		0.00
	Sub-total		0.00		0.00
	Total Income from fees and user charges- Income Head Wise		1270041.00		924373.00

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

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



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

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

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

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

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

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

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

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

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

Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3		4	
180-10	Deposit for/extra		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
	<b>Total Other Income</b>		<b>0.00</b>		<b>0.00</b>

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

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

Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3		4	
210-10	Salaries, wages and bonus	8550305.00		7570906.00	
210-20	Benefits and allowances	88649.00		255821.00	
210-30	Pension	0.00		0.00	
210-40	Other terminal and retirement benefits	100000.00		76908.00	
	<b>Total Establishment expenses- Expense head wise</b>	<b>8778914.00</b>		<b>7912295.00</b>	

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

Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3		4	
220-00	Rent, Rates and Taxes	0.00		0.00	
220-11	Office maintenance	0.00		0.00	
220-12	Communication Expenses	0.00		0.00	
220-20	Books and periodicals	0.00		0.00	
220-21	Printing and stationery	39475.00		117938.00	
220-30	Traveling and conveyance	90643.00		112368.00	
220-40	Insurance	0.00		0.00	
220-50	Audit fees	69000.00		89000.00	
220-51	Legal expenses	0.00		0.00	
220-52	Professional and other expenses	7100.00		4653.00	
220-60	Advertisement and Publicity	0.00		0.00	
220-61	Membership and Subscription	0.00		0.00	
220-80	Other administrative expenses	271586.00		252780.00	
	<b>Total Administrative Expenses- Expenditure head wise</b>	<b>489814.00</b>		<b>550260.00</b>	

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

Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3		4	
230-10	Power and fuel	811750.00		460228.00	
230-20	Bulk Purchases	0.00		0.00	
230-30	Consumption of Stores	1174857.00		506238.00	
230-40	Hire Charges-Water	0.00		0.00	
230-51	Repair & Maintenance- Infrastructure assets	1477403.00		0.00	
230-52	Repair & Maintenance- Civic Amenities	0.00		133282.00	
230-53	Repair & Maintenance- Buildings	0.00		0.00	
230-54	Repair & Maintenance- Vehicles	181007.00		248118.00	
230-59	Repair & Maintenance- Others	30200.00		17775.00	
230-80	Other operating & maintenance expenses	87500.00		76778.00	
	<b>Total operation &amp; maintenance expenses- Expenditure head wise</b>	<b>5762726.00</b>		<b>7314419.00</b>	

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

Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3		4	
240-10	Interest on loans from Central Government	0.00		0.00	
240-20	Interest on loans from State Government	0.00		0.00	
240-30	Interest on loans from Government Bodies & associations	0.00		0.00	
240-40	Interest on loans from International Agencies	0.00		0.00	
240-50	Interest on loans from banks and other financial institutions	0.00		0.00	
240-60	Other interest	0.00		0.00	
240-70	Bank Charges	0.00		0.00	
240-80	Other Finance Expenses	0.00		0.00	
	<b>Total Interest &amp; Finance Charges</b>	<b>0.00</b>		<b>0.00</b>	

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

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

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

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

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

Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3		4	
270-10	Provisions for doubtful receivables	0.00		0.00	
270-20	Provisions for other assets	0.00		0.00	
270-30	Receivables 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	
	<b>Total provisions and written off</b>	<b>0.00</b>		<b>0.00</b>	

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

Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3		4	
271-10	Loss on Disposal of asset	0.00		0.00	
271-20	Loss on Disposal investments	0.00		0.00	
271-50	Other miscellaneous expenses	0.00		0.00	
	<b>Total miscellaneous expenses</b>	<b>0.00</b>		<b>0.00</b>	

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

Code No	Particulars	2015-16		2014-15	
		Rs.	P	Rs.	P
1	2	3		4	
	<b>Income</b>				
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	
	<b>Sub- Total Income (a)</b>	<b>0.00</b>		<b>0.00</b>	
	<b>Expenses</b>				
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	
	<b>Sub- Total Income (b)</b>	<b>0.00</b>		<b>0.00</b>	
	<b>Total Prior Period (Net) (a-b)</b>	<b>0.00</b>		<b>0.00</b>	



## 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

#### a) Cash Balance

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

Place:-Dergaon

Date:-19-01-2017

   
15/01/17