



## 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 2018, the Income & Expenditure Account, Receipt & Payment Account and Statement of Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

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

### **Auditor's Responsibility**

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

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





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

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

#### Observation

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

- 1) *No depreciation provided in the Books of Accounts. As explained to us, It is not possible since from beginning depreciation has not been provided in the Books of Accounts.*
- 2) *Refer to SL No-2, Fixed Assets Value stated at cost*
- 3) *Function wise classification of Establishment ,Administrative Expenses & Operation and Maintenance Expenses is not prepared .*
- 4) *Head wise classification under schedule I-4(b)- Fees and user charges is not maintained, same is clubbed under one head fees for certificate or extract.*
- 5) *Age wise classification of Sundry Debtors more than 5 years and 3 years is not maintained. In its absence, same is shown as less than 5 or 3 years respectively.*
- 6) *Statutory payment like TDS,TCS, VAT & GST. etc was not paid within due date.*
- 7) *There is difference of Rs.10957.00 as per manual cash book and computerized cash book. As informed to us same is lying with previous accountant and not handed over to New Accountant.*
- 8) *We found difference of interest paid by AGVB Bank as per Statement and amount of interest mentioned in the Certificate issued at the time of investment in FD. As per Certificate Interest amount should be Rs.3,31,856.00 as on 04.11.2017 but whereas Bank paid*





Rs.2,74,786.00only.So Bank less paid of Rs.57,070.00. In the Accounts interest is accounted as per Bank Statement.

Subject to above -

**Opinion**

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

- a) in the case of the Balance Sheet, of the state of affairs of the Board as at March 31, 2018;
- b) in the case of the Income and Expenditure Account, of the surplus for the year ended on that date;
- c) in the case of Receipt & Payment, for the year ended on that date
- d) in the case of Cash Flow Statement, of the cash flows for the year ended on that date.



Place: Dergaon, Golaghat  
Date : 15-02-2019

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 2018

Code of Accounts	Depriciation of items	Schdule No	2017-18		2016-17	
			Rs	P	Rs	P
	<b>LIABILITIES</b>					
	<b>Reserve &amp; Surplus</b>					
3-10	Municipal (General) fund	B-1	366798852.53		364168519.91	
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>366798852.53</b>		<b>364168519.91</b>	
3-20	Grants, Contribution for specefic purposes	B-4	23337081.45		17249174.45	
	<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	7376951.00		6208857.00	
3-41	Deposit Works	B-8	0.00		0.00	
3-50	Other Liabilities	B-9	18109530.00		14255131.00	
3-60	Provisions	B-10	0.00		0.00	
	<b>Total Current Liabilities &amp; Provisions</b>		<b>25486481.00</b>		<b>20463988.00</b>	
	<b>TOTAL LIABILITIES</b>		<b>415622414.98</b>		<b>401881682.36</b>	
	<b>ASSETS</b>					
	<b>Fixed Assets</b>					
4-10	Gross Block	B-11	389568824.00		381341330.00	
4-11	Less: Accumuleted Depriciation		0.00		0.00	
	<b>Net Block</b>		<b>389568824.00</b>		<b>381341330.00</b>	
4-12	Capital Work-in-Progress		0.00		0.00	
	<b>Total Fixed Assets</b>		<b>389568824.00</b>		<b>381341330.00</b>	
	<b>Investments</b>					
4-20	Investment - General Fund	B-12	2307160.00		2201400.00	
4-21	Investments - Other Fund	B-13	0.00		0.00	
	<b>Total Investments</b>		<b>2307160.00</b>		<b>2201400.00</b>	
	<b>Current Assets, Loans &amp; Advances</b>					
4-30	Stock in Hand (Inventories)	B-14	0.00		0.00	
	<b>Sundry Debtors (Receivables)</b>					
4-31	Gross amount outstanding	B-15	6921415.50		5036008.00	
4-32	Less: Accumuleted provison against bad and doubtful		0.00		0	
	<b>Sundry Debtors</b>		<b>6921415.50</b>		<b>5036008.00</b>	
	<i>Net amount outstanding</i>					
4-40	Prepaid Expenses	B-16	0.00		0.00	
4-50	Cash and bank balances	B-17	16722378.48		13276219.36	
4-60	Loans, advances and deposits	B-18	102637.00		26725.00	
4-61	Less: Accumulated Provision against Loans		0.00		0.00	
	<i>Net amount outstanding</i>		<b>102637.00</b>		<b>26725.00</b>	
	<b>Total Current assets, loans &amp; advances</b>		<b>23746430.98</b>		<b>18338952.36</b>	
4-70	Other Assets	B-19	0.00		0.00	
4-80	Miscellenious Expenditure (to the extent not written off)	B-20	0.00		0.00	
	<b>TOTAL ASSETS</b>		<b>415622414.98</b>		<b>401881682.36</b>	

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

*Anality*  
Chairman

Chairman Dergaon Municipal Board

**MAYANK SOMANI & CO**  
CHARTERED ACCOUNTANTS  
F.N. 328645E

*[Signature]*  
MAYANK SOMANI  
PROPRIETOR  
MEM NO. 088859

15/2/19

Place: Dergaon, Golaghat  
Date: 15-Feb. 2019



**DERGAON MUNICIPAL BOARD  
DERGAON-785614**

Income and Expenditure Statement for the period from 01.04.2017 to 31.03.2018

Code No	Item/Head of Account	Schdule No	2017-18		2016-17	
			Rs.	P	Rs.	P
1	2	3	4		5	
	<b>INCOME</b>					
1-10	Tax Revenue	I-1	3299300.00		2563062.00	
1-20	Assigned Revenues & Compensation	I-2	0.00		0.00	
1-30	Rental Income from Municipal Properties	I-3	3266825.00		3105355.00	
1-40	Fees & User Charges	I-4	1423288.00		1351537.00	
1-50	Sale and Hire Charges	I-5	0.00		0.00	
1-60	Revenue grants, Contributions & Subsidies	I-6	8957406.00		7868126.00	
1-70	Income from investments	I-7	105760.00		151400.00	
1-71	Interest earned	I-8	227117.00		709075.10	
1-80	Other income	I-9	0.00		0.00	
<b>A</b>	<b>Total- INCOME</b>	<b>5.1</b>	<b>17279696.00</b>		<b>15748555.10</b>	
	<b>EXPENDITURE</b>					
2-10	Establishment expenses	I-10	12680671.00		10162875.00	
2-20	Administrative Expenses	I-11	328026.38		744097.50	
2-30	Operations & Maintanance	I-12	1459666.00		1519135.00	
2-40	Interest & Finance Charges	I-13	0.00		0.00	
2-50	Programme Expenses	I-14	181000.00		0.00	
2-60	Revenue grants, Contributions & Subsidies	I-15	0.00		0.00	
2-70	Provisions & Write Off	I-16	0.00		0.00	
2-71	Miscllaneous Expenses	I-17	0.00		0.00	
2-72	Depriciation		0.00		0.00	
<b>B</b>	<b>Total- Expenditure</b>		<b>14649363.38</b>		<b>12426107.50</b>	
<b>A-B</b>	<i>Gross surplus/(deficit) of income over expenditure before Prior Period Items</i>		<b>2630332.62</b>		<b>3322447.60</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>2630332.62</b>		<b>3322447.60</b>	
2-90	Less: Transfer to reserve Funds		0.00		0.00	
	Net balance being surplus/deficit carried over to Municipal Fund		<b>2630332.62</b>		<b>3322447.60</b>	

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

*Anahita*  
Chairman  
Dergaon Municipal Board



Place: Dergaon, Golaghat  
Date: -15-Feb- 2019

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

Receipt and Payment Account for the period from 1.4.2017 to 31.3.2018

Code No	Head Of Accounts	2017-18	2016-17	Code No	Head Of Accounts	2017-18	2016-17
	<b>Opening Balances</b>						
	Cash Balances including Imprest						
	Balances with Banks/Treasury (including balances in designated bank accounts)	13276219.36	23714909.26				
	<b>Operating Receipts</b>				<b>Operating Payments</b>		
1-10	Tax Revenue	2297928.50	2185261.00	2-10	Establishment expenses	8641488.00	10500935.00
1-20	Assigned Revenues & Compensation	0.00	0.00	2-20	Administrative Expenses	758419.88	1197556.00
1-30	Rental income from Municipal Properties	2618584.00	2478722.00	2-30	Operations & Maintenance	1205775.00	1075760.00
1-40	Fees & User Charges	1187493.00	1128857.00	2-40	Interest & Finance Charges	0.00	0.00
1-50	Sale and Hire Charges	0.00	0.00	2-50	Programme Expenses	181000.00	0.00
1-60	Revenue grants, Contributions & Subsidies	8957408.00	7888126.00	2-60	Revenue grants, Contributions & Subsidies	0.00	0.00
1-70	Income from investments	307160.00	0.00	2-71	Miscellaneous Expenses	0.00	0.00
1-72	Interest earned	240278.00	758030.10	4-30	Purchase of Stores	0.00	0.00
1-80	Other income	0.00	0.00		Other Collections on behalf of State and Central Government)	0.00	0.00
	<b>Non- Operating Receipts</b>				<b>Non- Operating Payments</b>		
3-30/31	Loans Received	0.00	0.00	3-50	Other Payables	0.00	0.00
3-40	Deposits Received	1804682.00	514788.00	3-50	Refund Payables	0.00	0.00
3-20	Grant And Contribution for specific purposes	7303418.00	807700.00	**	Repayment of loans	0.00	0.00
*	Sale proceeds from Assets	0.00	0.00	**	Refund of Deposits	636588.00	7384397.00
*	Realisation of investment- General Fund	0.00	0.00	4-10	Acquisition/purchase of Fixed Assets	8227494.00	464200.00
*	Realisation of investment- Other Funds	0.00	0.00	4-12	Capital Work-in-Progress & Maintenance of Road	323000.00	5804515.00
3-41	Deposit Works	0.00	0.00	3-41	Deposit Works	0.00	0.00
3-30	Revenue Collected in advance	0.00	0.00	4-20	Investments- General Fund	307160.00	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
	Increase in Government Dues	361035.00	211500.00	4-60	Deposits to External agencies	0.00	0.00
	Decrease in Loans & Advances	9060.00	11000.00		Refund of Grant And Contribution for specific purposes	264988.50	0.00
					Decrease in Professional Tax Liability	0.00	7488.00
					Decrease in Group Insurance Liability	50968.00	29802.00
					Decrease in LIC Liability	0.00	7812.00
					Decrease in Load Security	34004.00	0.00
					Payment of CPF & CPF Advance	0.00	110204.00
					<b>Closing Balances</b>		
					Cash Balances including imprest balances with banks/treasury (including balances in designated bank accounts)	16722378.48	13276219.36
	<b>GRAND TOTAL</b>	<b>38363263.86</b>	<b>39658888.35</b>		<b>GRAND TOTAL</b>	<b>38363263.86</b>	<b>39658888.35</b>

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

*Anatish*  
Chairman  
Dergaon Municipal Board

Place: Dergaon, Golaghat  
Date: 15-Feb-2019



**MAYANK SOMANI & CO**  
CHARTERED ACCOUNTANTS  
FIRM 32864SE

*Sumit*  
MAYANK SOMANI  
PROPRIETOR  
MEM NO. 06559

15/2/19

## DERGAON MUNICIPAL BOARD

DERGAON-785614(ASSAM)

### Statement of Cash Flow

	2017-18		2016-17	
<b>a. Cash Flows from operating activities</b>				
Gross surplus/(deficit) over expenditure		2630332.62		3322447.60
Adjustment for				
<b>Add:</b>				
Depreciation	0.00		0.00	
Interest & Finance expenses	0.00	0.00	0.00	0.00
<b>Less:</b>				
Profit on disposal of assets	0.00		0.00	
Dividend Income	0.00		0.00	
Investment Income	332877.00	332877.00	860475.10	860475.10
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extraordinary items		2297455.62		2461972.50
<b>changes in current assets and current liabilities</b>				
(Increase)/Decrease in Sundry debtors	-1885407.50		-1247119.00	
(Increase)/Decrease in Stock in hand	0.00		0.00	
(Increase)/Decrease in prepaid expenses	0.00		0.00	
(Increase)/Decrease in other current assets	0.00		0.00	
(Decrease)/Increase in Deposits received	1168094.00		-6869609.00	
(Decrease)/Increase in Deposits works	0.00		0.00	
(Decrease)/Increase in Other Current liabilities	3854399.00		9709801.00	
(Decrease)/Increase in Provisions	0.00		0.00	
Extraordinary items(specify)	0.00	3137085.50	0.00	1593073.00
Net cash generated from/(used) in operating activities(a)		<b>5434541.12</b>		<b>4055045.50</b>
<b>b. Cash Flows from investing activities</b>				
(Purchase) of fixed assets & CWIP	-8227494.00		-9735200.00	
(INCREASE)/Decrease in Special funds/grants	6087907.00		-5472118.50	
(INCREASE)/Decrease in Earmarked funds	0.00		0.00	
(Purchase) of Investments	0.00	-2139587.00	0.00	-15207318.50
<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	227117.00	227117.00	709075.10	709075.10
Net cash generated from/(used in) investing activities (b)		<b>-1912470.00</b>		<b>-14498243.40</b>



**DERGAON MUNICIPAL BOARD**

DERGAON-785614(ASSAM)

Statement of Cash Flow

	2017-18	2016-17
<b>c. Cash Flows from financing activities</b>		
<b>Add:</b>		
Loans from banks/others received	0.00	0.00
<b>Less:</b>		
Loans repaid during the period	-75912.00	4508.00
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)	<b>-75912.00</b>	<b>4508.00</b>
<b>Net increase/decrease in cash equivalents (a+b+c)</b>	<b>3446159.12</b>	<b>-10438689.90</b>
Cash and cash equivalents at beginning of period	13276219.36	23714909.26
Cash and cash equivalents at End of period	16722378.48	13276219.36
<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	19994.84	17118.34
2. Bank Balances	16221833.64	12898825.02
3. Scheduled co- operative banks	474933.00	360276.00
4. Balances with Post Offices	0.00	0.00
5. Balances with other banks	5617.00	0.00
<b>Total</b>	<b>16722378.48</b>	<b>13276219.36</b>

For Dergaon Municipal Board

As per Our Annexed Report of Even Date

*Shalini*  
Chairman  
Dergaon Municipal Board



Place: Dergaon, Golaghat  
Date: -15-Feb- 2019



**MAYANK SOMANI & CO**  
CHARTERED ACCOUNTANTS  
FIRN 388045E  
*Sumit*  
MAYANK SOMANI  
PROPRIETOR  
MEM NO. 086269

*15/2/19*



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

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

Minor Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
110-1	Property Tax	3299300.00		2529571.00	
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		33491.00
	<b>Sub- total</b>	<b>3299300.00</b>		<b>2563062</b>	
	Less -				
110-90	Tax Remissions And Refund [ Schedule I-1(a) ]		0.00		0.00
	<b>Sub- total</b>		<b>0.00</b>		<b>0.00</b>
	<b>Total tax revenue</b>	<b>3299300.00</b>		<b>2563062.00</b>	

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
	Property Tax		0.00		0.00
	Octroi and toll		0.00		0.00
	Cess Income		0.00		0.00
	Advertisement Tax		0.00		0.00
	Others		0.00		0.00
	<b>Total refund and remission of tax revenues</b>		<b>0.00</b>		<b>0.00</b>

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
120-10	Taxes and duties collected by others		0.00		0.00
120-20	Compensation in lieu of Taxes/ Duties		0.00		0.00
120-30	Compensation in lieu of Concessions		0.00		0.00
	<b>Total assign Revenues &amp; Compensation</b>		<b>0.00</b>		<b>0.00</b>



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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
130-10	Rent from Civic Amenities		0.00		45000.00
130-20	Rent from Office Buildings		1397890.00		739476.00
130-30	Rent from Guest Houses		0.00		0.00
130-40	Rent from lease of lands		67500.00		38905.00
130-80	Other rents-Lease Market		1801435.00		2281974.00
	Sub- total		3266825.00		3105355.00
	Less :				
130-90	Rent Remission and Refunds		0.00		0.00
	Sub- total		0.00		0.00
	Total Rental income from Municipal Properties		3266825.00		3105355.00

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
140-10	Empanelment and registration charges		0.00		0.00
140-11	Licensing Fees		408000.00		770460.00
140-12	Fees for grant of permit		0.00		0.00
140-13	Fees for certificate or extract		1011588.00		551377.00
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		3700.00		29700.00
	Sub- Total		1423288.00		1351537.00
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		1423288.00		1351537.00

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
	Municipal body		0.00		0.00
	Administration		0.00		0.00
	Finance, Accounts, Audit		0.00		0.00
	Election		0.00		0.00
	Record Room		0.00		0.00
	Estate		0.00		0.00
	Stores & Purchase		0.00		0.00
	Workshop		0.00		0.00
	Census		0.00		0.00
	Total Income from Sale and Hire Charges- Function wise		0.00		0.00



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

Code No	Particulars	2017-18		2016-17	
		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
	<b>Total income from Sale and Hire Charges - Income Head wise</b>		<b>0.00</b>		<b>0.00</b>

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P.	Rs.	P.
1	2	3			
160-10	Revenue grant		8977406.00		7594126.00
160-20	Re-imbusement of expenses		0.00		0.00
160-30	Contribution towards scheme		30000.00		274000.00
	<b>Total Revenue Grants, Contributions and Subsidies</b>		<b>8957406.00</b>		<b>7868126.00</b>

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P.	Rs.	P.
1	2	3			
170-10	Interest on investment		105760.00		151400.00
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>105760.00</b>		<b>151400.00</b>

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P.	Rs.	P.
1	2	3			
171-10	Interest from bank accounts		227117.00		709075.10
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>227117.00</b>		<b>709075.10</b>

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P.	Rs.	P.
1	2	3			
180-10	Deposit forfeited		0.00		0.00
180-11	Lapsed deposits		0.00		0.00
180-20	Insurance Claim recovery		0.00		0.00
180-30	Profit on disposal of fixed assets		0.00		0.00
180-40	Recovery from Employees		0.00		0.00
180-50	Unclaimed refund/liabilities		0.00		0.00
180-60	Excess provisions written back		0.00		0.00
180-80	Miscellaneous income		0.00		0.00
	<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	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
210-10	Salaries, wages and bonus	11844153.00		9613871.00	
210-20	Benefits and allowances	238975.00		359495.00	
210-30	Pension	0.00		0.00	
210-40	Other terminal and retirement benefits	577543.00		189509.00	
	<b>Total Establishment expenses- Expense head wise</b>	<b>12680671.00</b>		<b>10162875.00</b>	

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
220-10	Rent, Rates and Taxes	0.00		0.00	
220-11	Office maintenance	87716.00		0.00	
220-12	Communication Expenses	0.00		0.00	
220-20	Books and periodicals	0.00		0.00	
220-21	Printing and stationery	56402.00		103371.00	
220-30	Travelling and conveyance	50948.00		121793.00	
220-40	Insurance	0.00		0.00	
220-50	Audit fees	70800.00		70800.00	
220-51	Legal expenses	0.00		0.00	
220-52	Professional and other expenses	0.00		93298.00	
220-60	Advertisement and Publicity	0.00		0.00	
220-61	Membership and Subscription	0.00		0.00	
220-80	Other administrative expenses	62160.38		354835.50	
	<b>Total Administrative Expenses- Expenditure head wise</b>	<b>328026.38</b>		<b>744097.50</b>	

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
230-10	Power and fuel	965794.00		1069876.00	
230-20	Bulk Purchases	0.00		0.00	
230-30	Consumption of Stores	0.00		0.00	
230-40	Hire Charges-Water(Net)	10802.00		31983.00	
230-51	Repair & Maintenance- Infrastructure assets	207500.00		67146.00	
230-52	Repair & Maintenance- Civic Amenities	97000.00		70136.00	
230-53	Repair & Maintenance- Buildings	0.00		0.00	
230-54	Repair & Maintenance- Vehicles	39050.00		70494.00	
230-59	Repair & Maintenance- Others	139520.00		209500.00	
230-80	Other operating & maintenance expenses	0.00		0.00	
	<b>Total operation &amp; maintenance expenses- Expenditure head wise</b>	<b>1459666.00</b>		<b>1519135.00</b>	

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
240-10	Interest on loans from Central Government	0.00		0.00	
240-20	Interest on loans from State Government	0.00		0.00	
240-30	Interest on loans from Government bodies & associations	0.00		0.00	
240-40	Interest on loans from International Agencies	0.00		0.00	
240-50	Interest on loans from banks and other financial institutions	0.00		0.00	
240-60	Other Interest	0.00		0.00	
240-70	Bank Charges	0.00		0.00	
240-80	Other Finance Expenses	0.00		0.00	
	<b>Total Interest &amp; Finance Charges</b>	<b>0.00</b>		<b>0.00</b>	



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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
250-10	Election Expenses		0.00		0.00
250-20	Own Programmes		0.00		0.00
250-30	Share in Programme of others		181000.00		0.00
	<b>Total Programme Expenses</b>		<b>181000.00</b>		<b>0.00</b>

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

Code No	Particulars	2017-18		2016-17	
		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
	<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	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
270-10	Provisions for doubtful receivables		0.00		0.00
270-20	Provisions for other assets		0.00		0.00
270-30	revenues written off		0.00		0.00
270-40	Assets written off		0.00		0.00
270-50	Miscellaneous expenses written off		0.00		0.00
	<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	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
271-10	Loss on Disposal of asset		0.00		0.00
271-20	Loss on Disposal investments		0.00		0.00
271-80	Other miscellaneous expenses		0.00		0.00
	<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	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3			
	<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>



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

Schedule B-1 Municipal (general) Fund ( Code No. 310 )

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year* (Rs.)	Total (Rs.)	Deduction during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	364168519.91	0.00	364168519.91	0.00	364168519.91
310-90	Excess of Income and expenditure	0.00	2630332.62	2630332.62	0.00	2630332.62
	<b>Total Municipal fund (310)</b>	<b>364168519.91</b>	<b>2630332.62</b>	<b>366798852.53</b>	<b>0.00</b>	<b>366798852.53</b>



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

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	GPF
(a) Opening Balance	0.00						
(b) Additions to the special fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. transfer from municipal fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Interest/ Dividend earned on Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Profit on disposal of Special fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Appreciation in Value of Special fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Other Addition (Specify Nature)- Received during the year from Municipal fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+b)							
(c) Payments out of funds							
1. Capital Expenditure on Fixed Assets*	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others: Maintenance of Road	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Revenue Expenditure on Salary, Wages and allowances etc. Salary, Wages and allowances etc. Rent Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Other: Loss on disposal of specific fund investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in value of specific fund investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refund of Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transferred to Municipal fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub- Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of C. (1+2+3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net balance in the year end- (a+b)-(c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total of special funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Schedule B-3 Reserves [ Code No. 312 ]

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year* (Rs.)	Total (Rs.)	Deduction during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5(3+4)	6	7(5-6)
312-10	Capital contribution	0.00	0.00	0.00	0.00	0.00
312-11	Capital reserve	0.00	0.00	0.00	0.00	0.00
312-20	Borrowing redemption reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Funds (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



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
<b>A. Opening balance</b>							
<b>B. Additions to the Grants*</b>							
1. Grant received during the year	13386327.50	3811662.95	51184.00	0.00	0.00	0.00	0.00
2. Invest/Dividend earned on Grant investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Profit on disposal of grant investments	6602838.00	0.00	333080.00	0.00	367500.00	0.00	0.00
4. Appreciation in Value of grant Investments	4815.00	5187.00	3166.00	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
<b>Total (B)</b>	6607653.00	5180.00	316246.00	0.00	367500.00	0.00	0.00
<b>Total (A+B)</b>	19993980.50	3816842.95	387430.00	0.00	367500.00	0.00	0.00
<b>C. Payments out of funds</b>							
1. Capital Expenditure on Fixed Assets*	0.00	0.00	323000.00	0.00	0.00	0.00	0.00
Others- Maintenance of Road	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub- Total</b>	0.00	0.00	323000.00	0.00	0.00	0.00	0.00
2. Revenue Expenditure on Salary, Wages and allowances etc. Rept	274480.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administrative charges	1281.50	35.00	265.00	0.00	364622.00	0.00	0.00
<b>Sub- Total</b>	275761.50	35.00	265.00	0.00	364622.00	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	264988.50	0.00	0.00	0.00	0.00	0.00
Diminution in value of grant Investments transferred to Municipal fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub- Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total of C. (1+2+3)</b>	0.00	265023.50	0.00	0.00	0.00	0.00	0.00
<b>Net balance in the year end- [a+b]-[c]</b>	19718219.00	3551819.45	64165.00	0.00	2878.00	0.00	0.00
<b>Total Grants &amp; Contribution for specific purposes</b>	23337081.45						





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

Code No	Particulars	2017-18		2016-17	
		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
	<b>Total secured loans</b>		<b>0.00</b>		<b>0.00</b>

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

Code No	Particulars	2017-18		2016-17	
		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
	<b>Total Unsecured loans</b>		<b>0.00</b>		<b>0.00</b>



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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3		4	
340-10	From Contractors	1238734.00		488340.00	
340-20	From Revenues	628117.00		628117.00	
340-30	From Staff	0.00		0.00	
340-80	From others	5510600.00		5092400.00	
	<b>Total deposits received</b>	<b>7376951.00</b>		<b>6208857.00</b>	

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

Code No.	Particulars	Opening Balance as on Beginning of the year		Additions during the current year		Utilisation/Expenditure Amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
		Rs.	P	Rs.	P		
1	2	3		4		5	6
341-10	Civil works		0.00		0.00	0.00	0.00
341-20	Electrical works		0.00		0.00	0.00	0.00
341-80	Others		0.00		0.00	0.00	0.00
	<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	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3		4	
350-10	Creditors	9271000.00		9271000.00	
350-11	Employee Liabilities	5828095.00		2514433.00	
350-12	Interest Accrued & Due	0.00		0.00	
350-20	Recoveries payable	0.00		0.00	
350-30	Government dues payable	1661190.00		1300155.00	
350-40	Refunds Payable	0.00		0.00	
350-41	Advance Collection of Revenues	0.00		0.00	
350-80	Others	1349244.00		1169543.00	
	<b>Total Other Liabilities ( Sundry Creditors )</b>	<b>18109530.00</b>		<b>14255131.00</b>	

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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	P
1	2	3		4	
360-10	Provisions for Expenses		0.00		0.00
360-20	Provisions for Interest		0.00		0.00
360-30	Provisions for Other Assets		0.00		0.00
	<b>Total Provisions</b>		<b>0.00</b>		<b>0.00</b>



Schedule B-11: Fixed Assets [ Code No. 120 ]

Code No.	Particulars	Gross Book			Accumulated Depreciation			Net Book	
		Operating Balance as on 01.04.2017	Additions During the period	Reductions during the period	Cost at the end of the year 2017	Opening Balance as on 01.04.2017	Additions during the period	Reductions during the period	2017-18
410-10	Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410-20	Buildings	241741500.00	1784900.00	0.00	243526400.00	0.00	0.00	0.00	0.00
410-30	Infrastructure Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410-35	Roads and bridges	2576000.00	0.00	0.00	2576000.00	0.00	0.00	0.00	0.00
410-31	Power and drainage	10000000.00	6280000.00	0.00	16280000.00	0.00	0.00	0.00	0.00
410-32	Water works	2150000.00	0.00	0.00	2150000.00	0.00	0.00	0.00	0.00
410-33	Public lighting	6000000.00	0.00	0.00	6000000.00	0.00	0.00	0.00	0.00
410-40	Other Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410-41	Plant & machinery	420000.00	0.00	0.00	420000.00	0.00	0.00	0.00	0.00
410-50	Vehicle	280000.00	0.00	0.00	280000.00	0.00	0.00	0.00	0.00
410-60	Office & other equipment	280000.00	0.00	0.00	280000.00	0.00	0.00	0.00	0.00
410-70	Furniture, fixtures, fittings and electrical appliances	500000.00	181000.00	0.00	681000.00	0.00	0.00	0.00	0.00
410-80	Other fixed assets	1700000.00	0.00	0.00	1700000.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>381941320.00</b>	<b>827494.00</b>	<b>0.00</b>	<b>382766314.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>382766314.00</b>

Schedule B-12: Investments - General Fund [ Code No. 120 ]

Code No.	Particulars	2017-18		2018-19	
		Face Value (Rs.)	Carrying Cost (Rs.)	Face Value (Rs.)	Carrying Cost (Rs.)
420-10		0.00	0.00	0.00	0.00
420-20	State Government Securities	0.00	0.00	0.00	0.00
420-30	Debentures and bonds	0.00	0.00	0.00	0.00
420-40	Preference Shares	0.00	0.00	0.00	0.00
420-50	Equity Shares	0.00	0.00	0.00	0.00
420-60	Stocks of mutual funds	0.00	0.00	0.00	0.00
420-90	Other Investments	2207000.00	2207000.00	2207000.00	2207000.00
	<b>Total of Investment - General Fund</b>	<b>2207000.00</b>	<b>2207000.00</b>	<b>2207000.00</b>	<b>2207000.00</b>



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

Code No.	Particulars	2017-18		2016-17	
		With scheme invested	Face Value (Rs.)	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
	<b>Total of Investment General Fund</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Code No.	Particulars	2017-18		2016-17	
		Rs.	P.	Rs.	P.
1	2	3	4	5	6
430-10	Stores		0.00		0.00
430-20	Tools		0.00		0.00
430-30	Others		0.00		0.00
	<b>Total Stock-in-Hand</b>		<b>0.00</b>		<b>0.00</b>

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

Code No.	Particulars	Gross Amount (Rs.)		Provision for outstanding Receivables (Rs.)	Net Amount (Rs.)	
		3	4 (Code No. 432)		5	6
431-10	Receivables for property taxes		4309414.50	0.00	4309414.50	3308043.00
	Less than 5 years *		0.00	0.00	0.00	0.00
	More than 5 years *		0.00	0.00	0.00	0.00
	<b>sub-total</b>		<b>4309414.50</b>	<b>0.00</b>	<b>4309414.50</b>	<b>3308043.00</b>
431-11	Less: State Government Grosses/Leaves in Taxes- Control Accounts		0.00	0.00	0.00	0.00
	<b>Net Receivables of Property Taxes</b>		<b>4309414.50</b>	<b>0.00</b>	<b>4309414.50</b>	<b>3308043.00</b>
431-19	Receivables of other Taxes		1008414.00	0.00	1008414.00	772615.00
	Less than 3 years *		0.00	0.00	0.00	0.00
	More than 3 years *		0.00	0.00	0.00	0.00
	<b>sub-total</b>		<b>1008414.00</b>	<b>0.00</b>	<b>1008414.00</b>	<b>772615.00</b>
431-20	Less: State Government Grosses/Leaves in Taxes- Control Accounts		0.00	0.00	0.00	0.00
	<b>Net receivables of other Taxes</b>		<b>1008414.00</b>	<b>0.00</b>	<b>1008414.00</b>	<b>772615.00</b>
431-30	Receivables for fees and user charges		1603587.00	0.00	1603587.00	955346.00
	Less than 3 years *		0.00	0.00	0.00	0.00
	More than 3 years *		0.00	0.00	0.00	0.00
	<b>sub-total</b>		<b>1603587.00</b>	<b>0.00</b>	<b>1603587.00</b>	<b>955346.00</b>
431-40	Receivables from other sources		0.00	0.00	0.00	0.00
	Less than 3 years *		0.00	0.00	0.00	0.00
	More than 3 years *		0.00	0.00	0.00	0.00
	<b>sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
431-50	Receivables from Government		0.00	0.00	0.00	0.00
	<b>Total sundry debtors (Receivables)</b>		<b>6921415.50</b>	<b>0.00</b>	<b>6921415.50</b>	<b>5036608.00</b>



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

Code No	Particulars	2017-18		2016-17	
		Rs.	P	Rs.	F
1			3		4
440-10	Establishment		0.00		0.00
440-20	Administrative		0.00		0.00
440-30	Operations and maintenance		0.00		0.00
	<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	2017-18		2016-17	
		Rs.	P	Rs.	F
1			3		4
450-10	Cash		19994.84		17118.34
	<b>Balances with bank- Municipal Funds</b>				
450-21	Nationalised Banks		5436441.44		1687857.57
450-22	Other scheduled banks		0.00		0.00
450-23	Scheduled co-operative banks		474933.00		360276.00
450-24	Post Office		0.00		0.00
	<b>Sub- Total</b>		<b>5911374.44</b>		<b>2048133.57</b>
	<b>Balances with bank- Special Funds</b>				
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
	<b>Sub- Total</b>		<b>0.00</b>		<b>0.00</b>
	<b>Balances with bank-Grant Funds</b>				
450-63	Nationalised Banks		10785392.20		11210967.45
450-62	Other scheduled banks		5617.00		0.00
450-63	Scheduled co-operative banks		0.00		0.00
450-64	Post Office		0.00		0.00
	<b>Sub- Total</b>		<b>10791009.20</b>		<b>11210967.45</b>
	<b>Total Cash and Bank balances</b>		<b>16722378.48</b>		<b>13276219.36</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					
460-10	Loans and advances to Employees	8400.00	0.00	8400.00	0.00
460-20	Employees PF loans	0.00	0.00	0.00	0.00
460-30	Loans to others	0.00	0.00	0.00	0.00
460-40	Advance to suppliers and contractors	0.00	0.00	0.00	0.00
460-50	Advance to others	0.00	0.00	0.00	0.00
460-60	Deposit with external agencies	0.00	0.00	0.00	0.00
460-80	Other current Assets	18325.00	84972.00	660.00	102637.00
	<b>Sub- Total</b>	<b>26725.00</b>	<b>84972.00</b>	<b>9060.00</b>	<b>102637.00</b>
461	Less : Accumulated Provisions against loans, advances and deposits [ Schedule B- 18 (a) ]	0.00	0.00	0.00	0.00
	<b>Total loans, advances and deposits</b>	<b>26725.00</b>	<b>84972.00</b>	<b>9060.00</b>	<b>102637.00</b>



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

Code No	Particulars	2017-18	2016-17
1	2	3	4
461-10	Loans to others	0.00	0.00
461-20	Advances	0.00	0.00
461-30	Diposits	0.00	0.00
	<b>Total Accumulated Provisions</b>	<b>0.00</b>	<b>0.00</b>

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

Code No	Particulars	2017-18	2016-17
1	2	3	4
470-10	Diposit Works	0.00	0.00
470-20	Other asset control accounts	0.00	0.00
	<b>Total Other Assets</b>	<b>0.00</b>	<b>0.00</b>

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

Code No	Particulars	2017-18	2016-17
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
	<b>Total miscellaneous expenditure</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

#### d) Cash Balance

Cash balance at the end of the year (31.03.2018) 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:-15-02-2019

