



**AUDIT REPORT ON FINANCIAL STATEMENTS**

"Certified that the accounts from to have been audited by us and as per the data provided to us and best of our knowledge and belief it is found correct with the exception of the following items" as per the Guidance of Chapter 32 - AUDIT REPORT of National Municipal Accounts Manual, June 2010 issued by Urban Development, Govt. of Assam.

Sl. No.	Questionnaires	Observation
1	Whether he has obtained all the information and explanations which to the best of his knowledge and belief were necessary for the purposes of his audit;	Yes
2	Whether in his opinion, proper books of account as required by Authority (as required by the relevant Act), the Accounts Manual, the Rules and any other stipulations have been kept by the ULB so far as it appears from his examination of those books;	Yes
3	Whether the ULB's Balance Sheet. Income and Expenditure Statement. Receipts and Payments statement and Cash Flow statement dealt with by the report are in agreement with the books of accounts:	Yes
4	Whether appropriate internal controls have been adhered to:	No
5	Whether all the payments have been made in accordance with the law:	Doubtful
6	Whether any deficiency or loss appears to have been caused by the gross negligence or misconduct of any person (if yes, the amount of loss should be quantified);	Doubtful
7	Whether any sum received for and on behalf of the ULB which ought to have been brought into account of the ULB by any person has been so brought; and	Doubtful
8	Whether any material impropriety or irregularity, other than those mentioned above, has been observed by him during the course of audit of accounts.	Yes

The process followed by us for preparation of Audit Report is explained in "Additional Disclosers"

**FOR GORA & COMPANY**  
Chartered Accountants  
(FRN 327183E)

**(GORA CHAND MUKHERJEE)**  
Partner  
Membership No. 017630



## ANNEXURE TO THE REPORT OF THE MUNICIPAL AUDITOR

Besides the above Audit Report, our comment in respect of the following matters in the Annexure to the Audit Report:

SN	Questionnaires	Observation
1	Whether all the expenditure incurred by the ULB are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently?	Doubtful
2	Whether all sums due to and received by the ULB have been brought to account within the prescribed time limits?	Doubtful
3	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified?	Yes
4	Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made from the sanctioned plans and the estimates without the sanction of the competent authority	Doubtful
5	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order?	Doubtful
6	Whether the Special Funds, have been created as per the provision of relevant statutes and whether the Special Funds have been utilized for the purposes for which created?	Doubtful
7	Whether the ULB is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets, whether these fixed assets have been physically verified by the management at reasonable intervals whether any material discrepancies were noticed on such verification and if so whether the same have been properly dealt with in the book of account?	No
8	Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores?	No
9	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate? If not, the inadequacies in such procedures should be reported:	No
10	Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the same have been properly dealt with in the books of account?	No
11	Whether the valuation of stores is in accordance with the accounting principles laid down in the Accounts Manual? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation the effect of such deviation, if material, should be reported.	No
12	Whether the parties to whom the loans, or advances in the nature of loans, have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the ULB for recovery of the principal and interest?	Doubtful
13	Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	No
14	Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts?	No
15	Whether the ULB is regular in depositing Provident Fund dues and Profession Tax deducted with the appropriate authorities and if not, the extent of arrears:	Doubtful
16	Whether the ULB is regular in depositing tax deducted at source and other statutory dues, and if not, the nature and cause of such delay and the amount not deposited:	Doubtful
17	Whether any personal expenses have been charged to revenue account, if so, the details thereof,	Doubtful

**Additional Disclosers to the Schedules:**

We have prepared the accompanied financial statement of Bongaigaon Municipal Board comprising with Balance Sheet, Income and Expenditure Statement and Statement of Cash Flow. During our audit we have observed the followings:

Sl. No.	Questionnaires	Observation
1	Whether the postings for the entries in the books of original entry have been correctly made in the respective ledger accounts:	Yes
2	Whether all the books of accounts and supplementary registers that are prescribed in the Accounts Manual / other applicable regulations have been properly maintained by the ULB;	No
3	Whether the Quarterly Financial Statements have been compiled on the basis of the actual entries in the books of accounts;	Yes
4	Whether the period-end and reconciliation procedures prescribed have been carried out.	Yes
5	Whether the Bank Reconciliation statements have been prepared and are appropriate.	Yes
6	Whether all grants from Government have been accounted at gross value with proper entries to various accounts	Yes

The process followed by us to arrive the facts and figures shown in this Audit Report are as follows:

**1. Schedule No. 1: Municipal General Fund:**

It comprises Municipal Fund which means excess collection over payment generated by Municipality from its own revenue and excess income over expenditure i.e. Net Balance carried over to Municipal Fund from Income and Expenditure Statement.

As there was separate cash book maintain by Municipality for its own revenue the closing balance is being considered as its Municipal Fund although we have seen lots of Bank transferred from their capital cash book to revenue cash book and vice versa. But it cannot be considered due to unavailability of proper books of accounts.

**2. Schedule No. 2: Earmarked Fund:**

As per the details provided to us there was no earmarked fund.

**3. Schedule No. 3: Reserves:**

Reserve includes Capital contributions, Capital reserve, redemption reserve, statutory reserve, general reserve, revolution reserve and special fund.

Capital contributions means the amount of Capital Grant is utilized for purchasing capital assets and amount invested under capital work in progress. In this case as there was no assets register as well as Grant appropriation register maintain by Municipality, we have considered the written down value of the fixed assets based on the details of fixed assets provided by Municipality as Capital contribution.

Although there was a guideline in manual that acquisition cost of fixed assets will be treated as capital contribution, in that case we have to charge a huge amount of accumulated depreciation of the same assets against reserve, which results negative reserve for Municipality.

4. **Schedule No. 4: Grant & Contributions for Specific Purpose:**  
It comprises net balance of Grant and Contributions given by central and State Govt. and other Financial Institutions.  
In absence of Grant appropriation register we have to consider the details provided by Municipal Board on Grant Received & Expenses made from the same.
5. **Schedule No. 5: Secured Loans:**  
As per the details provided to us there was no secured loan.
6. **Schedule No. 6: Unsecured Loans:**  
As per the details provided to us there was no unsecured loan.
7. **Schedule No. 7: Deposit Received:**  
As per the details provided to us there was no Deposit Received.
8. **Schedule No. 8: Deposit Works:**  
As per the details provided to us there was no deposit work.
9. **Schedule No. 9: Other Liabilities (Sundry Creditors):**  
As per the details provided to us there was no Other Liabilities (Sundry Creditors).
10. **Schedule No. 10: Provisions:**  
As per the accounting principal followed by the Municipality there was no practice of creating Provisions.
11. **Schedule No. 11: Fixed Assets:**  
As guided by the Manual depreciation was not being charged against Land.  
No physical verification was being made for the Fixed Assets.  
There was no Capital Work in Progress (no disbursement of fund in that regards).
12. **Schedule No. 12: Investment- General Fund:**  
As per the details provided to us there was no Investment - General Fund.
13. **Schedule No. 13: Investment- Other Fund:**  
As per the details provided to us there was no Investment-Other Fund in any other Fund.
14. **Schedule No. 14: Stock in Hand (Inventories):**  
No physical verification was being made for the same. As per the details provided to us there was no Stock in Hand.
15. **Schedule No. 15: Sundry Debtors (Receivables):**  
The figure shown as receivable is taken from the Tax & Revenue software run in the Municipality along with the details provided by the Municipal Board. As per the Guidance of the manual we need to create provision against the receivable based on their ageing analysis. As the Municipality unable to provide as age was receivable provision for doubtful debt has not been created against Bad & Doubtful debt.



**Gora & Co.**

Chartered Accountants

C/o. Abhijit Dutt & Associates  
8/2, K. S. Roy Road, 2nd Floor  
Room No. 2 & 3, Kolkata - 700 001

**16. Schedule No. 17: Prepaid Expenses:**

As per the details provided to us there was no Prepaid Expenses.

**17. Schedule No. 17: Cash and Bank Balances:**

Cash and Bank balance shows the closing balance of Bank account.

**18. Schedule No. 18: Loans, Advance & Deposited:**

Loans, Advance & Deposited are as per the details provided by the Municipality.

**19. Schedule No. 19: Other Assets:**

As per the details provided to us there was no Other Assets.

**20. Schedule No. 20: Miscellaneous Expenditure (To the extent not written off):**

As per the details provided to us there was no Miscellaneous Expenditure.

**21. Notes on Drafting of Income and Expenditure Statement:**

- ✓ In Absence of proper board resolution to charge the depreciation on Assets, we have considered the depreciation as guided by ULB on reducing balance method.
- ✓ While deriving the Income for the period the amount of demand raised on account of Tax Revenue, Rental Income, Fees & User Charges, Sale & Hire charges and other Misc. income is being taken from the details provided by Municipal Board along with the Tax & Revenue management software maintained by the Municipality and in case of revenue Grant, Income from investment, Interest earned and other income is taken from the cash book maintained from them.
- ✓ All the Expenditures are shown as per the cash book maintained by them and the explanation provided to us.
- ✓ Details of Revenue Grant, Contribution & Subsidies are provided by the Municipal Board only.

## BALANCE SHEET of BONGAIGAON MUNICIPAL BOARD

As on 31st March 2021

LIABILITIES	Schedule	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
<b>Reserve &amp; Surplus</b>			
Municipal (General) Fund	1	50,31,196.00	3,12,96,352.00
Earmarked Funds	2	-	-
Reserve & Surplus	3	51,49,70,435.00	51,49,70,435.00
<b>Total Reserves &amp; Surplus(A)</b>		<b>52,00,01,631.00</b>	<b>54,62,66,787.00</b>
<b>Grants/Contributions for Specific Purposes(B)</b>	4	<b>16,15,98,067.00</b>	<b>10,50,82,067.00</b>
<b>Loans</b>			
Secured Loans	5	-	-
Unsecured Loans	6	-	-
<b>Total Loans©</b>		<b>-</b>	<b>-</b>
<b>Current Liabilities and Provisions</b>			
Deposits Received	7	9,39,829.00	(8,18,805.00)
Deposit Works	8	-	-
Other Liabilities	9	2,00,56,654.00	31,44,281.00
Provisions	10	-	-
<b>Total Current Liabilities and Provisions(D)</b>		<b>2,09,96,483.00</b>	<b>23,25,476.00</b>
<b>TOTAL LIABILITIES(A+B+C+D)</b>		<b>70,25,96,181.00</b>	<b>65,36,74,330.00</b>
<b>ASSETS</b>			
<b>Fixed Assets</b>	11		
Gross Block		84,52,29,065.00	78,13,53,612.00
Less: Accumulated Depreciation		23,96,85,512.00	21,89,63,145.00
Net Block		60,55,43,553.00	56,23,90,467.00
Capital Work-in-Progress		-	-
<b>Total Fixed Assets(A)</b>		<b>60,55,43,553.00</b>	<b>56,23,90,467.00</b>
<b>Investments</b>			
Investment- Municipal Fund	12	-	-
Investment- Other Funds	13	-	-
<b>Total Investments(B)</b>		<b>-</b>	<b>-</b>
Stock in Hand (Inventories)	14	-	-
<b>Sundry Debtors (Receivables)</b>			
Gross Amount Outstanding	15	4,42,01,818.00	3,29,95,904.00
Less: Accumulated Provision against Bad and Doubtful Sundry Debtors		-	-
Net Amount Outstanding		4,42,01,818.00	3,29,95,904.00
Prepaid Expenses	16	-	-
Cash and Bank Balances	17	5,28,50,810.00	5,82,87,959.00
Loans, Advances and Deposits	18	-	-
Less: Accumulated Provision against Loans		-	-
Net Amount Outstanding		-	-
<b>Total Current Assets, Loans &amp; Advances©</b>		<b>9,70,52,628.00</b>	<b>9,12,83,863.00</b>
Other Assets	19	-	-
<b>Miscellaneous expenditure (to the extent not written off)</b>	20	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS(A+B+C)</b>		<b>70,25,96,181.00</b>	<b>65,36,74,330.00</b>

FOR GORA &amp; COMPANY

Chartered Accountants

(FRN 327183E)

Dated: January 24, 2023

24/1/23  
 Ex. No. 10/2023  
 Bongaigaon Municipal Board



(GORA CHAND MUKHERJEE)

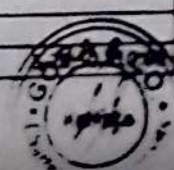
Partner

Membership No. 017630

## Statement of Cash Flow

	Current Year 2020-21 (Rs.)	
<b>a. Cash flows from operating activities</b>		
Gross surplus/ (deficit) over expenditure	-2,36,38,878.00	
Adjustments for		
Add:		
Depreciation	2,07,22,367.00	
Interest & finance expenses	16,062.00	
Less:		
Profit on disposal of assets		
Dividend Income		
Investment income		
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	-29,00,449.00	
<b>Changes in current assets and current liabilities</b>		
(Increase) / decrease in Sundry debtors	-1,12,05,914.00	
(Increase) / decrease in Stock in hand	-	
(Increase) / decrease in prepaid expenses	-	
(Increase) / decrease in other current assets	-	
(Decrease)/ increase in Deposits received	17,58,634.00	
(Decrease)/ increase in Deposits works	-	
(Decrease)/ increase in other current liabilities	1,42,70,033.00	
(Decrease)/ increase in provisions	-	
Extra ordinary items (Specify)		
Net cash generated from/ (used in) operating activities (a)		19,22,304.00
<b>b. Cash flows from investing activities</b>		
(Purchase) of fixed assets & CWIP	-6,38,75,453.00	
(Increase) / Decrease in Special funds/grants	5,65,16,000.00	
(Increase) / Decrease in Earmarked funds	-	
(Purchase) of Investments	-	
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Investment income received		
Interest income received		
Net cash generated from/ (used in) investing activities (b)		-73,59,453.00
<b>c. Cash flows from financing activities</b>		
Add:		
Loans from banks/others received		
Less:		
Loans repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses		
Net cash generated from (used in) financing activities (c)		
Net increase/ (decrease) in cash and cash equivalents (a + b + c)		-54,37,149.00
Cash and cash equivalents at beginning of period		5,82,87,959.00
Cash and cash equivalents at end of period		5,28,50,810.00
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
i Cash Balances		
ii Bank Balances		5,28,50,810.00
iii Scheduled co-operative banks		
iv Balances with Post offices		
v Balances with other banks		
<b>Total</b>		


  
 Executive Officer  
 Borrainon Municipality



**BONGAIGAON MUNICIPAL BOARD**  
**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE PERIOD FROM 1st APRIL 2020 To 31st MARCH 2021**


Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>INCOME</b>			
Tax Revenue	21	1,57,71,909.00	1,53,69,878.00
Assigned Revenues & Compensation	22	-	-
Rental Income from Municipal Properties	23	99,34,944.00	82,25,673.00
Fees & User charges	24	1,35,84,365.00	1,53,87,820.00
Sale & Hire Charges	25	3,71,580.00	3,01,090.00
Revenue Grants, Contributions & Subsidies	26	1,79,15,964.00	3,98,66,066.00
Income from Investments	27	-	-
Interest Earned	28	17,84,724.00	10,60,619.00
Other Income	29	15,89,294.00	4,25,490.00
<b>TOTAL INCOME</b>		<b>6,09,52,780.00</b>	<b>8,06,36,636.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	30	3,36,52,867.00	2,51,06,296.00
Administrative Expenses	31	49,82,990.00	51,63,537.00
Operations & Maintenance	32	2,23,73,993.00	2,23,70,745.00
Interest & Finance Expenses	33	16,062.00	1,606.00
Programme Expenses	34	4,29,583.00	7,84,175.00
Revenue Grants, Contributions & Subsidies	35	32,55,480.00	26,81,000.00
Provisions & Write off	36	-	-
Miscellaneous Expenses	37	9.00	(1.00)
Depreciation		2,16,40,866.00	2,01,02,393.00
<b>TOTAL EXPENDITURE</b>		<b>8,63,51,850.00</b>	<b>7,62,09,751.00</b>
Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(2,53,99,070.00)	44,26,885.00
Add: Prior Period Items (Net)	38	-	-
Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(2,53,99,070.00)	44,26,885.00
Less: Transfer to Reserve Funds			-
<b>Net Balance Being Surplus/ Deficit Carried Over to Municipal Accounts</b>		<b>(2,53,99,070.00)</b>	<b>44,26,885.00</b>

FOR GORA & COMPANY  
Chartered Accountants  
(FRN 327183E)

Dated: January 24, 2023

  
24/1/23  
Executive Officer  
Bongaigaon Municipal Board



  
GORA CHAND MUKHERJEE  
Partne  
Membership No. 01763



**Schedule 1 - Municipal General Fund**

Particulars	Opening Balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
Municipal Fund	1,28,68,736.00		1,28,68,736.00		1,28,68,736.00
Excess Income & Expenditure	1,84,27,616.00	6,00,86,694.00	7,85,14,310.00	8,63,51,850.00	(78,37,540.00)
<b>Total Municipal fund (310)</b>	<b>3,12,96,352.00</b>	<b>6,00,86,694.00</b>	<b>9,13,83,046.00</b>	<b>8,63,51,850.00</b>	<b>50,31,196.00</b>

**Schedule 3 - Reserves**

Particulars	Opening Balance	Additions during the year	Total	Deductions during the year	Balance at the end of the current year (Rs.)
Capital Contribution	50,71,94,684.00	-	50,71,94,684.00	-	50,71,94,684.00
Capital Reserve	-	-	-	-	-
Borrowing Redemption Reserve	-	-	-	-	-
Special Funds (Utilised)	-	-	-	-	-
Statutory Reserve	-	-	-	-	-
General Reserve (Grants & Contribution)	77,75,751.00	-	77,75,751.00	-	77,75,751.00
Revaluation Reserve	-	-	-	-	-
<b>Total Reserve funds</b>	<b>51,49,70,435.00</b>	<b>-</b>	<b>51,49,70,435.00</b>	<b>-</b>	<b>51,49,70,435.00</b>

  
 24/1/23  
 Executive Officer  
 Bongaigaon Municipality,  
 Bongaigaon



Schedule B-2: Enmarked Funds							
Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
Code No							
(a) Opening Balance							
(b) Additions to the Special fund							
(i) Transfer from Municipal fund							
(ii) Interest/ Dividend earned on Special fund Investments							
(iii) Profit on disposal of Special fund Investments							
(iv) Appreciation in value of Special fund Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)							
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed assets							
Others							
Sub- total							
(ii) Revenue expenditure on							
Salary, wages & allowances etc							
Rent							
Other administrative charges							
Sub- total							
(iii) Other:							
Loss on disposal of Special fund Investments							
Diminution in value of Special fund Investments							
Transferred to Municipal Fund							
Sub- total							
Total of (i+ii+iii) (c)							
Net balance at the year end-(a+b)-(c)							
Grant Total of Special Funds							

Schedule 4 - Grants & Contribution for specific purposes :							
Particulars	Grants from Central Govt.	Grants from State Govt.	Grant from other Govt. Agencies	Grant from Financial Institutions	Grant from Welfare Bodies	Grant from International organisations	Others
Code No.							
(a) Opening Balance	4 87 90 000 00	5 62 92 067 00					
(b) Additions to the Grants							
(i) Grant Received during the year	5 65 16 000 00						
(ii) Interest/ Dividend earned on Grant Investments							
(iii) Profit on Disposal of Grant Investment							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (specify nature)							
Sub-Total	10 53 06 000 00	5 62 92 067 00					
Total (a+b)	10 53 06 000 00	5 62 92 067 00					
(c) Payments out of funds							
(i) Capital Expenditure on							
Fixed Assets							
Others							
Sub- Total							
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc							
Rent							
Other administrative charges							
Sub -Total							
(iii) Other							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Grants Refunded							
Sub -Total							
Total (c) (i+ii+iii)							
Net balance at the year end - (a+b)-(c)	10 53 06 000 00	5 62 92 067 00					
Total Grants & Contribution transferred to Reserves & Surplus							
Total Grants & Contribution for Specific Purposes	10 53 06 000 00	5 62 92 067 00					

Executive Officer  
Bongaigaon Municipality  
Bongaigaon



Schedule 5 - Secured Loans		
Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Loans from Central Government	-	-
Loans from State Government	-	-
Loans from Govt. Bodies & Associations	-	-
Loans from international agencies	-	-
Loans from banks & other financial institutions	-	-
Other Term Loans	-	-
Bonds & debentures	-	-
Other Loans	-	-
<b>Total Secured Loans</b>	-	-

Schedule 6 - UnSecured Loans		
Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Loans from Central Government	-	-
Loans from State Government	-	-
Loans from Govt. Bodies & Associations	-	-
Loans from international agencies	-	-
Loans from banks & other financial institutions	-	-
Other Term Loans	-	-
Bonds & debentures	-	-
Other Loans	-	-
<b>Total Un-Secured Loans</b>	-	-

Schedule 7 - Deposits Received		
Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
From Contractors	9,39,829.00	(8,18,805.00)
From Revenues	-	-
From staff	-	-
From Others	-	-
<b>Total deposits received</b>	<b>9,39,829.00</b>	<b>(8,18,805.00)</b>

Schedule 8 - Deposits Works		
Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Civil Works	-	-
Electrical Works	-	-
Others	-	-
<b>Total of deposit works</b>	-	-

Executive Officer  
Borgaigaon Municipality



**Schedule 9 - Other Liabilities (Sundry Creditors)**

Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Creditors	1,95,70,392.00	36,22,934.00
Employee Liabilities	-	-
Interest Accrued and Due	-	-
Recoveries Payable	4,86,262.00	(81,053.00)
Government Dues Payable	-	-
Refunds Payable	-	-
Advance Collection of Revenues	-	-
Others	-	(3,97,600.00)
<b>Total Other liabilities (Sundry Creditors)</b>	<b>2,00,56,654.00</b>	<b>31,44,281.00</b>

**Schedule 10 - Provisions**

Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Provision for Expenses	-	-
Provision for Interest	-	-
Provision for Other Assets	-	-
<b>Total Provisions</b>	<b>-</b>	<b>-</b>

**Schedule 12 - Investments-Municipal Fund**

Particulars	With whom invested	Face Value (Rs.)	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Central Government Securities	-	-	-	-
State Government Securities	-	-	-	-
Debenture and Bonds	-	-	-	-
Preference Shares	-	-	-	-
Equity Shares	-	-	-	-
Units of Mutual Funds	-	-	-	-
Other Investments	-	-	-	-
<b>Total of Investments General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Schedule 13 - Investments-Other Funds**

Particulars	With whom invested	Face Value (Rs.)	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Central Government Securities	-	-	-	-
State Government Securities	-	-	-	-
Debenture and Bonds	-	-	-	-
Preference Shares	-	-	-	-
Equity Shares	-	-	-	-
Units of Mutual Funds	-	-	-	-
Other Investments	-	-	-	-
<b>Total of Investments Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Bongajoon





**Schedule 11 - Fixed Assets**

Particulars	Gross Block						Accumulated Depreciation				Net Block	
	Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Reductions during the period	Total at the end of the year	At the end of the Current Year	At the end of the Previous Year		
Land	7,99,33,033.00	53,11,262.00	-	8,52,44,295.00	-	-	-	1,20,15,418.40	8,52,44,295.00	7,99,33,033.00		
Buildings	2,93,11,480.00	30,81,179.00	-	3,23,92,659.00	1,11,66,366.40	8,49,072.00	-	2,03,77,241.00	2,03,77,241.00	1,81,61,113.40		
Infrastructure Assets	-	-	-	-	-	-	-	-	-	-		
Roads and Bridges	40,00,14,231.00	3,07,19,669.74	-	43,07,33,900.74	17,05,57,516.00	1,04,07,055.00	1,76,000.00	18,07,28,571.00	24,99,45,330.00	22,94,54,715.00		
Sewerage and drainage	24,55,47,479.00	2,15,05,826.00	-	26,70,53,305.00	3,01,37,039.00	94,76,650.00	-	1,96,13,709.00	22,74,19,596.00	21,54,10,430.00		
Water ways	5,72,020.00	20,000.00	-	5,92,020.00	86,065.40	20,238.00	-	1,06,303.40	4,85,717.00	4,85,944.00		
Public Lighting	24,34,756.00	-	-	24,34,756.00	2,73,031.10	86,469.00	-	1,99,500.10	20,75,254.00	21,41,731.00		
Other assets	-	-	-	-	-	-	-	-	-	-		
Plants & Machinery	55,35,138.00	4,78,000.00	-	60,13,138.00	7,68,697.00	2,09,778.00	7,42,500.00	2,35,975.00	57,77,163.00	47,46,441.00		
Vehicles	1,64,40,969.00	27,59,516.00	-	1,92,00,485.00	58,14,320.30	5,35,447.00	-	61,49,767.30	1,28,50,718.00	1,08,34,487.00		
Office & other equipment	4,61,690.00	-	-	4,61,690.00	57,470.50	16,169.00	-	73,639.50	1,88,051.00	4,04,179.50		
Furniture, fixtures, fittings and electrical appliances	6,94,664.00	-	-	6,94,664.00	86,293.85	24,335.00	-	1,10,628.85	5,24,035.00	6,08,570.15		
Other fixed assets (Lakes & Ponds)	4,08,152.00	-	-	4,08,152.00	16,326.00	15,673.00	-	31,999.00	3,76,153.00	1,91,826.00		
<b>Total</b>	<b>78,13,53,612.00</b>	<b>6,38,75,453.00</b>	<b>-</b>	<b>84,52,29,065.00</b>	<b>21,89,63,146.00</b>	<b>2,16,40,866.00</b>	<b>9,18,500.00</b>	<b>23,96,85,512.00</b>	<b>64,55,43,555.00</b>	<b>54,23,98,444.00</b>		


\* Accounts include land assets created out of Government funds and Grants transferred to Urban Local Body's fund block

Additional disclosures to the Schedule

1. Value of land assets under dispute or litigation must be provided. The status of the legal case as in the reporting date of the financial statements shall also be mentioned
2. The details & value of assets which are not yet physically demarcated shall be disclosed separately
3. Details and value of assets under leases and lease purchase needs to be disclosed as a note

Notes

1. Gross floor means cost of acquisition of land asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For reference, the opening balance as on 1st April 2018 shall be equal to the closing asset balance as on 31st March 2018.
2. Land includes areas used as well as for the purpose of public assets such as parks, gardens, lanes, markets, terraces, grounds, etc.
3. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings, temporary structures and sheds, etc.
4. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and abutments.
5. Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
6. Waterways include water storage tank, water supply works, water pumping station, water transmission & distribution system, etc.
7. No depreciation is to be charged on Land.

  
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Schedule 14 - Stock in Hand (Inventories)		
Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Stores	-	-
Loose tools	-	-
Others	-	-
<b>Total Stock in hand</b>	-	-

Schedule 15 - Sundry Debtors				
Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
Receivables for Property Taxes	-	-	-	-
Less than 5 years	1,67,67,609.00	-	1,67,67,609.00	1,51,97,203.00
More than 5 years	-	-	-	-
Sub-Total	1,67,67,609.00	-	1,67,67,609.00	1,51,97,203.00
Less: State Government Cesses/ Levies in taxes- Control Accounts	-	-	-	-
Net Receivables of Property taxes	1,67,67,609.00	-	1,67,67,609.00	1,51,97,203.00
Receivables for Other Taxes	-	-	-	-
Less than 3 years	-	-	-	-
More than 3 years	-	-	-	-
Sub-Total	-	-	-	-
Less: State Government Cesses/ Levies in taxes- Control Accounts	-	-	-	-
Net Receivables of Other taxes	-	-	-	-
Receivables for Cess Income	-	-	-	-
Less than 3 years	-	-	-	-
More than 3 years	-	-	-	-
Sub-Total	-	-	-	-
Receivables for Fees and User Charges	-	-	-	-
Less than 3 years	1,93,90,021.00	-	1,93,90,021.00	1,58,82,731.00
More than 3 years	-	-	-	-
Sub-Total	1,93,90,021.00	-	1,93,90,021.00	1,58,82,731.00
Receivables from Other Sources	-	-	-	-
Less than 3 years	80,44,188.00	-	80,44,188.00	19,15,970.00
More than 3 years	-	-	-	-
Sub-Total	80,44,188.00	-	80,44,188.00	19,15,970.00
Receivables from Government (Grant)	-	-	-	-
<b>Total of Sundry Debtors (Receivables)</b>	<b>4,42,01,818.00</b>	<b>-</b>	<b>4,42,01,818.00</b>	<b>3,29,95,904.00</b>

Schedule 16 - Prepaid Expenses		
Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Establishment	-	-
Administrative	-	-
Operations & Maintenance	-	-
<b>Total Prepaid Expenses</b>	<b>-</b>	<b>-</b>



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**Schedule 17 - Cash and Bank Balances**

Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Cash	-	-
<b>Balance with Bank- Municipal Funds</b>		
Nationalised Banks	30,00,307.00	1,69,40,639.00
Other Scheduled Banks	2,38,209.00	-
Scheduled Co-operative Banks	-	-
Post Office	-	-
<b>Sub-Total</b>	<b>32,38,516.00</b>	<b>1,69,40,639.00</b>
<b>Balance with Bank- Special Funds</b>		
Nationalised Banks	-	-
Other Scheduled Banks	-	-
Scheduled Co-operative Banks	-	-
Post Office	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>
<b>Balance with Bank- Grant Funds</b>		
Nationalised Banks	4,84,35,268.00	4,08,52,714.00
Other Scheduled Banks	11,77,026.00	4,94,606.00
Scheduled Co-operative Banks	-	-
Post Office	-	-
<b>Sub-Total</b>	<b>4,96,12,294.00</b>	<b>4,13,47,320.00</b>
<b>Total Cash and Bank balances</b>	<b>5,28,50,810.00</b>	<b>5,82,87,959.00</b>

**Schedule 18 - Loans, Advances and Deposits**

Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
Loans and advances to employees	-	-	-	-
Employee Provident Fund Loans	-	-	-	-
Loans to others	-	-	-	-
Advance to Suppliers and Contractors	-	-	-	-
Advance to others	-	-	-	-
Deposit with External Agencies	-	-	-	-
Other Current Assats	-	-	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less: Accumulated Provisions against Loan, Advances and Deposits	-	-	-	-
<b>Total Loans, Advances and Deposits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Schedule 18 (a) - Accumulated Provisions against Loans, Advances and Deposits**

Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Loans to others	-	-
Advances	-	-
Deposits	-	-
<b>Total Accumulated Provision</b>	<b>-</b>	<b>-</b>

**Schedule 19 - Other Assets**

Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Deposit works	-	-
Other assets control accounts	-	-
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>

**Schedule 20 - Miscellaneous Expenditure (to the extent not written off)**

Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (Rs.)
Loan Issue Expenses Deferred	-	-
Discount on Issue of Loans	-	-
Deferred Revenue Expenses	-	-
Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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Bongaigaon



Schedule forming the part of INCOME & EXPENDITURE ACCOUNT of  
BONGAIGAON MUNICIPAL BOARD for the period 1ST APRIL 2020 To 31ST MARCH 2021

**Schedule 21 - Income from Taxes**

Particulars	Current year Amount (Rs.)	Previous Year Amount (Rs.)
Property tax		
Water tax	1,57,71,909.00	1,53,69,878.00
Sewerage Tax	-	-
Conservancy Tax	-	-
Lighting Tax	-	-
Education tax	-	-
Vehicle Tax	-	-
Tax on Animals	-	-
Electricity Tax	-	-
Professional Tax	-	-
Advertisement tax	-	-
Pilgrimage Tax	-	-
Octroi & Toll	-	-
Cess	-	-
Other taxes	-	-
Sub-total	1,57,71,909.00	1,53,69,878.00
Less: Tax Remissions and Refund	-	-
Sub-total	-	-
<b>Total Tax Revenue</b>	<b>1,57,71,909.00</b>	<b>1,53,69,878.00</b>

**Schedule 21 (a) - Refund and Remission of taxes**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Property taxes	-	-
Octroi and toll	-	-
Cess Income	-	-
Advertisement tax	-	-
Others	-	-
<b>Total refund and remission of tax revenues</b>	<b>-</b>	<b>-</b>

**Schedule 22 - Assigned Compensation**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Taxes and Duties collected by others	-	-
Compensation in lieu of Taxes / duties	-	-
Compensations in lieu of Concessions	-	-
<b>Total assigned revenues &amp; compensation</b>	<b>-</b>	<b>-</b>

**Schedule 23 - Rental income from Municipal Properties**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent from Civic Amenities	28,62,944.00	26,01,679.00
Rent from Office Buildings	-	-
Rent from Guest Houses	-	-
Rent from lease of lands	70,72,000.00	56,23,994.00
Other rents	-	-
Sub-Total	99,34,944.00	82,25,673.00
Less: Rent Remission and Refunds	-	-
Sub-total	-	-
<b>Total Rental Income from Municipal Properties</b>	<b>99,34,944.00</b>	<b>82,25,673.00</b>

**Schedule 24 (a) - Fees & User Charges - (Function wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body	-	-
Administration	-	-
Finance, Accounts, Audit	-	-
Election	-	-
Record Room	-	-
Estate	-	-
Stores & Purchase	-	-
Workshop	-	-
Census	-	-
<b>Total income from fees &amp; user charges - Function wise</b>	<b>-</b>	<b>-</b>

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Bongaigaon





Schedule 24(b) - Fees & User Charges - (Income head-wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Empanelment & Registration Charges	-	-
Licensing Fees	-	-
Fees for Grant of Permit	70,01,879.00	66,66,942.00
Fees for Certificate of Extract	-	-
Development Charges	-	-
Regularisation Fees	-	-
Penalties and Fines	-	-
Other Fees	-	-
User Charges	63,76,576.00	77,57,978.00
Entry Fees	1,50,480.00	9,62,000.00
Service / Administrative Charges	-	-
Other Charges	-	-
Sub Total	53,430.00	-
Less Rent Remission and Refunds	1,35,84,365.00	1,53,87,820.00
Sub Total	-	-
Total income from Fees & User Charges - Income head-wise	1,35,84,365.00	1,53,87,820.00

Schedule 25 (b) - Sale & Hire Charges - (Income head-wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Sale of Products	-	-
Sale of Forms & Publications	3,58,380.00	2,81,790.00
Sale of stores & scrap	-	-
Sale of Others	-	-
Hire Charges for Vehicles	10,200.00	7,300.00
Hire Charges for Equipment	3,000.00	-
Hire Charges for Town Hall	-	12,000.00
Total Income from Sale & Hire charges - income head-wise	3,71,580.00	3,01,090.00

Schedule 26 - Revenue Grants, Contributions & Subsidies

Particulars	Current Year Amount	Previous Year Amount (Rs.)
Revenue Grant	1,46,80,312.00	3,79,46,854.00
Re-imbursement of expenses	-	-
Contribution towards schemes	32,35,652.00	19,19,212.00
Total Revenue Grants, Contributions & subsidies	1,79,15,964.00	3,98,66,066.00

Schedule 27 - Income from Investments

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest on Investments	-	-
Dividend	-	-
Income from projects taken up on commercial basis	-	-
Profit in Sale of Investments	-	-
Others	-	-
Total Income from Investments	-	-

Schedule 28 - Interest Earned

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest from Bank Accounts	17,84,724.00	10,60,619.00
Interest on Loans and advances to Employees	-	-
Interest on loans to others	-	-
Other Interest	-	-
Total - Interest Earned	17,84,724.00	10,60,619.00

Schedule 29 - Other Income

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Deposits Forfeited	-	-
Lapsed Deposits	1,50,514.00	1,03,440.00
Insurance Claim Recovery	63,057.00	-
Profit on Disposal of Fixed assets	-	-
Recovery from Employees	-	-
Unclaimed Refund/ Liabilities	1,74,000.00	-
Excess Provisions written back	-	-
Miscellaneous Income	12,01,723.24	3,22,050.00
Total Other Income	15,89,294.24	4,25,490.00

Executive Officer  
Bongachan Municipality



**Schedule 30 (a) - Establishment Expenses - (Function wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		
Administration		
Finance, Accounts, Audit		
Election		
Record Room		
Estate		
Stores & Purchase		
Workshop		
Census		
.....		
.....		
<b>Total establishment expenses- Function wise</b>		

**Schedule 30 (b) - Establishment Expenses (Expenditure Head wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries, Wages and Bonus	3,11,53,503.00	2,30,90,619.00
Benefits and Allowances	72,479.00	16,56,270.00
Pension		
Other Terminal & Retirement Benefits	24,26,885.00	3,59,407.00
<b>Total establishment expenses- expense head wise</b>	<b>3,36,52,867.00</b>	<b>2,51,06,296.00</b>

**Schedule 31 (a) - Administrative Expenses - (Function Wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		
Administration		
Finance, Accounts, Audit		
Election		
Record Room		
Estate		
Stores and Purchase		
Workshop		
Census		
<b>Total Administrative Expenses - Function Wise</b>		

**Schedule 31 (b) - Administrative Expenses - (Expenditure Head-Wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent, Rates and Taxes	1,45,169.00	90,347.00
Office maintenance	4,79,045.00	34,638.00
Communication Expenses	21,894.00	5,346.00
Books & Periodicals	3,12,140.00	2,99,550.00
Printing and Stationery	4,69,792.00	38,38,679.00
Travelling & Conveyance	2,13,726.00	1,15,564.00
Insurance		
Audit Fees	1,13,790.00	2,36,500.00
Legal Expenses	23,60,534.00	4,06,795.00
Professional and other fees	3,54,116.00	1,10,980.00
Advertisement and Publicity		
Membership and Subscriptions		
Other Administrative Expenses	5,12,784.00	2,138.00
<b>Total Administrative Expenses - Expenses head-wise</b>	<b>49,82,990.00</b>	<b>51,80,327.00</b>

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**Schedule 32 (a) - Operations & Maintenance - (Function wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body Administration		
Finance, Accounts, Audit		
Election		
Record Room		
Estate		
Stores & Purchase		
Workshop		
Census		
....		
<b>Total Operations &amp; Maintenance expenses - Function wise</b>	-	

**Schedule 32 (b) - Operations & Maintenance - (Expenditure head-wise)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Power & Fuel	47,93,547.00	1,87,840.00
Bulk Purchases	15,28,750.00	4,38,577.00
Consumption of Stores	-	-
Hire Charges	-	-
Repairs & maintenance- Infrastructure Assets	1,13,74,201.00	1,47,69,458.00
Repairs & maintenance- Civic Amenities	7,62,072.00	14,06,060.00
Repairs & maintenance- Buildings	76,940.00	1,00,000.00
Repairs & maintenance- Vehicles	10,47,890.00	17,26,867.00
Repairs & maintenance- Others	4,99,572.00	9,42,433.00
Other operating & maintenance expenses	22,91,021.00	27,99,510.00
<b>wise</b>	<b>2,23,73,993.00</b>	<b>2,23,70,745.00</b>

**Schedule 33 - Interest and Finance Charges**

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Interest on Loans from Central Government	-	-
Interest on Loans from State Government	-	-
Interest on Loans from Government Bodies & associations	-	-
Interest on Loans from International Agencies	-	-
Interest on Loans from Banks & Other Financial Institutions	-	-
Other Interest	-	-
Bank Charges	16,062.00	1,605.90
Other Financial Expenses	-	-
<b>Total Interest and Finance Charges</b>	<b>16,062.00</b>	<b>1,606.00</b>

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### Schedule 34 - Programme Expense

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Election Expenses	-	-
Own Programmes	4,29,583.00	3,77,175.00
Share in Programmes of others	-	4,07,000.00
<b>Total Programme Expenses</b>	<b>4,29,583.00</b>	<b>7,84,175.00</b>

### Schedule 35 - Revenue Grants, Contributions and Subsidies

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Grants [give details]	32,55,480.00	26,81,000.00
Contributions [give details]	-	-
Subsidies [give details]	32,55,480.00	26,81,000.00
<b>Total Revenue Grants, Contributions and Subsidies</b>	<b>32,55,480.00</b>	<b>26,81,000.00</b>

### Schedule 36 - Provisions & Write off

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Provisions for Doubtful receivables	-	-
Provisions for Other Assets	-	-
Revenues written off	-	-
Assets written off	-	-
Miscellaneous Expense written off	-	-
<b>Total Provisions &amp; write off</b>	<b>-</b>	<b>-</b>

### Schedule 37 - Miscellaneous Expenses

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Loss on disposal of Assets	-	-
Loss on disposal of Investments	9.00	(1.00)
Other Miscellaneous Expenses	9.00	(1.00)
<b>Total Miscellaneous expenses</b>	<b>18.00</b>	<b>(2.00)</b>

### Schedule 38 - Prior Period Items

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>Income</b>		
Taxes	-	-
Other Revenues	-	-
Recovery of revenues written off	-	-
Other income	-	-
<b>Sub- Total Income (a)</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>		
Refund of taxes	-	-
Refund of other Revenues	-	-
Other Expenses	-	-
<b>Sub- Total Income (b)</b>	<b>-</b>	<b>-</b>
<b>Total Prior Period (Net) (a-b)</b>	<b>-</b>	<b>-</b>



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