



AUDITOR'S REPORT

We have audited the attached **Balance Sheet of General Fund of NAGAON MUNICIPALITY BOARD, Nagaon District (ASSAM)** as at 31st March, 2016 and the Income and Expenditure Account and the Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. 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 misstatement. 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report subject to our observations below that: -

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- b) In our opinion and to the best of our information and according to the explanation given to us the said accounts give a true and fair view:
  - i. In the case of the Balance Sheet, of the state of affairs of the above named Fund as at 31<sup>st</sup> March 2016;
  - ii. In the case of the Income & Expenditure Account, there is excess of Income over Expenditure of the above named Fund for the year ended 31<sup>st</sup> March 2016;
  - iii. In the case of Receipts & Payments Account for the transactions of the above named Fund for the year ended 31<sup>st</sup> March 2016.

Observations:

1. Assets acquired/ purchased/ constructed in the previous years out of various Funds by the Board have been included as Opening Balance since audited accounts for previous years are not produced to us, the value of assets have been incorporated as per list certified and issued by the competent authority of the Board. However, the value of Land in occupation of the Board is not available and therefore not included as the Asset.
2. Grant in aid received from Government (Central and State) for specific purpose (Schedule 4 attached) has been prepared from Books of Accounts maintained separately for such Grants.
3. Balance Sheet, Income & Expenditure A/c, Receipts & Payments A/c of the Board for the previous financial years are not prepared and hence previous year figures could not be given.
4. The financial statements are prepared under historical cost convention under Cash Basis of accounting.
5. Depreciation on Fixed Asset is not provided for.

Executive Officer

CHAIRMAN

Nagaon Municipal Board  
Nagaon





6. The final accounts are prepared only from the books of accounts and documents of General Fund.
7. Under the scope of our audit, we have verified the Books of Accounts and information provided to us by the management but not connected with the actual field level implementation.

Place: Guwahati  
Date:

06 JUL 2018



For, A M D & ASSOCIATES  
Chartered Accountants  
FRN: 318191E

  
(CA. A. Baruah, FCA)  
Partner  
Mem. No.: 053980

  
Executive Officer  
Nagaon Municipal Board  
Nagaon (Assam)

  
CHAIRMAN  
Nagaon Municipal Board  
Nagaon



**NAGAON MUNICIPALITY BOARD  
NAGAON (ASSAM)  
GENERAL FUND ACCOUNT**

**BALANCE SHEET as at 31-03-2016**

<b>LIABILITIES</b>	<b>Schedule</b>	<b>2015-16 (Rs.)</b>
<b>RESERVE &amp; SURPLUS</b>		
Municipal (General) Fund	1	157,071,185.83
Earmarked Funds	2	
Reserve & Surplus	3	
<b>Total Reserve &amp; Surplus (A)</b>		
<b>GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)</b>	4	157,071,185.83
<b>LOANS</b>		5,670,536.00
Secured Loans	5	
Unsecured Loans	6	
<b>Total Loans (C)</b>		
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		5,670,536.00
Deposits received	7	
Deposit works	8	1,150,482.00
Other Liabilities	9	
Provisions	10	
<b>Total Current Liabilities and Provisions (D)</b>		
<b>TOTAL LIABILITIES (A+B+C+D)</b>		1,150,482.00
Notes to Accounts and Significant Accounting Policies		163,892,203.83

<b>ASSETS</b>	<b>Schedule</b>	<b>2015-16 (Rs.)</b>
<b>FIXED ASSETS</b>		
Gross Block	11	151,020,000.00
Add: Additions During the year		5,808,598.00
Less: Accumulated Depreciation		
Net Block		156,828,598.00
Capital Work In Process		
<b>Total Fixed Assets (A)</b>		
<b>INVESTMENTS</b>		
Investments – Municipal fund	12	
Investments – Other fund	13	
<b>Total Investments (B)</b>		
<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>		
Stock in hand (Inventories)	14	
Sundry Debtors/ Receivables	15	
Gross Amount outstanding		
Less: Accumulated provision against bad and doubtful Sundry Debtors		
Net Amount Outstanding		
Prepaid Expenses	16	
Cash & Bank Balances	17	5,227,939.83
<b>Loans, Advances &amp; Deposits</b>	18	
Less: Accumulated Provision against Loans		
Net Amount Outstanding		
<b>Total Current Assets, Loans &amp; Advances (C)</b>		5,227,939.83
Other Assets	19	1,835,666.00
Miscellaneous Expenditure (to the extent not written off)		
<b>TOTAL ASSETS(A+B+C)</b>	20	163,892,203.83

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For, Nagaon Municipality Board

  
(CA. A. Baruah, FCA)  
Partner  
Mem No.: 053980



(Executive Officer)  
**Executive Officer**  
Nagaon Municipal Board  
Nagaon (Assam)

  
(Chairman)  
**CHAIRMAN**  
Nagaon Municipal Board  
Nagaon

Place: Guwahati

Date: 06.11.2018



**NAGAON MUNICIPALITY BOARD**  
**NAGAON (ASSAM)**  
GENERAL FUND ACCOUNT

**Income and Expenditure Account for the year ended 31.03.2016**

PARTICULARS	Schedule	2015-16(Rs.)
<b>INCOME</b>		
Tax Revenue	21	12,548,597.00
Assigned Revenue and Compensations	22	
Rental Income from Municipal Properties	23	
Fees and User Charges	24	5,597,114.00
Sale and hire charges	25	2,609,947.00
Revenue Grants, Contributions and Subsidies	26	
Income from Investment	27	7,627,249.00
Interest earned	28	
Other Income	29	466,590.00
<b>Total Income</b>		<b>23,097.00</b>
		<b>28,872,594.00</b>
<b>EXPENDITURE</b>		
Establishment Expenses	30	21,959,347.00
Administrative Expenses	31	1,115,471.00
Operations & Maintenance	32	
Interest and Finance Charges	33	<b>6,602,148.00</b>
Program Expenses	34	6,332.00
Revenue Grants, Contributions and subsidies	35	223,991.00
Provision and Write off	36	
Miscellaneous expenses	37	
Depreciation	11	704.00
<b>Total Expenditure</b>		<b>29,907,993.00</b>
Add: Gross surplus/ (deficit) of income over expenditure before Prior Period Items		
Add: Prior Period Items (net)		-
Gross surplus/ (deficit) of income over expenditure after Prior Period Items		
Less: Transfer to Reserve Funds		-1,035,399.00
Net balance being surplus/ deficit carried over to Municipal Fund		-1,035,399.00

For, A M D & ASSOCIATES.  
Chartered Accountants.  
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For, Nagaon Municipality Board

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Partner  
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06 JUL 2018



**NAGAON MUNICIPALITY BOARD**  
**NAGAON (ASSAM)**  
**GENERAL FUND ACCOUNT**

**Receipts and Payments Account for the year ended 31.03.2016**

Head of Account	Sch	2015-16 (Rs.) Amount (Rs.)	Head of Account	Sch	2015-16 (Rs.) Amount (Rs.)
Opening Cash balances	17	440,391.00	<b>PURCHASE OF ASSETS</b>		
Opening Bank balance	17	6,646,193.83	Machinery		
<b>OPERATING RECEIPTS</b>			Vehicle	11	98,607.00
Tax Revenue	21	4,358,824.00	Furniture & Fixtures	11	17,600.00
Non Tax Revenue	21	8,189,773.00	Computer & Accessories		
Assigned Revenues & Compensations	22		Office Equipments	11	21,855.00
Rental income from Municipal Properties	23	5,597,114.00	Tools & equipments		
Fees & User Charges	24	2,609,947.00	Infrastructure Assets		
Sale & Hire Charges	25		<b>OPERATING PAYMENTS</b>		
Revenue Grants, Contributions & Subsidies	26	3,294,303.00	Establishment Expenses	30	21,959,347.00
Receipt from Land & Building	26	4,332,946.00	Administrative Expenses	31	1,115,471.00
Income from Investments	27		Operations and Maintenance	32	6,602,148.00
Interest Earned	28	466,590.00	Interest & Finance Charges	33	6,332.00
Other Income	29	23,097.00	Program Expenses	34	223,991.00
<b>NON OPERATING RECEIPTS</b>			Revenue Grants, Contributions & Subsidies		
Loans received			Miscellaneous Expenses	35	
Deposits received (Earnest money Receipt)	7	1,150,482.00	Purchase of Stores	37	704.00
Grants and contribution for specific purposes			Other Collections on behalf of State and Central Government		
*Sale proceeds from Assets			<b>NON OPERATING PAYMENTS</b>		
*Realisation of Investment - General Fund			Other Payables		
*Realisation of Investment - Other Funds			Refunds Payable		
			**Repayment of Loans		
Deposit works			**Refund of Deposits		
Revenue Collected in Advance			Acquisition / Purchase of Fixed Assets		
*Loans & Advances to Employees (recovery)			**Refund of Deposits		
*Other Loans & Advances (recovery)			Earnest Money	19	1,835,666.00
*Deposits with External Agencies (recovery)			Capital Work - in - Progress (Road Construction)		
			Deposit works		
			Investments - General Fund		
			Investments - Other Funds		
			Loans & Advances to Employees		
			Prepaid Expenses		
			Other Loans & Advances		
			Deposits with External Agencies		
			Other Payments [Donations, Bazar Improvements, Bnk charges, etc.]		
			Transfer to Special Funds from Municipal Fund		
			Closing Cash balance	17	1,111,006.00
<b>GRAND TOTAL</b>		<b>37,109,660.83</b>	Closing Bank balance	17	4,116,933.83
			<b>GRAND TOTAL</b>		<b>37,109,660.83</b>

\* Details in respect of these items will be available in the corresponding asset ledger accounts

\*\* Details in respect of these items will be available in the corresponding liability ledger accounts

For, A M D & ASSOCIATES.  
Chartered Accountants  
FRN 318191E

(CA. A. Baruah, FCA)  
Partner  
Mem No. 053980

Place: Guwahati  
Date:

06 JUL 2018

For, Nagaon Municipality Board

(Executive Officer)  
**Executive Officer**  
**Nagaon Municipal Board**  
**Nagaon (Assam)**

(Chairman)  
**CHAIRMAN**  
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**Nagaon**



**SCHEDULE 1 – MUNICIPAL GENERAL FUND**

Particulars	Opening Balance as on 01- Apr-2015 (Rs.)	Additions during 2015-16 *(Rs.)	Total (Rs.)	Deductions during 2015-16** (Rs.)	Balance at 31-Mar-2016 (Rs.)
Municipal Fund (Refer to Note 1)	158,106,584.83	-	158,106,584.83	-	158,106,584.83
Excess of income over Expenditure	-1,035,399.00		-1,035,399.00	-	-1,035,399.00
Total Municipal fund	157,071,185.83	-	157,071,185.83	-	157,071,185.83

\*Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

\*\* Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income

Note 1: Asset acquired/ Purchased/ Constructed in previous years out of General Fund and Other Funds as per value certified by the Board have been included in Opening Balance.



**06 JUL 2018**

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**SCHEDULE 2 – EAR MARKED FUNDS**

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
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 Investment							
v. Other addition (Specify nature)							
Total (b)							
Total (a+b)							
c. Payment out of funds							
i. Capital expenditure on Fixed Assets							
Others							
Sub Total							
ii. Revenue expenditure on							
Salary, Wages, and allowance 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)							
Net Balance at the year end (a+b-c)							
Grand total of Special Funds							

Note:

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.

1. Additions during the year:

- Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principles.
- Addition to General Provident and Contributory Provident Fund are the deductions from salary.
- Interest from investments of Funds would be added to respective Funds.

2. Deductions during the year:

- Deductions from Pension Fund means payments made on account of Pension/Family pension
- Deduction from Gross Provident Fund/Contributory Provident Fund - Advances/Withdrawals



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Schedule 3 – RESERVES

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.)
Capital Contribution					
Capital Reserve					
Borrowing Redemption Reserve					
Special Funds (Utilised)					
Statutory Reserve					
General Reserve					
Revaluation Reserve					
Total Reserve Funds					



06.11.2018

*[Signature]*  
Executive Officer  
Nagaon Municipal Board  
Nagaon (Assam)

*[Signature]*  
CHAIRMAN  
Nagaon Municipal Board  
Nagaon



**Schedule 4 - GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES**

Particulars	Grants from Central Government	Grants from State Government	Grants from Financial Institutions	Grants from Other Agencies	Grants from Bodies	Grants from International Others Organisations
a. Opening Balance						
b. Additions to the Grants*						
i. Grant received during the year	130,289,685.00	3,984,018.50				
ii. Interest / Dividend earned on Grant Investments						
iii. Profit on disposal of Grant Investments	81,563,552.00	5,203,000.00				
iv. Appreciation in Value of Grant Investment						
v. Other addition (specify)						
Total (b)	7,457,123.00	342,433.00				
Total (a+b)	89,020,675.00	5,545,433.00				
c. Payment out of funds						
i. Capital Expenditure on Fixed Assets						
Others	219,310,360.00	9,529,451.50				
Sub Total	5,420,536.00	250,000.00				
ii. Revenue expenditure on Salary, Wages, and allowance Rent						
Other administrative charges	1,246,212.00	843,140.00				
Sub total	1,246,212.00	843,140.00				
iii. Other						
Loss on disposal of Grant Investments						
Diminution in Value of Grant Investments						
Grants Refunded						
Sub- Total						
Total (c) [i+ii+iii]	6,666,748.00	1,093,140.00				
Net Balance at the year end (a+b-c)	212,643,612.00	8,436,311.50				
Total Grants & Contribution for Specific Purposes						



**06 JUL 2018**

Note: Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds.

For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule 11 and Capital contribution will be increased by the same amount.

**CHAIRMAN**  
Nagaon Municipal Board  
Nagaon

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Nagaon (Assam)



**Schedule 5 - SECURED LOANS**

Particulars	2015-16 (Rs.)
Loans from Central Government	
Loan from State Government	
Loan from Government Bodies and Associations	
Loan From International Agencies	
Loan Form Bank and other Financial Institutions)	
Other Term Loans	
Bonds and Debentures	
Other Loans	
<b>Total Secured Loans</b>	

**Schedule 6 - UNSECURED LOANS**

Particulars	2015-16 (Rs.)
Loans from Central Government	
Loan from State Government	
Loan from Government Bodies and Associations	
Loan From International Agencies	
Loan Form Bank and other Financial Institutions)	
Other Term Loans	
Bonds and Debentures	
Other Loans	
<b>Total Unsecured Loans</b>	

**Schedule 7 - DEPOSITS RECEIVED**

Particulars	2015-16 (Rs.)
From Contractors	
From Revenues	1,150,482.00
From Staff	
From Others	
<b>Total Deposits Received</b>	1,150,482.00

**Schedule 8 - DEPOSITS WORKS**

Particulars	2015-16 (Rs.)
Civil Works	
Electrical works	
Others	
Total of Deposit works	
<b>Total Deposits Received</b>	



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**Schedule 9 -OTHER LIABILITIES (Sundry Creditors)**

Particulars	2015-16 (Rs.)
Creditors	
Employee liabilities	
Interest Accrued and Due	
Recoveries Payable	
Government Dues Payable	
Refunds Payable	
Advance collection of revenues	
Others	
<b>Total Other liabilities (Sundry Creditors)</b>	

**Schedule 10 - PROVISIONS**

Particulars	2015-16 (Rs.)
Provisions for Expenses	
Provision for Interest	
Provision for other assets	
<b>Total Deposits Received</b>	



06 JUL 2018

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Particulars	Gross Block				Accumulated Depreciation				Net Block At the end of current year
	Opening Balance	Additions during the period *	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	
<b>COLONY:</b>									
Labour Colony									
Harijan Colony (Nagaon)	500,000.00			500,000.00					500,000.00
Harijan Colony (Haiborgaon)	500,000.00			500,000.00					500,000.00
	500,000.00			500,000.00					500,000.00
<b>MARKETS:</b>									
Sadar Barbazaar									
Haiborgaon Refug. Bazaar	10,500,000.00			10,500,000.00					10,500,000.00
Haiborgaon IDSMT Market	5,500,000.00			5,500,000.00					5,500,000.00
Wholesale vegetable market	7,800,000.00			7,800,000.00					7,800,000.00
Amolapatty Bazaar	40,000,000.00			40,000,000.00					40,000,000.00
Haladar Bhuyan Bazaar	5,000,000.00			5,000,000.00					5,000,000.00
Panigaon Natun Nazaar (ITI market)	2,000,000.00			2,000,000.00					2,000,000.00
	9,000,000.00			9,000,000.00					9,000,000.00
<b>PARKS:</b>									
Marar Park									
Pranab Baruah Children Park	15,000,000.00			15,000,000.00					15,000,000.00
Sarada Kanta Bordoloi Park	5,000,000.00			5,000,000.00					5,000,000.00
Mahendra nath Deka Phukon Park	20,000.00			20,000.00					20,000.00
Tank Uddin Ahmed Park	2,000,000.00			2,000,000.00					2,000,000.00
Jayanta Hazarika Park	500,000.00			500,000.00					500,000.00
Gopinath Bordoloi Park	2,000,000.00			2,000,000.00					2,000,000.00
Chandra Phukon Park	2,500,000.00			2,500,000.00					2,500,000.00
Mukib Ahmed Saikia Park	1,000,000.00			1,000,000.00					1,000,000.00
Pratap Sharma Park	1,200,000.00			1,200,000.00					1,200,000.00
	500,000.00			500,000.00					500,000.00
Open Stage at Nehrubali	2,000,000.00			2,000,000.00					2,000,000.00
Community Hall Near Marar Park	3,000,000.00			3,000,000.00					3,000,000.00
<b>BUILDINGS:</b>									
Office Building									
Other Buildings									
Assam Type Old Building	8,000,000.00	847,186.00		8,847,186.00					8,847,186.00
Infrastructure assets (Toilets/Latrines)	3,700,000.00			3,700,000.00					3,700,000.00
Roads and Bridges		4,823,350		4,823,350.00					4,823,350.00
Sewerage and drainage									
<b>WATERWAYS &amp; PUBLIC LIGHTNING</b>									
Drinking Water tank (3000 ltrs)	240,000.00			240,000.00					240,000.00
Water Pump	36,000.00			36,000.00					36,000.00
Water Tank-3000 Ltr									
Tools & Equipments		21855		21,855.00					21,855.00
<b>PLANT &amp; MACHINERY:</b>									
Generator	650,000.00			650,000.00					650,000.00
<b>VEHICLES:</b>									
Hydraulic Tricycle	390,000.00			390,000.00					390,000.00
Skid Loader	4,400,000.00			4,400,000.00					4,400,000.00
Tipper Van	9,600,000.00			9,600,000.00					9,600,000.00
Tractor (Balwan)	1,500,000.00			1,500,000.00					1,500,000.00
Tata (407 Truck)	700,000.00			700,000.00					700,000.00
Excavator (Big)	1,900,000.00			1,900,000.00					1,900,000.00
Tractor (Trailer)	1,080,000.00			1,080,000.00					1,080,000.00
Tricycle	1,020,000.00			1,020,000.00					1,020,000.00
Mahendra Bolero	684,000.00			684,000.00					684,000.00
Office & other equipment									
Furniture, fixtures, fittings and electrical appliances	1,100,000.00	98,607		1,198,607.00					1,198,607.00
Computer and Accessories		17,600.00		17,600.00					17,600.00
Other fixed assets									
<b>Total</b>	<b>151,020,000.00</b>	<b>5,808,598</b>		<b>156,828,598</b>					<b>156,828,598</b>

NOTE: FIGURES OF OPENING BALANCES OF FIXED ASSETS HAVE BEEN INCORPORATED IN THE ABOVE STATEMENT ON THE BASIS OF RECORDS CERTIFIED BY CHAIRMAN, NMB.

\* - Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block.

## Additional disclosures to the Schedule

- Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
- The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.
- Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

- Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1st April 2015 shall be equal to the closing asset balance as on 31st March 2016.
- Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
- Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
- Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
- No depreciation is to be charged on "Land".



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**Schedule 12 - INVESTMENTS (Municipal fund)**

Particulars	With whom invested	Face Value (Rs.)	2015-16 (Rs.)	2014-15 (Rs.)
INVESTMENTS				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments General Fund				

**Schedule 13 - INVESTMENTS (other fund)**

Particulars	With whom invested	Face Value (Rs.)	2015-16 (Rs.)	2014-15 (Rs.)
INVESTMENTS - Other fund				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments Other Fund				

**Schedule 14 - STOCK IN HAND (Inventories)**

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Stores		
Loose tools		
Others		
Total		



06 JUL 2018

**Executive Officer**  
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**Schedule 15 – SUNDRY DEBTORS**

Particulars	Gross Amount	Provision for outstanding revenues	Net amount
	(Rs.)	(Rs.)	(Rs.)
<b>Receivables for Property Taxes</b>			
Less than 5 years*			
More than 5 years*			
Sub – total			
<b>Less: State Government Cesses/Levies in Taxes – Control Accounts</b>			
<b>Net Receivables Property taxes</b>			
<b>Receivable of Other Taxes</b>			
Less than 3 years*			
More than 3 years*			
Sub – total			
<b>Less: State Government Cesses/Levies in Taxes –Control Accounts</b>			
<b>Net Receivables of Other Taxes</b>			
<b>Receivables of Cess Income</b>			
Less than 3 years*			
More than 3 years*			
Sub- total			
<b>Receivables for Fees and User Charges</b>			
Less than 3 years*			
More than 3 years*			
Sub-Total			
<b>Receivables from Other Sources</b>			
Less than 3 years*			
More than 3 years*			
Sub – total			
<b>Receivables from Government</b>			
<b>Total of Sundry Debtors (Receivables)</b>			

**Schedule 16 – PREPAID EXPENSES**

Particulars	2015-16 (Rs.)
Establishment	
Administrative	
Operations & Maintenance	
<b>Total Prepaid Expenses</b>	



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# **Schedule 17 - CASH & BANK BALANCES**

Particulars	2015-16 (Rs.)
Cash	1,111,006
Balance with Bank	4,116,934
Nationalized Bank	
Other Scheduled Banks Scheduled Co-operative Banks	
Post Office	
<b>Sub-total</b>	<b>5,227,940</b>
<b>Balance with Bank –Special Funds</b>	
Nationalised Banks	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post Office Sub-total	
<b>Balance with Bank – Grant Funds</b>	
Nationalised Banks	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post Office	
<b>Sub-total</b>	<b>-</b>
<b>Total Cash and Bank Balances</b>	<b>5,227,940</b>

# **Schedule 18 – LOANS, ADVANCES AND DEPOSITS**

Particulars	Opening Balance at the beginning of the year	Recovered during the year	Balance outstanding during the year
<b>Loans and advances to employees</b>			
Employee			
Loans to Others Other Current Assets			
Provident Fund Loans			
Advance to Suppliers and Contractors			
Advance to Others			
Deposit with External Agencies			
<b>Sub – Total</b>			
<b>Less: Accumulated Provisions against Loans, Advances and Deposits</b>			
<b>Total Loans, advances, and deposits</b>			



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**Schedule 18 (a) - ACCUMULATED PROVISIONS AGAINST LOANS, ADVANC**

Particulars	2015-16 (Rs.)
Loans to others	
Advances	
Deposits	
<b>Total Accumulated Provisions</b>	0

**Schedule 19 - OTHER ASSETS**

Particulars	2015-16 (Rs.)
Deposit works	
Earnest money return	
Other asset control accounts	1,835,666.00
<b>Total other Assets</b>	1,835,666.00

**Schedule 20 - MISCELLANEOUS EXPENDITURE (to the extent not written o**

Particulars	2015-16 (Rs.)
Loan Issue expenses deferred	
Discount on issue of loans	
Deferred Revenue Expenditure	
Others	
<b>Total Miscellaneous Expenditure</b>	



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Schedule forming part of Income and Expenditure Account of  
NAGAON MUNICIPAL BOARD for the period 01-Apr-2015 to 31-Mar-2016  
For the year ending on 31 March 2016

Schedule 21- INCOME FROM TAXES

Particulars	2015-16(Rs.)
<b>INCOME FROM TAXES</b>	
Property Tax	
Urban Tax	2,956,253.00
Water Tax	1,402,571.00
Sewerage Tax	1,419,984.00
Conservancy Tax	
Lighting Tax	
Education tax	1,411,013.00
Vehicle Tax	
Tax on Animals	
Electricity Tax	
Professional Tax	
Advertisement tax	4,826,734.00
Tax On Animals & Vehicles	
Pilgrimage Tax	532,042.00
Octroi & Toll	
Cess	
Other taxes	
<b>Sub-total</b>	<b>12,548,597.00</b>
<b>Less: Tax Remissions and Refund</b>	
<b>Sub-Total</b>	
<b>Total Tax Revenue</b>	<b>12,548,597.00</b>

SCHEDULE 21(a) - REMISSION AND REFUND OF TAXES

Particulars	2015-16(Rs.)
Property taxes	
Octroi and toll	-
Cess Income	-
Advertisement tax	-
Others	-
<b>Total Refund and Remission of tax revenue</b>	<b>-</b>



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# **SCHEDULE 22 - ASSIGNED COMPENSATION**

Particulars	2015-16(Rs.)
Taxes and duties collected by others	
Compensation in lieu of taxes/duties	
Compensation in lieu of concessions	
Total Assigned Revenue & Compensation	

# **SCHEDULE 23 - RENTAL INCOME FROM MUNICIPAL PROPERTIES**

Particulars	2015-16(Rs.)
Rent from civic amenities	
Rent from office buildings	
Rent from Guest House	
Rent from lease of lands	
Rent from Market	1,443,436.00
Rent from lease of Market	
Rent from lease of Pond	4,153,678.00
Other rents - Parking Place	
Sub-total	
Less:	
Rent remission and refunds	
Sub- total	
Total Rental Income from Municipal Properties	5,597,114.00

# **SCHEDULE 24(a) - FEES AND USER CHARGES (Function wise)**

Particulars	2015-16(Rs.)
Municipal body	
Administration	
Finance, Accounts and Audit	
Election	
Record room	
Estate	
Stores and purchases	
Workshop	
Census	
Total income from fees & user charges – Function wise	



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**SCHEDULE 24(b) - FEES AND USER CHARGES (Income Head wise)**

Particulars	2015-16 (Rs.)
Empanelment & Registration Charges	
Licensing Fees	
Latrine Fees	
Fees for Grant of Permit	1,496,814.00
Fees for Certificate or Extract	
Development Charges	
Regularization Fees	
Penalties and Fines	
Other Fees	
User Charges	1,113,133.00
Entry Fees	
Service / Administrative Charges	
Other Charges	
<b>Sub Total</b>	<b>2,609,947.00</b>
Less: Rent Remission and refunds	-
<b>Sub total</b>	<b>-</b>
<b>Total income from Fees &amp; User Charges –Income head-wise</b>	<b>2,609,947.00</b>

**SCHEDULE 25(a) - SALE AND HIRE CHARGES (Function wise)**

Particulars	2015-16 (Rs.)
Municipal body	
Administration	
Finance, Accounts and Audit	
Election	
Record room	
Estate	
Stores and purchases	
Workshop	
Census	
<b>Total Income from Sale &amp; Hire Charges – Function wise</b>	



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**SCHEDULE 25(b) - SALE AND HIRE CHARGES (Income Head wise)**

Particulars	2015-16 (Rs.)
Sale of products	
Sale of forms and publications	
Sale of stores and scrap	
Sale of others	
Hire charges for vehicles	
Hire charges for equipment	
Total Income from Sale & Hire charges – income head-wise	-

**SCHEDULE 26 - REVENUE GRANT, CONTRIBUTION, SUBSIDIES**

Particulars	2015-16 (Rs.)
Revenue Grant(5Th ASFC/4Th ASFC)	3,294,303.00
Reimbursement of expenses	
Contributions towards Scheme	
Transfer from Land & building	4,332,946.00
Total Revenue Grants, Contributions & Subsidies	7,627,249.00

**SCHEDULE 27 - INCOME FROM INVESTMENTS**

Particulars	2015-16 (Rs.)
Interest on Investments	
Dividend	
Income from projects taken up on commercial basis	
Profit in Sale of Investments	
Others	
Total income from investments	



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### SCHEDULE 28 - INTEREST EARNED

Particulars	2015-16(Rs.)
Interest from Bank Accounts	466,590.00
Interest on Loans and advances to Employees	
Interest on loans to others	
Other Interest	
<b>Total Interest Earned</b>	<b>466,590.00</b>

### SCHEDULE 29 - OTHER INCOME

Particulars	2015-16(Rs.)
Deposits Forfeited	23,097.00
Security Deposit	
Lapsed deposits	
Insurance Claim Recovery	
Profits on Disposal of fixed assets	
Recovery from Employees	
Unclaimed Refund/ Liabilities	
Excess Provisions written back	
Miscellaneous Income	
<b>Total Other Income</b>	<b>23,097.00</b>

### SCHEDULE 30 (a) - ESTABLISHMENT EXPENSES (Function Wise)

Particulars	2015-16(Rs.)
Municipal Body	
Administration	
Finance, Accounts and Audit	
Election	
Record Room	
Estate	
Stores & Purchases	
Workshop	
Census	
<b>Total Establishment Expenses</b>	



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**SCHEDULE 30 (b) - ESTABLISHMENT EXPENSES (Expenditure Head wise)**

Particulars	Current Year Amount (Rs.)
Salaries Wages and bonus	19,687,881.00
Benefits and Allowances	901,466.00
Remuneration to Word Commissioner	1,370,000.00
Other Terminal & Retirement Benefits	
Lease rental remission	
<b>Total Establishment Expenses expenditure head wise</b>	<b>21,959,347.00</b>

**SCHEDULE 31 (a) - ADMINISTRATIVE EXPENSES (Function Wise)**

Particulars	Current Year Amount (Rs.)
Municipal Body	
Administration	
Finance, Accounts and Audit	
Election	
Record Room	
Estate	
Stores & Purchases	
Workshop	
Census	
<b>Total Establishment Expenses</b>	

**SCHEDULE 31 (b) - ADMINISTRATIVE EXPENSES (Expenditure Head wise)**

Particulars	Current Year Amount (Rs.)
Rent, Rates and Taxes	43,892.00
Office maintenance	42,912.00
Communication expenses	3,222.00
Books & Periodicals	277,585.00
Printing & Stationery	105,148.00
Travel & conveyance	141,121.00
Insurance	
Audit fees	4,500.00
Legal Expenses	15,500.00
Professional and other fees	93,333.00
Advertisement and publicity	
Membership and subscription	
Income Tax(TDS)	108,222.00
VAT	132,690.00
GST	
ABOCWWB	22,387.00
Cleaning Expenses	124,360.00
Other administrative expenses	599.00
<b>Total administrative expenses head wise</b>	<b>1,115,471.00</b>



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**SCHEDULE 32 (a) - OPERATIONS & MAINTENANCE (Function wise)**

Particulars	2015-16(Rs.)
Municipal Body	
Administration	
Finance, Accounts and Audit	
Election	
Record Room	
Estate	
Stores & Purchases	
Workshop	
Census	
Total Operations and maintenance expenses - function wise	

**SCHEDULE 32 (b) - OPERATIONS & MAINTENANCE (Expenditure head wise)**

Particulars	2015-16(Rs.)
Power and Fuel	
Electric Charges	2,267,877.00
Bulk Purchases	1,532,262.00
Consumption of stores	
Hire Charges	78,417.00
Refreshment	142,400.00
Electric Materials	20,070.00
Repairs and maintenance – Infrastructure assets	401,084.00
Repairs and maintenance – Civic Amenities	1,735,005.00
Repairs and maintenance – Buildings	
Repairs and maintenance – Fixed Assets	
Repairs and maintenance – Vehicles	
Repairs And Maintenance – Computer	405,649.00
Repairs and maintenance – Others	
Other operating and maintenance expenses	19,384.00
Total operations and maintenance – expense head wise	6,602,148.00

**SCHEDULE 33 - INTEREST AND FINANCE CHARGES**

Particulars	2015-16(Rs.)
Interest on Loans from Central Government	
Interest on Loans from State Government	
Interest on Loans from Government Bodies & associations	
Interest on Loans from Banks & Other Financial Institutions	
Other interest	
Bank Charges	
Other finance charges	6,332.00
Total interest and financial charges	6,332.00



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#### SCHEDULE 34 - PROGRAM EXPENSES

Particulars	2015-16 (Rs.)
Election expense	
Own Programs	
Share in Program of others	
Employee welfare expenses	144,222.00
Meeting Expenses	79,769.00
Event expenses	
<b>Total Program Expenses</b>	<b>223,991.00</b>

#### SCHEDULE 35 - REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Particulars	2015-16 (Rs.)
Grants [give details]	
Contributions [give details]	
Subsidies [give details]	
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	

#### SCHEDULE 36 - PROVISIONS & WRITE OFF

Particulars	2015-16 (Rs.)
Provision for doubtful receivables	
Provision for other assets	
Revenues written off	
Assets written off	
Miscellaneous expenses written off	
<b>Total Provisions &amp; Write offs</b>	

#### SCHEDULE 37 - MISCELLANEOUS EXPENSES

Particulars	2015-16 (Rs.)
Loss on disposal of assets	
Loss on disposal of investments	
Other miscellaneous expenses	704.00
<b>Total miscellaneous expenses</b>	<b>704.00</b>



  
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# SCHEDULE 38 - PRIOR PERIOD ITEMS

Particulars	2015-16(Rs.)
<b>Income</b>	
Taxes	
Other Revenues	
Recovery of revenues written off	
Other income	
<b>Sub-total(a)</b>	
<b>Expenses</b>	
Refund of taxes	
Refund of Others – Revenues	
Other expenses	
<b>Sub total (b)</b>	
<b>Total prior period ( a+b)</b>	

Significant Accounting Policies based on which the financial statements have been prepared the financial statements, shall be duly detailed.



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DATABASE ON FINANCES OF UIBs AT THE STATE LEVEL

NAGAON MUNICIPALITY BOARD

FINANCIAL YEAR 2015-16

Sl. NO	Particulars	Opening Balance at Beginning	Grants received during the year	Other receipts	Amount spent during the year (Capital Expd)	Amount spent during the year (Revenue Expd)	Total Expenditure	Fund Transfer	Closing Balance at the end of the period
<b>A. State Government Grants</b>									
1.00	ENTRY TAX	3,227,796.00		342,433.00		291,853.00	291,853.00		3,278,376.00
2.00	DISTRICT DEVELOPMENT PLAN	756,222.50	5,203,000.00		250,000.00	551,287.00	801,287.00		5,157,935.50
<b>Total of State Grants</b>		<b>3,984,018.50</b>	<b>5,203,000.00</b>	<b>342,433.00</b>	<b>250,000.00</b>	<b>843,140.00</b>	<b>1,093,140.00</b>		<b>8,436,311.50</b>
<b>B. Central Government Grants</b>									
1.00	13th FINANCE COMMISSION		18,863,552.00	461,710.00	4,823,350.00	624,592.00	5,447,942.00		21,692,060.00
2.00	SWACH BHARAT ABHIYAN	7,814,740.00	200,000.00	2,886.00		178,560.00	178,560.00		24,326.00
3.00	IHSDP	54,478,259.00		2,193,418.00	597,186.00	442,856.00	1,040,042.00		55,631,635.00
4.00	NLCP		60,000,000.00	1,317,185.00		204.00	204.00		61,316,981.00
5.00	POOL FUND	67,996,686.00		3,475,897.00					71,472,583.00
6.00	AMRUT		2,500,000.00	6,027.00					2,506,027.00
<b>Total of Central Grants</b>		<b>130,289,685.00</b>	<b>81,563,552.00</b>	<b>7,457,123.00</b>	<b>5,420,536.00</b>	<b>1,246,212.00</b>	<b>6,666,748.00</b>		<b>212,643,612.00</b>
<b>Total of State &amp; Central Grants</b>		<b>134,273,703.50</b>	<b>86,766,552.00</b>	<b>7,799,556.00</b>	<b>5,670,536.00</b>	<b>2,089,352.00</b>	<b>7,759,888.00</b>		<b>221,079,923.50</b>



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Financial Year (2015-16)

DATABASE ON FINANCES OF ULBS AT THE STATE LEVEL

TAX RECEIPTS																				
Sl.No.	Name of ULB	Code no. of ULBs	Year	Opening Balance		Urban Development(UD)Tax		Taxes on Non-Motorised Vehicles		Pilgrim and Tourist Tax		Entertainment Tax		Other Tax Receipts		Total Income		Closing Balance		Unrealised Revenue (Budget Estimate Less Actual Collection ) (20-21)
				Cash	Bank	Budget Estimate	Actual Collection	Budget Estimate	Actual Collection	Budget Estimate	Actual Collection	Budget Estimate	Actual Collection	Budget Estimate	Actual Collection	Budget Estimate (6+8+10+12+14+16+18)	Actual Collection (7+9+11+13+15+17+19)	Cash	Bank	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	20	21			



*[Signature]*  
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Note:  
1. Grant received from 4th ASFC amounting to Rs. 3294303.00 not included in the statement.

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**DATABASE ON FINANCES OF ULBs AT THE STATE LEVEL**

**Details of Expenditure**

Expenses Establishment			Office Administration Expenditure																				Civic Functions																					
Sl. No.	Name of ULB	Year	Salary/Wages/Bonus	Benefits/Allowances	Remuneration to Chairman	Other Terminal/Retirement Benefits	Total (3+4+5+6)	Rent/Rates/Taxes	Telephone/Communication Expenses	Electricity / Power & Fuel	Legal Expenditure	Water Expenditure	Printing and Stationary	Books & Periodicals	Travelling & Conveyance	Insurance	Audit Fees	Legal Expenses	Professional & Other Fees	Advertisement & Publicity Expenses	Others	Total (8+9+10+11+12+13+14+15+16+17+18+19+20+21+22+23+24+25)	Office Operations Expenditures	Repairs & Maintenance of Assets	Water Supply	Street Lighting	Sanitation	Drainage	Solid Waste Disposal	Fire Services	Roads & Bridges	Slum Improvement	Public Health	Education	Fire Services	Others	Total (23+24+25+26+27+28+29+30+31+32+33+34+35+36)	Schemes Assigned By State Govt.	Schemes Assigned By Central Govt.	Interest & Financial Charges	Expenditure Incurred by State Govt. on behalf of ULBs (Salaries, Pensions and Other Liabilities)	Deferred Expenditure (incl. Unpaid Bills, Annuity Payments)	Capital Expenditure	Total Exp. (7+22+37+38+39+40+41+42+43)
	LMB	2015-16	19,687,881	901,466	1,370,000		21,959,347	43,892	42,912	2,267,877		277,585		3,222	105,148	141,121		4,500	15,500	93,333	388,962	3,384,052		2,160,038											2,398,224	4,558,262	-	-	6,332	-	-	138,062	30,046,055	



*[Signature]*  
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*[Signature]*  
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