



SANAT & ASSOCIATES

CHARTERED ACCOUNTANTS

43, H. G. Basak Road, (Near Tripura Info. com),
Post Office Chowmuhani,
Agartala, West Tripura, Pin - 799001.

☎ : 9436581502

☎ : 0381-231 7273

e-mail : dinen_majumdar@hotmail.com

Ref. No.

Date

AUDIT REPORT

We have audited the attached Balance Sheet of **SABROOM NAGAR PANCHAYAT, Sabroom, South Tripura as at 31st March 2018** and the Income & Expenditure Account, Receipts & Payments account for the year ended on that date, annexed thereto. These Financial Statements are the responsibility of the Organization's 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 statement is free of material misstatement. An audit includes examining, on test basis, evidence supporting the amount and disclosures in the financial statement. An audit also includes assessing the accounting principles used, the significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.

We further report that:

- (1) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (2) Subject to our observations, in our opinion, proper books of account have been kept by the corporation so far as appears from our examinations of books.
- (3) The Balance Sheet & Income and Expenditure Account dealt with by this report are in agreement with the books of account.





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(4) Subject to our observations below, in our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view,

(a) In case of the Balance Sheet, of the State of Affairs of the corporation as at 31st March 2018.

AND

(b) In case of Income & Expenditure Account of the Excess of income over expenditure of the organization for the year ended on that date.

Place: Agartala
Date: 01/09/2018



For, SANAT & ASSOCIATES
Chartered Accountants

C.A Dinan Majumdar
Partner

SABROOM NAGAR PANCHAYAT
SABROOM ; SOUTH TRIPURA

Balance Sheet As at 31st March, 2018.

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserve & Surplus			
	Municipal (General) Fund	B-1	30,941,698.70	29,997,908.78
	Emarked Funds	B-2	112,184,657.14	94,219,944.82
	Reserves	B-3	-	-
	Total Reserve & Surplus		143,126,355.84	124,217,853.60
A2	Grants, Contribution for Specific Purpose	B-4	47,872,681.50	47,872,802.50
A3	Loans			
	Secured loans	B-5	912,790.00	912,790.00
	Unsecured loans	B-6	-	-
	Total Loans		912,790.00	912,790.00
	TOTAL SOURCES OF FUNDS [A1+A2+A3]		191,911,827.34	173,003,446.10
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		141,018,849.00	119,915,133.00
	Less: Accumulated Depreciation		26,735,240.66	23,539,248.90
	Net Block		114,283,608.34	96,375,884.10
	Capital work-in-progress			
	Total Fixed Assets		114,283,608.34	96,375,884.10
B2	Investment			
	Investment - General Fund	B-12		
	Investment - Other Funds	B-13		
	Total Investment		-	-
B3	Current Assets, Loans & Advances			
	Stock in hand (Inventories)	B-14		
	Sundry Debtors (Receivables)	B-15		
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16		
	Cash and Bank Balances	B-17	47,043,882.00	44,032,397.00
	Loans, advances and deposits	B-18	31,426,625.00	33,525,961.00
	Total Current Assets		78,470,507.00	77,558,358.00
B4	Current Liabilities & Provisions			
	Deposits received	B-7		
	Deposit works	B-8		
	Other liabilities (Sundry Creditors)	B-9	842,288.00	930,796.00
	Provisions	B-10		
	Total Current Liabilities		842,288.00	930,796.00
B5	Net Current Assets (B3-B4)		77,628,219.00	76,627,562.00
C	Other Assets	B-19		
D	Miscellaneous Expenditure (to the extent not written off)	B-20		
	TOTAL APPLICATION OF FUNDS [B1+B2+B3+B4+B5+C+D]		191,911,827.34	173,003,446.10

Place: Agartala

Date: 01.09.2018

For, SANAT & ASSOCIATES

Chartered Accountants



[Signature]
C.A Dinen Majumdar
Partner

SABROOM NAGAR PANCHAYAT
SABROOM, SOUTH TRIPURA

INCOME AND EXPENDITURE STATEMENT
For the period from 01-04-2017 to 31-03-2018

Account Code	Item/Head of Account	Schedule No.	Current Year (Rs)	Previous Year (Rs)
	INCOME			
1100000	Tax Revenue	IE-1	1,416,410.00	185,813.00
1200000	Assigned Revenues & Compensation	IE-2	-	-
1300000	Rental Income from Municipal Properties	IE-3	115,200.00	522,355.00
1400000	Fees & User Charges	IE-4	-	751,975.00
1500000	Sale & Hire Charges	IE-5	-	131,800.00
1600000	Revenue Grants, Contributions & Subsidies	IE-6	29,141,139.00	72,110,259.00
1700000	Income from Investments	IE-7	-	-
1710000	Interest Earned	IE-8	1,836,496.00	1,353,809.00
1800000	Other Income	IE-9	-	18,000.00
	Deferred Income		3,139,003.68	2,267,352.06
A	TOTAL INCOME		35,648,248.68	77,341,363.06
	EXPENDITURE			
2100000	Establishment Expenses	IE-10	13,591,599.00	11,697,474.00
2200000	Administrative Expenses	IE-11	3,010,677.00	4,622,963.00
2300000	Operations & Maintenance	IE-12	1,027,558.00	814,344.00
2400000	Interest & Finance Expenses	IE-13	-	-
2500000	Programme Expenses	IE-14	564,579.00	560,651.00
2600000	Revenue Grants, Contributions & Subsidies	IE-15	13,314,054.00	48,398,374.00
2700000	Provisions & Write Off	IE-16	-	-
2710000	Miscellaneous Expenses	IE-17	-	-
2720000	Depreciation		3,195,991.76	2,327,341.14
B	TOTAL EXPENDITURE		34,704,458.76	68,421,147.14
C	Gross surplus / (deficit) of income over expenditure before prior period items (A-B)		943,789.92	8,920,215.92
D	Add / less : Prior Period Items (Net)	IE-18	-	-
E	Gross surplus / (deficit) of income over expenditure after prior period items (C-D)		943,789.92	8,920,215.92
F	Less: Transfer to Reserve funds		-	-
G	Net balance being surplus / deficit carried over to Municipal Fund (E-F)		943,789.92	8,920,215.92

Place: Agartala

Date: 01.09.2018



For, SANAT & ASSOCIATES
Chartered Accountants

Dinen Majumdar
C.A Dinen Majumdar
Partner

B/T		95,467,615.00		B/T		13,712,031.00	
Duties & Taxes	90,587.00			Refreshment	52,064.00		
Income Tax	123,689.00			Repair & Main. of Sewerage & drainag	4,655.00		
Labour Cess	393,908.00			Repair & Main. of Road & Bridge	50,000.00		
Vat	82,324.00			Repair & Main. of Office & Other	500.00		
Professional tax			690,508.00	equipment	4,696.00		
Employee Liability				Repair & Main. of Vehicle	48,290.00		
CPF	943,712.00			Repair & Main. Of Water Ways	217,544.00		
Excess arrear CPF	6.00			Repair & Mant. Of Buildings	1,000.00		
GSLI	14,100.00			Repair & Mant. Of Computer	760.00		
GSLI Claim	31,741.00			Repair & Mant. Of Bicycle	9,758,440.00		
LIC	485,261.00			Salary	9,590.00		
Water Tax	960.00		1,475,780.00	Sitting Allowance	1,500.00		
Bank Interest			1,836,496.00	Sports & Cultural expenses	19,560.00		
Revenue Income				Survey expenses	32,800.00		
Water Charges	66,160.00			Transportation Charge	19,773.00		
Revenue Collection	1,301,230.00			Telephone bill	12,142.00		
Rent from TCCO bank	24,000.00			TA/DA Bill	6,512,199.00		
Rent from Town Hall(Old)	1,000.00			Tuep Labour Wages	33,620.00		
Property tax	49,020.00		1,531,610.00	Training expenses	201,507.00		
Rent of Shalls & Building;	90,200.00			Wages	220,200.00		
				Wages of Pump Operator (DWS)	52,783.00		
				Wages of Data entry operator	170,116.00		
				Wages of Pump Operator (Wf)	155,279.00		
				Wages of DWS Staff	147,398.00		
				Water Connection	27,000.00		
				Wages of Street light operator	43,120.00		31,508,467.00
				Yatra Festival			
Adjustment Received:				Employee Liability			
Festival Advance	142,800.00			CPF	943,712.00		
Advance paid to C.Nandi	245,789.00			GSLI	14,100.00		
Advance paid to DWS Belonia	971,000.00			GSLI Claim	31,741.00		
Advance paid to TSECL Salroom	2,002,436.00			LIC	485,261.00		1,474,814.00
Advance paid to Abhijit Chakraborty	102,989.00			Duties & Taxes			
Advance paid to Arup Roy Chaudhury	105.00			Income Tax	91,248.00		
Advance paid to Biswajit Das	30,000.00			Vat	285,383.00		
Advance paid to M.Dey	174,689.00			Labour Cess	125,399.00		
Advance paid to Rajindra Mog	5,237,551.00			Professional tax	82,324.00		554,349.00
Advance paid to R. Dey	89,800.00						
Advance paid to S. Das	7,800.00						
Advance paid to S.Debbarma	20,500.00						
Advance paid to S.Roy	3,714,041.00		12,739,600.00				
			113,051,101.00				33,537,630.00



	1978	1979	1980	1981	1982	1983
Current Liabilities Beneficiaries contribution -RAY Security Money Security of Stall	113,000.00 177,352.00 128,816.00	419,168.00				
Fixed Assets Building Sewerage & Drainage Water Ways Land Office and other equipment Road & Bridge Public Lighting Furniture	5,691,187.00 601,125.00 851,406.00 4,719,662.00 11,595.00 7,193,305.00 2,002,436.00 33,000.00	21,103,716.00				
Grant Return Grant BUER		499,976.00				
Current Liabilities Beneficiaries contribution -RAY Security Money Security of Stall	135,600.00 162,519.00 346,682.00	644,801.00				
Loans & Advances Advance paid to Biswajit Das Advance paid to Sabroon football Association Advance paid to PK Petroleum Advance paid to Superintendent of Fisheries, Sabroon Advance paid to M. Dey Advance paid to R. Dey Advance paid to R. Mogg Advance paid to S. Roy Festival Advance Salary Advance	30,000.00 65,000.00 16,200.00 200,000.00 1,100.00 439,201.00 4,823,627.00 4,937,136.00 128,000.00	10,640,264.00				
Closing Balance :- Cash-in-hand Cash at bank SBI-8911 TCB-A/-558 T S C B-11 U B I-3163 U B I-8376 U B I-289 UCO-6894 UBI-8101 TCB(RAY)-4289 TSCB(RAY)-0081 UBI(RAY)-5454 UCO(RAY)-1071	950.00 1,875,042.00 3,738,259.00 19,786,626.00 2,225,767.00 1,572,104.00 1,642.00 1,247,182.00 1,156,864.00 1,922,211.00 3,677,183.00 4,939,768.00 490,0284.00	47,043,882.00				
Total	113,470,269.00	113,470,269.00	113,470,269.00	113,470,269.00	113,470,269.00	113,470,269.00

Signed in terms of our audit report of even date
 For: SANAT & ASSOCIATES
 Chartered Accountants


 Chartered Accountant
 FRN-3177076E
 H.O. AGARTALA
 B.O. KOLKATA
 SANAT & ASSOCIATES
 CHARTERED ACCOUNTANTS
 10/10/2014
 Date of report
 Place: Agartala

Schedule IE-1: Tax Revenue

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Property tax	49,020.00	143,700.00
	Water tax	66,160.00	-
	Sewerage tax		-
	Conservancy tax		-
	Lighting tax		-
	Education tax		-
	Vehicle tax		-
	Tax on Animals		-
	Professional tax		-
	Advertisement tax		20,920.00
	Pilgrimage tax		-
	Octroi & Toll		-
	Revenue collection	1,301,230.00	21,193.00
	Cess		-
	Other taxes		-
	Sub-total	1,416,410.00	185,813.00
	Less: Tax Remissions and Refund		
	Total Tax Revenue	1,416,410.00	185,813.00

Schedule IE-3: Rental Income from Municipal Properties

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Rent from Conference Hall		
	Rent of Stalls & Building	90,200.00	318,075.00
	Rent from town hall	1,000.00	54,000.00
	Rent from community hall		3,800.00
	Rent from water tank		
	Rent from UCO Bank	24,000.00	104,000.00
	Rent from Youth hostel		42,480.00
	Sub-total	115,200.00	522,355.00
	Less: Rent Remissions and Refund		-
	Total Rental Income from Municipal Properties	115,200.00	522,355.00

Schedule IE-4: Fees & User Charges

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Land division Charges		8,600.00
	Licensing Fees		87,005.00
	Application certificate fee		9,995.00
	Ambulance fee		1,400.00
	Ray Fees		3,900.00
	Motar Van Fees		7,460.00
	Leasing of Pond/ Market		-
	Penalties and Fines		-
	Other Fees		5,300.00
	Water Connection Fee		566,211.00
	RTI fess		-
	User Charges		-
	LCS Fees		7,400.00
	Yuba Utsab		-
	Building plan fee		54,704.00
	Service / Administrative Charges		-
	Other Charges		-
	Total income from Fees & User Charges	-	751,975.00



Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Sale of Products		114,000.00
	Sale of Tender forms		
	Mortary Van		1,200.00
	Hiring charge of Tipper & Truck		
	Sale of Stores & Scrap		
	Sale of Others		
	Hire Charges of Vehicle		16,600.00
	Hire Charges of Water Tank		
	Total income from Sale & Hire Charges	-	131,800.00

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Revenue Grant		-
	Re-imburement of expenses		-
	Contribution towards schemes	29,141,139.00	72,110,259.00
	Total Revenue Grants, Contributions & Subsidies	29,141,139.00	72,110,259.00

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Interest on Investment	-	
	Divident	-	
	Income from projects taken up on commercial basis	-	
	Profit on sale of Investment	-	
	Others	-	
	Total Income from Investments	-	-

Schedule IE-8: Interest Earned

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Interest from Bank Accounts	1,836,496.00	1,353,809.00
	Interest on Loans and advances to Employees		-
	Interest on loans to others		-
	Other Interest		
	Total Interest Earned	1,836,496.00	1,353,809.00

Schedule IE-9: Other Income

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Received from Block Project		3,000.00
	Lapsed Deposits		-
	Insurance Claim Recovery		-
	Profit on Disposal of Fixed Assets		-
	Recovery from Employees		-
	Unclaimed Refund / Liabilities		-
	Refund Sri Goutam Basak		15,000.00
	Miscellaneous Income		-
	Total Other Income	-	18,000.00



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Salaries	9,758,440.00	8,777,956.00
	Wages	201,507.00	713,030.00
	Arrear Salary	550,599.00	754,163.00
	Honararium	61,200.00	91,200.00
	TA/DA	12,142.00	9,824.00
	Festival Exp.		49,058.00
	Festival Grant	32,300.00	32,300.00
	Arrear CPF		720.00
	Financial Assistance		3,600.00
	Sitting Allowance	9,550.00	4,000.00
	Wages of Pump Operator(DWS)	220,200.00	
	Wages of Data entry operator	52,783.00	
	Wages of Pump Operator (Wr)	170,116.00	
	Wages of DWS Stuff	155,279.00	
	Wages of Street light operator	27,000.00	
	Refund of Security Money		16,160.00
	Refund of SDM		50,000.00
	Arrear Pension	78,071.00	210,263.00
	Leave salary	552,643.00	367,659.00
	Pension	938,599.00	360,119.00
	Gratuity	771,170.00	257,422.00
	Total Establishment Expenses	13,591,599.00	11,697,474.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Renewal Smart Card		3,630.00
	Refreshment	52,064.00	54,798.00
	Fooding & Lodging expenses	2,400.00	
	Office expenses		24,190.00
	Announcement Charges	7,860.00	4,800.00
	Telephone Expenses	19,773.00	20,199.00
	Electricity Expenses	2,222,071.00	2,389,767.00
	Electric connection	175,060.00	
	Internet connecting Charges		6,079.00
	Books & Periodicals		35,245.00
	LT line		264,624.00
	Printing & Stationery	262,515.00	174,633.00
	Consultancy fees	3,386.00	
	DPR Expenses	8,700.00	402,250.00
	Podium for Townhall Exp		
	Contingency Expenses	191,310.00	
	Survey Exp	19,560.00	21,995.00
	SWAN connectivity		19,810.00
	Legal Expenses	5,000.00	20,500.00
	Annual Accounting Charge		
	Electric Goods	1,494.00	988,322.00
	Annual TDS charge		3,444.00
	Audit Fees		103,500.00
	Advertisement and Publicity	34,274.00	77,902.00
	Postage & Telegram	5,210.00	7,275.00
	Total Administrative Expenses	3,010,677.00	4,622,963.00



Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Power & Fuel	22,804.00	15,966.00
	Flex Handing		33,895.00
	Spare Parts		116,082.00
	Transportation Charge	32,800.00	1,767.00
	Musical Instrument		53,261.00
	Material Cost		53,423.00
	Fitting & Fixing	11,400.00	
	Training expenses	33,620.00	
	Auto fare	48,678.00	25,615.00
	Writting Charges		2,700.00
	Hire Charges of Vehicle	263,079.00	228,657.00
	Cleaning expenses	262,733.00	13,268.00
	Garden Expenses	12,000.00	12,180.00
	Garvage Clearance		
	Repairs & maintenance - Road	50,000.00	
	Repairs & maintenance - Public Lightings		-
	Repairs & maintenance - Sewerage & Drainage	4,655.00	88,294.00
	Repairs & maintenance - Water ways	48,230.00	38,914.00
	Repairs & maintenance - Furrniture		
	Repairs & maintenance - Buildings	217,544.00	31,611.00
	Repairs & maintenance - Park & Garden		20,529.00
	Repairs & maintenance - Vehicles	4,696.00	48,121.00
	Dismaintaining of old AWC Exp.		12,416.00
	Repairs & maintenance - Office Equipment	500.00	9,700.00
	Repairs & maintenance - Machinery		1,000.00
	Repair & Mant. Of Bi-cycle	760.00	
	Repairs & maintenance - Computer	1,000.00	-
	Other operating & maintenance expenses		
	Misc. Expenses	13,059.00	6,945.00
	Total Operations & Maintenance	1,027,558.00	814,344.00

Schedule IE-13: Interest & Finance Charges

Account Code	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		
	Other Finance Expenses		
	Total Interest & Finance Charges	-	-



Schedule IE-14: Programme Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Plantation Expenses	12,500.00	2,830.00
	Falication Programme		22,595.00
	Nazurul park exps		70,529.00
	Programme Exp.	243,168.00	152,866.00
	Observation of Viswa Prabin Dibash	72,507.00	
	Observation Sukanta Birthday	5,040.00	
	Organizasion of World level Gramin Krira 2018	18,000.00	
	International literacy day	15,000.00	
	Sports & Culture	1,500.00	107,445.00
	Celebration of Sarad Sanmelan	49,625.00	
	Yatra Festival	43,120.00	
	Banamahsav Exp.		5,087.00
	Mela Exp. & other Programme	104,119.00	199,299.00
	Total Programme Expenses	564,579.00	560,651.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Professional Tools		-
	Dwelling Houses		24,400.00
	ILCS Latrine	464,953.00	471,550.00
	TUEP Work	6,512,199.00	8,008,540.00
	Beneficiaries Expenses-RAY	5,744,069.00	39,304,965.00
	Financial Assistant	308,970.00	
	Telephone expenses		40,892.00
	Sports & other Equipment		250,000.00
	Benefishery-TSGHS		200,000.00
	ASSP Expenses	136,465.00	51,185.00
	Water Supply Connection	147,398.00	46,842.00
	Total Revenue Grants, Contributions & Subsidies	13,314,054.00	48,398,374.00



Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Provisions for doubtful receivables	-	
	Provisions for other Assets	-	
	Revenue written off	-	
	Assets written off	-	
	Miscellaneous Expenses written off	-	
	Total Provisions & Write off	-	-

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Loss on disposal of Assets	-	
	Loss on disposal of Investments	-	
	Other Miscellaneous Expenses		
	Total Miscellaneous Expenses	-	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Income	-	
	Taxes Other - Revenues	-	
	Recovery of revenues written off	-	
	Other income	-	
	<i>Sub-total Income (a)</i>	-	-
	Expenses	-	
	Refund of Taxes	-	
	Refund of Other Revenues	-	
	Other Expenses	-	
	<i>Sub-total Income (b)</i>	-	-
	Total Prior Period Items (Net) (a-b)	-	-



Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Amount (Rs)
	Balance as per last account	29,997,908.78
	Additions during the year - Surplus for the year Transfers	943,789.92
	Total	30,941,698.70
	Deductions during the year - Deficit for the year Transfers	
	Balance at the end of the current year	30,941,698.70

Schedule B-2: Deferred Grant

Account Code	Particulars	Amount (Rs)
	Balance as per last account	94,219,944.82
	Additions during the year - Transferred from Grants towards capital expenditure	21,103,716.00
	Total	115,323,660.82
	Deductions during the year - Transferred to Income & Expenditure	3,139,003.68
	Balance at the end of the current year	112,184,657.14



Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	13. Fin Commission	14. Fin Commission	12. Fin Commission	Fund for Metamath	Grant (S/SRY)	Grant Share of Tax	Grant DM	Grant State plan (Spa)(Bwall)	Grant Solid waste management (SWM)	Grant Land Aquisition (SA)
(a) Opening Balance	1,270,357.00	1,366,639.00	50,229.00	15,000,000.00	41,517.00	14,718,711.00	(1,226.00)	53,842.00	169,733.00	4,719,662.00
(b) Addition to the Grants -	-	1,798,000.00	-	15,000,000.00	-	10,390,150.00	-	-	-	-
* Grant received during the year	-	1,798,000.00	-	15,000,000.00	-	10,390,150.00	-	-	-	-
* Interest/Divident earned on Grant Investment (IDS & Val)	-	-	-	-	-	-	-	-	-	-
* Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-
* Appreciation in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-
* Other Received	-	-	-	-	-	-	-	-	-	-
* Undisbursed amount receivable	-	-	-	-	-	-	-	-	-	-
* Transferred	-	1,798,000.00	-	15,000,000.00	-	10,390,150.00	(1,226.00)	53,842.00	169,733.00	4,719,662.00
Total (b)	1,270,357.00	3,164,639.00	50,229.00	15,000,000.00	41,517.00	25,108,861.00	(1,226.00)	53,842.00	169,733.00	4,719,662.00
(c) Payments out of funds -	-	2,121,316.00	50,229.00	-	-	6,478,448.00	-	-	33,000.00	-
* Capital Expenditure on Fixed Assets	-	2,121,316.00	50,229.00	-	-	6,478,448.00	-	-	33,000.00	-
* Capital Expenditure on Other	-	-	-	-	41,517.00	16,403,510.00	-	24,845.00	100,322.00	-
* Revenue Expenditure	-	-	-	-	-	-	-	-	-	-
* Loss on disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-
* Diminution in Value of Grant Investments	-	-	-	-	-	-	-	-	-	-
* Transferred	-	-	-	-	-	-	-	-	-	-
* Grants Returned	-	-	-	-	-	-	-	-	-	-
Total (c)	93,441.00	2,121,316.00	50,229.00	15,000,000.00	41,517.00	22,881,956.00	(1,226.00)	24,845.00	133,322.00	-
Net balance at the year end (a+b)-(c)	1,176,916.00	1,043,323.00	-	-	-	2,226,905.00	-	28,997.00	36,411.00	4,719,662.00



Grant TULIP	Grant International literacy day	Grant ASSP	Fund from SIDM (for Compensation)	Youth festival	Other Mis. Fund	Grant Banamohasav	Grant NULM	Grant DWS Dept.	Grant MPLAD	Grant S.T (World environment day)	Grant Sw & SE
3,009,475.00	8,000.00	527.00	-	8,000.00	71,345.00	6,782.00	205,000.00	29,981.00	34,231.00	10,116.00	116,566.00
11,760,000.00	-	135,865.00	1,037,883.00	-	17,375.00	-	205,000.00	224,250.00	-	-	-
14,769,475.00	8,000.00	136,392.00	1,037,883.00	8,000.00	88,720.00	6,782.00	205,000.00	254,231.00	34,231.00	10,116.00	116,566.00
3,102,679.00	-	-	-	-	48,078.00	-	-	-	-	-	-
6,008,295.00	20,000.00	135,865.00	-	8,000.00	26,190.00	-	1,200.00	291,880.00	34,231.00	-	81,500.00
9,110,974.00	20,000.00	135,865.00	-	8,000.00	74,268.00	-	1,200.00	291,880.00	34,231.00	-	81,500.00
5,658,501.00	(12,000.00)	527.00	1,037,883.00	-	14,452.00	6,782.00	203,800.00	(37,699.00)	-	10,116.00	35,066.00



Grant Sw & SE(Pension)	Grant UID project (AADHAR)	Grant Water resource department	Grant Socio Economic Census	Grant from SDM (SC Welfare)	Grant TIDCL	Fund DZSS Training	Motor Stand Fund	Grant Setting Fees	Grant PMAY(cont)	Grant RAY	Grant BEUP	Grand Total
104,000.00	(0.50)	99,936.00	377.00	161,010.00	35,859.00	-	705,853.00	8,300.00	(9,180.00)	24,401,640.00	1,500,119.00	47,872,802.50
-	-	-	-	136,400.00	-	30,000.00	-	-	-	4,348,600.00	841,589.00	-
104,000.00	(0.50)	99,936.00	377.00	297,410.00	35,859.00	30,000.00	705,853.00	8,300.00	(9,180.00)	28,750,240.00	2,341,708.00	50,744,031.00
-	-	-	-	297,299.00	-	30,000.00	-	1,100.00	21,650.00	2,853,812.00	1,603,023.00	21,103,716.00
81,500.00	-	102,736.00	377.00	297,299.00	35,859.00	30,000.00	-	1,100.00	21,650.00	5,393,263.00	-	29,141,100.00
81,500.00	-	102,736.00	377.00	297,299.00	35,859.00	30,000.00	-	1,100.00	21,650.00	8,247,105.00	499,976.00	499,976.00
22,500.00	(0.50)	(2,800.00)	-	113.00	-	-	705,853.00	7,200.00	(80,890.00)	20,503,195.00	2,102,999.00	47,872,001.00



Schedule B-5: Secured Loans

Account Code	Particulars	Opening balance as the beginning of the year	Additions during the current year	Utilization/ expenditure	Balance outstanding at the end of the current year
	Sashu Loan	-	-	-	-
	Hudco Loan	912,790.00	-	-	912,790.00
	Total Secured Loans	912,790.00	-	-	912,790.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Opening balance as the beginning of the year	Additions during the current year	Utilization/ expenditure	Balance outstanding at the end of the current year
	EPF	-	-	-	-
	GSLI	-	-	-	-
	Labour cess	2,540.00	123,689.00	125,399.00	830.00
	Income Tax	6,403.00	90,587.00	91,243.00	5,747.00
	P. Tax	41,852.00	82,324.00	82,324.00	41,852.00
	T. Vat	28,165.00	393,908.00	255,383.00	166,690.00
	CPF	-	943,712.00	943,712.00	-
	Excess Arrear CPF	-	6.00	-	6.00
	GSLI	8,865.00	14,100.00	14,100.00	8,865.00
	GSLI Claim	-	31,741.00	31,741.00	-
	LICI	-	485,261.00	485,261.00	-
	Pay with held	30,178.00	-	-	30,178.00
	Dcall	2,135.00	-	-	2,135.00
	SC Loan	6,000.00	-	-	6,000.00
	House rent recovery	5,574.00	-	-	5,574.00
	Water Tax	400.00	960.00	-	1,360.00
	Security Money	-	177,352.00	162,519.00	14,833.00
	Security of Stall	299,684.00	128,816.00	346,682.00	81,818.00
	RAY Beneficiaries Contribution	499,000.00	113,000.00	135,600.00	476,400.00
	Total Other Liabilities (Sundry Creditors)	930,796.00	2,585,456.00	2,673,964.00	842,288.00



Sl. No.	ACCOUNTING CODIS	Description of Assets	OPENING BALANCE OF HISTORICAL COST, ACCUMULATED DEPRECIATION & WDV						PURCHASE		CLOSING BALANCE OF HISTORICAL COST		DEPRECIATION		CLOSING BALANCE OF ACCUMULATED DEPRECIATION & WDV	
			Historical Cost of fixed Assets as on 1st April 2017	Accumulated Depreciation as on 1st April 2017	WDV as on 1st April 2017	Purchase/ Construction during the Current FY 2017-18	Date of Purchase/ construction	Total Historical cost of assets as on 31.03.2018	Depreciation Rate	Depreciation this Year	Accumulated Depreciation as on 31st March 2018	WDV as on 31st March 2018				
			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1	04-10-10	Land	18,419,489.00	-	18,419,489.00	4,719,662.00	18.01.2000	23,139,151.00	-	-	-	-	-	-	23,139,151.00	-
		F.Y-1999-00(Land SNP)	89,000.00	-	89,000.00	-	21.12.2001	89,000.00	-	-	-	-	-	-	89,000.00	-
		F.Y-2001-02(Land)	46,000.00	-	46,000.00	-	06.03.2003	46,000.00	-	-	-	-	-	-	46,000.00	-
		F.Y-2002-03(Land)	654,055.00	-	654,055.00	-	02.04.2003	654,055.00	-	-	-	-	-	-	654,055.00	-
		F.Y-2003-04(Land)	151,000.00	-	151,000.00	-	12.04.2006	151,000.00	-	-	-	-	-	-	151,000.00	-
		F.Y-2006-07(Land)	636,169.00	-	636,169.00	-	27.01.2009	636,169.00	-	-	-	-	-	-	636,169.00	-
		F.Y-2008-09(Land)	1,500,000.00	-	1,500,000.00	-	28.03.2012	1,500,000.00	-	-	-	-	-	-	1,500,000.00	-
		F.Y-2011-12(Land)	345,000.00	-	345,000.00	-	03.08.2013	345,000.00	-	-	-	-	-	-	345,000.00	-
		F.Y 2013-14	6,711,265.00	-	6,711,265.00	-	27.08.2014	6,711,265.00	-	-	-	-	-	-	6,711,265.00	-
		F.Y 2014-15	1,013,000.00	-	1,013,000.00	-	22.03.2017	1,013,000.00	-	-	-	-	-	-	1,013,000.00	-
		F.Y 2016-17	7,274,000.00	-	7,274,000.00	-	20.6.2017	7,274,000.00	-	-	-	-	-	-	7,274,000.00	-
		F.Y 2017-18	-	-	-	4,719,662.00	-	-	-	-	-	-	-	-	4,719,662.00	-
2	04-10-20	Building	69,549,438.00	7,297,429.67	62,252,008.33	5,191,187.00	-	75,240,625.60	-	985,461.09	8,282,890.75	66,957,734.25	-	66,957,734.25	-	
		F.Y 1996-97(Office Building)	15,268.00	4,264.46	11,003.54	-	11.04.1996	15,268.00	1.33%	203.06	4,467.53	10,800.47	-	10,800.47	-	
		F.Y 1996-97(Office Building)	271,727.00	74,086.37	197,640.63	-	31.03.1997	271,727.00	1.33%	3,613.97	77,700.34	194,026.66	-	194,026.66	-	
		F.Y 1996-97(Bakar stall)	115,046.00	32,132.35	82,913.65	-	04.07.1996	115,046.00	1.33%	1,530.11	33,662.46	81,383.54	-	81,383.54	-	
		F.Y 1996-97(Bakar stall)	49,503.00	13,496.99	36,006.01	-	31.03.1997	49,503.00	1.33%	658.39	14,155.38	35,347.62	-	35,347.62	-	
		F.Y 1996-97(Boundary wall)	59,314.00	16,566.40	42,747.60	-	11.04.1996	59,314.00	1.33%	788.88	17,355.28	41,958.72	-	41,958.72	-	
		F.Y 1996-97 (stall)	92,956.00	25,344.45	67,611.55	-	10.02.1997	92,956.00	1.33%	1,236.31	26,580.77	66,375.23	-	66,375.23	-	
		F.Y 1996-97 (Toilet)	426,375.00	116,251.14	310,123.86	-	24.02.1997	426,375.00	1.33%	5,670.79	121,921.93	304,453.07	-	304,453.07	-	
		F.Y 1997-98(Bakar stall)	226,648.00	60,288.37	166,359.63	-	08.09.1997	226,648.00	1.33%	3,014.42	63,302.79	163,345.21	-	163,345.21	-	
		F.Y 1997-98(Bakar stall)	32,057.00	8,313.98	23,743.02	-	06.02.1998	32,057.00	1.33%	426.36	8,740.34	23,316.66	-	23,316.66	-	
		F.Y 1997-98(Boundary wall)	49,711.00	13,223.13	36,487.87	-	23.08.1997	49,711.00	1.33%	661.16	13,894.28	35,816.72	-	35,816.72	-	
		F.Y 2016-17 (Balwadi Building)	28,033.00	7,456.78	20,576.22	-	30.09.1997	28,033.00	1.33%	372.84	7,829.62	20,203.38	-	20,203.38	-	
		F.Y 1997-98 (Toilet)	122,975.00	31,893.57	91,081.43	-	31.03.1997	122,975.00	1.33%	1,635.57	33,529.13	89,445.87	-	89,445.87	-	
		F.Y 1997-98(Office Building)	21,793.00	5,796.94	15,996.06	-	14.08.1997	21,793.00	1.33%	289.85	6,086.78	15,706.22	-	15,706.22	-	
		F.Y 1997-98(Office Building)	33,530.00	8,696.01	24,833.99	-	31.03.1998	33,530.00	1.33%	445.95	9,141.95	24,388.05	-	24,388.05	-	
		F.Y 1997-98(T.T Hall)	105,208.00	27,985.33	77,222.67	-	19.07.1997	105,208.00	1.33%	1,399.27	29,384.59	75,823.41	-	75,823.41	-	
		F.Y 1997-98(T.T Hall)	165,152.00	42,832.17	122,319.83	-	31.03.1998	165,152.00	1.33%	2,195.52	45,028.69	120,123.31	-	120,123.31	-	
		F.Y 1998-99(Building)	179,700.00	45,410.19	134,289.81	-	30.09.1998	179,700.00	1.33%	2,390.01	47,808.20	131,891.80	-	131,891.80	-	
		F.Y 1998-99(Building)	238,568.00	58,699.66	179,868.34	-	31.3.1999	238,568.00	1.33%	3,172.95	61,872.61	176,995.39	-	176,995.39	-	
		F.Y 1998-99(Office Building)	25,000.00	6,317.50	18,682.50	-	05.08.1998	25,000.00	1.33%	332.50	8,650.00	16,350.00	-	16,350.00	-	
		F.Y 1998-99(Pump House)	16,811.00	4,136.35	12,674.65	-	31.03.1999	16,811.00	1.33%	223.58	5,959.33	10,855.32	-	10,855.32	-	
		F.Y 1998-99(Statue)	25,000.00	6,317.50	18,682.50	-	26.09.1998	25,000.00	1.33%	332.50	8,650.00	16,350.00	-	16,350.00	-	
		F.Y 1998-99(Statue)	8,490.00	2,088.96	6,401.04	-	20.11.1998	8,490.00	1.33%	112.92	3,000.88	8,187.12	-	8,187.12	-	
		F.Y 1998-99(Toilet)	192,780.00	47,433.52	145,346.48	-	31.03.1998	192,780.00	1.33%	2,563.97	68,807.40	123,972.60	-	123,972.60	-	
		F.Y 1998-99(Town Hall)	273,899.00	69,214.28	204,684.72	-	26.09.1998	273,899.00	1.33%	3,642.86	97,807.40	176,091.60	-	176,091.60	-	
		F.Y 1998-99(Waiting Shed)	89,977.00	22,138.84	67,838.16	-	19.02.1999	89,977.00	1.33%	1,196.69	23,335.53	66,541.47	-	66,541.47	-	



F.Y 1999-00(Cremation Shed)	18,933.00	4,522.56	14,400.44	-	13.04.1999	18,933.00	1.33%	251.81	4,784.37	14,148.63
F.Y 1999-00(Table tennis hall)	91,205.00	21,834.48	69,370.52	-	27.07.1999	91,205.00	1.33%	1,213.03	23,047.50	68,157.50
F.Y 1999-00(Waiting Shed)	23,930.00	5,728.84	18,201.16	-	23.04.1999	23,930.00	1.33%	318.27	6,047.11	17,882.89
F.Y 1999-00(Table tennis hall)	4,168.00	970.10	3,197.90	-	31.03.2000	4,168.00	1.33%	55.43	1,025.54	3,142.46
F.Y 1999-00(Building)	86,800.00	20,202.70	66,597.30	-	02.03.2000	86,800.00	1.33%	1,154.44	21,357.14	65,442.86
F.Y 1999-00(Building)	45,000.00	10,473.75	34,526.25	-	31.03.2000	45,000.00	1.33%	598.50	11,072.25	33,927.75
F.Y 1999-00(Toilet)	50,000.00	11,970.00	38,030.00	-	30.07.1999	50,000.00	1.33%	665.00	12,635.00	37,365.00
F.Y 2000-01(Community Hall)	65,000.00	14,696.50	50,303.50	-	11.08.2000	65,000.00	1.33%	864.50	15,561.00	49,439.00
F.Y 2000-01(Community Hall)	124,441.00	28,136.11	96,304.89	-	29.09.2000	124,441.00	1.33%	1,655.07	29,791.18	94,649.82
F.Y 2000-01(Toilet)	237,669.00	53,736.96	183,932.04	-	12.4.2000	237,669.00	1.33%	3,161.00	56,897.96	180,771.04
F.Y 2000-01(TT Hall)	112,679.00	25,476.72	87,202.28	-	16.09.2000	112,679.00	1.33%	1,498.63	26,975.35	85,703.65
F.Y 2000-01(Market stall)	179,288.00	39,344.75	139,943.25	-	29.03.2001	179,288.00	1.33%	2,384.53	41,729.28	137,558.72
F.Y 2000-01(TT Hall)	52,078.00	11,428.52	40,649.48	-	24.03.2001	52,078.00	1.33%	692.64	12,121.15	39,956.85
F.Y 2001-02(Community Hall)	124,441.00	26,481.04	97,959.96	-	21.9.2001	124,441.00	1.33%	1,655.07	28,136.11	96,304.89
F.Y 2001-02(Stall)	215,959.00	45,956.08	170,002.92	-	21.07.2001	215,959.00	1.33%	2,872.25	48,828.33	167,130.67
F.Y 2001-02(School building)	221,155.00	45,591.10	175,563.90	-	03.11.2001	221,155.00	1.33%	2,911.36	48,532.46	172,622.54
F.Y 2001-02(Shelter House)	207,355.00	42,746.23	164,608.77	-	26.03.2002	207,355.00	1.33%	2,757.82	45,504.05	161,850.95
F.Y 2002-03 (Community Hall)	196,799.00	39,261.40	157,537.60	-	10.07.2002	196,799.00	1.33%	2,617.43	41,878.83	154,920.17
F.Y 2002-03 (Community Hall)	50,000.00	9,642.50	40,357.50	-	15.11.2002	50,000.00	1.33%	665.00	10,307.50	39,692.50
F.Y 2002-03 (Bekar Stall)	317,499.00	63,341.05	254,157.95	-	27.08.2002	317,499.00	1.33%	4,222.74	67,563.79	249,935.21
F.Y 2002-03 (Bekar Stall)	184,877.00	35,653.53	149,223.47	-	07.03.2003	184,877.00	1.33%	2,458.86	38,112.39	146,764.61
F.Y 2002-03 (School Building)	231,650.00	46,214.18	185,435.83	-	30.09.2002	231,650.00	1.33%	3,080.95	49,295.12	182,354.88
F.Y 2002-03 (School Buildings)	27,450.00	5,293.73	22,156.27	-	18.02.2003	27,450.00	1.33%	365.09	5,658.82	21,791.18
F.Y 2002-03 (Night Shelter)	171,865.00	34,287.07	137,577.93	-	21.09.2002	171,865.00	1.33%	2,285.80	36,572.87	135,292.13
F.Y 2002-03 (Statue)	25,000.00	4,821.25	20,178.75	-	31.03.2003	25,000.00	1.33%	332.50	5,153.75	19,846.25
F.Y 2003-04 (Bekar Stall)	81,331.00	15,143.83	66,187.17	-	23.03.2003	81,331.00	1.33%	1,081.70	16,225.53	65,105.47
F.Y 2003-04 (Bekar Stall)	95,146.00	17,083.46	78,062.54	-	01.10.2003	95,146.00	1.33%	1,265.44	18,348.91	76,797.09
F.Y 2003-04 (Office Building)	114,108.00	20,488.09	93,619.91	-	31.03.2004	114,108.00	1.33%	1,517.64	22,005.73	92,102.27
F.Y 2003-04 (Community Hall)	178,400.00	33,218.08	145,181.92	-	28.06.2003	178,400.00	1.33%	2,372.72	35,590.80	142,809.20
F.Y 2003-04 (Community Hall)	86,240.00	15,484.39	70,755.61	-	12.03.2004	86,240.00	1.33%	1,146.99	16,631.38	69,608.62
F.Y 2003-04 (Youth Hostel)	2,300,000.00	412,965.00	1,887,035.00	-	15.10.2003	2,300,000.00	1.33%	30,590.00	443,555.00	1,856,445.00
F.Y 2003-04 (Retaining Wall)	120,456.00	22,428.91	98,027.09	-	06.06.2003	120,456.00	1.33%	1,602.06	24,030.97	96,425.03
F.Y 2003-04 (Statue)	36,903.00	6,871.34	30,031.66	-	29.05.2003	36,903.00	1.33%	490.81	7,362.15	29,540.85
F.Y 2003-04 (Toilet & Urinal)	44,961.00	8,072.75	36,888.25	-	12.09.2003	44,961.00	1.33%	597.98	8,620.53	36,290.27



F.Y 2003-04 (Toilet & Urinal)	154,800.00	27,794.34	127,005.66	-	31.03.2004	154,800.00	1.33%	2,038.84	29,853.18	14,926.59
F.Y 2003-04 (Town Hall)	21,000.00	3,770.55	17,229.45	-	06.11.2003	21,000.00	1.33%	279.30	4,049.85	16,950.15
F.Y 2004-05 (Building)	163,370.00	28,246.67	135,123.33	-	20.07.2004	163,370.00	1.33%	2,172.82	30,419.49	132,950.51
F.Y 2004-05 (Building)	120,000.00	20,748.00	99,252.00	-	23.09.2004	120,000.00	1.33%	1,596.00	22,344.00	97,656.00
F.Y 2004-05 (Building)	73,618.00	12,238.99	61,379.01	-	05.11.2004	73,618.00	1.33%	979.12	13,218.11	60,399.89
F.Y 2004-05 (Building)	40,000.00	6,650.00	33,350.00	-	03.03.2005	40,000.00	1.33%	532.00	7,182.00	32,818.00
F.Y 2004-05 (Community Hall)	46,827.00	8,096.39	38,730.61	-	07.09.2004	46,827.00	1.33%	622.80	8,719.19	38,107.81
F.Y 2004-05 (Community Hall)	31,000.00	5,153.75	25,846.25	-	12.01.2005	31,000.00	1.33%	412.30	5,566.05	25,433.95
F.Y 2004-05 (Community Hall)	97,689.00	16,240.80	81,448.20	-	03.03.2005	97,689.00	1.33%	1,299.26	17,540.06	80,148.94
F.Y 2004-05 (Building)	68,108.00	11,775.87	56,332.13	-	10.05.2004	68,108.00	1.33%	905.84	12,681.71	55,426.29
F.Y 2004-05 (Building)	56,443.00	9,758.99	46,684.01	-	23.09.2004	56,443.00	1.33%	750.69	10,509.69	45,933.31
F.Y 2004-05 (School Building)	100,808.00	16,759.33	84,048.67	-	24.02.2005	100,808.00	1.33%	1,340.75	18,100.08	82,707.92
F.Y 2004-05 (Youth Hostel)	561,382.00	93,329.76	468,052.24	-	18.10.2004	561,382.00	1.33%	7,466.38	100,796.14	460,585.86
F.Y 2004-05 (Youth Hostel)	300,000.00	49,875.00	250,125.00	-	07.03.2005	300,000.00	1.33%	3,990.00	53,865.00	246,135.00
F.Y 2004-05 (Retaining Wall)	19,654.00	3,398.18	16,255.82	-	08.04.2004	19,654.00	1.33%	261.40	3,659.57	15,994.43
F.Y 2004-05 (Retaining Wall)	7,517.00	1,249.70	6,267.30	-	18.10.2004	7,517.00	1.33%	99.98	1,349.68	6,167.32
F.Y 2004-05 (Statue)	17,000.00	2,826.25	14,173.75	-	26.02.2005	17,000.00	1.33%	226.10	3,052.35	13,947.65
F.Y 2004-05 (Toilet & Urinal)	18,500.00	3,198.65	15,301.35	-	20.05.2004	18,500.00	1.33%	246.05	3,444.70	15,055.30
F.Y 2004-05 (Toilet & Urinal)	69,000.00	11,930.10	57,069.90	-	16.06.2004	69,000.00	1.33%	917.70	12,847.80	56,152.20
F.Y 2004-05 (Toilet & Urinal)	22,500.00	3,890.25	18,609.75	-	03.08.2004	22,500.00	1.33%	299.25	4,189.50	18,310.50
F.Y 2005-06 (Anganwadi center)	31,250.00	4,779.69	26,470.31	-	30.11.2005	31,250.00	1.33%	415.63	5,195.31	26,054.69
F.Y 2005-06 (Auditorium)	446,920.00	68,356.41	378,563.59	-	31.03.2006	446,920.00	1.33%	5,944.04	74,300.45	372,619.55
F.Y 2005-06 (Bahwadi center)	100,000.00	15,295.00	84,705.00	-	31.10.2005	100,000.00	1.33%	1,330.00	16,625.00	83,375.00
F.Y 2005-06 (Building)	60,250.00	9,615.90	50,634.10	-	30.09.2005	60,250.00	1.33%	801.33	10,417.23	49,832.78
F.Y 2005-06 (Gallery)	87,336.00	13,938.83	73,397.17	-	30.09.2005	87,336.00	1.33%	1,161.57	15,100.39	72,235.61
F.Y 2005-06 (Salary)	168,960.00	25,842.43	143,117.57	-	24.11.2005	168,960.00	1.33%	2,247.17	28,089.60	140,870.40
F.Y 2005-06 (Market Stall)	1,373,434.00	210,051.44	1,163,382.56	-	31.03.2006	1,373,434.00	1.33%	18,265.34	228,316.78	1,145,017.22
F.Y 2005-06 (Motor stand)	234,191.00	37,376.88	196,814.12	-	20.09.2005	234,191.00	1.33%	3,114.74	40,491.62	193,699.38
F.Y 2005-06 (School Building)	40,000.00	6,384.00	33,616.00	-	30.09.2005	40,000.00	1.33%	532.00	6,916.00	33,084.00
F.Y 2005-06 (Shed)	91,900.00	15,146.04	76,753.96	-	30.09.2005	91,900.00	1.33%	1,262.17	16,408.21	75,491.79
F.Y 2005-06 (Shed)	72,850.00	11,142.41	61,707.59	-	31.03.2006	72,850.00	1.33%	988.91	12,111.31	60,738.69
F.Y 2005-06 (Statu)	38,000.00	5,812.10	32,187.90	-	31.01.2006	38,000.00	1.33%	505.40	6,317.50	31,682.50
F.Y 2005-06 (Swimming Pool)	63,352.00	9,689.69	53,662.31	-	10.11.2005	63,352.00	1.33%	842.58	10,532.27	52,819.73
F.Y 2005-06 (Ticket counter)	62,280.00	9,939.89	52,340.11	-	24.09.2005	62,280.00	1.33%	828.32	10,768.21	51,511.79
F.Y 2005-06 (Toilet & urinal Counter)	40,000.00	6,384.00	33,616.00	-	27.06.2005	40,000.00	1.33%	532.00	7,780.50	32,219.50
F.Y 2005-06 (Training Hall)	45,000.00	7,182.00	37,818.00	-	30.09.2005	45,000.00	1.33%	595.50	8,606.00	36,394.00
F.Y 2005-06 (Toilet & Urinal)	164,873.00	26,313.73	138,559.27	-	30.09.2005	164,873.00	1.33%	2,192.81	29,066.00	135,806.00
F.Y 2005-06 (Toilet & Urinal)	30,000.00	4,788.00	25,212.00	-	30.09.2005	30,000.00	1.33%	399.60	5,506.00	24,493.00
F.Y 2006-07 (Anganwadi center)	60,000.00	8,778.00	51,222.00	-	06.04.2006	60,000.00	1.33%	798.00	11,066.00	48,934.00
F.Y 2006-07 (Beakar Stall)	77,246.00	11,301.09	65,944.91	-	25.07.2006	77,246.00	1.33%	1,027.37	13,228.00	64,917.53



F.Y 2006-07 (Bekar Stall)	418,655.00	58,465.17	360,189.83	-	12.03.2007	418,655.00	1.33%	5,568.11	64,033.28	354,621.72
F.Y 2006-07 (Balwadi center)	45,700.00	6,685.91	39,014.09	-	12.06.2006	45,700.00	1.33%	607.81	7,293.72	38,406.28
F.Y 2006-07 (Building)	25,000.00	3,491.25	21,508.75	-	18.01.2007	25,000.00	1.33%	332.50	3,823.75	21,176.25
F.Y 2006-07 (Community Hall)	101,016.00	14,106.88	86,909.12	-	27.02.2007	101,016.00	1.33%	1,343.51	15,450.40	85,565.60
F.Y 2006-07 (Cultural Hall)	75,400.00	10,529.61	64,870.39	-	22.03.2007	75,400.00	1.33%	1,002.82	11,532.43	63,867.57
F.Y 2006-07 (Market stall)	662,757.00	96,961.35	565,795.65	-	27.09.2006	662,757.00	1.33%	8,814.67	105,776.02	556,980.98
F.Y 2006-07 (Market stall)	282,836.00	39,498.05	243,337.95	-	22.03.2007	282,836.00	1.33%	3,761.72	43,259.77	239,576.23
F.Y 2006-07 (Shed)	19,900.00	2,911.37	16,988.63	-	04.06.2006	19,900.00	1.33%	264.67	3,176.04	16,723.96
F.Y 2006-07 (Shed)	9,000.00	1,316.70	7,683.30	-	04.06.2006	9,000.00	1.33%	119.20	1,436.40	7,563.60
F.Y 2006-07 (Stall)	195,207.00	25,962.53	169,244.47	-	21.08.2007	195,207.00	1.33%	2,596.25	28,558.78	166,648.22
F.Y 2007-08 (Bekar Stall)	302,088.00	38,168.82	263,919.18	-	13.12.2007	302,088.00	1.33%	4,017.77	42,186.59	259,901.41
F.Y 2007-08 (Balwadi center)	47,547.00	6,323.75	41,223.25	-	31.03.2007	47,547.00	1.33%	632.38	6,956.13	40,590.87
F.Y 2007-08 (Balwadi center)	228,317.00	28,847.85	199,469.15	-	26.03.2008	228,317.00	1.33%	3,036.62	31,884.47	196,432.53
F.Y 2007-08 (Balwadi center)	267,239.00	35,542.79	231,696.21	-	21.08.2007	267,239.00	1.33%	3,554.28	39,097.07	228,141.93
F.Y 2007-08 (Balwadi center)	87,944.00	11,111.72	76,832.28	-	09.01.2008	87,944.00	1.33%	1,169.66	12,281.38	75,662.62
F.Y 2007-08 (College Hall)	73,400.00	9,762.20	63,637.80	-	08.08.2007	73,400.00	1.33%	976.22	10,738.42	62,661.58
F.Y 2007-08 (Community Hall)	1,438,705.00	191,347.77	1,247,357.24	-	29.08.2007	1,438,705.00	1.33%	19,134.78	210,482.54	1,228,222.46
F.Y 2007-08 (Community Hall)	32,830.00	4,148.07	28,681.93	-	13.12.2007	32,830.00	1.33%	436.64	4,584.71	28,245.29
F.Y 2007-08 (Market stall)	375,446.00	49,934.32	325,511.68	-	06.09.2007	375,446.00	1.33%	4,993.43	54,927.75	320,518.25
F.Y 2007-08 (Market stall)	941,126.00	118,911.27	822,214.73	-	25.03.2008	941,126.00	1.33%	12,516.98	131,428.25	809,697.75
F.Y 2007-08 (Motor stand)	42,172.00	5,608.88	36,563.12	-	29.05.2007	42,172.00	1.33%	560.89	6,169.76	36,002.24
F.Y 2007-08 (Motor stand)	3,552,000.00	448,795.20	3,103,204.80	-	26.12.2007	3,552,000.00	1.33%	47,241.60	496,036.80	3,055,963.20
F.Y 2007-08 (Toilet & Urinal)	375,188.00	49,900.00	325,288.00	-	22.08.2007	375,188.00	1.33%	4,990.00	54,890.00	320,298.00
F.Y 2007-08 (Toilet & Urinal)	450,480.00	56,918.15	393,561.85	-	26.03.2008	450,480.00	1.33%	5,991.38	62,909.53	387,570.47
F.Y 2007-08 (Waiting Shed)	83,302.00	11,079.17	72,222.83	-	29.08.2007	83,302.00	1.33%	1,107.92	12,187.08	71,114.92
F.Y 2008-09 (Market stall)	52,608.00	6,297.18	46,310.82	-	29.04.2008	52,608.00	1.33%	696.86	6,996.86	45,611.14
F.Y 2008-09 (Boundary Wall)	12,360.00	1,479.49	10,880.51	-	26.04.2008	12,360.00	1.33%	164.39	1,643.88	10,716.12
F.Y 2008-09 (Cultural Hall)	44,417.00	5,316.71	39,100.29	-	22.07.2008	44,417.00	1.33%	590.75	5,907.46	38,509.54
F.Y 2008-09 (Cultural Hall)	45,000.00	5,386.50	39,613.50	-	10.04.2008	45,000.00	1.33%	598.50	5,985.00	39,015.00
F.Y 2008-09 (Cultural Hall)	27,325.00	3,089.09	24,235.91	-	19.02.2009	27,325.00	1.33%	363.42	23,872.49	23,952.51
F.Y 2008-09 (Market stall)	58,839.00	7,043.03	51,795.97	-	13.06.2008	58,839.00	1.33%	782.56	7,825.59	51,013.41
F.Y 2008-09 (Market stall)	54,772.00	6,556.21	48,215.79	-	06.07.2008	54,772.00	1.33%	728.47	7,284.66	47,487.32
F.Y 2008-09 (Market stall)	310,916.00	35,149.05	275,766.95	-	31.03.2009	310,916.00	1.33%	4,135.18	39,284.24	271,631.76
F.Y 2008-09 (Market stall)	5,590,830.00	669,222.35	4,921,607.65	-	21.04.2008	5,590,830.00	1.33%	74,338.04	743,380.39	4,847,249.61
F.Y 2008-09 (Toilet & Urinal)	50,000.00	5,985.00	44,015.00	-	06.07.2008	50,000.00	1.33%	665.00	6,650.00	43,350.00
F.Y 2008-09 (Market stall)	42,851.00	5,129.26	37,721.74	-	24.05.2008	42,851.00	1.33%	569.92	5,699.18	37,151.82
F.Y 2009-10 (Aanganwadi center)	159,500.00	16,970.80	142,529.20	-	09.06.2009	159,500.00	1.33%	2,121.35	19,092.15	140,407.85
F.Y 2009-10 (Building)	378,189.00	37,724.35	340,464.65	-	31.03.2010	378,189.00	1.33%	5,029.91	42,754.27	335,434.73
F.Y 2009-10 (Market stall)	479,316.00	50,999.22	428,316.78	-	07.07.2009	479,316.00	1.33%	6,374.13	57,374.13	421,941.87
F.Y 2009-10 (Market stall)	263,781.00	26,312.15	237,468.85	-	31.03.2010	263,781.00	1.33%	3,508.29	29,000.43	233,980.56
F.Y 2009-10 (Motor stand)	5,000,000.00	498,750.00	4,501,250.00	-	31.03.2010	5,000,000.00	1.33%	66,500.00	4,434,750.00	4,434,750.00
F.Y 2009-10 (Toilet & Urinal)	266,874.00	28,395.39	238,478.61	-	02.04.2009	266,874.00	1.33%	3,549.42	31,914.82	234,929.18
F.Y 2010-11 (Bekar Stall)	50,000.00	4,635.00	45,365.00	-	31.05.2010	50,000.00	1.33%	665.00	6,650.00	43,350.00
F.Y 2010-11 (Building)	3,890,000.00	336,290.50	3,553,709.50	-	31.03.2011	3,890,000.00	1.33%	51,737.00	4,120.90	3,838,262.10
F.Y 2010-11 (Community Toilet)	140,663.00	12,160.32	128,502.68	-	16.11.2010	140,663.00	1.33%	1,870.82	13,363.48	127,291.52
F.Y 2010-11 (Market stall)	1,001,773.00	93,544.37	911,228.63	-	20.07.2010	1,004,773.00	1.33%	3,812.38	38,527.81	966,245.19
F.Y 2010-11 (Market stall)	286,615.00	21,780.46	264,834.54	-	01.02.2011	286,615.00	1.33%	3,812.38	38,527.81	248,087.19
F.Y 2010-11 (Bunker)	90,806.00	8,628.23	81,177.77	-	30.12.2010	99,806.00	1.33%	1,327.42	9,560.84	80,246.16



F.Y 2011-12 (Anganwadi center)	329,129.00	24,075.79	305,053.21		31.03.2012	329,129.00	1.33%	4,377.42	28,453.20	300,675.80
F.Y 2011-12 (Building)	4,191,686.00	306,621.83	3,885,064.17		31.03.2012	4,191,686.00	1.33%	55,749.42	362,371.25	3,829,314.75
F.Y 2011-12 (Market stall)	144,843.00	10,595.27	134,247.73		31.12.2011	144,843.00	1.33%	1,926.41	12,521.08	132,321.32
F.Y 2011-12 (Shelter)	196,000.00	14,397.40	181,602.60		30.09.2011	196,000.00	1.33%	2,606.80	16,944.20	179,055.80
F.Y 2011-12 (Toilet & Urinal)	80,000.00	6,384.00	73,616.00		31.03.2012	80,000.00	1.33%	7,448.00	7,448.00	72,552.00
F.Y 2011-12 (Toilet & Urinal)	178,427.00	13,051.94	165,375.06		25.09.2012	178,427.00	1.33%	2,373.08	15,425.01	163,001.99
F.Y 2012-13 (Anganwadi)	484,087.00	32,191.79	451,895.21		17.07.2013	484,087.00	1.33%	6,438.36	38,630.14	445,456.86
F.Y 2012-13 (Boundary wall)	75,000.00	4,987.50	70,012.50		26.05.2013	75,000.00	1.33%	997.50	5,985.00	69,015.00
F.Y 2012-13 (Boundary wall)	62,950.23	62,950.23	988,849.77		20.07.2012	1,200,000.00	1.33%	13,988.94	76,939.17	95,760.00
F.Y 2012-13 (Building)	1,200,000.00	79,800.00	1,120,200.00		19.03.2013	1,200,000.00	1.33%	15,960.00	95,760.00	1,104,240.00
F.Y 2012-13 (Building)	2,948,094.00	176,443.43	2,771,650.57		07.08.2013	2,948,094.00	1.33%	39,209.65	215,653.08	2,732,440.92
F.Y 2012-13 (Community Hall)	104,000.00	6,916.00	97,084.00		07.08.2013	104,000.00	1.33%	1,383.20	8,299.20	95,700.80
F.Y 2012-13 (Cotown)	6,650.00	6,650.00	93,350.00		06.09.2013	100,000.00	1.33%	1,330.00	7,980.00	92,020.00
F.Y 2012-13 (Cotown)	601,000.00	35,969.88	565,030.15		19.10.2013	601,000.00	1.33%	43,963.15	7,993.30	557,036.85
F.Y 2012-13 (Godown)	552,500.00	36,741.45	515,758.55		03.08.2012	552,500.00	1.33%	7,348.25	44,089.50	508,410.50
F.Y 2012-13 (Market Stall)	991,292.00	59,328.83	931,963.17		31.03.2013	991,292.00	1.33%	13,184.18	72,513.01	918,778.99
F.Y 2012-13 (Market Stall)	29,158.00	1,551.21	27,606.79		08.07.2013	29,158.00	1.33%	387.80	1,939.01	27,218.99
F.Y 2013-14 (Boundary wall)	77,015.00	4,097.20	72,917.80		08.07.2013	77,015.00	1.33%	1,024.30	5,121.50	71,893.50
F.Y 2013-14 (Building)	67,000.00	3,564.40	63,435.60		12.04.2013	67,000.00	1.33%	891.10	4,455.50	62,544.50
F.Y 2013-14 (Godown)	29,708.00	1,580.47	28,127.53		12.04.2013	29,708.00	1.33%	356.12	1,975.58	27,732.42
F.Y 2013-14 (Market stall)	53,557.00	2,849.23	50,707.77		08.07.2013	53,557.00	1.33%	712.31	3,561.54	49,995.46
F.Y 2013-14 (Market stall)	26,800.00	1,247.54	25,552.46		26.11.2013	26,800.00	1.33%	265.23	1,193.53	25,196.02
F.Y 2013-14 (Bakar stall)	19,942.00	928.30	19,013.70		25.04.2014	19,942.00	1.33%	1,461.08	5,844.34	104,011.66
F.Y 2013-14	109,856.00	4,383.25	105,472.75		29.05.2014	109,856.00	1.33%	1,661.08	272,701.02	4,853,257.98
F.Y 2014-15	5,125,959.00	204,523.76	4,921,435.24		15.12.2014	5,125,959.00	1.33%	68,175.25	11,736.28	240,385.72
F.Y 2014-15 (Bakar stall)	252,122.00	8,383.06	243,738.94		28.03.2015	252,122.00	1.33%	4,567.62	44,567.62	912,846.38
F.Y 2014-15 (Boundary wall)	957,414.00	31,834.02	925,579.98		26.11.2014	957,414.00	1.33%	12,733.61	4,104.29	14,365.00
F.Y 2014-15	308,593.00	10,260.72	298,332.28		12.12.2014	308,593.00	1.33%	4,952.92	8,809.12	294,228.00
F.Y 2014-15	106,400.00	3,537.80	102,862.20		12.01.2015	106,400.00	1.33%	1,415.12	4,952.92	101,447.08
F.Y 2014-15	52,320.00	1,739.64	50,580.36		21.02.2015	52,320.00	1.33%	2,345.50	2,345.50	49,884.50
F.Y 2014-15	6,292.23	182,947.77	189,240.00		15.12.2014	189,240.00	1.33%	3,353.22	11,736.28	180,430.88
F.Y 2014-15 (Market stall)	189,240.00	8,383.06	243,738.94		08.01.2015	189,240.00	1.33%	7,684.15	26,894.54	149,654.99
F.Y 2014-15 (Toilet)	577,756.00	19,210.39	558,545.61		07.07.2015	577,756.00	1.33%	20,081.67	60,245.01	517,511.33
F.Y 2015-16	1,509,590.00	40,163.34	1,469,426.66		27.04.2015	1,509,590.00	1.33%	7,501.03	22,503.08	1,487,086.92
F.Y 2015-16	563,987.00	15,002.05	548,984.95		13.11.2015	563,987.00	1.33%	2,021.16	5,054.40	543,932.80
F.Y 2015-16	15,200.00	303.24	14,896.76		29.09.2016	15,200.00	1.33%	292.16	58,777.49	14,604.60
F.Y 2016-17 (market stall)	2,209,680.00	29,388.74	2,180,291.26		06.10.2016	2,209,680.00	1.33%	9,389.80	58,777.49	2,150,902.51
F.Y 2016-17 (market stall)	706,000.00	4,694.90	701,305.10		21.10.2016	706,000.00	1.33%	3,167.89	14,084.70	691,915.30
F.Y 2016-17 (market stall)	238,187.00	1,583.94	236,603.06		30.03.2017	238,187.00	1.33%	3,167.89	4,751.83	234,435.17
F.Y 2016-17 (market stall)	115,179.00	765.94	114,413.06		28.03.2018 (1/2 Yr)	115,179.00	1.33%	1,531.88	2,297.82	112,881.18
F.Y 2017-18 (Anganwadi)	16,000.00					16,000.00	1.33%	106.40	106.40	15,893.60
F.Y 2017-18 (Boundary Wall)	473,967.00				02.08.2017	473,967.00	1.33%	6,303.76	6,303.76	467,663.24
F.Y 2017-18 (Community Hall)	739,698.00				13.11.2017 (1/2 Yr)	739,698.00	1.33%	4,918.99	4,918.99	734,779.00
F.Y 2017-18 (Renovation Shed)	464,156.00				18.11.2017 (1/2 Yr)	464,156.00	1.33%	3,086.64	3,086.64	461,069.36
F.Y 2017-18 (Market Stall)	1,612,089.00				08.08.2017	1,612,089.00	1.33%	21,440.78	21,440.78	1,590,648.22
F.Y 2017-18 (Market Stall)	372,470.00				18.11.2017 (1/2 Yr)	372,470.00	1.33%	2,476.93	2,476.93	369,993.07
F.Y 2017-18 (Public Library)	699,289.00				18.11.2017 (1/2 Yr)	699,289.00	1.33%	4,650.27	4,650.27	694,638.73
F.Y 2017-18 (Public Toilet)	1,313,518.00				25.09.2017	1,313,518.00	1.33%	17,469.79	17,469.79	1,296,048.21



04-10-30	Road & Bridge	9,371,296.00	3,939,976.94	5,431,319.06	7,193,305.00	-	16,564,603.00	6.67%	930,678.16	4,870,655.10	11,693,992.90
F.Y 1996-97 (Road)		49,757.00	49,756.00	1.00		23.03.1997	49,757.00	6.67%		49,756.00	1.00
F.Y 1997-98 (Road)		190,000.00	189,999.00	1.00		31.3.1998	190,000.00	6.67%		189,999.00	1.00
F.Y 1998-99 (Road)		245,252.00	245,251.00	1.00		30.09.1998	245,252.00	6.67%		245,251.00	1.00
F.Y 1998-99 (Road)		91,272.00	91,271.00	1.00		31.03.1999	91,272.00	6.67%		91,271.00	1.00
F.Y 1999-00 (Road)		177,291.00	177,290.00	1.00		31.03.2000	177,291.00	6.67%		177,290.00	1.00
F.Y 2000-01 (Road)		138,062.00	138,061.00	1.00		31.03.2001	138,062.00	6.67%		138,061.00	1.00
F.Y 2001-02 (Road)		127,672.00	127,671.00	1.00		12.12.2000	127,672.00	6.67%		127,671.00	1.00
F.Y 2002-03 (Road)		367,717.00	367,716.00	1.00		12.08.2002	367,717.00	6.67%		367,716.00	1.00
F.Y 2002-03 (Road)		584,452.00	584,452.75	19,199.25		31.03.2003	584,452.00	6.67%	19,198.25	584,451.00	1.00
F.Y 2003-04 (Road)		398,258.00	371,893.32	26,364.68		29.09.2003	398,258.00	6.67%	26,363.68	398,257.00	1.00
F.Y 2003-04 (Road)		82,501.00	74,288.03	8,212.97		30.03.2004	82,501.00	6.67%	5,502.82	79,790.84	2,710.16
F.Y 2004-05 (Road)		100,000.00	86,710.00	13,290.00		15.06.2004	100,000.00	6.67%	6,670.00	93,890.00	6,620.00
F.Y 2004-05 (Road)		20,000.00	17,242.00	2,658.00		18.07.2004	20,000.00	6.67%	1,394.00	18,676.00	1,324.00
F.Y 2004-05 (Road)		68,386.00	57,016.83	11,369.17		18.10.2004	68,386.00	6.67%	4,561.35	61,578.12	6,807.83
F.Y 2006-07 (Road)		309,621.00	227,168.93	82,452.07		27.09.2006	309,621.00	6.67%	20,651.72	247,830.65	61,800.35
F.Y 2007-08 (Road)		89,630.00	59,783.21	29,846.79		29.08.2007	89,630.00	6.67%	5,978.32	65,761.53	23,888.47
F.Y 2007-08 (Road)		20,000.00	12,673.00	7,327.00		14.11.2007	20,000.00	6.67%	1,334.00	14,007.00	5,993.00
F.Y 2008-09 (Road)		33,241.00	19,954.57	13,286.43		10.04.2008	33,241.00	6.67%	2,217.17	22,171.75	11,069.25
F.Y 2009-10 (Road)		59,500.00	31,749.20	27,750.80		01.07.2009	59,500.00	6.67%	3,968.65	35,717.85	23,782.15
F.Y 2009-10 (Road)		195,441.00	97,769.36	97,671.64		31.03.2010	195,441.00	6.67%	13,035.91	110,805.27	84,635.73
F.Y 2010-11 (Road)		158,855.00	74,169.40	84,685.60		12.08.2010	158,855.00	6.67%	10,295.63	84,765.03	74,089.97
F.Y 2010-11 (Road)		183,172.00	79,414.22	103,757.78		31.03.2011	183,172.00	6.67%	12,217.57	91,631.79	91,540.21
F.Y 2011-12 (Road)		50,000.00	20,010.00	29,990.00		20.04.2011	50,000.00	6.67%	3,335.00	23,345.00	26,655.00
F.Y 2011-12 (Road)		99,520.00	36,508.91	63,011.09		31.03.2012	99,520.00	6.67%	6,637.98	43,146.90	56,373.10
F.Y 2012-13 (Road)		733,024.00	244,463.50	488,560.50		24.09.2012	733,024.00	6.67%	48,892.70	293,356.20	439,667.80
F.Y 2013-14		632,118.00	189,730.22	442,387.78		31.03.2013	632,118.00	6.67%	42,162.27	244,892.49	400,225.51
F.Y 2013-14		13,058.00	3,483.87	9,574.13		08.07.2013	13,058.00	6.67%	870.97	4,354.84	8,703.16
F.Y 2014-15		379,961.00	76,030.20	303,930.80		27.09.2014	379,961.00	6.67%	25,343.40	278,587.41	278,587.41
F.Y 2014-15		248,520.00	41,440.71	207,079.29		15.10.2014	248,520.00	6.67%	16,576.28	190,503.01	190,503.01



	F.Y. 2012-13(Drain)	63,469.00	19,050.22	44,418.78	-	28.01.2013	63,469.00	6.67%	4,233.38	23,283.60	40,185.40
	F.Y. 2014-15	191,002.00	38,219.50	152,782.50	-	27.09.2014	191,002.00	6.67%	12,739.83	50,959.33	140,042.67
	F.Y. 2014-15	191,517.00	31,935.46	159,581.54	-	15.12.2014	191,517.00	6.67%	12,774.18	44,709.61	146,807.36
	F.Y. 2014-15	79,800.00	13,306.65	66,493.35	-	21.02.2015	79,800.00	6.67%	5,322.66	18,629.31	61,170.69
	F.Y. 2015-16	41,040.00	5,474.74	35,565.26	-	10.04.2015	41,040.00	6.67%	2,737.37	8,212.10	32,827.90
	F.Y. 2015-16	165,420.00	22,067.03	143,352.97	-	07.07.2015	165,420.00	6.67%	11,033.51	33,100.54	132,319.46
	F.Y. 2015-16	226,606.00	15,114.62	211,491.38	-	23.07.2016	226,606.00	6.67%	15,114.62	30,229.24	196,376.76
	F.Y. 2016-17(Drain)	148,000.00	4,995.80	143,004.20	-	21.10.2016	148,000.00	6.67%	9,871.60	14,807.40	133,192.60
	F.Y. 2016-17(Drain)	1,093,851.00	36,479.93	1,057,371.07	-	21.02.2017	1,093,851.00	6.67%	72,959.86	109,439.79	984,411.21
	F.Y. 2017-18(Drain)	-	-	-	393,093.00	08.08.2017	393,093.00	6.67%	26,219.30	26,219.30	366,873.70
	F.Y. 2017-18(Drain)	-	-	-	208,032.00	18.11.2017(1/2 year)	208,032.00	6.67%	6,937.87	6,937.87	201,094.13
	Plant & Machinery	5,118,246.00	300,855.96	\$12,395.64	-	-	1,148,246.00	-	59,106.74	359,962.70	758,283.30
	F.Y. 1996-97	39,540.00	39,539.00	1.00	-	27.12.1996	39,540.00	6.67%	-	39,539.00	1.00
	F.Y. 1996-97(Pump)	68,002.00	68,001.00	1.00	-	01.01.1997	68,002.00	6.67%	-	68,001.00	1.00
	F.Y. 1997-98 (Machinery)	107,106.00	107,105.00	1.00	-	18.03.1998	107,106.00	6.67%	-	107,105.00	1.00
	F.Y. 1998-99 (Motor)	12,680.00	12,679.00	1.00	-	22.09.1998	12,680.00	6.67%	-	12,679.00	1.00
	F.Y. 1998-99 (Stand Fan)	4,760.00	4,759.00	1.00	-	04.02.1999	4,760.00	6.67%	-	4,759.00	1.00
	F.Y. 2013-14	168,000.00	44,822.40	123,177.60	-	08.07.2013	168,000.00	6.67%	11,205.60	56,028.00	111,972.00
	F.Y. 2016-17(Pump)	380,958.00	12,704.95	368,253.05	-	13.01.2017	380,958.00	6.67%	25,409.90	38,114.85	342,843.15
	F.Y. 2016-17(Air Condition)	337,200.00	11,245.62	325,954.38	-	25.01.2017	337,200.00	6.67%	22,491.24	33,736.86	303,463.14
	Office & Other Equipments	455,831.00	124,083.50	331,747.50	11,595.00	-	467,426.00	-	79,268.50	203,354.00	264,072.00
	F.Y. 1997-98(Sound system)	52,144.00	52,143.00	1.00	-	31.03.1998	52,144.00	20%	-	52,143.00	1.00
	F.Y. 1998-99(Musical Instruments)	13,137.00	13,136.00	1.00	-	28.01.1999	13,137.00	20%	-	13,136.00	1.00
	F.Y. 2013-14	25,600.00	20,480.00	5,120.00	-	12.04.2013	25,600.00	20%	5,119.00	25,599.00	1.00
	F.Y. 2016-17(TV)	18,315.00	3,663.00	14,652.00	-	28.04.2016	18,315.00	20%	3,663.00	7,336.00	10,989.00
	F.Y. 2016-17(Sound system)	346,635.00	34,663.50	311,971.50	-	08.12.2016	346,635.00	20%	69,327.00	103,990.50	242,644.50
	F.Y. 2017-18 (Aquaguard)	-	-	-	11,595.00	5.03.2018(1/2 year)	11,595.00	20%	1,159.50	1,159.50	10,435.50
	Park Garden & Galleries	1,697,573.00	1,595,663.35	161,909.65	-	-	1,697,573.00	-	59,903.90	1,595,567.25	102,005.75
	F.Y. 1997-98	29,048.00	29,047.00	1.00	-	30.08.1997	29,048.00	10%	-	29,047.00	1.00
	F.Y. 1997-98	32,272.00	32,271.00	1.00	-	06.02.1998	32,272.00	10%	-	32,271.00	1.00
	F.Y. 1998-99(Park Seats)	45,500.00	45,499.00	1.00	-	30.09.1998	45,500.00	10%	-	45,499.00	1.00
	F.Y. 1998-99(Equipments)	8,000.00	7,999.00	1.00	-	05.08.1998	8,000.00	10%	-	7,999.00	1.00
	F.Y. 2000-01(Park)	52,000.00	51,999.00	1.00	-	31.03.2001	52,000.00	10%	-	51,999.00	1.00
	F.Y. 2001-02(Park)	42,217.00	42,216.00	1.00	-	28.03.2002	42,217.00	10%	-	42,216.00	1.00
	F.Y. 2002-03(Park)	125,000.00	124,999.00	1.00	-	10.07.2002	125,000.00	10%	-	124,999.00	1.00
	F.Y. 2002-03(Park)	190,500.00	190,499.00	1.00	-	31.03.2003	190,500.00	10%	-	190,499.00	1.00
	F.Y. 2002-03(Park)	190,500.00	190,499.00	1.00	-	21.03.2003	190,500.00	10%	-	190,499.00	1.00
	F.Y. 2002-03(Park Statue)	11,833.00	11,833.00	1.00	-	09.01.2003	11,833.00	10%	-	11,833.00	1.00
	F.Y. 2002-03(Equipments)	48,362.00	48,362.00	1.00	-	-	48,362.00	10%	-	48,362.00	1.00
	F.Y. 2003-04(Playing Equipments)	69,450.00	69,449.00	1.00	-	31.12.2003	69,450.00	10%	-	69,449.00	1.00
	F.Y. 2005-06(Playing Equipments)	15,360.00	15,359.00	1.00	-	30.09.2005	15,360.00	10%	-	15,359.00	1.00
	F.Y. 2006-07(Gallery)	75,000.00	74,999.00	1.00	-	04.06.2006	75,000.00	10%	-	74,999.00	1.00
	F.Y. 2006-07(Gallery)	282,640.00	282,639.00	1.00	-	22.03.2007	282,640.00	10%	-	282,639.00	1.00
	F.Y. 2006-07(Gallery)	52,830.00	52,829.00	1.00	-	16.06.2007	52,830.00	10%	-	52,829.00	1.00
	F.Y. 2007-08(Gallery)	37,000.00	35,150.00	1.00	-	28.11.2007	37,000.00	10%	1,849.00	16,337.49	1,849.00
	F.Y. 2007-08(Gallery)	163,384.00	147,045.60	1,850.00	-	10.04.2008	163,384.00	10%	5,805.00	163,384.00	1.00
	F.Y. 2008-09(Gallery)	36,030.00	43,537.50	14,512.50	-	25.03.2010	36,030.00	10%	10,000.00	10,000.00	15,000.00
	F.Y. 2009-10(Gallery)	100,000.00	75,000.00	25,000.00	-	31.03.2010	100,000.00	10%	16,912.50	16,912.50	42,281.25
	F.Y. 2010-11(Gallery)	169,125.00	109,931.25	59,193.75	-	10.05.2012	169,125.00	10%	9,000.00	9,000.00	36,000.00
	F.Y. 2013-14 (Park)	90,000.00	45,000.00	45,000.00	-	-	90,000.00	10%	-	90,000.00	1.00



8	410-80-00	Computer & Printer	532,675.00	262,041.60	270,638.40	1.00	532,675.00	30.11.2000	53,500.00	20%	78,884.00	340,925.60	191,749.40
		F.Y.2000-01 (Computer)	53,500.00	53,499.00	1.00	53,500.00	15.02.2002	50,000.00	20%	49,999.00	1.00	53,499.00	1.00
		F.Y.2001-02 (Computer)	50,000.00	49,999.00	1.00	34,750.00	16.01.2007	34,750.00	20%	24,099.60	1.00	120,502.00	1.00
		F.Y.2006-07 (Computer)	34,750.00	34,749.00	1.00	120,503.00	08.07.2013	20,503.00	20%	54,784.40	1.00	82,176.60	191,745.40
		F.Y.2013-14 (Computer)	120,503.00	96,402.40	24,100.60	273,922.00	22.12.2016	273,922.00	20%				
		F.Y.2016-17	273,922.00	27,392.20	246,529.80								
		Other Asset	3,048,984.00	2,477,916.19	671,067.81	3,048,984.00		3,048,984.00		105,502.93	2,483,481.11	565,502.89	
9	04-10-80	F.Y.1996-97	40,100.00	40,099.00	1.00	40,100.00	20.09.1996	40,100.00	20%	40,099.00	1.00	40,099.00	1.00
		F.Y.1998-99(Water Filter)	48,750.00	48,749.00	1.00	48,750.00	30.09.1998	48,750.00	20%	48,749.00	1.00	48,749.00	1.00
		F.Y.1999-00(Ceiling Fan)	1,260.00	1,259.00	1.00	1,260.00	23.09.1999	1,260.00	20%	1,259.00	1.00	1,259.00	1.00
		F.Y.2003-04(Motor Stand)	85,638.00	85,637.00	1.00	85,638.00	23.08.2003	85,638.00	10%	85,637.00	1.00	85,637.00	1.00
		F.Y.2003-04(Motor Stand)	748,202.00	748,201.00	1.00	748,202.00	31.03.2004	748,202.00	10%	748,201.00	1.00	748,201.00	1.00
		F.Y.2004-05(Motor Stand)	24,717.00	24,717.00	1.00	24,717.00	19.04.2004	24,717.00	10%	24,717.00	1.00	24,717.00	1.00
		F.Y.2004-05(Motor Stand)	19,129.00	19,128.00	1.00	19,129.00	10.05.2004	19,129.00	10%	19,128.00	1.00	19,128.00	1.00
		F.Y.2004-05(Motor Stand)	149,110.00	149,109.00	1.00	149,110.00	05.06.2004	149,110.00	10%	149,109.00	1.00	149,109.00	1.00
		F.Y.2004-05(Motor Stand)	275,324.00	275,323.00	1.00	275,324.00	31.03.2005	275,324.00	10%	275,323.00	1.00	275,323.00	1.00
		F.Y.2006-07(Dustbin)	15,000.00	11,005.50	3,994.50	15,000.00	04.06.2006	15,000.00	6.67%	1,000.50	12,006.00	12,006.00	2,994.00
		F.Y.2006-07(Dustbin)	25,000.00	17,508.75	7,491.25	25,000.00	18.01.2007	25,000.00	6.67%	1,667.50	19,176.25	19,176.25	5,823.75
		F.Y.2006-07(Traffic point)	10,000.00	9,999.00	1.00	10,000.00	19.07.2006	10,000.00	10%		9,999.00	9,999.00	1.00
		F.Y.2006-07(Traffic point)	65,000.00	64,999.00	1.00	65,000.00	22.03.2007	65,000.00	10%		64,999.00	64,999.00	1.00
		F.Y.2006-07(Dustbin)	7,510.00	5,009.17	2,500.83	7,510.00	05.03.2007	7,510.00	6.67%	500.92	5,510.09	5,510.09	1,999.91
		F.Y.2007-08(Dustbin)	20,000.00	12,673.00	7,327.00	20,000.00	13.11.2007	20,000.00	6.67%	1,334.00	14,007.00	14,007.00	5,993.00
		F.Y.2008-09(Bus Terminal)	1,128,000.00	677,138.40	450,861.60	1,128,000.00	27.06.2008	1,128,000.00	6.67%	75,237.60	752,376.00	752,376.00	375,624.00
		F.Y.2008-09(Dustbin)	31,789.00	19,082.94	12,706.06	31,789.00	29.04.2008	31,789.00	6.67%	2,120.33	21,203.26	21,203.26	10,585.74
		F.Y.2008-09(Stair)	27,348.00	16,417.00	10,931.00	27,348.00	02.04.2008	27,348.00	6.67%	1,824.11	18,211.12	18,211.12	9,106.88
		F.Y.2009-10(Dustbin)	100,000.00	50,025.00	49,975.00	100,000.00	31.03.2010	100,000.00	6.67%	6,670.00	56,695.00	56,695.00	43,305.00
		F.Y.2009-10(Stair Case)	150,000.00	75,037.50	74,962.50	150,000.00	31.03.2010	150,000.00	6.67%	10,005.00	85,042.50	85,042.50	64,957.50
		F.Y.2011-12(Dustbin)	69,186.00	25,380.88	43,805.12	69,186.00	28.03.2012	69,186.00	6.67%	4,614.71	29,995.59	29,995.59	39,190.41
		F.Y.2014-15	2,920.00	584.29	2,335.71	2,920.00	08.07.2014	2,920.00	6.67%	191.76	779.06	779.06	2,140.94
		F.Y.2014-15	5,000.00	833.75	4,166.25	5,000.00	20.10.2014	5,000.00	6.67%	333.50	1,167.25	1,167.25	3,832.75
10	04-10-33	Public Lighting	2,167,724.00	663,285.12	1,504,438.88	2,002,436.00	4,170,167.00	112,348.11	775,628.23	3,304,538.77			
		F.Y.1998-99(Street Light)	167,010.00	105,667.23	61,342.77	167,010.00	26.09.1998	167,010.00	3.33%	5,561.43	111,238.66	111,238.66	55,781.34
		F.Y.1998-99(Street Light)	21,422.00	13,197.02	8,224.98	21,422.00	02.11.1998	21,422.00	3.33%	713.35	13,910.38	13,910.38	7,511.62
		F.Y.2000-01(Street Light)	59,728.00	32,817.55	26,910.45	59,728.00	19.02.2001	59,728.00	3.33%	34,806.49	34,806.49	34,806.49	24,921.51
		F.Y.2001-02(Street Light)	202,781.00	104,665.41	98,115.59	202,781.00	30.03.2002	202,781.00	3.33%	6,752.61	111,418.02	111,418.02	16,924.32
		F.Y.2002-03(Street Light)	36,225.00	18,094.39	18,130.61	36,225.00	27.08.2002	36,225.00	3.33%	1,206.29	25,033.27	25,033.27	16,827.73
		F.Y.2002-03(Street Light)	51,729.00	25,001.49	26,727.51	51,729.00	29.03.2003	51,729.00	3.33%	3,767.90	54,634.48	54,634.48	58,515.52
		F.Y.2002-03(Street Light)	113,150.00	50,866.58	62,283.42	113,150.00	13.01.2004	113,150.00	3.33%	1,986.01	1,986.01	1,986.01	31,835.83
		F.Y.2003-04(Street Light)	59,640.00	25,818.16	33,821.84	59,640.00	10.09.2004	59,640.00	3.33%	4,812.42	89,174.21	89,174.21	89,174.21
		F.Y.2006-07(Street Light)	144,517.00	50,530.37	93,986.63	144,517.00	12.12.2006	144,517.00	3.33%	1,065.60	1,065.60	1,065.60	20,811.20
		F.Y.2007-08(Street Light)	32,000.00	10,123.20	21,876.80	32,000.00	28.11.2007	32,000.00	3.33%				



		F.Y 2008-09(Street Light)	32,000.00	9,500.40	22,499.60	-	24.04.2008	32,000.00	3.33%	1,005.60	10,656.00	21,344.00
		F.Y 2009-10(Street Light)	225,187.00	59,989.82	165,197.18	23,092.009	225,187.00	3.33%	7,498.54	67,488.54	157,698.46	157,698.46
		F.Y 2009-10(Street Light)	196,753.00	49,139.06	147,613.94	30.12.2009	196,753.00	3.33%	6,551.87	55,690.94	141,062.06	141,062.06
		F.Y 2010-11(Street Light)	74,845.00	17,446.37	57,398.63	14.08.2010	74,845.00	3.33%	2,492.34	19,938.71	54,906.29	54,906.29
		F.Y 2010-11(Street Light)	37,369.00	8,088.52	29,280.48	23.12.2010	37,369.00	3.33%	9,332.91	9,332.91	28,036.09	28,036.09
		F.Y 2011-12(Street Light)	135,271.00	24,774.88	110,496.12	31.03.2012	135,271.00	3.33%	4,504.52	29,279.41	105,991.59	105,991.59
		F.Y 2012-13(Street Light)	294,215.00	44,088.12	250,126.88	20.10.2012	294,215.00	3.33%	9,797.36	53,885.48	240,329.52	240,329.52
		F.Y 2014-15	80,282.00	6,683.48	73,598.52	29.12.2014	80,282.00	3.33%	2,677.39	9,356.87	70,925.13	70,925.13
		F.Y 2014-15	14,908.00	1,241.09	13,666.91	09.01.2015	14,908.00	3.33%	496.44	1,737.53	13,170.47	13,170.47
		F.Y 2015-16	69,699.00	3,481.47	66,217.53	07.01.2016	69,699.00	3.33%	2,320.98	5,802.44	63,896.56	63,896.56
		F.Y 2016-17(LED Light)	118,950.00	1,980.52	116,969.48	21.02.2017	118,950.00	3.33%	3,961.04	5,941.55	113,008.45	113,008.45
		F.Y 2017-18 (street light)				04.08.2017	409,436.00	3.33%	13,634.22	13,634.22	395,801.78	395,801.78
		F.Y 2017-18 (street light)				14.03.2017/1/2 Year)	1,593,000.00	3.33%	26,523.45	26,523.45	1,566,476.55	1,566,476.55
11	04-10-70	Furniture & fittings	1,894,570.00	844,230.25	1,040,340.75		33,000.00	1,917,570.00		124,730.40	968,950.65	948,610.35
		F.Y 1996-97	33,775.00	33,775.00	1.00	27.04.1996	33,775.00	10%	3,775.00	40,798.00	14,185.00	1.00
		F.Y 1997-98(Steel Furniture)	40,798.00	40,798.00	1.00	02.05.1997	40,798.00	10%	4,079.80	14,185.00	109,999.00	1.00
		F.Y 2000-01(Furniture)	14,185.00	14,185.00	1.00	21.08.2000	14,185.00	10%	1,418.50	109,999.00	1.00	
		F.Y 2002-03 (Computer Table)	110,000.00	109,999.00	1.00	31.03.2003	110,000.00	10%	11,750.00	11,750.00	1.00	
		F.Y 2003-04 (Almirah)	11,750.00	11,749.00	1.00	23.06.2003	11,750.00	10%	5,000.00	115,616.00	1.00	
		F.Y 2003-04 (Show Case)	5,000.00	4,999.00	1.00	10.04.2003	5,000.00	10%	205,759.00	205,759.00	1.00	
		F.Y 2005-06 (Furniture)	115,616.00	115,615.00	1.00	06.08.2005	115,616.00	10%	41,359.00	151,000.00	1.00	
		F.Y 2003-06 (Furniture)	205,759.00	205,759.00	1.00	16.03.2006	205,759.00	10%	7,549.00	150,999.00	1.00	
		F.Y 2006-07 (Furniture)	41,359.00	41,359.00	1.00	03.06.2006	41,359.00	10%	4,064.10	32,237.95	5,689.05	5,689.05
		F.Y 2007-08 (Furniture)	151,000.00	143,450.00	7,550.00	27.03.2008	151,000.00	10%	3,792.70	1,252.80	14,221.20	14,221.20
		F.Y 2007-08 (Conference Table)	40,651.00	36,585.90	4,065.10	26.05.2008	40,651.00	10%	4,176.00	6,094.80	84,002.95	84,002.95
		F.Y 2009-10 (Chair)	37,927.00	28,445.25	9,481.75	30.03.2010	37,927.00	10%	2,031.60	1,650.00	31,350.00	31,350.00
		F.Y 2015-16	4,176.00	835.20	3,340.80	18.06.2015	4,176.00	10%	98,827.00	1,650.00	1,650.00	1,650.00
		F.Y 2015-16	20,316.00	4,063.20	16,252.80	07.07.2015	20,316.00	10%	953,427.00	953,427.00	143,014.05	810,412.95
		F.Y 2016-17(conference hall)	953,427.00	47,671.35	905,755.65	11.11.2016	953,427.00	10%	98,827.00	9,882.70	1,650.00	1,650.00
		F.Y 2016-17	98,827.00	4,941.35	93,885.65	09.02.2017	98,827.00	10%	33,000.00	33,000.00	2,209,129.78	2,209,129.78
		F.Y 2017-18				16.01.2018(1/2 Year)						
12	04-10-70	Water ways	2,114,087.00	1,397,527.63	126,159.32		851,406.00	2,965,493.00		221,202.16	2,099,129.78	756,363.17
		F.Y 1996-97(Sanitary Well)	27,641.00	27,640.00	1.00	02.09.1996	27,641.00	6.67%	546.96	11,759.64	42,936.36	42,936.36
		F.Y 1996-97(Sanitary Well)	137,523.00	137,521.05	1.00	26.03.1997	137,523.00	6.67%	185,692.00	185,691.00	1.00	1.00
		F.Y 1996-97(Tube Well)	17,773.00	17,773.00	1.00	02.04.1996	17,773.00	20%	21,288.00	21,287.00	1.00	1.00
		F.Y 1996-97(Tube Well)	162,905.00	162,904.00	1.00	31.03.1997	162,905.00	20%	35,211.00	35,210.00	1.00	1.00
		F.Y 1996-97(Water Reserfer)	5,640.00	1,184.38	4,455.62	15.05.1996	5,640.00	1%	47,721.00	47,720.00	1.00	1.00
		F.Y 1996-97(Water Reserfer)	54,696.00	11,212.68	43,483.32	26.03.1997	54,696.00	1%	17,132.00	17,132.00	1.00	1.00
		F.Y 1997-98 (Sanitary Well)	185,692.00	185,691.00	1.00	30.06.1997	185,692.00	6.67%	4,721.00	4,720.00	1.00	1.00
		F.Y 1997-98 (Sanitary Well)	21,288.00	21,287.00	1.00	31.03.1998	21,288.00	6.67%	27,906.00	27,905.00	1.00	1.00
		F.Y 1997-98 (Tube Well)	35,211.00	35,210.00	1.00	11.04.1997	35,211.00	20%	28,518.00	28,517.00	1.00	1.00
		F.Y 1997-98 (Tube Well)	17,132.00	17,131.00	1.00	18.03.1998	17,132.00	20%	46,805.00	46,804.00	1.00	1.00
		F.Y 1998-99(Sanitary well)	47,721.00	47,720.00	1.00	04.07.1998	47,721.00	6.67%				
		F.Y 1998-99(Sanitary well)	27,905.00	27,905.00	1.00	31.03.1999	27,905.00	6.67%				
		F.Y 1999-00(Water source)	28,518.00	28,517.00	1.00	13.04.1999	28,518.00	6.67%				
		F.Y 2000-01(Tube well)	46,805.00	46,804.00	1.00	16.09.2000	46,805.00	20%				



	F.Y. 2000-01 (Water Tank)	30,970.00	30,969.00	1.00	-	17.03.2001	30,970.00	20%	-	30,969.00	1.00
	F.Y. 2002-03 (Sanitary Well)	234,569.01	234,569.01	1.00	-	30.09.2002	234,569.01	6.67%	-	234,569.01	1.00
	F.Y. 2002-03 (Tube Well)	12,337.00	12,336.00	1.00	-	31.03.2003	12,337.00	20%	-	12,336.00	1.00
	F.Y. 2002-03 (Water Tank)	40,000.00	39,999.00	1.00	-	10.10.2002	40,000.00	20%	-	39,999.00	1.00
	F.Y. 2003-04 (Water Tank)	41,500.00	41,499.00	1.00	-	02.08.2003	41,500.00	20%	-	41,499.00	1.00
	F.Y. 2005-06 (Water Source)	20,000.00	19,999.00	1.00	-	31.03.2006	20,000.00	20%	-	19,999.00	1.00
	F.Y. 2006-07 (Water Source)	80,063.00	80,062.00	1.00	-	25.07.2006	80,063.00	20%	-	80,062.00	1.00
	F.Y. 2006-07 (Water Tank)	19,431.00	19,430.00	1.00	-	29.07.2006	19,431.00	20%	-	19,430.00	1.00
	F.Y. 2007-08 (Water Reserver)	57,632.00	57,631.00	1.00	-	29.08.2007	57,632.00	20%	-	57,631.00	1.00
	F.Y. 2007-08 (Tube Well)	54,500.00	54,499.00	1.00	-	09.01.2008	54,500.00	20%	-	54,499.00	1.00
	F.Y. 2009-10 (Tube Well)	90,474.00	90,473.00	1.00	-	15.01.2010	90,474.00	20%	-	90,473.00	1.00
	F.Y. 2010-11 (Tube Well)	62,800.00	62,799.00	1.00	-	30.08.2010	62,800.00	20%	-	62,799.00	1.00
	F.Y. 2010-11 (Water Tank)	75,000.00	74,999.00	1.00	-	21.10.2010	75,000.00	20%	-	74,999.00	1.00
	F.Y. 2011-12 (Tube Well)	31,507.00	31,506.00	1.00	-	17.10.2011	31,507.00	20%	-	31,506.00	1.00
	F.Y. 2011-12 (Water Tank)	125,850.00	125,849.00	1.00	-	31.03.2012	125,850.00	20%	-	125,849.00	1.00
	F.Y. 2012-13 (Tube Well)	17,508.00	17,507.00	1.00	-	21.08.2012	17,508.00	20%	-	17,507.00	1.00
	F.Y. 2012-13 (Tube Well)	37,590.00	37,589.00	1.00	-	22.03.2013	37,590.00	20%	-	37,589.00	1.00
	F.Y. 2012-13 (Reservoir)	66,192.00	66,191.00	1.00	-	16.10.2012	66,192.00	20%	-	66,191.00	1.00
	F.Y. 2013-14 (Tube Well)	16,178.00	16,177.00	1.00	-	12.04.2013	16,178.00	20%	-	16,177.00	1.00
	F.Y. 2013-14 (Tube Well)	167,670.00	167,669.00	1.00	-	04.03.2014	167,670.00	20%	-	167,669.00	1.00
	F.Y. 2016-17 (Water Tank)	15,864.00	15,863.00	1.00	-	17.02.2017	15,864.00	20%	-	15,863.00	1.00
	F.Y. 2017-18 (pipeline)	-	14,277.60	-	851,406.00	05.05.2017	851,406.00	20%	-	170,281.20	1.00
13	Vehicle	734,852.00	510,486.42	224,365.58	-	-	734,852.00	6.67%	26,890.37	537,376.79	197,475.21
	F.Y. 1997-98	331,698.00	331,697.00	1.00	-	30.08.1997	331,698.00	6.67%	-	331,697.00	1.00
	F.Y. 2009-10	60,000.00	30,015.00	29,985.00	-	31.03.2010	60,000.00	6.67%	4,002.00	34,017.00	25,983.00
	F.Y. 2010-11 (Mortury Van)	343,154.00	148,774.42	194,379.58	-	06.10.2010	343,154.00	6.67%	22,888.37	171,662.79	171,491.21
14	Bicycle	3,750.00	3,748.00	2.00	-	-	3,750.00	20%	-	3,748.00	2.00
		1,800.00	1,799.00	1.00	-	16.12.1997	1,800.00	20%	-	1,799.00	1.00
		1,950.00	1,949.00	1.00	-	16.01.2003	1,950.00	20%	-	1,949.00	1.00
	SUB TOTAL (A)	117,232,536.00	22,861,590.20	94,370,945.80	21,103,716.00	-	138,336,252.00	-	3,139,003.68	26,000,593.88	112,335,658.12
15	04-10-30 Road & Bridge	87,053.00	69,677.22	17,375.78	-	-	87,053.00	6.67%	5,806.44	75,483.66	11,569.34
	F.Y. 2005-06 (Road)	87,053.00	69,677.22	17,375.78	-	13.09.2005	87,053.00	6.67%	5,806.44	75,483.66	11,569.34
16	Building	1,561,679.00	120,999.44	1,440,679.56	-	-	1,561,679.00	1.33%	20,770.33	141,769.77	1,419,909.23
	F.Y. 2007-08 (Balwadi center)	75,047.00	9,482.19	65,564.81	-	26.03.2008	75,047.00	1.33%	998.13	10,480.31	64,566.69
	F.Y. 2009-10 (Toilet & Urinal)	104,140.00	10,387.97	93,752.04	-	26.03.2010	104,140.00	1.33%	1,385.06	11,773.03	92,366.97
	F.Y. 2011-12 (Building)	1,382,492.00	101,129.29	1,281,362.71	-	31.03.2012	1,382,492.00	1.33%	18,387.14	119,516.43	1,262,975.57
17	Waterways	21,732.00	21,731.00	1.00	-	-	21,732.00	20%	-	21,731.00	1.00
	F.Y. 2007-08 (Water Reservoir)	21,732.00	21,731.00	1.00	-	28.04.2007	21,732.00	20%	-	21,731.00	1.00



18	410-40-00	Plant & Machinery	95,453.00	57,303.44	98,152.56	-	-	95,453.00	6,366.72	63,667.15	31,785.85
		F.Y 2008-09 (EPABX Machine)	35,985.00	21,601.80	14,383.20	-	16.08.2008	35,985.00	2,400.20	23,002.00	11,983.01
		F.Y 2008-09 (PA System)	59,468.00	35,698.64	23,769.36	-	16.08.2008	59,468.00	3,966.52	39,665.16	19,802.84
19	04-10-80	Other Asset	51,000.00	47,599.00	3,000.00	-	-	51,000.00	2,999.00	50,998.00	2.00
		F.Y-2010-11 (Push Car)	21,000.00	20,999.00	1.00	-	16.08.2010	21,000.00	20%	20,999.00	1.00
		F.Y-2012-13 (Push Car)	30,000.00	27,000.00	3,000.00	-	29.12.2012	30,000.00	20%	29,999.00	1.00
20	04-10-33	Public Lighting	632,000.00	126,273.60	505,726.40	-	-	632,000.00	21,045.60	147,319.20	484,680.80
		F.Y 2011-12 (Street Light)	632,000.00	126,273.60	505,726.40	-	04.03.2011	632,000.00	3.33%	21,045.60	147,319.20
21	04-10-60	Office & Other Equipments	233,680.00	233,678.00	2.00	-	-	233,680.00	-	233,678.00	2.00
		F.Y 2006-07 (Copier)	61,925.00	61,924.00	1.00	-	16.01.2007	61,925.00	20.00%	61,924.00	1.00
		F.Y 2008-09 (Computer)	171,755.00	171,754.00	1.00	-	12.06.2008	171,755.00	20.00%	171,754.00	1.00
		SUB TOTAL (B)	2,682,597.00	677,658.70	2,004,938.30	-	-	2,682,597.00	56,988.08	734,646.78	1,947,950.22
		TOTAL (A+B)	119,915,133.00	23,539,248.90	96,375,884.10	21,103,716.00	-	141,018,849.00	3,195,991.76	26,735,240.66	114,283,608.34



Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Cash Balance	950.00	2,475.00
	Bank Balances -		
	SBI-8911	1,875,042.00	3,429,175.00
	TGB-A/c-558	3,738,259.00	3,250,106.00
	T S C B-11	19,786,626.00	2,669,116.00
	U B I-3163	2,225,767.00	16,245,496.00
	U B I-8376	1,572,104.00	1,262,294.00
	U B I-289	1,642.00	1,642.00
	UCO-6894	1,247,182.00	1,190,146.00
	UBI-8101	1,156,864.00	1,114,670.00
	TGB (RAY)-4289	1,922,211.00	1,778,456.00
	TSCB (RAY)-0081	3,677,183.00	4,433,030.00
	UBI (RAY)-5454	4,939,768.00	3,695,075.00
	UCO (RAY)-1071	4900284.00	4,960,716.00
	Total Cash and Bank Balances	47,043,882.00	44,032,397.00



Schedule B-18: Loans, Advances and Deposits

Account Code	Particulars	Opening balance as the beginning of the year	Paid during the current year	Recovered during the year	Balance outstanding at the end of the current year
	Security money of Telephone	-	-	-	-
	Festival Advance	78,800.00	128,000.00	142,800.00	64,000.00
	Sashu Loan	-	-	-	-
	Hudco Loan	-	-	-	-
	Salary Advance	-	-	-	-
	Advance paid to Abhijit Chakraborty	102,989.00	-	102,989.00	-
	Advance paid to Arup Chowdhury	105.00	-	105.00	-
	Advance paid to AMC	3,702,143.00	-	-	3,702,143.00
	Advance paid to B. Biswas	197,400.00	-	-	197,400.00
	Advance paid to C. Nandi	245,789.00	-	245,789.00	-
	Advance paid to EPS Associates, Agartala	300,000.00	-	-	300,000.00
	Advance paid to N. Chakraborty	3,300.00	-	-	3,300.00
	Advance paid to P.K Petroleum	177,400.00	16,200.00	-	193,600.00
	Advance paid to M. Dey	199,689.00	1,100.00	174,689.00	26,100.00
	Advance paid to Biswajit Das	-	30,000.00	30,000.00	-
	Advance paid to R. Dey	325,968.00	439,201.00	89,800.00	675,369.00
	Advance paid to R. Mog	5,600,873.00	4,823,627.00	5,237,651.00	5,186,849.00
	Advance paid to Sankar Dey	-	-	-	-
	Advance paid to S. Das	7,800.00	-	7,800.00	-
	Advance paid to S. Debbarma	31,500.00	-	20,500.00	11,000.00
	Advance paid to S. Debnath	-	-	-	-
	Advance paid to Gopal Ch. Majumdar	12,500.00	-	-	12,500.00
	Advance paid to S. Roy	10,218,115.00	4,937,136.00	3,714,041.00	11,441,210.00
	Advance paid to S. Dey	-	-	-	-
	Advance paid to Superintendent of Fishries, Sabroom	-	200,000.00	-	200,000.00
	Advance paid to Sabroom Football Association	-	65,000.00	-	65,000.00
	Advance paid to PWD Sabroom Division	8,257,560.00	-	-	8,257,560.00
	Advance paid to DWS Belonia Division	2,061,594.00	-	971,000.00	1,090,594.00
	Advance paid to TSECL Sabroom Division	2,002,436.00	-	2,002,436.00	-
	Sub-total	33,525,961.00	10,640,264.00	12,739,600.00	31,426,625.00
	Less: Accumulated Provisions against Loans, Advances and Deposits				
	Total Loans, advances and deposits	33,525,961.00	10,640,264.00	12,739,600.00	31,426,625.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

U CO BANK- (A/c no : 6894) As at 31st March 2018,

Particulars		Amount (Rs.)
Balance as per Cash book		1,247,182.00
Add : Cash book credited but not entry pass book		
Date:-15.02.2017, Chq. No.-236053	17,133.00	
Date:-22.03.2018, Chq. No.-236057	18,441.00	35,574.00
Add:- Exceses Credited		8,000.00
Balance as per Pass book		1,290,756.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

United Bank of India - (A/c no : 8376) As at 31st March, 2018.

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		1,572,104.00
Add: Bank Interest		13,567.00
Balance as per pass book		1,585,671.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

United Bank of India - (A/c no : 10289) As at 31st March, 2018

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		1,642.00
Add: Cash book credited but not entered in the pass book		
Ch No-378696	698.00	
Ch No-101579	1,000.00	
Ch No-101590	1,000.00	
Ch No:-101608	78,750.00	81,448.00
Add:- Exceses Credited		21880
Less:- Pass book debited but not entered in the cash book		
Bank Charge	79.00	
Bank Charge	220.00	
Bank Charge	220.00	
	-	519.00
Balance as per pass book		104,451.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

United Bank of India - (A/c no : 3163) As at 31st March, 2018.

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		2,225,767.00
<u>Add:- Cash book credited but not entered in the Pass book</u>		
<u>Ch N0-26037</u>	1,125.00	
<u>Ch N0-27492</u>	1,250.00	
<u>Ch N0-27491</u>	3,125.00	
<u>Ch No-752525</u>	750.00	
<u>Ch No-755501</u>	20.00	
<u>Ch No-650856</u>	900.00	
<u>Ch No-650926</u>	616.00	
<u>Ch No-237361</u>	2,840.00	
<u>Ch No-237363</u>	183,738.00	
<u>Ch No-237366</u>	40,687.00	
<u>Ch No-237367</u>	81,229.00	
<u>Ch No-237368</u>	6,638.00	
<u>Ch No-237369</u>	5,100.00	
<u>Ch No-237370</u>	22,020.00	
	-	350,038.00
Add:- Exceses Credited	100.00	
Add:- Exceses Credited	4.00	
Add:- Exceses Credited	43,990.00	
Add:- Bank Interest	50,854.00	94,948.00
Less:- Cheque deposited but not collected	7,586.00	
Less:- Cheque deposited but not collected	32,362.00	
Less:- Cheque deposited but not collected	1,204,000.00	1,243,948.00
<u>Less:- Pass book debited but not entered in the cash book</u>		
Bank Charge	2,652.00	
Bank Charge	85.00	
Bank Charge	80.00	
Bank Charge	5,520.00	
Bank Charge	95.00	8,432.00
Balance as per pass book		1,418,373.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

Tripura Gramin Bank - (A/c no :558) As at 31st March, 2018

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		3,738,259.00
<u>Add:Cash book credited but not entered in the pass book</u>		
Date:-31.03.2018, Chq.No.-548750	47,972.00	
Date:-31.03.2018, Chq.No.-548751	3,216.00	
		51,188.00
Add:- Exceses Credited	2,170.00	
Add:- Exceses Credited	1,085.00	
Add:- Exceses Credited	2,170.00	
Add:- Exceses Credited	536.00	
		5,961.00
<u>Less:- Pass book debited but not entered in the cash book</u>		-
Balance as per Pass book		3,795,408.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

State Bank of India- (A/c no : 30749891140) As at 31st March 2018,

Particulars	Amount (Rs.)	Amount (Rs.)
Balance as per Cash book		1,875,042.00
<u>Add : Cash book credited but not encashed from bank</u>		
Date:-31.03.2011, Chq. No.-11994	1,000.00	
Date:-17.03.2018, Chq. No.-093253	240,000.00	
	-	
	-	
		241,000.00
Add:- Exceses Credited		5,000.00
<u>Less:- Pass book debited but not entered in the cash book</u>		
Bank Charge	230.00	
Bank Charge	649.00	
		879.00
Balance as per Pass book		2,120,163.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

TRIPURA STATE CO-OPERATIVE BANK-(A/c no : 11) As at 31st March 2018,

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		19,786,626.00
<u>Add: Cash book credited but not entered in the pass book</u>		
Ch No-650608	1,248.00	
Ch.No-218030	40,000.00	
Ch.No-218031	40,000.00	
Ch.No-127461	6.00	
Ch.No-666027	725.00	
Ch.No-513135	567.00	
Ch.No-779510	3,704.00	
Ch No-3697	800.00	
Ch No-5866	4,650.00	
Ch No-11066	4,725.00	
Ch No-11074	1,000.00	
Ch No-19251	7,000.00	
Ch No-019311	4,017.00	
Ch No-019312	3,938.00	
Ch No-019315	1,240.00	
Ch No-019317	1,204,000.00	
Ch No-019318	43,120.00	
Ch No-019319	46,000.00	
Ch No-019320	3,450.00	
Ch No-019321	12,288.00	
Ch No-019322	1,450.00	
	-	1,423,928.00
	-	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	7,733.00	
Add:-Exceses credited	1,200.00	
Add:-Exceses credited	6,510.00	
Add:-Exceses credited	300.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	4,700.00	
Add:-Exceses credited	3,000.00	
Add:-Exceses credited	900.00	
Add:-Exceses credited	600.00	
Add:-Exceses credited	49,000.00	
Add:-Exceses credited	10,000.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	300.00	
Add:-Exceses credited	74,250.00	
Add:-Exceses credited	4,000.00	



Add:-Exceses credited	300.00	
Add:-Exceses credited	3,500.00	
Add:-Exceses credited	3,600.00	
Add:-Exceses credited	3,600.00	
Add:-Exceses credited	2,000.00	
Add:-Exceses credited	2,000.00	
Add:-Exceses credited	499,000.00	
Add:-Exceses credited	163,000.00	
Add:-Exceses credited	298,000.00	
Add:-Exceses credited	600.00	1,142,093.00
Less:- Pass book debited but not entered in the cash book		
Bank Charge	18.00	
Bank Charge	6.00	
Bank Charge	6.00	
Bank Charge	12.00	42.00
Balance as per pass book		22,352,605.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

United Bank of India- (A/c no : 0405010108101) As at 31st March 2018.

Particulars	Amount (Rs.)
Balance as per Cash book	1,156,864.00
Balance as per Pass book	1,156,864.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

TRIPURA GRAMIN BANK- (A/c no : 8071011974289) As at 31st March 2018,

Particulars	Amount (Rs.)
Balance as per Cash book	1,922,211.00
Balance as per Pass book	1,922,211.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

UCO BANK- (A/c no : 28300110021071) As at 31st March 2018,

Particulars	Amount (Rs.)
Balance as per Cash book	4,900,284.00
Balance as per Pass book	4,900,284.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

TSCB- (A/c no : 003912010010081) As at 31st March 2018,

Particulars	Amount (Rs.)
Balance as per Cash book	3,677,183.00
Balance as per Pass book	3,677,183.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

UBI- (A/c no : 0405010265454) As at 31st March 2018,

Particulars	Amount (Rs.)		
Balance as per Cash book	4,939,768.00		
Less : Passbook Debited			
Date	Particulars	Amount (Rs.)	
23.02.2017	Bank Charge	1.50	
21.02.2017	SMS Charge	4.50	
03.03.2018	SMS Charge	3.00	
			9.00
Balance as per Pass book			4,939,759.00



SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS.

1. Accounting Conventions:

These financial statements are prepared in accordance with applicable accounting standards for local bodies in India and in accordance with relevant presentation requirement of The Tripura Municipal Accounts Manual (TMAM), issued by the Urban Development Department, Government of Tripura, & the National Municipal Accounting Manual (NMAM), issued by the Government of India, Ministry of Urban Development. The financial statements are prepared under historical cost convention.

2. Accounting Concept:

These financial statements are prepared on the assumption that an urban local body is a going entity and will continue in its service operation for the near future. Hence, it is assumed that the urban local body has neither the intention nor the need to liquidate or curtail materially the scale of its service operations.

3. Basis of Accounting:

In order to meet the objectives set by the Government of India, financial statements are prepared on the accrual basis of accounting following double entry principles of accounting. Under this basis, the effects of transactions and other events are recognized when they occur (and not as cash or a cash equivalent are received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate, except as stated otherwise.

4. Accounting Standards for local bodies (ASLB) for Assets:

The Indian Accounting Standards for local bodies (ASLB) issued by the Institute of Chartered Accountants of India (ICAI) which have a bearing for the purpose of accounting & valuation of assets are:

- ❖ Accounting Standards for local bodies (ASLB) 4-Borrowing Costs
- ❖ Accounting Standards for local bodies (ASLB) 5- Property, Plant and Equipment,
- ❖ Accounting Standards for local bodies (ASLB) 6- Events after the reporting date.

5. Classification of Assets:

As per the National Municipal Accounting Manual (NMAM) issued by the Ministry of Urban development, Govt. of India & the Tripura Municipal Accounts Manual (TNAM) issued by the urban development department, Govt. of Tripura, assets of the **Sabroom Nagar Panchayat (SNP)** have been Primarily Classified as follows:

Infrastructure Assets:-

- a. Roads & Bridges
- b. Sewerage & Drainage
- c. Water works
- d. Water bodies & waterways
- e. Public Lighting



Water Bodies & Waterways:-

This includes all water bodies like ponds, tanks and lakes that RMP owns for its use or for the use of its citizens. These water bodies at some point of time can become the source of water supply for the citizens of the city / town.

Public Lighting:

This covers all assets related to lighting and includes electrical installations like transformers, cables etc, lamps and fittings and poles. Any electrical installation other than for public lighting has been covered under subsequent head of 'Furniture, Fixture, Fittings & Electrical Appliances'.

Plant and Machinery:

Plant and machinery include all engineering equipments like road rollers, bulldozers etc., medical equipments used in hospitals, dispensaries and maternity centers, scientific equipments, generators, clock tower etc. This doesn't include plant and machinery used specifically in waterworks, pumping stations, sewerage treatment plant etc. which are already classified under those heads.

However, plant and machinery used for other purposes has been included under this head.

Vehicles

Vehicles include all types of trucks, water tankers, buses, jeeps, cars, two wheelers, three-wheelers and loaders, etc. Mobile machinery such as Road Rollers and Bulldozers has not been classified as vehicles as their primary purpose is not transportation.

Office & Other Equipments:

All items of office use such as computers, peripherals, photocopy machines, typewriters, communication and telecom equipments would be recorded under this head. Other equipment (which may not be used in office) has also been recorded under this head.

Furniture, Fixture, Fittings & Electrical Appliances:

They include metal as well as wooden chairs, tables, racks, cupboards, water Coolers, fans, air-conditioners, refrigerators, TV etc. Items which can be classified as Office and Other Equipment have been first classified under that head. Else has been included here. It also includes all types of Installation cables, lamp posts, mercury vapor lamps, sodium vapor lamps, light fittings, power points, etc., used in the buildings and other premises used by the AMC (other than those used for street-lighting as they are included under the heading 'Public lighting').

Other Fixed Assets:

This includes all other assets not specifically covered in any of the earlier heads. It includes for instance, intangible assets such as software, rights etc. Specific assets with different valuation or re-use norms (such as Heritage assets, works of arts etc.) may also be classified as separate sub-groups under this head.



6. Accounting for 'Capital Work in Progress':

'Capital Work in Progress' includes costs of constructing fixed assets before construction is substantially complete. The identification of items of construction as Capital Work in Progress means that the item is intended to be capitalized once it is complete / put into use. Capital Work in progress (CWIP) is included in the fixed assets group of assets but is only an interim account, until the asset is put in to use. In particular:

- CWIP is not recorded in any of the asset registers. Instead, a separate CWIP register is maintained to record progressive bills for construction;
- Any amount paid for purchase/ construction of an asset which has not been completed / put to use has been shown as CWIP and recorded in the CWIP register;
- No depreciation is charged on CWIP since the asset has not been put to use;
- The asset will be transferred from CWIP to fixed asset register when it is put to use. Hence, CWIP register should be reviewed regularly for such items.

7. Accounting for Fixed Assets:

Following the National Municipal Accounting Manual (NMAM) and the Tripura Municipal Accounting Manual (TMAM), fixed asset accounting / valuation are done as per the following:

- ❖ All Fixed Assets has been carried at cost less accumulated depreciation. The cost of fixed assets includes cost incurred / money spent in acquiring or installing or constructing fixed assets and other incidental and indirect expenses incurred up to that date.
- ❖ The cost of a fixed asset includes:
 - (a) purchase price, less trade discounts & rebates, if any;
 - (b) import duties;
 - (c) other taxes or levies which are non-refundable in nature;
 - (d) transportation cost, if charged separately from the purchase price;
 - (e) Cost of inspection, if paid separately;
 - (f) Handling costs;
 - (g) Cost of site preparation;
 - (h) Installation cost, including cost of such permanent or temporary structures that are considered necessary for installation;
 - (i) Professional fees for engineers or architects or inspectors, etc; and
 - (j) Any other cost incurred to put the assets at its location and use.
- ❖ Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, has been recorded at nominal value of Re.1/-



[Rationale of Valuation at Re. 1/-

It sometimes appears that Re.1/- valuation is of no significance in the overall fixed assets block of the AMC being an ULB which runs in to cores. Hence, it would perhaps make no difference if the asset was valued at NIL. This is erroneous. The reason for valuing assets at Re.1/- is to ensure that the asset is identified and tracked in the fixed asset system. Non-recognition of the asset or NIL valuation would not allow the asset to appear in the Fixed Asset Register]

- ❖ As per Tripura Municipal Accounting Manual (TMAM), all assets costing less than Rs. 2,000/- has been expensed/ charged to Income and Expenditure account in the year of purchase.
- ❖ Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets has been capitalized.
- ❖ The cost of an item has been recognized as a fixed asset if:
 - (a) The asset is held for producing or providing goods or services and is not held for sale in the normal course of business;
 - (b) The future economic benefits or service potential associated are expected to flow to the entity;
 - (c) The estimated useful life of the assets is beyond one year; and
 - (d) Is beyond the minimum threshold limit for recognition as fixed asset.

❖ **Self constructed assets**

In cases where AMC constructs the assets itself (Office building, etc.,) the cost of construction of that building and other costs which are directly attributable has been taken into consideration in arriving at the value of the building. This means that all the material cost of construction, payments made to the various contractors, etc. has been included.

As per AS-10, administration and general overhead are excluded from cost of fixed assets as they do not relate to specific fixed assets. However, if such expenses are related to construction or acquisition of particular fixed assets, then it has been capitalized.

Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset has been capitalized and included in the cost of fixed asset.

An increase in net book value arising on revaluation will be credited to a reserve account under the Municipal fund as 'Revaluation Reserve Account'. A decrease in net book value arising on revaluation of fixed assets will be charged to Income & Expenditure accounts.

Assets recorded in the register but not physically available shall be written off after a period of five years.



Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is for less than a year, shall be charged off as Revenue Expenditure.

Revaluation of assets is recommended only on an exceptional case. When revaluation of asset is carried out the value of assigned upon revaluation of a class of assets shall not result in the net book value of that class being greater than the recoverable amount of the assets of that class. Revaluation reserve shall be reduced by transfer of equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.

8. Estimated Useful Life & Depreciation Rates:

The value of an asset in future years (after recognition in financial statements) is the Book Value, which is calculated by deducting Accumulated Depreciation from the Historical Cost of the asset. The Estimated Useful Life & Depreciation Rates has been prescribed by the TMAM and has been used in preparing the financial statements.

9. The basic principles with regard to depreciation are:

Depreciation has been provided at the rates prescribed in by the TMAM, on all fixed assets using Straight Line Method consistently. The Accounting Standard as well as NMAM allow Written down Value Method and Straight Line Method, and recommend any of these two methods. NMAM states that whatever method is used, it should be applied consistently.

10. Current Assets in the case of Sabroom Nagar Panchayat consist of the following:

- a. Cash in hand;
- b. Cash at bank;
- c. Stores and spares;
- d. Prepaid expenses;
- e. Sundry Debtors (Receivables)
- f. Interest on investments;
- g. Interest on bank deposits;
- h. Interest on loans and advances;
- i. Recoverable deposits, and
- j. Receivables against Deposit works;

Sundry Debtors (Receivables): Receivables include the following:

- a. Arrears of property tax
- b. Arrears of all other taxes, licenses, and fees
- c. Interest on investments
- d. Recoverable deposits
- e. Receivables against Deposits works



f. Grant receivable

11. Liabilities in the case of SNP consist of the following:

- a. Long and Short Term Borrowings;
- b. Current Liabilities;
- c. Provisions for Doubtful Receivables;
- d. Balances of Government Grants;
- e. Retirement Benefits; and
- f. Municipal General Fund;

Current Liabilities: Current liabilities constitute the following:

- a. Bank overdraft;
- b. Security deposit/ Retention money/ Earnest money from contractors and suppliers;
- c. Deposit works;
- d. Other deposits;
- e. Advance collection of taxes and non-taxes;
- f. Income tax deducted payable;
- g. Sales tax payable;
- h. Interest accrued but not due on loans;
- i. Unpaid salary and other employee related benefits;
- j. Unpaid electricity bills;
- k. Unpaid bills of suppliers and contractors, including payable to Government agencies; and
- l. Recoveries from staff -payable;

12. Grant Accounting:

Revenue Grant

The principles relating to accounting of revenue grants are:

General purpose Grants, mainly from the state government are of a revenue nature e.g. maintenance of PHE water supply, Grant for Dearness Allowance, etc., shall be recognized as incomes on actual receipt basis.

Grants received or receivable in respect of specific revenue expenditure shall be recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

Capital Grant:

The principles relating to accounting of capital grants are:

Grants received towards capital expenditure (these are generally from State Government and Central Government) shall be accounted on actual receipt basis. The amount will initially be credited to a Capital Grant head under 'Liabilities'. Upon acquisition/construction of the asset, the value of the amount so spent shall be



debited to the liability head by corresponding credit to an account head like 'Capital Reserve on Grants'.

Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the ULB shall be treated as a liability until such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability shall stand reduced with the value of such utilization and no further treatment, as a capital receipt shall be required.

Grants in the form of non-monetary assets (such as fixed assets given at a concessional rate) shall be accounted for based on the acquisition cost. In case a non-monetary asset is received free of cost, it shall be recorded at a nominal value (e.g. Rupee 1/-).

Income on investments made from 'Specific Grants received in advance' shall be recognized and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'Specific Grant received in advance' shall also be recognized and credited/debited to the Specific Grant.

Assets created using capital grants shall be shown at gross value of creation/acquisition. The amount of capital grant utilized would be reduced from the Grant Account and the utilized grant recognized as "Deferred Grant" Depreciation on such assets must be calculated normally as applicable for any other asset. Depreciation would be charged to Income and Expenditure in the normal course of accounting. Amount equivalent to the depreciation on such assets created/acquired out of grants would be reduced from the "Deferred Grant" Account and shown as "Deferred Income" in the Income and Expenditure Account. This follows the principle of recognizing income in the income and expenditure account out of the deferred income account in the proportion of depreciation charged on the assets in view of the requirements of AS 12.

13. The principles relating to accounting of assigned revenues:-

All "assigned revenues" like share of motor vehicle taxes, share of stamp duty, shall be accounted during the year on actual receipt basis.

However, at the year end, if the sanction orders for release of funds were issued but funds were actually not remitted, such amount has been accrued as receivable for the year by debit to the "assigned revenue receivable".

14. Head of Accounts and Codes:

The Coding Structure for Municipalities of Tripura contain of the following groups or segments, viz.

- a. Municipality code;
- b. Fund Code;
- c. Field Code (Zones and Ward)



- d. Function-Functionary Codes (Budget Centers); and
e. Account Head;

Municipality Code:

Each ULB of the state of Tripura has been assigning a unique Municipality Code. **For Sabroom Nagar Panchayat the Municipality Code is B/01.**

Fund Code:

Funds are instituted for achieving certain objectives. As per KMC is proposing fund wise budgeting and accounting for better governance of Municipal funds. As per TMAM, funds are classified into two brought fund categories. The categories are major fund code (2-digit) and minor fund code (2-digit). Hence the total code length is 4-digits. For example, Solid Waste management fund under Municipal Fund will be denoted as follows:

Major Fund Code	Description	Minor Fund Code	Description	Remarks
10	Municipal Fund	04	Solid Waste Management Fund	To Consider all transactions that concern provision of SWM services for the entire ULB.

Field Code (Zone and Wards):

Field represents the geographic distribution of the Municipalities. A 'Field' represents the geographic area to which the income or expenditure relates. Field codes are intended to assist in identifying Income and Expenditure specific to a particular geographic area, e.g. Electoral Ward, etc.

The Field Code recommended for ULBs of Tripura is of two levels:

- a. Major Field Code (2-digit)
- b. Minor Field Code (2-digit)

The major field code comprising of 2-digit code represents the "Zones" or "Divisions" which comprises of a number of 'electoral wards'. The minor field code comprising of 2-digit represent the "electoral wards". For example the field code of say Ward xx of Head Office may be as follows

Major Field Code	Zone Description	Minor Field Code	Ward Description	Remarks
01	Head Office	09	Ward XX	To record all financial transactions that concerns the specific ward.

Function-Functionary Codes (Budget Centers):



Function represents the services offered or specific functions performed by the Municipality. Under the present system of the ULB, various departments/sections are actually responsible for all functions for which the ULB is responsible. Each ULB demands for income and incur expenses through their departmental setup. These departments or **functionaries** are responsible for discharging the functions and become the responsibility center for the assigned **functions**. The Function and Functionary Segment represents this.

The segment has three components

- a. Function Group (2-digit)
- b. Function Head (2-digit)
- c. Functionary Description (2-digit)

The total code-length of this segment is of six digits.

Function Group Code	Function Group Description	Function Head Description	Functionary Code	Functionary Description
00	General Administration	Finance, Accounts & Audit	02	Billing Cell.

Account Head:

The segment for the account head in the chart of accounts string would denote the description of the account head that involves in a particular transaction. *There can be four different types of accounts head depending on the nature of the account head, which are as below:*

- a. Revenue Income
- b. Revenue Expenditure
- c. Capital Receipts and Liabilities
- d. Capital Expenditure and Assets

As per the coding structure prescribed under NMAM, the entire code of account string is broadly divided into "**Primary Account Head**" and "**Secondary Account Head**". The sub-division of the heads are as below:

a. Primary Account Head

1. Major Head;
2. Minor Head and
3. Detailed Head

b. Secondary Account Head

1. Sub-ledger Type;
2. Sub-ledger Detail

Numeric codes of 7-digit shall represent the **Primary Account Head** describing the account head. A 7-digit code suggested so to allow flexibility to add new codes in the future. The primary account head structured as:



- a. Major Head Code (3-digit);
- b. Minor Head Code (2-digit); and
- c. Detailed Head Code (2-digit);

Example of Primary Account Head

Primary Code	Description	Secondary Code	Description	Code	Description	Code	Description	Remarks
1	Revenue Income	10	Tax Revenue	01	Property Tax	01	Property Tax on Residential Properties	

The Secondary Account Head would provide further details of the primary account head and would specify the detailed ledger head under each primary account. The Secondary Account Head would be two parts – sub-ledger type and sub-ledger details. The NMAM did not prescribe the secondary head structure and left the same for respective states to decide and structure.

For the ULBs of Tripura, the TMAM prescribes the secondary account heads like:

- a. Property Tax Receivables segregated in years of demand as “PT2009”, “PT2010”, “PT2011” and so on;
- b. Bank Accounts numbered as “BN0001” for State bank of India - Agartala Branch, “BN0002 for State bank of India – Kunjaban Branch. “BN0003” for United Bank of India – Gurkha Basti Branch, and so on;
- c. Creditors and Payables or outside parties as “P00001” for BSNL, “P00002” for Tripura State Electricity Board, “P00003” for Indian Oil Corporation, and so on.

