



# 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 31<sup>st</sup> March 2019** 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 31<sup>st</sup> March 2019.

AND

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

Place: Agartala

Date: 20/05/2019



For, SANAT & ASSOCIATES  
Chartered Accountants

C.A Dinen Majumdar  
Partner

**SABROOM NAGAR PANCHAYAT**  
**SABROOM ; SOUTH TRIPURA**

Balance Sheet As at 31st March, 2019.

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
<b>A</b>	<b>SOURCES OF FUNDS</b>			
<b>A1</b>	<b>Reserve &amp; Surplus</b>			
	Municipal (General) Fund	B-1	26,825,302.55	30,941,698.70
	Emarked Funds	B-2	126,138,818.76	112,184,657.14
	Reserves	B-3	-	-
	<b>Total Reserve &amp; Surplus</b>		<b>152,964,121.31</b>	<b>143,126,355.84</b>
<b>A2</b>	<b>Grants, Contribution for Specific Purpose</b>	B-4	40,163,013.50	47,872,681.50
<b>A3</b>	<b>Loans</b>			
	Secured loans	B-5	1,345,670.00	912,790.00
	Unsecured loans	B-6	-	-
	<b>Total Loans</b>		<b>1,345,670.00</b>	<b>912,790.00</b>
	<b>TOTAL SOURCES OF FUNDS [A1+A2+A3]</b>		<b>194,472,804.81</b>	<b>191,911,827.34</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
<b>B1</b>	<b>Fixed Assets</b>	B-11		
	Gross Block		161,420,035.00	141,018,849.00
	Less: Accumulated Depreciation		30,647,117.19	26,735,240.66
	Net Block		130,772,917.81	114,283,608.34
	Capital work-in-progress			
	<b>Total Fixed Assets</b>		<b>130,772,917.81</b>	<b>114,283,608.34</b>
<b>B2</b>	<b>Investment</b>			
	Investment - General Fund	B-12		
	Investment - Other Funds	B-13		
	<b>Total Investment</b>		<b>-</b>	<b>-</b>
<b>B3</b>	<b>Current Assets, Loans &amp; Advances</b>			
	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	42,370,813.00	47,043,882.00
	Loans, advances and deposits	B-18	22,315,937.00	31,426,625.00
	<b>Total Current Assets</b>		<b>64,686,750.00</b>	<b>78,470,507.00</b>
<b>B4</b>	<b>Current Liabilities &amp; Provisions</b>			
	Deposits received	B-7		
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	986,863.00	842,288.00
	Provisions	B-10		
	<b>Total Current Liabilities</b>		<b>986,863.00</b>	<b>842,288.00</b>
<b>B5</b>	<b>Net Current Assets (B3-B4)</b>		<b>63,699,887.00</b>	<b>77,628,219.00</b>
<b>C</b>	<b>Other Assets</b>	B-19		
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20		
	<b>TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]</b>		<b>194,472,804.81</b>	<b>191,911,827.34</b>

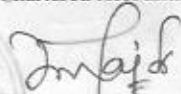
For, SANAT & ASSOCIATES

Chartered Accountants

Place: Agartala

Date: 20.05.2019



  
 C.A Dinen Majumdar  
 Partner

**SABROOM NAGAR PANCHAYAT**  
**SABROOM, SOUTH TRIPURA**

**INCOME AND EXPENDITURE STATEMENT**

For the period from 01-04-2018 to 31-03-2019

Account Code	Item/Head of Account	Schedule No.	Current Year (Rs)	Previous Year (Rs)
	<b>INCOME</b>			
1100000	Tax Revenue	IE-1	2,735,399.00	1,416,410.00
1200000	Assigned Revenues & Compensation	IE-2	-	-
1300000	Rental Income from Municipal Properties	IE-3	138,800.00	115,200.00
1400000	Fees & User Charges	IE-4	60,323.00	-
1500000	Sale & Hire Charges	IE-5	-	-
1600000	Revenue Grants, Contributions & Subsidies	IE-6	26,805,927.00	29,141,139.00
1700000	Income from Investments	IE-7	-	-
1710000	Interest Earned	IE-8	1,822,976.00	1,836,496.00
1800000	Other Income	IE-9	-	-
	Deferred Income		3,767,591.38	3,139,003.68
<b>A</b>	<b>TOTAL INCOME</b>		<b>35,331,016.38</b>	<b>35,648,248.68</b>
	<b>EXPENDITURE</b>			
2100000	Establishment Expenses	IE-10	13,761,355.00	13,591,599.00
2200000	Administrative Expenses	IE-11	2,726,461.00	3,010,677.00
2300000	Operations & Maintenance	IE-12	5,343,965.00	1,027,558.00
2400000	Interest & Finance Expenses	IE-13	12.00	-
2500000	Programme Expenses	IE-14	182,241.00	564,579.00
2600000	Revenue Grants, Contributions & Subsidies	IE-15	13,521,502.00	13,314,054.00
2710000	Miscellaneous Expenses	IE-17	-	-
2720000	Depreciation		3,911,876.53	3,195,991.76
<b>B</b>	<b>TOTAL EXPENDITURE</b>		<b>39,447,412.53</b>	<b>34,704,458.76</b>
<b>C</b>	Gross surplus / (deficit) of income over expenditure before prior period items (A-B)		(4,116,396.15)	943,789.92
<b>D</b>	Add / less : Prior Period Items (Net)	IE-18	-	-
<b>E</b>	Gross surplus / (deficit) of income over expenditure after prior period items (C-D)		(4,116,396.15)	943,789.92
<b>F</b>	Less: Transfer to Reserve funds		-	-
<b>G</b>	Net balance being surplus / deficit carried over to Municipal Fund (E-F)		(4,116,396.15)	943,789.92

Place: Agartala

Date: 20.05.2019

For, SANAT & ASSOCIATES  
Chartered Accountants

*C.A. Dinen Majumdar*  
C.A. Dinen Majumdar  
Partner





**SABROOM NAGAR PANCHAYAT**  
**SABROOM, SOUTH TRIPURA**

**Receipts & Payments A/C for the year ended 31<sup>st</sup> March, 2019**

Accounting Code	RECEIPTS	Amount (Rs.)	Amount (Rs.)	Accounting Code	PAYMENTS	Amount (Rs.)	Amount (Rs.)
04-50-10-01	Opening Balance :-	950.00		02-20-60-01	Advertisement	45,168.00	
	Cash-in-hand			02-20-60-02	Announcement Charges	13,180.00	
	Cash at bank			02-20-60-03	Arrear Pension	70,398.00	
04-20-20-01	SBI-8911	1,875,042.00		02-20-60-04	Arrear Salary	755,474.00	
04-20-20-02	TGB-A/c-558	3,738,259.00		02-20-60-05	Auto Fare	2,250.00	
04-20-20-03	T S C B-11	19,786,626.00		02-20-60-06	Beneficiaries ASSP	49,148.00	
04-20-20-04	U B I-3163	2,225,767.00		02-20-60-07	Beneficiaries expenses- RAY	4,475,096.00	
04-20-20-05	U B I-8376	1,572,104.00			Audit fees	572,300.00	
04-20-20-06	U B I-2899	1,442.00		02-20-60-08	Bank Charges	12.00	
04-20-20-07	UCCO-6894	1,247,182.00		02-20-60-10	Electric connection	9,452.00	
04-20-20-08	UBI-8101	1,156,864.00		02-20-60-11	Electric goods	670.00	
04-20-20-09	TGB(RAY)-4289	1,922,211.00		02-20-60-12	Festival grant	47,500.00	
04-20-20-10	TSCB(RAY)-0081	3,677,183.00		02-20-60-13	Financial Assistant	500.00	
04-20-20-11	UBI(RAY)-5454	4,939,768.00		02-20-60-14	Flex Expenses	124,013.00	
04-20-20-12	UCCO(RAY)-1071	4,900,284.00	47,043,882.00	02-20-60-15	Fooding & Lodging expenses	9,020.00	
	<b>Grant-in-aid:-</b>			02-20-60-16	Cleaning exps	524,416.00	
	<b>Capital Grants</b>			02-20-60-17	Consultancy fees	200,000.00	
03-20-00-00	Grant Share Of Taxes	85,574.00		02-20-60-18	Cleaning of jungle	253,976.00	
03-20-00-01	Grant 14 FC	5,268,000.00		02-20-60-19	Gratuity	150,948.00	
03-20-00-02	Grant DAY NULM	8,000,000.00		02-20-60-20	Hiring charge of vehicle	304,412.00	
03-20-00-03	Grant TUEP	3,672,366.00		02-20-60-21	Honorarium	61,200.00	
03-20-00-04	Grant RAY	6,776,196.00	23,802,136.00	02-20-60-22	International Literacy Survey Expenses	1,000.00	
	<b>Revenue Grants</b>			02-20-60-23	LCS Lathine	14,167.00	
03-20-00-00	Grant Share Of Taxes	10,985,464.00		02-20-60-24	Legal Charges	1,790.00	
03-20-00-02	Grant DAY NULM	466,000.00		02-20-60-25	Beneficiaries of IHHL toilet Expenses	4,860,000.00	
03-20-00-03	Grant ASSP	49,148.00		02-20-60-26	Miscellaneous Expenses	2,027.00	
03-20-00-04	Grant DWIS	373,750.00		02-20-60-27	Meia Expenses	83,646.00	
03-20-00-05	Grant SBM( IHHL)	2,338,400.00		02-20-60-28	Office contingency	44,571.00	
03-20-00-06	Grant IEC	1,242,031.00		02-20-60-29	Postage & Telegrame	4,440.00	
03-20-00-07	Fund I/O ( Unspent Fund)	141,147.00		02-20-60-30	Power & fuel	124,890.00	
03-20-00-08	Grant water resource Dept.	99,936.00		02-20-60-31	Electric & power Charges	1,433,856.00	
03-20-00-08	Grant TUEP	4,320,000.00	20,015,876.00	02-20-60-32	Printing & Stationary	32,520.00	
	<b>Duties &amp; Taxes</b>			02-20-60-33	Programme Exp.	97,595.00	
03-50-20-18	Income Tax	223,611.00		02-20-60-34	Pension	944,108.00	
03-50-20-19	Labour Cess	279,578.00		02-20-60-35	Refreshment	52,925.00	
03-50-20-20	Vat	352,501.00		02-20-60-36	Carring Charges	18,055.00	
03-50-20-21	Professional tax	79,764.00	935,454.00	02-20-60-37	CS hard-Drawn case	143,467.00	
	<b>C/F</b>		91,797,348.00	02-20-60-38	Data Entry charges expenses	4,950.00	
				02-20-60-39	Dispensting of mukta manchh	61,192.00	
				02-20-60-40	E-filling charges for E-TDS	5,428.00	
					<b>C/F</b>	15,599,760.00	

B/E		B/F		B/F			
03-50-20-22	Employee Liability	1,143,938.00	91,797,348.00	02-20-60-41	Geo- Tagging expenses	13,300.00	
03-50-20-23	CPF	23,293.00		02-20-60-42	GPS Tagging Survey expenses	17,000.00	
03-50-20-24	Pay with Held	13,560.00		02-20-60-43	Hiring charge charge From water Tanker	6,600.00	
03-50-20-25	GSLI	21,880.00		02-20-60-44	Hiring charge of J.C.B	61,600.00	
03-50-20-26	GSLI Claim	501,399.00		02-20-60-45	Mobile bill expenses	399.00	
03-50-20-27	LIC	5,147.00		02-20-60-46	Printing expenses	10,355.00	
	Water Tax	5,147.00	1,709,217.00	02-20-60-47	RCC Plier	1,700.00	
01-71-10-01	Bank Interest		1,822,976.00	02-20-60-48	Repair & Main. of Electric Line	5,000.00	
	Revenue Income			02-20-60-49	Repair & Main. of Gallery	297,197.00	
01-40-50-02	Water Charges	5,460.00		02-20-60-50	Repair & Main. of Market Stall	43,813.00	
01-40-50-03	Revenue Collection	2,669,958.00		02-20-60-51	Repair & Main. of Mukta Manchh	44,957.00	
01-40-50-04	Rent from UCCO bank	89,600.00		02-20-60-52	Repair & Main. of Toilet	1,700.00	
01-40-50-05	Rent from Town Hall(New)	38,000.00		02-20-60-53	Repair & Main. of Benkar stall	34,084.00	
01-40-50-06	Property tax	43,981.00		02-20-60-54	Repair & Main. of Netaji Statue	8,862.00	
01-40-50-07	Rent of Stalls & Office Building	11,200.00		02-20-60-55	Repair & Main. of Park	154,748.00	
01-40-50-08	Water Connection Fees	3,600.00		02-20-60-56	Repair & Main. of RCC Retang Wall	257,506.00	
01-40-50-09	Building Plan Fees	56,723.00		02-20-60-57	Repair & Main. of RCC Ring Wall	53,053.00	
	Advertisement Tax	16,000.00	2,934,522.00	02-20-60-58	Repair & Main. of Sewerage & drainage	693,660.00	
	Advertisement Tax			02-20-60-59	Repair & Main. of Road & Bridge	24,314.00	
04-60-10-01	Adjustment Received:			02-20-60-60	Repair & Main. of Office & Other equipment	13,102.00	
04-60-10-02	Festival Advance	133,700.00		02-20-60-61	Repair & Main. of Vehicle	11,735.00	
04-60-10-03	Advance paid to Rabintra Mlog	5,691,938.00		02-20-60-62	Repair & Main. of Ac Machine	62,075.00	
04-60-10-04	Advance paid to S.Roy	45,000.00	12,958,505.00	02-20-60-63	Repair & Main. Of Water Ways	36,230.00	
		7,087,867.00		02-20-60-64	Repair & Maint. Of Buildings	1,785,200.00	
				02-20-60-65	Repair & Maint. Of Computer	20,180.00	
				02-20-60-66	Revolving fund To SHC	50,000.00	
				02-20-60-67	Salary	10,738,407.00	
				02-20-60-68	Sitting Allowance	11,300.00	
				02-20-60-69	Stationary goods	193,904.00	
				02-20-60-70	Surface drassing & exertain of earth	5,500.00	
03-30-60-01	Secured Loan:		432,880.00	02-20-60-71	Telephone bill	16,183.00	
	Hudco Loan			02-20-60-72	TA/DA Bill	18,279.00	
	Current Liabilities			02-20-60-73	Tuep Labour Wages	4,096,161.00	
03-41-80-02	Beneficiaries contribution -RAY	11,300.00		02-20-60-74	Training expenses	306,000.00	
03-40-10-02	Security Money	529,965.00		02-20-60-75	Wages	311,123.00	
03-50-20-04	SGST	1,296.00		02-20-60-76	Wages of Pump Operator (DWS)	329,760.00	
03-50-20-27	Bank loan recovery	48,000.00	590,561.00	02-20-60-77	Wages of Pump Operator (W)	99,936.00	
				02-20-60-78	Wages of DWS Staff	37,950.00	
				02-20-60-79	Washing charges	9,873.00	
				02-20-60-80	Water Connection	26,930.00	
				02-20-60-81	Wages of Street light operator	18,000.00	
				02-20-60-82	Writing charges Expenses	8,100.00	
					Employee Liability		35,535,536.00
					CPF	1,102,133.00	
					GSLI	13,560.00	
					GSLI Claim	21,880.00	
					Pay with Held	23,293.00	
					LIC	501,399.00	
							1,662,265.00
							37,197,801.00

Sanjaynagar  
Public Works Department  
Bangalore

B/F	112,246,009.00	B/F	37,197,801.00
C/F	112,246,009.00	C/F	24,337,530.00
03-50-20-18 03-50-20-19 03-50-20-20 03-50-20-21	Duties & Taxes Income Tax Vat Labour Cess Professional tax	221,615.00 484,301.00 279,578.00 79,764.00	1,068,258.00
04-10-20-00 04-10-20-01 04-10-20-02 04-10-20-03 04-10-20-04 04-10-20-05 04-10-20-06 04-10-20-07	Fixed Assets Building Sewerage & Drainage Water Ways Other Assets Office and other equipment Road & Bridge Public Lighting Park, Garden & Gallaries	5,946,451.00 3,730,027.00 53,669.00 739,457.00 180,235.00 9,225,495.00 435,918.00 89,934.00	20,401,186.00
03-41-80-02 03-40-10-02 03-40-10-08 03-50-20-27	Grant Refund Transfer Fund to UD Department Current Liabilities Beneficiaries contribution -RAY Security Money Security of Stall Bank loan recovery	22,600.00 229,165.00 60,369.00 48,000.00	7,000,000.00
04-60-10-01 04-60-10-02 04-60-10-03 04-60-10-04 04-60-10-05 04-60-10-06 04-60-10-07	Loans & Advances Festival Advance Advance paid to Rabindra Mog Advance paid to R. Dey Advance paid to Sukanta Roy Advance paid to TSECL, Sahroon Division Advance paid to SFA (Interworld Football Tournament) Advance paid to S. Debarma	165,000.00 954,000.00 135,317.00 2,498,000.00 15,500.00 60,000.00 20,000.00	3,847,817.00
04-50-10-01 04-20-20-01 04-20-20-02 04-20-20-03 04-20-20-04 04-20-20-05 04-20-20-06 04-20-20-07 04-20-20-08	Closing Balance :- Cash-in-hand Cash at bank SBI-8911 TGB-A/c-558 T S C B-11 U B I-3163 U B I-8376 U B I-289 UCO-6894 UBI-8101	450.00 26,954.00 1,206,824.00 19,592,882.00 42,714.00 913,390.00 1,642.00 919,903.00 1,632,771.00	69,875,196.00



T/F	T/F	112,246,009.00	04-20-20-09 04-20-20-10 04-20-20-11 04-20-20-12	TGB(RAVY)-4289 TSCB(RAVY)-0081 UBI(RAVY)-5454 UCCORAVY-1071	R/F	24,337,530.00 2,084,372.00 3,999,044.00 6,634,616.00 5,315,251.00	69,875,196.00	112,246,009.00
Total		112,246,009.00	Total					112,246,009.00

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

CA. Dinesh Majumdar  
Partner,  
Membership No: 504491  
Date: 20.05.2019  
Place: Agartala





Schedule IE-1: Tax Revenue

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Property tax	43,981.00	49,020.00
	Water tax & Charges	5,460.00	66,160.00
	Sewerage tax		
	Conservancy tax		
	Lighting tax		
	Education tax		
	Vehicle tax		
	Tax on Animals		
	Professional tax		
	Advertisement tax	16,000.00	
	Pilgrimage tax		
	Octroi & Toll		
	Revenue collection	2,669,958.00	1,301,230.00
	Cess		
	Other taxes		
	Sub-total	2,735,399.00	1,416,410.00
	Less: Tax Remissions and Refund		
	<b>Total Tax Revenue</b>	<b>2,735,399.00</b>	<b>1,416,410.00</b>

Schedule IE-3: Rental Income from Municipal Properties

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Rent from Conference Hall		
	Rent of Stalls & Office Building	11,200.00	90,200.00
	Rent from new town hall	38,000.00	1,000.00
	Rent from community hall		
	Rent from water tank		
	Rent from UCO Bank	89,600.00	24,000.00
	Rent from Youth hostel		
	Sub-total	138,800.00	115,200.00
	Less: Rent Remissions and Refund	-	-
	<b>Total Rental Income from Municipal Properties</b>	<b>138,800.00</b>	<b>115,200.00</b>

Schedule IE-4: Fees & User Charges

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Land division Charges		
	Licensing Fees		
	Application certificate fee		
	Ambulance fee		
	Ray Fees		
	Motar Van Fees		
	Leasing of Pond/ Market		
	Penalties and Fines		
	Other Fees		
	Water Connection Fee	3,600.00	
	RPI fess		
	User Charges		
	LCS Fees		
	Yuba Utsab		
	Building plan fee	56,723.00	
	Service / Administrative Charges		
	Other Charges		
	<b>Total income from Fees &amp; User Charges</b>	<b>60,323.00</b>	<b>-</b>



## Schedule IE-5: Sale &amp; Hire Charges

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Sale of Products		
	Sale of Tender forms		
	Mortary Van		
	Hire Charges of Tipper & Truck		
	Sale of Stores & Scrap		
	Sale of Others		
	Hire Charges of Vehicle		
	Hire Charges for Water Tanker		
	<b>Total income from Sale &amp; Hire Charges</b>	-	-

## Schedule IE-6: Revenue Grants, Contributions &amp; Subsidies

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Revenue Grant		
	Re-imbusement of expenses		
	Contribution towards schemes	26,805,927.00	29,141,139.00
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	26,805,927.00	29,141,139.00

## 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	-	-
	<b>Total Income from Investments</b>	-	-

## Schedule IE-8: Interest Earned

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Interest from Bank Accounts	1,822,976.00	1,836,496.00
	Interest on Loans and advances to Employees		
	Interest on loans to othres		
	Other Interest		
	<b>Total Interest Earned</b>	1,822,976.00	1,836,496.00

## Schedule IE-9: Other Income

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



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Salaries	10,738,407.00	9,758,440.00
	Wages	311,123.00	201,507.00
	Arrear Salary	755,474.00	550,599.00
	Honararium	61,200.00	61,200.00
	TA/DA	18,279.00	12,142.00
	Carring Charges	18,055.00	
	CS hard-Drawn case	143,467.00	
	Data Entry charges expenses	4,950.00	
	Festival Exp.		
	Festival Grant	47,500.00	32,300.00
	Arrear CPF		
	Financial Assistance	500.00	
	Sitting Allowance	11,300.00	9,550.00
	Wages of Pump Operator( DWS)	329,760.00	220,200.00
	Wages of Data entry operator	-	52,783.00
	Wages of Pump Operator (Wr)	99,936.00	170,116.00
	Wages of DWS Stuff	37,950.00	155,279.00
	Wages of Street light operator	18,000.00	27,000.00
	Refund of Security Money	-	
	Refund of SDM	-	
	Arrear Pension	70,398.00	78,071.00
	Leave salary	-	552,643.00
	Pension	944,108.00	938,599.00
	Gratuity	150,948.00	771,170.00
	<b>Total Establishment Expenses</b>	<b>13,761,355.00</b>	<b>13,591,599.00</b>

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Renewal Smart Card		
	Refreshment	52,925.00	52,064.00
	Fooding & Lodging expenses	9,020.00	2,400.00
	Office contingency	44,571.00	
	Announcement Charges	13,180.00	7,860.00
	Telephone Bill Expenses	16,183.00	19,773.00
	Electricity Expenses	1,433,856.00	2,222,071.00
	Electric connection	9,452.00	175,060.00
	Internet connecting Charges	-	
	Revoling fund To SHG	50,000.00	
	Books & Periodicals	-	
	LT line	-	
	Mobile bill expenses	399.00	
	Printing expenses	10,355.00	
	Stationary goods	193,904.00	
	Printing & Stationery	32,520.00	262,515.00
	Consultancy fees	200,000.00	3,386.00
	DPR Expenses	-	8,700.00
	Podium for Townhall Exp	-	
	Contingency Expenses	-	191,310.00
	Transfer to Urban Department	-	
	Survey Exp	-	19,560.00
	Geo- Tragging expenses	13,300.00	
	GPS Tragging Survey expenses	17,000.00	
	SWAN connectivity	-	
	Legal Expenses	1,790.00	5,000.00
	Annual Accounting Charge		
	Electric Goods	670.00	1,494.00
	E-filling charges for E-TDS	5,428.00	
	Audit Fees	572,300.00	
	Advertisement and Publicity	45,168.00	34,274.00
	Postage & Telegram	4,440.00	5,210.00
	<b>Total Administrative Expenses</b>	<b>2,726,461.00</b>	<b>3,010,677.00</b>



Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Power & Fuel	124,890.00	22,804.00
	Flex Handling	124,013.00	
	Washing charges	9,873.00	
	Spare Parts	-	
	Transportation Charge	-	32,800.00
	Hiring charge of J.C.B	61,600.00	
	Hire Charges for Water Tanker	6,600.00	
	Fitting & Fixing		11,400.00
	Training expenses	306,000.00	33,620.00
	Auto fare	2,250.00	48,678.00
	Writting Charges	8,100.00	
	Hiring Charges of Vehicle	304,412.00	263,079.00
	Cleaning of Jungle	253,976.00	
	Cleaning expenses	524,416.00	262,733.00
	Garden Expenses	-	12,000.00
	Garvage Clearance	-	
	Repairs & maintenance - Road	24,314.00	50,000.00
	Repairs & maintenance - Public Lightings		
	Repairs & maintenance - Sewerage & Drainage	693,660.00	4,655.00
	Repairs & maintenance - Water ways	36,230.00	48,230.00
	RCC Piler	1,700.00	
	Repair & Main. of Electrick Line	5,000.00	
	Repair & Main. of Gallary	297,197.00	
	Repair & Main. of Market Stall	43,813.00	
	Repair & Main. of Mukta Manchh	44,957.00	
	Repair & Main. of Toilet	1,700.00	
	Repair & Main. of Benkar stall	34,084.00	
	Repair & Main. of Netaji Statue	8,862.00	
	Repair & Main. of RCC Retaing Wall	257,506.00	
	Repair & Main. of RCC Ring Wall	53,053.00	
	Surface drassing & excertain of earth	5,500.00	
	Dismetaing of mukta manchh	61,192.00	
	Repairs & maintenance - Furniture		
	Repairs & maintenance - Buildings	1,785,200.00	217,544.00
	Repairs & maintenance - Park & Garden	154,748.00	
	Repairs & maintenance - Vehicles	11,735.00	4,696.00
	Dismaintaining of old AWC Exp.	-	
	Repairs & maintenance - Office & others Equipment	13,102.00	500.00
	Repairs & maintenance - Machinery	62,075.00	
	Repair & Mant. Of Bi-cycle	-	760.00
	Repairs & maintenance - Computer	20,180.00	1,000.00
	Other operating & maintenance expenses		
	Misc. Expenses	2,027.00	13,059.00
	<b>Total Operations &amp; Maintenance</b>	<b>5,343,965.00</b>	<b>1,027,558.00</b>

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	12.00	
	Other Finance Expenses		
	<b>Total Interest &amp; Finance Charges</b>	<b>12.00</b>	<b>-</b>





Schedule IE-14: Programme Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Plantation Expenses		12,500.00
	Falication Programme		
	Nazurul park exps		
	Programme Exp.	97,595.00	243,168.00
	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 Survey Expenses	1,000.00	15,000.00
	Sports & Culture		1,500.00
	Celebration of Sarad Sanmelan		49,625.00
	Yatra Festival		43,120.00
	Banamahsav Exp.		
	Mela Exp. & other Programme	83,646.00	104,119.00
	<b>Total Programme Expenses</b>	<b>182,241.00</b>	<b>564,579.00</b>

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Professional Tools		
	Dwelling Houses		
	ILCS Latrine	14,167.00	464,953.00
	TUEP Work	4,096,161.00	6,512,199.00
	Beneficiaries Expenses-RAY	4,475,096.00	5,744,069.00
	Financial Assistant		308,970.00
	Beneficiaries of IHHL toilet Expenses	4,860,000.00	
	Telephone expenses		
	Sports & other Euipeint		
	Benefishery-TSGHS		
	Benficiaries ASSP	49,148.00	136,465.00
	Water Supply Connection	26,930.00	147,398.00
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>13,521,502.00</b>	<b>13,314,054.00</b>



## Schedule IE-16: Provisions &amp; 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	-	-
	<b>Total Provisions &amp; Write off</b>	-	-

## 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	-	-
	<b>Total Miscellaneous Expenses</b>	-	-

## 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>	-	-
	<b>Total Prior Period Items (Net) (a-b)</b>	-	-



Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Amount (Rs)
	Balance as per last account	30,941,698.70
	Additions during the year - Surplus for the year Transfers	-
	Total	30,941,698.70
	Deductions during the year - Deficit for the year Transfers	4,116,396.15
	Balance at the end of the current year	26,825,302.55

Schedule B-2: Deferred Grant

Account Code	Particulars	Amount (Rs)
	Balance as per last account	112,184,657.14
	Additions during the year - Transferred from Grants towards capital expenditure	17,721,753.00
	Total	129,906,410.14
	Deductions during the year - Transferred to Income & Expenditure	3,767,591.38
	Balance at the end of the current year	126,138,818.76



Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	13 Fin. Commission	14 Fin. Commission	Fund I/O	Fund for Metamath	Grant SISRY	Grant Share of Tax	Grant DM	Grant State plan (Spa)/(Bwall)	Grant Solid waste management (SWM)	Grant Land Acquisition (SA)
(a) Opening Balance	1,176,916.00	1,043,323.00	-	15,000,000.00	-	2,226,905.00	(1,226.00)	28,997.00	36,411.00	-
(b) Addition to the Grants -										
* Grant received during the year		5,268,000.00	141,147.00			11,071,038.00				
* Interest/ Dividend earned on Grant Investment(TDS & Vat)										
* Profit on disposal of Grant Investments										
* Appreciation in Value of Grant Investments										
* Other Received										
* Undisbursed amount receivable										
* Transferred										
Total (a+b)	1,176,916.00	6,311,323.00	141,147.00	15,000,000.00	-	13,297,943.00	(1,226.00)	28,997.00	36,411.00	-
(c) Payments out of funds -										
* Capital Expenditure on Fixed Assets	766,454.00	3,665,960.00	186,310.00			3,323,762.00				
* Capital Expenditure on Other		9,703.00				11,693,897.00				
* Revenue Expenditure										
* Loss on disposal of Grant Investments										
* Depreciation in Value of Grant Investments										
* Transferred				7,000,000.00						
* Grants Refunded										
Total (c)	766,454.00	3,675,663.00	186,310.00	7,000,000.00	-	15,017,659.00	(1,226.00)	28,997.00	36,411.00	-
Net balance at the year end (a+b)-(c)	410,462.00	2,635,660.00	(45,163.00)	8,000,000.00	-	(1,719,716.00)				





Grant / U.F.F	Grant International Literacy day	Grant ASSP	Fund from SDM (for Compensation)	Youth festival	Other Mts. Fund	Grant Bananobhaskar	Grant NULM	Grant DWSS Dept.	Grant LIC	Grant S.T (World environment day)	Grant Sw & SE
8,608,001.00	(12,000.00)	527.00	1,037,883.00	-	14,452.00	6,782.00	203,800.00	(37,649.00)	1,242,011.00	10,116.00	35,066.00
7,992,366.00		49,148.00					8,466,000.00	373,750.00			
7,992,366.00		49,148.00					8,466,000.00	373,750.00	1,242,011.00	10,116.00	35,066.00
8,108,259.00		49,148.00	860,544.00		3,300.00	6,782.00	542,384.00	272,250.00	143,980.00		109,472.00
8,803,755.00		49,148.00	860,544.00		3,300.00	6,782.00	542,384.00	272,250.00	133,629.00		61,411.00
13,911,014.00	-	49,148.00	860,544.00	-	3,300.00	6,782.00	542,384.00	272,250.00	277,589.00	10,116.00	170,883.00
(384,147.00)	(12,000.00)	527.00	177,339.00	-	11,152.00	6,782.00	6,127,416.00	63,651.00	464,442.00	10,116.00	(135,817.00)


  
*Sanat & Associates*

Grant Sw & SIF (Version)	Grant UID Project (AADHAR)	Grant Water resource department	Grant Socio Economic Census	Grant from SDM (SC Welfare)	Grant TSGSH	Fund VIII	Motor Stand Fund	Grant Setting Fees	Grant PMAY(GoA)	Grant RAY	Grant BHUP	Grand Total
22,500.00	(0.50)	(2,800.00)	-	111.00	-	2,338,400.00	705,853.00	7,200.00	(90,000.00)	20,503,135.00	238,709.00	47,872,691.50
		99,936.00								6,776,196.00		-
22,500.00	(0.50)	97,136.00	-	111.00	-	2,338,400.00	705,853.00	7,200.00	(30,000.00)	27,279,331.00	238,709.00	43,818,012.00
		91,668.00			25,000.00	4,877,950.00	711,571.00	-	41,700.00	36,275.00	489,767.00	17,721,753.00
		91,668.00				4,877,950.00	711,571.00	-	41,700.00	2,511,616.00		26,805,927.00
22,500.00	(0.50)	5,528.00	-	111.00	(25,000.00)	4,877,950.00	711,571.00	7,200.00	(72,500.00)	2,517,891.00	489,767.00	51,527,690.00
					(25,000.00)	(2,539,580.00)	(5,718.00)			24,731,440.00	(260,058.00)	40,163,013.50



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	432,880.00	-	1,345,670.00
	<b>Total Secured Loans</b>	<b>912,790.00</b>	<b>432,880.00</b>	<b>-</b>	<b>1,345,670.00</b>

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	830.00	279,578.00	279,578.00	830.00
	Income Tax	5,747.00	223,611.00	224,615.00	4,743.00
	P. Tax	41,852.00	79,764.00	79,764.00	41,852.00
	T. Vat	166,690.00	352,501.00	484,301.00	34,890.00
	CPF	-	1,143,938.00	1,102,133.00	41,805.00
	Excess Arrear CPF	6.00	-	-	6.00
	GSLI	8,865.00	13,560.00	13,560.00	8,865.00
	GSLI Claim	-	21,880.00	21,880.00	-
	LICI	-	501,399.00	501,399.00	-
	Pay with held	30,178.00	23,293.00	23,293.00	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	1,360.00	5,147.00	-	6,507.00
	Security Money	14,833.00	529,965.00	229,165.00	315,633.00
	Security of Stall	81,818.00	-	60,369.00	21,449.00
	RAY Beneficiaries Contribution	476,400.00	11,300.00	22,600.00	465,100.00
	Bank Loan Recovery	-	48,000.00	48,000.00	-
	SGST	-	1,296.00	-	1,296.00
	<b>Total Other Liabilities (Sundry Creditors)</b>	<b>842,288.00</b>	<b>3,235,232.00</b>	<b>3,090,657.00</b>	<b>986,863.00</b>



ACCTG CODES	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 2019	Accumulated Depreciation as on 1st April 2019	WDV as on 1st April 2019	Amount (Rs.)	Purchase/Construction during the Current FY 2018-19	Date of Purchase/Construction	Total Historical Cost of Assets as on 31.03.2019	Depreciation Rate	Depreciation this Year	Accumulated Depreciation as on 31st March 2019	WDV as on 31st March 2019	Amount (Rs.)	Amount (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13		
04-10-20	Building	79,240,625.00	8,282,898.75	66,957,726.25	3,985,900.00	11.04.1995	79,226,525.00	1.33%	1,056,160.05	9,319,086.86	69,907,438.14			
	EY 1996-97(Office Building)	15,580.00	4,467.33	10,500.67		31.03.1997	271,257.00	1.33%	3,613.97	81,314.30	190,112.70			
	EY 1996-97(Office Building)	271,257.00	72,700.34	194,036.66		04.07.1996	115,046.00	1.33%	1,530.11	79,535.41	79,535.41			
	EY 1996-97(Baker Hall)	115,950.00	33,662.46	81,387.54		31.03.1997	49,503.00	1.33%	659.39	14,813.77	34,689.23			
	EY 1996-97(Baker Hall)	49,503.00	14,155.38	35,347.62		11.04.1996	99,314.00	1.33%	786.88	18,144.21	41,169.79			
	EY 1996-97(Boundary wall)	59,314.00	17,335.28	41,978.72		10.02.1997	92,956.00	1.33%	1,256.31	27,817.88	64,138.12			
	EY 1996-97(Staff)	92,956.00	26,580.77	66,375.23		24.02.1997	426,375.00	1.33%	5,670.29	298,782.20	298,782.20			
	EY 1998-99(Tubeh)	426,375.00	121,021.93	304,453.07		08.09.1999	228,648.00	1.33%	3,004.42	69,317.20	160,130.80			
	EY 1997-98(Baker Hall)	63,302.79	16,515.21	46,787.58		32.07.2000	32,057.00	1.33%	426.36	9,106.30	22,950.70			
	EY 1997-98(Baker Hall)	23,057.00	6,316.66	16,740.34		23.08.1997	49,711.00	1.33%	661.16	14,545.44	35,165.56			
	EY 1997-98(Boundary wall)	49,711.00	13,844.28	35,866.72		30.09.1997	28,033.00	1.33%	372.84	8,202.46	19,830.54			
	EY 2016-17 (Bakrwall Building)	28,033.00	7,829.62	20,203.38		31.03.1997	122,975.00	1.33%	1,635.57	35,164.30	87,810.70			
	EY 1997-98 (Tubeh)	122,975.00	33,529.13	89,445.87		14.08.1997	21,790.00	1.33%	289.83	6,376.63	15,413.37			
	EY 1997-98(Office Building)	31,790.00	6,086.78	25,703.22		31.03.1998	33,530.00	1.33%	445.95	9,597.90	23,932.10			
	EY 1997-98(Office Building)	31,530.00	9,141.95	22,388.05		19.07.1997	105,208.00	1.33%	1,399.27	74,824.14	74,824.14			
	EY 1997-98(T.Hall)	105,208.00	29,384.59	75,823.41		31.03.1998	165,132.00	1.33%	2,198.52	47,225.21	117,906.79			
	EY 1997-98(T.Hall)	165,132.00	45,028.69	120,103.31		31.03.1998	179,700.00	1.33%	2,399.01	50,190.21	129,509.79			
	EY 1998-99(Building)	179,700.00	47,800.20	131,899.80		31.3.1999	238,568.00	1.33%	3,172.95	69,043.57	173,524.43			
	EY 1998-99(Building)	238,568.00	61,872.61	176,695.39		05.08.1998	25,000.00	1.33%	334.50	6,982.50	18,017.50			
	EY 1998-99(Office Building)	25,000.00	6,500.00	18,500.00		31.03.1999	16,811.00	1.33%	223.99	4,591.52	12,217.48			
	EY 1998-99(House)	16,811.00	4,359.03	12,451.97		26.09.1998	25,000.00	1.33%	332.50	6,592.50	18,017.50			
	EY 1998-99(Stair)	25,000.00	6,500.00	18,500.00		20.11.1998	8,490.00	1.33%	112.92	2,314.90	6,175.10			
	EY 1998-99(Stair)	8,490.00	2,201.88	6,288.12		31.03.1998	192,780.00	1.33%	2,563.97	52,561.47	140,218.53			
	EY 1998-99(Stair)	192,780.00	49,997.49	142,782.51		26.09.1998	273,899.00	1.33%	3,642.86	76,490.99	197,398.01			
	EY 1998-99(Tower Hall)	273,899.00	72,857.13	201,041.87		19.02.1999	89,977.00	1.33%	1,196.69	24,532.23	65,444.77			
	EY 1998-99(Welding Shed)	223,679.00	23,335.53	200,343.47		13.04.1999	18,933.00	1.33%	251.81	5,896.18	13,036.82			
	EY 1998-99(Combin Shed)	18,933.00	4,784.37	14,148.63		27.07.1999	91,205.00	1.33%	1,213.03	24,360.51	66,844.47			
	EY 1998-99(Table tennis Hall)	91,205.00	23,047.50	68,157.50		23.04.1999	23,830.00	1.33%	318.27	6,565.88	17,264.12			
	EY 1998-99(Welding Shed)	23,830.00	6,047.11	17,782.89		31.03.2000	4,168.00	1.33%	55.43	1,080.97	3,087.03			
	EY 1998-99(Table tennis Hall)	4,168.00	1,023.54	3,144.46		02.01.2000	86,800.00	1.33%	1,154.44	22,511.38	64,288.62			
	EY 1998-99(Building)	86,800.00	21,357.14	65,442.86		31.03.2000	45,000.00	1.33%	598.50	11,670.75	33,329.25			
	EY 1998-99(Building)	45,000.00	11,072.25	33,927.75		30.07.1999	50,000.00	1.33%	663.00	15,300.00	35,700.00			
	EY 1998-99(Tubeh)	50,000.00	12,653.08	37,346.92		11.08.2000	65,000.00	1.33%	864.50	16,435.50	48,564.50			
	EY 2000-01(Community Hall)	65,000.00	15,361.00	49,639.00		26.09.2000	124,441.00	1.33%	1,655.07	31,446.24	92,994.76			
	EY 2000-01(Community Hall)	124,441.00	29,791.18	94,649.82		12.4.2000	237,669.00	1.33%	3,161.01	67,058.96	170,610.04			
	EY 2000-01(Tubeh)	237,669.00	27,669.00	210,000.00		16.09.2000	112,679.00	1.33%	1,498.63	26,473.98	84,205.02			
	EY 2000-01(T.Hall)	112,679.00	56,975.35	55,703.65		28.03.2001	179,288.00	1.33%	2,381.33	44,113.81	135,174.19			
	EY 2000-01(Market stall)	55,703.65	26,975.35	28,728.30		24.03.2001	52,078.00	1.33%	692.64	12,813.29	39,264.71			
	EY 2000-01(T.Hall)	52,078.00	12,121.15	40,956.85		21.9.2001	124,441.00	1.33%	1,655.07	29,291.18	94,649.82			
	EY 2001-02(Community Hall)	40,956.85	28,116.11	12,840.74		21.07.2001	215,959.00	1.33%	2,872.25	51,730.58	164,228.42			
	EY 2001-02(Staff)	12,840.74	48,828.33	35,987.59		03.11.2001	221,155.00	1.33%	2,941.36	51,473.83	169,681.17			
	EY 2001-02(School building)	35,987.59	48,533.46	12,544.87		26.03.2002	202,355.00	1.33%	2,757.82	46,361.88	156,093.12			
	EY 2001-02(School House)	12,544.87	45,599.05	33,054.18		10.07.2002	196,799.00	1.33%	2,612.43	44,436.35	152,362.65			
	EY 2002-03(Community Hall)	33,054.18	41,828.83	8,774.65		15.11.2002	30,000.00	1.33%	663.00	10,972.50	29,027.50			
	EY 2002-03(Community Hall)	8,774.65	30,000.00	21,225.35										







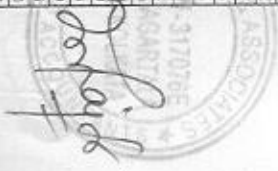








8	410-80-00	Computer & Printer	53,500.00	53,499.00	1.00	191,749.40	89,934.00	50,112.00	53,500.00	20%	54,784.40	395,710.00	136,965.00	1.00
		FY 2008-01 (Computer)	50,000.00	49,999.00	1.00			50,000.00	50,000.00	20%		49,999.00	1.00	
		FY 2008-02 (Computer)	54,750.00	54,749.00	1.00			54,750.00	54,749.00	20%		54,749.00	1.00	
		FY 2008-07 (Computer)	120,902.00	120,902.00	1.00			120,902.00	120,902.00	20%		120,902.00	1.00	
		FY 2013-14 (Computer)	273,912.00	273,912.00	1.00			273,912.00	273,912.00	20%		273,912.00	1.00	
		FY 2016-17												
		F												
9	04-10-40	Other Asset	1,308,684.00	2,483,419.11	565,648.89	74,244.00	3,123,228.00	1,100,435.00	2,893,874.11	529,333.89				
		FY 1996-97	40,100.00	40,099.00	1.00			40,100.00	40,099.00	20%		40,099.00	1.00	
		FY 1998-99 (Water Filter)	48,750.00	48,749.00	1.00			48,750.00	48,749.00	20%		48,749.00	1.00	
		FY 1998-99 (Celling Fan)	1,200.00	1,199.00	1.00			1,200.00	1,199.00	20%		1,199.00	1.00	
		FY 2003-04 2004-05 (Motor Stand)	1,302,121.00	1,302,115.00	6.00			1,302,121.00	1,302,115.00	10%		1,302,115.00	6.00	
		FY 2006-07 (Ductwork)	13,000.00	12,006.00	2,994.00			13,000.00	13,006.00	6.67%		13,006.00	1.993.50	
		FY 2006-07 (Ductwork)	23,000.00	19,126.25	5,873.75			23,000.00	23,000.00	6.67%		23,000.00	4,136.25	
		FY 2006-07 (Traffic Post)	10,000.00	9,999.00	1.00			10,000.00	9,999.00	10%		9,999.00	1.00	
		FY 2006-07 (Traffic Post)	65,000.00	64,999.00	1.00			65,000.00	64,999.00	10%		64,999.00	1.00	
		FY 2007-08 (Ductwork)	7,500.00	5,510.00	1,989.00			7,500.00	5,510.00	6.67%		5,510.00	1.989.00	
		FY 2007-08 (Ductwork)	20,000.00	14,007.00	5,993.00			20,000.00	14,007.00	6.67%		14,007.00	5,993.00	
		FY 2008-09 (Bus Terminal)	1,128,000.00	792,976.00	375,024.00			1,128,000.00	792,976.00	6.67%		792,976.00	375,024.00	
		FY 2008-09 (Ductwork)	11,289.00	21,201.26	10,912.26			11,289.00	21,201.26	6.67%		21,201.26	10,912.26	
		FY 2008-09 (Stair)	27,348.00	18,241.12	9,106.88			27,348.00	18,241.12	6.67%		18,241.12	9,106.88	
		FY 2009-10 (Stair Case)	190,000.00	85,042.50	64,957.50			190,000.00	85,042.50	6.67%		85,042.50	64,957.50	
		FY 2011-12 (Ductwork)	69,160.00	29,995.99	29,160.41			69,160.00	29,995.99	6.67%		29,995.99	29,160.41	
		FY 2014-15	2,920.00	779.05	2,140.95			2,920.00	779.05	6.67%		779.05	2,140.95	
		FY 2014-15	5,000.00	1,672.25	3,327.75			5,000.00	1,672.25	6.67%		1,672.25	3,327.75	
		FY 2014-19 (Ductwork)				74,244.00		74,244.00		6.67%		4,952.07	69,291.93	
10	04-10-33	Public Lighting	4,170,167.00	725,628.23	3,394,538.77	405,918.00	4,086,085.00	1,661,294.60	591,252.82	3,654,332.18				
		FY 1998-99 (Street Light)	167,010.00	111,228.60	55,781.40			167,010.00	111,228.60	3.33%		111,228.60	55,781.40	
		FY 1998-99 (Street Light)	21,422.00	13,910.38	7,511.62			21,422.00	13,910.38	3.33%		13,910.38	7,511.62	
		FY 2000-01 (Street Light)	99,728.00	34,806.49	24,921.51			99,728.00	34,806.49	3.33%		34,806.49	24,921.51	
		FY 2001-02 (Street Light)	202,271.00	111,418.02	91,852.98			202,271.00	111,418.02	3.33%		111,418.02	91,852.98	
		FY 2002-03 (Street Light)	26,225.00	19,300.68	16,924.32			26,225.00	19,300.68	3.33%		19,300.68	16,924.32	
		FY 2002-03 (Street Light)	51,779.00	26,725.73	20,053.27			51,779.00	26,725.73	3.33%		26,725.73	20,053.27	
		FY 2003-04 (Street Light)	113,150.00	54,634.48	38,515.52			113,150.00	54,634.48	3.33%		54,634.48	38,515.52	
		FY 2003-04 (Street Light)	99,640.00	27,804.17	21,435.83			99,640.00	27,804.17	3.33%		27,804.17	21,435.83	
		FY 2006-07 (Street Light)	144,517.00	55,342.79	39,121.11			144,517.00	55,342.79	3.33%		55,342.79	39,121.11	
		FY 2007-08 (Street Light)	32,000.00	11,188.80	20,811.20			32,000.00	11,188.80	3.33%		11,188.80	20,811.20	
		FY 2008-09 (Street Light)	32,000.00	10,656.00	15,709.46			32,000.00	10,656.00	3.33%		10,656.00	15,709.46	
		FY 2009-10 (Street Light)	225,987.00	67,488.54	157,609.46			225,987.00	67,488.54	3.33%		67,488.54	157,609.46	
		FY 2009-10 (Street Light)	198,751.00	55,600.94	141,000.00			198,751.00	55,600.94	3.33%		55,600.94	141,000.00	
		FY 2010-11 (Street Light)	74,845.00	19,038.71	14,906.79			74,845.00	19,038.71	3.33%		19,038.71	14,906.79	
		FY 2010-11 (Street Light)	37,369.00	9,332.91	28,036.09			37,369.00	9,332.91	3.33%		9,332.91	28,036.09	
		FY 2011-12 (Street Light)	135,271.00	29,279.41	105,991.59			135,271.00	29,279.41	3.33%		29,279.41	105,991.59	
		FY 2012-13 (Street Light)	294,215.00	53,885.48	240,229.52			294,215.00	53,885.48	3.33%		53,885.48	240,229.52	
		FY 2014-15	80,282.00	9,356.87	70,925.13			80,282.00	9,356.87	3.33%		9,356.87	70,925.13	
		FY 2014-15	14,908.00	1,237.53	13,170.47			14,908.00	1,237.53	3.33%		1,237.53	13,170.47	
		FY 2015-16	69,609.00	5,802.44	63,996.56			69,609.00	5,802.44	3.33%		5,802.44	63,996.56	
		FY 2016-17 (LED Light)	118,920.00	5,841.55	113,008.45			118,920.00	5,841.55	3.33%		5,841.55	113,008.45	
		FY 2017-18 (Street Light)	409,436.00	13,634.22	395,801.78			409,436.00	13,634.22	3.33%		13,634.22	395,801.78	
		FY 2017-18 (Street Light)	1,900,000.00	26,521.45	1,566,978.55			1,900,000.00	26,521.45	3.33%		26,521.45	1,566,978.55	
		FY 2018-19 (Street Light)				435,918.00		435,918.00		3.33%		435,918.00		



11	04-10-20	Furniture & fittings	1,915,570.00	948,946.65	948,610.35	1,917,870.00	27.04.1996	1,917,870.00	1,081,727.91	831,442.09	114,762.30	1,081,727.91	769,886.00	1,996.35	1,996.35	11.00
		FY 1996-97 to FY 2007-08	769,897.00	769,886.00	769,886.00	769,897.00	30.03.2010	769,897.00	37,927.00	36,030.65	3,792.70	37,927.00	36,030.65	1,996.35	1,996.35	11.00
		FY 2009-10 (Cash)	37,927.00	32,237.95	32,237.95	37,927.00	30.03.2010	37,927.00	4,690.05	4,690.05	417.60	4,690.05	4,690.05	1,996.35	1,996.35	11.00
		FY 2015-16	4,176.00	1,252.80	2,923.20	4,176.00	18.06.2015	4,176.00	1,670.40	2,505.60	417.60	1,670.40	2,505.60	1,996.35	1,996.35	11.00
		FY 2016-17	20,316.00	6,095.80	14,220.20	20,316.00	07.07.2015	20,316.00	2,031.60	8,127.60	2,031.60	8,127.60	8,127.60	1,996.35	1,996.35	11.00
		FY 2016-17 (Conference Hall)	953,427.00	143,014.05	810,412.95	953,427.00	11.11.2016	953,427.00	95,342.70	2,813,967.75	95,342.70	2,813,967.75	2,813,967.75	1,996.35	1,996.35	11.00
		FY 2016-17	98,817.00	14,823.05	84,000.95	98,817.00	29.02.2017	98,817.00	9,882.70	24,706.75	9,882.70	24,706.75	24,706.75	1,996.35	1,996.35	11.00
		FY 2017-18	33,000.00	1,650.00	31,350.00	33,000.00	16.01.2018	33,000.00	3,300.00	4,920.00	3,300.00	4,920.00	4,920.00	1,996.35	1,996.35	11.00
		Waterways	2,965,403.00	2,209,129.82	756,383.17	2,965,403.00	02.09.1996	2,965,403.00	190,311.24	2,895,840.95	682,333.00	2,895,840.95	565,551.94	8.00	8.00	12.00
		FY 1996-97 to FY 2002-03	682,341.00	682,333.00	8.00	682,341.00	02.09.1996	682,341.00	682,333.00	682,333.00	682,333.00	682,333.00	682,333.00	8.00	8.00	12.00
		(Sanitary Work)														
		FY 1996-97 to FY 2013-14 (Tide Weir)	602,720.00	602,708.00	12.00	602,720.00	02.04.1996	602,720.00	44.00	1,235.18	44.00	1,235.18	44.00	4,334.82	4,334.82	11.00
		FY 1996-97 (Water Reserve)	5,640.00	1,240.78	4,399.22	5,640.00	15.05.1996	5,640.00	546.81	12,306.48	546.81	12,306.48	42,809.52	1.00	1.00	11.00
		FY 1996-97 (Water Reserve)	54,696.00	11,759.64	42,936.36	54,696.00	26.03.1997	54,696.00	546.81	28,517.00	546.81	28,517.00	28,517.00	1.00	1.00	11.00
		FY 1996-97 (Water Reserve)	28,517.00	28,517.00	1.00	28,517.00	13.04.1999	28,517.00	28,517.00	28,517.00	28,517.00	28,517.00	28,517.00	1.00	1.00	11.00
		FY 2000-01 to FY 2011-12 (Water tank)	332,751.00	312,745.00	6.00	332,751.00	17.04.2001	332,751.00	332,745.00	332,745.00	332,745.00	332,745.00	332,745.00	6.00	6.00	11.00
		(Water tank)														
		FY 2005-06 (Water Source)	20,000.00	19,999.00	1.00	20,000.00	31.03.2006	20,000.00	19,999.00	19,999.00	19,999.00	19,999.00	19,999.00	1.00	1.00	11.00
		FY 2006-07 (Water Source)	80,063.00	80,062.00	1.00	80,063.00	25.07.2006	80,063.00	80,062.00	80,062.00	80,062.00	80,062.00	80,062.00	1.00	1.00	11.00
		FY 2007-08 (Water Reserve)	57,631.00	57,631.00	1.00	57,631.00	29.08.2007	57,631.00	57,631.00	57,631.00	57,631.00	57,631.00	57,631.00	1.00	1.00	11.00
		FY 2012-13 (Resort)	66,192.00	66,191.00	1.00	66,192.00	16.10.2012	66,192.00	66,191.00	66,191.00	66,191.00	66,191.00	66,191.00	1.00	1.00	11.00
		FY 2013-14 (Tide weir)	167,670.00	150,911.00	16,759.00	167,670.00	04.03.2014	167,670.00	167,669.00	167,669.00	167,669.00	167,669.00	167,669.00	1.00	1.00	11.00
		FY 2016-17 (Water tank)	15,884.00	4,739.20	11,144.80	15,884.00	17.02.2017	15,884.00	3,172.80	7,932.00	3,172.80	7,932.00	7,932.00	1.00	1.00	11.00
		FY 2017-18 (Water tank)	831,406.00	170,281.20	661,124.80	831,406.00	05.06.2017	831,406.00	170,281.20	540,562.40	170,281.20	540,562.40	540,562.40	1.00	1.00	11.00
		FY 2018-19 (Water tank)														
		FY 2018-19 (Water tank)														
13		Vehicle	734,852.00	697,976.79	137,475.21	734,852.00	30.08.1997	26,890.32	564,267.41	170,584.89	26,890.32	564,267.41	331,697.00	1.00	1.00	11.00
		FY 1997-98	331,698.00	331,697.00	1.00	331,698.00	31.03.2010	331,698.00	4,002.00	38,019.00	4,002.00	38,019.00	21,091.00	1.00	1.00	11.00
		FY 2009-10	60,000.00	34,017.00	25,983.00	60,000.00	06.10.2010	34,017.00	194,551.11	22,868.32	34,017.00	194,551.11	148,682.89	1.00	1.00	11.00
		FY 2010-11 (Motor Van)	343,154.00	171,662.79	171,491.21	343,154.00										
14		Bevle	3,750.00	3,748.00	2.00	3,750.00	16.12.1997	1,990.00	1,798.00	1,990.00	1,798.00	1,990.00	1,990.00	2.00	2.00	11.00
			1,800.00	1,799.00	1.00	1,800.00	16.01.2003	1,800.00	1,799.00	1,799.00	1,799.00	1,799.00	1,799.00	1.00	1.00	11.00
			1,950.00	1,949.00	1.00	1,950.00										
		SRB TOTAL (A)	138,336,292.00	26,000,993.87	112,335,698.12	138,336,292.00		17,921,753.00	156,096,005.00	3,767,591.38	29,768,185.26	126,289,819.69	126,289,819.69	1.00	1.00	11.00



	F.Y. 2018-19 (P.A. System)																					
	F.Y. 2018-19 (Salary of B.R. Ambekar)																					
	F.Y. 2018-19 (Salary of Nandji Bhai)																					
20	04-18-33	Public lighting	632,000.00	147,319.20	484,680.80																	
		F.Y. 2011-12 (Store 1 Item)	632,000.00	147,319.20	484,680.80																	
21	04-18-40	Office & Other Equipments	233,680.00	233,678.00	2.00																	
		F.Y. 2008-09 (Copier)	61,925.00	61,924.00	1.00																	
		F.Y. 2008-09 (Computer)	171,755.00	171,754.00	1.00																	
SCR TOTAL (B)			2,682,597.00	734,646.78	1,947,950.22																	
TOTAL (A+B)			141,018,549.00	26,735,240.66	114,283,308.34																	



Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Cash Balance	450.00	950.00
	Bank Balances -		
	SBI-8911	26,954.00	1,875,042.00
	TGB-A/c-558	1,206,824.00	3,738,259.00
	T S C B-11	19,592,882.00	19,786,626.00
	U B I-3163	42,714.00	2,225,767.00
	U B I-8376	913,390.00	1,572,104.00
	U B I-289	1,642.00	1,642.00
	UCO-6894	919,903.00	1,247,182.00
	UBI-8101	1,632,771.00	1,156,864.00
	TGB (RAY)-4289	2,084,372.00	1,922,211.00
	TSCB (RAY)-0081	3,999,044.00	3,677,183.00
	UBI (RAY)-5454	6,634,616.00	4,939,768.00
	UCO (RAY)-1071	5,315,251.00	4,900,284.00
	<b>Total Cash and Bank Balances</b>	<b>42,370,813.00</b>	<b>47,043,882.00</b>


  
 H.C. AGARTALA  
 B.O. KOLKATA  
 ACCOUNTANT



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	64,000.00	165,000.00	133,700.00	95,300.00
	Sashu Loan	-	-	-	-
	Hudco Loan	-	-	-	-
	Salary Advance	-	-	-	-
	Advance paid to Abhijit Chakraborty	-	-	-	-
	Advance paid to Arup Chowdhury	-	-	-	-
	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	-	-	-	-
	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	193,600.00	-	-	193,600.00
	Advance paid to M. Dey	26,100.00	-	-	26,100.00
	Advance paid to Biswajit Das	-	-	-	-
	Advance paid to R. Dey	675,369.00	135,317.00	45,000.00	765,686.00
	Advance paid to R. Mog	5,186,849.00	954,000.00	5,691,938.00	448,911.00
	Advance paid to Sankar Dey	-	-	-	-
	Advance paid to S. Das	-	-	-	-
	Advance paid to S. Debbarma	11,000.00	20,000.00	-	31,000.00
	Advance paid to S. Debnath	-	-	-	-
	Advance paid to Gopal Ch. Majumdar	12,500.00	-	-	12,500.00
	Advance paid to S. Roy	11,441,210.00	2,498,000.00	7,087,867.00	6,851,343.00
	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	60,000.00	-	125,000.00
	Advance paid to PWD Sabroom Division	8,257,560.00	-	-	8,257,560.00
	Advance paid to DWS Belonia Division	1,090,594.00	-	-	1,090,594.00
	Advance paid to TSECL Sabroom Division	-	15,500.00	-	15,500.00
	-	-	-	-	-
	Sub-total	31,426,625.00	3,847,817.00	12,958,505.00	22,315,937.00
	Less: Accumulated Provisions against Loans, Advances and Deposits				
	<b>Total Loans, advances and deposits</b>	<b>31,426,625.00</b>	<b>3,847,817.00</b>	<b>12,958,505.00</b>	<b>22,315,937.00</b>



**SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA**

**Bank Reconciliation Statement**

**United Bank of India - (A/c no : 10289) As at 31st March, 2019**

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		1,642.00
<u>Add: Cash book credited but not entered in the pass book</u>		
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
<u>Less:- Pass book debited but not entered in the cash book</u>		
Bank Charge	79.00	
Bank Charge	220.00	
Bank Charge	220.00	519.00
<b>Balance as per pass book</b>		<b>82,571.00</b>

**SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA**

**Bank Reconciliation Statement**

**United Bank of India - (A/c no : 8376) As at 31st March, 2019.**

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		913,390.00
Add: Bank Interest		7,881.00
<b>Balance as per pass book</b>		<b>921,271.00</b>

**SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA**

**Bank Reconciliation Statement**

**U CO BANK- (A/c no : 6894) As at 31<sup>st</sup> March 2019.**

Particulars	Amount (Rs.)	Amount (Rs.)
Balance as per Cash book		919,903.00
<u>Add : Cash book credited but not entry pass book</u>		
Date:-15.02.2017, Chq. No.-236053	17,133.00	
Date:-26.03.2019, Chq. No.-833264	23,453.00	40,586.00
<u>Add:- Exceses Credited</u>		8,800.00
<u>Less:- Pass book debited but not entered in the cash book</u>		
Bank Charge	160.00	
Bank Charge	10.00	
Bank Charge	6.00	
Bank Charge	6.00	182.00
<b>Balance as per Pass book</b>		<b>969,107.00</b>



**SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA**

**Bank Reconciliation Statement**

United Bank of India - (A/c no : 3163) As at 31st March, 2019.

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		42,714.00
<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	7,786.00
Add:- Exceses Credited	100.00	
Add:- Exceses Credited	4.00	
Add:- Exceses Credited		
Add: Bank Interest	276.00	380.00
<u>Less:- Cheque deposited but not collected</u>	7,586.00	7,586.00
<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	
Bank Charge	1,200.00	
Bank Charge	1,455.00	
Bank Charge	56.00	11,143.00
<b>Balance as per pass book</b>		<b>32,151.00</b>



**SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA**

**Bank Reconciliation Statement**

**Tripura Gramin Bank - (A/c no :558) As at 31<sup>st</sup> March, 2019**

Particulars	Amount (Rs)	Amount (Rs)
<b>Balance as per cash book</b>		1,206,824.00
<u>Add: Cash book credited but not entered in the pass book</u>		
Add:- Exceses Credited	2,170.00	
Add:- Exceses Credited	1,085.00	
Add:- Exceses Credited	2,170.00	
Add:- Exceses Credited	536.00	
Add:- Exceses Credited	1,860.00	
Add:- Exceses Credited	465.00	
Add:- Exceses Credited	155.00	
Add:- Exceses Credited	61,746.00	70,187.00
<b>Balance as per Pass book</b>		<b>1,277,011.00</b>

**SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA**

**Bank Reconciliation Statement**

**State Bank of India- (A/c no : 30749891140) As at 31<sup>st</sup> March 2019,**

Particulars	Amount (Rs.)	Amount (Rs.)
<b>Balance as per Cash book</b>		26,954.00
<u>Add : Cash book credited but not encashed from bank</u> Date:-31.03.2011, Chq. No.-11994	1,000.00	1,000.00
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	
Bank Charge	649.00	1,528.00
<b>Balance as per Pass book</b>		<b>31,426.00</b>





**SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA**  
**Bank Reconciliation Statement**  
**TRIPURA STATE CO-OPERATIVE BANK-(A/c no : 11) As at 31<sup>st</sup> March 2019**

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		19,592,882.00
<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-23995	1,651.00	
Ch No-19251	7,000.00	
Ch No-27736	640.00	
Ch No-27741	2,003.00	
Ch No-27747	100,000.00	
Ch No-27753	4,950.00	
Ch No-27770	1,888.00	
Ch No-35408	1,000.00	
Ch No-35412	616.00	
Ch No-35413	10,000.00	
Ch No-35414	35,378.00	
Ch No-35415	3,395.00	
Ch No-35416	5,100.00	
Ch No-35417	1,770.00	
Ch No-35418	5,310.00	
Ch No-35419	7,080.00	
Ch No-35420	1,770.00	
Ch No-35421	757,719.00	
Ch No-35422	80,598.00	
Ch No-35423	612,279.00	
Ch No-35424	66,250.00	
Ch No-35425	87,500.00	
Ch No-35451	45,685.00	
Ch No-35452	24,750.00	
Ch No-35453	8,328.00	
Ch No-35454	16,000.00	
Ch No-35455	6,954.00	
Ch No-35456	44,304.00	
Ch No-35457	153,417.00	
Ch No-35458	2,900.00	
Ch No-35459	2,250.00	
Ch No-35460	2,350.00	
Ch No-35461	2,000.00	
Ch No-35462	1,005.00	



Ch No-35463	5,076.00	
Ch No-35464	2,230.00	
Ch No-35465	7,529.00	
Ch No-35467	5,198.00	
Ch No-35468	1,183.00	
Ch No-35469	19,909.00	
Ch No-35470	350.00	
Ch No-35471	190,265.00	2,433,005.00
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	7,733.00	
Add:-Exceses credited	6,510.00	
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	49,000.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	4,000.00	
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	1,000.00	
Add:-Exceses credited	3,600.00	
Add:-Exceses credited	3,600.00	
Add:-Exceses credited	600.00	
Add:-Exceses credited	5,000.00	
Add:-Exceses credited	5,000.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	1,800.00	
Add:-Exceses credited	7,800.00	
Add:-Exceses credited	6,000.00	
Add:-Exceses credited	4,000.00	
Add:-Exceses credited	6,300.00	
Add:-Exceses credited	6,300.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	2,000.00	
Add:-Exceses credited	900.00	
Add:-Exceses credited	6,315.00	
Add:-Exceses credited	82,000.00	
Add:-Exceses credited	8,400.00	
Add:-Exceses credited	5,000.00	252,258.00
Less: Chque deposit in cash book but not credited in pass book		5,000.00
Balance as per pass book		22,273,145.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

**Bank Reconciliation Statement**

United Bank of India- (A/c no : 0405010108101) As at 31<sup>st</sup> March 2019.

Particulars	Amount (Rs.)
Balance as per Cash book	1,632,771.00
Balance as per Pass book	1,632,771.00



*Sanjay*

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

**Bank Reconciliation Statement**

United Bank of India- (A/c no : 0405010108101) As at 31<sup>st</sup> March 2019.

Particulars	Amount (Rs.)
Balance as per Cash book	1,632,771.00
Balance as per Pass book	1,632,771.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

**Bank Reconciliation Statement**

United Bank of India- (A/c no : 0405010108101) As at 31<sup>st</sup> March 2019.

Particulars	Amount (Rs.)
Balance as per Cash book	1,632,771.00
Balance as per Pass book	1,632,771.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

TRIPURA GRAMIN BANK- (A/c no : 8071011974289) As at 31<sup>st</sup> March 2019,

Particulars	Amount (Rs.)
Balance as per Cash book	2,084,372.00
Balance as per Pass book	2,084,372.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

UCO BANK- (A/c no : 28300110021071) As at 31<sup>st</sup> March 2019,

Particulars	Amount (Rs.)
Balance as per Cash book	5,315,251.00
Balance as per Pass book	5,315,251.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

TSCB- (A/c no : 003912010010081) As at 31<sup>st</sup> March 2019,

Particulars	Amount (Rs.)
Balance as per Cash book	3,999,044.00
Balance as per Pass book	3,999,044.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

UBI- (A/c no : 0405010265454) As at 31<sup>st</sup> March 2019,

Particulars	Amount (Rs.)
Balance as per Cash book	6,634,616.00
Balance as per Pass book	6,634,616.00





## **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



**Other Assets:-**

- f. Land
- g. Buildings
- h. Plant & Machinery
- i. Vehicles
- j. Furniture, Fixtures, Fittings & Electrical Appliances
- k. Office & other equipments
- l. Other Fixed Assets

**Land:**

Land includes parks, playgrounds, agricultural land, Dhobighat, Dumping ground, Tonga, rickshaw, taxi (other than underground taxi stands) and cycle stand, parking places (other than those which are covered) and any vacant site on which no construction has taken place. Where assets such as buildings, roads, bridges etc. are constructed on land, all land (including covered land) has been shown as under this head.

**Buildings (including structures):**

Buildings include Office-Buildings, School-Buildings, Public-conveniences, Hospitals, Dispensaries, Maternity and Child welfare centers, Shopping-complex, Town Hall Building, Community Centers, Staff Quarters, Rest-house, Milk Dairy, Workshop Buildings, Fire stations, Stores Building, Covered taxi stands, Covered parking areas, Lavatory Blocks, Urinals, Dustbins and garbage vats, etc.

Structures include public fountains and others which cannot be classified as buildings but are nevertheless of a permanent nature.

Land under buildings has been separated and shown distinctly under 'Land'.

**Roads & Bridges:**

This includes several types of assets including Roads, pavements, footpaths, bridges, subways, over bridges, Flyovers, culverts, and causeways.

**Sewerage and Drainage:**

This includes items like roadside drains, underground drains, sewerage network etc. Plant and Machinery for stations including pumps etc. has been classified under this head. Land and buildings for sewerage has been already classified under 'Land' and 'Building' earlier, and has not been included here.

**Water Works:**

This includes all items related to water works such as bore wells, treatment plants, reservoir, overhead tanks, pipelines, plant and machinery for water works etc.

Land and buildings for sewerage has been already classified under 'Land' and 'Building' above, and has not been shown here.

**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 SNP (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 SNP being an ULB which run 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 Municipal Council 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 recommends any of these two methods. NMAM states that whatever method is used, it should be applied consistently.

Depreciation has been provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year. Depreciation has been provided at half the rates for assets, which are purchased / constructed on or after October 1 of an Accounting Year.

Depreciation has been provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation has been provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.

**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 MC 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. 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".

**13. 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 assign an unique Municipality Code. **For Sabroom Nagar Panchayat.**

#### Fund Code:

Funds are instituted for achieving certain objectives. TMAM 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:

- Major Field Code (2-digit)
- 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 component

- Function Group (2-digit)
- Function Head (2-digit)
- 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:

- Revenue Income
- Revenue Expenditure
- Capital Receipts and Liabilities
- 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

- Major Head;
- Minor Head; and
- 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 prescribed 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.

