



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 2016** 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.





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

(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 2016.

AND

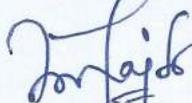
(b) In case of Income & Expenditure Account of the Excess of income over expenditure of the organization for the year ended on that date.

Place: Agartala

Date: 02.01.2017



For, SANAT & ASSOCIATES
Chartered Accountants


C.A Dinen Majumdar
Partner

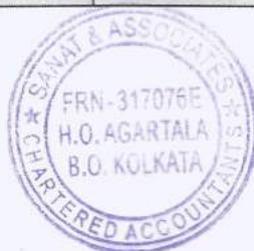
SABROOM NAGAR PANCHAYAT
SABROOM ; SOUTH TRIPURA

Balance Sheet As at 31st March, 2016.

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserve & Surplus			
	Municipal (General) Fund	B-1	21,077,692.86	15,501,386.94
	Emarked Funds	B-2	78,959,849.88	78,011,098.29
	Reserves	B-3	-	-
	Total Reserve & Surplus		100,037,542.74	93,512,485.23
A2	Grants, Contribution for Specific Purpose	B-4	36,533,088.50	8,138,021.50
A3	Loans			
	Secured loans	B-5	888,387.00	793,884.00
	Unsecured loans	B-6	-	-
	Total Loans		888,387.00	793,884.00
	TOTAL SOURCES OF FUNDS [A1+A2+A3]		137,459,018.24	102,444,390.73
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		102,387,686.00	99,444,779.00
	Less: Accumulated Depreciation		21,211,907.76	19,157,763.27
	Net Block		81,175,778.24	80,287,015.73
	Capital work-in-progress			
	Total Fixed Assets		81,175,778.24	80,287,015.73
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	35,155,301.00	11,255,176.00
	Loans, advances and deposits	B-18	22,219,994.00	11,227,359.00
	Total Current Assets		57,375,295.00	22,482,535.00
B4	Current Liabilities & Provisions			
	Deposits received	B-7		
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	1,092,055.00	325,160.00
	Provisions	B-10		
	Total Current Liabilities		1,092,055.00	325,160.00
B5	Net Current Assets (B3-B4)		56,283,240.00	22,157,375.00
C	Other Assets	B-19		
D	Miscellaneous Expenditure (to the extent not written off)	B-20		
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]		137,459,018.24	102,444,390.73

Place: Agartala

Date: 02.01.2017



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 01-04-2015 to 31-03-2016

Account Code	Item/Head of Account	Schedule No.	Current Year (Rs)	Previous Year (Rs)
	INCOME			
1100000	Tax Revenue	IE-1	936,306.00	172,401.00
1200000	Assigned Revenues & Compensation	IE-2	-	-
1300000	Rental Income from Municipal Properties	IE-3	731,630.00	679,437.00
1400000	Fees & User Charges	IE-4	622,434.00	493,989.00
1500000	Sale & Hire Charges	IE-5	47,930.00	-
1600000	Revenue Grants, Contributions & Subsidies	IE-6	65,149,206.00	25,891,220.00
1700000	Income from Investments	IE-7	-	-
1710000	Interest Earned	IE-8	947,788.00	239,560.00
1800000	Other Income	IE-9	-	-
	Deferred Income		1,994,155.41	1,967,171.81
A	TOTAL INCOME		70,429,449.41	29,443,778.81
	EXPENDITURE			
2100000	Establishment Expenses	IE-10	9,508,642.00	9,351,818.00
2200000	Administrative Expenses	IE-11	2,891,968.00	1,829,986.00
2300000	Operations & Maintenance	IE-12	1,326,192.00	1,173,330.00
2400000	Interest & Finance Expenses	IE-13	162.00	978.00
2500000	Programme Expenses	IE-14	409,754.00	183,865.00
2600000	Revenue Grants, Contributions & Subsidies	IE-15	48,662,281.00	9,542,838.00
2700000	Provisions & Write Off	IE-16	-	-
2710000	Miscellaneous Expenses	IE-17	-	-
2720000	Depreciation		2,054,144.49	2,031,359.89
B	TOTAL EXPENDITURE		64,853,143.49	24,114,174.89
C	Gross surplus / (deficit) of income over expenditure before prior period items (A-B)		5,576,305.92	5,329,603.92
D	Add / less : Prior Period Items (Net)	IE-18	-	-
E	Gross surplus / (deficit) of income over expenditure after prior period items (C-D)		5,576,305.92	5,329,603.92
F	Less: Transfer to Reserve funds		-	-
G	Net balance being surplus / deficit carried over to Municipal Fund (E-F)		5,576,305.92	5,329,603.92

Place: Agartala

Date: 02.01.2017



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 31st March, 2016

Accounting Code	RECEIPTS	Amount (Rs.)	Amount (Rs.)	Accounting Code	PAYMENTS	Amount (Rs.)	Amount (Rs.)
	Opening Balance :-						
	Cash-in-hand	450.00		02-10-10-05	Advertisement	57,346.00	
	Cash at bank			02-20-00-00	Announcement Charges	4,850.00	
	SBI-8911	3,036,713.00		02-20-00-00	Area Pension	33,905.00	
	TGB-A/-558	64,859.00		02-20-40-01	Area Salary	130,521.00	
	T S C B-11	608,512.00		02-20-51-01	Annual Accounting Charge	22,002.00	
	U B I-3163	692,470.00		02-20-60-02	Banamahasav Expenses	10,860.00	
	U B I-8376	210,955.00		02-30-10-01	Bank Charge	162.00	
	U B I-289	2,972,367.00		02-30-50-07	Beneficiaries expenses- ASSP	60,230.00	
	UCCO-6894	2,764,187.00		02-10-10-05	Beneficiaries expenses- TSCHS	875,000.00	
	UBI-8101	904,663.00	11,255,176.00	02-30-52-00	Books & Periodicals	75,600.00	
	Grant Share Of Taxes				Beneficiaries Expenses-RAY	38,291,795.00	
	Grant 13 FC	29,710,600.00			Computer Accessories	10,599.00	
	Grant 14 FC	2,248,000.00		02-30-80-03	Consultancy Fees	1,348.00	
	Grant ASSP	60,230.00		02-60-30-00	Contingency expenses	48,075.00	
	Grant BEUP	1,000,000.00		02-85-80-01	Sports & Other equipment	416,826.00	
	Grant DWS	180,250.00		2-20-00-00	Dwelling House	360,000.00	
	Grant State plan (SPA-BWAL)	144,000.00		2-20-11-01	DPR preparation	200,000.00	
	Grant Solid waste management (SWM)	448,000.00		2-20-12-01	Electrical goods	242,216.00	
	Grant ST. (World Environment Day)	5,000.00		2-40-70-03	Festival grant	29,950.00	
	Grant water resource Dept.	81,600.00		2-40-70-03	Flex Handling	41,250.00	
	Grant TUEP	8,700,000.00		2-50-00-01	Garbage Clearance	23,301.00	
	Grant from SDM	133,400.00			Gardening expenses	3,100.00	
	Grant RAY	126,597,100.00	169,568,180.00		Gratuity	144,849.00	
	Security of Stall		26,000.00		Hiring charge of vehicle	183,577.00	
	Duties & Taxes				Honorarium	61,200.00	
	Income Tax	2,221.00			LCS Latrine	1,737,125.00	
	Vat	121,062.00			Leagal Expenses	22,500.00	
	Professional tax	90,342.00	213,625.00		Leverage	10,120.00	
	Employee Liability				Leave salary	51,580.00	
	CPF	505,252.00			LT line	650,480.00	
	GSLI	16,755.00			Miscellaneous Expenses	19,317.00	
	Pay with held	48,492.00			Mela Expenses	128,096.00	
	LIC	436,358.00	1,006,857.00		Musical	208,154.00	
			182,069,838.00		Office maintainance	381,436.00	
					Plantation Expenses	22,530.00	
					Postage & Telegram	8,884.00	
					Power & fuel	66,802.00	
						44,680,196.00	

C/



B/F		186,162,851.00	B/F		67,035,093.00
Current Liability			Grant Refund		
Beneficiaries Contribution		6,102,000.00	Refund to UDD Department (RAY Housing Scheme)		73,081,000.00
Loans & Liability			RAY Fund		
HUDCO Loan		94,503.00	Beneficiaries Contribution		5,288,400.00
			Loans & Advances		
			Advance paid to Abhijit Chakraborty	25,000.00	
			Advance paid to A. Das	10,000.00	
			Advance paid to PK Petroluum	72,606.00	
			Advance paid to Arup Chowdhury	25,000.00	
			Advance paid to Manik Lal Basak	25,000.00	
			Advance paid to N.Chakraborty	4,550.00	
			Advance Paid to C. Nandi	10,000.00	
			Advance paid to M. Dey	35,000.00	
			Advance paid to R.. Mogy	50,800.00	
			Advance paid to S. Debbarna	2,959,434.00	
			Advance paid to S. Roy	6,000.00	
			Advance paid to S. Dey	1,872,080.00	
			Festival Advance	37,500.00	
			Advance paid to PWD Sabrooom Division	148,000.00	
			Advance paid to DWS Belonia Division	4,368,560.00	
			Advance paid to TSECL Sabrooom Division	1,090,594.00	
			MHP Loan	1,059,436.00	
			Closing Balance :-		11,799,560.00
			Cash-in-hand	4,378.00	
			Cash at bank		
			SBI-8911	2,698,913.00	
			TCB-A/-558	1,578,716.00	
			T S C B-11	1,970,267.00	
			U B I-3163	12,119,109.00	
			U B I-8376	1,219,478.00	
			U B I-289	1,642.00	
			UCCO-6894	3,221,301.00	
			UBI-8101	1,037,181.00	
			TCB (RAY)-4289	1,709,668.00	
			TSCB (RAY)-0081	3,701,353.00	
			UBI (RAY)-5454	2,814,073.00	
			UCCO (RAY)-1071	3,079,222.00	
Total	Total	192,359,354.00	Total	35,155,301.00	192,359,354.00

Place: Agartala
Date: 02.01.2017



For, SANAT & ASSOCIATES
Chartered Accountants
C.A. Dinan Majumdar
Partner

Schedule IE-1: Tax Revenue

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Property tax	224,980.00	120,922.00
	Water tax	666,500.00	
	Sewerage tax	-	
	Conservancy tax	19,833.00	26,769.00
	Lighting tax	-	
	Education tax	-	
	Vehicle tax	-	
	Tax on Animals	-	
	Professional tax	-	
	Advertisement tax	24,993.00	24,710.00
	Pilgrimage tax	-	
	Octroi & Toll	-	
	Cess	-	
	Other taxes	-	
	Sub-total	936,306.00	172,401.00
	Less: Tax Remissions and Refund		
	Total Tax Revenue	936,306.00	172,401.00

Schedule IE-3: Rental Income from Municipal Properties

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Rent of Town hall	35,200.00	10,400.00
	Rent of Stalls & Building	496,840.00	555,965.00
	Rent from UCO bank	96,000.00	
	Rent from Community Hall	6,200.00	2,200.00
	Rent of water tank	42,200.00	44,200.00
	Rent From youth Hostel	55,190.00	66,672.00
	Other rents		
	Sub-total	731,630.00	679,437.00
	Less: Rent Remissions and Refund	-	
	Total Rental Income from Municipal Properties	731,630.00	679,437.00

Schedule IE-4: Fees & User Charges

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Empanelment & Registration Charges	-	
	Licensing Fees	186,080.00	83,325.00
	Building Plan fee	241,320.00	
	Fees for Certificate or Extract	-	
	LCS Fees	19,400.00	
	RAY Fees	4,700.00	
	RTI Fees	242.00	
	Leasing of Pond/ Market	34,300.00	
	Other Fees	8,100.00	20,528.00
	Water Connection Fee	105,578.00	97,291.00
	User Charges		251,220.00
	Ambulance fee	3,400.00	
	Application certificate fee	19,314.00	
	Building plan fee		35,675.00
	Service / Administrative Charges	-	
	Other Charges	-	5,950.00
	Total income from Fees & User Charges	622,434.00	493,989.00



Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Sale of Products	-	
	Mortary Van	10,730.00	
	Sale of Stores & Scrap	-	
	Sale of Others	22,500.00	
	Hiring charge of Tipper & Truck	14,700.00	
	Hire Charges of Equipment	-	
	Total income from Sale & Hire Charges	47,930.00	-

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Revenue Grant	-	
	Re-imbusement of expenses	-	
	Contribution towards schemes	65,149,206.00	25,891,220.00
	Total Revenue Grants, Contributions & Subsidies	65,149,206.00	25,891,220.00

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	947,788.00	239,560.00
	Interest on Loans and advances to Employees	-	
	Interest on loans to othres	-	
	Other Interest	-	
	Total Interest Earned	947,788.00	239,560.00

Schedule IE-9: Other Income

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Deposits Forfeited	-	
	Lapsed Deposits	-	
	Insurance Claim Recovery	-	
	Profit on Disposal of Fixed Assets	-	
	Recovery from Employees	-	
	Unclaimed Refund / Liabilities	-	
	Excess Provisions written back	-	
	Miscellaneous Income	-	
	Total Other Income	-	-



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Salaries	8,254,549.00	7,431,090.00
	Wages	614,516.00	1,572,039.00
	Arear Salary	130,521.00	287,594.00
	Leave salary	51,580.00	
	Honararium	61,200.00	21,600.00
	TA/DA	13,387.00	7,145.00
	Festival Grant	29,950.00	30,850.00
	Financial Assistance	41,250.00	1,500.00
	Sitting Allowance	3,100.00	
	Liverage	10,120.00	
	Medical Allowance	-	
	Arear Pension	33,905.00	
	Pension	119,715.00	
	Gratuity	144,849.00	
	Total Establishment Expenses	9,508,642.00	9,351,818.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Rent, Rates and Taxes	-	180.00
	Refreshment	33,971.00	31,790.00
	Computer Accessories	10,599.00	
	Office expenses	381,436.00	48,484.00
	Announcement Charge	4,850.00	
	Telephone Expenses	16,406.00	14,900.00
	Electricity Expenses	1,722,105.00	1,291,631.00
	Training Expenses	-	33,178.00
	Consultancy Fees	1,348.00	
	Books & Periodicals	75,600.00	
	Computer Accessories	-	3,170.00
	Printing & Stationery	44,630.00	78,423.00
	Traveling & Conveyance	-	
	DPR Expenses	200,000.00	200,000.00
	Vehicle insurance	-	2,157.00
	Announcement charge	-	7,400.00
	Registration charge		37,500.00
	Postage & Telegrams		9,966.00
	Contingency Expenses	48,075.00	1,180.00
	Legal Expenses	22,500.00	23,359.00
	Annual Accounting Charge	22,002.00	1,348.00
	Electric Goods	242,216.00	
	Advertisement and Publicity	57,346.00	5,000.00
	Postage & Telegram	8,884.00	
	Other Administrative Expenses (Survey)	-	40,320.00
	Total Administrative Expenses	2,891,968.00	1,829,986.00



Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Power & Fuel	66,802.00	72,497.00
	Spare Parts	6,168.00	55,303.00
	Transportation Charge	26,767.00	
	Cost of Badsheet		1,400.00
	Musical	208,154.00	
	Electrical goods		288,693.00
	Auto fair		23,920.00
	LT line	650,480.00	337,600.00
	Material cost		3,390.00
	Flex Handling	44,610.00	
	Carrying Charges	-	1,200.00
	Hire Charges of Vehicle	183,577.00	92,503.00
	Cleaning expenses	23,301.00	10,607.00
	Gardening expenses	3,100.00	
	Repairs & maintenance - Road	-	4,735.00
	Repairs & maintenance - Public Lightings	-	
	Repairs & maintenance - Sewerage & Drainage	1,318.00	
	Repairs & maintenance - Water ways	7,610.00	77,603.00
	Repair & Mant. Of Tube Well	22,141.00	39,792.00
	Repairs & maintenance - Furniture	-	1,375.00
	Repairs & maintenance - Buildings	6,431.00	6,852.00
	Repairs & maintenance - Park & Garden	6,442.00	8,900.00
	Repairs & maintenance - Vehicles	22,457.00	
	Repairs & maintenance - Other	-	119,018.00
	Repairs & maintenance - Office Equipment	-	
	Repairs & maintenance - Machinery	27,517.00	800.00
	Repairs & maintenance - Vehicle	-	19,178.00
	Other operating & maintenance expenses		
	Misc. Expenses	19,317.00	7,964.00
	Total Operations & Maintenance	1,326,192.00	1,173,330.00

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	162.00	978.00
	Other Finance Expenses		
	Total Interest & Finance Charges	162.00	978.00



Schedule IE-14: Programme Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Plantation Expenses	22,530.00	27,500.00
	Youth festival	4,544.00	
	Banamahatsav expenses	10,860.00	13,032.00
	Programme Exp.	243,724.00	83,338.00
	Organisation & sports		59,995.00
	Mela Expenses	128,096.00	
	Total Programme Expenses	409,754.00	183,865.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Professional Tools	-	
	Dwelling Houses	360,000.00	
	ILCS Latrine	1,737,125.00	391,387.00
	TUEP Work	6,860,516.00	5,778,890.00
	ULB share deposit to RAY project		
	Sports Equipments	416,826.00	
	Beneficiaies Expenses-RAY	38,291,795.00	
	Benefishery-TSGHS	875,000.00	3,325,000.00
	ASSP Expenses	60,230.00	39,920.00
	Water Supply Connection	60,789.00	
	Subsidies	-	7,641.00
	Total Revenue Grants, Contributions & Subsidies	48,662,281.00	9,542,838.00

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>	<i>-</i>	<i>-</i>
	Expenses	-	
	Refund of Taxes	-	
	Refund of Other Revenues	-	
	Other Expenses	-	
	<i>Sub-total Income (b)</i>	<i>-</i>	<i>-</i>
	Total Prior Period Items (Net) (a-b)	-	-



Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Amount (Rs)
	Balance as per last account	15,501,386.94
	Additions during the year - Surplus for the year Transfers	5,576,305.92
	Total	21,077,692.86
	Deductions during the year - Deficit for the year Transfers	
	Balance at the end of the current year	21,077,692.86

Schedule B-2: Deferred Grant

Account Code	Particulars	Amount (Rs)
	Balance as per last account	78,011,098.29
	Additions during the year - Transferred from Grants towards capital expenditure	2,942,907.00
	Total	80,954,005.29
	Deductions during the year - Transferred to Income & Expenditure	1,994,155.41
	Balance at the end of the current year	78,959,849.88



Table B-4: Grants & Contribution for Specific Purpose

Particulars	13. Fin Commission	14 Fin. Commission	12. Fin Commission	Grant SISR Y	Grant Share of Tax	Grant construction. Of office building(SOT)	Grant State plan (Spa)(Bwall)	Grant Solid waste management (SWM)	Grant State plan (SPA)(TSGHS)	Grant TUPP	Grant A&SP	Grant Banamohastav
Opening Balance	1,234,445.00	-	50,229.00	41,517.00	1,061,107.00	1,509,900.00	164,842.00	337,757.00	300,000.00	39,212.00	527.00	782.00
Addition to the Grants - Grant received during the year Interest / Divident earned on Grant Investment (TDS & Vat)	260,000.00	2,248,000.00	-	-	29,710,600.00	-	144,000.00	448,000.00	-	8,700,000.00	60,230.00	-
Less on disposal of Grant Investments Appreciation in Value of Grant Investments Other Received	-	-	-	-	-	-	-	-	-	-	-	-
Underbursed amount receivable	-	-	-	-	-	-	-	-	-	-	-	-
Payments out of funds - Capital Expenditure on Fixed Assets Capital Expenditure on Other Revenue Expenditure Less on disposal of Grant Investments Contribution in Value of Grant Investments Underbursed	-	-	-	-	418,378.00	1,509,900.00	255,000.00	537,422.00	300,000.00	759,629.00	60,230.00	782.00
Grants (Refunded)	-	-	-	-	18,787,751.00	-	-	-	-	-	-	-
Total (b)	260,000.00	2,248,000.00	-	-	29,710,600.00	-	144,000.00	448,000.00	-	8,700,000.00	60,230.00	-
Total (a+b)	1,494,445.00	2,248,000.00	50,229.00	41,517.00	30,771,707.00	1,509,900.00	308,842.00	785,757.00	300,000.00	8,739,212.00	60,757.00	782.00
Total (c)	-	-	-	-	19,206,129.00	1,509,900.00	255,000.00	537,422.00	300,000.00	7,442,883.00	60,230.00	782.00
Net balance at the year end (a+b)-(c)	1,494,445.00	2,248,000.00	50,229.00	41,517.00	11,565,578.00	-	53,842.00	248,335.00	-	1,296,329.00	527.00	-



Grant DWS Dept.	Grant MPLAD	Grant S.T (World environment day)	Grant Sw & SE	Grant Sw & SE(Pension)	Grant UID project (AADHAR)	Grant Water resource department	Grant Socio Economic Census	Grant from SDM	Grant TIDCL	Motor Stand Fund	Grant RAY	Grant BEUP	Grand Total
45,300.00	34,231.00	11,785.00	235,558.00	104,000.00	516.50	-	14,921.00	-	35,859.00	2,915,533.00	126,597,100.00	1,000,000.00	8,138,021.50
180,250.00	-	5,000.00	-	-	-	81,600.00	-	133,400.00	-	-	126,597,100.00	1,000,000.00	169,568,180.00
225,550.00	34,231.00	16,785.00	235,558.00	104,000.00	516.50	81,600.00	14,921.00	133,400.00	35,859.00	2,915,533.00	126,597,100.00	1,000,000.00	177,706,201.50
-	-	-	-	-	-	-	-	-	-	-	-	-	2,942,907.00
219,384.00	-	5,000.00	-	-	-	81,600.00	14,544.00	132,744.00	-	-	38,326,495.00	-	65,149,206.00
-	-	-	-	-	-	-	-	-	-	-	73081000	-	73,081,000.00
219,384.00	-	5,000.00	-	-	-	81,600.00	14,544.00	132,744.00	-	-	111,407,495.00	-	141,173,113.00
6,166.00	34,231.00	11,785.00	235,558.00	104,000.00	516.50	-	377.00	656.00	35,859.00	2,915,533.00	15,189,605.00	1,000,000.00	36,533,088.50



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	793,884.00	94,503.00	-	888,387.00
	Total Secured Loans	793,884.00	94,503.00	-	888,387.00

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	22.00	-	-	22.00
	Income Tax	6,403.00	2,221.00	2,221.00	6,403.00
	P. Tax	48,391.00	90,342.00	96,881.00	41,852.00
	T. Vat	23,251.00	121,062.00	112,226.00	32,087.00
	CPF	23,624.00	505,252.00	528,876.00	-
	GSLI	10,310.00	16,755.00	18,200.00	8,865.00
	LICI	49,933.00	436,358.00	486,291.00	-
	Pay with held	30,178.00	48,492.00	48,492.00	30,178.00
	D-Call	2,135.00	-	-	2,135.00
	SC Loan	6,000.00	-	-	6,000.00
	House rent recovery	4,729.00	-	-	4,729.00
	Security of Stall	120,184.00	26,000.00	-	146,184.00
	RAY Beneficiaries Contibution	-	6,102,000.00	5,288,400.00	813,600.00
	Total Other Liabilities (Sundry Creditors)	325,160.00	7,348,482.00	6,581,587.00	1,092,055.00



ACCOUNTING 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 2015	Accumulated Depreciation as on 1st April 2015	WDV as on 1st April 2015	Purchase/ Construction during the Current FY 2015-16	Date of Purchase/ construction	Total Historical cost of assets as on 31.03.2016	Depreciation Rate	Depreciation this Year	Accumulated Depreciation as on 31st March 2016	WDV as on 31st March 2016					
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)					
04-10-10	Land	11,145,489.00	-	11,145,489.00	-	-	11,145,489.00	-	-	-	11,145,489.00					
	F.Y-1999-00(Land SNP)	89,000.00	-	89,000.00	-	18.01.2000	89,000.00	-	-	-	89,000.00					
	F.Y-2001-02(Land)	46,000.00	-	46,000.00	-	21.12.2001	46,000.00	-	-	-	46,000.00					
	F.Y-2002-03(Land)	654,055.00	-	654,055.00	-	06.03.2003	654,055.00	-	-	-	654,055.00					
	F.Y-2003-04(Land)	151,000.00	-	151,000.00	-	02.04.2003	151,000.00	-	-	-	151,000.00					
	F.Y-2006-07(Land)	636,169.00	-	636,169.00	-	12.04.2006	636,169.00	-	-	-	636,169.00					
	F.Y-2008-09(Land)	1,500,000.00	-	1,500,000.00	-	27.01.2009	1,500,000.00	-	-	-	1,500,000.00					
	F.Y-2011.12(Land)	345,000.00	-	345,000.00	-	28.03.2012	345,000.00	-	-	-	345,000.00					
	F.Y-2013-14	6,711,265.00	-	6,711,265.00	-	03.08.2013	6,711,265.00	-	-	-	6,711,265.00					
	F.Y-2014-15	1,013,000.00	-	1,013,000.00	-	27.08.2014	1,013,000.00	-	-	-	1,013,000.00					
04-10-20	Building	64,191,305.00	5,498,038.79	58,693,266.21	2,089,087.00	-	66,280,392.00	1.33%	881,428.13	6,379,166.92	59,900,925.08					
	F.Y-1996-97(Office Building)	15,268.00	3,858.33	11,409.67	-	11.04.1996	15,268.00	1.33%	203.06	4,061.40	11,206.60					
	F.Y-1996-97(Office Building)	271,727.00	66,858.43	204,868.57	-	31.03.1997	271,727.00	1.33%	3,613.97	70,472.40	201,254.60					
	F.Y-1996-97(Bakar stall)	115,046.00	29,072.12	85,973.88	-	04.07.1996	115,046.00	1.33%	1,530.11	30,602.24	84,443.76					
	F.Y-1996-97(Bakar stall)	49,503.00	12,180.21	37,322.79	-	31.03.1997	49,503.00	1.33%	658.39	12,838.60	36,664.40					
	F.Y-1996-97(Boundary wall)	59,314.00	14,988.65	44,325.35	-	11.04.1996	59,314.00	1.33%	788.88	15,777.52	43,536.48					
	F.Y-1996-97 (stall)	92,956.00	22,871.82	70,084.18	-	10.02.1997	92,956.00	1.33%	1,236.31	24,108.14	68,847.86					
	F.Y-1996-97 (Toilet)	426,375.00	104,909.57	321,465.43	-	24.02.1997	426,375.00	1.33%	5,670.79	110,580.36	315,794.64					
	F.Y-1997-98(Bakar stall)	226,648.00	54,259.53	172,388.47	-	08.09.1997	226,648.00	1.33%	3,014.42	57,273.95	169,374.05					
	F.Y-1997-98(Bakar stall)	32,057.00	7,461.27	24,595.73	-	06.02.1998	32,057.00	1.33%	426.36	7,887.62	24,169.38					
	F.Y-1997-98(Boundary wall)	49,711.00	11,900.81	37,810.19	-	23.08.1997	49,711.00	1.33%	661.16	12,561.97	37,149.03					
	F.Y-2016-17 (Baiwadi Building)	28,033.00	6,711.10	21,321.90	-	30.09.1997	28,033.00	1.33%	372.84	7,083.94	20,949.06					
	F.Y-1997-98 (Toilet)	122,975.00	28,622.43	94,352.57	-	31.03.1997	122,975.00	1.33%	1,635.57	30,258.00	92,717.00					
	F.Y-1997-98(Office Building)	21,793.00	5,217.24	16,575.76	-	14.08.1997	21,793.00	1.33%	289.85	5,507.09	16,285.91					
	F.Y-1997-98(Office Building)	33,530.00	7,804.11	25,725.89	-	31.03.1998	33,530.00	1.33%	445.95	8,250.06	25,279.94					
	F.Y-1997-98(T.T Hall)	105,208.00	25,186.80	80,021.20	-	19.07.1997	105,208.00	1.33%	1,399.27	26,586.06	78,621.94					
	F.Y-1997-98(T.T Hall)	165,152.00	38,439.13	126,712.87	-	31.03.1998	165,152.00	1.33%	2,196.52	40,635.65	124,516.35					
	F.Y-1998-99(Building)	179,700.00	40,630.17	139,069.83	-	30.09.1998	179,700.00	1.33%	2,990.01	43,026.18	136,679.82					
	F.Y-1998-99(Building)	238,568.00	52,353.75	186,214.25	-	31.3.1999	238,568.00	1.33%	3,172.95	55,526.20	183,011.30					
	F.Y-1998-99(Office Building)	25,000.00	5,652.50	19,347.50	-	05.08.1998	25,000.00	1.33%	333.50	8,985.00	19,015.00					
	F.Y-1998-99(Hump House)	16,811.00	3,689.17	13,121.83	-	31.03.1999	16,811.00	1.33%	223.59	3,910.75	12,898.24					
	F.Y-1998-99(Statue)	25,000.00	5,652.50	19,347.50	-	26.09.1998	25,000.00	1.33%	332.50	5,985.00	19,015.00					
	F.Y-1998-99(Statue)	8,490.00	1,863.13	6,626.87	-	20.11.1998	8,490.00	1.33%	112.92	2,663.97	6,513.95					
	F.Y-1998-99(Toilet)	192,780.00	42,305.57	150,474.43	-	31.03.1998	192,780.00	1.33%	2,563.92	4,899.55	147,910.46					
	F.Y-1998-99(Town Hall)	273,899.00	61,928.56	211,970.44	-	26.09.1998	273,899.00	1.33%	3,642.86	63,454.12	208,327.38					
	F.Y-1998-99(Waiting Shed)	89,977.00	19,745.45	70,231.55	-	19.02.1999	89,977.00	1.33%	1,196.69	20,942.15	69,034.85					
	F.Y-1999-00(Cementin Shed)	18,933.00	4,028.94	14,904.06	-	13.04.1999	18,933.00	1.33%	251.81	4,280.75	14,652.25					



F Y 1999-00(Trailer tent)	91,205.00	19,408.42	71,796.58	-	27.07.1999	91,205.00	1.33%	1,213.03	20,621.45	70,583.55
F Y 1999-00(Waiting Shed)	23,930.00	5,092.30	18,837.70	-	23.04.1999	23,930.00	1.33%	318.27	5,410.57	18,519.43
F Y 1999-00(Trailer tent)	4,168.00	859.23	3,308.77	-	31.03.2000	4,168.00	1.33%	55.43	914.67	3,253.33
F Y 1999-00(Building)	86,800.00	17,893.82	68,906.18	-	02.03.2000	86,800.00	1.33%	1,154.44	19,048.26	67,751.74
F Y 1999-00(Building)	45,000.00	9,276.75	35,723.25	-	31.03.2000	45,000.00	1.33%	598.50	9,875.25	35,124.75
F Y 1999-00(Trailer)	50,000.00	10,640.00	39,360.00	-	30.07.1999	50,000.00	1.33%	665.00	11,305.00	38,695.00
F Y 2000-01(Community Hall)	65,000.00	12,967.50	52,032.50	-	11.08.2000	65,000.00	1.33%	864.50	13,832.00	51,168.00
F Y 2000-01(Community Hall)	124,441.00	24,825.98	99,615.02	-	29.09.2000	124,441.00	1.33%	1,655.07	26,481.04	97,959.96
F Y 2000-01(Trailer)	237,669.00	47,414.97	190,254.03	-	12.4.2000	237,669.00	1.33%	3,161.00	50,575.96	187,093.04
F Y 2000-01(TT Hall)	112,679.00	22,479.46	90,199.54	-	16.09.2000	112,679.00	1.33%	1,498.63	23,978.09	88,700.91
F Y 2000-01(Market stall)	179,288.00	34,575.69	144,712.31	-	29.03.2001	179,288.00	1.33%	2,384.53	36,960.22	142,327.78
F Y 2000-01(TT Hall)	52,078.00	10,043.24	42,034.76	-	24.03.2001	52,078.00	1.33%	692.64	10,735.88	41,342.12
F Y 2001-02(Community Hall)	124,441.00	23,170.91	101,270.09	-	21.9.2001	124,441.00	1.33%	1,655.07	24,825.98	99,615.02
F Y 2001-02(School building)	221,155.00	39,708.38	181,446.62	-	03.11.2001	221,155.00	1.33%	2,941.36	42,649.74	178,505.26
F Y 2001-02(Shelter House)	207,355.00	37,230.59	170,124.41	-	26.03.2002	207,355.00	1.33%	2,757.82	39,988.41	167,366.59
F Y 2002-03(Community Hall)	196,799.00	34,026.55	162,772.45	-	10.07.2002	196,799.00	1.33%	2,617.43	36,643.97	160,155.03
F Y 2002-03(Community Hall)	50,000.00	8,312.50	41,687.50	-	15.11.2002	50,000.00	1.33%	665.00	8,977.50	41,022.50
F Y 2002-03(Bekar Stall)	317,499.00	54,895.58	262,603.42	-	27.08.2002	317,499.00	1.33%	4,222.74	59,118.31	258,380.69
F Y 2002-03(Bekar Stall)	184,877.00	30,735.80	154,141.20	-	07.03.2003	184,877.00	1.33%	2,458.86	33,191.67	151,685.33
F Y 2002-03(School Building)	231,650.00	40,052.29	191,597.72	-	30.09.2002	231,650.00	1.33%	3,080.95	43,133.23	188,516.77
F Y 2002-03(School Building)	27,450.00	4,563.56	22,886.44	-	18.02.2003	27,450.00	1.33%	365.09	4,928.65	22,521.35
F Y 2002-03(Night Shelter)	171,865.00	29,715.46	142,149.54	-	21.09.2002	171,865.00	1.33%	2,285.80	32,001.26	139,863.74
F Y 2002-03(Statue)	25,000.00	4,156.25	20,843.75	-	31.03.2003	25,000.00	1.33%	332.50	4,488.75	20,511.25
F Y 2003-04(Bekar Stall)	81,331.00	12,980.43	68,350.57	-	23.05.2003	81,331.00	1.33%	1,081.70	14,062.13	67,268.87
F Y 2003-04(Bekar Stall)	95,146.00	14,552.58	80,593.42	-	01.10.2003	95,146.00	1.33%	1,265.44	15,818.02	79,327.98
F Y 2003-04(Office Building)	114,108.00	17,452.82	96,655.18	-	31.03.2004	114,108.00	1.33%	1,517.64	18,970.46	95,137.55
F Y 2003-04(Community Hall)	178,400.00	28,472.64	149,927.36	-	28.06.2003	178,400.00	1.33%	2,372.72	30,845.36	147,554.64
F Y 2003-04(Community Hall)	86,240.00	13,190.41	73,049.59	-	12.03.2004	86,240.00	1.33%	1,146.99	14,337.40	71,902.60
F Y 2003-04(Youth Hostel)	2,300,000.00	351,785.00	1,948,215.00	-	15.10.2003	2,300,000.00	1.33%	30,590.00	382,375.00	1,917,625.00
F Y 2003-04(Retaining Wall)	120,456.00	19,224.78	101,231.22	-	06.06.2003	120,456.00	1.33%	1,602.06	20,826.84	99,629.16
F Y 2003-04(Statue)	36,903.00	5,889.72	31,013.28	-	29.05.2003	36,903.00	1.33%	490.81	6,380.53	30,522.47
F Y 2003-04(Trailer & Urinal)	44,961.00	6,876.78	38,084.22	-	12.09.2003	44,961.00	1.33%	597.98	7,474.77	37,486.23
F Y 2003-04(Trailer & Urinal)	154,800.00	23,676.66	131,123.34	-	31.03.2004	154,800.00	1.33%	2,058.84	25,735.50	129,064.50
F Y 2003-04(Town Hall)	21,000.00	3,211.95	17,788.05	-	06.11.2003	21,000.00	1.33%	279.30	3,391.75	17,608.75
F Y 2004-05(Building)	163,370.00	23,901.03	139,468.97	-	20.07.2004	163,370.00	1.33%	2,172.82	26,626.95	136,743.05
F Y 2004-05(Building)	120,000.00	17,556.00	102,444.00	-	23.09.2004	120,000.00	1.33%	1,596.00	19,152.00	100,848.00
F Y 2004-05(Building)	73,618.00	10,280.75	63,337.25	-	05.11.2004	73,618.00	1.33%	979.12	11,259.87	62,358.13
F Y 2004-05(Building)	40,000.00	5,586.00	34,414.00	-	03.03.2005	40,000.00	1.33%	532.00	7,180.00	32,820.00
F Y 2004-05(Community Hall)	46,827.00	6,850.79	39,976.21	-	07.09.2004	46,827.00	1.33%	622.80	8,330.39	38,533.41
F Y 2004-05(Community Hall)	31,000.00	4,329.15	26,670.85	-	12.01.2005	31,000.00	1.33%	412.30	4,741.45	26,258.55



F.Y 2004-05 (Community Hall)	97,689.00	13,642.27	84,046.73	-	03.03.2005	97,689.00	1.33%	1,299.26	14,941.33	82.7
F.Y 2004-05 (Building)	68,108.00	9,964.20	58,143.80	-	10.05.2004	68,108.00	1.33%	905.84	10,870.04	57.7
F.Y 2004-05 (Building)	56,443.00	8,257.61	48,185.39	-	23.09.2004	56,443.00	1.33%	750.69	9,008.30	47.7
F.Y 2004-05 (School Building)	100,808.00	14,077.84	86,730.16	-	24.02.2005	100,808.00	1.33%	1,340.75	15,418.58	85.5
F.Y 2004-05 (Youth Hostel)	561,382.00	78,397.00	482,985.00	-	18.10.2004	561,382.00	1.33%	7,466.38	85,863.38	47.5
F.Y 2004-05 (Youth Hostel)	300,000.00	41,895.00	258,105.00	-	07.03.2005	300,000.00	1.33%	3,990.00	45,885.00	25.1
F.Y 2004-05 (Retaining Wall)	19,654.00	2,875.38	16,778.62	-	08.04.2004	19,654.00	1.33%	261.40	3,136.78	16.6
F.Y 2004-05 (Retaining Wall)	7,517.00	1,049.75	6,467.25	-	18.10.2004	7,517.00	1.33%	99.98	1,149.73	6.6
F.Y 2004-05 (Statue)	17,000.00	2,374.05	14,625.95	-	26.02.2005	17,000.00	1.33%	226.10	2,600.15	14.4
F.Y 2004-05 (Toilet & Urinal)	18,500.00	2,706.55	15,793.45	-	20.05.2004	18,500.00	1.33%	246.05	2,952.60	15.5
F.Y 2004-05 (Toilet & Urinal)	69,000.00	10,094.70	58,905.30	-	16.06.2004	69,000.00	1.33%	917.70	11,012.40	57.7
F.Y 2004-05 (Toilet & Urinal)	22,500.00	3,291.75	19,208.25	-	03.08.2004	22,500.00	1.33%	299.25	3,591.00	18.8
F.Y 2004-05 (Toilet & Urinal)	17,500.00	2,443.88	15,056.13	-	03.01.2005	17,500.00	1.33%	232.75	2,676.63	14.4
F.Y 2005-06 (Anganwadi center)	31,250.00	3,948.44	27,301.56	-	30.11.2005	31,250.00	1.33%	415.63	4,364.06	26.6
F.Y 2005-06 (Auditorium)	446,920.00	56,468.34	390,451.66	-	31.03.2006	446,920.00	1.33%	5,944.04	62,412.38	384.1
F.Y 2005-06 (Bahwadi center)	100,000.00	12,635.00	87,365.00	-	31.10.2005	100,000.00	1.33%	1,300.00	13,965.00	86.6
F.Y 2005-06 (Building)	60,250.00	8,013.25	52,236.75	-	30.09.2005	60,250.00	1.33%	801.33	8,814.58	51.1
F.Y 2005-06 (Callary)	87,336.00	11,615.69	75,720.31	-	30.09.2005	87,336.00	1.33%	1,161.57	12,777.26	74.4
F.Y 2005-06 (Callary)	168,960.00	21,348.10	147,611.90	-	24.11.2005	168,960.00	1.33%	2,247.17	23,595.26	145.5
F.Y 2005-06 (Market Stall)	1,373,334.00	173,320.75	1,199,813.25	-	31.03.2006	1,373,334.00	1.33%	18,265.34	191,786.09	1,181.1
F.Y 2005-06 (Motor stand)	234,191.00	31,147.40	203,043.60	-	20.09.2005	234,191.00	1.33%	3,114.74	34,262.14	199.9
F.Y 2005-06 (School Building)	40,000.00	5,320.00	34,680.00	-	30.09.2005	40,000.00	1.33%	532.00	5,852.00	34.4
F.Y 2005-06 (Sheed)	94,900.00	12,621.70	82,278.30	-	30.09.2005	94,900.00	1.33%	1,262.17	13,883.87	81.1
F.Y 2005-06 (Sheed)	72,850.00	9,204.60	63,645.40	-	31.03.2006	72,850.00	1.33%	968.91	10,173.50	62.6
F.Y 2005-06 (Statu)	38,000.00	4,801.30	33,198.70	-	31.01.2006	38,000.00	1.33%	505.40	5,306.70	32.3
F.Y 2005-06 (Swimming Pool)	63,352.00	8,004.53	55,347.47	-	10.11.2005	63,352.00	1.33%	842.58	8,847.11	54.5
F.Y 2005-06 (Ticket counter)	62,280.00	8,283.24	53,996.76	-	24.09.2005	62,280.00	1.33%	828.32	9,111.56	57.1
F.Y 2005-06 (Toilet & urinal Counter)	40,000.00	5,320.00	34,680.00	-	27.06.2005	40,000.00	1.33%	532.00	5,852.00	34.4
F.Y 2005-06 (Training Hall)	45,000.00	5,985.00	39,015.00	-	30.09.2005	45,000.00	1.33%	598.50	6,583.50	38.8
F.Y 2005-06 (Toilet & Urinal)	164,873.00	21,928.11	142,944.89	-	30.09.2005	164,873.00	1.33%	2,192.81	24,120.92	146.1
F.Y 2005-06 (Toilet & Urinal)	30,000.00	3,990.00	26,010.00	-	30.09.2005	30,000.00	1.33%	399.00	4,389.00	25.2
F.Y 2006-07 (Anganwadi center)	60,000.00	7,182.00	52,818.00	-	06.04.2006	60,000.00	1.33%	798.00	7,980.00	55.5
F.Y 2006-07 (Bekar Stall)	77,246.00	9,246.35	67,999.65	-	23.07.2006	77,246.00	1.33%	1,027.37	10,273.77	61.6
F.Y 2006-07 (Bekar Stall)	418,655.00	47,328.95	371,326.05	-	12.03.2007	418,655.00	1.33%	5,568.11	52,892.06	366.3
F.Y 2006-07 (Bahwadi center)	45,700.00	5,470.29	40,229.71	-	12.06.2006	45,700.00	1.33%	607.81	6,078.10	39.3
F.Y 2006-07 (Building)	25,000.00	2,826.25	22,173.75	-	18.01.2007	25,000.00	1.33%	332.50	3,158.76	20.2
F.Y 2006-07 (Community Hall)	101,016.00	11,419.86	89,596.14	-	27.02.2007	101,016.00	1.33%	1,343.51	13,433.51	86.8
F.Y 2006-07 (Cultural Hall)	75,400.00	8,523.97	66,876.03	-	22.03.2007	75,400.00	1.33%	1,002.82	10,028.82	68.8
F.Y 2006-07 (Market Stall)	662,757.00	79,332.01	583,424.99	-	27.09.2006	662,757.00	1.33%	8,814.67	88,146.67	566.3
F.Y 2006-07 (Market Stall)	282,836.00	31,974.61	250,861.39	-	22.03.2007	282,836.00	1.33%	3,761.72	37,617.72	241.1
F.Y 2006-07 (Sheed)	19,900.00	2,382.03	17,517.97	-	04.06.2006	19,900.00	1.33%	264.67	2,646.70	16.6
F.Y 2006-07 (Statue)	9,000.00	1,077.30	7,922.70	-	04.06.2006	9,000.00	1.33%	119.70	1,197.00	7.8



F.Y 2007-08 (Beakar Stall)	195,207.00	20,770.02	174,436.98		21.08.2007	195,207.00	1.33%	2,596.25	23,366.28	171,840.72
F.Y 2007-08 (Beakar Stall)	302,088.00	30,133.28	271,954.72		13.12.2007	302,088.00	1.33%	4,017.77	34,151.05	267,936.95
F.Y 2007-08 (Balwadi center)	47,547.00	5,059.00	42,488.00		31.05.2007	47,547.00	1.33%	632.38	5,691.38	41,855.62
F.Y 2007-08 (Balwadi center)	228,317.00	22,774.62	205,542.38		26.03.2008	228,317.00	1.33%	3,036.62	25,811.24	202,505.76
F.Y 2007-08 (Balwadi center)	267,239.00	28,434.23	238,804.77		21.08.2007	267,239.00	1.33%	3,554.28	31,988.51	235,250.49
F.Y 2007-08 (Balwadi center)	87,944.00	8,772.41	79,171.59		09.01.2008	87,944.00	1.33%	1,169.66	9,942.07	78,001.93
F.Y 2007-08 (Collage Hall)	73,400.00	7,809.76	65,590.24		08.08.2007	73,400.00	1.33%	976.22	8,785.98	64,614.02
F.Y 2007-08 (Community Hall)	1,438,705.00	153,078.21	1,285,626.79		29.08.2007	1,438,705.00	1.33%	19,134.78	172,212.99	1,266,492.01
F.Y 2007-08 (Community Hall)	32,830.00	3,274.79	29,555.21		13.12.2007	32,830.00	1.33%	436.64	3,711.43	29,118.57
F.Y 2007-08 (Market stall)	375,446.00	39,947.45	335,498.55		06.09.2007	375,446.00	1.33%	4,993.43	44,940.89	330,505.11
F.Y 2007-08 (Market stall)	941,126.00	93,877.32	847,248.68		25.03.2008	941,126.00	1.33%	12,516.98	106,394.29	834,731.71
F.Y 2007-08 (Motor stand)	42,172.00	4,487.10	37,684.90		29.05.2007	42,172.00	1.33%	560.89	5,047.99	37,124.01
F.Y 2007-08 (Motor stand)	3,552,000.00	354,312.00	3,197,688.00		26.12.2007	3,552,000.00	1.33%	47,241.60	401,553.60	3,150,446.40
F.Y 2007-08 (Toilet & Urinal)	375,188.00	39,920.00	335,268.00		22.08.2007	375,188.00	1.33%	4,990.00	44,910.00	330,278.00
F.Y 2007-08 (Toilet & Urinal)	450,480.00	44,935.38	405,544.62		26.03.2008	450,480.00	1.33%	5,991.38	50,926.76	399,553.24
F.Y 2007-08 (Waling Shed)	83,302.00	8,883.33	74,418.67		29.08.2007	83,302.00	1.33%	1,107.92	9,971.25	73,330.75
F.Y 2008-09 (Market stall)	52,608.00	4,897.80	47,710.20		29.04.2008	52,608.00	1.33%	699.69	5,597.49	47,010.51
F.Y 2008-09 (Boundary Wall)	12,360.00	1,150.72	11,209.28		26.04.2008	12,360.00	1.33%	164.39	1,315.10	11,044.90
F.Y 2008-09 (Market stall)	44,417.00	4,135.22	40,281.78		22.07.2008	44,417.00	1.33%	590.75	4,725.97	39,691.03
F.Y 2008-09 (Cultural Hall)	45,000.00	4,189.50	40,810.50		10.04.2008	45,000.00	1.33%	598.50	4,788.00	40,212.00
F.Y 2008-09 (Cultural Hall)	27,325.00	2,362.25	24,962.75		19.02.2009	27,325.00	1.33%	363.42	2,725.67	24,599.33
F.Y 2008-09 (Market stall)	58,839.00	5,477.91	53,361.09		13.06.2008	58,839.00	1.33%	782.56	6,260.47	52,578.53
F.Y 2008-09 (Market stall)	54,722.00	5,099.27	49,622.73		06.07.2008	54,722.00	1.33%	728.47	5,827.74	48,894.26
F.Y 2008-09 (Market stall)	310,916.00	26,878.69	284,037.31		31.03.2009	310,916.00	1.33%	4,135.18	31,013.87	279,902.13
F.Y 2008-09 (Market stall)	5,590,830.00	520,506.27	5,070,323.73		21.04.2008	5,590,830.00	1.33%	74,338.04	594,864.31	4,995,965.69
F.Y 2008-09 (Toilet & Urinal)	50,000.00	4,655.00	45,345.00		06.07.2008	50,000.00	1.33%	665.00	5,320.00	44,680.00
F.Y 2008-09 (Market stall)	42,851.00	3,989.43	38,861.57		24.05.2008	42,851.00	1.33%	569.92	4,559.35	38,291.65
F.Y 2009-10 (Anganwadi center)	159,500.00	12,728.10	146,771.90		09.06.2009	159,500.00	1.33%	2,121.35	14,849.45	144,650.55
F.Y 2009-10 (Building)	378,189.00	27,664.53	350,524.47		31.03.2010	378,189.00	1.33%	5,029.91	32,694.44	345,491.56
F.Y 2009-10 (Market stall)	479,316.00	38,249.42	441,066.58		07.07.2009	479,316.00	1.33%	6,374.90	44,624.32	434,691.68
F.Y 2009-10 (Market stall)	2,03,781.00	19,295.58	244,485.42		31.03.2010	2,03,781.00	1.33%	3,508.29	22,803.87	240,977.13
F.Y 2009-10 (Motor stand)	5,000,000.00	365,750.00	4,634,250.00		31.03.2010	5,000,000.00	1.33%	66,500.00	432,250.00	4,567,750.00
F.Y 2009-10 (Toilet & Urinal)	266,874.00	21,296.55	245,577.45		02.04.2009	266,874.00	1.33%	3,549.42	24,845.97	242,028.03
F.Y 2010-11 (Beakar Stall)	50,000.00	3,325.00	46,675.00		31.05.2010	50,000.00	1.33%	665.00	3,990.00	46,010.00
F.Y 2010-11 (Building)	3,890,000.00	232,816.50	3,657,183.50		31.03.2011	3,890,000.00	1.33%	51,737.00	284,553.50	3,605,446.50
F.Y 2010-11 (Community Toilet)	140,663.00	8,418.68	132,244.32		16.11.2010	140,663.00	1.33%	1,870.82	10,289.50	130,373.50
F.Y 2010-11 (Market stall)	1,004,773.00	66,817.40	937,955.60		20.07.2010	1,004,773.00	1.33%	13,363.48	80,180.89	924,592.11
F.Y 2010-11 (Market stall)	286,645.00	17,155.70	269,489.30		01.02.2011	286,645.00	1.33%	3,812.38	20,968.08	265,676.92
F.Y 2010-11 (Single)	99,806.00	5,973.39	93,832.61		30.12.2010	99,806.00	1.33%	1,327.42	9,250.19	90,555.81
F.Y 2011-12 (Anganwadi center)	329,129.00	15,320.95	313,808.05		31.03.2012	329,129.00	1.33%	4,377.42	49,698.37	309,430.63
F.Y 2011-12 (Building)	4,191,686.00	195,122.98	3,996,563.02		31.03.2012	4,191,686.00	1.33%	55,749.42	420,872.11	3,768,813.59
F.Y 2011-12 (Market stall)	144,843.00	6,742.44	138,100.56		31.12.2011	144,843.00	1.33%	1,926.41	13,174.15	131,668.85
F.Y 2011-12 (Shelter)	196,000.00	9,123.80	186,876.20		31.12.2011	196,000.00	1.33%	2,606.80	18,329.40	177,670.60
F.Y 2011-12 (Toilet & Urinal)	80,000.00	4,236.00	75,764.00		30.09.2011	80,000.00	1.33%	1,064.00	5,320.00	74,680.00
F.Y 2011-12 (Toilet & Urinal)	178,427.00	8,305.78	170,121.22		31.03.2012	178,427.00	1.33%	2,373.08	19,678.86	167,748.14
F.Y 2012-13 (Anganwadi)	484,087.00	19,415.07	464,671.93		25.09.2012	484,087.00	1.33%	6,438.36	56,734.8	427,942.64
F.Y 2012-13 (Boundary wall)	75,000.00	2,992.50	72,007.50		17.07.2013	75,000.00	1.33%	997.50	3,990.00	71,010.00
F.Y 2012-13 (Boundary wall)	1,051,800.00	34,972.35	1,016,827.65		26.03.2013	1,051,800.00	1.33%	13,988.94	48,961.29	1,002,838.71
F.Y 2012-13 (Building)	1,200,000.00	47,880.00	1,152,120.00		20.07.2012	1,200,000.00	1.33%	15,960.00	63,840.00	1,136,160.00



F.Y 2012-13(Building)	2,948,094.00	98,024.13	2,850,069.87		19.03.2013	2,948,094.00	1.33%	39,209.65	137,233.78	2,810,860.22	98,467.20
F.Y 2012-13(Community Hall)	104,000.00	4,149.60	99,850.40		07.08.2013	104,000.00	1.33%	1,383.20	5,532.80	94,680.00	573,023.45
F.Y 2012-13(Godown)	100,000.00	3,990.00	96,010.00		06.09.2013	100,000.00	1.33%	1,330.00	27,976.55	573,023.45	523,107.00
F.Y 2012-13(Market Stall)	601,000.00	19,983.25	581,016.75		19.10.2013	601,000.00	1.33%	7,993.30	29,393.00	945,147.36	27,994.60
F.Y 2012-13(Market Stall)	552,500.00	22,044.75	530,455.25		03.08.2012	552,500.00	1.33%	7,348.25	46,144.64	945,147.36	27,994.60
F.Y 2012-13(Market Stall)	991,292.00	32,960.46	958,331.54		31.03.2013	991,292.00	1.33%	13,184.18	1,633.40	73,942.10	64,326.70
F.Y 2013-14(Boundary wall)	29,158.00	75.60	28,382.40		08.07.2013	29,158.00	1.33%	387.80	3,072.90	2,673.30	28,522.65
F.Y 2013-14(Building)	77,015.00	2,048.60	74,966.40		08.07.2013	77,015.00	1.33%	1,024.30	891.10	2,673.30	28,522.65
F.Y 2013-14(Godown)	67,000.00	1,782.20	65,217.80		12.04.2013	67,000.00	1.33%	29,708.00	395.12	1,185.35	51,120.08
F.Y 2013-14(Market stall)	29,708.00	790.23	28,917.77		12.04.2013	29,708.00	1.33%	53,557.00	712.31	2,136.92	25,908.90
F.Y 2013-14(Market stall)	53,557.00	1,424.62	52,132.38		08.07.2013	53,557.00	1.33%	19,942.00	356.44	891.10	663.07
F.Y 2013-14(Bakar stall)	26,800.00	534.66	26,265.34		26.11.2013	26,800.00	1.33%	2,652.3	265.23	2,922.17	106,913.83
F.Y 2013-14	19,942.00	397.84	19,544.16		12.03.2014	19,942.00	1.33%	1,461.08	1,461.08	2,922.17	4,989,608.49
F.Y 2014-15	109,856.00	1,461.08	108,394.92		25.04.2014	109,856.00	1.33%	68,175.25	68,175.25	136,330.51	217,092.17
F.Y 2014-15	5,125,959.00	68,175.25	5,057,783.75		29.05.2014	5,125,959.00	1.33%	3,353.22	3,353.22	19,100.41	938,313.59
F.Y 2014-15(Bakar stall)	252,122.00	1,676.61	250,445.39		15.12.2014	252,122.00	1.33%	4,104.29	12,733.61	2,122.68	104,277.32
F.Y 2014-15(Boundary wall)	957,414.00	6,366.80	951,047.20		28.03.2015	957,414.00	1.33%	308,593.00	4,104.29	6,156.43	302,436.52
F.Y 2014-15	308,593.00	2,052.14	306,540.86		26.11.2014	308,593.00	1.33%	106,400.00	4,104.29	2,122.68	51,276.22
F.Y 2014-15	106,400.00	707.56	105,692.44		12.01.2015	106,400.00	1.33%	52,320.00	695.86	1,043.78	185,464.66
F.Y 2014-15	52,320.00	347.93	51,972.07		21.07.2015	52,320.00	1.33%	189,240.00	3,775.34	5,029.83	247,092.17
F.Y 2014-15	189,240.00	1,258.45	187,981.55		15.12.2014	189,240.00	1.33%	252,122.00	3,353.22	5,029.83	566,229.77
F.Y 2014-15 (Market stall)	252,122.00	1,676.61	250,445.39		03.01.2015	252,122.00	1.33%	577,756.00	7,684.15	11,526.23	1,489,818.33
F.Y 2014-15 (Toilet)	577,756.00	3,842.08	573,913.92		27.04.2015	577,756.00	1.33%	1,509,900.00	20,081.67	7,501.03	556,485.97
F.Y 2015-16					07.07.2015	563,987.00	1.33%	7,501.03	7,501.03	101.08	15,098.92
F.Y 2015-16					13.11.2015 (1/2 Year)	15,200.00	1.33%				
Road & Bridge	5,846,281.00	3,112,890.54	2,733,390.46	533,169.00		6,399,450.00		365,111.57	3,478,002.10	2,921,447.90	1.00
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	133,526.66	4,535.34		31.03.2001	138,062.00	6.67%	4,534.34	138,061.00		1.00
F.Y 2001-02(Road)	127,672.00	114,962.25	12,709.75		12.12.2000	127,672.00	6.67%	8,515.72	123,477.97		4,194.03
F.Y 2002-03(Road)	367,717.00	318,847.41	48,869.59		12.08.2002	367,717.00	6.67%	24,526.72	343,374.13		24,342.87
F.Y 2002-03(Road)	584,452.00	487,286.86	97,165.15		31.03.2003	584,452.00	6.67%	38,982.95	526,269.80		58,182.20
F.Y 2003-04(Road)	398,258.00	318,765.70	79,492.30		29.09.2003	398,258.00	6.67%	26,563.81	345,329.51		52,928.49
F.Y 2004-05(Road)	82,501.00	63,282.39	19,218.61		30.03.2004	82,501.00	6.67%	5,502.82	68,785.25		13,715.79
F.Y 2004-05(Road)	100,000.00	73,570.00	26,430.00		15.06.2004	100,000.00	6.67%	6,670.00	80,040.00		19,960.00
F.Y 2004-05(Road)	20,000.00	14,674.00	5,326.00		18.07.2004	20,000.00	6.67%	1,334.00	16,008.00		3,992.00
F.Y 2004-05(Road)	68,386.00	47,894.14	20,491.86		18.10.2004	68,386.00	6.67%	4,561.35	62,455.48		15,930.52
F.Y 2006-07(Road)	309,621.00	185,865.49	123,755.51		27.09.2006	309,621.00	6.67%	20,651.72	240,552.21		103,103.79



	F.Y 2007-08(Road)	89,630.00	47,826.57	41,803.43		29.08.2007	89,630.00	6.67%	5,978.32	53,804.89	35,825.11
	F.Y 2007-08(Road)	20,000.00	10,005.00	9,995.00		14.11.2007	20,000.00	6.67%	1,334.00	11,339.00	8,661.00
	F.Y 2008-09(Road)	33,241.00	15,520.22	17,720.78		10.04.2008	33,241.00	6.67%	2,217.17	17,737.40	15,503.60
	F.Y 2009-10(Road)	59,500.00	22,811.90	35,688.10		01.07.2009	59,500.00	6.67%	3,968.65	27,780.55	31,719.45
	F.Y 2009-10(Road)	195,441.00	71,697.53	123,743.47		31.03.2010	195,441.00	6.67%	13,035.91	84,733.45	110,707.55
	F.Y 2010-11(Road)	158,855.00	52,978.14	105,876.86		12.08.2010	158,855.00	6.67%	10,595.63	63,573.77	95,281.23
	F.Y 2010-11(Road)	183,172.00	54,979.08	128,192.92		31.03.2011	183,172.00	6.67%	12,217.57	67,196.65	115,975.35
	F.Y 2011-12(Road)	50,000.00	13,340.00	36,660.00		20.04.2011	50,000.00	6.67%	3,335.00	16,675.00	33,325.00
	F.Y 2011-12(Road)	99,520.00	23,232.94	76,287.06		31.03.2012	99,520.00	6.67%	6,637.98	29,870.93	69,649.07
	F.Y 2012-13(Road)	733,024.00	146,678.10	586,345.90		24.09.2012	733,024.00	6.67%	48,892.70	195,570.80	537,453.20
	F.Y 2012-13(Road)	632,118.00	105,405.68	526,712.32		31.03.2013	632,118.00	6.67%	42,162.27	147,567.95	484,550.05
	F.Y 2013-14	13,058.00	1,741.94	11,316.06		08.07.2013	13,058.00	6.67%	870.97	2,612.91	10,445.09
	F.Y 2014-15	379,961.00	25,343.40	354,617.60		27.09.2014	379,961.00	6.67%	25,343.40	50,686.80	329,274.20
	F.Y 2014-15	248,520.00	8,288.14	240,231.86		15.10.2014	248,520.00	6.67%	16,576.28	24,864.43	223,655.57
	F.Y 2015-16				349,448.00	22.05.2015	349,448.00	6.67%	23,308.18	23,308.18	326,139.82
	F.Y 2015-16				112,161.00	21.11.2015 (1/2 Year)	112,161.00	6.67%	3,740.57	3,740.57	108,420.43
	F.Y 2015-16				91,560.00	30.12.2015 (1/2 Year)	91,560.00	6.67%	3,053.53	3,053.53	88,506.47
04-10-31	Sewerage & Drainage	4,459,097.00	2,474,792.73	1,984,313.27	206,480.00		4,665,567.00		241,355.22	2,716,137.94	1,949,418.06
	F.Y 1996-97(Drain)	160,055.00	160,054.00	1.00		16.08.1996	160,055.00	6.67%		160,054.00	1.00
	F.Y 1996-97(Drain)	185,896.00	185,895.00	1.00		31.03.1997	185,896.00	6.67%		185,895.00	1.00
	F.Y 1997-98 (Drain)	218,585.00	218,584.00	1.00		19.8.1997	218,585.00	6.67%		218,584.00	1.00
	F.Y 1997-98 (Drain)	25,302.00	25,301.00	1.00		31.03.1998	25,302.00	6.67%		25,301.00	1.00
	F.Y 1998-99 (Drain)	171,507.00	171,506.00	1.00		30.09.1998	171,507.00	6.67%		171,506.00	1.00
	F.Y 1998-99 (Drain)	45,997.00	45,996.00	1.00		22.03.1999	45,997.00	6.67%		45,996.00	1.00
	F.Y 1999-00(Drain)	52,000.00	51,999.00	1.00		24.03.2000	52,000.00	6.67%		51,999.00	1.00
	F.Y 1999-00(Drain)	106,655.00	106,654.00	1.00		31.03.2000	106,655.00	6.67%		106,654.00	1.00
	F.Y 1999-00(Drain)	32,174.00	32,173.00	1.00		13.04.1999	32,174.00	6.67%		32,173.00	1.00
	F.Y 2000-01(Drain)	48,867.00	48,865.00	1.00		07.09.2000	48,867.00	6.67%		48,865.00	1.00
	F.Y 2002-03(Drain)	157,932.00	136,942.84	20,989.16		21.09.2002	157,932.00	6.67%		147,476.90	10,455.10
	F.Y 2002-03(Drain)	202,753.00	169,045.31	33,707.69		29.03.2003	202,753.00	6.67%		182,568.94	20,184.06
	F.Y 2003-04(Drain)	53,784.00	43,048.71	10,735.29		18.07.2003	53,784.00	6.67%		46,036.11	7,747.89
	F.Y 2003-04(Drain)	214,784.00	164,750.07	50,033.93		23.03.2004	214,784.00	6.67%		132,907.616	35,776.84
	F.Y 2004-05(Drain)	20,488.00	15,032.05	5,455.95		18.05.2004	20,488.00	6.67%		16,398.60	4,089.40
	F.Y 2004-05(Drain)	35,000.00	25,679.50	9,320.50		14.06.2004	35,000.00	6.67%		23,364.50	1,635.50
	F.Y 2004-05(Drain)	15,000.00	10,505.25	4,494.75		19.10.2004	15,000.00	6.67%		1,000.50	3,994.25
	F.Y 2004-05(Drain)	20,000.00	14,007.00	5,993.00		24.11.2004	20,000.00	6.67%		1,334.00	4,650.00
	F.Y 2004-05(Drain)	67,411.00	47,211.29	20,199.71		12.01.2005	67,411.00	6.67%		4,496.31	15,703.39
	F.Y 2004-05(Drain)	15,000.00	10,505.25	4,494.75		31.03.2005	15,000.00	6.67%		1,000.50	3,994.25
	F.Y 2005-06(Drain)	99,790.00	66,559.93	33,230.07		30.06.2005	99,790.00	6.67%		6,655.99	26,574.08



	F.Y 2005-06(Drain)	49,330.00	31,257.95	18,072.05	-	24.02.2006	49,330.00	6.67%	3,290.31	34,548.27	14,781.73
	F.Y 2006-07(Drain)	34,614.00	20,778.78	13,835.22	-	04.06.2006	34,614.00	6.67%	2,208.75	23,087.54	11,526.46
	F.Y 2006-07(Drain)	10,000.00	5,669.50	4,390.50	-	22.03.2007	10,000.00	6.67%	667.00	6,336.50	3,663.50
	F.Y 2007-08(Drain)	72,920.00	38,910.11	34,009.89	-	29.08.2007	72,920.00	6.67%	4,863.76	43,773.88	29,146.12
	F.Y 2007-08(Drain)	261,369.00	130,749.84	130,619.16	-	11.01.2008	261,369.00	6.67%	17,433.31	148,183.15	113,185.85
	F.Y 2008-09(Drain)	17,594.00	8,214.64	9,379.36	-	29.04.2008	17,594.00	6.67%	1,173.52	9,388.16	8,205.84
	F.Y 2009-10(Drain)	77,733.00	31,108.75	46,624.25	-	29.06.2009	77,733.00	6.67%	5,184.79	36,293.54	41,439.46
	F.Y 2009-10(Drain)	95,500.00	35,034.18	60,465.83	-	31.03.2010	95,500.00	6.67%	6,369.85	41,404.03	54,095.98
	F.Y 2010-11(Drain)	342,623.00	114,264.77	228,358.23	-	27.09.2010	342,623.00	6.67%	22,852.95	137,117.72	205,505.28
	F.Y 2010-11(Drain)	487,450.00	146,308.12	341,141.88	-	31.03.2011	487,450.00	6.67%	32,512.92	178,821.03	308,628.97
	F.Y 2011-12(Drain)	280,687.00	74,887.29	205,799.71	-	29.09.2011	280,687.00	6.67%	18,721.82	93,609.11	187,077.89
	F.Y 2011-12(Drain)	119,509.00	27,899.38	91,609.62	-	07.02.2012	119,509.00	6.67%	7,971.25	35,870.63	83,638.33
	F.Y 2012-13(Drain)	135,000.00	27,013.50	107,986.50	-	17.07.2012	135,000.00	6.67%	9,004.50	36,018.00	98,982.00
	F.Y 2012-13(Drain)	63,469.00	10,583.46	52,885.54	-	28.01.2013	63,469.00	6.67%	4,233.38	4,233.38	48,652.16
	F.Y 2014-15	191,002.00	12,739.83	178,262.17	-	27.09.2014	191,002.00	6.67%	12,739.83	25,479.67	165,522.33
	F.Y 2014-15	191,517.00	6,387.09	185,129.91	-	15.12.2014	191,517.00	6.67%	12,774.18	19,161.28	172,355.72
	F.Y 2015-16	79,800.00	2,661.33	77,138.67	-	21.02.2015	79,800.00	6.67%	5,222.66	7,983.99	71,816.01
	F.Y 2015-16				41,040.00	10.04.2015	41,040.00	6.67%	2,737.37	2,737.37	38,302.63
	F.Y 2015-16				165,420.00	07.07.2015	165,420.00	6.67%	11,033.51	11,033.51	154,386.49
5	410-40-00	400,088.00	254,494.19	145,993.81	-	-	400,088.00		11,205.60	265,699.79	134,388.21
	Plant & Machinery										
	F.Y 1996-97	39,540.00	39,539.00	1.00	-	27.12.1996	39,540.00	6.67%	39,539.00	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	68,001.00	1.00
	F.Y 1997-98(Machineries)	107,106.00	107,105.00	1.00	-	18.03.1998	107,106.00	6.67%	107,105.00	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	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	4,759.00	1.00
	F.Y 2013-14	168,000.00	22,411.20	145,588.80	-	08.07.2013	168,000.00	6.67%	33,616.80	33,616.80	134,383.20
6	04-10-60	90,881.00	75,519.00	15,362.00	-	-	90,881.00		5,120.00	80,639.00	10,242.00
	Office & Other Equipments										
	F.Y 1997-98(Sound system)	52,144.00	52,143.00	1.00	-	31.03.1998	52,144.00	20%	52,143.00	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	13,136.00	1.00
	F.Y 2013-14	25,600.00	10,240.00	15,360.00	-	12.04.2013	25,600.00	20%	5,120.00	15,360.00	10,240.00
7		1,697,573.00	1,351,692.55	345,880.45	-	-	1,697,573.00		102,801.90	1,454,494.45	243,078.55
	Park Garden & Gallaries										
	F.Y 1997-98	29,048.00	29,047.00	1.00	-	30.08.1997	29,048.00	10%	29,047.00	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	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	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	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	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	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	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	190,499.00	1.00
	F.Y 2002-03(Park Statue)	11,834.00	11,833.00	1.00	-	21.03.2003	11,834.00	10%	11,833.00	11,833.00	1.00
	F.Y 2002-03(Equipments)	48,363.00	48,362.00	1.00	-	09.01.2003	48,363.00	10%	48,362.00	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	69,449.00	1.00
	F.Y 2003-04(Playing Equipments)	15,360.00	15,359.00	1.00	-	30.09.2005	15,360.00	10%	15,359.00	15,359.00	1.00
	F.Y 2006-07(Gallery)	75,000.00	67,500.00	7,500.00	-	04.06.2006	75,000.00	10%	7,499.00	7,499.00	1.00
	F.Y 2006-07(Gallery)	282,640.00	240,244.00	42,396.00	-	22.03.2007	282,640.00	10%	28,264.00	28,264.00	1.00
	F.Y 2007-08(Gallery)	52,830.00	42,264.00	10,566.00	-	16.05.2007	52,830.00	10%	5,283.00	5,283.00	1.00
	F.Y 2007-08(Gallery)	37,000.00	27,750.00	9,250.00	-	28.11.2007	37,000.00	10%	3,700.00	3,700.00	1.00
	F.Y 2008-09(Gallery)	163,384.00	114,368.80	49,015.20	-	10.04.2008	163,384.00	10%	16,338.40	16,338.40	1.00
	F.Y 2009-10(Gallery)	58,050.00	31,927.50	26,122.50	-	25.03.2010	58,050.00	10%	5,805.00	5,805.00	1.00



4110-80-00	F.Y. 2009-10(Park)	100,000.00	55,000.00	45,000.00	31.03.2010	100,000.00	10%	10,000.00	65,000.00	35,000.00
	F.Y. 2010-11(Gallery)	169,125.00	76,106.25	93,018.75	31.03.2011	169,125.00	10%	16,912.50	93,018.75	76,106.25
	F.Y. 2012-13 (Park)	90,000.00	27,000.00	63,000.00	10.05.2012	90,000.00	10%	9,000.00	36,000.00	54,000.00
	Computer & Printer	258,753.00	186,448.20	72,304.80	-	258,753.00	20%	24,100.60	210,548.80	48,204.20
	F.Y. 2000-01 (Computer)	53,500.00	53,499.00	1.00	30.11.2000	53,500.00	20%	53,499.00	53,499.00	1.00
	F.Y. 2001-02 (Computer)	50,000.00	49,999.00	1.00	15.02.2002	50,000.00	20%	49,999.00	49,999.00	1.00
	F.Y. 2006-07 (Computer)	34,750.00	34,749.00	1.00	16.01.2007	34,750.00	20%	34,749.00	34,749.00	1.00
	F.Y. 2013-14 (Computer)	120,503.00	48,201.20	72,301.80	08.07.2013	120,503.00	20%	24,100.60	72,301.80	48,201.20
01-10-80	Other Asset	3,048,984.00	2,156,162.34	892,821.66	-	3,048,984.00	20%	113,001.93	2,269,164.26	779,819.74
	F.Y. 1996-97	40,100.00	40,099.00	1.00	20.09.1996	40,100.00	20%	40,099.00	40,099.00	1.00
	F.Y. 1998-99(Water Filter)	48,750.00	48,749.00	1.00	30.09.1998	48,750.00	20%	48,749.00	48,749.00	1.00
	F.Y. 1999-00(Ceiling Fan)	1,260.00	1,259.00	1.00	23.09.1999	1,260.00	20%	1,259.00	1,259.00	1.00
	F.Y. 2003-04(Motor Stand)	85,638.00	85,637.00	1.00	23.08.2003	85,638.00	10%	85,637.00	85,637.00	1.00
	F.Y. 2003-04(Motor Stand)	748,202.00	748,201.00	1.00	31.03.2004	748,202.00	10%	748,201.00	748,201.00	1.00
	F.Y. 2004-05(Motor Stand)	24,718.00	24,717.00	1.00	19.04.2004	24,718.00	10%	24,717.00	24,717.00	1.00
	F.Y. 2004-05(Motor Stand)	19,129.00	19,128.00	1.00	10.05.2004	19,129.00	10%	19,128.00	19,128.00	1.00
	F.Y. 2004-05(Motor Stand)	149,110.00	149,109.00	1.00	05.06.2004	149,110.00	10%	149,109.00	149,109.00	1.00
	F.Y. 2004-05(Motor Stand)	275,324.00	275,323.00	1.00	31.03.2005	275,324.00	10%	275,323.00	275,323.00	1.00
	F.Y. 2006-07(Dustbin)	15,000.00	9,004.50	5,995.50	04.06.2006	15,000.00	6.67%	1,000.50	10,005.00	4,995.00
	F.Y. 2006-07(Dustbin)	25,000.00	14,173.75	10,826.25	18.01.2007	25,000.00	6.67%	1,667.50	15,841.25	9,158.75
	F.Y. 2006-07(Traffic point)	10,000.00	9,000.00	1,000.00	19.07.2006	10,000.00	10%	999.00	9,999.00	1.00
	F.Y. 2006-07(Traffic point)	65,000.00	55,250.00	9,750.00	22.03.2007	65,000.00	10%	6,500.00	61,750.00	3,250.00
	F.Y. 2007-08(Dustbin)	7,510.00	4,007.34	3,502.66	05.05.2007	7,510.00	6.67%	500.92	4,508.25	3,001.75
	F.Y. 2007-08(Dustbin)	20,000.00	10,005.00	9,995.00	13.11.2007	20,000.00	6.67%	1,334.00	11,339.00	8,661.00
	F.Y. 2008-09(Bus Terminal)	1,128,000.00	526,663.20	601,336.80	27.06.2008	1,128,000.00	6.67%	75,237.60	601,900.80	526,099.20
	F.Y. 2008-09(Dustbin)	31,789.00	14,842.28	16,946.72	29.04.2008	31,789.00	6.67%	2,120.33	16,962.61	14,826.39
	F.Y. 2008-09(Statu)	27,348.00	12,768.78	14,579.22	02.04.2008	27,348.00	6.67%	1,824.11	14,592.89	12,755.11
	F.Y. 2009-10(Dustbin)	100,000.00	36,685.00	63,315.00	31.03.2010	100,000.00	6.67%	6,670.00	43,355.00	56,645.00
	F.Y. 2009-10(Stair Case)	150,000.00	55,027.50	94,972.50	31.03.2010	150,000.00	6.67%	10,005.00	65,032.50	84,967.50
	F.Y. 2011-12(Dustbin)	69,186.00	16,151.47	53,034.53	28.03.2012	69,186.00	6.67%	4,614.71	20,766.18	48,419.82
	F.Y. 2014-15	2,920.00	194.76	2,725.24	08.07.2014	2,920.00	6.67%	194.76	389.53	2,530.47
	F.Y. 2014-15	5,000.00	166.75	4,833.25	20.10.2014	5,000.00	6.67%	333.50	500.25	4,499.75
04-10-33	Public Lighting	1,979,882.00	526,016.27	1,453,865.73	-	2,046,281.00	3.33%	67,063.92	593,089.19	1,453,790.81
	F.Y. 1998-99(Street Light)	167,010.00	94,541.36	72,468.64	26.09.1998	167,010.00	3.33%	5,561.43	100,105.79	66,904.21
	F.Y. 1998-99(Street Light)	21,422.00	11,770.32	9,651.68	02.11.1998	21,422.00	3.33%	713.35	12,484.67	8,938.33
	F.Y. 2000-01(Street Light)	59,728.00	28,839.66	30,888.34	19.02.2001	59,728.00	3.33%	1,988.91	30,888.61	28,839.39
	F.Y. 2001-02(Street Light)	202,781.00	91,160.20	111,620.80	30.03.2002	202,781.00	3.33%	6,752.61	97,912.81	104,868.19
	F.Y. 2002-03(Street Light)	36,225.00	15,681.80	20,543.20	27.08.2002	36,225.00	3.33%	1,206.29	16,888.10	19,336.91
	F.Y. 2002-03(Street Light)	51,779.00	21,553.01	30,225.99	29.03.2003	51,779.00	3.33%	1,724.24	23,277.00	28,501.75
	F.Y. 2003-04(Street Light)	113,150.00	43,330.79	69,819.21	13.01.2004	113,150.00	3.33%	3,767.90	42,008.69	66,051.31
	F.Y. 2004-05(Street Light)	59,640.00	21,846.13	37,793.87	10.09.2004	59,640.00	3.33%	1,986.01	23,832.11	35,807.86
	F.Y. 2006-07(Street Light)	144,517.00	40,905.54	103,611.46	12.12.2006	144,517.00	3.33%	4,812.42	45,717.95	98,799.05
	F.Y. 2007-08(Street Light)	32,000.00	7,992.00	24,008.00	28.11.2007	32,000.00	3.33%	1,065.60	9,057.60	22,942.40
	F.Y. 2008-09(Street Light)	32,000.00	7,499.20	24,500.80	24.04.2008	32,000.00	3.33%	1,065.60	8,524.80	23,475.20

F.Y 2009-10(Street Light)	225,187.00	44,992.36	180,194.64		23.09.2009	225,187.00	3.33%	7,498.73	52,491.09	172,695.91
F.Y 2009-10(Street Light)	196,753.00	36,035.31	160,717.69		30.12.2009	196,753.00	3.33%	6,551.87	42,587.19	154,165.81
F.Y 2010-11(Street Light)	74,845.00	12,461.69	62,383.31		14.08.2010	74,845.00	3.33%	2,492.34	19,990.97	59,890.97
F.Y 2010-11(Street Light)	37,369.00	5,999.74	31,769.26		23.12.2010	37,369.00	3.33%	1,244.39	6,844.13	30,524.87
F.Y 2011-12(Street Light)	135,271.00	15,765.84	119,505.16		31.03.2012	135,271.00	3.33%	4,504.52	20,270.36	115,000.64
F.Y 2012-13(Street Light)	294,215.00	24,493.40	269,721.60		20.10.2012	294,215.00	3.33%	9,797.36	34,290.76	259,924.24
F.Y 2014-15	80,282.00	1,336.70	78,945.30		29.12.2014	80,282.00	3.33%	2,673.39	4,010.09	76,271.91
F.Y 2014-15	14,908.00	248.22	14,659.78		09.01.2015	14,908.00	3.33%	496.44	744.65	14,163.35
F.Y 2015-16				69,699.00	07.01.2016 (1/2 year)	69,699.00	3.33%	1,160.49	1,160.49	68,538.51
Furniture & Fittings	807,824.00	726,381.55	81,443.45	24,492.00		832,316.00		39,829.00	766,210.55	66,106.45
F.Y 1996-97	33,775.00	33,775.00			27.04.1996	33,775.00	10%		33,775.00	
F.Y 1997-98(Steel Furniture)	40,799.00	40,799.00			02.05.1997	40,799.00	10%		40,799.00	
F.Y 2000-01(Furniture)	14,186.00	14,185.00			21.08.2000	14,186.00	10%		14,185.00	
F.Y 2002-03 (Computer Table)	110,000.00	109,999.00			31.03.2003	110,000.00	10%		109,999.00	
F.Y 2003-04 (Almirah)	11,750.00	11,749.00			23.06.2003	11,750.00	10%		11,749.00	
F.Y 2003-04 (Show Case)	5,000.00	4,999.00			10.04.2003	5,000.00	10%		4,999.00	
F.Y 2005-06 (Furniture)	115,616.00	115,615.00			06.08.2005	115,616.00	10%		115,615.00	
F.Y 2005-06 (Furniture)	205,760.00	195,472.00			16.03.2006	205,760.00	10%		205,759.00	
F.Y 2006-07 (Furniture)	41,360.00	37,224.00			03.06.2006	41,360.00	10%		41,359.00	
F.Y 2007-08 (Furniture)	151,000.00	113,250.00			27.03.2008	151,000.00	10%		128,350.00	
F.Y 2007-08 (Conference Table)	40,651.00	28,455.70			26.05.2008	40,651.00	10%		32,520.80	
F.Y 2009-10 (Chair)	37,927.00	20,859.85			30.03.2010	37,927.00	10%		24,652.55	
F.Y 2015-16				4,176.00	18.06.2015	4,176.00	10%		417.60	
F.Y 2015-16				20,316.00	07.07.2015	20,316.00	10%		2,031.60	
Water ways	2,098,223.00	1,777,202.88	321,020.08			2,098,223.00		116,247.18	1,893,450.04	204,772.91
F.Y 1996-97(Sanitary Well)	27,641.00	27,641.00			02.09.1996	27,641.00	6.67%		27,641.00	
F.Y 1996-97(Sanitary Well)	137,523.00	137,521.03			26.03.1997	137,523.00	6.67%		137,521.04	
F.Y 1996-97(Tube Well)	17,773.00	17,773.00			02.04.1996	17,773.00	20%		17,773.00	
F.Y 1996-97(Tube Well)	162,905.00	162,904.00			31.03.1997	162,905.00	20%		162,904.00	
F.Y 1996-97(Water Reserver)	5,640.00	1,071.58			15.05.1996	5,640.00	1%		56.40	
F.Y 1996-97(Water Reserver)	54,696.00	10,118.76			26.03.1997	54,696.00	1%		546.96	
F.Y 1997-98 (Sanitary Well)	185,692.00	185,691.00			30.06.1997	185,692.00	6.67%		185,691.00	
F.Y 1997-98 (Sanitary Well)	21,288.00	21,287.00			31.03.1998	21,288.00	6.67%		21,287.00	
F.Y 1997-98 (Tube Well)	35,211.00	35,210.00			11.04.1997	35,211.00	20%		35,210.00	
F.Y 1997-98 (Tube Well)	17,132.00	17,131.00			18.03.1998	17,132.00	20%		17,131.00	
F.Y 1998-99(Sanitary well)	47,721.00	47,721.00			04.07.1998	47,721.00	6.67%		47,721.00	
F.Y 1998-99(Sanitary well)	27,906.00	27,905.00			31.03.1999	27,906.00	6.67%		27,905.00	
F.Y 1999-00(Water source)	28,518.00	28,517.00			13.04.1999	28,518.00	6.67%		28,517.00	
F.Y 2000-01 (Tube well)	46,805.00	46,804.00			16.09.2000	46,805.00	20%		46,804.00	
F.Y 2000-01 (Water tank)	30,970.00	30,969.00			17.03.2001	30,970.00	20%		30,969.00	
F.Y 2002-03(Sanitary Well)	234,570.00	203,395.65			30.09.2002	234,570.00	6.67%		15,645.82	
F.Y 2002-03(Tube Well)	12,337.00	12,336.00			31.03.2003	12,337.00	20%		42,336.00	
F.Y 2002-03(Water Tank)	40,000.00	39,999.00			10.10.2002	40,000.00	20%		39,999.00	
F.Y 2003-04(Water Tank)	41,500.00	41,499.00			02.08.2003	41,500.00	20%		41,499.00	
F.Y 2005-06(Water Source)	20,000.00	19,999.00			31.03.2006	20,000.00	20%		19,999.00	
F.Y 2006-07(Water Source)	80,063.00	80,062.00			25.07.2006	80,063.00	20%		80,062.00	
F.Y 2006-07(Water Tank)	19,431.00	19,430.00			29.07.2006	19,431.00	20%		19,430.00	
F.Y 2007-08(Water Reserver)	57,632.00	57,631.00			29.08.2007	57,632.00	20%		57,631.00	
F.Y 2007-08(Tube Well)	54,500.00	54,499.00			09.01.2008	54,500.00	20%		54,499.00	



	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	67,500.00	7,500.00	1.00	21.10.2010	75,000.00	20%		74,999.00	1.00
	F.Y 2011-12(Tube Well)	31,507.00	22,054.90	9,452.10	37,755.00	17.10.2011	31,507.00	20%	6,301.40	28,356.30	3,150.70
	F.Y 2011-12(Water Tank)	125,850.00	88,095.00	37,755.00	7,003.20	31.03.2012	125,850.00	20%	25,170.00	113,265.00	12,585.00
	F.Y 2012-13(Tube Well)	17,508.00	10,504.80	7,003.20	18,795.00	21.08.2012	17,508.00	20%	3,501.60	14,006.40	3,501.60
	F.Y 2012-13(Tube Well)	37,590.00	18,795.00	18,795.00	33,096.00	22.03.2013	37,590.00	20%	7,518.00	26,313.00	11,277.00
	F.Y 2012-13(Resosion)	66,192.00	33,096.00	33,096.00	9,706.80	16.10.2012	66,192.00	20%	13,238.40	46,334.40	19,857.60
	F.Y 2013-14 (Tube well)	16,178.00	6,471.20	9,706.80	16,178.00	12.04.2013	16,178.00	20%	3,235.60	9,706.80	6,471.20
	F.Y 2013-14 (Tube well)	167,670.00	50,301.00	117,369.00		04.03.2014	167,670.00	20%	33,534.00	83,835.00	83,835.00
	Vehicle	734,852.00	456,705.67	278,146.33	1.00		734,852.00	6.67%	26,890.37	483,596.04	251,255.96
	F.Y 1997-98	331,698.00	331,697.00		1.00	30.08.1997	331,698.00	6.67%	4,002.00	331,697.00	33,987.00
	F.Y 2009-10	60,000.00	22,011.00	37,989.00		31.03.2010	60,000.00	6.67%	4,002.00	26,013.00	33,987.00
	F.Y 2010-11 (Mortury Van)	343,154.00	102,997.67	240,156.33		06.10.2010	343,154.00	6.67%	22,888.37	125,886.04	217,267.96
	Bicycle	3,750.00	3,748.00	2.00			3,750.00			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)	96,762,182.00	18,600,082.73	78,162,099.27	2,942,907.00		99,705,089.00		1,994,155.41	20,594,238.14	79,110,850.86
04-10-30	Road & Bridge	87,053.00	58,064.35	28,988.65			87,053.00	6.67%	5,806.44	63,870.79	23,182.21
	F.Y 2005-06(Road)	87,053.00	58,064.35	28,988.65		13.09.2005	87,053.00	6.67%	5,806.44	63,870.79	23,182.21
	Building	1,561,679.00	79,458.78	1,482,220.22			1,561,679.00	1.33%	20,770.33	100,229.11	1,461,449.89
	F.Y 2007-08 (Balwadi center)	75,047.00	7,485.94	67,561.06		26.03.2008	75,047.00	1.33%	998.13	8,484.06	66,562.94
	F.Y 2009-10(Toilet & Urinal)	104,140.00	7,617.84	96,522.16		26.03.2010	104,140.00	1.33%	1,385.06	9,002.90	95,137.10
	F.Y 2011-12(Building)	1,382,492.00	64,355.00	1,318,137.00		31.03.2012	1,382,492.00	1.33%	18,387.14	82,742.15	1,299,749.85
	Waterways	21,732.00	21,731.00	1.00			21,732.00			21,731.00	1.00
	F.Y 2007-08(Water Resorvior)	21,732.00	21,731.00	1.00		28.04.2007	21,732.00	20%		21,731.00	1.00



410-40-00	Plant & Machinery	95,453.00	44,567.01	50,885.99	-	-	95,453.00	6,366.72	50,933.72	44,519.28
	F.Y. 2008-09 (EPABX Machine)	35,985.00	16,801.40	19,183.60	-	16.08.2008	35,985.00	2,400.20	19,201.60	16,783.40
	F.Y. 2008-09 (PA System)	59,468.00	27,765.61	31,702.39	-	16.08.2008	59,468.00	3,966.52	31,732.12	27,755.88
04-10-80	Other Asset	51,000.00	35,999.00	15,001.00	-	-	51,000.00	6,000.00	41,999.00	9,001.00
	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	15,000.00	15,000.00	-	29.12.2012	30,000.00	20%	6,000.00	21,000.00
04-10-33	Public Lightings	632,000.00	84,182.40	547,817.60	-	-	632,000.00	21,045.60	105,228.00	526,772.00
	F.Y. 2011-12 (Street Light)	632,000.00	84,182.40	547,817.60	-	04.05.2011	632,000.00	3.33%	21,045.60	105,228.00
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	557,680.54	2,124,916.46	-	-	2,682,597.00	59,989.08	617,669.62	2,064,927.38
TOTAL (A+B)		99,444,779.00	19,157,763.27	80,287,015.73	2,942,907.00	-	102,387,686.00	2,054,144.49	21,211,907.76	81,175,778.24



Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Cash Balance	4,378.00	450.00
	Bank Balances -		
	SBI-8911	2,698,913.00	3,036,713.00
	TGB-A/c-558	1,578,716.00	64,859.00
	T S C B-11	1,970,267.00	608,512.00
	U B I-3163	12,119,109.00	692,470.00
	U B I-8376	1,219,478.00	210,955.00
	U B I-289	1,642.00	2,972,367.00
	UCO-6894	3,221,301.00	2,764,187.00
	UBI-8101	1,037,181.00	904,663.00
	TGB (RAY)-4289	1,709,668.00	
	TSCB (RAY)-0081	3,701,353.00	
	UBI (RAY)-5454	2,814,073.00	
	UCO (RAY)-1071	3,079,222.00	
	Total Cash and Bank Balances	35,155,301.00	11,255,176.00



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	53,400.00	148,000.00	123,000.00	78,400.00
	Sashu Loan	-	-	-	-
	Hudco Loan	-	-	-	-
	Salary Advance	2,500.00	-	2,500.00	-
	Advance paid to Abhijit Chakraborty	132,000.00	25,000.00	54,011.00	102,989.00
	Advance paid to Arup Chowdhury	-	25,000.00	24,895.00	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	248,300.00	10,000.00	12,511.00	245,789.00
	Advance paid to EPS Associates , Agartala	300,000.00	-	-	300,000.00
	Advance paid to N. Chakraborty	-	4,550.00	4,550.00	-
	Advance paid to P.K Petroleum	57,745.00	72,606.00	-	130,351.00
	Advance paid to M. Dey	174,634.00	35,000.00	9,945.00	199,689.00
	Advance paid to Manik Lal Basak	-	25,000.00	37,780.00	(12,780.00)
	Advance paid to R. Dey	265,158.00	50,800.00	62,212.00	253,746.00
	Advance paid to R. Mog	315,736.00	2,959,434.00	358,368.00	2,916,802.00
	Advance paid to Sankar Dey	-	-	-	-
	Advance paid to S. Das	7,800.00	-	-	7,800.00
	Advance paid to S. Debbarma	25,500.00	6,000.00	-	31,500.00
	Advance paid to S. Debnath	-	-	-	-
	Advance paid to SFA- Sabroom	-	-	-	-
	Advance paid to S. Roy	5,745,043.00	1,872,080.00	69,653.00	7,547,470.00
	Advance paid to S. Dey	-	37,500.00	37,500.00	-
	Advance paid to A. Das	-	10,000.00	10,000.00	-
	Advance paid to PWD Sabroom Division	-	4,368,560.00	-	4,368,560.00
	Advance paid to DWS Belonia Division	-	1,090,594.00	-	1,090,594.00
	Advance paid to TSECL Sabroom Division	-	1,059,436.00	-	1,059,436.00
	Sub-total	11,227,359.00	11,799,560.00	806,925.00	22,219,994.00
	Less: Accumulated Provisions against Loans, Advances and Deposits				
	Total Loans, advances and deposits	11,227,359.00	11,799,560.00	806,925.00	22,219,994.00



SABROOM NAGAR PANCHAYAT, SABROOM,SOUTH TRIPURA

Bank Reconciliation Statement

U CO BANK- (A/c no : 6894) As at 31st March 2016,

Particulars		Amount (Rs.)
Balance as per Cash book		3,221,301.00
Add : Cash book credited but not entry pass book		
Ch No-236045	164,000.00	
Ch No-236046	164,000.00	328,000.00
Add:- Exceses Credited		8,000.00
Balance as per Pass book		3,557,301.00

SABROOM NAGAR PANCHAYAT, SABROOM,SOUTH TRIPURA

Bank Reconciliation Statement

United Bank of India - (A/c no : 8376) As at 31st March, 2016

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		1,219,478.00
Balance as per pass book		1,219,478.00

SABROOM NAGAR PANCHAYAT, SABROOM,SOUTH TRIPURA

Bank Reconciliation Statement

United Bank of India - (A/c no : 10289) As at 31st March, 2016

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
Less:- Pass book debited but not entered in the cash book		
Bank Charge	26.00	
Bank Charge	5.00	
Bank Charge	152.00	
Bank Charge	26.00	209.00
Balance as per pass book		82,881.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

United Bank of India - (A/c no : 3163) As at 31st March, 2016

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		12,119,109.00
<u>Add:- Cash book credited but not entered in the Pass book</u>		
Ch N0-26037	1,125.00	
Ch N0-27492	1,250.00	
Ch N0-27491	3,125.00	
Ch No-752525	750.00	
Ch No-755501	20.00	
Ch No-650718	850.00	
Ch No-650724	6,750.00	
Ch No-650727	5,500.00	
Ch No-650738	3,224.00	
Ch No-650754	1,200.00	
Ch No-650756	1,736.00	
Ch No-650759	2,530.00	
Ch No-650760	2,810.00	
Ch No-650761	1,560.00	
Ch No-650763	2,600.00	
Ch No-650764	2,840.00	
Ch No-650767	3,300.00	
Ch No-650768	138,560.00	
Ch No-650769	2,126.00	
Ch No-650770	616.00	
Ch No-650772	616.00	
Ch No-650779	5,985.00	
Ch No-650780	17,900.00	
Ch No-650781	5,100.00	
Ch No-650782	2,126.00	
Ch No-650783	604,192.00	
Ch No-650784	39,193.00	
Ch No-650785	38,076.00	
Ch No-650786	7,646.00	
Ch No-650787	3,329.00	
Ch No-650788	5,785.00	
Ch No-650789	6,800.00	
Ch No-650790	5,679.00	
Ch No-650791	2,125.00	
		927,024.00
<u>Add:- Exceses Credited</u>		100.00
Less:- Cheque deposited but not collected	4,750.00	
Less:- Cheque deposited but not collected	7,586.00	
<u>Less:- Pass book debited but not entered in the cash book</u>		
Bank Charge	112.00	
Bank Charge	35.00	
Bank Charge	1.00	
Bank Charge	30.00	
		12,514.00
Balance as per pass book		13,033,719.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

Tripura Gramin Bank - (A/c no :558) As at 31st March, 2016

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		1,578,716.00
<u>Add: Cash book credited but not entered in the pass book</u>		
Ch No-869056	264,740.00	
Ch No-869057	746,325.00	1,011,065.00
Add:- Exceses Credited	2,300.00	
Add:- Exceses Credited	310.00	
Add:- Exceses Credited	465.00	3,075.00
<u>Less:- Pass book debited but not entered in the cash book</u>		2,000,000.00
Balance as per Pass book		592,856.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

State Bank of India- (A/c no : 30749891140) As at 31st March 2016,

Particulars	Amount (Rs.)	Amount (Rs.)
Balance as per Cash book		2,698,913.00
Add : Cash book credited but not encashed from bank		
Ch.No-11994	1,000.00	
Ch.No-545272	2,000,000.00	2,001,000.00
<u>Less:- Pass book debited but not entered in the cash book</u>		630.00
Balance as per Pass book		4,699,283.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

TRIPURA STATE CO-OPERATIVE BANK-(A/c no : 11) As at 31st March 2016,

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		1,970,267.00
<u>Add:Cash book credited but not entered in the pass book</u>		
Ch.No-214873	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-3698	500.00	
Ch No-3717	1,300.00	
Ch No-3718	4,810.00	
Ch No-3719	1,200.00	
Ch No-3720	1,803.00	96,663.00
Add:-Exceses credited		4,750.00
Less:- Cheque deposited but not collected		3,530.00
Less:- Pass book debited but not entered in the cash book		
Bank Charge	20.00	
Bank Charge	100.00	
Bank Charge	200.00	
Bank Charge	50.00	370.00
Balance as per pass book		2,067,780.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

United Bank of India- (A/c no : 0405010108101) As at 31st March 2016.

Particulars		Amount (Rs.)
Balance as per Cash book		1,037,181.00
Less : Cash book debited but not Credited in the bank		
Date	Particulars	Amount (Rs.)
04.01.2007	HUDCO Loan	1,500.00
		1,500.00
Balance as per Pass book		1,035,681.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

UCO BANK- (A/c no : 28300110021071) As at 31st March 2016,

Particulars			Amount (Rs.)
Balance as per Cash book			3,079,222.00
Add : Cheque Issued but not encashed from Bank			
Date	Cheque No.	Amount (Rs.)	
31.03.2016	240158	100,718.00	100,718.00
Balance as per Pass book			3,179,940.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

TRIPURA GRAMIN BANK- (A/c no : 8071011974289) As at 31st March 2016,

Particulars			Amount (Rs.)
Balance as per Cash book			1,709,668.00
Add : Cheque Issued but not encashed from Bank			
Date	Cheque No.	Amount (Rs.)	
31.03.2016	553397	251,795.00	251,795.00
Balance as per Pass book			1,961,463.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

TSCB- (A/c no : 003912010010081) As at 31st March 2016,

Particulars		Amount (Rs.)
Balance as per Cash book		3,701,353.00
Add : Cheque Issued but not encashed from Bank		
Date	Cheque No.	Amount (Rs.)
31.03.2016	"005882	352,513.00
		352,513.00
Balance as per Pass book		4,053,866.00

SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

UBI- (A/c no : 0405010265454) As at 31st March 2016,

Particulars		Amount (Rs.)
Balance as per Cash book		2,814,073.00
Add : Cheque Issued but not encashed from Bank		
Date	Cheque No.	Amount (Rs.)
11.03.2016	777288	116,436.00
11.03.2016	777289	479,560.00
11.03.2016	777290	119,594.00
		715,590.00
Less : Passbook Debited		
Date	Particulars	Amount (Rs.)
23.02.2017	Bank Charge	1.50
		1.50
Balance as per Pass book		3,529,661.50



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 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.

