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

: 9436581502 / 8787354119
: 0381-238 7273
e-mail : majumdar_dinen@gmail.com

Ref. No. ..... Date .....

AUDIT REPORT

We have audited the attached Balance Sheet of **SABROOM NAGAR PANCHAYAT, Sabroom, South Tripura as at 31st March 2021** 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 FRN-317075 H.O.AGARTALA B.O.KOLKATA CHARTERED ACCOUNTANTS

SANAT & ASSOCIATES
CHARTERED ACCOUNTANTS
43, H. G. Basak Road, (Near Tripura Info.com)
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f. 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 Panchayat as at 31st March 2021.

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.

For, SANAT & ASSOCIATES
Chartered Accountants

SANAT & ASSOCIATES CHARTERED ACCOUNTANTS FRN-317076E H.O.AGARTALA B.O.KOLKATA

Place: Agartala
Date: 19.12.2021

C.A Dinen Majumdar
Partner

SABROOM NAGAR PANCHAYAT
SABROOM ; SOUTH TRIPURA

Balance Sheet As at 31st March, 2021.

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserve & Surplus			
	Municipal (General) Fund	B-1	31,634,415.06	29,118,514.61
	Emarked Funds	B-2	142,711,156.64	138,606,003.92
	Reserves	B-3	-	-
	Total Reserve & Surplus		174,345,571.70	167,724,518.53
A2	Grants, Contribution for Specific Purpose	B-4	31,266,195.50	33,100,395.50
A3	Loans			
	Secured loans	B-5	2,434,509.00	2,063,221.00
	Unsecured loans	B-6	-	-
	Total Loans		2,434,509.00	2,063,221.00
	TOTAL SOURCES OF FUNDS [A1+A2+A3]		208,046,276.20	202,888,135.03
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		188,928,975.00	178,542,166.00
	Less: Accumulated Depreciation		40,314,586.80	35,013,196.97
	Net Block		148,614,388.20	143,528,969.03
	Capital work-in-progress			
	Total Fixed Assets		148,614,388.20	143,528,969.03
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	37,607,419.00	38,306,497.00
	Loans, advances and deposits	B-18	22,466,107.00	21,802,971.00
	Total Current Assets		60,073,526.00	60,109,468.00
B4	Current Liabilities & Provisions			
	Deposits received	B-7		
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	641,638.00	750,302.00
	Provisions	B-10		
	Total Current Liabilities		641,638.00	750,302.00
B5	Net Current Assets (B3-B4)		59,431,888.00	59,359,166.00
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]		208,046,276.20	202,888,135.03

For, SANAT & ASSOCIATES
Chartered Accountants

Place:Agartala

Date: 19.12.2021

SANAT & ASSOCIATES CHARTERED ACCOUNTANTS FRN-317076E H.O.AGARTALA B.O.KOLKATA

CA Dinen Majumdar
Partner

SABROOM NAGAR PANCHAYAT
SABROOM, SOUTH TRIPURA

INCOME AND EXPENDITURE STATEMENT
For the period from 01-04-2020 to 31-03-2021.

Account Code	Item/Head of Account	Schedule No.	Current Year (Rs)	Previous Year (Rs)
	INCOME			
1100000	Tax Revenue	IE-1	2,743,967.00	2,459,278.00
1200000	Assigned Revenues & Compensation	IE-2	-	-
1300000	Rental Income from Municipal Properties	IE-3	163,600.00	263,900.00
1400000	Fees & User Charges	IE-4	479,772.00	169,871.00
1500000	Sale & Hire Charges	IE-5	13,500.00	4,800.00
1600000	Revenue Grants, Contributions & Subsidies	IE-6	26,287,340.00	22,682,179.00
1700000	Income from Investments	IE-7	-	-
1710000	Interest Earned	IE-8	1,306,051.00	1,699,120.00
1800000	Other Income	IE-9	273,695.00	95,848.00
	Deferred Income		4,991,919.28	4,214,505.84
A	TOTAL INCOME		36,259,844.28	31,589,501.84
	EXPENDITURE			
2100000	Establishment Expenses	IE-10	16,962,793.00	17,184,080.00
2200000	Administrative Expenses	IE-11	3,036,292.00	2,694,118.00
2300000	Operations & Maintenance	IE-12	773,868.00	954,711.00
2400000	Interest & Finance Expenses	IE-13	54.00	2,698.00
2500000	Programme Expenses	IE-14	541,515.00	388,294.00
2600000	Revenue Grants, Contributions & Subsidies	IE-15	7,128,032.00	3,706,309.00
2710000	Miscellaneous Expenses	IE-17	-	-
2720000	Depreciation		5,301,389.83	4,366,079.78
B	TOTAL EXPENDITURE		33,743,943.83	29,296,289.78
C	Gross surplus / (deficit) of income over expenditure before prior period items (A-B)		2,515,900.45	2,293,212.06
D	Add / less : Prior Period Items (Net)	IE-18	-	-
E	Gross surplus / (deficit) of income over expenditure after prior period items (C-D)		2,515,900.45	2,293,212.06
F	Less: Transfer to Reserve funds		-	-
G	Net balance being surplus / deficit carried over to Municipal Fund (E-F)		2,515,900.45	2,293,212.06

Place:Agartala

Date: 19.12.2021

For, SANAT & ASSOCIATES
Chartered Accountants

SANAT & ASSOCIATES CHARTERED ACCOUNTANTS FRN-317076E H.O.AGARTALA B.O.KOLKATA

C.A Dinesh Majumdar
Partner

SABROOM NAGAR PANCHAYAT
SABROOM, SOUTH TRIPURA
Receipts & Payments A/C for the year ended 31st March, 2021.

Dr. | Cr

Accounting Code	RECEIPTS	Amount (Rs.)	Amount (Rs.)	Accounting Code	PAYMENTS	Amount (Rs.)	Amount (Rs.)
	Opening Balance :-			02-20-60-01	Advertisement	52,669.00	
04-50-10-01	Cash-in-hand	450.00		02-20-60-01	Announcement Charges	20,150.00	
	Cash at bank			02-20-60-01	Arear CPF	1,616.00	
04-20-20-01	SBI A/C-9200	12,199.00		02-20-60-01	Arear Salary	20,158.00	
04-20-20-01	TGB-A/c-558	1,025,721.00		02-20-60-01	Auto Fare	30,370.00	
04-20-20-01	T S C B A/c-11	14,388,626.00		02-20-60-01	Audit fees	35,400.00	
04-20-20-01	U B I A/c-3163	934,547.00		02-20-60-01	Bank Charges	54.00	
04-20-20-01	U B I A/c-8376	1,049,521.00		02-20-60-01	Electricit goods	40,728.00	
04-20-20-01	U B I A/c-2901	17,115.00		02-20-60-01	Festival grant	46,500.00	
04-20-20-01	UCO A/c-6894	1,029,952.00		02-20-60-01	Financial Literacy Camp	2,778.00	
04-20-20-01	UBI A/c-8101 (2MHP)	2,426,704.00		02-20-60-01	Fittings & Fixing	11,475.00	
04-20-20-01	TGB(RAY) A/c-4289	2,162,361.00		02-20-60-01	Incentives	12,000.00	
04-20-20-01	TSCB(RAY) A/c-0081	4,158,036.00		02-20-60-01	Insurance Premium	257,169.00	
04-20-20-01	UBI(RAY) A/c-5454	5,530,940.00		02-20-60-01	MSY Special Camp	4,550.00	
04-20-20-01	UCO(RAY)A/c-1071	5,570,325.00	38,306,497.00	02-20-60-01	Name Plate Making	3,500.00	
				02-20-60-01	Financial Assistant	6,500.00	
	Grant-in-aid:-			02-20-60-01	Flex Expenses	81,563.00	
	Capital Grants			02-20-60-01	Fooding & Lodging expenses	72,248.00	
04-20-20-01	Grant SBM (U)	3,543,641.00		02-20-60-01	Celebration Independence Day	2,558.00	
04-20-20-01	Grant 15th FC	7,232,800.00		02-20-60-01	Awareness Programme	115,467.00	
04-20-20-01	Grant DAY NULM	950,000.00	11,726,441.00	02-20-60-01	ASSP Beneficiries	564,781.00	
				02-20-60-01	Cleaning of Jungle	33,115.00	
	Revenue Grants			02-20-60-01	Cleaning of Cloths	1,115.00	
04-20-20-01	Grant Share Of Taxes	12,599,123.00		02-20-60-01	CM Visit Exp.	17,169.00	
04-20-20-01	Grant ASSP	564,781.00		02-20-60-01	Collection CT/PT Photos,documents etc.	1,665.00	
04-20-20-01	Grant DWS	299,500.00		02-20-60-01	Courier Charges	10,132.00	
04-20-20-01	Grant PMAY	100,000.00		02-20-60-01	Covid -19 materials	350.00	
04-20-20-01	Grant COVID-19	216,000.00		02-20-60-01	Distribution Pine Apple & Lemon Juice	218,940.00	
04-20-20-01	Grant SDRF (Misc.)	127,560.00		02-20-60-01	Dressing & Cleaning	14,868.00	
04-20-20-01	Grant MSY	318,000.00		02-20-60-01	Earth for Pond	43,864.00	
04-20-20-01	Other Misc. Fund	204,000.00		02-20-60-01	Gardening	20,000.00	
04-20-20-01	Grant CM Relief Fund	129,000.00		02-20-60-01	GSLI Maturity	55,164.00	
04-20-20-01	Grant water resource Dept.	149,904.00		02-20-60-01	Hording Exp.	12,004.00	
04-20-20-01	Grant TUEP	7,115,903.00	21,823,771.00	02-20-60-01	Gratuity	121,481.00	
				02-20-60-01	Hiring charge of vehicle	106,483.00	
	Duties & Taxes			02-20-60-01	Honorarium	121,333.00	
04-20-20-01	Income Tax	41,578.00		02-20-60-01	Benificiaries of IHHL toilet Expenses	2,232,000.00	
04-20-20-01	Labour Cess	64,202.00		02-20-60-01	Street Drama	18,200.00	
04-20-20-01	Professional tax	69,472.00		02-20-60-01	Street Vendors	129,000.00	
04-20-20-01	GST	56,850.00	232,102.00	02-20-60-01	Office contingency	132,330.00	
				02-20-60-01	Late fine levy for I.Tax	27,303.00	
		-		02-20-60-01	Masks (covid-19)	97,560.00	
				02-20-60-01	Servicing of Net Connection	11,435.00	
				02-20-60-01	Sanitizing Expenses	45,856.00	
	C/F		72,088,811.00			4,853,601.00	-

NAGAR & ASSOCIATES ★ SILIGURI ★ FRN-317076E H.O. AGARTALA B.O. KOLKATA

	B/F	-	72,088,811.00
	Employee Liability		
04-20-20-01	CPF	1,199,329.00	
04-20-20-01	GSLI	11,295.00	
04-20-20-01	SC Corporation Loan	88,000.00	
04-20-20-01	LIC	467,264.00	1,765,888.00
	Bank Interest :		
04-20-20-01	SBI-9200	2,109.00	
04-20-20-01	TGB-A/c-558	37,744.00	
04-20-20-01	T S C B-11	568,087.00	
04-20-20-01	U B I-3163	19,164.00	
04-20-20-01	U B I-8376	24,718.00	
04-20-20-01	UCO-6894	29,516.00	
04-20-20-01	UBI-901	6,308.00	687,646.00
	Bank Interest of RAY :		
01-71-10-01	TGB (RAY)-4289	70,395.00	
01-71-10-01	TSCB (RAY)-0081	143,013.00	
01-71-10-01	UBI (RAY)-5454	184,703.00	
01-71-10-01	UCO (RAY)-1071	161,140.00	
01-71-10-01	UBI 2MHP(8101)	59,154.00	618,405.00
	Revenue Income		
04-20-20-01	Water Charges	13,333.00	
04-20-20-01	Revenue Collection	1,749,793.00	
04-20-20-01	Biding Money	230,000.00	
04-20-20-01	Received by Cancel Cheque	39,120.00	
04-20-20-01	Rent from UCO bank	114,400.00	
04-20-20-01	Rent from Town Hall(New)	20,500.00	
04-20-20-01	Rent from Town Hall (old)	2,000.00	
04-20-20-01	Rent of Stalls & Office Building	26,700.00	
04-20-20-01	Property tax	980,841.00	
04-20-20-01	Hiring charges of Cesspool Van	13,500.00	
04-20-20-01	Fine for Urinating	1,600.00	
04-20-20-01	Trade Licence	2,975.00	
04-20-20-01	Building Plan Fees	479,772.00	3,674,534.00
	Adjustment Received:		
04-20-20-01	Festival Advance	134,500.00	
04-20-20-01	Advance paid to Rabindra Mog	321,427.00	
04-20-20-01	Advance paid to S.Roy	1,635,500.00	2,091,427.00
	C/F		80,926,711.00

	B/F	4,853,601.00
02-20-60-01	Painting Exp.	297,694.00
02-20-60-01	Postage & Telegrame	88.00
02-20-60-01	Electric & power Charges	1,615,039.00
02-20-60-01	Printing & Stationary	32,483.00
02-20-60-01	Programme Exp.	161,853.00
02-20-60-01	Pension	2,164,877.00
02-20-60-01	Refreshment	33,106.00
02-20-60-01	Data Entry charges expenses	5,750.00
02-20-60-01	GST charge	3,550.00
02-20-60-01	E-filling charges for E-TDS	2,832.00
02-20-60-01	Geo- Tragging expenses	21,570.00
02-20-60-01	Hiring charge of J.C.B	8,000.00
02-20-60-01	Repair & Main. of push Car	2,940.00
02-20-60-01	Main. of Website	90,000.00
02-20-60-01	Repair & Main. of Pushcaart for D2D Waste C	600.00
02-20-60-01	Repair & Main. of Toilet	7,482.00
02-20-60-01	Repair & Main. of Mini Dumper	2,700.00
02-20-60-01	Repair & Main. of Generator Battery	1,500.00
02-20-60-01	Repair & Main. of Printer Machine	1,200.00
02-20-60-01	Repair & Main. of Table Top	20,025.00
02-20-60-01	Repair & Main. of Building	10,500.00
02-20-60-01	Repair & Main. Purbasha Stall	61,561.00
02-20-60-01	Repair & Main. of Tipper	1,790.00
02-20-60-01	Repair & Main. of Pipe line	12,125.00
02-20-60-01	Repair & Main. Of Dustbin	2,300.00
02-20-60-01	Repair & Main. of Vehicle	8,528.00
02-20-60-01	Repair & Main. of Tube Well	21,400.00
02-20-60-01	Repair & Main. of AC Machine	113,400.00
02-20-60-01	Repair & Main. of Almirah	1,200.00
02-20-60-01	Repair & Main. of Chopper	500.00
02-20-60-01	Repair & Main. of Auto Stand	1,950.00
02-20-60-01	Repair & Main. Of Water Ways	10,545.00
02-20-60-01	Repair & Mant. Of Computer	26,450.00
02-20-60-01	Revoling fund To SHG	76,608.00
02-20-60-01	Salary	10,831,009.00
02-20-60-01	Leave salary	893,370.00
02-20-60-01	Sitting Allowance	19,500.00
02-20-60-01	Stationary goods	152,316.00
02-20-60-01	Skill Development progrm.	182,336.00
02-20-60-01	Servey Expenses	2,000.00
02-20-60-01	Telephone bill	13,395.00
02-20-60-01	TA/DA Bill	12,660.00
02-20-60-01	Tuep Labour Wages	4,331,251.00
02-20-60-01	Wages for Regular Town Cleaning Charges	546,775.00
02-20-60-01	Wages of Pump Operator(DWS)	297,000.00
02-20-60-01	Wages of Pipe Line(DWS)	46,912.00
02-20-60-01	Wages of Pump Operator (WR)	149,904.00
02-20-60-01	Wages for Cleaning Najrul Sishu Park	3,515.00
02-20-60-01	Wages for Cleaning Sukanta Park	3,550.00
02-20-60-01	Wages of Data entry Operator	21,950.00
	C/F	27,183,190.00

SANAT & ASSOCIATES
FRN-117076E
H.O. AGARTALA
B.O. KOLKATA
CHARTERED ACCOUNTANTS

	B/F	-	80,926,711.00		B/F	27,183,190.00	-
				02-20-60-01	Wages for Cleaning Class Room	2,448.00	
	Secured Loan:			02-20-60-01	Wages for Cleaning Septik Tank	92,560.00	
04-20-20-01	Hudco Loan		371,288.00	02-20-60-01	Wages for Cleaning of Public Toilet	33,371.00	
	Current Liabilities			02-20-60-01	Wages for Cleaning of School Toilet	155,393.00	
04-20-20-01	Security Money	336,322.00		02-20-60-01	Wages for Cooking Food	14,868.00	
04-20-20-01	D-Call	42,564.00		02-20-60-01	Wages for Sprying Bleaching Powder in Sabroom Town	64,807.00	
04-20-20-01	With Held Money	9,543.00		02-20-60-01	Wages to S.Das (DRW)	7,500.00	
04-20-20-01	Bank loan recovery	120,000.00	508,429.00	02-20-60-01	Wages for disposal of dead animal	5,150.00	
				02-20-60-01	Wages for Door to Door (GAP Fund)	867,470.00	
				02-20-60-01	Xerox Expenses	15,797.00	28,442,554.00
					Employee Liability		
				02-20-60-01	CPF	1,203,092.00	
				02-20-60-01	GSLI	11,295.00	
				02-20-60-01	SC Corporation Loan	88,000.00	
				02-20-60-01	LIC	507,447.00	1,809,834.00
				02-20-60-01			
				02-20-60-01	**Duties & Taxes**		
				02-20-60-01	Income Tax	49,733.00	
				02-20-60-01	Labour Cess	72,357.00	
				02-20-60-01	Professional tax	69,680.00	
				02-20-60-01	GST	73,159.00	264,929.00
					Fixed Assets		
				02-20-60-01	Building	2,284,342.00	
				02-20-60-01	Sewerage & Drainage	2,824,095.00	
				02-20-60-01	Water Ways	1,842,636.00	
				02-20-60-01	Other Assets	165,631.00	
				02-20-60-01	Office and other equipment	50,475.00	
				02-20-60-01	Road & Bridge	896,544.00	
				02-20-60-01	Public Lighting	2,170,846.00	
				02-20-60-01	Park, Garden & Gallaries		
				02-20-60-01	Computer	152,240.00	10,386,809.00
					Current Liabilities		
				02-20-60-01	Security Money	330,777.00	
				02-20-60-01	With Held Money	9,543.00	
				02-20-60-01	Security of Stall	80,000.00	
				02-20-60-01	Bank loan recovery	120,000.00	540,320.00
					Loans & Advances		
				02-20-60-01	Festival Advance	130,000.00	
				02-20-60-01	Advance paid to Rabindra Mog	1,280,800.00	
				02-20-60-01	Advance paid to R.. Dey	101,600.00	
				02-20-60-01	Advance paid to Sukanta Roy	1,067,618.00	
				02-20-60-01	Advance paid to PK Petroleum	167,845.00	
				02-20-60-01	Advance paid to S.Debbarma	6,700.00	2,754,563.00
	C/F		81,806,428.00		C/F		44,199,009.00

S.DAS & ASSOCIATES
PAN AAFFS7076E
H.O AGARTALA
B.O.KOLKATA
CHARTERED ACCOUNTANTS

						-	44,199,009.00
	B/f		81,806,428.00		B/F		
					Closing Balance :-		
				02-20-60-01	Cash-in-hand	450.00	
					Cash at bank		
				02-20-60-01	SBI- A/c -9200	40,366.00	
				02-20-60-01	TGB-A/c-558	991,505.00	
				02-20-60-01	T S C B A/c -11	12,129,608.00	
				02-20-60-01	U B I A/c -3163	504,738.00	
				02-20-60-01	U B I A/c -8376	1,514,367.00	
				02-20-60-01	U B I A/c -2901	898,193.00	
				02-20-60-01	UCO A/c -6894	1,125,740.00	
				02-20-60-01	UBI-A/c- 8101 (2MHP)	2,857,128.00	
				02-20-60-01	TGB(RAY)- A/c- 4289	2,232,756.00	
				02-20-60-01	TSCB(RAY)-A/c- 0081	3,865,496.00	
				02-20-60-01	UBI(RAY)-A/c- 5454	5,715,607.00	
				02-20-60-01	UCO(RAY)-A/c- 1071	5,731,465.00	37,607,419.00
	Total		**81,806,428.00**		**Total**		**81,806,428.00**

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

SANAT & ASSOCIATES CHARTERED ACCOUNTANTS FRN-317076E H.O.AGARTALA B.O.KOLKATA

CA.Dinen Majumdar
Partner.
Membership No:504497
Date: 19.12.2021
Place: Agartala

Schedule IE-1: Tax Revenue

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Property tax	980,841.00	356,836.00
	Water tax & Charges	13,333.00	17,580.00
	Sewerage tax		
	Conservancy tax		
	Lighting tax		
	Education tax		
	Vehicle tax		
	Tax on Animals		
	Professional tax		
	Advertisement tax	-	8,000.00
	Pilgrimage tax		
	Octroi & Toll		
	Revenue collection	1,749,793.00	2,076,862.00
	Cess		
	Other taxes		
	Sub-total	2,743,967.00	2,459,278.00
	Less: Tax Remissions and Refund		
	Total Tax Revenue	**2,743,967.00**	**2,459,278.00**

Schedule IE-3: Rental Income from Municipal Properties

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Rent from Old TownHall	2,000.00	11,500.00
	Rent of Stalls & Office Building	26,700.00	137,600.00
	Rent from new town hall	20,500.00	106,000.00
	Rent from community hall		
	Rent from water tank		
	Rent from UCO Bank	114,400.00	8,800.00
	Rent from Youth hostel		-
	Sub-total	163,600.00	263,900.00
	Less: Rent Remissions and Refund	-	-
	Total Rental Income from Municipal Properties	**163,600.00**	**263,900.00**

Schedule IE-4: Fees & User Charges

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Land division Charges		
	Licensing Fees		
	Aplication certificate fee		
	Ambulance fee		
	Ray Fees		
	Motar Van Fees		
	Leasing of Pond/ Market		
	Penalties and Fines		
	Other Fees		
	Water Connection Fee		
	RTI fess		
	User Charges		-
	LCS Fees		
	Yuba Utsab		
	Building plan fee		
	Service / Administrative Charges	479,772.00	169,871.00
	Other Charges		
	Total income from Fees & User Charges	**479,772.00**	**169,871.00**

SANAT & ASSOCIATES CHARTERED ACCOUNTANTS FRN-317006E H.O.AGARTALA B.O.KOLKATA

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Sale of Products		
	Sale of Tender forms		
	Mortary Van		
	Hire Charges of Tipper & Truck	-	4,800.00
	Sale of Stores & Scrap		
	Sale of Others		
	Hire Charges of Cesspool Vehicle	13,500.00	
	Hire Charges for Water Tanker		
	Total income from Sale & Hire Charges	**13,500.00**	**4,800.00**

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Revenue Grant		
	Re-imbursement of expenses		
	Contribution towards schemes	26,287,340.00	22,682,179.00
	Total Revenue Grants, Contributions & Subsidies	**26,287,340.00**	**22,682,179.00**

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE-8: Interest Earned

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Interest from Bank Accounts	1,306,051.00	1,699,120.00
	Interest on Loans and advances to Employees		
	Interest on loans to othres		
	Other Interest		
	Total Interest Earned	**1,306,051.00**	**1,699,120.00**

Schedule IE-9: Other Income

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Received from Block Project		
	Lapsed Deposits		
	Insurance Claim Recovery		
	Fine for Urinating	1,600.00	
	Trade Licence	2,975.00	
	Profit on Disposal of Fixed Assets		
	Biding Money	230,000.00	
	Recovery from Employees		
	Received by Cancel Cheque	39,120.00	82,448.00
	Unclaimed Refund / Liabilities		
	Refund Sri Goutam Basak		
	Miscellaneous Income	-	13,400.00
	Total Other Income	**273,695.00**	**95,848.00**

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Schedule II-10: Establishment Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Salaries	10,831,009.00	11,686,590.00
	Wages for Regular Town Cleaning Charges	546,775.00	101,050.00
	Arear Salary	20,158.00	24,140.00
	Arear CTF	1,616.00	1,992.00
	Arear wages		2,250.00
	Awareness Champion D2D		7,000.00
	Cloth Expenses		2,376.00
	Honaratium	121,333.00	114,600.00
	TA/DA	12,660.00	30,845.00
	Carring Charges		21,220.00
	Cleaning of Cloths	1,115.00	
	Earth for Pond	43,864.00	
	Gardening	20,000.00	
	GSLI Maturity	55,164.00	
	Hording Exp.	12,004.00	
	CS hard-Drawn case	-	-
	Data Entry charges expenses	5,750.00	37,000.00
	Festival Exp.	-	-
	Festival Grant	46,500.00	45,287.00
	DSC Charge		1,416.00
	GST Charge	3,550.00	708.00
	Incentives	12,000.00	50,000.00
	Financial Assistance	6,500.00	500.00
	Sitting Allowance	19,500.00	16,000.00
	Wages of Pump Operator(DWS)	297,000.00	303,400.00
	Wages of Data entry operator	21,950.00	35,000.00
	Wages of Pump Operator (WR)	149,904.00	49,968.00
	Wages for Cleaning Najrul Sishu Park	3,515.00	-
	Wages for Cleaning of School Toilet	155,393.00	
	Wages for Cooking Food	14,868.00	
	Wages for Sprying Bleaching Powder in Sabroom Town	64,807.00	
	Wages to S.Das (DRW)	7,500.00	
	Wages for Cleaning Sukanta Park	3,550.00	-
	Wages of Pipe line (DWS)	46,912.00	52,900.00
	Wages for Cleaning Class Room	2,448.00	192,216.00
	Wages for Septik Tank	92,560.00	40,000.00
	Wages for Cleaning of Toilet	33,371.00	96,465.00
	Wages for Cleaning of Liquid waste		69,500.00
	Wages for disposal of dead animal	5,150.00	2,550.00
	Wages for Door to Door (GAP Fund)	867,470.00	792,582.00
	Refund of Security Money		6,000.00
	Insurance Premium	257,169.00	-
	Arear Pension		233,790.00
	Leave salary	893,370.00	663,900.00
	Pension	2,164,877.00	1,571,082.00
	Gratuity	121,481.00	931,753.00
	Total Establishment Expenses	**16,962,793.00**	**17,184,080.00**

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Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Refreshment	33,106.00	27,972.00
	Fooding & Lodging expenses	72,248.00	15,587.00
	Office contingency	132,330.00	52,503.00
	Announcement Charges	20,150.00	16,350.00
	Telephone Bill Expenses	13,395.00	14,076.00
	Electric & power Charges	1,615,039.00	1,299,730.00
	Courier Charges	10,132.00	-
	Revoling fund To SHG	76,608.00	260,000.00
	Remuneration		100,000.00
	Flex expenses	81,563.00	11,821.00
	Name Plate Making	3,500.00	-
	Printing expenses		12,366.00
	Stationary goods	152,316.00	63,636.00
	Covid -19 materials	350.00	
	Late fine levy for I.Tax	27,303.00	
	Masks (covid-19)	97,560.00	
	Servicing of Net Connection	11,435.00	
	Sanitizing Expenses	45,856.00	
	Painting Exp.	297,694.00	
	Fittings & Fixing	11,475.00	
	Printing & Stationery	32,483.00	73,394.00
	Consultancy fees DPR (RAY)		416,816.00
	Xerox Expenses	15,797.00	53,183.00
	Survey Exp	2,000.00	84,370.00
	Geo- Tragging expenses	21,570.00	100,670.00
	Street Vendors	129,000.00	-
	Collection CT/PT Photos,documents etc.	1,665.00	
	Electric Goods	40,728.00	18,218.00
	E-filling charges for E-TDS	2,832.00	2,124.00
	Audit Fees	35,400.00	35,400.00
	Advertisement and Publicity	52,669.00	24,767.00
	Postage & Telegram	88.00	11,135.00
	Total Administrative Expenses	**3,036,292.00**	**2,694,118.00**

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Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Power & Fuel		27,568.00
	Flex Handing		
	Washing charges		3,445.00
	Hiring charge of J.C.B	8,000.00	15,480.00
	Hire Charges for Water Tanker	-	-
	Training expenses	-	-
	Auto fare	30,370.00	16,270.00
	Writting Charges		8,700.00
	Hiring Charges of Vehicle	106,483.00	191,707.00
	Cleaning of Jungle	33,115.00	81,204.00
	Cleaning expenses	14,868.00	-
	Cleaning of Drain		150,391.00
	Cleaning of Town Hall		55,208.00
	Repairs & maintenance - Road		4,425.00
	Repairs & maintenance - Public Lightings	-	-
	Repairs & maintenance - Sewerage & Drainage		102,857.00
	Repairs & maintenance - Water ways	10,545.00	17,749.00
	Main. of Website	90,000.00	
	Repair & Main. of push Car	2,940.00	6,000.00
	Repair & Main. of Table Top	20,025.00	-
	Repair & Main. of Market Stall	-	-
	Repair & Main. of Tube Well	21,400.00	
	Repair & Main. of AC Machine	113,400.00	
	Repair & Main. of Almirah	1,200.00	
	Repair & Main. of Chopper	500.00	
	Repair & Main. of Auto Stand	1,950.00	
	Repair & Main. of building	10,500.00	-
	Repair & Main. of Toilet	7,482.00	118,329.00
	Repair & Main. Purbasha Stall	61,561.00	-
	Repair & Main. of Generator Battery	1,500.00	1,200.00
	Repair & Main. of RCC Retaing Wall	-	-
	Repair & Main. of RCC Ring Wall	-	-
	Skill Development progrm.	182,336.00	18,054.00
	Surface drassing & excertain of earth	-	-
	Dismetaing of mukta manchh	-	-
	Repairs & maintenance - of Pipe Line	12,125.00	1,600.00
	Repairs & maintenance - of Dustbin	2,300.00	500.00
	Repairs & maintenance - Furniture	-	-
	Repairs & maintenance - Buildings	-	-
	Repair & Main. of Pushcaart for D2D Waste Collector	600.00	28,016.00
	Repair & Main. of Printer Machine	1,200.00	61,694.00
	Repairs & maintenance - Vehicles	8,528.00	27,684.00
	Dismaintaining of old AWC Exp.		
	Repair & Main. of Tipper	1,790.00	1,200.00
	Repairs & maintenance - Machinery	-	-
	Repair & Main. of Mini Dumper	2,700.00	1,810.00
	Repairs & maintenance - Computer	26,450.00	8,950.00
	Other operating & maintenance expenses	-	-
	Misc. Expenses		4,670.00
	Total Operations & Maintenance	**773,868.00**	**954,711.00**

SANAT & ASSOCIATES CHARTERED ACCOUNTANTS FRN-317071E H.O.AGARTALA B.O.KOLKATA

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	54.00	2,698.00
	Bank Charges		
	Other Finance Expenses		
	Total Interest & Finance Charges	**54.00**	**2,698.00**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Plantation Expenses		
	Falicitation Programme	17,169.00	
	CM Visit Exp.	161,853.00	33,030.00
	Programme Exp.		
	Observation of Viswa Prabin Dibash	218,940.00	
	Distribution Pine Apple & Lemon Juice		160,405.00
	Organisation Of Sehain Samridhi Utsav	115,467.00	
	Awareness Programme	2,558.00	3,085.00
	Celebration Independence Day		17,139.00
	Celebration Republic Day		25,965.00
	Celebration Mahatma Gandhi Birthday		20,220.00
	Puja Expenses	18,200.00	
	Street Drama	2,778.00	
	Financial Literacy Camp		
	Yatra Festival	4,550.00	20,100.00
	MSY Special Camp		108,350.00
	Mela Exp. & other Programme		
	Total Programme Expenses	**541,515.00**	**388,294.00**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Professional Tools		
	Dwelling Houses		
	ILCS Latrine		
	TUEP Work	4,331,251.00	3,303,614.00
	Beneficaries Expenses-RAY		39,020.00
	Financial Assistant		
	Benificiaries of IHHL toilet Expenses	2,232,000.00	315,100.00
	Telephone expenses		
	ASSP Beneficiries	564,781.00	
	Sports & other Euipment		
	Benificiaries ASSP		44,675.00
	Water Supply Connection	-	3,900.00
	Total Revenue Grants, Contributions & Subsidies	**7,128,032.00**	**3,706,309.00**

SANAT & ASSOCIATES CHARTERED ACCOUNTANTS FRN-317077 H.O.AGARTALA B.O.KOLKATA

Schedule II-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	-	-
	Sub-total Income (a)	-	-
	Expenses	-	-
	Refund of Taxes	-	-
	Refund of Other Revenues	-	-
	Other Expenses	-	-
	Sub-total Income (b)	-	-
	Total Prior Period Items (Net) (a-b)	-	-

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chedule B-1: Municipal (General) Fund

Account Code	Particulars	Amount (Rs)
	Balance as per last account	29,118,514.61
	Additions during the year - Surplus for the year Transfers	- 2,515,900.45
	Total	31,634,415.06
	Deductions during the year - Deficit for the year Transfers	-
	Balance at the end of the current year	**31,634,415.06**

Schedule B-2: Deferred Grant

Account Code	Particulars	Amount (Rs)
	Balance as per last account	138,606,003.92
	Additions during the year - Transferred from Grants towards capital expenditure	9,097,072.00
	Total	147,703,075.92
	Deductions during the year - Transferred to Income & Expenditure	4,991,919.28
	Balance at the end of the current year	**142,711,156.64**

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edule B-4: Grants & Contribution for Specific Purpose

Particulars	13.Fin Commission	14 Fin. Commission	Fund I/O	Fund for Melarmath	Grant Share of Tax	Grant DM	Grant MSY	Grant CM relief Fund	Grant 15th FC	Grant SDRF (Misc.)	Grant Covid-19	Grant State plan (Spa)(Bwall)	Grant Solid waste management (SWM)
Sl NO.	1	2.00	3	4	6	7						8	9
Opening Balance	360,462.00	5,554,015.00	(45,163.00)	8,000,000.00	(1,712,828.00)	11,274.00						28,997.00	26,411.00
Addition to the Grants -												-	
rant received during the year		-			12,599,123.00	-	318,000.00	129,000.00	7,232,800.00	127,560.00	216,000.00		
terest/Divident earned on Grant													
stment(TDS & Vat)													
ofit on disposal of Grant Investments												-	
preciation in Value of Grant Investments													
her Received													
disbursed amount receivable													
nsferred													
Total (b)	-	-	-	-	12,599,123.00	-	318,000.00	129,000.00	7,232,800.00	127,560.00	216,000.00	-	-
Total (a+b)	360,462.00	5,554,015.00	(45,163.00)	8,000,000.00	10,886,295.00	11,274.00	318,000.00	129,000.00	7,232,800.00	127,560.00	216,000.00	28,997.00	26,411.00
Payments out of funds -													
pital Expenditure on Fixed Assets		6,049,370.00			-				1,207,000.00				
pital Expenditure on Other													
evenue Expenditure	-	1,555,179.00			11,887,387.00	6,678.00	297,447.00	257,324.00	69,600.00		216,000.00		-
ss on disposal of Grant Investments													
iminution in Value of Grant Investments													
ansferred													
rants Refunded													
Total (c)	-	7,604,549.00	-	-	11,887,387.00	6,678.00	297,447.00	257,324.00	1,276,600.00	-	216,000.00	-	-
Net balance at the year end (a+b)-(c)	360,462.00	(2,050,534.00)	(45,163.00)	8,000,000.00	(1,001,092.00)	4,596.00	20,553.00	(128,324.00)	5,956,200.00	127,560.00	-	28,997.00	26,411.00

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CHARTERED ACCOUNTANTS

Grant TUEP	Grant International literacy day	Grant ASSP	Fund from SDM(for Compensation)	Other Mis. Fund	Grant Banamohastav	Grant NULM	Grant DWS Dept.	Grant IEC	Grant S.T (World environment day)	Grant Sw & SE
11	12	13	14	16	17	18	19	20	21	22
(1,632,344.00)	(12,000.00)	527.00	(41,941.00)	11,152.00	(9,368.00)	889,415.00	63,851.00	964,442.00	5,636.00	(135,817.00)
-										
7,115,903.00		564,781.00		204,000.00		950,000.00	299,500.00			
7,115,903.00	-	564,781.00	-	204,000.00	-	950,000.00	299,500.00	-	-	-
5,483,559.00	(12,000.00)	565,308.00	(41,941.00)	215,152.00	(9,368.00)	1,839,415.00	363,351.00	964,442.00	5,636.00	(135,817.00)
1,398,266.00			-			-				
7,245,558.00		566,981.00		204,000.00	-	459,992.00	299,500.00		-	
8,643,824.00	-	566,981.00	-	204,000.00	-	459,992.00	299,500.00	-	-	-
(3,160,265.00)	(12,000.00)	(1,673.00)	(41,941.00)	11,152.00	(9,368.00)	1,379,423.00	63,851.00	964,442.00	5,636.00	(135,817.00)

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Grant Sw & St (Pension)	Grant UID project (AADHAR)	Grant Water resource department	Grant Socio Economic Census	Grant from SDM (SC Welfare)	Grant TSGSH	Fund HHHL	Motor Stand Fund	Grant Setting Fees	Grant PMAY(Cont.)	Grant RAY	Grant SBM	Grant BEUP	Grant SBM CT & PT	Grand Total
23	24	25	26	27	28	29	30	31	32	33		34	35	
22,500.00	(0.50)	5,528.00	(200.00)	111.00	(25,000.00)	(2,539,550.00)	(5,718.00)	7,200.00	(28,210.00)	23,547,534.00		(619,109.00)	408,589.00	33,100,395.50
		149,904.00							100,000.00		3,543,641.00		-	-
														33,550,212.00
														-
														-
														-
														-
														-
														-
-	-	149,904.00	-	-	-	-	-	-	100,000.00	-	3,543,641.00	-	-	33,550,212.00
22,500.00	(0.50)	155,432.00	(200.00)	111.00	(25,000.00)	(2,539,550.00)	(5,718.00)	7,200.00	71,790.00	23,547,534.00	3,543,641.00	(619,109.00)	408,589.00	66,650,607.50
				-						435,553.00	6,883.00	-	-	9,097,072.00
		141,576.00	-						92,732.00		2,987,386.00	-	-	-
													-	26,287,340.00
														-
														-
														-
-	-	141,576.00	-	-	-	-	-	-	92,732.00	435,553.00	2,994,269.00	-	-	35,384,412.00
22,500.00	(0.50)	13,856.00	(200.00)	111.00	(25,000.00)	(2,539,550.00)	(5,718.00)	7,200.00	(20,942.00)	23,111,981.00	549,372.00	(619,109.00)	408,589.00	31,266,195.50

SANAT & ASSOCIATES
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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	2,063,221.00	371,288.00	-	2,434,509.00
	Total Secured Loans	**2,063,221.00**	**371,288.00**	**-**	**2,434,509.00**

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	-			-
		-			
	Labour cess	436.00	64,202.00	72,357.00	(7,719.00)
	Income Tax	4,743.00	41,578.00	49,733.00	(3,412.00)
	P. Tax	33,955.00	69,472.00	69,680.00	33,747.00
	T. Vat	52,997.00	-		52,997.00
	CPF	111,186.00	1,199,329.00	1,203,092.00	107,423.00
	Excess Arrear CPF	6.00	-	-	6.00
	GSLI	8,865.00	11,295.00	11,295.00	8,865.00
	GSLI Claim	-	-	-	-
	Salary Recovery				-
	LICI	-	467,264.00	507,447.00	(40,183.00)
	Pay with held	30,178.00	9,543.00	9,543.00	30,178.00
	Dcall	2,135.00	42,564.00	-	44,699.00
	SC Loan	6,000.00	88,000.00	88,000.00	6,000.00
	House rent recovery	5,574.00	-	-	5,574.00
	Water Tax	6,707.00	-	-	6,707.00
	Security Money	(36,548.00)	336,322.00	330,777.00	(31,003.00)
	Security of Stall	48,449.00		80,000.00	(31,551.00)
	RAY Beneficaries Contibution	465,100.00	-	-	465,100.00
	Bank Loan Recovery	-	120,000.00	120,000.00	-
	SGST	1,810.00	-		1,810.00
	Arrear P.Tax	5,826.00	-		5,826.00
	GST	2,883.00	56,850.00	73,159.00	(13,426.00)
	GST 2%	-	-	-	-
		-			-
	Total Other Liabilities (Sundry Creditors)	**750,302.00**	**2,506,419.00**	**2,615,083.00**	**641,638.00**

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B.O.KOLKATA
CHARTERED ACCOUNTANTS

Schedule B-33: Fixed Assets

Sl. No.	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 2020	Accumulated Depreciation as on 1st April 2020	WDV as on 1st April 2020	Purchase / Construction during the Current FY 2020-2021	Date of Purchase/ construction	Total Historical cost of assets as on 31.03.2021	Depreciation Rate	Depreciation this Year	Accumulated Depreciation as on 31st March 2021	WDV as on 31st March 2021.
			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	04-10-10	Land	23,139,151.00	-	23,139,151.00	-	-	23,139,151.00	-	-	-	23,139,151.00
		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
		F.Y 2016-17	7,274,000.00		7,274,000.00		22.03.2017	7,274,000.00				7,274,000.00
		F.Y 2017-18	4,719,662.00		4,719,662.00		20.6.2017	4,719,662.00				4,719,662.00
2	04-10-20	Building	90,507,316.00	10,494,588.47	80,012,727.53	2,236,928.00	-	92,744,244.00		1,221,481.14	11,716,069.60	81,028,174.40
		F.Y 1996-97(Office Building)	15,268.00	4,873.66	10,394.34		11.04.1996	15,268.00	1.33%	203.06	5,076.72	10,191.28
		F.Y 1996-97(Office Building)	271,727.00	84,928.27	186,798.73		31.03.1997	271,727.00	1.33%	3,613.97	88,542.24	183,184.76
		F.Y 1996-97(Baker staff)	115,046.00	36,722.68	78,323.32		04.07.1996	115,046.00	1.33%	1,530.11	38,252.80	76,793.21
		F.Y 1996-97(Baker staff)	49,503.00	15,472.18	34,030.82		31.03.1997	49,503.00	1.33%	658.39	16,130.57	33,372.43
		F.Y 1996-97(Boundary wall)	59,314.00	18,933.15	40,380.85		11.04.1996	59,314.00	1.33%	788.88	19,722.03	39,591.98
		F.Y 1996-97 (staff)	92,956.00	29,053.40	63,902.60		10.02.1997	92,956.00	1.33%	1,236.31	30,289.71	62,666.29
		F.Y 1996-97 (Toilet)	426,375.00	133,263.51	293,111.49		24.02.1997	426,375.00	1.33%	5,670.79	138,934.29	287,440.71
		F.Y 1997-98(Baker staff)	226,648.00	69,331.62	157,316.38		08.09.1997	226,648.00	1.33%	3,014.42	72,346.04	154,301.96
		F.Y 1997-98(Baker staff)	32,057.00	9,593.06	22,463.94		06.02.1998	32,057.00	1.33%	426.36	10,019.42	22,037.58
		F.Y 1997-98(Boundary wall)	49,711.00	15,206.59	34,504.41		23.08.1997	49,711.00	1.33%	661.16	15,867.75	33,843.25
		F.Y 2016-17 (Balwadi Building)	28,033.00	8,575.29	19,457.71		30.09.1997	28,033.00	1.33%	372.84	8,948.13	19,084.87
		F.Y 1997-98 (Toilet)	122,975.00	36,800.27	86,174.73		31.03.1997	122,975.00	1.33%	1,635.57	38,435.84	84,539.16
		F.Y 1997-98(Office Building)	21,793.00	6,666.48	15,126.52		14.08.1997	21,793.00	1.33%	289.85	6,956.33	14,836.67
		F.Y 1997-98(Office Building)	33,530.00	10,033.85	23,496.15		31.03.1998	33,530.00	1.33%	445.95	10,479.80	23,050.20
		F.Y 1997-98(T.T Hall)	105,208.00	32,183.13	73,024.87		19.07.1997	105,208.00	1.33%	1,399.27	33,582.39	71,625.61
		F.Y 1997-98(T.T Hall)	165,152.00	49,421.74	115,730.26		31.03.1998	165,152.00	1.33%	2,196.52	51,618.26	113,533.74
		F.Y 1998-99(Building)	179,700.00	52,580.22	127,119.78		30.09.1998	179,700.00	1.33%	2,390.01	54,970.23	124,729.77
		F.Y 1998-99(Building)	238,568.00	68,218.52	170,349.48		31.3.1999	238,568.00	1.33%	3,172.95	71,391.47	167,176.53
		F.Y 1998-99(Office Building)	25,000.00	7,315.00	17,685.00		05.08.1998	25,000.00	1.33%	332.50	7,647.50	17,352.50
		F.Y 1998-99(Pump House)	16,811.00	4,807.11	12,003.89		31.03.1999	16,811.00	1.33%	223.59	5,030.69	11,780.31
		F.Y 1998-99(Statue)	25,000.00	7,315.00	17,685.00		26.09.1998	25,000.00	1.33%	332.50	7,647.50	17,352.50
		F.Y 1998-99(Statue)	8,490.00	2,427.72	6,062.28		20.11.1998	8,490.00	1.33%	112.92	2,540.63	5,949.37
		F.Y 1998-99(Toilet)	192,780.00	55,125.44	137,654.56		31.03.1998	192,780.00	1.33%	2,563.97	57,689.42	135,090.59
		F.Y 1998-99(Town Hall)	273,899.00	80,142.85	193,756.15		26.09.1998	273,899.00	1.33%	3,642.86	83,785.70	190,113.30
		F.Y 1998-99(Waiting Shed)	89,977.00	25,728.92	64,248.08		19.02.1999	89,977.00	1.33%	1,196.69	26,925.62	63,051.38
		F.Y 1999-00(Cremation Shed)	18,933.00	5,287.99	13,645.01	-	13.04.1999	18,933.00	1.33%	251.81	5,539.80	13,393.20
		F.Y 1999-00(Table tenis hall)	91,205.00	25,473.56	65,731.44		27.07.1999	91,205.00	1.33%	1,213.03	26,686.58	64,518.42
		F.Y 1999-00(Waiting Shed)	23,930.00	6,683.65	17,246.35		23.04.1999	23,930.00	1.33%	318.27	7,001.92	16,928.08
		F.Y 1999-00(Table tenis hall)	4,168.00	1,136.41	3,031.59	-	31.03.2000	4,168.00	1.33%	55.43	1,191.84	2,976.16
		F.Y 1999-00(Building)	86,800.00	23,666.02	63,133.98	-	02.03.2000	86,800.00	1.33%	1,154.44	24,820.46	61,979.54
		F.Y 1999-00(Building)	45,000.00	12,269.25	32,730.75	-	31.03.2000	45,000.00	1.33%	598.50	12,867.75	32,132.25
		F.Y 1999-00(Toilet)	50,000.00	13,965.00	36,035.00	-	30.07.1999	50,000.00	1.33%	665.00	14,630.00	35,370.00
		F.Y 2000-01(Community Hall)	65,000.00	17,290.00	47,710.00	-	11.08.2000	65,000.00	1.33%	864.50	18,154.50	46,845.50
		F.Y 2000-01(Community Hall)	124,441.00	33,101.31	91,339.69	-	29.09.2000	124,441.00	1.33%	1,655.07	34,756.37	89,684.63

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F.Y 2000-01(Toilet)	237,669.00	63,219.95	174,449.05	-	12.4.2000	237,669.00	1.33%	3,161.00	66,380.95	171,288.05
F.Y 2000-01(TT Hall)	112,679.00	29,972.61	82,706.39	-	16.09.2000	112,679.00	1.33%	1,498.63	31,471.24	81,207.76
F.Y 2000-01(Market stall)	179,288.00	46,498.34	132,789.66	-	29.03.2001	179,288.00	1.33%	2,384.53	48,882.87	130,405.13
F.Y 2000-01(TT Hall)	52,078.00	13,506.43	38,571.57	-	24.03.2001	52,078.00	1.33%	692.64	14,199.07	37,878.93
F.Y 2001-02(Community Hall)	124,441.00	31,446.24	92,994.76	-	21.9.2001	124,441.00	1.33%	1,655.07	33,101.31	91,339.69
F.Y 2001-02(Stall)	215,959.00	54,572.84	161,386.16	-	21.07.2001	215,959.00	1.33%	2,872.25	57,445.09	158,513.91
F.Y 2001-02(School building)	221,155.00	54,415.19	166,739.81	-	03.11.2001	221,155.00	1.33%	2,941.36	57,356.55	163,798.45
F.Y 2001-02(Shelter House)	207,355.00	51,019.70	156,335.30	-	26.03.2002	207,355.00	1.33%	2,757.82	53,777.52	153,577.48
F.Y 2002-03 (Community Hall)	196,799.00	47,113.68	149,685.32	-	10.07.2002	196,799.00	1.33%	2,617.43	49,731.11	147,067.89
F.Y 2002-03 (Community Hall)	50,000.00	11,637.50	38,362.50	-	15.11.2002	50,000.00	1.33%	665.00	12,302.50	37,697.50
F.Y 2002-03 (Bekar Stall)	317,499.00	76,009.26	241,489.74	-	27.08.2002	317,499.00	1.33%	4,222.74	80,232.00	237,267.00
F.Y 2002-03 (Bekar Stall)	184,877.00	43,030.12	141,846.88	-	07.03.2003	184,877.00	1.33%	2,458.86	45,488.99	139,388.01
F.Y 2002-03 (School Building)	231,650.00	55,457.01	176,192.99	-	30.09.2002	231,650.00	1.33%	3,080.95	58,537.96	173,112.05
F.Y 2002-03 (School Building)	27,450.00	6,388.99	21,061.01	-	18.02.2003	27,450.00	1.33%	365.09	6,754.07	20,695.93
F.Y 2002-03 (Night Shelter)	171,865.00	41,144.48	130,720.52	-	21.09.2002	171,865.00	1.33%	2,285.80	43,430.29	128,434.71
F.Y 2002-03 (Statue)	25,000.00	5,818.75	19,181.25	-	31.03.2003	25,000.00	1.33%	332.50	6,151.25	18,848.75
F.Y 2003-04 (Bekar Stall)	81,331.00	18,388.94	62,942.06	-	23.05.2003	81,331.00	1.33%	1,081.70	19,470.64	61,860.36
F.Y 2003-04 (Bekar Stall)	95,146.00	20,879.79	74,266.21	-	01.10.2003	95,146.00	1.33%	1,265.44	22,145.23	73,000.77
F.Y 2003-04 (Office Building)	114,108.00	25,041.00	89,067.00	-	31.03.2004	114,108.00	1.33%	1,517.64	26,558.64	87,549.36
F.Y 2003-04 (Community Hall)	178,400.00	40,336.24	138,063.76	-	28.06.2003	178,400.00	1.33%	2,372.72	42,708.96	135,691.04
F.Y 2003-04 (Community Hall)	86,240.00	18,925.37	67,314.63	-	12.03.2004	86,240.00	1.33%	1,146.99	20,072.36	66,167.64
F.Y 2003-04 (Youth Hostel)	2,300,000.00	504,735.00	1,795,265.00	-	15.10.2003	2,300,000.00	1.33%	30,590.00	535,325.00	1,764,675.00
F.Y 2003-04 (Retaining Wall)	120,456.00	27,235.10	93,220.90	-	06.06.2003	120,456.00	1.33%	1,602.06	28,837.17	91,618.83
F.Y 2003-04 (Statue)	36,903.00	8,343.77	28,559.23	-	29.05.2003	36,903.00	1.33%	490.81	8,834.58	28,068.42
F.Y 2003-04 (Toilet & Urinal)	44,961.00	9,866.69	35,094.31	-	12.09.2003	44,961.00	1.33%	597.98	10,464.67	34,496.33
F.Y 2003-04 (Toilet & Urinal)	154,800.00	33,970.86	120,829.14	-	31.03.2004	154,800.00	1.33%	2,058.84	36,029.70	118,770.30
F.Y 2003-04 (Town Hall)	21,000.00	4,608.45	16,391.55	-	06.11.2003	21,000.00	1.33%	279.30	4,887.75	16,112.25
F.Y 2004-05(Building)	163,370.00	34,765.14	128,604.86	-	20.07.2004	163,370.00	1.33%	2,172.82	36,937.96	126,432.04
F.Y 2004-05(Building)	120,000.00	25,536.00	94,464.00	-	23.09.2004	120,000.00	1.33%	1,596.00	27,132.00	92,868.00
F.Y 2004-05(Building)	73,618.00	15,176.35	58,441.65	-	05.11.2004	73,618.00	1.33%	979.12	16,155.47	57,462.53
F.Y 2004-05(Building)	40,000.00	8,246.00	31,754.00	-	03.03.2005	40,000.00	1.33%	532.00	8,778.00	31,222.00
F.Y 2004-05 (Community Hall)	46,827.00	9,964.79	36,862.21	-	07.09.2004	46,827.00	1.33%	622.80	10,587.58	36,239.42
F.Y 2004-05 (Community Hall)	31,000.00	6,390.65	24,609.35	-	12.01.2005	31,000.00	1.33%	412.30	6,802.95	24,197.05
F.Y 2004-05 (Community Hall)	97,689.00	20,138.59	77,550.41	-	03.03.2005	97,689.00	1.33%	1,299.26	21,437.85	76,251.15
F.Y 2004-05(Building)	68,108.00	14,493.38	53,614.62	-	10.05.2004	68,108.00	1.33%	905.84	15,399.22	52,708.78
F.Y 2004-05(Building)	56,443.00	12,011.07	44,431.93	-	23.09.2004	56,443.00	1.33%	750.69	12,761.76	43,681.24
F.Y 2004-05 (School Building)	100,808.00	20,781.57	80,026.43	-	24.02.2005	100,808.00	1.33%	1,340.75	22,122.32	78,685.68
F.Y 2004-05 (Youth Hostel)	561,382.00	115,728.90	445,653.10	-	18.10.2004	561,382.00	1.33%	7,466.38	123,195.28	438,186.72
F.Y 2004-05 (Youth Hostel)	300,000.00	61,845.00	238,155.00	-	07.03.2005	300,000.00	1.33%	3,990.00	65,835.00	234,165.00
F.Y 2004-05 (Retaining Wall)	19,654.00	4,182.37	15,471.63	-	08.04.2004	19,654.00	1.33%	261.40	4,443.77	15,210.23
F.Y 2004-05 (Retaining Wall)	7,517.00	1,549.63	5,967.37	-	18.10.2004	7,517.00	1.33%	99.98	1,649.61	5,867.39
F.Y 2004-05 (Statue)	17,000.00	3,504.55	13,495.45	-	26.02.2005	17,000.00	1.33%	226.10	3,730.65	13,269.35
F.Y 2004-05 (Toilet & Urinal)	18,500.00	3,936.80	14,563.20	-	20.05.2004	18,500.00	1.33%	246.05	4,182.85	14,317.15
F.Y 2004-05 (Toilet & Urinal)	69,000.00	14,683.20	54,316.80	-	16.06.2004	69,000.00	1.33%	917.70	15,600.90	53,399.10
F.Y 2004-05 (Toilet & Urinal)	22,500.00	4,788.00	17,712.00	-	03.08.2004	22,500.00	1.33%	299.25	5,087.25	17,412.75
F.Y 2004-05 (Toilet & Urinal)	17,500.00	3,607.63	13,892.38	-	03.01.2005	17,500.00	1.33%	232.75	3,840.38	13,659.63
F.Y 2005-06 (Anganwadi center)	31,250.00	6,026.56	25,223.44	-	30.11.2005	31,250.00	1.33%	415.63	6,442.19	24,807.81
F.Y 2005-06 (Auditorium)	446,920.00	86,188.52	360,731.48	-	31.03.2006	446,920.00	1.33%	5,944.04	92,132.56	354,787.44
F.Y 2005-06 (Balwadi center)	100,000.00	19,285.00	80,715.00	-	31.10.2005	100,000.00	1.33%	1,330.00	20,615.00	79,385.00
F.Y 2005-06 (Building)	60,250.00	12,019.88	48,230.13	-	30.09.2005	60,250.00	1.33%	801.33	12,821.20	47,428.80
F.Y 2005-06 (Gallary)	87,336.00	17,423.53	69,912.47	-	30.09.2005	87,336.00	1.33%	1,161.57	18,585.10	68,750.90
F.Y 2005-06 (Gallary)	168,960.00	32,583.94	136,376.06	-	24.11.2005	168,960.00	1.33%	2,247.17	34,831.10	134,128.90
F.Y 2005-06 (Market Stall)	1,373,334.00	264,847.46	1,108,486.54	-	31.03.2006	1,373,334.00	1.33%	18,265.34	283,112.80	1,090,221.20
F.Y 2005-06 (Motor stand)	234,191.00	46,721.10	187,469.90	-	20.09.2005	234,191.00	1.33%	3,114.74	49,835.84	184,355.16
F.Y 2005-06 (School Building)	40,000.00	7,980.00	32,020.00	-	30.09.2005	40,000.00	1.33%	532.00	8,512.00	31,488.00
F.Y 2005-06 (Sheed)	94,900.00	18,932.55	75,967.45	-	30.09.2005	94,900.00	1.33%	1,262.17	20,194.72	74,705.28
F.Y 2005-06 (Sheed)	72,850.00	14,049.12	58,800.88	-	31.03.2006	72,850.00	1.33%	968.91	15,018.03	57,831.97
F.Y 2005-06 (Statu)	38,000.00	7,328.30	30,671.70	-	31.01.2006	38,000.00	1.33%	505.40	7,833.70	30,166.30
F.Y 2005-06 (Swimming Pool)	63,352.00	12,217.43	51,134.57	-	10.11.2005	63,352.00	1.33%	842.58	13,060.01	50,291.99
F.Y 2005-06 (Ticket counter)	62,280.00	12,424.86	49,855.14	-	24.09.2005	62,280.00	1.33%	828.32	13,253.18	49,026.82

SANAT & ASSOCIATES
FRN: 110
H.O. AGARTALA
P.O. AGARTALA
ACCO

F.Y 2005-06 (Toilet & urinal Center)	40,000.00	7,980.00	32,020.00	-	27.06.2005	40,000.00	1.33%	532.00	8,512.00	31,488.00	
F.Y 2005-06 (Traning Hall)	45,000.00	8,977.50	36,022.50	-	30.09.2005	45,000.00	1.33%	598.50	9,576.00	35,424.00	
F.Y 2005-06 (Toilet & Urinal)	164,873.00	32,892.16	131,980.84	-	30.09.2005	164,873.00	1.33%	2,192.81	35,084.97	129,788.03	
F.Y 2005-06 (Toilet & Urinal)	30,000.00	5,985.00	24,015.00	-	30.09.2005	30,000.00	1.33%	399.00	6,384.00	23,616.00	
F.Y 2006-07 (Anganwadi center)	60,000.00	11,172.00	48,828.00	-	06.04.2006	60,000.00	1.33%	798.00	11,970.00	48,030.00	
F.Y 2006-07 (Bekar Stall)	77,246.00	14,383.21	62,862.79	-	25.07.2006	77,246.00	1.33%	1,027.37	15,410.58	61,835.42	
F.Y 2006-07 (Bekar Stall)	418,655.00	75,169.51	343,485.49	-	12.03.2007	418,655.00	1.33%	5,568.11	80,737.62	337,917.38	
F.Y 2006-07 (Balwadi center)	45,700.00	8,509.34	37,190.66	-	12.06.2006	45,700.00	1.33%	607.81	9,117.15	36,582.85	
F.Y 2006-07(Building)	25,000.00	4,488.75	20,511.25	-	18.01.2007	25,000.00	1.33%	332.50	4,821.25	20,178.75	
F.Y 2006-07 (Community Hall)	101,016.00	18,137.42	82,878.58	-	27.02.2007	101,016.00	1.33%	1,343.51	19,480.94	81,535.06	
F.Y 2006-07(Cultural Hall)	75,400.00	13,538.07	61,861.93	-	22.03.2007	75,400.00	1.33%	1,002.82	14,540.89	60,859.11	
F.Y 2006-07(Market stall)	662,757.00	123,405.35	539,351.65	-	27.09.2006	662,757.00	1.33%	8,814.67	132,220.02	530,536.98	
F.Y 2006-07(Market stall)	282,836.00	50,783.20	232,052.80	-	22.03.2007	282,836.00	1.33%	3,761.72	54,544.92	228,291.08	
F.Y 2006-07 (Shed)	19,900.00	3,705.38	16,194.62	-	04.06.2006	19,900.00	1.33%	264.67	3,970.05	15,929.95	
F.Y 2006-07 (Statue)	9,000.00	1,675.80	7,324.20	-	04.06.2006	9,000.00	1.33%	119.70	1,795.50	7,204.50	
F.Y 2007-08 (Bekar Stall)	195,207.00	33,751.29	161,455.71		21.08.2007	195,207.00	1.33%	2,596.25	36,347.54	158,859.46	
F.Y 2007-08 (Bekar Stall)	302,088.00	50,222.13	251,865.87		13.12.2007	302,088.00	1.33%	4,017.77	54,239.90	247,848.10	
F.Y 2007-08 (Balwadi center)	47,547.00	8,220.88	39,326.12		31.05.2007	47,547.00	1.33%	632.38	8,853.25	38,693.75	
F.Y 2007-08 (Balwadi center)	228,317.00	37,957.70	190,359.30		26.03.2008	228,317.00	1.33%	3,036.62	40,994.32	187,322.68	
F.Y 2007-08 (Balwadi center)	267,239.00	46,205.62	221,033.38		21.08.2007	267,239.00	1.33%	3,554.28	49,759.90	217,479.10	
F.Y 2007-08 (Balwadi center)	87,944.00	14,620.69	73,323.31		09.01.2008	87,944.00	1.33%	1,169.66	15,790.35	72,153.65	
F.Y 2007-08 (Collage Hall)	73,400.00	12,690.86	60,709.14		08.08.2007	73,400.00	1.33%	976.22	13,667.08	59,732.92	
F.Y 2007-08 (Community Hall)	1,438,705.00	248,752.09	1,189,952.91		29.08.2007	1,438,705.00	1.33%	19,134.78	267,886.87	1,170,818.13	
F.Y 2007-08 (Community Hall)	32,830.00	5,457.99	27,372.01		13.12.2007	32,830.00	1.33%	436.64	5,894.63	26,935.37	
F.Y 2007-08(Market stall)	375,446.00	64,914.61	310,531.39		06.09.2007	375,446.00	1.33%	4,993.43	69,908.05	305,537.95	
F.Y 2007-08(Market stall)	941,126.00	156,462.20	784,663.80		25.03.2008	941,126.00	1.33%	12,516.98	168,979.17	772,146.83	
F.Y 2007-08 (Motor stand)	42,172.00	7,291.54	34,880.46		29.05.2007	42,172.00	1.33%	560.89	7,852.43	34,319.57	
F.Y 2007-08 (Motor stand)	3,552,000.00	590,520.00	2,961,480.00		26.12.2007	3,552,000.00	1.33%	47,241.60	637,761.60	2,914,238.40	
F.Y 2007-08 (Toilet & Urinal)	375,188.00	64,870.01	310,317.99		22.08.2007	375,188.00	1.33%	4,990.00	69,860.01	305,327.99	
F.Y 2007-08 (Toilet & Urinal)	450,480.00	74,892.30	375,587.70		26.03.2008	450,480.00	1.33%	5,991.38	80,883.68	369,596.32	
F.Y 2007-08 (Wating Shed)	83,302.00	14,402.92	68,899.08		29.08.2007	83,302.00	1.33%	1,107.92	15,510.83	67,791.17	
F.Y 2008-09(Market stall)	52,608.00	8,396.24	44,211.76		29.04.2008	52,608.00	1.33%	699.69	9,095.92	43,512.08	
F.Y 2008-09(Boundary Wall)	12,360.00	1,972.66	10,387.34		26.04.2008	12,360.00	1.33%	164.39	2,137.04	10,222.96	
F.Y 2008-09(Market stall)	44,417.00	7,088.95	37,328.05		22.07.2008	44,417.00	1.33%	590.75	7,679.70	36,737.30	
F.Y 2008-09(Cultural Hall)	45,000.00	7,182.00	37,818.00		10.04.2008	45,000.00	1.33%	598.50	7,780.50	37,219.50	
F.Y 2008-09(Cultural Hall)	27,325.00	4,179.36	23,145.64		19.02.2009	27,325.00	1.33%	363.42	4,542.78	22,782.22	
F.Y 2008-09(Market stall)	58,839.00	9,390.70	49,448.30		13.06.2008	58,839.00	1.33%	782.56	10,173.26	48,665.74	
F.Y 2008-09(Market stall)	54,772.00	8,741.61	46,030.39		06.07.2008	54,772.00	1.33%	728.47	9,470.08	45,301.92	
F.Y 2008-09(Market stall)	310,916.00	47,554.60	263,361.40		31.03.2009	310,916.00	1.33%	4,135.18	51,689.79	259,226.22	
F.Y 2008-09(Building)	5,590,830.00	892,296.47	4,698,533.53		21.04.2008	5,590,830.00	1.33%	74,358.04	966,654.51	4,624,175.49	
F.Y 2008-09(Toilet & Urinal)	50,000.00	7,980.00	42,020.00		06.07.2008	50,000.00	1.33%	665.00	8,645.00	41,355.00	
F.Y 2008-09(Market stall)	42,851.00	6,839.02	36,011.98		24.05.2008	42,851.00	1.33%	569.92	7,408.94	35,442.06	
F.Y 2009-10 (Anganwadi center)	159,500.00	23,334.85	136,165.15		09.06.2009	159,500.00	1.33%	2,121.35	25,456.20	134,043.80	
F.Y 2009-10(Building)	378,189.00	52,814.09	325,374.91		31.03.2010	378,189.00	1.33%	5,029.91	57,844.01	320,344.99	
F.Y 2009-10(Market stall)	479,316.00	70,123.93	409,192.07		07.07.2009	479,316.00	1.33%	6,374.90	76,498.83	402,817.17	
F.Y 2009-10(Market stall)	263,781.00	36,837.02	226,943.98		31.03.2010	263,781.00	1.33%	3,508.29	40,345.30	223,435.70	
F.Y 2009-10 (Motor stand)	5,000,000.00	698,250.00	4,301,750.00		31.03.2010	5,000,000.00	1.33%	66,500.00	764,750.00	4,235,250.00	
F.Y 2009-10(Toilet & Urinal)	266,874.00	39,043.67	227,830.33		02.04.2009	266,874.00	1.33%	3,549.42	42,593.09	224,280.91	
F.Y 2010-11 (Bekar Stall)	50,000.00	6,650.00	43,350.00		31.05.2010	50,000.00	1.33%	665.00	7,315.00	42,685.00	
F.Y 2010-11(Building)	3,890,000.00	491,501.50	3,398,498.50		31.03.2011	3,890,000.00	1.33%	51,737.00	543,238.50	3,346,761.50	
F.Y 2010-11 (Community Toilet)	140,663.00	17,772.77	122,890.23		16.11.2010	140,663.00	1.33%	1,870.82	19,643.59	121,019.41	
F.Y 2010-11(Market stall)	1,004,773.00	133,634.81	871,138.19		20.07.2010	1,004,773.00	1.33%	13,363.48	146,998.29	857,774.71	
F.Y 2010-11(Market stall)	286,645.00	36,217.60	250,427.40		01.02.2011	286,645.00	1.33%	3,812.38	40,029.97	246,615.03	
F.Y 2010-11(Stage)	99,806.00	12,610.49	87,195.51		30.12.2010	99,806.00	1.33%	1,327.42	13,937.91	85,868.09	
F.Y 2011-12(Anganwadi center)	329,129.00	37,208.03	291,920.97		31.03.2012	329,129.00	1.33%	4,377.42	41,585.45	287,543.55	
F.Y 2011-12(Building)	4,191,686.00	474,563.04	3,717,122.96		31.03.2012	4,191,686.00	1.33%	55,749.42	530,312.47	3,661,373.53	
F.Y 2011-12(Market stall)	144,843.00	16,374.50	128,468.50		31.12.2011	144,843.00	1.33%	1,926.41	18,300.91	126,542.09	

SANAT & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-317070E
H.O. AGARTALA
B.O. KOLKATA

F.Y 2011-12(Shelter)	196,000.00	22,157.80	173,842.20		31.12.2011	196,000.00	1.33%	2,606.80	21,764.60	171,235.40
F.Y 2011-12(Toilet & Urinal)	80,000.00	9,576.00	70,424.00		30.09.2011	80,000.00	1.33%	1,064.00	10,640.00	69,360.00
F.Y 2011-12(Toilet & Urinal)	178,427.00	20,171.17	158,255.83		31.03.2012	178,427.00	1.33%	2,373.08	22,544.25	155,882.75
F.Y 2012-13(Anganwadi)	484,087.00	51,506.86	432,580.14		25.09.2012	484,087.00	1.33%	6,438.36	57,945.21	426,141.79
F.Y 2012-13(Boundary wall)	75,000.00	7,980.00	67,020.00		17.07.2013	75,000.00	1.33%	997.50	8,977.50	66,022.50
F.Y 2012-13(Boundary wall)	1,051,800.00	104,917.05	946,882.95		26.03.2013	1,051,800.00	1.33%	13,988.91	118,905.99	932,894.01
F.Y 2012-13(Building)	1,200,000.00	127,680.00	1,072,320.00		20.07.2012	1,200,000.00	1.33%	15,960.00	143,640.00	1,056,360.00
F.Y 2012-13(Building)	2,948,094.00	294,072.38	2,654,021.62		19.03.2013	2,948,094.00	1.33%	39,209.65	333,282.03	2,614,811.97
F.Y 2012-13(Community Hall)	104,000.00	11,065.60	92,934.40		07.08.2013	104,000.00	1.33%	1,383.20	12,448.80	91,551.20
F.Y 2012-13(Godown)	100,000.00	10,640.00	89,360.00		06.09.2013	100,000.00	1.33%	1,330.00	11,970.00	88,030.00
F.Y 2012-13(Godown)	601,000.00	59,949.75	541,050.25		19.10.2013	601,000.00	1.33%	7,993.30	67,943.05	533,056.95
F.Y 2012-13(Market Stall)	552,500.00	58,786.00	493,714.00		03.08.2012	552,500.00	1.33%	7,348.25	66,134.25	486,365.75
F.Y 2012-13(Market Stall)	991,292.00	98,881.38	892,410.62		31.03.2013	991,292.00	1.33%	13,184.18	112,065.56	879,226.44
F.Y 2013-14(Boundary wall)	29,158.00	2,714.61	26,443.39	-	08.07.2013	29,158.00	1.33%	387.80	3,102.41	26,055.59
F.Y 2013-14(Building)	77,015.00	7,170.10	69,844.90	-	08.07.2013	77,015.00	1.33%	1,024.30	8,194.40	68,820.60
F.Y 2013-14(Godown)	67,000.00	6,237.70	60,762.30	-	12.04.2013	67,000.00	1.33%	891.10	7,128.80	59,871.20
F.Y 2013-14(Market stall)	29,708.00	2,765.81	26,942.19	-	12.04.2013	29,708.00	1.33%	395.12	3,160.93	26,547.07
F.Y 2013-14(Market stall)	53,557.00	4,986.16	48,570.84	-	08.07.2013	53,557.00	1.33%	712.31	5,698.46	47,858.54
F.Y 2013-14(Bakar stall)	26,800.00	2,316.86	24,483.14	-	26.11.2013	26,800.00	1.33%	356.44	2,673.30	24,126.70
F.Y 2013-14	19,942.00	1,723.99	18,218.01	-	12.03.2014	19,942.00	1.33%	265.23	1,989.21	17,952.79
F.Y 2014-15	109,856.00	8,766.51	101,089.49	-	25.04.2014	109,856.00	1.33%	1,461.08	10,227.59	99,628.41
F.Y 2014-15	5,125,959.00	409,051.53	4,716,907.47	-	29.05.2014	5,125,959.00	1.33%	68,175.25	477,226.78	4,648,732.22
F.Y 2014-15(Bakar stall)	252,122.00	18,442.72	233,679.28	-	15.12.2014	252,122.00	1.33%	3,353.22	21,795.95	230,326.05
F.Y 2014-15(Boundary wall)	957,414.00	70,034.83	887,379.17	-	28.03.2015	957,414.00	1.33%	12,733.61	82,768.44	874,645.56
F.Y 2014-15	308,593.00	22,573.58	286,019.42	-	26.11.2014	308,593.00	1.33%	4,104.29	26,677.86	281,915.14
F.Y 2014-15	106,400.00	7,783.16	98,616.84	-	12.12.2014	106,400.00	1.33%	1,415.12	9,198.28	97,201.72
F.Y 2014-15	52,320.00	3,827.21	48,492.79	-	12.01.2015	52,320.00	1.33%	695.86	4,523.06	47,796.94
F.Y 2014-15	189,240.00	13,842.91	175,397.09	-	21.02.2015	189,240.00	1.33%	2,516.89	16,359.80	172,880.20
F.Y 2014-15 (Market stall)	252,122.00	18,442.72	233,679.28	-	15.12.2014	252,122.00	1.33%	3,353.22	21,795.95	230,326.05
F.Y 2014-15 (Toilet)	577,756.00	42,262.85	535,493.15	-	03.01.2015	577,756.00	1.33%	7,684.15	49,947.01	527,808.99
F.Y 2015-16	1,509,900.00	100,408.35	1,409,491.65		27.04.2015	1,509,900.00	1.33%	20,081.67	120,490.02	1,389,409.98
F.Y 2015-16	563,987.00	37,505.14	526,481.86		07.07.2015	563,987.00	1.33%	7,501.03	45,006.16	518,980.84
F.Y 2015-16	15,200.00	909.72	14,290.28		13.11.2015	15,200.00	1.33%	202.16	1,111.88	14,088.12
F.Y 2016-17	2,209,680.00	117,554.98	2,092,125.02		29.09.2016	2,209,680.00	1.33%	29,388.74	146,943.72	2,062,736.28
F.Y 2016-17 (market stall)	706,000.00	32,864.30	673,135.70		06.10.2016	706,000.00	1.33%	9,389.80	42,254.10	663,745.90
F.Y 2016-17 (market stall)	238,187.00	11,087.60	227,099.40		21.10.2016	238,187.00	1.33%	3,167.89	14,255.49	223,931.51
F.Y 2016-17 (market stall)	115,179.00	5,361.58	109,817.42		30.03.2017	115,179.00	1.33%	1,531.88	6,893.46	108,285.54
F.Y 2017-18 (Anganwadi)	16,000.00	532.00	15,468.00		28.03.2018	16,000.00	1.33%	212.80	744.80	15,255.20
F.Y 2017-18 (Boundary Wall)	473,967.00	18,911.28	455,055.72		02.08.2017	473,967.00	1.33%	6,303.76	25,215.04	448,751.96
F.Y 2017-18 (Community Hall)	739,698.00	24,594.96	715,103.04		13.11.2017	739,698.00	1.33%	9,837.98	34,432.94	705,265.06
F.Y 2017-18 (Cremation Shed)	464,156.00	15,433.19	448,722.81		18.11.2017	464,156.00	1.33%	6,173.27	21,606.46	442,549.54
F.Y 2017-18 (Market Stall)	1,612,089.00	64,322.35	1,547,766.65		08.08.2017	1,612,089.00	1.33%	21,440.78	85,763.13	1,526,325.87
F.Y 2017-18 (Market Stall)	372,470.00	12,384.63	360,085.37		18.11.2017	372,470.00	1.33%	4,953.85	17,338.48	355,131.52
F.Y 2017-18 (Public Library)	699,289.00	23,251.36	676,037.64		18.11.2017	699,289.00	1.33%	9,300.54	32,551.90	666,737.10
F.Y 2017-18 (Public Toilet)	1,313,518.00	52,409.37	1,261,108.63		25.09.2017	1,313,518.00	1.33%	17,469.79	69,879.16	1,243,638.84
F.Y 2018-19 (Community Toilet)	320,000.00	8,512.00	311,488.00		13.04.2018	320,000.00	1.33%	4,256.00	12,768.00	307,232.00
F.Y 2018-19 (Community Toilet)	79,810.00	2,122.94	77,687.06		03.05.2018	79,810.00	1.33%	1,061.47	3,184.42	76,625.58
F.Y 2018-19 (Community Toilet)	145,806.00	1,939.22	143,866.78		10.10.2018	145,806.00	1.33%	1,939.22	3,878.44	141,927.56
F.Y 2018-19 (Community Toilet)	748,321.00	9,952.66	738,368.34		11.10.2018	748,321.00	1.33%	9,952.67	19,905.33	728,415.67
F.Y 2018-19 (Community Toilet)	125,283.00	1,666.26	123,616.74		12.10.2018	125,283.00	1.33%	1,666.26	3,332.53	121,950.47
F.Y 2018-19 (Boundary Wall)	376,658.00	10,019.10	366,638.90		13.04.2018	376,658.00	1.33%	5,009.55	15,028.65	361,629.35
F.Y 2018-19 (Boundary Wall)	219,865.00	5,848.40	214,016.60		19.04.2018	219,865.00	1.33%	2,924.20	8,772.61	211,092.39
F.Y 2018-19 (Boundary Wall)	190,049.00	5,055.30	184,993.70		08.05.2018	190,049.00	1.33%	2,527.65	7,582.95	182,466.05
F.Y 2018-19 (Boundary Wall)	1,407,780.00	18,723.48	1,389,056.52		12.10.2018	1,407,780.00	1.33%	18,723.47	37,446.95	1,370,333.05
F.Y 2018-19 (Kitchen ICDS)	110,571.00	2,941.18	107,629.82		25.05.2018	110,571.00	1.33%	1,470.59	4,411.78	106,159.22
F.Y 2018-19 (Market Stall)	84,138.00	1,119.04	83,018.96		30.10.2018	84,138.00	1.33%	1,119.04	2,238.07	81,899.93
F.Y 2018-19 (Public Toitlet)	128,181.00	1,704.80	126,476.20		30.10.2018	128,181.00	1.33%	1,704.81	3,409.61	124,771.39
F.Y 2018-19 (Building)	25,000.00	665.00	24,335.00		18.05.2018	25,000.00	1.33%	332.50	997.50	24,002.50
F.Y 2018-19 (Entrance Ramp)	24,438.00	650.06	23,787.94		10.04.2018	24,438.00	1.33%	325.03	975.08	23,462.92
F.Y 2019-20 (Community Toilet)	692,702.00	4,606.47	688,095.53		04.10.2019	692,702.00	1.33%	9,212.94	13,819.40	678,882.60
F.Y 2019-20 (Community Toilet)	764,224.00	5,082.09	759,141.91		12.11.2019	764,224.00	1.33%	10,164.18	15,246.27	748,977.73
F.Y 2019-20 (Dumping Ground)	248,636.00	1,653.43	246,982.57		03.03.2020	248,636.00	1.33%	3,306.86	4,960.29	243,675.71

	F.Y 2019-20 (Market Stall)	219,280.00	2,916.42	216,363.58	-	12.01.2019	219,280.00	1.33%	2,916.42	5,832.85	213,447.15
	F.Y 2019-20 (Boundary Wall)	1,200.00	7.98	1,192.02	-	01.10.2019	1,200.00	1.33%	15.96	23.94	1,176.06
	F.Y 2019-20 (Market Stall)	8,000,000.00	106,400.00	7,893,600.00	-	06.09.2019	8,000,000.00	1.33%	106,400.00	212,800.00	7,787,200.00
	F.Y 2019-20 (Market Stall)	36,725.00	488.44	36,236.56	-	01.08.2019	36,725.00	1.33%	488.44	976.89	35,748.12
	F.Y 2019-20 (Community Toilet)	1,318,024.00	17,529.72	1,300,494.28	-	27.05.2019	1,318,024.00	1.33%	17,529.72	35,059.44	1,282,964.56
	F.Y 2020-21 (Const. of dry waste Segmentation)			-	429,814.00	16.01.2020	429,814.00	1.33%	5,716.53	5,716.53	424,097.47
	F.Y 2020-21 (Community Toilet)			-	359,048.00	06.11.2020	359,048.00	1.33%	2,387.67	2,387.67	356,660.33
	F.Y 2020-21 (Const. of dumping Ground)			-	97,357.00	05.02.2021	97,357.00	1.33%	647.42	647.42	96,709.58
	F.Y 2020-21 (Const. of Market Stall)			-	690,709.00	06.11.2020	690,709.00	1.33%	4,593.21	4,593.21	686,115.79
	F.Y 2020-21 (Const. of Boundary Wall)			-	660,000.00	20.01.2021	660,000.00	1.33%	4,389.00	4,389.00	655,611.00
04-10-30	Road & Bridge	28,795,460.00	7,824,962.59	20,970,497.41	896,544.00	-	29,692,004.00		1,780,390.62	9,605,353.21	20,086,650.79
	F.Y 1996-97 to F.Y 2003-04 (Road)	2,369,733.00	2,369,723.00	10.00		23.03.1997	2,369,733.00	6.67%	-	2,369,723.00	10.00
	F.Y 2003-04(Road)	82,501.00	82,500.00	1.00	-	30.03.2004	82,501.00	6.67%	-	82,500.00	1.00
	F.Y 2004-05(Road)	100,000.00	99,999.00	1.00	-	15.06.2004	100,000.00	6.67%	-	99,999.00	1.00
	F.Y 2004-05(Road)	20,000.00	19,999.00	1.00	-	18.07.2004	20,000.00	6.67%	-	19,999.00	1.00
	F.Y 2004-05(Road)	68,386.00	68,385.00	1.00	-	18.10.2004	68,386.00	6.67%	-	68,385.00	1.00
	F.Y 2006-07(Road)	309,621.00	289,124.09	20,496.91	-	27.09.2006	309,621.00	6.67%	20,495.91	309,620.00	1.00
	F.Y 2007-08(Road)	89,630.00	77,718.17	11,911.83		29.08.2007	89,630.00	6.67%	5,978.32	83,696.49	5,933.51
	F.Y 2007-08(Road)	20,000.00	16,675.00	3,325.00		14.11.2007	20,000.00	6.67%	1,334.00	18,009.00	1,991.00
	F.Y 2008-09(Road)	33,241.00	26,606.10	6,634.90	-	10.04.2008	33,241.00	6.67%	2,217.17	28,823.27	4,417.73
	F.Y 2009-10(Road)	59,500.00	43,655.15	15,844.85		01.07.2009	59,500.00	6.67%	3,968.65	47,623.80	11,876.20
	F.Y 2009-10(Road)	195,441.00	136,877.10	58,563.90		31.03.2010	195,441.00	6.67%	13,035.91	149,913.02	45,527.98
	F.Y 2010-11(Road)	158,855.00	105,956.29	52,898.72		12.08.2010	158,855.00	6.67%	10,595.63	116,551.91	42,303.09
	F.Y 2010-11(Road)	183,172.00	116,066.95	67,105.05		31.03.2011	183,172.00	6.67%	12,217.57	128,284.52	54,887.48
	F.Y 2011-12(Road)	50,000.00	30,015.00	19,985.00		20.04.2011	50,000.00	6.67%	3,335.00	33,350.00	16,650.00
	F.Y 2011-12(Road)	99,520.00	56,422.86	43,097.14		31.03.2012	99,520.00	6.67%	6,637.98	63,060.85	36,459.15
	F.Y 2012-13(Road)	733,024.00	391,141.61	341,882.39		24.09.2012	733,024.00	6.67%	48,892.70	440,034.31	292,989.69
	F.Y 2012-13(Road)	632,118.00	316,217.03	315,900.97		31.03.2013	632,118.00	6.67%	42,162.27	358,379.30	273,738.70
	F.Y 2013-14	13,058.00	6,096.78	6,961.22		08.07.2013	13,058.00	6.67%	870.97	6,967.75	6,090.25
	F.Y 2014-15	379,961.00	152,060.39	227,900.61	-	27.09.2014	379,961.00	6.67%	25,343.40	177,403.79	202,557.21
	F.Y 2014-15	248,520.00	91,169.56	157,350.44	-	15.10.2014	248,520.00	6.67%	16,576.28	107,745.85	140,774.15
	F.Y 2015-16	349,448.00	116,540.91	232,907.09		22.05.2015	349,448.00	6.67%	23,308.18	139,849.09	209,598.91
	F.Y 2015-16	112,161.00	33,665.12	78,495.88		21.11.2015	112,161.00	6.67%	7,481.14	41,146.26	71,014.74
	F.Y 2015-16	91,560.00	27,481.73	64,078.27		30.12.2015	91,560.00	6.67%	6,107.05	33,588.79	57,971.21
	F.Y 2016-17(CC road)	410,000.00	95,714.50	314,285.50		06.10.2016	410,000.00	6.67%	27,347.00	123,061.50	286,938.50
	F.Y 2016-17(CC road)	894,448.00	208,808.89	685,639.11		19.01.2017	894,448.00	6.67%	59,659.68	268,468.57	625,979.43
	F.Y 2016-17(CC road)	568,136.00	132,631.35	435,504.65		16.03.2017	568,136.00	6.67%	37,894.67	170,526.02	397,609.98
	F.Y 2016-17(CC road)	702,735.00	164,053.49	538,681.51		30.03.2017	702,735.00	6.67%	46,872.42	210,925.91	491,809.09
	F.Y 2016-17(CC road)	396,527.00	92,569.23	303,957.77		30.03.2017	396,527.00	6.67%	26,448.35	119,017.58	277,509.42
	F.Y 2017-18(CC road)	5,343,786.00	1,069,291.58	4,274,494.42		14.09.2017	5,343,786.00	6.67%	356,430.53	1,425,722.10	3,918,063.90
	F.Y 2017-18(CC road)	1,849,519.00	308,407.29	1,541,111.71		22.3.2018	1,849,519.00	6.67%	123,362.92	431,770.21	1,417,748.79
	F.Y 2018-19(CC road)	2,826,073.00	376,998.14	2,449,074.86		19.04.2018	2,826,073.00	6.67%	188,499.07	565,497.21	2,260,575.79
	F.Y 2018-19(CC road)	751,112.00	100,198.34	650,913.66		25.05.2018	751,112.00	6.67%	50,099.17	150,297.51	600,814.49
	F.Y 2018-19(CC road)	2,346,655.00	156,521.88	2,190,133.12		30.10.2018	2,346,655.00	6.67%	156,521.89	313,043.77	2,033,611.23
	F.Y 2018-19(CC road)	502,024.00	33,485.00	468,539.00		10.12.2018	502,024.00	6.67%	33,485.00	66,970.00	435,054.00

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	F.Y 2018-19(Road)	1,077,852.00	143,785.46	934,066.54		10.04.2018	1,077,852.00	6.67%	71,892.73	215,678.19	862,173.81
	F.Y 2018-19(Road)	141,481.00	9,436.78	132,044.22		13.09.2018	141,481.00	6.67%	9,436.78	18,873.56	122,607.44
	F.Y 2018-19(Road)	964,647.00	64,341.96	900,305.04		30.10.2018	964,647.00	6.67%	64,341.95	128,683.91	835,963.09
	F.Y 2018-19(Road)	509,031.00	33,952.36	475,078.64		10.12.2018	509,031.00	6.67%	33,952.37	67,904.73	441,126.27
	F.Y 2018-19(Road)	106,620.00	7,111.56	99,508.44		18.03.2019	106,620.00	6.67%	7,111.55	14,223.11	92,396.89
	F.Y 2019-20(CC Road)	1,599,102.00	106,660.10	1,492,441.90	-	04.05.2019	1,599,102.00	6.67%	106,660.10	213,320.21	1,385,781.79
	F.Y 2019-20(CC Road)	1,406,262.00	46,898.84	1,359,363.16	-	31.03.2020	1,406,262.00	6.67%	93,797.68	140,696.51	1,265,565.49
	F.Y 2020-21(CC Road)			-	183,474.00	23.07.2020	183,474.00	6.67%	12,237.72	12,237.72	171,236.28
	F.Y 2020-21(CC Road)			-	130,892.00	01.10.2020	130,892.00	6.67%	4,365.25	4,365.25	126,526.75
	F.Y 2020-21(CC Road)			-	376,933.00	01.10.2020	376,933.00	6.67%	12,570.72	12,570.72	364,362.28
	F.Y 2020-21(CC Road)			-	102,583.00	06.10.2020	102,583.00	6.67%	3,421.14	3,421.14	99,161.86
	F.Y 2020-21(CC Road)			-	102,662.00	06.10.2020	102,662.00	6.67%	3,423.78	3,423.78	99,238.22
0-31	Sewerage & Drainage	10,610,537.00	4,323,243.28	6,287,293.72	2,767,989.00	-	13,378,526.00		711,440.46	5,034,683.73	8,343,842.27
	F.Y 1996-97 to F.Y 2003-04(Drain)	1,461,507.00	1,461,493.00	14.00		16.08.1996	1,461,507.00	6.67%		1,461,493.00	14.00
	F.Y 2003-04(Drain)	214,784.00	214,783.00	1.00	-	23.03.2004	214,784.00	6.67%	-	214,783.00	1.00
	F.Y 2004-05(Drain)	20,488.00	20,487.00	1.00	-	18.05.2004	20,488.00	6.67%	-	20,487.00	1.00
	F.Y 2004-05(Drain)	35,000.00	34,999.00	1.00	-	14.06.2004	35,000.00	6.67%	-	34,999.00	1.00
	F.Y 2004-05(Drain)	15,000.00	14,999.00	1.00	-	19.10.2004	15,000.00	6.67%	-	14,999.00	1.00
	F.Y 2004-05(Drain)	20,000.00	19,999.00	1.00	-	24.11.2004	20,000.00	6.67%	-	19,999.00	1.00
	F.Y 2004-05(Drain)	67,411.00	67,410.00	1.00	-	12.01.2005	67,411.00	6.67%	-	67,410.00	1.00
	F.Y 2004-05(Drain)	15,000.00	14,999.00	1.00	-	31.03.2005	15,000.00	6.67%	-	14,999.00	1.00
	F.Y 2005-06(Drain)	99,790.00	99,789.00	1.00	-	30.06.2005	99,790.00	6.67%	-	99,789.00	1.00
	F.Y 2005-06(Drain)	49,330.00	47,709.51	1,620.49	-	24.02.2006	49,330.00	6.67%	1,619.49	49,329.00	1.00
	F.Y 2006-07(Drain)	34,614.00	32,322.55	2,291.45	-	04.06.2006	34,614.00	6.67%	2,290.44	34,613.00	1.00
	F.Y 2006-07(Drain)	10,000.00	9,004.50	995.50	-	22.03.2007	10,000.00	6.67%	667.00	9,671.50	328.50
	F.Y 2007-08(Drain)	72,920.00	63,228.93	9,691.07	-	29.08.2007	72,920.00	6.67%	4,863.76	68,092.70	4,827.30
	F.Y 2007-08(Drain)	261,369.00	217,916.40	43,452.60	-	11.01.2008	261,369.00	6.67%	17,433.31	235,349.72	26,019.28
	F.Y 2008-09(Drain)	17,594.00	14,082.24	3,511.76	-	29.04.2008	17,594.00	6.67%	1,173.52	15,255.76	2,338.24
	F.Y 2009-10(Drain)	77,733.00	57,032.70	20,700.30		29.06.2009	77,733.00	6.67%	5,184.79	62,217.49	15,515.51
	F.Y 2009-10(Drain)	95,500.00	66,883.43	28,616.58		31.03.2010	95,500.00	6.67%	6,369.85	73,253.28	22,246.73
	F.Y 2010-11(Drain)	342,623.00	228,529.54	114,093.46		27.09.2010	342,623.00	6.67%	22,852.95	251,382.50	91,240.50
	F.Y 2010-11(Drain)	487,450.00	308,872.69	178,577.31		31.03.2011	487,450.00	6.67%	32,512.92	341,385.61	146,064.39
	F.Y 2011-12(Drain)	280,687.00	168,496.41	112,190.59		29.09.2011	280,687.00	6.67%	18,721.82	187,218.23	93,468.77
	F.Y 2011-12(Drain)	119,509.00	67,755.63	51,753.37		07.02.2012	119,509.00	6.67%	7,971.25	75,726.88	43,782.12
	F.Y 2012-13(Drain)	135,000.00	72,036.00	62,964.00		17.07.2012	135,000.00	6.67%	9,004.50	81,040.50	53,959.50
	F.Y 2012-13(Drain)	63,469.00	31,750.37	31,718.63		28.01.2013	63,469.00	6.67%	4,233.38	35,983.75	27,485.25
	F.Y 2014-15	191,002.00	76,439.00	114,563.00	-	27.09.2014	191,002.00	6.67%	12,739.83	89,178.83	101,823.17
	F.Y 2014-15	191,517.00	70,258.01	121,258.99	-	15.12.2014	191,517.00	6.67%	12,774.18	83,032.20	108,484.80
	F.Y 2014-15	79,800.00	29,274.63	50,525.37	-	21.02.2015	79,800.00	6.67%	5,322.66	34,597.29	45,202.71
	F.Y 2015-16	41,040.00	13,686.84	27,353.16		10.04.2015	41,040.00	6.67%	2,737.37	16,424.21	24,615.79
	F.Y 2015-16	165,420.00	55,167.57	110,252.43		07.07.2015	165,420.00	6.67%	11,033.51	66,201.08	99,218.92
	F.Y 2016-17	226,606.00	60,458.48	166,147.52		23.07.2016	226,606.00	6.67%	15,114.62	75,573.10	151,032.90
	F.Y 2016-17(drain)	148,000.00	34,550.60	113,449.40		21.10.2016	148,000.00	6.67%	9,871.60	44,422.20	103,577.80
	F.Y 2016-17(drain)	1,093,851.00	255,359.52	838,491.48		21.02.2017	1,093,851.00	6.67%	72,959.86	328,319.38	765,531.62
	F.Y 2017-18(drain)	393,093.00	78,657.91	314,435.09		08.08.2017	393,093.00	6.67%	26,219.30	104,877.21	288,215.79
	F.Y 2017-18(drain)	208,032.00	34,689.34	173,342.66		18.11.2017	208,032.00	6.67%	13,875.73	48,565.07	159,466.93
	F.Y 2018-19(drain)	397,025.00	52,963.14	344,061.86	-	19.04.2018	397,025.00	6.67%	26,481.57	79,444.71	317,580.30
	F.Y 2018-19(drain)	2,640,792.00	176,140.82	2,464,651.18	-	12.10.2018	2,640,792.00	6.67%	176,140.83	352,281.65	2,288,510.35
	F.Y 2018-19(drain)	692,210.00	46,170.40	646,039.60	-	15.03.2019	692,210.00	6.67%	46,170.41	92,340.81	599,869.19
	F.Y 2019-20(drain)	145,371.00	4,848.12	140,522.88	-	12.11.2019	145,371.00	6.67%	9,696.25	14,544.37	130,826.63
	F.Y 2019-20(drain)				949,187.00	07.08.2020	949,187.00	6.67%	63,310.77	63,310.77	885,876.23
	F.Y 2019-20(drain)				104,759.00	05.09.2020	104,759.00	6.67%	6,987.43	6,987.43	97,771.57
	F.Y 2019-20(drain)				238,147.00	28.09.2020	238,147.00	6.67%	15,884.40	15,884.40	222,262.60
	F.Y 2019-20(drain)				164,495.00	01.10.2020	164,495.00	6.67%	5,485.91	5,485.91	159,009.09
	F.Y 2019-20(drain)				103,575.00	6.10.2020	103,575.00	6.67%	3,454.23	3,454.23	100,120.77
	F.Y 2019-20(drain)				194,783.00	13.10.2020	194,783.00	6.67%	6,496.01	6,496.01	188,286.99

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	F.Y 2019-20(drain)				-	39,689.00	05.02.2021	39,689.00	6.67%	1,323.63	1,323.63	38,365.37
	F.Y 2019-20(drain)				-	782,855.00	28.10.2020	782,855.00	6.67%	26,108.21	26,108.21	756,746.79
	F.Y 2019-20(drain)				-	190,499.00	28.10.2020	190,499.00	6.67%	6,353.14	6,353.14	184,145.86
	F.Y 2019-20(drain)				-			-			-	
5	410-40-00	Plant & Machinery	1,118,246.00	478,176.18	640,069.82	-	-	1,118,246.00	0.53	59,106.74	537,282.92	580,963.08
		F.Y 1996-97	39,540.00	39,539.00	1.00		27.12.1996	39,540.00	6.67%		39,539.00	1.00
		F.Y 1996-97(Pump)	68,002.00	68,001.00	1.00		01.01.1997	68,002.00	6.67%		68,001.00	1.00
		F.Y 1997-98 (Machineries)	107,106.00	107,105.00	1.00		18.03.1998	107,106.00	6.67%		107,105.00	1.00
		F.Y 1998-99 (Motor)	12,680.00	12,679.00	1.00		22.09.1998	12,680.00	6.67%		12,679.00	1.00
		F.Y 1998-99 (Stand Fan)	4,760.00	4,759.00	1.00		04.02.1999	4,760.00	6.67%		4,759.00	1.00
		F.Y 2013-14	168,000.00	78,439.20	89,560.80		08.07.2013	168,000.00	6.67%	11,205.60	89,644.80	78,355.20
		F.Y 2016-17(Pump)	380,958.00	88,934.65	292,023.35		13.01.2017	380,958.00	6.67%	25,409.90	114,344.54	266,613.46
		F.Y 2016-17(Air Condition)	337,200.00	78,719.34	258,480.66		25.01.2017	337,200.00	6.67%	22,491.24	101,210.58	235,989.42
	04-10-60	Office & Other Equipments	891,329.00	437,366.60	453,962.40	995.00	-	892,324.00	2.40	160,288.60	597,655.20	294,668.80
		F.Y 1997-98(Sound system)	52,144.00	52,143.00	1.00		31.03.1998	52,144.00	20%	-	52,143.00	1.00
		F.Y 1998-99(Musical Instruments)	13,137.00	13,136.00	1.00		28.01.1999	13,137.00	20%	-	13,136.00	1.00
		F.Y 2013-14	25,600.00	25,599.00	1.00		12.04.2013	25,600.00	20%	-	25,599.00	1.00
		F.Y 2016-17(TV)	18,315.00	14,652.00	3,663.00		28.04.2016	18,315.00	20%	3,663.00	18,315.00	-
		F.Y 2016-17(Sound system)	346,635.00	242,644.50	103,990.50		08.12.2016	346,635.00	20%	69,327.00	311,971.50	34,663.50
		F.Y 2017-18 (Aquaguard)	11,595.00	5,797.50	5,797.50		05.03.2018	11,595.00	20%	2,319.00	8,116.50	3,478.50
		F.Y 2018-19 (Spare Parts))	36,275.00	7,255.00	29,020.00	-	15.10.2018	36,275.00	20%	7,255.00	14,510.00	21,765.00
		F.Y 2018-19 (LED MSG Display)	143,960.00	28,792.00	115,168.00	-	13.03.2018	143,960.00	20%	28,792.00	57,584.00	86,376.00
		FY 2019-20 (LED TV)	49,990.00	9,998.00	39,992.00	-	12.04.2019	49,990.00	20%	9,998.00	19,996.00	29,994.00
		FY 2019-20 (LED TV)	186,748.00	37,349.60	149,398.40	-	07.08.2019	186,748.00	20%	37,349.60	74,699.20	112,048.80
		FY 2019-20	6,930.00		6,930.00	-	12.11.2019	6,930.00	20%	1,386.00	1,386.00	5,544.00
		FY-2020-21 (Spare Parts & Others)				995.00	29.05.2020	995.00	20%	199.00	199.00	796.00
		Park Garden & Gallaries	1,787,507.00	1,680,091.15	107,415.85	-	-	1,787,507.00	1.80	26,448.65	1,706,539.80	80,967.20
		F.Y 1997-98	29,048.00	29,047.00	1.00		30.08.1997	29,048.00	10%		29,047.00	1.00
		F.Y 1997-98	32,272.00	32,271.00	1.00		06.02.1998	32,272.00	10%		32,271.00	1.00
		F.Y 1998-99(Park Seats)	45,500.00	45,499.00	1.00		30.09.1998	45,500.00	10%		45,499.00	1.00
		F.Y 1998-99(Equipments)	8,000.00	7,999.00	1.00		05.08.1998	8,000.00	10%		7,999.00	1.00
		F.Y 2000-01(Park)	52,000.00	51,999.00	1.00	-	31.03.2001	52,000.00	10%		51,999.00	1.00
		F.Y 2001-02(Park)	42,217.00	42,216.00	1.00	-	28.03.2002	42,217.00	10%		42,216.00	1.00
		F.Y 2002-03(Park)	125,000.00	124,999.00	1.00	-	10.07.2002	125,000.00	10%		124,999.00	1.00
		F.Y 2002-03(Park)	190,500.00	190,499.00	1.00	-	31.03.2003	190,500.00	10%		190,499.00	1.00
		F.Y 2002-03(Park Statue)	11,834.00	11,833.00	1.00	-	21.03.2003	11,834.00	10%		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	1.00
		F.Y 2003-04(Playing Equipments)	69,450.00	69,449.00	1.00	-	31.12.2003	69,450.00	10%		69,449.00	1.00
		F.Y 2005-06(Playing Equipments)	15,360.00	15,359.00	1.00	-	30.09.2005	15,360.00	10%		15,359.00	1.00
		F.Y 2006-07 to F.Y 2009-10(Gallery)	610,854.00	610,849.00	5.00	-	04.06.2006	610,854.00	10%		610,849.00	5.00
		F.Y 2009-10(Gallery)	58,050.00	58,049.00	1.00		25.03.2010	58,050.00	10%	-	58,049.00	1.00
		F.Y 2009-10(Park)	100,000.00	99,999.00	1.00		31.03.2010	100,000.00	10%	-	99,999.00	1.00
		F.Y 2010-11(Gallery)	169,125.00	160,668.75	8,456.25		31.03.2011	169,125.00	10%	8,455.25	169,124.00	1.00
		F.Y 2012-13 (Park)	90,000.00	72,000.00	18,000.00		10.05.2012	90,000.00	10%	9,000.00	81,000.00	9,000.00
		F.Y 2018-19 (Garden)	89,934.00	8,993.40	80,940.60	-	15.10.2018	89,934.00	10%	8,993.40	17,986.80	71,947.20
8	410-80-00	Computer & Printer	537,775.00	451,004.40	86,770.60	-		537,775.00	1.20	55,804.40	506,808.80	30,966.20
		F.Y 2000-01 (Computer)	53,500.00	53,499.00	1.00	-	30.11.2000	53,500.00	20%		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	1.00
		F.Y 2006-07 (Computer)	34,750.00	34,749.00	1.00	-	16.0[illegible].2007	34,750.00	20%		34,749.00	1.00
		F.Y 2013-14 (Computer)	120,503.00	120,502.00	1.00		08.07.20[illegible]	120,503.00	20%		120,502.00	1.00
		F.Y 2016-17	273,922.00	191,745.40	82,176.60		22.12.2016	273,922.00	20%	54,784.40	246,529.80	27,392.20
		FY 2019-20 (Computer)	5,100.00	510.00	4,590.00	-	31.3.2020	5,100.00	20%	1,020.00	1,530.00	3,570.00
			-	-	-			-		-	-	-
9	04-10-80	Other Asset	3,242,426.00	2,708,304.37	534,121.64	165,631.00	-	3,408,057.00		128,804.04	2,837,108.40	570,948.60

	F.Y 1996-97	40,100.00	40,099.00	1.00		20.09.1996	40,100.00	20%	-	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	1.00
	F.Y-1999-00(Celling Fan)	1,260.00	1,259.00	1.00	-	23.09.1999	1,260.00	20%	-	1,259.00	1.00
	F.Y-2003-04 2004-05 (Motor Stand)	1,302,121.00	1,302,115.00	6.00	-	23.08.2003	1,302,121.00	20%	5.00	1,302,120.00	1.00
	F.Y-2006-07(Dustbin)	15,000.00	14,007.00	993.00	-	04.06.2006	15,000.00	6.67%	992.00	14,999.00	1.00
	F.Y-2006-07(Dustbin)	25,000.00	22,511.25	2,488.75	-	18.01.2007	25,000.00	6.67%	1,667.50	24,178.75	821.25
	F.Y-2006-07(Traffic point)	10,000.00	9,999.00	1.00	-	19.07.2006	10,000.00	10%	-	9,999.00	1.00
	F.Y-2006-07(Traffic point)	65,000.00	64,999.00	1.00	-	22.03.2007	65,000.00	10%	-	64,999.00	1.00
	F.Y-2007-08(Dustbin)	7,510.00	6,511.92	998.08		05.05.2007	7,510.00	6.67%	500.92	7,012.84	497.16
	F.Y-2007-08(Dustbin)	20,000.00	16,675.00	3,325.00		13.11.2007	20,000.00	6.67%	1,334.00	18,009.00	1,991.00
	F.Y-2008-09(Bus Terminal)	1,128,000.00	902,851.20	225,148.80	-	27.06.2008	1,128,000.00	6.67%	75,237.60	978,088.80	149,911.20
	F.Y-2008-09(Dustbin)	31,789.00	25,443.92	6,345.08	-	29.04.2008	31,789.00	6.67%	2,120.33	27,564.24	4,224.76
	F.Y-2008-09(Statu)	27,348.00	21,889.34	5,458.66	-	02.04.2008	27,348.00	6.67%	1,824.11	23,713.45	3,634.55
	F.Y-2009-10(Dustbin)	100,000.00	70,035.00	29,965.00		31.03.2010	100,000.00	6.67%	6,670.00	76,705.00	23,295.00
	F.Y-2009-10(Stair Case)	150,000.00	105,052.50	44,947.50		31.03.2010	150,000.00	6.67%	10,005.00	115,057.50	34,942.50
	F.Y-2011-12(Dustbin)	69,186.00	39,225.00	29,961.00		28.03.2012	69,186.00	6.67%	4,614.71	43,839.71	25,346.29
	F.Y 2014-15	2,920.00	1,168.58	1,751.42	-	08.07.2014	2,920.00	6.67%	194.76	1,363.35	1,556.65
	F.Y 2014-15	5,000.00	1,834.25	3,165.75	-	20.10.2014	5,000.00	6.67%	333.50	2,167.75	2,832.25
	F.Y 2018-19 (Dusbin)	74,244.00	9,904.15	64,339.85	-	19.06.2018	74,244.00	6.67%	4,952.07	14,856.22	59,387.78
	F.Y 2018-19 (washroom	119,198.00	3,975.25	115,222.75	-	17.03.2019	119,198.00	6.67%	7,950.51	11,925.76	107,272.24
	F.Y 2020-21 (Cleaning				55,020.00	17.06.2020	55,020.00	6.67%	3,669.83	3,669.83	51,350.17
	F.Y 2020-21 (Cleaning				16,538.00	15.07.2020	16,538.00	6.67%	1,103.08	1,103.08	15,434.92
	F.Y 2020-21 (Safety				37,590.00	07.08.2020	37,590.00	6.67%	2,507.25	2,507.25	35,082.75
	F.Y 2020-21 (Safety				31,238.00	25.08.2020	31,238.00	6.67%	2,083.57	2,083.57	29,154.43
	F.Y 2020-21 (Spray Machine)				5,888.00	10.07.2020	5,888.00	6.67%	392.73	392.73	5,495.27
	F.Y 2020-21 (Cleaning				19,357.00	02.02.2021	19,357.00	6.67%	645.56	645.56	18,711.44
04-10-33	Public lighting	5,767,107.00	1,099,330.80	4,667,776.20	2,170,846.00	-	7,937,953.00		240,185.17	1,339,515.97	6,598,437.03
	F.Y 1998-99(Street Light)	167,010.00	122,351.53	44,658.47		26.09.1998	167,010.00	3.33%	5,561.43	127,912.96	39,097.04
	F.Y 1998-99(Street Light)	21,422.00	15,337.08	6,084.92		02.11.1998	21,422.00	3.33%	713.35	16,050.43	5,371.57
	F.Y 2000-01(Street Light)	59,728.00	38,784.38	20,943.62	-	19.02.2001	59,728.00	3.33%	1,988.94	40,773.32	18,954.68
	F.Y 2001-02(Street Light)	202,781.00	124,923.24	77,857.76	-	30.03.2002	202,781.00	3.33%	6,752.61	131,675.84	71,105.16
	F.Y 2002-03(Street Light)	36,225.00	21,713.27	14,511.74	-	27.08.2002	36,225.00	3.33%	1,206.29	22,919.56	13,305.44
	F.Y 2002-03(Street Light)	51,779.00	30,174.21	21,604.79	-	29.03.2003	51,779.00	3.33%	1,724.24	31,898.45	19,880.55
	F.Y 2003-04(Street Light)	113,150.00	62,170.27	50,979.73	-	13.01.2004	113,150.00	3.33%	3,767.90	65,938.16	47,211.84
	F.Y 2004-05(Street Light)	59,640.00	31,776.19	27,863.81	-	10.09.2004	59,640.00	3.33%	1,986.01	33,762.20	25,877.80
	F.Y 2006-07(Street Light)	144,517.00	64,967.62	79,549.38	-	12.12.2006	144,517.00	3.33%	4,812.42	69,780.03	74,736.97
	F.Y 2007-08(Street Light)	32,000.00	13,320.00	18,680.00		28.11.2007	32,000.00	3.33%	1,065.60	14,385.60	17,614.40

SANAT & ASSOCIATES
FRN-317076E
H.O.AGARTALA
B.O.KOLKATA
CHARTERED ACCOUNTANTS

	F.Y 2008-09(Street Light)	32,000.00	12,787.20	19,212.80	-	21.01.2008	32,000.00	3.33%	1,065.60	13,852.80	18,147.20
	F.Y 2009-10(Street Light)	225,187.00	82,486.00	142,701.00		23.09.2009	225,187.00	3.33%	7,498.73	89,984.73	135,202.27
	F.Y 2009-10(Street Light)	196,753.00	68,794.69	127,958.31		30.12.2009	196,753.00	3.33%	6,551.87	75,346.56	121,406.44
	F.Y 2010-11(Street Light)	74,845.00	24,923.39	49,921.61		14.08.2010	74,845.00	3.33%	2,492.34	27,415.72	47,429.28
	F.Y 2010-11(Street Light)	37,369.00	11,821.68	25,547.32		23.12.2010	37,369.00	3.33%	1,244.39	13,066.07	24,302.93
	F.Y 2011-12(Street Light)	135,271.00	38,288.46	96,982.54		31.03.2012	135,271.00	3.33%	4,504.52	42,792.98	92,478.02
	F.Y 2012-13(Street Light)	294,215.00	73,480.20	220,734.80	-	20.10.2012	294,215.00	3.33%	9,797.36	83,277.56	210,937.44
	F.Y 2014-15	80,282.00	14,703.65	65,578.35	-	29.12.2014	80,282.00	3.33%	2,673.39	17,377.04	62,904.96
	F.Y 2014-15	14,908.00	2,730.40	12,177.60	-	09.01.2015	14,908.00	3.33%	496.44	3,226.84	11,681.16
	F.Y 2015-16	69,699.00	10,444.40	59,254.60		07.01.2016	69,699.00	3.33%	2,320.98	12,765.37	56,933.63
	F.Y 2016-17(LED light)	118,950.00	13,863.62	105,086.38		21.02.2017	118,950.00	3.33%	3,961.04	17,824.66	101,125.34
	F.Y 2017-18 (street light)	409,436.00	40,902.66	368,533.34		04.08.2017	409,436.00	3.33%	13,634.22	54,536.88	354,899.12
	F.Y 2017-18 (street light)	1,593,000.00	132,617.25	1,460,382.75		14.03.2017	1,593,000.00	3.33%	53,046.90	185,664.15	1,407,335.85
	F.Y 2018-19 (street light)	435,918.00	14,516.06	421,401.94	-	19.03.2019	435,918.00	3.33%	14,516.07	29,032.13	406,885.87
	F.Y 2019-20 (street light)	728,070.00	24,244.73	703,825.27	-	25.09.2019	728,070.00	3.33%	24,244.73	48,489.46	679,580.54
	F.Y 2019-20 (street light)	432,952.00	7,208.65	425,743.35	-	19.03.2020	432,952.00	3.33%	14,417.30	21,625.95	411,326.05
	F.Y 2020-21 (street light)				720,476.00	18.08.2020	720,476.00	3.33%	23,991.85	23,991.85	696,484.15
	F.Y 2020-21 (street light)				578,380.00	20.01.2021	578,380.00	3.33%	9,630.03	9,630.03	568,749.97
	F.Y 2020-21 (street light)				871,990.00	05.03.2021	871,990.00	3.33%	14,518.63	14,518.63	857,471.37
		-	-	-			-	3.33%	-	-	-
04-10-70	Furniture & fittings	1,917,570.00	1,196,597.90	720,972.10	-	-	1,917,570.00		110,984.60	1,307,582.50	609,987.50
	F.Y 1996-97 to F.Y 2007-08	769,897.00	769,886.00	11.00		27.04.1996	769,897.00	10%	10.00	769,896.00	1.00
	F.Y 2009-10 (Chair)	37,927.00	37,926.00	1.00		30.03.2010	37,927.00	10%	-	37,926.00	1.00
	F.Y 2015-16	4,176.00	2,088.00	2,088.00		18.06.2015	4,176.00	10%	417.60	2,505.60	1,670.40
	F.Y 2015-16	20,316.00	10,159.00	10,157.00		07.07.2015	20,316.00	10%	2,031.60	12,190.60	8,125.40
	F.Y 2016-17(conference hall)	953,427.00	333,699.45	619,727.55		11.11.2016	953,427.00	10%	95,342.70	429,042.15	524,384.85
	F.Y 2016-17	98,827.00	34,589.45	64,237.55		09.02.2017	98,827.00	10%	9,882.70	44,472.15	54,354.85
	F.Y 2017-18	33,000.00	8,250.00	24,750.00		16.01.2018	33,000.00	10%	3,300.00	11,550.00	21,450.00
04-10-70	Water ways	3,565,561.00	2,669,898.09	895,662.91	1,518,139.00	-	5,083,700.00		445,872.74	3,115,770.83	1,967,929.17
	F.Y 1996-97 to F.Y 2002-03 (Sanitery Well)	682,341.00	682,333.00	8.00		02.09.1996	682,341.00	6.67%		682,333.00	8.00
	F.Y 1996-97 to F.Y 2013-14 (Tube Well)	602,720.00	602,708.00	12.00		02.04.1996	602,720.00	20%		602,708.00	12.00
	F.Y 1996-97(Water Reserver)	5,640.00	1,329.47	4,310.53		15.05.1996	5,640.00	1%	44.40	1,373.87	4,266.13
	F.Y 1996-97(Water Reserver)	54,696.00	12,853.32	41,842.68		26.03.1997	54,696.00	1%	546.84	13,400.16	41,295.84
	F.Y 1998-00(Water source)	28,518.00	28,517.00	1.00	-	13.04.1999	28,518.00	6.67%		28,517.00	1.00
	F.Y 2000-01 to F.Y 2011-12 (Water tank)	332,751.00	332,745.00	6.00	-	17.03.2001	332,751.00	20%		332,745.00	6.00
	F.Y 2005-06(Water Source)	20,000.00	19,999.00	1.00	-	31.03.2006	20,000.00	20%		19,999.00	1.00
	F.Y 2006-07(Water Source)	80,063.00	80,062.00	1.00	-	25.07.2006	80,063.00	20%		80,062.00	1.00
	F.Y 2007-08(Water Reserver)	57,632.00	57,631.00	1.00		29.08.2007	57,632.00	20%		57,631.00	1.00
	F.Y 2012-13(Resoscior)	66,192.00	66,191.00	1.00		16.10.2012	66,192.00	20%		66,191.00	1.00
	F.Y 2013-14 (Tube well)	167,670.00	167,669.00	1.00		04.03.2014	167,670.00	20%	-	167,669.00	1.00
	F.Y 2016-17(water tank)	15,864.00	11,104.80	4,759.20		17.02.2017	15,864.00	20%	3,172.80	14,277.60	1,586.40
	F.Y 2017-18(pipeline)	851,406.00	510,843.60	340,562.40		05.06.2017	851,406.00	20%	170,281.20	681,124.80	170,281.20
	F.Y 2019-20 (Tubewell)	49,464.00	4,946.40	44,517.60	-	17.03.2020	49,464.00	20%	9,892.80	14,839.20	34,624.80
	F.Y 2019-20 (Tubewell)	359,051.00	71,810.20	287,240.80	-	07.08.2019	359,051.00	20%	71,810.20	143,620.40	215,430.60
	F.Y 2019-20 (Tubewell)	191,553.00	19,155.30	172,397.70	-	31.03.2020	191,553.00	20%	38,310.60	57,465.90	134,087.10
	F.Y 2020-21 (Shallow Motor))				311,139.00	28.10.2020	311,139.00	20%	31,113.90	31,113.90	280,025.10
	F.Y 2020-21 (Water Ways)				1,207,000.00	24.12.2020	1,207,000.00	20%	120,700.00	120,700.00	1,086,300.00
	Vehicle	734,852.00	591,157.43	143,694.57	-	-	734,852.00		26,890.32	618,047.75	116,804.25
	F.Y 1997-98	331,698.00	331,697.00	1.00		30.08.1997	331,698.00	6.67%		331,697.00	1.00
	F.Y 2009-10	60,000.00	42,021.00	17,979.00		31.03.2010	60,000.00	6.67%	4,002.00	46,023.00	13,977.00
	F.Y 2010-11 (Mortuary Van)	343,154.00	217,439.43	125,714.57		06.10.2010	343,154.00	6.67%	22,888.32	240,327.75	102,826.25
	Bicycle	124,859.00	27,969.80	96,889.20			124,859.00	0.60	24,221.80	52,191.60	72,667.40
		1,800.00	1,799.00	1.00		6.12.1997	1,800.00	20%		1,799.00	1.00
		1,950.00	1,949.00	1.00		01.01.2003	1,950.00	20%		1,949.00	1.00
	Tri-cycle FY 2019-20	121,109.00	24,221.80	96,887.20		01.08.2019	121,109.00	20%	24,221.80	48,443.60	72,665.40
	SUB TOTAL (A)	172,739,696.00	33,982,691.05	138,757,004.96	9,757,072.00	-	182,496,768.00	6.53	4,991,919.28	38,974,610.32	143,522,157.68

		FROM REVENUE GRANT										
15	04-10-70	Road & Bridge	87,053.00	87,052.00	1.00	-	-	87,053.00		-	87,052.00	1.00
		F.Y 2005-06(Road)	87,053.00	87,052.00	1.00	-	13.09.2005	87,053.00	6.67%		87,052.00	1.00
		Building	3,522,230.00	209,385.76	3,312,844.24	47,414.00	-	3,569,644.00		47,251.22	256,636.98	3,313,007.02
		F.Y 2007-08 (Balwadi center)	75,047.00	12,476.56	62,570.44		26.03.2008	75,047.00	1.33%	998.13	13,474.69	61,572.31
		F.Y 2009-10(Toilet & Urinal)	104,140.00	14,543.15	89,596.85		26.03.2010	104,140.00	1.33%	1,385.06	15,928.21	88,211.79
		F.Y 2011-12(Building)	1,382,492.00	156,290.72	1,226,201.28		31.03.2012	1,382,492.00	1.33%	18,387.14	174,677.86	1,207,814.14
		F.Y 2018-19(Building)	1,269,465.00	16,883.88	1,252,581.12	-	11.10.2018	1,269,465.00	1.33%	16,883.88	33,767.77	1,235,697.23
		F.Y 2018-19(const. of boundaeywall)	511,968.00	6,809.17	505,158.83	-	12.10.2018	511,968.00	1.33%	6,809.17	13,618.35	498,349.65
		F.Y 2018-19(Kitchen)	179,118.00	2,382.27	176,735.73	-	01.10.2018	179,118.00	1.33%	2,382.27	4,764.54	174,353.46
20	-	F.Y 2019-20 (Const. of fertition Wall)			-	13,572.00	05.09.2020	13,572.00	1.33%	180.51	180.51	13,391.49
		F.Y 2020-21 (Const. of septik tank slab)			-	33,842.00	02.02.2021	33,842.00	1.33%	225.05	225.05	33,616.95
17		Waterways	75,401.00	43,198.60	32,202.40	324,497.00	-	399,898.00	0.80	43,183.50	86,382.10	313,515.90
		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
		F.Y 2018-19 (Tubewell)	53,669.00	21,467.60	32,201.40	-	11.05.2018	53,669.00	20%	10,733.80	32,201.40	21,467.60
		F.Y 2020-21 (Water Resorver)				297,776.00	01.10.2020	297,776.00	20%	29,777.60	29,777.60	267,998.40
		F.Y 2020-21 (Sinking Tubewell)				26,721.00	02.02.2021	26,721.00	20%	2,672.10	2,672.10	24,048.90
18	410-40-00	Plant & Machinery	95,453.00	76,400.58	19,052.42	-	-	95,453.00		6,366.72	82,767.30	12,685.70
		F.Y 2008-09(EPABX Machine)	35,985.00	28,802.39	7,182.61	-	16.08.2008	35,985.00	6.67%	2,400.20	31,202.59	4,782.41
		F.Y 2008-09(PA System)	59,468.00	47,598.19	11,869.81	-	16.08.2008	59,468.00	6.67%	3,966.52	51,564.70	7,903.30
		Computer & Printer	-	-	-	152,240.00	-	152,240.00	0.40	30,448.00	30,448.00	121,792.00
		F.Y 2020-21(Printer)	-	-	-	49,340.00	07.08.2020	49,340.00	20.00%	9,868.00	9,868.00	39,472.00
		FY 2020-21 (Xerox Machine)				102,900.00	05.09.2020	102,900.00	20.00%	20,580.00	20,580.00	82,320.00
					-							
		Swerage & Drainage	-	-	-	56,106.00	-	56,106.00	0.07	3,742.27	3,742.27	52,363.73
		F.Y 2020-21(drain)				56,106.00	05.09.2020	56,106.00	6.67%	3,742.27	3,742.27	52,363.73
19	04-10-80	Other Asset	716,213.00	184,040.60	532,172.40	-	-	716,213.00	1.20	133,042.60	317,083.20	399,129.80

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		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	29,999.00	1.00		29.12.2012	30,000.00	20%	-	29,999.00	1.00
		F.Y-2018-19 (Stair Case)	154,721.00	30,944.20	123,776.80	-	13.09.2018	154,721.00	20%	30,944.20	61,888.40	92,832.60
		F.Y-2018-19 (P.A.System)	136,885.00	27,377.00	109,508.00	-	11.10.2018	136,885.00	20%	27,377.00	54,754.00	82,131.00
		F.Y-2018-19 (Satue of B.R.Ambedkar)	161,351.00	32,270.20	129,080.80	-	15.10.2018	161,351.00	20%	32,270.20	64,540.40	96,810.60
		F.Y-2018-19 (Satue of Netaji Bose)	212,256.00	42,451.20	169,804.80	-	15.10.2018	212,256.00	20%	42,451.20	84,902.40	127,353.60
					-			-				-
0	04-10-33	Public lighting	1,072,440.00	196,750.39	875,689.61	-	-	1,072,440.00	0.07	35,712.25	232,462.64	839,977.36
		F.Y 2011-12(Street Light)	632,000.00	189,417.00	442,583.00		04.05.2011	632,000.00	3.33%	21,045.60	210,462.60	421,537.40
		F.Y 2019-20(Street Light)	440,440.00	7,333.39	433,106.61		19.03.2020	440,440.00	3.33%	14,666.65	22,000.04	418,439.96
	04-10-60	Office & Other Equipments	233,680.00	233,678.00	2.00	49,480.00	-	283,160.00	1.00	9,724.00	243,402.00	39,758.00
		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
		FY-2020-21 (Digital Signature)				14,160.00	02.09.2020	14,160.00	20%	2,832.00	2,832.00	11,328.00
		FY-2020-21 (misc)				1,720.00	25.11.2020	1,720.00	20%	172.00	172.00	1,548.00
		FY-2020-21 (Spare Parts & Others)				33,600.00	12.06.2020	33,600.00	20%	6,720.00	6,720.00	26,880.00
		SUB TOTAL (B)	5,802,470.00	1,030,505.93	4,771,964.07	629,737.00	-	6,432,207.00	3.53	309,470.55	1,339,976.48	5,092,230.52
		TOTAL (A+B)	178,542,166.00	35,013,196.97	143,528,969.03	10,386,809.00	-	188,928,975.00	10.07	5,301,389.83	40,314,586.80	148,614,388.20

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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Cash-in-hand	450.00	450.00
	Cash at bank	-	-
	SBI A/C-9200	40,366.00	12,199.00
	TGB-A/c-558	991,505.00	1,025,721.00
	T S C B A/c-11	12,129,608.00	14,388,626.00
	U B I A/c-3163	504,738.00	934,547.00
	U B I A/c-8376	1,514,367.00	1,049,521.00
	U B I A/c-2901	898,193.00	17,115.00
	UCO A/c-6894	1,125,740.00	1,029,952.00
	UBI A/c-8101 (2MHP)	2,857,128.00	2,426,704.00
	TGB(RAY) A/c-4289	2,232,756.00	2,162,361.00
	TSCB(RAY) A/c-0081	3,865,496.00	4,158,036.00
	UBI(RAY) A/c-5454	5,715,607.00	5,530,940.00
	UCO(RAY)A/c-1071	5,731,465.00	5,570,325.00
	Total Cash and Bank Balances	37,607,419.00	38,306,497.00

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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	82,800.00	130,000.00	134,500.00	78,300.00
	Sashu Loan	-			-
	Hudco Loan	-			-
	Salary Advance	-			-
	Advance paid to Abhijit Chakraborty	20,000.00	-		20,000.00
	Advance paid to Arup Chowdhury	-			-
	Advance paid to AMC	3,702,143.00			3,702,143.00
	Advance paid to B. Biswas	197,400.00			197,400.00
	Advance paid to C. Nandi	-			-
	Advance paid to EPS Associates , Agartala	300,000.00			300,000.00
	Advance paid to N. Chakraborty	3,300.00			3,300.00
	Advance paid to P.K Petroleum	193,600.00			193,600.00
	Advance paid to P.K Petroleum	117,091.00	167,845.00		284,936.00
	Advance paid to M. Dey	26,100.00			26,100.00
	Advance paid to Biswajit Das	-			-
	Advance paid to R. Dey	791,166.00	101,600.00	-	892,766.00
	Advance paid to R. Mog	411,338.00	1,280,800.00	321,427.00	1,370,711.00
	Advance paid to Sankar Dey	-			-
	Advance paid to S. Das	-			-
	Advance paid to S. Debbarma	31,000.00	6,700.00		37,700.00
	Advance paid to S. Debnath	-			-
	Advance paid to Gopal Ch. Majumdar	12,500.00			12,500.00
	Advance paid to Sukanta Roy	5,989,175.00	1,067,618.00	1,635,500.00	5,421,293.00
	Advance paid to S. Dey	-			-
	Advance paid to Superitendent of Fishries,Sabroom	200,000.00			200,000.00
	Advance paid to Sabroom Football Association	188,000.00	-		188,000.00
	Advance paid to PWD Sabroom Division	8,257,560.00			8,257,560.00
	Advance paid to DWS Belonia Division	1,090,594.00			1,090,594.00
	Advance paid to TSECL Sabroom Division	189,204.00	-		189,204.00
		-			-
	Sub-total	21,802,971.00	2,754,563.00	2,091,427.00	22,466,107.00
	Less: Accumulated Provisions against Loans, Advances and Deposits				
	Total Loans, advances and deposits	**21,802,971.00**	**2,754,563.00**	**2,091,427.00**	**22,466,107.00**

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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 Panchyat (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

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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.

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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, type-writers, 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 UMC (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.

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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/-

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

- As per Tripura Municipal Accounting Manual (TMAM), all assets costing less then 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 UMC 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.

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

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

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

9. **The basic principles with regard to depreciation are:**
Depreciation has been provided at the rates prescribed in by the TMAM, on all fixed assets using Straight Line Method consistently. The Accounting Standard as well as NMAM allow Written Down Value Method and Straight Line Method, and recommends any of these two methods. NMAM states that whatever method is used, it should be applied consistently.

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

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

10. **Current Assets in the case of Udaipur Municipal Council 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;

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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 UMC 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.

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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.

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a. Municipality code;
b. Fund Code;
c. Field Code (Zones and Ward)
d. Function-Functionary Codes (Budget Centers); and
e. Account Head;

Municipality Code:

Each ULB of the state of Tripura has been assign an unique Municipality Code.

Fund Code:

Funds are instituted for achieving certain objectives. As per UMC 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.

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Function-Functionary Codes (Budget Centers):

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

The segment has three component

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

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

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

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

Example of Primary Account Head

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

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

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

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

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Bank Reconciliation Statement

U CO BANK- (A/c No : 6894) As at 31st March 2021,

Particulars	Amount (Rs.)	Amount (Rs.)
Balance as per Cash book		1,125,740.00
Add: Excess Credited	4,000.00	
Add: Excess Credited	4,000.00	
Add: Excess Credited	8,800.00	
Add: Excess Credited	116,000.00	132,800.00
Less: Amount debited by Bank but not recorded in cash book		
Bank Charge	5.00	
Bank Charge	20.00	25.00
Balance as per Pass book		1,258,515.00

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Bank Reconciliation Statement

United Bank of India - (A/c No : 0405010282901) As at 31st March, 2021

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		898,193.00
Add:Cash book credited but not encashed from bank		
Ch No-59281 Date -04/11/22021	1,190.00	
Ch No-59297 Date -03/04/2021	2,482.00	
Ch No-59300 Date -04/03/2021	1,576.00	
Ch No-785641 Date -22/03/2021	1,200.00	
Ch No-785642 Date -22/03/2021	4,000.00	
Ch No-785643 Date -22/03/2021	10,000.00	
Ch No-785646 Date -30/03/2021	19,950.00	
Ch No-785647 Date -30/03/2021	2,200.00	
Ch No-785648 Date -30/03/2021	16,000.00	
Ch No-785649 Date -30/03/2021	63,000.00	
Ch No-785650 Date -31/03/2021	26,400.00	
Ch No-785651 Date -31/03/2021	7,000.00	
	-	154,998.00
Add:-Exceses credited	6,000.00	
Add:-Exceses credited	378.00	6,378.00
Add: Interest credited by bank but not recored in cash book		7,176.00
Less:- Pass book debited but not entered in the cash book		
Bank Charge	2.00	
Bank Charge	18.00	
Bank Charge	17.00	37.00
Balance as per pass book		**1,066,708.00**

SABROOM NAGAR PANCHAYAT, SABROOM,SOUTH TRIPURA

Bank Reconciliation Statement

United Bank of India - (A/c No : 8376) As at 31st March, 2021.

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		1,514,367.00
Add: Cheque issued but not encashed from bank		-
Ch no-986571 ,Date-22.03.21	3,976.00	
PFMS ,Date-30.03.2021	17,000.00	
PFMS ,Date-30.03.2021	8,580.00	
PFMS ,Date-30.03.2021	1,280.00	30,836.00
Add: Interest credited by bank but not recored in cash book		6,231.00
Add: Excess Credited		20,000.00
Less: Amount debited by Bank but not recorded in cash book		
Bank Charge	18.00	
Bank Charge	2.00	
Bank Charge	2.00	
Bank Charge	17.00	39.00
Balance as per pass book		**1,571,395.00**

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Bank Reconciliation Statement

United Bank of India - (A/c no : 3163) As at 31st March, 2021.

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		504,738.00
Add:- Cash book credited but not entered in the Pass book		
Ch N0-26037	1,125.00	
Ch N0-27492	1,250.00	
Ch N0-27491	3,125.00	
Ch No-752525 Dated 26.08.2010	750.00	
Ch No-755501 Dated :06.09.2010	20.00	
Ch No-650856 Dated : 25.06.2016	900.00	
Ch No-650926 Dated :23.07.2017	616.00	7,786.00
Add:- Exceses Credited	100.00	
Add:- Exceses Credited	4.00	104.00
Add: Interest credited by bank but not recored in cash book		4,594.00
Less:- Cheque deposited but not collected		7,586.00
Less:- Pass book debited but not entered in the cash book		
Bank Charge	4.00	
Bank Charge	2.00	
Bank Charge	18.00	
Bank Charge	140.00	
Bank Charge	118.00	282.00
Balance as per pass book		509,354.00

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Bank Reconciliation Statement

Tripura Gramin Bank - (A/c No :558) As at 31st March, 2021

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		991,505.00
Add: Cheeque Issued But Not Encashed from Bank		
Ch No-685544 Date - 26/03/2021	32,560.00	
Ch No-645546 Date - 31/03/2021	160,000.00	
Ch No-645547 Date - 31/03/2021	185,000.00	
Ch No-685548 Date - 31/03/2021	66,000.00	443,560.00
Add:Cash book credited but not entered in the pass book	-	-
Add:- Exceses Credited	2,170.00	
Add:- Exceses Credited	1,085.00	
Add:- Exceses Credited	2,170.00	
Add:- Exceses Credited	536.00	
Add:- Exceses Credited	1,860.00	
Add:- Exceses Credited	465.00	
Add:- Exceses Credited	155.00	
Add:- Exceses Credited	740.00	9,181.00
Balance as per Pass book		1,444,246.00

SABROOM NAGAR PANCHAYAT, SABROOM,SOUTH TRIPURA

Bank Reconciliation Statement

State Bank of India- (A/c No : 38924709200 As at 31st March 2021,

Particulars	Amount (Rs.)	Amount (Rs.)
Balance as per Cash book		40,366.00
Add:- Pass book Credited but not recorded in the cash book		
Bank Interest	-	432.00
Balance as per Pass book		40,798.00

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Bank Reconciliation Statement

TRIPURA STATE CO-OPERATIVE BANK-(A/c no : 11) As at 31st March 2021.

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		12,129,608.00
Add:Cash book credited but not entered in the pass book		
Ch No-650608	1,248.00	
Ch.No-218030	40,000.00	
Ch.No-218031	40,000.00	
Ch.No-127461	6.00	
Ch.No-666027	725.00	
Ch.No-513135	567.00	
Ch.No-779510	3,704.00	
Ch No-3697	800.00	
Ch No-5866	4,650.00	
Ch No-11066	4,725.00	
Ch No-11074	1,000.00	
Ch No-23995	1,651.00	
Ch No-19251	7,000.00	
Ch No-52116	10,000.00	
Ch No-52131	1,000.00	
Ch No-52133	3,590.00	
Ch No-52137	506,530.00	
Ch No-52138	49,500.00	
Ch No-52139	8,328.00	
Ch No-52140	4,012.00	
Ch No-52141	6,456.00	
Ch No-52142	2,300.00	
Ch No-52143	25,160.00	
Ch No-52145	37,693.00	
Ch No-52146	46,228.00	
Ch No-52148	30,703.00	
Ch No-52149	185,163.00	
Ch No-52150	648,568.00	
Ch No-52151	90,376.00	
Ch No-52152	102,543.00	
Ch No-52153	3,720.00	
Ch No-52154	900.00	
Ch No-52155	39,862.00	
Ch No-52156	8,000.00	
Ch No-52157	5,824.00	
Ch No-52158	2,200.00	
Ch No-52159	80,000.00	
Ch No-52160	810.00	
Ch No-52161	850.00	
Ch No-52162	250.00	
Ch No-52163	69,600.00	2,076,242.00
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	7,733.00	
Add:-Exceses credited	6,510.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	49,000.00	
Add:-Exceses credited	3,500.00	
Add:-Exceses credited	3,600.00	
Add:-Exceses credited	3,600.00	
Add:-Exceses credited	3,600.00	
Add:-Exceses credited	5,000.00	
Add:-Exceses credited	7,800.00	
Add:-Exceses credited	6,000.00	
Add:-Exceses credited	6,300.00	
Add:-Exceses credited	1,000.00	

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Add:-Exceses credited	1,000.00	
Add:-Exceses credited	6,315.00	
Add:-Exceses credited	3,000.00	
Add:-Exceses credited	2,500.00	
Add:-Exceses credited	2,000.00	
Add:-Exceses credited	2,000.00	
Add:-Exceses credited	5,000.00	
Add:-Exceses credited	3,000.00	
Add:-Exceses credited	1,877.00	
Add:-Exceses credited	1,050.00	
Add:-Exceses credited	950.00	
Add:-Exceses credited	13,315.00	
Add:-Exceses credited	600.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	3,000.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	1,000.00	
Add:-Exceses credited	2,000.00	
Add:-Exceses credited	2,000.00	
Add:-Exceses credited	2,000.00	
Add:-Exceses credited	500.00	
Add:-Exceses credited	2,000.00	
Add:-Exceses credited	4,000.00	
Add:-Exceses credited	5,000.00	
Add:-Exceses credited	10,750.00	
Add:-Exceses credited	2,019.00	
Add:-Exceses credited	16,000.00	
Add:-Exceses credited	3,000.00	
Add:-Exceses credited	4,500.00	
Add:-Exceses credited	3,600.00	
Add:-Exceses credited	300.00	
Add:-Exceses credited	3,000.00	
Add:-Exceses credited	3,600.00	
Add:-Exceses credited	3,600.00	
Add:-Exceses credited	17,463.00	
Add:-Exceses credited	3,000.00	
Add:-Exceses credited	600.00	
Add:-Exceses credited	12,000.00	
Add:-Exceses credited	1,200.00	257,382.00
Less: Cash book debited but not entered in the Pass book		20,000.00
Less: Pass book debited but not entered in the Cash book		
Bank Charge	50.00	
Bank Charge	6.00	
Bank Charge	6.00	
Bank Charge	900.00	
Bank Charge	6.00	
Bank Charge	6.00	
Bank Charge	6.00	
Bank Charge	11.00	991.00
Balance as per pass book		**14,442,241.00**

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CHARTERED ACCOUNTANTS

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Bank Reconciliation Statement

TRIPURA GRAMIN BANK- (A/c no : 8071011974289) As at 31st March 2021,

Particulars		Amount (Rs.)
Balance as per Cash book		2,232,756.00
Balance as per Pass book		2,232,756.00

SABROOM NAGAR PANCHAYAT, SABROOM,SOUTH TRIPURA

Bank Reconciliation Statement

UCO BANK- (A/c no : 28300110021071) As at 31st March 2021

Particulars		Amount (Rs.)
Balance as per Cash book		5,731,465.00
Balance as per Pass book		5,731,465.00

SABROOM NAGAR PANCHAYAT, SABROOM,SOUTH TRIPURA

Bank Reconciliation Statement

TSCB- (A/c no : 003912010010081) As at 31st March 2021,

Particulars		Amount (Rs.)
Balance as per Cash book		3,865,496.00
Balance as per Pass book		3,865,496.00

SABROOM NAGAR PANCHAYAT, SABROOM,SOUTH TRIPURA

Bank Reconciliation Statement

UBI- (A/c no : 0405010265454) As at 31st March 2021,

Particulars		Amount (Rs.)
Balance as per Cash book		5,715,607.00
Balance as per Pass book		5,715,607.00

SABROOM NAGAR PANCHAYAT, SABROOM,SOUTH TRIPURA

Bank Reconciliation Statement

United Bank of India- (A/c no : 0405010108101) As at 31st March 2021

Particulars		Amount (Rs.)
Balance as per Cash book		2,857,128.00
Balance as per Pass book		2,857,128.00

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