



SANAT & ASSOCIATES

CHARTERED ACCOUNTANTS

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



: 9436581502 / 8787354119

e-mail : sanatassociatesho21@gmail.com

No.

Date

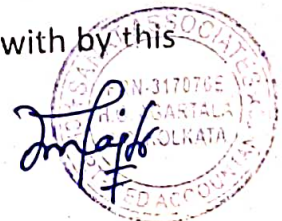
AUDIT REPORT

We have audited the attached Balance Sheet of **SABROOM NAGAR PANCHAYAT**, Sabroom, South Tripura as at 31st March 2022 and the Income & Expenditure Account, Receipts & Payments account for the year ended on that date, annexed thereto. These Financial Statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on test basis, evidence supporting the amount and disclosures in the financial statement. An audit also includes assessing the accounting principles used, the significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.

We further report that:

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





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

(a) In case of the Balance Sheet, of the State of Affairs of the Panchayat as at 31st March 2022.

AND

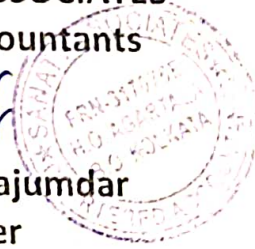
(b) In case of Income & Expenditure Account of the Excess of income over expenditure of the organization for the year ended on that date.

Place: Agartala

Date: 16.01.2023

For, SANAT & ASSOCIATES
Chartered Accountants


C.A Dinen Majumdar
Partner



**SABROOM NAGAR PANCHAYAT
SABROOM; SOUTH TRIPURA**

Balance Sheet As at 31st March, 2022.

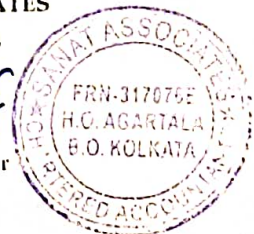
	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserve & Surplus			
	Municipal (General) Fund	B-1	36,658,231.75	31,634,415.06
	Emarked Funds	B-2	160,652,029.68	142,711,156.64
	Reserves	B-3	-	-
	Total Reserve & Surplus		197,310,261.43	174,345,571.70
A2	Grants, Contribution for Specific Purpose	B-4	42,255,363.50	31,266,195.50
A3	Loans			
	Secured loans	B-5	2,435,509.00	2,434,509.00
	Unsecured loans	B-6	-	-
	Total Loans		2,435,509.00	2,434,509.00
	TOTAL SOURCES OF FUNDS [A1+A2+A3]		242,001,133.93	208,046,276.20
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		216,141,906.00	188,928,975.00
	Less: Accumulated Depreciation		46,581,985.07	40,314,586.80
	Net Block		169,559,920.93	148,614,388.20
	Capital work-in-progress			
	Total Fixed Assets		169,559,920.93	148,614,388.20
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	51,003,212.00	37,607,419.00
	Loans, advances and deposits	B-18	24,246,532.00	22,466,107.00
	Total Current Assets		75,249,744.00	60,073,526.00
B4	Current Liabilities & Provisions			
	Deposits received	B-7		
	Deposit works	B-8		
	Other liabilities (Sundry Creditors)	B-9	2,808,531.00	641,638.00
	Provisions	B-10		
	Total Current Liabilities		2,808,531.00	641,638.00
B5	Net Current Assets (B3-B4)		72,441,213.00	59,431,888.00
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]		242,001,133.93	208,046,276.20

Place: Agartala

Date: 16.01.2023

For, SANAT & ASSOCIATES
Chartered Accountants

[Signature]
C.A Dinen Majumdar
Partner



SABROOM NAGAR PANCHAYAT
SABROOM, SOUTH TRIPURA

INCOME AND EXPENDITURE STATEMENT
For the period from 01-04-2021 to 31-03-2022.

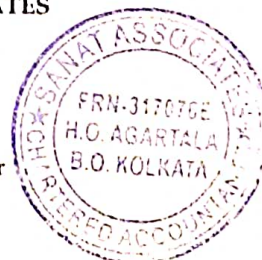
Account Code	Item/Head of Account	Schedule No.	Current Year (Rs)	Previous Year (Rs)
	INCOME			
1100000	Tax Revenue	IE-1	3,684,131.00	2,743,967.00
1200000	Assigned Revenues & Compensation	IE-2	-	-
1300000	Rental Income from Municipal Properties	IE-3	164,900.00	163,600.00
1400000	Fees & User Charges	IE-4	454,294.00	479,772.00
1500000	Sale & Hire Charges	IE-5	-	13,500.00
I	Revenue Grants, Contributions & Subsidies	IE-6	64,942,407.00	26,287,340.00
1700000	Income from Investments	IE-7	-	-
1710000	Interest Earned	IE-8	1,332,515.00	1,306,051.00
1800000	Other Income	IE-9	492,625.00	273,695.00
	Deferred Income		5,826,602.97	4,991,919.28
A	TOTAL INCOME		76,897,474.97	36,259,844.28
	EXPENDITURE			
2100000	Establishment Expenses	IE-10	18,148,240.00	16,962,793.00
2200000	Administrative Expenses	IE-11	5,522,809.00	3,036,292.00
2300000	Operations & Maintenance	IE-12	1,444,178.00	773,868.00
2400000	Interest & Finance Expenses	IE-13	83.00	54.00
2500000	Programme Expenses	IE-14	305,496.00	541,515.00
2600000	Revenue Grants, Contributions & Subsidies	IE-15	40,185,454.00	7,128,032.00
2710000	Miscellaneous Expenses	IE-17	-	-
2720000	Depreciation		6,267,398.27	5,301,389.83
B	TOTAL EXPENDITURE		71,873,658.27	33,743,943.83
C	Gross surplus / (deficit) of income over expenditure before prior period items (A-B)		5,023,816.69	2,515,900.45
D	Add / less : Prior Period Items (Net)	IE-18	-	-
E	Gross surplus / (deficit) of income over expenditure after prior period items (C-D)		5,023,816.69	2,515,900.45
F	Less: Transfer to Reserve funds		-	-
G	Net balance being surplus / deficit carried over to Municipal Fund (E-F)		5,023,816.69	2,515,900.45

Place: Agartala

Date: 16.01.2023

For, SANAT & ASSOCIATES
Chartered Accountants

C.A. Dinen M. Jindar
C.A. Dinen M. Jindar
Partner



**SABROOM NAGAR PANCHAYAT
SABROOM, SOUTH TRIPURA**

Receipts & Payments A/C for the year ended 31st March, 2022.

Accounting Code	RECEIPTS	Amount (Rs.)	Amount (Rs.)	Accounting Code	PAYMENTS	Amount (Rs.)	Amount (Rs.)
	Opening Balance:	450.00		02-20-60-01	Announcement Charges	14,750.00	
10-01	Cash-in-hand			02-20-60-01	Auto Fare	5,510.00	
	Cash at bank	40,366.00		02-20-60-01	Audit fees	35,400.00	
20-01	SIH A/C-9200	991,505.00		02-20-60-01	Bank Charges	83.00	
20-01	TGB A/c-558	12,129,608.00		02-20-60-01	Electric connection charge	29,343.00	
20-01	TSCBA/c-11	504,738.00		02-20-60-01	Festival grant	46,500.00	
20-01	UBIA/c-3163	1,514,367.00		02-20-60-01	Fittings & Fixing	32,346.00	
20-01	UBIA/c-8376	898,193.00		02-20-60-01	Incentives	30,000.00	
	UBIA/c-2901	1,125,740.00		02-20-60-01	Insurance Premium	100,000.00	
20-01	UCC A/c-6894	2,857,128.00		02-20-60-01	Name Plate Making	1,900.00	
20-01	UBIA/c-8101 (2MHP)	2,232,756.00		02-20-60-01	Financial Assistant	500.00	
20-01	TGR(RAY) A/c-4289	3,865,496.00		02-20-60-01	Flex Expenses	80,289.00	
20-01	ISCR(RAY) A/c-0081	5,715,607.00		02-20-60-01	Fooding & Lodging expenses	15,670.00	
20-01	UR(RAY) A/c-5454			02-20-60-01	Celebration Independence Day	9,071.00	
20-01	UCC(RAY) A/c-1071	5,731,465.00	37,607,419.00	02-20-60-01	Celebration of Adawaita Malla Barman		
20-01				02-20-60-01	108th Birthday	10,000.00	
	Grant-in-aids:			02-20-60-01	Celebration of Azadi Ka Amrit Mahostav	93,319.00	
	Capital Grants			02-20-60-01	Celebration of Vijaya Dashami	24,410.00	
20-01	Grant SBM (U)	20,645,663.00		02-20-60-01	Check up & Test cost for Safai Karmchar	15,350.00	
	Grant 15th FC	7,599,772.00		02-20-60-01	Awareness Programme	29,110.00	
	Grant DAY NULM	2,720,460.00	30,965,895.00	02-20-60-01	Cleaning of Jungle	46,620.00	
	Revenue Grants				Cleaning of Cloths	5,370.00	
20-01	Grant Share Of Taxes	25,160,800.00			Cleaning Material	148,360.00	
20-01	Grant DWS	299,500.00			CM Visit Exp.	8,210.00	
	Grant PMAY	22,303,470.00		02-20-60-01	Consultancy Fees	17,700.00	
	Grant MSY	350,000.00		02-20-60-01	Courier Charges	6,775.00	
20-01	Grant water resource Dept.	74,952.00		02-20-60-01	Covid -19 materials	26,575.00	
	Grant BADP	1,053,356.00		02-20-60-01	Distribution Cooked food in Covid -19	10,817.00	
20-01	Grant L.A Collector	11,131,750.00		02-20-60-01	Gardening	5,300.00	
20-01	Grant SDM fund (OBC/SCWelfare)	5,500.00		02-20-60-01	GSI Maturity	31,894.00	
20-01	Grant TUEP	11,191,897.00	71,571,225.00	02-20-60-01	Medicine for Safai Karmchhari	14,554.00	
20-01	Duties & Taxes			02-20-60-01	Misc. Expenses	6,140.00	
20-01	Income Tax	244,398.00		02-20-60-01	Oath Taking Programme	96,060.00	
20-01	Labour Cess	223,160.00		02-20-60-01	Gratuity	1,418,844.00	
20-01	Professional tax	70,130.00		02-20-60-01	Hiring charge of vehicle	173,841.00	
20-01	GST	407,080.00	944,768.00	02-20-60-01	Honorarium	92,688.00	
				02-20-60-01	Book Fair programme	15,000.00	
				02-20-60-01	Beneficiaries of HHL toilet Expenses	7,515,501.00	
				02-20-60-01	Beneficiaries of ICP Family	5,225,039.00	
				02-20-60-01	Beneficiaries of PMAY	21,191,970.00	
				02-20-60-01	Office contingency	337,779.00	
	C/F		141,089,307.00		C/F	36,968,618.00	

N/P		141,089,307.00		N/P		36,968,618.00	
	Employee Liability						
04-20-20-01	CIP	1,306,301.00		02-20-60-01	Painting Exp.		133,637.00
04-20-20-01	GSLI	10,305.00		02-20-60-01	Electric & power Charges		4,065,560.00
04-20-20-01	SC Corporation Loan	96,000.00		02-20-60-01	Printing & Stationary		311,651.00
04-20-20-01	LIC	411,426.00	1,854,032.00		Prize & Gift		10,600.00
	Bank Interest:				Puja Expenses		2,500.00
04-20-20-01	SBI-9200	32,728.00		02-20-60-01	Power & Fuel		275,879.00
04-20-20-01	TGB-A/c-558	52,268.00			Programme Exp.		9,499.00
04-20-20-01	TSCB-11	491,300.00		02-20-60-01	CII waste management Action Plan		2,540.00
04-20-20-01	URI-3163	16,363.00		02-20-60-01	Pension		2,414,246.00
04-20-20-01	UBI-8376	46,407.00		02-20-60-01	Refreshment		82,251.00
04-20-20-01	UCO-6894	32,820.00		02-20-60-01	Data Entry charges expenses		-
04-20-20-01	UBI-901	80,751.00	753,640.00	02-20-60-01	GST charge		4,129.00
	Bank Interest of RAY:			02-20-60-01	Non-Salary return charges		2,832.00
01-71-10-01	TGB (RAY)-4289	72,684.00		02-20-60-01	E-filing charges for E-TDS		708.00
01-71-10-01	TSCB (RAY)-0081	120,097.00		02-20-60-01	Geo- Tagging expenses		37,895.00
01-71-10-01	UBI (RAY)-5454	147,065.00		02-20-60-01	Repair & Main. of Market Stall		2,990.00
01-71-10-01	UCO (RAY)-1071	144,553.00		02-20-60-01	Repair & Main. of Cess pool		16,295.00
01-71-10-01	UBI 2MHP(8101)	84,816.00		02-20-60-01	Repair & Main. of Mini Dumper		4,490.00
	SBI (Subsidiary)-1941	7,660.00	576,875.00	02-20-60-01	Repair & Main. of Tipper		7,715.00
	Revenue Income				Repair & Main. of Furniture		20,415.00
04-20-20-01	Water Charges	11,280.00			Repair & Main. of Shelter House		1,468.00
04-20-20-01	Revenue Collection	1,664,656.00			Repair & Main. of SDM quarter		3,641.00
04-20-20-01	Biding Money	202,000.00			Repair & Main. of SNP		62,695.00
04-20-20-01	Received by Cancel Cheque	31,568.00			Repair & Main. of Motor		11,170.00
04-20-20-01	Rent from UCO bank	114,400.00		02-20-60-01	Repair & Main. Of Electricity		3,960.00
04-20-20-01	Rent from Town Hall(New)	25,500.00		02-20-60-01	Repair & Main. of Pipe line		30,215.00
04-20-20-01	Rent from Town Hall (old)	-		02-20-60-01	Repair & Main. Of Dustbin		2,400.00
04-20-20-01	Rent of Stalls & Office Building	25,000.00		02-20-60-01	Repair & Main. of Vehicle		-
04-20-20-01	Property tax	2,000,195.00		02-20-60-01	Repair & Main. of Tube Well		15,550.00
04-20-20-01	Fine for Urinating	400.00		02-20-60-01	Repair & Main. of AC Machine		13,740.00
04-20-20-01	Trade Licence	171,717.00		02-20-60-01	Repair & Main. of Almirah		1,100.00
	Advertisement	8,000.00		02-20-60-01	Repair & Main. of Chopper		-
	Application /Certificate fees	20.00		02-20-60-01	Repair & Main. of Auto Stand		-
	LIC Maturity	86,940.00		02-20-60-01	Repair & Main. Of Water Ways		1,468.00
04-20-20-01	Building Plan Fees	451,274.00	4,795,950.00	02-20-60-01	Repair & Mant. Of Computer		4,800.00
				02-20-60-01	Repair & Mant. Of Office Building		119,060.00
				02-20-60-01	Department		2,838,069.00
					Salary		11,011,123.00
				02-20-60-01	Leave salary		338,625.00
				02-20-60-01	Gift Expenses		19,800.00
					Legal Charges		58,849.00
					Remuneration		148,470.00
					Sitting Allowance		36,350.00
				02-20-60-01	Stationary goods		-
				02-20-60-01	Self- Help Group		40,000.00
					Service Charge		2,911.00
					Skill Development program.		570,416.00
				02-20-60-01	Servey Expenses		1,250.00
				02-20-60-01	Telephone bill		13,505.00
				02-20-60-01	TA/DA Bill		32,535.00
				02-20-60-01	Tuep Labour Wages		6,252,944.00
					Labour Wages		25,280.00
					Wages for Regular Town Cleaning		
				02-20-60-01	Charges		909,865.00
					Wages of Pump Operator(DWS)		321,984.00
				02-20-60-01	Wages of Pipe Line(DWS)		48,141.00
				02-20-60-01	Wages of Pump Operator (WR)		49,968.00
					Wages for cleaning Shelter House &		
				02-20-60-01	Town Hall		23,125.00
				02-20-60-01	Wages for Cleaning Najrul Sishu Park		3,550.00
					Wages for Night Duty of Shelter House		14,000.00
				02-20-60-01	Wages for Cleaning Sukanta Park		-
				02-20-60-01	Wages of Data entry Operator		55,672.00
	C/F		149,071,804.00		C/F		67,462,188.00



Schedule IE-1: Tax Revenue

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Property tax	2,000,195.00	980,841.00
	Water tax & Charges	11,280.00	13,333.00
	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	1,664,656.00	1,749,793.00
	Cess		
	Other taxes		
	Sub-total	3,684,131.00	2,743,967.00
	Less: Tax Remissions and Refund		
	Total Tax Revenue	3,684,131.00	2,743,967.00

Schedule IE-3: Rental Income from Municipal Properties

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Rent from Old TownHall	-	2,000.00
	Rent of Stalls & Office Building	25,000.00	26,700.00
	Rent from new town hall	25,500.00	20,500.00
	Rent from community hall		
	Rent from water tank		
	Rent from UCO Bank	114,400.00	114,400.00
	Rent from Youth hostel		
	Sub-total	164,900.00	163,600.00
	Less: Rent Remissions and Refund	-	-
	Total Rental Income from Municipal Properties	164,900.00	163,600.00

Schedule IE-4: Fees & User Charges

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Land division Charges		
	Licensing Fees		
	Application certificate fee	20.00	
	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	454,274.00	479,772.00
	Service / Administrative Charges		
	Other Charges		
	Total income from Fees & User Charges	454,294.00	479,772.00

MUNICIPAL ASSessor
 KOLKATA

Schedule II-5: Sale & Hire Charges

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Sale of Products		
	Sale of Tender forms		
	Motary Van		
	Hire Charges of Tipper & Truck		
	Sale of Stores & Scrap		
	Sale of Others		
	Hire Charges of Crossed Vehicle		13,500.00
	Hire Charges for Water Tanker		
	Total Income from Sale & Hire Charges		13,500.00

Schedule II-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Revenue Grant		
	Re-imbusement of expenses		
	Contribution towards schemes	61,942,407.00	26,287,340.00
	Total Revenue Grants, Contributions & Subsidies	61,942,407.00	26,287,340.00

Schedule II-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 II-8: Interest Earned

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Interest from Bank Accounts	1,332,515.00	1,306,051.00
	Interest on Loans and advances to Employees		
	Interest on loans to others		
	Other Interest		
	Total Interest Earned	1,332,515.00	1,306,051.00

Schedule II-9: Other Income

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Received from Block Project		
	Lapsed Deposits		
	Insurance Claim Recovery		
	Fine for Urinating	400.00	1,600.00
	Trade Licence	171,717.00	2,975.00
	Profit on Disposal of Fixed Assets		
	Biding Money	202,000.00	230,000.00
	Recovery from Employees		
	Received by Cancel Cheque	31,568.00	39,120.00
	Unclaimed Refund / Liabilities		
	IJC Maturity	86,940.00	
	Refund Sri Goutam Basak		
	Miscellaneous Income		
	Total Other Income	492,625.00	273,695.00

Handwritten signature and official stamp of the organization, including the text 'KOLKATA' and 'ASSOCIATION'.

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Salaries	11,011,123.00	10,831,009.00
	Wages for Regular Town Cleaning Charges	909,865.00	546,775.00
	Arrear Salary		20,158.00
	Arrear CPF		1,616.00
	Arrear wages		
	Awareness Champion D2D		
	Cloth Expenses		
	Honararium	92,688.00	121,333.00
	TA/DA	32,535.00	12,660.00
	Labour wages	25,280.00	
	Carring Charges		
	Cleaning of Cloths	5,370.00	1,115.00
	Cleaning Material	148,360.00	
	Earth for Pond		43,864.00
	Gardening	5,300.00	20,000.00
	CSLI Maturity	31,894.00	55,164.00
	Hording Exp.		12,004.00
	CS hard-Drawn case	-	-
	Data Entry charges expenses	-	5,750.00
	Festival Exp.	-	-
	Festival Grant	46,500.00	46,500.00
	DSC Charge		
	GST Charge	4,129.00	3,550.00
	Non-Salary return charges	2,832.00	
	Incentives	30,000.00	12,000.00
	Financial Assistance	500.00	6,500.00
	Sitting Allowance	36,350.00	19,500.00
	Wages of Pump Operator(DWS)	321,984.00	297,000.00
	Wages of Data entry operator	55,672.00	21,950.00
	Wages of Pump Operator (WR)	49,968.00	149,904.00
	Wages for Cleaning Najrul Sishu Park	3,550.00	3,515.00
	Wages for Cleaning of School Toilet	348,730.00	155,393.00
	Wages for Cooking Food		14,868.00
	Wages for Sprying Bleaching Powder in Sabroom Town		64,807.00
	Wages for cleaning Shelter House & Town Hall	23,125.00	
	Wages to S.Das (DRW)		7,500.00
	Wages for Night Duty of Shelter House	14,000.00	
	Wages for Cleaning Sukanta Park	-	3,550.00
	Wages of Pipe line (DWS)	48,144.00	46,912.00
	Wages for Cleaning Class Room	-	2,448.00
	Wages for Septik Tank	28,400.00	92,560.00
	Wages for Cleaning of Toilet	68,250.00	33,371.00
	Wages for Cleaning of Liquid waste		
	Wages for disposal of dead animal	10,000.00	5,150.00
	Wages for Door to Door (GAP Fund)	521,976.00	867,470.00
	Refund of Security Money		
	Insurance Premium	100,000.00	257,169.00
	Arrear Pension		
	Leave salary	338,625.00	893,370.00
	Pension	2,414,246.00	2,164,877.00
	Gratuity	1,418,844.00	121,481.00
	Total Establishment Expenses	18,148,240.00	16,962,793.00



Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Refreshment	82,251.00	33,106.00
	Fooding & Lodging expenses	15,670.00	72,248.00
	Office contingency	337,779.00	132,330.00
	Announcement Charges	14,750.00	20,150.00
	Telephone Bill Expenses	13,505.00	13,395.00
	Electric & power Charges	4,065,560.00	1,615,039.00
	Courier Charges	6,775.00	10,132.00
	Revoling fund To SHG		76,608.00
	Remuneration	148,470.00	
	Prize & Gift	10,600.00	
	Flex expenses	80,289.00	81,563.00
	Name Plate Making	1,900.00	3,500.00
	Printing expenses		
	Stationary goods	-	152,316.00
	Covid -19 materials	26,575.00	350.00
	Check up & Test cost for Safai Karmchari	15,350.00	
	Medicine for Safai Karmchari	14,554.00	
	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.	133,637.00	297,694.00
	Fittings & Fixing	32,346.00	11,475.00
	Printing & Stationery	311,654.00	32,483.00
	Consultancy fees	17,700.00	
	Xerox Expenses	4,785.00	15,797.00
	Puja Expenses	2,500.00	
	Service Charge	2,911.00	
	Survey Exp	1,250.00	2,000.00
	Geo- Tagging expenses	37,895.00	21,570.00
	Street Vendors		129,000.00
	Collection CT/PT Photos,documents etc.		1,665.00
	Electric Goods		40,728.00
	Electric connection charge	29,343.00	
	E-filling charges for E-TDS	708.00	2,832.00
	Audit Fees	35,400.00	35,400.00
	Legal Charges	58,849.00	
	Advertisement and Publicity		52,669.00
	Gift Expenses	19,800.00	
	Postage & Telegram		88.00
	Total Administrative Expenses	5,522,809.00	3,036,292.00



Schedule II-12: Operations & Maintenance

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
		273,879.00	
	Power & Fuel		
	Oil Handling		
	Washing charges		8,000.00
	Hiring charges of JCB		
	Misc. Charges for Water Tanker		
	Training expenses	40,000.00	
	Self-Helps Group		
	Asst. fare	5,540.00	10,370.00
	Writing charges		
	Hiring charges of Vehicle	173,841.00	108,483.00
	Clearing of Jungle	46,620.00	33,115.00
	Cleaning expenses		11,868.00
	Cleaning of Drain		
	Cleaning of Town Hall		
	Repairs & maintenance - Road		
	Repairs & maintenance - Public Lightings		
	Repairs & maintenance - Sewerage & Drainage		
	Repairs & maintenance - Water ways	1,468.00	10,545.00
	Main. of Website		90,000.00
	Repair & Main. of push Car		2,940.00
	Repair & Main. of Table Top		20,025.00
	Repair & Main. of SNP	62,695.00	
	Repair & Main. of Shelter House	1,468.00	
	Repair & Main. of Market Stall	2,980.00	
	Repair & Main. of Tube Well	15,550.00	21,400.00
	Repair & Main. of AC Machine	13,740.00	113,400.00
	Repair & Main. of Almirah	1,100.00	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
	Repair & Main. Purbasha Stall		61,561.00
	Repair & Main. of Generator Battery		1,500.00
	Repair & Main. of RCC Retain Wall		
	Repair & Main. of Motor	11,170.00	
	Repair & Main. of RCC Ring Wall		
	Repair & Main. of Cess pool	16,295.00	
	Repair & Main. of Electricity	3,960.00	
	Skill Development program.	570,416.00	182,336.00
	Repair & Main. of SDM quarter	3,641.00	
	Surface dressing & ascertain of earth		
	Dismantling of mukta manchi		
	Repairs & maintenance - of Pipe Line	30,215.00	12,125.00
	Repairs & maintenance - of Dustbin	2,400.00	2,300.00
	Repairs & maintenance - Furniture	20,445.00	
	Repairs & maintenance - office Buildings	119,060.00	
	Repair & Main. of Pushcart for D2D Waste Collector		600.00
	Repair & Main. of Printer Machine		1,200.00
	Repairs & maintenance - Vehicles		8,528.00
	Dismantling of old AWC Exp.		
	Repair & Main. of Tipper	7,715.00	1,780.00
	Repairs & maintenance - Machinery		
	Repair & Main. of Mini Dumper	4,490.00	2,700.00
	Repairs & maintenance - Computer	4,800.00	26,450.00
	Other operating & maintenance expenses		
	CII waste management Action Plan	2,540.00	
	Misc. Expenses	6,140.00	
	Total Operations & Maintenance	1,444,178.00	773,865.00

[Official Stamp and Signature]

Schedule II-13: Interest & Finance Charges

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Interest on Loans from Central Government		-
	Interest on Loans from State Government		-
	Interest on Loans from Government Bodies & Associations		-
	Interest on Loans from International Agencies		-
	Interest on Loans from Banks & Other Financial Institutions		-
	Other Interest		-
	Bank Charges	83.00	54.00
	Other Finance Expenses		-
	Total Interest & Finance Charges	83.00	54.00

Schedule II-14: Programme Expenses

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Plantation Expenses		
	Plantation Programme		
	CM Visit Exp.	8,210.00	17,169.00
	Programme Exp.	9,499.00	161,853.00
	Observation of Viswa Prabin Dibash		
	Distribution Cooked food in Covid -19	10,817.00	218,940.00
	Organisation Of Sehai Samridhi Utsav		
	Awareness Programme	29,110.00	115,467.00
	Celebration Independence Day	9,071.00	2,538.00
	Celebration Republic Day		
	Celebration Mahatma Gandhi Birthday		
	Celebration of Adawaita Malla Barman 108th Birthday	10,000.00	-
	Celebration of Azadi Ka Amrit Mahostav	93,319.00	
	Celebration of Vijay Dashami	24,410.00	
	Oath Taking Programme	96,060.00	
	Book Fair programme	15,000.00	
	Puja Expenses		
	Street Drama		18,200.00
	Financial Literacy Camp		2,778.00
	Yatra Festival		
	MSY Special Camp		4,550.00
	Mela Exp. & other Programme		
	Total Programme Expenses	305,496.00	511,515.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Professional Tools		
	Dwelling Houses		
	ILCS Latrine		
	TUEP Work	6,252,944.00	4,331,251.00
	Beneficiaries Expenses-RAY		
	Financial Assistant		
	Beneficiaries of HHHL toilet Expenses	7,515,501.00	2,232,000.00
	Beneficiaries of ICP Family	5,225,039.00	
	Beneficiaries of PMAY	21,191,970.00	
	Bi-Cycle given to school Girl		
	Telephone expenses		
	ASSP Beneficiaries		
	Sports & other Equipment		
	Beneficiaries ASSP		
	Water Supply Connection		



	Total Revenue Grants, Contributions & Subsidies	40,185,454.00	7,128,032.00
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Schedule IE-16: Provisions & Write off

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

Schedule IE-17: Miscellaneous Expenses

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

Schedule IE-18: Prior Period Items (Net)

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




Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Amount (Rs)
	Balance as per last account	31,634,415.06
	Additions during the year - Surplus for the year Transfers	- 5,023,816.69
	Total	36,658,231.75
	Deductions during the year - Deficit for the year Transfers	-
	Balance at the end of the current year	36,658,231.75

Schedule B-2: Deferred Grant

Account Code	Particulars	Amount (Rs)
	Balance as per last account	142,711,156.64
	Additions during the year - Transferred from Grants towards capital expenditure	23,767,476.00
	Total	166,478,632.64
	Deductions during the year - Transferred to Income & Expenditure	5,826,602.97
	Balance at the end of the current year	160,652,029.68



 MUNICIPAL COUNCIL
 KALYAN DISTRICT
 KARNATAKA

Schedule B-6 Grants & Contribution for Specific Purpose

Particulars	13 Fin Commission	14 Fin Commission	Fund (K)	Fund for Miscellaneous	Grant Share of Tax	Grant DM	Grant MSY	Grant CM relief Fund	Grant 13th IC	Grant SDRE (MS-C)	Grant Contd-19	Grant State plan (Spall/Bwall)	Grant Solid waste management (SW-10)
Sl NO.	1	2	3	4	5	6	7	8	9	10	11	12	13
(a) Opening Balance	380,482.00	2,000	(43,163.00)	8,000,000.00	(1,401,092.00)	4,596.00	20,533.00	(128,324.00)	5,956,200.00	127,560.00	-	28,997.00	26,411.00
(b) Addition to the Grants -					25,160,800.00	-	350,000.00	-	7,599,772.00	-	-	-	-
Grant received during the year					25,160,800.00	-	350,000.00	-	7,599,772.00	-	-	-	-
Interest / Dividend earned on Grant investments (TDS & Vtd)					24,159,208.00	-	370,553.00	(128,324.00)	13,555,972.00	127,560.00	-	-	-
Profit on disposal of Grant Investments					58,200.00	-	-	-	13,908,177.00	-	-	-	-
Appreciation in Value of Grant Investments					17,155,359.00	-	100,000.00	-	484,089.00	37,382.00	-	-	-
Other Received					-	-	-	-	-	-	-	-	-
Undisbursed amount receivable					-	-	-	-	-	-	-	-	-
Transferred					-	-	-	-	-	-	-	-	-
Total (b)	380,482.00	(2,080,554.00)	(43,163.00)	8,000,000.00	25,160,800.00	4,596.00	370,553.00	(128,324.00)	7,599,772.00	127,560.00	-	28,997.00	26,411.00
(c) Excess out of funds -					-	-	-	-	-	-	-	-	-
Capital Expenditure on Fixed Assets					58,200.00	-	-	-	-	-	-	-	-
Capital Expenditure on Other					17,155,359.00	-	100,000.00	-	484,089.00	37,382.00	-	-	-
Revenue Expenditure					-	-	-	-	-	-	-	-	-
Loss on disposal of Grant Investments					-	-	-	-	-	-	-	-	-
Diminution in Value of Grant Investments					-	-	-	-	-	-	-	-	-
Transferred					-	-	-	-	-	-	-	-	-
Grants Returned					-	-	-	-	-	-	-	-	-
Total (c)	-	626,763.00	(43,163.00)	-	17,213,559.00	-	100,000.00	-	14,902,266.00	37,382.00	-	28,997.00	-
Net Balance at the year end (a-b+c)	380,482.00	(2,677,297.00)	(43,163.00)	8,000,000.00	6,946,149.00	4,596.00	270,553.00	(128,324.00)	14,902,266.00	127,560.00	-	28,997.00	26,411.00

Signature: *[Handwritten Signature]*
 Official Stamp: CONTROLLER OF GRANTS, GOVT. OF KARNATAKA, BANGALORE.

Grant TLEP	Grant International library day	Grant ANSF	Paradise SDB (Company)	Orbit Miss Fond	Grant Ramonoharav	Grant NULM	Grant DWS DPL	Grant IIC	Grant S.T (World environment day)	Grant Sw & SE	Grant Sw & SE (Pension)	Grant UID project (MADIVR)
11	12	13	14	15	17	18	19	20	21	22	23	24
11391,897.00	(12,000.00)	(1,673.00)	4,411.00	11,152.00	(9,368.00)	2,720,460.00	63,831.00	964,442.00	5,636.00	(135,817.00)	22,500.00	(0.50)
8,071,852.00	(72,000.00)	(1,673.00)	4,411.00	11,152.00	(9,368.00)	4,099,288.00	363,331.00	964,442.00	5,636.00	(135,817.00)	22,500.00	(0.50)
1,764,663.00						552,690.00	303,512.00					
7,306,079.00						2,833,935.00	303,512.00					
9,410,622.00	(72,000.00)	(1,673.00)	4,411.00	11,152.00	(9,368.00)	4,910,974.00	303,512.00	964,442.00	5,636.00	(135,817.00)	22,500.00	(0.50)

KARNATAKA STATE GOVT
 DEPT. OF EDUCATION
 BANGALORE
 20/05/2024

Grant Water resource department	Grant Socio Economic Census	Grant from SDM (SC Welfare)	Grant TSCSI	Fundfill	Motor Stand Fund	Grant Settling fees	Grant P&V(Cont.)	Grant RAY	Grant SBM	Grant BAP	Grant LA Collector	Grant BEUP	Grant SPM CT & IT	Grand Total
25	26	27	28	29	30	31	32	33				34	35	
74,952.00	-	5,500.00	-	-	-	-	22,303,470.00	-	20,645,663.00	1,053,356.00	11,131,750.00	-	-	102,537,120.00
86,808.00	(200.00)	5,671.00	(25,000.00)	(2,950.00)	(5,718.00)	7,200.00	22,282,528.00	23,111,981.00	21,195,035.00	1,053,356.00	11,131,750.00	(619,109.00)	408,589.00	133,803,315.50
78,664.00	-	6,900.00	-	-	-	-	20,781,600.00	1,777,810.00	4,152,133.00	999,000.00	5,225,039.00	-	-	23,767,476.00
78,664.00	-	6,900.00	-	-	-	-	20,781,600.00	5,340,636.00	4,676,882.00	100.00	5,225,039.00	-	-	64,942,407.00
78,664.00	-	6,900.00	-	-	-	-	800743	7,118,446.00	9,342,012.00	999,100.00	5,225,039.00	-	-	2,838,069.00
9,444.00	(200.00)	(129,400)	(25,000.00)	(2,580.00)	(5,718.00)	7,200.00	21,582,343.00	(5,991,535.00)	11,653,023.00	(542,500)	(619,109.00)	-	408,589.00	42,253,361.50

FRN-317076E
 HO. KANTHAWA
 B.D. KOKKATA
 12/11/2018
[Handwritten Signature]

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	2,434,509.00	1,000.00	-	2,435,509.00
	Hudco Loan	2,434,509.00	1,000.00	-	2,435,509.00
	Total Secured Loans				

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	(7,719.00)	223,160.00	248,788.00	(33,347.00)
	Income Tax	(3,412.00)	244,398.00	245,216.00	(4,230.00)
	P. Tax	33,747.00	70,130.00	69,220.00	34,657.00
	T. Vat	52,997.00	-	-	52,997.00
	CPF	107,423.00	1,306,301.00	1,306,301.00	107,423.00
	Excess Arrear CPF	6.00	-	-	6.00
	GSLI	8,865.00	10,305.00	10,305.00	8,865.00
	GSLI Claim	-	-	-	-
	Salary Recovery	-	-	-	-
	LICI	(40,183.00)	441,426.00	405,377.00	(4,134.00)
	Pay with held	30,178.00	-	-	30,178.00
	Dcall	44,699.00	-	-	44,699.00
	SC Loan	6,000.00	96,000.00	96,000.00	6,000.00
	House rent recovery	5,574.00	-	-	5,574.00
	Water Tax	6,707.00	-	-	6,707.00
	Security Money	(31,003.00)	2,674,912.00	499,842.00	2,144,067.00
	Security of Stall	(31,551.00)	10,000.00	28,100.00	(49,651.00)
	RAY Beneficiaries Contibution	465,100.00	-	-	465,100.00
	Bank Loan Recovery	-	-	-	-
	SGST	1,810.00	-	-	1,810.00
	Arrear P.Tax	5,826.00	-	-	5,826.00
	GST	(13,426.00)	407,080.00	407,670.00	(14,016.00)
	GST 2%	-	-	-	-
	Total Other Liabilities (Sundry Creditors)	641,638.00	5,483,712.00	3,316,819.00	2,808,531.00



OPENING BALANCE OF HISTORICAL COST ACCOUNT WITH DEPRECIATION & MDW

PURCHASE

CLOSING BALANCE OF HISTORICAL COST

DEPRECIATION

CLOSING BALANCE OF ACCUMULATED DEPRECIATION & MDW

ACCTG CODES	Description of Assets	Historical Cost of Fixed Assets as of 1st April 2021		Accumulated Depreciation as on 1st April 2021		MDW as on 1st April 2021		Purchase/Construction during the current FY 2021-2022		Date of Purchase/Construction		Total Historical Cost of Assets as on 31.03.2022		DEPRECIATION		CLOSING BALANCE OF ACCUMULATED DEPRECIATION & MDW	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Year	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
2	04-10-20	Land	21,19,151.00	-	-	21,19,151.00	-	-	-	18.01.2010	-	21,19,151.00	-	-	-	-	-
		Land	29,000.00	-	-	29,000.00	-	-	-	21.12.2011	-	29,000.00	-	-	-	-	-
		Land	2,000.00	-	-	2,000.00	-	-	-	06.01.2013	-	2,000.00	-	-	-	-	-
		Land	6,50,000.00	-	-	6,50,000.00	-	-	-	02.04.2011	-	6,50,000.00	-	-	-	-	-
		Land	1,31,000.00	-	-	1,31,000.00	-	-	-	12.08.2016	-	1,31,000.00	-	-	-	-	-
		Land	6,50,000.00	-	-	6,50,000.00	-	-	-	27.01.2019	-	6,50,000.00	-	-	-	-	-
		Land	1,50,000.00	-	-	1,50,000.00	-	-	-	28.03.2012	-	1,50,000.00	-	-	-	-	-
		Land	34,000.00	-	-	34,000.00	-	-	-	03.08.2011	-	34,000.00	-	-	-	-	-
		Land	6,71,265.00	-	-	6,71,265.00	-	-	-	27.08.2014	-	6,71,265.00	-	-	-	-	-
		Land	1,01,000.00	-	-	1,01,000.00	-	-	-	22.01.2017	-	1,01,000.00	-	-	-	-	-
		Land	7,27,000.00	-	-	7,27,000.00	-	-	-	20.6.2017	-	7,27,000.00	-	-	-	-	-
		Land	4,79,662.00	-	-	4,79,662.00	-	-	-	-	-	4,79,662.00	-	-	-	-	-
		Building	92,54,254.00	11,70,608.00	81,02,314.00	14,89,857.00	11,04,198	1,34,511.08	13,04,560.68	20.10.6	5,29,78	91,08,534.22	9,88.22	1,79,570.79			
		Building	13,268.00	5,076.72	8,542.24	14,836.67	1,635.37	2,89.85	7,266.17	20.10.6	40,071.40	82,403.60	14,546.83	22,614.25			
		Building	271,227.00	88,542.24	183,184.76	217,793.00	21,793.00	2,89.85	10,925.75	20.10.6	34,861.86	111,307.22	70,229.24	111,307.22			
		Building	115,046.00	36,252.80	78,593.20	115,046.00	1,33%	1,33%	445.95	20.10.6	34,861.86	111,307.22	70,229.24	111,307.22			
		Building	48,501.00	16,130.57	33,370.43	48,501.00	1,33%	1,33%	1,33%	2,89.85	20,310.99	38,803.10	38,803.10	38,803.10			
		Building	29,314.00	19,222.03	39,291.98	29,314.00	1,33%	1,33%	1,33%	2,89.85	11,326.03	61,439.97	281,769.97	281,769.97			
		Building	42,526.00	30,289.71	62,666.29	42,526.00	1,33%	1,33%	1,33%	5,670.79	144,605.08	1,59,787.54	1,59,787.54	1,59,787.54			
		Building	138,694.29	138,694.29	287,440.71	138,694.29	1,33%	1,33%	3,014.42	426.56	10,445.77	21,611.23	33,182.09	33,182.09			
		Building	26,268.00	72,366.04	154,301.98	26,268.00	1,33%	1,33%	1,33%	426.56	16,538.91	18,702.00	18,702.00	18,702.00			
		Building	22,057.00	10,019.42	10,019.42	22,057.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	49,711.00	15,867.75	33,843.25	49,711.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	25,000.00	8,448.13	16,551.87	25,000.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	12,975.00	36,435.84	64,539.16	12,975.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	21,793.00	6,956.33	14,836.67	21,793.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	33,530.00	10,479.80	23,050.20	33,530.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	105,216.00	33,862.99	71,353.01	105,216.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	165,152.00	51,618.26	113,533.74	165,152.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	179,200.00	54,970.33	124,229.67	179,200.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	238,599.00	71,991.47	166,707.53	238,599.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	25,000.00	7,647.50	17,352.50	25,000.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	16,811.00	5,000.69	11,810.31	16,811.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	23,000.00	7,647.50	15,352.50	23,000.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	8,440.00	2,540.61	5,899.39	8,440.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	192,761.00	57,869.42	134,891.58	192,761.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	27,894.00	83,785.70	148,111.30	27,894.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	89,47.00	26,925.62	62,541.38	89,47.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	18,931.00	5,539.80	13,391.20	18,931.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	41,205.00	26,886.56	64,518.42	41,205.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	23,979.00	7,201.92	16,777.08	23,979.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	4,368.00	1,191.84	2,976.16	4,368.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	66,660.00	24,830.46	61,499.54	66,660.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	45,000.00	12,667.75	32,332.25	45,000.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	50,000.00	14,630.00	35,370.00	50,000.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	63,000.00	18,154.50	44,845.50	63,000.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			
		Building	124,441.00	34,726.37	89,714.63	124,441.00	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%	1,33%			

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FY 2001-02 (Total)	257,660.00	68,650.95	171,288.05	-	12.4.2000	257,660.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Total)	112,679.00	11,471.24	81,207.76	-	16.09.2000	112,679.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	179,285.00	48,882.57	130,402.43	-	29.03.2001	179,285.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (IT Hall)	37,075.00	14,199.07	22,875.93	-	24.01.2001	37,075.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Community Hall)	124,441.00	34,001.31	90,439.69	-	21.07.2001	124,441.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	215,659.00	57,445.08	158,213.91	-	21.07.2001	215,659.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2001-02 (Market stall)	221,135.00	57,358.55	163,776.45	-	03.11.2001	221,135.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2001-02 (Market stall)	207,355.00	57,277.32	150,077.68	-	26.03.2002	207,355.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2001-02 (Market stall)	196,789.00	49,731.11	147,057.89	-	10.07.2002	196,789.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Community Hall)	50,000.00	12,302.50	37,697.50	-	15.11.2002	50,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	412,493.00	80,242.00	332,251.00	-	27.08.2002	412,493.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	188,877.00	43,488.99	145,388.01	-	07.03.2003	188,877.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	221,651.00	58,557.98	163,093.02	-	30.09.2002	221,651.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	27,450.00	6,754.07	20,695.93	-	18.02.2003	27,450.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	171,863.00	43,820.29	128,042.71	-	21.09.2002	171,863.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	23,000.00	6,151.25	16,848.75	-	31.03.2003	23,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	83,310.00	19,470.84	63,839.16	-	23.05.2003	83,310.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	95,145.00	22,143.23	73,001.77	-	02.10.2003	95,145.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	114,128.00	26,558.84	87,569.16	-	31.03.2004	114,128.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	178,400.00	42,708.96	135,691.04	-	28.06.2003	178,400.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	86,242.00	20,072.36	66,169.64	-	15.10.2003	86,242.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	2,300,000.00	535,123.00	1,764,877.00	-	15.10.2003	2,300,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	130,456.00	28,557.17	91,898.83	-	06.06.2003	130,456.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	36,940.00	8,853.58	28,086.42	-	29.05.2003	36,940.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	44,901.00	10,484.67	34,416.33	-	12.09.2003	44,901.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	154,820.00	36,639.70	118,180.30	-	31.03.2004	154,820.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	21,000.00	4,867.75	16,132.25	-	06.11.2003	21,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	161,531.00	40,937.96	120,593.04	-	23.07.2004	161,531.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	120,000.00	27,132.00	92,868.00	-	23.09.2004	120,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	73,618.00	16,135.47	57,482.53	-	05.11.2004	73,618.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	42,000.00	8,778.00	33,222.00	-	03.07.2005	42,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	46,827.00	10,562.55	36,264.45	-	07.06.2004	46,827.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	31,000.00	6,802.95	24,197.05	-	12.01.2005	31,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	67,689.00	21,437.83	46,251.17	-	03.03.2005	67,689.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	68,108.00	13,399.22	54,708.78	-	10.05.2004	68,108.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	56,447.00	12,261.76	44,185.24	-	23.02.2004	56,447.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	100,628.00	22,122.32	78,505.68	-	21.02.2005	100,628.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	561,302.00	123,195.28	438,106.72	-	18.10.2004	561,302.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	300,000.00	63,503.00	236,497.00	-	07.03.2005	300,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	19,654.00	4,443.77	15,210.23	-	08.04.2004	19,654.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	7,317.00	1,649.71	5,667.29	-	18.10.2004	7,317.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	17,000.00	3,730.65	13,269.35	-	26.02.2005	17,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	64,001.00	4,182.83	59,818.17	-	20.05.2004	64,001.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	18,000.00	13,600.90	4,399.10	-	16.06.2004	18,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	22,500.00	5,687.25	16,812.75	-	01.08.2004	22,500.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	17,500.00	3,840.38	13,659.62	-	03.01.2005	17,500.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	31,250.00	6,442.19	24,807.81	-	30.11.2005	31,250.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	446,930.00	92,172.56	354,757.44	-	31.03.2006	446,930.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	100,000.00	20,615.00	79,385.00	-	31.10.2005	100,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	60,250.00	12,821.20	47,428.80	-	30.09.2005	60,250.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	87,335.00	18,585.10	68,750.90	-	30.09.2005	87,335.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	168,961.00	34,811.10	134,150.90	-	24.11.2005	168,961.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	1,373,334.00	283,112.84	1,090,221.16	-	31.03.2006	1,373,334.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	234,191.00	49,833.84	184,357.16	-	30.09.2005	234,191.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	41,000.00	8,312.00	32,688.00	-	30.09.2005	41,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	44,600.00	20,194.72	24,405.28	-	30.09.2005	44,600.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	72,850.00	15,018.03	57,831.97	-	31.03.2006	72,850.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	38,000.00	7,833.70	30,166.30	-	31.01.2006	38,000.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	61,332.00	13,040.01	48,292.00	-	10.11.2005	61,332.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	62,290.00	13,233.18	49,056.82	-	24.09.2005	62,290.00	1.33%	1,161.00	60,411.81	194,127.05
FY 2003-04 (Market stall)	40,000.00	8,512.00	31,488.00	-	27.08.2005	40,000.00	1.33%	1,161.00	60,411.81	194,127.05

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FY 2006-07 (Training Hall)	45,000.00	8,526.00	15,421.00	-	30.09.2005	45,000.00	1.3%	506.41	104.17%	49,527.41
FY 2006-07 (Robot & Linnal)	74,571.00	35,849.97	129,781.00	-	30.09.2005	164,871.00	1.3%	2,027.81	127.06%	172,906.21
FY 2006-07 (Robot & Linnal)	6,000.00	6,840.00	21,616.00	-	30.09.2005	30,000.00	1.3%	999.00	6.00%	31,217.00
FY 2006-07 (Aqarman ad center)	6,000.00	11,570.00	48,000.00	-	06.01.2006	60,000.00	1.3%	766.41	12.56%	61,212.10
FY 2006-07 (Robot Hall)	2,250.00	13,410.58	61,833.42	-	23.07.2006	77,240.00	1.3%	766.41	10.17%	78,006.41
FY 2006-07 (Robot Hall)	4,18,631.00	80,756.62	3,97,877.38	-	12.01.2007	4,18,631.00	1.3%	1,017.55	104.17%	4,19,648.55
FY 2006-07 (Robot Hall)	45,700.00	9,117.15	36,582.85	-	12.06.2006	48,815.00	1.3%	1,017.55	66.80%	49,832.55
FY 2006-07 (Building)	25,000.00	4,821.25	20,178.73	-	18.01.2007	45,700.00	1.3%	5,366.11	112.40%	51,066.84
FY 2006-07 (Community Hall)	10,000.00	19,481.94	81,533.06	-	27.02.2007	25,000.00	1.3%	667.81	9.74%	25,667.81
FY 2006-07 (Robot Hall)	75,400.00	14,541.89	60,859.11	-	22.01.2007	100,000.00	1.3%	132.50	1.41%	100,132.50
FY 2006-07 (Robot Hall)	68,250.00	132,230.12	5,30,326.88	-	27.09.2006	6,62,750.00	1.3%	1,002.65	8,811.6%	6,63,752.65
FY 2006-07 (Robot Hall)	22,880.00	54,544.02	228,391.08	-	22.03.2007	46,475.00	1.3%	8,811.6%	110,014.64%	47,386.64
FY 2006-07 (Robot Hall)	19,400.00	4,320.05	13,829.95	-	04.06.2006	28,800.00	1.3%	1,261.72	1.24%	29,061.72
FY 2006-07 (Robot Hall)	9,000.00	1,765.81	7,234.51	-	04.06.2006	9,000.00	1.3%	261.67	1.24%	9,261.67
FY 2006-07 (Robot Hall)	145,317.00	46,447.84	1,58,859.40	-	21.08.2007	1,95,207.00	1.3%	1,197.10	1.91%	1,96,404.10
FY 2006-07 (Robot Hall)	42,289.40	8,833.25	38,493.75	-	13.12.2007	47,547.00	1.3%	2,596.23	54.22%	49,143.23
FY 2006-07 (Robot Hall)	22,577.00	40,984.32	187,322.68	-	26.03.2008	226,117.00	1.3%	612.18	4,017.77%	226,729.18
FY 2006-07 (Robot Hall)	67,542.00	15,760.55	72,302.55	-	21.08.2007	267,290.00	1.3%	1,169.60	11.61%	268,459.60
FY 2006-07 (Community Hall)	73,400.00	13,667.78	59,732.22	-	09.01.2008	87,940.00	1.3%	1,354.28	11.14%	89,286.48
FY 2006-07 (Community Hall)	1,45,745.00	26,886.87	1,17,861.13	-	29.08.2007	1,48,705.00	1.3%	676.22	1.41%	1,49,181.22
FY 2006-07 (Robot Hall)	3,838.00	5,864.63	30,533.95	-	13.12.2007	32,800.00	1.3%	1,914.78	6.11%	34,714.78
FY 2006-07 (Robot Hall)	73,400.00	69,428.05	303,537.95	-	08.09.2007	32,800.00	1.3%	4,100.41	20.72%	36,900.41
FY 2006-07 (Robot Hall)	42,720.00	1,88,979.17	772,146.83	-	25.03.2008	441,120.00	1.3%	12,516.98	141.26%	453,636.98
FY 2006-07 (Robot Hall)	42,720.00	7,852.43	54,519.57	-	29.05.2007	441,120.00	1.3%	1,414.15	1.41%	442,534.15
FY 2006-07 (Robot & Linnal)	775,184.00	67,261.61	2,914,238.40	-	26.12.2007	4,21,720.00	1.3%	5,641.31	6.81%	4,27,361.31
FY 2006-07 (Robot & Linnal)	23,282.00	86,833.68	369,586.32	-	26.03.2007	373,168.00	1.3%	4,241.64	6.81%	377,409.64
FY 2006-07 (Robot & Linnal)	22,628.00	153,019.33	67,791.17	-	26.03.2007	430,480.00	1.3%	5,694.38	6.81%	436,174.38
FY 2006-07 (Robot & Linnal)	9,065.92	43,512.08	10,322.96	-	26.04.2008	52,080.00	1.3%	1,107.92	16.61%	53,187.92
FY 2006-07 (Robot & Linnal)	44,427.00	2,177.04	10,322.96	-	26.04.2008	52,080.00	1.3%	670.69	9.75%	52,750.69
FY 2006-07 (Robot & Linnal)	43,000.00	7,267.70	36,732.30	-	22.07.2008	44,417.00	1.3%	1,041.10	2.40%	45,458.10
FY 2006-07 (Robot & Linnal)	27,135.00	4,362.78	10,173.26	-	10.04.2008	43,000.00	1.3%	564.73	8.27%	43,564.73
FY 2006-07 (Robot & Linnal)	36,839.00	10,173.26	48,665.74	-	19.02.2009	27,325.00	1.3%	5,983.30	4.17%	28,908.30
FY 2006-07 (Robot & Linnal)	34,720.00	4,370.08	43,301.92	-	13.06.2008	50,850.00	1.3%	361.42	10.05%	51,211.42
FY 2006-07 (Robot & Linnal)	3,10,949.00	31,069.75	1,99,226.22	-	06.07.2008	3,10,949.00	1.3%	782.47	10.05%	3,11,731.47
FY 2006-07 (Robot & Linnal)	3,59,059.00	566,654.51	4,624,175.49	-	31.03.2009	3,10,949.00	1.3%	4,115.18	10.05%	3,15,064.18
FY 2006-07 (Robot & Linnal)	5,00,000.00	8,665.04	41,355.00	-	21.04.2009	5,293,800.00	1.3%	74,154.04	1,041.01%	5,367,954.04
FY 2006-07 (Robot & Linnal)	42,851.00	7,486.54	35,442.06	-	06.07.2008	30,000.00	1.3%	663.10	9.31%	30,663.10
FY 2006-07 (Aqarman ad center)	159,500.00	25,456.20	1,31,043.60	-	09.06.2009	1,99,500.00	1.3%	2,121.15	27.57%	2,01,621.15
FY 2006-07 (Aqarman ad center)	179,199.00	57,244.01	320,344.94	-	31.03.2010	328,880.00	1.3%	5,029.91	62.87%	333,909.91
FY 2006-07 (Aqarman ad center)	47,116.00	76,488.83	402,472.17	-	07.07.2009	479,116.00	1.3%	6,374.90	82.87%	485,490.90
FY 2006-07 (Aqarman ad center)	24,176.00	40,345.31	223,435.70	-	31.01.2010	261,781.00	1.3%	3,568.29	43.83%	265,349.29
FY 2006-07 (Aqarman ad center)	5,00,000.00	744,750.00	4,235,250.00	-	31.01.2010	5,00,000.00	1.3%	66,800.00	8.01%	5,06,800.00
FY 2006-07 (Aqarman ad center)	26,574.00	42,569.09	224,280.91	-	02.04.2009	266,834.00	1.3%	3,549.42	46.14%	270,383.42
FY 2006-07 (Aqarman ad center)	5,00,000.00	7,315.00	42,685.00	-	31.05.2010	5,00,000.00	1.3%	653.00	1.31%	5,00,653.00
FY 2006-07 (Aqarman ad center)	1,86,010.00	541,238.50	3,466,701.50	-	31.03.2011	3,890,000.00	1.3%	51,737.00	584.97%	3,941,737.00
FY 2006-07 (Aqarman ad center)	1,04,070.00	19,641.99	121,019.41	-	16.11.2010	1,40,640.00	1.3%	1,870.82	2.31%	1,42,510.82
FY 2006-07 (Aqarman ad center)	1,04,070.00	1,46,968.29	837,771.71	-	20.07.2010	1,00,477.00	1.3%	1,161.88	1.16%	1,01,638.88
FY 2006-07 (Aqarman ad center)	26,645.00	40,029.97	286,615.03	-	01.02.2011	286,645.00	1.3%	1,812.41	2.42%	288,457.41
FY 2006-07 (Aqarman ad center)	66,288.00	13,957.91	85,866.09	-	30.12.2010	99,806.00	1.3%	1,137.42	13.26%	100,943.42
FY 2006-07 (Aqarman ad center)	329,129.00	41,585.45	287,543.55	-	31.01.2012	329,129.00	1.3%	4,177.42	45.96%	333,306.42
FY 2006-07 (Aqarman ad center)	1,151,666.00	539,312.47	3,661,373.53	-	31.03.2012	4,194,686.00	1.3%	55,749.42	586.04%	4,250,435.42
FY 2006-07 (Aqarman ad center)	1,44,641.00	16,330.91	126,542.09	-	31.12.2011	1,44,641.00	1.3%	1,926.41	22.57%	1,46,567.41
FY 2006-07 (Aqarman ad center)	16,000.00	2,774.01	171,235.01	-	31.12.2011	16,000.00	1.3%	1,064.73	11.71%	17,064.73
FY 2006-07 (Aqarman ad center)	10,640.00	22,544.25	155,882.75	-	30.09.2011	80,000.00	1.3%	2,737.08	23.97%	82,737.08
FY 2006-07 (Aqarman ad center)	44,167.00	57,945.21	426,111.36	-	25.09.2012	484,670.00	1.3%	6,138.36	64.83%	490,808.36

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13.1.1904-2004 (Municipal)	52,144.00	52,144.00	1.00		13.03.1904	52,144.00	20%		11,144.00	1.00
13.1.1904-2004 (Municipal)	13,147.00	13,147.00	1.00		28.01.1904	13,147.00	20%		13,147.00	1.00
13.1.2004-2013	27,643.00	27,643.00	1.00		12.04.2013	27,643.00	20%		14,114.00	1.00
13.1.2013-2016	18,315.00	18,315.00	1.00		28.04.2016	18,315.00	20%		10,433.30	1.00
13.1.2016-2018 (Municipal)	86,275.00	86,275.00	1.00		08.12.2016	86,275.00	20%		144,014.00	1.00
13.1.2017-2018 (Municipal)	11,901.00	11,901.00	1.00		05.03.2018	11,901.00	20%		21,191.00	1.00
13.1.2018-2018 (Municipal)	86,275.00	86,275.00	1.00		15.03.2018	86,275.00	20%		172,550.00	1.00
13.1.2018-2018 (Municipal)	141,944.00	141,944.00	1.00		13.03.2018	141,944.00	20%		283,888.00	1.00



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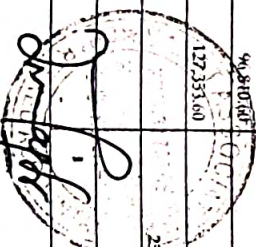
Item	Quantity	Unit Price	Total Price	Category	Location	Start Date	End Date	Actual Price	Actual Quantity	Actual Total	Remarks
17-2018-21 (LED TV)	26	664.10	17,266.60	Electronics	17-2018-21	07/04/2019		664.10	26	17,266.60	
17-2018-21 (LED TV)	186	286.00	53,178.00	Electronics	17-2018-21	07/04/2019		286.00	186	53,178.00	
17-2018-21 (LED TV)	6	6,800.00	40,800.00	Electronics	17-2018-21	12/11/2019		6,800.00	6	40,800.00	
17-2018-21 (Speaker Pans & Ribbon)	605	100.00	60,500.00	Electronics	17-2018-21	29/05/2020		100.00	605	60,500.00	
17-2018-21 (CCTV Camera)	1	21,450.00	21,450.00	Electronics	17-2018-21	31/01/2022		21,450.00	1	21,450.00	
17-2018-21 (Speaker Pans & Ribbon)	112	956.00	107,172.00	Electronics	17-2018-21	15/11/2021		112,956.00	112	107,172.00	
17-2018-21 (LED TV)	26	664.10	17,266.60	Electronics	17-2018-21	07/04/2019		664.10	26	17,266.60	
17-2018-21 (LED TV)	186	286.00	53,178.00	Electronics	17-2018-21	07/04/2019		286.00	186	53,178.00	
17-2018-21 (LED TV)	6	6,800.00	40,800.00	Electronics	17-2018-21	12/11/2019		6,800.00	6	40,800.00	
17-2018-21 (Speaker Pans & Ribbon)	605	100.00	60,500.00	Electronics	17-2018-21	29/05/2020		100.00	605	60,500.00	
17-2018-21 (CCTV Camera)	1	21,450.00	21,450.00	Electronics	17-2018-21	31/01/2022		21,450.00	1	21,450.00	
17-2018-21 (Speaker Pans & Ribbon)	112	956.00	107,172.00	Electronics	17-2018-21	15/11/2021		112,956.00	112	107,172.00	
17-2018-21 (LED TV)	26	664.10	17,266.60	Electronics	17-2018-21	07/04/2019		664.10	26	17,266.60	
17-2018-21 (LED TV)	186	286.00	53,178.00	Electronics	17-2018-21	07/04/2019		286.00	186	53,178.00	
17-2018-21 (LED TV)	6	6,800.00	40,800.00	Electronics	17-2018-21	12/11/2019		6,800.00	6	40,800.00	
17-2018-21 (Speaker Pans & Ribbon)	605	100.00	60,500.00	Electronics	17-2018-21	29/05/2020		100.00	605	60,500.00	
17-2018-21 (CCTV Camera)	1	21,450.00	21,450.00	Electronics	17-2018-21	31/01/2022		21,450.00	1	21,450.00	
17-2018-21 (Speaker Pans & Ribbon)	112	956.00	107,172.00	Electronics	17-2018-21	15/11/2021		112,956.00	112	107,172.00	

Item	Quantity	Unit Price	Total Price	Category	Location	Start Date	End Date	Actual Price	Actual Quantity	Actual Total	Remarks
17-2018-21 (Speaker Pans & Ribbon)	605	100.00	60,500.00	Electronics	17-2018-21	29/05/2020		100.00	605	60,500.00	
17-2018-21 (CCTV Camera)	1	21,450.00	21,450.00	Electronics	17-2018-21	31/01/2022		21,450.00	1	21,450.00	
17-2018-21 (Speaker Pans & Ribbon)	112	956.00	107,172.00	Electronics	17-2018-21	15/11/2021		112,956.00	112	107,172.00	
17-2018-21 (LED TV)	26	664.10	17,266.60	Electronics	17-2018-21	07/04/2019		664.10	26	17,266.60	
17-2018-21 (LED TV)	186	286.00	53,178.00	Electronics	17-2018-21	07/04/2019		286.00	186	53,178.00	
17-2018-21 (LED TV)	6	6,800.00	40,800.00	Electronics	17-2018-21	12/11/2019		6,800.00	6	40,800.00	
17-2018-21 (Speaker Pans & Ribbon)	605	100.00	60,500.00	Electronics	17-2018-21	29/05/2020		100.00	605	60,500.00	
17-2018-21 (CCTV Camera)	1	21,450.00	21,450.00	Electronics	17-2018-21	31/01/2022		21,450.00	1	21,450.00	
17-2018-21 (Speaker Pans & Ribbon)	112	956.00	107,172.00	Electronics	17-2018-21	15/11/2021		112,956.00	112	107,172.00	

17 2015-20 (Tubemwell)	49,464.00	14,830.20	34,633.80	-	17/03/2021	49,464.00	20%	9,892.80	24,771.00	34,771.00
17 2015-20 (Tubemwell)	150,051.00	141,621.40	215,430.60	-	07/08/2019	139,051.00	20%	27,810.20	215,430.60	143,620.40
17 2015-20 (Tubemwell)	191,531.00	57,463.93	134,067.10	-	31/03/2020	191,531.00	20%	38,306.20	95,754.90	99,776.80
17 2015-21 (Mudat Madani)	311,134.00	31,113.90	280,020.10	-	28/10/2021	311,139.00	20%	62,227.80	46,211.30	217,297.30
17 2015-21 (Mudat Madani)	1,207,100.00	120,700.00	1,086,400.00	-	24/12/2020	1,207,000.00	20%	241,400.00	46,211.30	414,000.00
17 2021-22 (Mudat Madani)	-	-	-	52,917.00	15/09/2021	52,917.00	20%	10,583.40	10,583.40	10,583.40
17 2021-22 (Mudat Madani)	-	-	-	257,348.00	27/09/2021	257,348.00	20%	51,469.60	31,469.60	205,878.40
17 2021-22 (Mudat Madani)	-	-	-	217,458.00	1/02/2022	217,458.00	20%	43,491.60	21,745.80	195,712.20
Subtotal	734,852.00	618,047.75	116,804.25	1.00		734,852.00		26,997.12	614,854.88	89,913.93
17 2015-20	131,698.00	131,697.00	1.00		30/08/1997	311,698.00	6.67%	20,678.80	111,019.20	1.00
17 2016-18	60,000.00	46,023.00	13,977.00		31/03/2018	60,000.00	6.67%	4,002.00	50,027.00	9,973.00
17 2016-18 (Mudat Madani)	343,154.00	240,327.75	102,826.25		06/10/2018	343,154.00	6.67%	22,888.32	243,265.68	29,937.92
Subtotal	124,859.00	52,191.60	72,667.40	1.00		124,859.00		24,221.80	76,413.40	49,445.60
18 2015-20	1,800.00	1,796.00	1.00		16/12/1997	1,800.00	20%	360.00	1,796.00	1.00
18 2015-20	1,950.00	1,949.00	1.00		16/01/2003	1,950.00	20%	390.00	1,949.00	1.00
18 2015-20	121,000.00	48,443.60	72,656.40		01/08/2019	121,000.00	20%	24,200.00	72,656.40	48,443.60
Sub Total 18	152,490,268.00	38,974,610.32	143,522,156.68	24,346,869.00		206,843,637.00	18.65%	5,826,602.97	44,801,212.20	162,042,424.71

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PROPERTY ELECTIC VENT													
15	04-10-20	Road & Bridge	57,081.00	82,082.00	1.00	1.00	87,083.00	13.69 2015	87,083.00	6.67%	57,081.00	1.00	
		FY 2016-18 (Road)	87,083.00	87,082.00	1.00	1.00	87,083.00		87,083.00	6.67%	87,083.00	1.00	
16		Building	8,509,844.00	256,676.98	3,313,007.02	1,229,105.00	4,788,710.00	26.03 2018	4,788,710.00	1.33%	53,661.31	313,506.70	4,842,216.71
		FY 2017-18 (Baldwin Center)	73,047.00	134,746.9	61,572.31	26,032.08	73,047.00	26.03 2010	73,047.00	1.33%	66,611	1,477.81	67,084.81
		FY 2018-19 (Cott & Union)	104,140.00	13,928.21	88,211.79	100,149.00	100,149.00	31.03 2012	100,149.00	1.33%	1,063.88	17,311.28	86,837.72
		FY 2019-20 (Building)	1,862,492.00	1,746,728.86	1,207,814.14	1,802,492.00	1,802,492.00	11.10 2018	1,802,492.00	1.33%	18,887.14	109,085.01	1,189,426.99
		FY 2015-19 (Building)	1,204,465.00	33,767.77	1,238,232.77	1,204,465.00	1,204,465.00	12.10 2018	1,204,465.00	1.33%	16,841.88	30,671.63	1,235,136.63
		FY 2015-19 (Bound. Wall)	511,488.00	13,618.33	498,869.67	511,488.00	511,488.00	01.10 2018	511,488.00	1.33%	6,889.17	20,447.32	491,640.65
		FY 2015-19 (Sub. Wall)	1,791,181.00	4,764.54	1,733,416.46	1,791,181.00	1,791,181.00	03.09 2020	1,791,181.00	1.33%	2,805.27	7,166.81	1,798,347.19
		FY 2015-20 (Const. of Fertilization)	13,572.00	180.51	13,391.49	13,572.00	13,572.00	02.02 2021	13,572.00	1.33%	180.51	673.15	33,166.65
		FY 2015-20 (Const. of Sprinkler)	33,842.00	223.05	33,618.95	33,842.00	33,842.00	27.10 2021	33,842.00	1.33%	450.10	673.15	33,166.65
		FY 2015-22 (Const. of Fertilization)	552,201.00	552,201.00	552,201.00	552,201.00	552,201.00	23.02 2022	552,201.00	1.33%	3,672.14	1,672.14	548,528.86
17		Waterways	399,988.00	86,282.28	333,515.90	676,944.00	676,944.00	23.02 2022	676,944.00	1.33%	4,301.41	4,301.41	672,645.59
		FY 2017-19 (Valley Reservoir)	21,712.00	21,712.00	1.00	28.04 2017	21,712.00	28.04 2017	21,712.00	2.0%	85,233.20	171,613.30	202,826.50
		FY 2015-19 (Tabewell)	53,660.00	22,201.40	21,467.60	53,660.00	53,660.00	11.03 2018	53,660.00	2.0%	10,731.80	42,928.20	10,731.80
		FY 2015-21 (Valley Reservoir)	297,776.00	297,776.00	297,776.00	297,776.00	297,776.00	01.10 2020	297,776.00	2.0%	59,335.20	80,112.80	208,443.20
		FY 2015-21 (Sinking Tabewell)	26,721.00	2,672.10	24,048.90	26,721.00	26,721.00	02.02 2021	26,721.00	2.0%	5,344.20	8,016.20	18,704.70
	FY 2015-21 (Valley Reservoir)	96,000.00	96,000.00	96,000.00	96,000.00	96,000.00	21.03 2022	96,000.00	2.0%	9,600.00	9,600.00	86,400.00	
18		Food & Bakery	95,433.00	62,527.30	12,685.70	95,433.00	95,433.00	16.08 2018	95,433.00	6.67%	6,266.72	89,166.28	6,318.99
		FY 2018-19 (EPA Machine)	33,963.00	31,202.59	4,782.41	33,963.00	33,963.00	16.08 2018	33,963.00	6.67%	2,401.20	11,672.79	2,382.21
		FY 2018-19 (EPA System)	59,468.00	51,564.70	7,903.30	59,468.00	59,468.00	16.08 2018	59,468.00	6.67%	3,960.52	55,507.48	3,926.78
		Computer & Printer	152,240.00	20,448.00	121,792.00	152,240.00	152,240.00	07.08 2020	152,240.00	20.00%	9,888.00	19,776.00	29,664.00
		FY 2019-21 (Verma Machine)	102,940.00	20,580.00	82,360.00	102,940.00	102,940.00	05.09 2020	102,940.00	20.00%	20,580.00	41,160.00	61,740.00
19		Sewerage & Drainage	56,106.00	3,742.27	52,363.73	56,106.00	56,106.00	05.07 2020	56,106.00	6.67%	3,742.27	7,484.54	48,621.46
		FY 2015-21 (Drain)	56,106.00	1,742.27	52,363.73	56,106.00	56,106.00	05.07 2020	56,106.00	6.67%	1,742.27	7,484.54	48,621.46
		Other Asset	716,213.00	317,083.20	399,129.80	251,688.00	251,688.00	08.10 2021	251,688.00	2.0%	25,168.80	25,168.80	226,519.20
		FY 2010-11 (Push Car)	21,000.00	20,999.00	1.00	16.09 2010	21,000.00	16.09 2010	21,000.00	2.0%	20,999.00	1.00	1.00
		FY 2012-13 (Push Car)	30,000.00	29,999.00	1.00	29.12 2012	30,000.00	29.12 2012	30,000.00	2.0%	29,999.00	1.00	1.00
		FY 2015-19 (Skid Case)	154,721.00	61,888.40	92,832.60	154,721.00	154,721.00	11.09 2018	154,721.00	2.0%	30,944.20	92,832.60	61,888.40
		FY 2015-19 (P.A. System)	136,885.00	54,754.00	82,131.00	136,885.00	136,885.00	11.10 2018	136,885.00	2.0%	27,377.00	82,131.00	54,754.00
		FY 2015-19 (Saline of B.K. Ambulatory)	161,351.00	64,540.40	82,131.00	161,351.00	161,351.00	13.10 2018	161,351.00	2.0%	22,270.20	66,810.60	64,540.40
		FY 2015-19 (Saline of Retail)	212,256.00	84,902.40	127,353.60	212,256.00	212,256.00	13.10 2018	212,256.00	2.0%	42,451.20	127,353.60	84,902.40
		FY 2015-22 (Sewing Machine)	251,688.00	251,688.00	251,688.00	251,688.00	251,688.00	08.10 2021	251,688.00	2.0%	25,168.80	25,168.80	226,519.20



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State of Maryland

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
	Cash-in-hand		
	Cash at bank	450.00	450.00
	SBI A/C-9200		-
	TGB-A/c-558		40,366.00
	T S C B A/c-11	(2,617,419.00	991,505.00
	U B 1 A/c-3163	(23,889,707.00	12,129,608.00
	U B 1 A/c-8376	(1,938,202.00	504,738.00
	U B 1 A/c-2901		1,514,367.00
	UCO A/c-6894		898,193.00
	UBI A/c-8101 (2MHP)	(853,960.00	1,125,740.00
	TGB(RAY) A/c-4289	(2,450,812.00	2,857,128.00
	TSCB(RAY) A/c-0081	(1,353,440.00	2,232,756.00
	UBI(RAY) A/c-5454	(2,099,993.00	3,865,496.00
	UCO(RAY)A/c-1071	(2,694,734.00	5,715,607.00
	UCO A/c -50514(15th FC)	(4,763,110.00	5,731,465.00
	SBI- A/c -8622 (subsidiary)	(2,641,360.00	
	SBI- A/c -9987 (subsidiary)	(892,891.00	
	SBI- A/c -51941 (subsidiary)	(3,079,506.00	
	PNB A/c-1168 (Subsidiary)	(1,007,066.00	
		(720,562.00	
	Total Cash and Bank Balances	51,003,212.00	37,607,419.00



SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS.

1. Accounting Conventions:

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

2. Accounting Concept:

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

3. Basis of Accounting:

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

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

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

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

5. Classification of Assets:

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

Infrastructure Assets:-

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



Other Assets:-

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

Land:

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

Buildings (including structures):

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

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

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

Roads & Bridges:

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

Sewerage and Drainage:

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

Water Works:

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

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

Water Bodies & Waterways:-



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

Public Lighting:

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

Plant and Machinery:

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

Vehicles

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

Office & Other Equipments:

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

Furniture, Fixture, Fittings & Electrical Appliances:

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

Other Fixed Assets:

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



6. **Accounting for 'Capital Work in Progress':**

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

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

7. **Accounting for Fixed Assets:**

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

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



[Rationale of Valuation at Re. 1/-

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

- ❖ As per Tripura Municipal Accounting Manual (TMAM), all assets costing less than Rs. 2,000/- has been expensed/ charged to Income and Expenditure account in the year of purchase.
- ❖ Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets has been capitalized.
- ❖ The cost of an item has been recognized as a fixed asset if:
 - (a) The asset is held for producing or providing goods or services and is not held for sale in the normal course of business;
 - (b) The future economic benefits or service potential associated are expected to flow to the entity;
 - (c) The estimated useful life of the assets is beyond one year; and
 - (d) Is beyond the minimum threshold limit for recognition as fixed asset.
- ❖ **Self constructed assets**
In cases where Municipal Council constructs the assets itself (Office building, etc.,) the cost of construction of that building and other costs which are directly attributable has been taken into consideration in arriving at the value of the building. This means that all the material cost of construction, payments made to the various contractors, etc. has been included.

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

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

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



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

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

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

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.

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.

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

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



- j. Receivables against Deposit works;

Sundry Debtors (Receivables): Receivables include the following:

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

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

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

Current Liabilities: Current liabilities constitute the following:

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

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

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

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

13. Head of Accounts and Codes:



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

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

Municipality Code:

Each ULB of the state of Tripura has been assign an unique Municipality Code. **For Sabroom Nagar Panchayat.**

Fund Code:

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

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

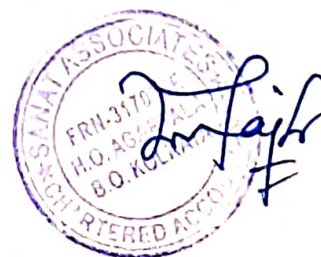
Field Code (Zone and Wards):

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

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

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

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



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

Function-Functionary Codes (Budget Centers):

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

The segment has three component

- Function Group (2-digit)
- Function Head (2-digit)
- Functionary Description (2-digit)

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

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

Account Head:

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

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

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

- Primary Account Head**
 - Major Head;
 - Minor Head; and
 - Detailed Head



b. Secondary Account Head

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

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

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

Example of Primary Account Head

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

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

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

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



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA
Bank Reconciliation Statement
United Bank of India - (A/c no : 3163) As at 31st March, 2022.

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		1,938,202.00
<u>Add:- Cash book credited but not entered in the Pass book</u>		
<u>Ch NO-26037</u>	1,125.00	
<u>Ch NO-27492</u>	1,250.00	
<u>Ch NO-27491</u>	3,125.00	
<u>Ch No-752525 Dated 26.08.2010</u>	750.00	
<u>Ch No-755501 Dated :06.09.2010</u>	20.00	
<u>Ch No-650856 Dated : 25.06.2016</u>	900.00	
<u>Ch No-650926 Dated :23.07.2017</u>	616.00	
<u>Ch No-421676 Dated :25.3.2022</u>	100.00	
<u>Ch No-421678 Dated :30.3.2022</u>	47,402.00	55,288.00
Add:- Exceses Credited	100.00	
Add:- Exceses Credited	4.00	104.00
<u>Less:- Cheque deposited but not credited from cash book</u>	7,586.00	
<u>Less:- Cheque deposited but not credited from cash book</u>	63,363.00	70,949.00
<u>Less:- Pass book debited but not entered in the cash book</u>		
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		1,922,363.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA

Bank Reconciliation Statement

Tripura Gramin Bank - (A/c No :558) As at 31st March, 2022

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		2,617,419.00
<u>Add: Cheque Issued But Not Encashed from Bank</u>		
Ch No-687400 Date - 18/02/2022	3,145.00	
Ch No-159003 Date - 2/04/2022	60,495.00	
Ch No-159004 Date - 2/04/2022	24,235.00	
Ch No-159005 Date - 21/02/2022	3,145.00	
CH NO-159006 Date-21.02.2022	80,000.00	
CH NO-159007 Date-24.02.2022	42,365.00	
CH NO-159008 Date-24.02.2022	37,630.00	251,015.00
<u>Add: Cash book credited but not entered in the pass book</u>	-	-
Add:- Exceses Credited	2,170.00	
Add:- Exceses Credited	1,085.00	
Add:- Exceses Credited	2,170.00	
Add:- Exceses Credited	536.00	
Add:- Exceses Credited	1,860.00	
Add:- Exceses Credited	465.00	
Add:- Exceses Credited	155.00	
Add:- Exceses Credited	740.00	
Add:- Exceses Credited	1,110.00	
Add:- Exceses Credited	1,850.00	
Add:- Exceses Credited	740.00	12,881.00
Balance as per Pass book		2,881,315.00



SABROOM NAGAR PANCHAYAT, SABROOM, SOUTH TRIPURA
Bank Reconciliation Statement
TRIPURA STATE CO-OPERATIVE BANK-(A/c no : 11) As at 31st March 2022.

Particulars	Amount (Rs)	Amount (Rs)
Balance as per cash book		23,889,707.00
<u>Cash book credited but not entered in the pass book</u>		
Ch No-650608		
Ch.No-218030	1,248.00	
Ch.No-218031	40,000.00	
Ch.No-127461	40,000.00	
Ch.No-666027	6.00	
Ch.No-513135	725.00	
Ch.No-779510	567.00	
Ch No-3697	3,704.00	
Ch No-5866	800.00	
Ch No-11066	4,650.00	
Ch No-11074	4,725.00	
Ch No-23995	1,000.00	
Ch No-19251	1,651.00	
Ch No-48163	7,000.00	
Ch No-36700	721.00	
ch no-50681	800.00	
CH NO-55707	2,170.00	
CH NO-37181	1,234.00	
CH NO-37182	1,630.00	
CH NO-38185	3,400.00	
CH NO-38187	36,049.00	
CH NO-38187	5,996.00	
CH NO-37196	25,235.00	
CH NO-38197	797,602.00	
CH NO-38198	3,418.00	
CH NO-38200	63,363.00	
CH NO-38226	20,764.00	
CH NO-38227	1,188.00	
CH NO-38234	1,150.00	
CH NO-38242	863,551.00	
CH NO-38253	589.00	
CH NO-38254	4,012.00	
CH NO-38257	36,049.00	
CH NO-38258	855.00	
CH NO-38259	5,996.00	
CH NO-38260	8,000.00	
CH NO-38261	112,914.00	
CH NO-38266	800.00	
CH NO-38267	7,500.00	
Ch No-38268	1,800.00	
CH NO-38269	1,279.00	
CH NO-38270	2,400.00	
CH NO-38271	10,200.00	
CH NO-38272	90.00	
		2,126,831.00

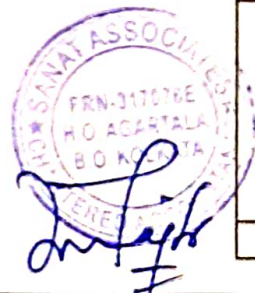


 SANAT ASSOCIATES
 FRN-31707
 H. NAGAR, LA
 P. O. KOKRAJA
 DIST. SIBSAGAR
 TRIPURA
 31/03/22

Add:-Exceses credited	13,550.00	
Add:-Exceses credited	9,000.00	
Add:-Exceses credited	2,000.00	
Add:-Exceses credited	2,400.00	
Add:-Exceses credited	550.00	
Add:-Exceses credited	2,000.00	
Add:-Exceses credited	3,600.00	
Add:-Exceses credited	6,900.00	
Add:-Exceses credited	3,600.00	
0		294,408.00

Less:Bank charge debited in pass book but not credited from 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	
Bank charge	6.00	
Bank charge	6.00	
Bank charge	6.00	
Bank charge	6.00	
Bank charge	71.00	
Bank charge	59.00	
Bank charge	5.00	
Bank charge	6.00	
Bank charge	59.00	
Bank charge	12.00	
Bank charge	6.00	
Bank charge	6.00	
Bank charge	6.00	
Bank charge	6.00	
Bank charge	71.00	
Bank charge	6.00	
Bank charge	6.00	
Bank charge	6.00	
Bank charge	6.00	
Bank charge	6.00	
Bank charge	6.00	
Bank charge	70.00	
Bank charge	24.00	1,440.00




Balance as per pass book		26,309,506.00
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Bank Reconciliation Statement


U CO BANK- (A/c no : 6894) As at 31st March 2022,

Particulars	Amount (Rs.)	Amount (Rs.)
Balance as per Cash book		853,960.00
Add : Cash book credited but not entry pass book	-	-
Add:- Exceses Credited		6,000.00
<u>Less:- Pass book debited but not entered in the cash book</u>		
Bank charge	5.00	
Bank charge	20.00	
	-	
	-	25.00
Balance as per Pass book		859,935.00


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Bank Reconciliation Statement
U CO BANK- (A/c no : 28300110050514) As at 31st March 2022,

Particulars	Amount (Rs.)	Amount (Rs.)
Balance as per Cash book		2,641,360.00
	-	
Balance as per Pass book		2,641,360.00


Intajit
#