

The background features a decorative graphic consisting of three overlapping blue circles of varying sizes, arranged in a diagonal line from the top right towards the bottom right. Two thin, light blue lines intersect to form a large 'V' shape that frames the central text.

**GYALSHING MUNICIPAL
COUNCIL**
**FINANCIAL STATEMENT FOR THE
YEAR ENDING 31st MARCH 2016**

SUSHIL DAS & ASSOCIATES
CHARTERED ACCOUNTANT

AUDITOR'S REPORT

We have audited the attached Balance Sheet of Gyalshing Nagar Panchayat as at 31st March, 2016, the Income and Expenditure Account for the year then ended and the Receipts and Payments Account for the year ended on that date. These Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

SCOPE

We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are prepared in all material respect in accordance with an identified financial reporting frame work and are free of material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

OPINION

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of accounts have been kept by the Nagar Panchayat, so far as it appears from our examination of the books.

- c. The statements of account dealt with in this report are in agreement with the books of accounts.
- d. The Financial Statements annexed are the Financial Statements of the Gyalshing Nagar Panchayat.
- e. In our opinion and to the best of our information and according to the explanations given to us the said accounts read together with the notes to accounts as contained in schedule ~B-22 give the information in the manner so required and give a true and fair view :
 - 1. In the case of the Balance Sheet of the state of affairs of Gyalshing Nagar Panchayat as at 31st March 2016.
 - 2. In the case of the Income & Expenditure Account of the excess of Income over Expenditure for the year ended on that date.
 - 3. In case of Receipts & Payments Account of the receipts and payments during the year ended on that date.

We further report that:

- 1. The Fixed Assets Register has not been maintained by the Nagar Panchayat.
- 2. No physical verification of the fixed assets was carried out during the year.

Date: 4th February 2017
Place: Gangtok

For Sushil Das & Associates
Chartered Accountants
Firm Regd No: 326657E

Sushil Das
(Proprietor)

Membership No: 051057

GYALSHING NAGAR PANCHAYAT
BALANCE SHEET AS ON 31st March 2016

Code No.	Description of items	Schedule no.	Current Year (Rs)		Previous Year (Rs)	
SOURCES OF FUNDS						
Reserves and Surplus						
3-10	Municipal(General) Fund	B-1	3,913,850.35	3,913,850.35	816,009.25	816,009.25
3-11	Earmarked Funds	B-2			-	-
3-12	Reserves	B-3	4,229,745.00	4,229,745.00	2,945,289.00	2,945,289.00
3-20	Grants, Contributions for specific purposes	B-4	1,405,732.80	1,405,732.80	173,342.00	173,342.00
	Loans					
3-30	Secured loans	B-5			-	
3-31	Unsecured loans	B-6			-	
	TOTAL			9,549,328.15		3,934,640.25
APPLICATION OF FUNDS						
4-10	Fixed assets including Statues& Heritage Assets	B-11				
	Gross Block		5,367,603.00		3,664,373.00	
4-11	Less Accumulated Depreciation		713,692.00	4,653,911.00	441,482.00	3,222,891.00
	Net Block					
4-12	Capital work-in-progress				-	-
	Investments					
4-20	Investment- General Fund	B-12			-	
4-21	Investment - Other Funds	B - 13			-	-
	Working Capital					
	Current assets, loans & advances					
4-30	Stock in hand (Inventories)	B-14			-	
	Sundry Debtors (Receivables)					
4-31	Gross amount outstanding	B-15	12,000.00		12,000.00	
4-32	Less: Accumulated provision against bad and doubtful receivables					
4-40	Prepaid expenses	B-16			-	
4-50	Cash and Bank Balances	B-17	4,405,404.15		375,543.25	
4-60	Loans, advances and deposits	B-18	490000	4,907,404.15	480,000.00	867,543.25
	Less:					
	Current liabilities, and Provisions					
3-40	Deposit received	B-7			-	
3-41	Deposit works	B-8			-	
3-50	Other liabilities (Sundry Creditors)	B-9	11,987.00		137,794.00	
3-60	Provisions	B-10	-	11,987.00	18,000.00	155,794.00
4-70	Other Assets	B-19			-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20			-	-
	Total			9,549,328.15		3,934,640.25
	Signicant Accounting Policies	B-21				
	Notes to the Balance Sheet	B-22				

Date : 4th February, 2017
Place : Gangtok

For Sushil Das & Associates
Chartered Accountants
Firm Regd. No: 326657E

S. Das
Proprietor
Membership No : 051057

GYALSHING NAGAR PANCHAYAT

Income and Expenditure Account for the Year ended 31.03.2016

Code No.	Item/Head of Account	Schedule No.	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3		4
	INCOME			
1-10	Tax Revenue	1-1	-	-
1-30	Rental Income from Municipal Properties	1-3	497,710.00	521,005.00
1-40	Fees & User Charges	1-4	856,320.00	905,860.00
1-50	Sales & Hire Charges	1-5	41,850.00	2,500.00
1-60	Revenue Grants, Contribution & Subsidies	1-6	5,642,544.00	2,073,792.00
1-70	Income from Investment	1-7	-	-
1-71	Interest Earned	1-8	6,678.00	11,576.00
1-80	Other Income	1-9	12,000.00	8,061.00
A	Total - INCOME		7,057,102.00	3,522,794.00
	EXPENDITURE			
2-10	Establishment Expenses	1-10	2,159,034.00	1,686,649.00
2-20	Administrative Expenses	1-11	706,842.00	318,338.00
2-30	Operations & Maintenance	1-12	734,532.00	866,911.00
2-40	Interest & Finance Expenses	1-13	642.90	1,267.00
2-50	Programme Expenses	1-14	86,000.00	191,959.00
2-60	Revenue Grants, Contributions & Subsidies	1-15	-	-
2-70	Provisions & Write Off	1-16	-	-
2-71	Miscellaneous Expenses	1-17	-	-
2-72	Depreciation		272,210.00	199,525.00
B	Total - EXPENDITURE		3,959,260.90	3,264,649.00
<i>A-B</i>	<i>Gross Surplus/ (deficit) of income over expenditure before Prior Period Items</i>		3,097,841.10	258,145.00
2-80	Add : Prior period Items (Net)			
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		3,097,841.10	258,145.00
2-90	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund		3,097,841.10	258,145.00

Date : 4th February, 2017

Place : Gangtok

For Sushil Das & Associates

Chartered Accountants

Firm Regd. No: 326657E

S. Das

Proprietor

Membership No : 051057

GYALSHING NAGAR PANCHAYAT

Receipts and Payments Account for the Year ended 31.03.2016

Code No.	Previous Year 31.03.2015 (Rs.)	Receipts	Current Year 31.03.2016 (Rs.)	Code No.	Previous Year 31.03.2015 (Rs.)	Payments	Current Year 31.03.2016 (Rs.)
		Opening Balances#					
	283,773.25	Cash balances including imptest Balances with Banks/Treasury (including balances in designated bank accounts)	375,543.25				
		Operating Receipts				Operating Payments Expenses	
1-10		Tax Revenue		2-10	291,421.00	Establishment Expenses	78,890.00
1-20		Assigned Revenues & Compensations		2-20	318,338.00	Adminstrative Expenses	706,842.00
1-30	521,005.00	Rental income from Muncipal Properties	497,710.00	2-30	866,911.00	Operations and Maintenance	734,532.00
1-40	905,860.00	Fees & User Charges	856,320.00	2-40	1,267.00	Interest & finance Charges	642.90
1-50	2,500.00	Sale & Hire charges	41,850.00	2-50	191,959.00	Programme expenses	86,000.00
1-60	1,915,750.00	Revenue Grants, Contributions & Subsidies	5,367,000.00	2-60		Revenue Grants, Contributions & Subsidies	
1-70		Income from Investments		4-30		Purchases of stores	
1-71	11,576.00	Interset Earned	6,678.00			Other collections on behalf of State and Central Government	
1-80		Other Income					
	3,640,464.25	Total C/FD to next page	7,145,101.25		1,669,896.00	Total C/FD to next page	1,606,906.90

GYALSHING NAGAR PANCHAYAT

Receipts and Payments Account for the Year ended 31.03.2016

Code No.	Previous Year 31.03.2015 (Rs.)	Receipts	Current Year 31.03.2016 (Rs.)	Code No.	Previous Year 31.03.2015 (Rs.)	Payments	Current Year 31.03.2016 (Rs.)
	3,640,464.25	Total B/FD from Previous Page	7,145,101.25		1,669,896.00	Total B/FD from Previous Page	1,606,906.90
		Non-Operating Receipts				Non- Operating Payments Expenses	
3-30/31		Loans Received		3-50	1,391,913.00	Other Payables	2,121,951.00
3-40		Deposit Received		3-60		Payable	90,000.00
3-20	1,492,333.00	Grants and contribution for specific purposes	3,149,738.80	**		Repayment of Loans	
*		Sale Proceeds from AQSsets		**		Grants and contribution for specific	300.00
4-20		Realisation of investment-General Fund		4-10	19,930.00	Refund of Deposits	
*		Realisation of investment-Other Funds		4-30		Acquisition/Purchase of Fixed Assets	1,703,230.00
3-41		Deposit Works		4-20		Receivable From Government	
3-50		Revenue Collected in Advance		4-20		Investments	
*	1,702.00	Loans & Advances to Employees (recovery)		2-80		Prior Period Expenses	
4-31		Other Loans & Advances (recovery)		4-31			
*		Deposits with external Agencies (recovery)		4-60			
		Other Receipts (Fixed Deposit)		4-60	1,677,217.00	Loan, Advance & Deposit	367,048.00
				4-60		Sewerage & Drainage	
					375,543.25	Closing Balances #	
						Cash balances including Imprest	4,405,404.15
						Balances with Banks/Treasury (including balances in designated bank accounts)	
	5,134,499.25	GRAND TOTAL	10,294,840.05		5,134,499.25	GRAND TOTAL	10,294,840.05

Date : 4th February, 2017

Place : Gangtok

For Sushil Das & Associates

Chartered Accountants

Firm Regd. No: 326657E

S. Das

Proprietor

Membership No : 051057

GYALSHING NAGAR PANCHAYAT**SCHEDULE TO ACCOUNTS****Schedule I-1 : Tax Revenue [Code No 110]**

Minor Code No	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
110-01	Property Tax		
110-02	Water Tax		
110-03	Sewerage Tax		
110-04	Conservancy Tax		
110-07	Vehicle Tax		
110-08	Tax on Animals		
110-11	Advertisement Tax		
110-12	Pilgrimage Tax		
110-51	Toll Charges		
110-80	Other Taxes		
	Sub-Total	-	
110-90	Less: Tax Remissions and Refund [Schedule 1-1 (a)]		
	Sub - Total		
	Total Tax revenue	-	-

Schedule I-1 (a): Remission and Refund of taxes

Code No.*	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
	Property Taxes		
	Advertisement Tax		
	Others		
	Total refund and remission of tax revenues		

Schedule I-2: Assigned Revenues & Compensation [Code No 120]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others		
120-20	Compensation in lieu of Taxes / duties		
120-30	Compensation in lieu of Concessions		
	Total assigned revenues & compensation		

GYALSHING NAGAR PANCHAYAT
SCHEDULE TO ACCOUNTS CONTD....

Schedule I-3: Rental income from Municipal Properties [Code No 130]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	497,710	521,005.00
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Others rents		
	Sub-Total	497,710.00	521,005.00
130-90	Less: Rent Remission and Refunds		
	Sub-Total		
	Total Rental Income from Municipal Properties	497,710.00	521,005.00

Schedule I-4: Fees & User Charges [Code No 140]

Schedule I-4 (a): Fees & User Charges - Function wise

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop		
	Census		
	Total income from fees & user charges - Function wise		

GYALSHING NAGAR PANCHAYAT
SCHEDULE TO ACCOUNTS CONTD....

Schedule I-4 (b) : Fees & User Charges - Income head-wise [Code 140]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges		
140-11	Licensing Fees	577,116.00	831,010.00
140-12	Fees for Grant of Permit	-	1,250.00
140-13	Fees for Certificate or Extract		
140-14	Deveopment Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	69,822.00	1,000.00
140-40	Other Fees		
140-50	User Charges	209,382.00	72,600.00
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges		
	Sub-Total	856,320.000	905,860.00
140-90	Less: Rent Remission and Refunds		
	Sub-Total	856,320.00	905,860.00
	Total income from Fees & User Charges - Income head-wise	856,320.00	905,860.00

Schedule I-5: Sale & Hire Charges [Code No 150]

Schedule I-5 (a): Sale & Hire Charges - Function wise

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
		
	Total Income from Sale & Hire Charges - Function Wise		

GYALSHING NAGAR PANCHAYAT
SCHEDULE TO ACCOUNTS CONTD....

Schedule 1-5 (b): Sale & Hire Charges - Income Head-wise [Code No 150]

Detailed Head Code	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
150-10	Sale of Products		
150-11	Sale of Forms & Publications	41,850.00	2,500.00
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	41,850.00	2,500.00

Schedule 1-6: Revenue Grants, Contributions & Subsidies [Code No. 160]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
160-10	Revenue Grant	5,367,000.00	1,915,750.00
160-20	Re-imburement of expenses		
160-30	Contribution towards schemes		
160-40	Contribution towards Fixed Assets	275,544.00	158,042.00
	Total Revenue Grants, Contributions & Subsidies	5,642,544.00	2,073,792.00

Schedule 1-7: Income from Investments - General Fund [Code No. 170]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
170-10	Interest on Investments		
170-20	Dividend		
170-30	Income from projects taken up on commercial basis		
170-40	Profit in Sale of Investments		
170-80	Others		
	Total Income from Investments		

GYALSHING NAGAR PANCHAYAT
SCHEDULE TO ACCOUNTS CONTD....

Schedule 1-8: Interest Earned [Code No. 171]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	6,678.00	11,576.00
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-80	Other Interest		
	Total - Interest Earned	6,678.00	11,576.00

Schedule 1-9: Other Income [Code No. 180]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
180-10	Deposits Forfeited		
180-11	Lapsed Deposits		
180-20	Insurance Claim Recovery		
180-30	Profit on Disposal of Fixed assets		
180-40	Recovery from Employees		
180-50	Unclaimed Refund / Liabilities		
180-60	Excess Provisions written back	12,000.00	8,061.00
180-80	Miscellaneous Income		
	Total Other Income	12,000.00	8,061.00

Schedule I-10 (a): Establishment Expenses [code no 210]

Schedule I-10 (a): Establishment Expenses- Function wise

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
	Municipal Body Administration Finance,Accounts,Audit Election Record Room		
	Estate		
	Stores & Purchase workshop census		
	Total establishment expenses-Function wise		

GYALSHING NAGAR PANCHAYAT
SCHEDULE TO ACCOUNTS CONTD....

Schedule I-10 (b): Establishment Expenses-Expenditure Head wise

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
210-10	Salaries , wages and Bonus	1,301,109.00	1,299,080
210-20	Benefits and Allowances	857,925.00	300,800
210-30	Pension		29,088
210-40	Other Terminal & Retirement Benefits		57,681
	Total establishment expenses-expense head wise	2,159,034.00	1,686,649.00

Schedule I-11 : Administrative Expenses [Code No 220]

Schedule I-11(a): Administrative Expenses-Function wise

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
	Municipal Body Administration Finance,Accounts,Audit Election Record Room Estate Stores & Purchase Workshop Census		
	Total Admisnistrative expenses- Function wise		

GYALSHING NAGAR PANCHAYAT
SCHEDULE TO ACCOUNTS CONTD....

Schedule I-11(b): Administrative Expenses-Expenditure head wise

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
220-10	Rent,Rates and Taxes		
220-11	Office Maintenance		
220-12	Communication Expenses		
220-20	Books & Periodicals		
220-21	Printing and stationary	224,420.00	119,318.00
220-30	Traveling & Conveyance	236,956.00	77,210.00
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees		
220-60	Advertisement and Publicity		
220-61	Membership & Subscriptions		
220-80	Other Administrative Expenses	245,466.00	121,810.00
	Total Administrative expenses- expense head wise	706,842.00	318,338.00

Schedule I-12 :Operations and Maintenance [Code No 230]

Schedule I-12(a):Operations & Maintenance Expenses -Function Wise

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
	Municipal Body		
	Administration	-	
	Finance,Accounts,Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
		
	Total Operations & Maintenance- expense head wise		

GYALSHING NAGAR PANCHAYAT
SCHEDULE TO ACCOUNTS CONTD....

Schedule I-12(b): Operations & Maintenance-Expenditure head wise

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
230-10	Power & Fuel	401,038.00	442,735.00
230-20	Bulk Purchases		
230-30	Consumption of Stores	-	
230-40	Hire Charges	4,000.00	50,000.00
230-50	Repairs & Maintenance-Infrastructure assets		
230-51	Repairs & Maintenance-Civic Amenities	-	
230-52	Repairs & Maintenance-Buildings	19,657.00	
230-53	Repairs & Maintenance-Vechiles	199,597.00	120,676
230-59	Repairs & Maintenance- Others	-	
230-80	Others operating & maintenance exp	110,240.00	253,500
	Total operation & Maintenance- expense head wise	734,532.00	866,911.00

Schedule I-13:Interest & Finance Charges[Code No 240]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
240-10	Interest on Loans from central government		
240-20	Interest on loans from state Government		
240-30	Interest on Loans from Government Bodies & Associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Bank & other Financial Institutions		
240-60	Other Interest		
240-70	Bank Charges	642.90	1,267.00
240-80	Other Finance Expenses		
	Total Interest & Finance Charges	642.90	1,267.00

GYALSHING NAGAR PANCHAYAT
SCHEDULE TO ACCOUNTS CONTD....

Schedule I-14: Programme Expenses[Code No 250]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	86,000.00	191,959.00
250-30	Share in Programmes of Others		
	Total Programme expenses	86,000.00	191,959.00

Schedule I-15: Revenue Grants, Contributions & Subsidies[Code No 260]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
260-20	Contribution [give details]		
260-30	Subsidies [give details]		
	Total Revenue Grants, Contributions & Subsidies		

Schedule I-16: Provisions & Write off [Code No 270]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables		
270-20	Provisions for other Assets		
270-30	Revenue written off		
270-40	Assets written off		
270-50	Miscellaneous Expense written off		
	Total Provisions & Write off		

GYALSHING NAGAR PANCHAYAT
SCHEDULE TO ACCOUNTS CONTD....

Schedule I-17: Miscellaneous Expenses [Code No 271]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		
	Total Miscellaneous Expenses		

Schedule I-18: Prior Period Items (Net) [Code No 280]

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
	Income		
280-10	Taxes		
280-20	Other - Revenues		
280-30	Recovery of revenues written off		
280-40	Other income		
	Sub - Total Income (a)		
	Expenses		
280-50	Refund of Taxes		
280-60	Refund of Other - Revenues		
280-80	Other Expenses		
	Sub - Total Income (b)	-	
	Total Prior Period (Net) (a-b)		

**GYALSHING NAGAR PANCHAYAT
SCHEDULE TO ACCOUNTS**

Schedule B-1: Municipal (General) Fund [Code Bo 310]

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year* (Rs.)	Current Year 31.03.16 (Rs.)	Previous Year 31.03.15 (Rs.)
1	2				
310-10	Municipal Fund				
310-90	Excess of Income & Expenditure	816,009.25	3,097,841.10	3,913,850.35	816,009.25
	Total Municipal Fund (310)	816,009.25	3,097,841.10	3,913,850.35	816,009.25

Schedule B-2 : Earmarked Funds

Schedule B-2 :Special Funds/Sinking Fund/Trust or Agency Fund[code No 311]

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
Code No.							
Net balance of funds							

Schedule B-3 : Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs)	Additions during the year (Rs)	Deletion during the year (Rs)	Current Year 31.03.16 (Rs.)	Previous Year 31.03.15 (Rs.)
1	2	3	4	5	6(3+4-5)	7
312-11	Capital Reserve					
312-12	Grant against fixed assets	2,945,289.00	1,450,000.00	165,544.00	4,229,745.00	2,945,289.00
312-20	Borrowing Redemption Reserve					
312-30	special funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	2,945,289.00	1,450,000.00	165,544.00	4,229,745.00	2,945,289.00

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Schedule B-4: grants & Contribution for Specific Purposes [Code No 320]

Particulars	Grants from Central Government	Grants from State Government	Grants from Welfare Bodies	Grants from International Organisations
Code No.				
(a) Opening Balance	173,342.00			
(b) Additions to the Grants *				
(i) Grant received during the year	3,124,092.00			
(ii) Interest/Dividend earned on grant	25,646.80			
(iii) Profit on disposal of Grant Investments				
(iv) Other addition(Specify nature)				
Total (b)	3,149,738.80	-		
Total (a+b)	3,323,080.80	-		
(c) Payments out of funds				
(i) Capital expenditure on				
Fixed assets*	1,450,000.00			
Others	467,348.00			
Sub- total	1,917,348.00	-		
(ii) Revenue Expenditure on				
Salary,wages and allowances etc. Rent				
Other administrative charges				
Sub- total				
(iii) Other :				
Loss on disposal of Grant investments				
Grants Refunded				
Sub- total				
total (c) [i+ii+iii]	1,917,348.00			
Net balance at the year end- (a+b)-(c)	1,405,732.80	-		
Total Grants & Contribution for Specific Purposes		-		

Schedule B-5: Secured Loans [Code No 330]

Code no.	Particulars	Current Year 31.03.16 (Rs.)	Previous Year 31.03.15 (Rs.)
1	2	3	4
330-10	Loans from Central Government		
330-20	Loans from Sentral Government		
330-30	Loans from Govt. bodies & Associations		
330-40	Loans from international agencies		
330-50	Loans from banks & other financial institutions		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
	Total Secured Loans		

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Schedule B-6: Unsecured Loans [Code No 331]

Code no.	Particulars	Current Year 31.03.16 (Rs.)	Previous Year 31.03.15 (Rs.)
1	2	3	
331-10	Loans from Central Government		
331-20	Loans from Sentral Government		
331-30	Loans from Govt. bodies & Associations		
331-40	Loans from international agencies		
331-50	Loans from banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
	Total Un-Secured Loans		

Schedule B-7: Deposits received [Code No 340]

Code no.	Particulars	Current Year 31.03.16 (Rs.)	Previous Year 31.03.15 (Rs.)
1	2	3	
340-10	From Contractors		
340-20	From Revenues		
340-30	From Staff		
340-40	From Others		
	Total deposits received	-	-

Schedule B-8 : Deposits Works [Code No 341]

Code no.	Particulars	Current Year 31.03.16 (Rs.)	Previous Year 31.03.15 (Rs.)
1	2		
341-10	Civil Works		
341-20	Electrical works		
341-80	Others		
	Total of deposits works		

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Schedule B-9: Other Liabilities (Sundry Creditors) [Code No 350]

Code No.	Particulars	Current Year 31.03.16 (Rs)	Previous Year 31.03.15 (Rs.)
1	2	3	
350-10	Creditors	1,500.00	1,500.00
350-11	Employee liabilities	-100.00	94,061.00
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	10,587.00	42,233.00
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	Total Other liabilities(Sundry Creditors)	11,987.00	137,794.00

Schedule B-10: Provisions [Code No. 360]

Code No.	Particulars	Current Year 31.03.16 (Rs)	Previous Year 31.03.15 (Rs.)
1	2	3	
360-10	Provision for Expenses		18,000.00
360-20	Provision for Interest		
360-30	Provision for Other Assests		
	Total Provisions	-	18,000.00

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Schedule B-12: Investments- General Fund [Code 420]

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year 31.03.16	Previous Year 31.03.15
				Cost (Rs.)	(Rs.)
1	2	3	4	5	
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debentures and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments				
	Total of Investments General Fund		-	-	-

Schedule B-13: Investments- Other Funds [Code 421]

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year 31.03.16	Previous Year 31.03.15
				Cost (Rs.)	(Rs.)
1	2	3	4	5	
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	Total of Investments Other Fund				

Schedule B-14: Stock in Hand (Inventories) [Code 430]

Code No.	Particulars		Current Year 31.03.16	Previous Year 31.03.15
1	2		(Rs.)	(Rs.)
1	2		3	
430-10	Stores			
430-10	Loose Tools			
430-30	Others			
	Total Stock in Hand			

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Schedule B-15: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year 31.03.15 (Rs.)
1	2	3	4 (Code No 432)	5 = 3 - 4	
431-10	<u>Receivables for property Taxes</u> Less than 3 years * 3 years to 5 years* 5 years to 10 years* 10 years to 15 years* More than 15 years* Sub - total				
431-91	Less: State Government Cesses/ Levies in Taxes - Control Accounts				
	<u>Net Receivables of Property Taxes</u>				
431-19	<u>Receivables of Other Taxes</u> Less than 3 years * 3 years to 5 years* 5 years to 10 years* 10 years to 15 years* More than 15 years*				
431-99	Sub - total				
	Less: State Government Cesses/ Levies in Taxes - Control Accounts				
	<u>Net receivables of Other Taxes</u>				
431-30	<u>Receivables for Fees and user Charges</u> Less than 3 years * 3 years to 5 years* 5 years to 10 years* 10 years to 15 years* More than 15 years*				
	Sub - total				
431-40	Receivables from Other Sources Less than 3 years * 3 years to 5 years* 5 years to 10 years* 10 years to 15 years* More than 15 years* Sub - total				
431-50	Receivables from Government	12,000.00	-	12,000.00	12,000.00
	Total of Sundry Debtors (Receivables)	12,000.00	-	12,000.00	12,000.00

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Schedule B-16: Prepaid expenses [Code no 440]

Code No.	Particulars	Current year 31.03.16 (Rs.)	Previous Year 31.03.15 (Rs.)
1	2	3	
440-10	Establishment		
440-20	Administrative		
440-30	Operations & Maintenance		
	Total Prepaid expenses		

Schedule B-17: Cash and Bank Balances [Code No 450]

Code No.	Particulars	Current year 31.03.16 (Rs.)	Previous Year 31.03.15 (Rs.)
1	2	3	
450-10	Cash		
	Balance with Bank-Municipal Funds		
450-21	Nationalised Banks	4,405,404.15	375,543.25
450-22	Other scheduled Banks		
450-23	Scheduled Co-operative banks		
450-24	Post office		
450-25	Treasury		
	Sub-total	4,405,404.15	375,543.25
	Balance with Bank-___ Special Funds		
450-41	Nationalised Banks	-	
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative banks		
450-44	Post office		
450-45	Treasury		
	Sub-total	-	-
	Balance with Bank-___ Grant Funds		
450-61	Nationalised Bank	-	
450-62	Other Scheduled Bank		
450-63	Scheduled Co-operative Bank		
450-64	Post Office		
450-65	Treasury		
	Sub-total	-	-
	Total Cash and Bank balances	4,405,404.15	375,543.25

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Scheduled B-18: Loans, advances and deposits [Code 460]

Code No.	Particulars	Opening Balance (Rs)	Addition During the Year (Rs)	Adjustment during the year (Rs)	Closing Balance (Rs)
1	2		3		
460-10	Loans and advances to employees	10,000.00	10,000.00		20,000.00
460-20	Employee Provident Fund Loans	0			-
460-30	Loans to others	450,000.00			450,000.00
460-40	Advances to Suppliers and Contractors	-			-
460-50	Advances to others	-			-
460-60	Deposite with External agencies	20,000.00			20,000.00
460-80	Other Current Assets				-
	Sub- Total	480,000.00	10,000.00	-	490,000.00
	Total loans, advances, and deposits	480,000.00	10,000.00	-	490,000.00

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Scheduled B-19: Other Assets [Code No. 470]

Code No.	Particulars		Current year 31.03.16 Rs	Previous Year 31.03.15 (Rs.)
1	2		3	
470-10	Deposite Works			
470-20	Other asset control accounts			
	Total other Assets			

Schedule B-20: Miscellaneous Expenditure(to the extent not written off) [Code No 480]

Code No.	Particulars		Current year 31.03.16 Rs	Previous Year 31.03.15 (Rs.)
1	2		3	
480-10	Loan Issue expenses Deffered			
480-20	Discount on Issue of Loans			
480-30	Deferred Revenue Expenses			
480-90	Others			
	Total Miscellaneous expenditure			