

The background features a decorative graphic consisting of three overlapping blue circles of varying sizes, arranged in a descending diagonal line from the top right towards the bottom right. Two thin, light blue lines intersect at the top left and extend diagonally across the page, framing the central text.

**NAMCHI 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 Namchi Municipal Council as at 31<sup>st</sup> 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 Municipal Council , so far as appears from our examination of the books.

Sushil Das & Associates.  
Chartered Accountants

- 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 Namchi Municipal Council.
- 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 Namchi Municipal Council as at 31st March 2016.
  2. In the case of the Income & Expenditure Account of the excess of Expenditure over Income 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 Municipal Council.

**Date: 17<sup>th</sup> January, 2017**  
**Place: Gangtok**

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

**Sushil Das**  
**(Proprietor)**  
**Membership No: 051057**

NAMCHI MUNICIPAL COUNCIL  
BALANCE SHEET AS ON 31st March 2016

Code No.	Description of items	Schedule no.	Current Year 31.03.16		Previous Year 31.03.15	
			Rs.		Rs	
<b>SOURCES OF FUNDS</b>						
<b>Reserves and Surplus</b>						
3-10	Municipal( General) Fund	B-1	-2,620,780.00			1,687,724.55
3-11	Earmarked Funds	B-2	350,000.00			350,000.00
3-12	Reserves	B-3				-
3-20	<b>Grants, Contributions for specific purposes</b>	B-4	5,046,782.00			410,863.39
	Loans					
3-30	Secured loans	B-5				
3-31	Unsecured loans	B-6				
	<b>TOTAL</b>		<b>2,776,002.00</b>			<b>2,448,587.94</b>
<b>APPLICATION OF FUNDS</b>						
4-10	<b>Fixed assets including Statues&amp; Heritage Assets</b>	B-11				
	Gross Block		3,606,411.00		3,107,169.00	
4-11	Less Accumulated Depreciation		877,159.00	<b>2,729,252.00</b>	712,408.00	<b>2,394,761.00</b>
	Net Block					
4-12	Capital work-in-progress				-	
	<b>Investments</b>					
4-20	Investment- General Fund	B-12		-		
4-21	Investment - Other Funds	B - 13		-	-	-
	<b>Working Capital</b>					
	<b>Current assets, loans &amp; advances</b>					
4-30	Stock in hand (Inventories)	B-14				
	Sundry Debtors (Receivables)					
4-31	Gross amount outstanding	B-15	736,470.00		736,470.00	
4-32	Less: Accumulated provision against bad and doubtful receivables					
4-40	Prepaid expenses	B-16				
4-50	Cash and Bank Balances	B-17	1,760,475.00		1,271,357.94	
4-60	Loans, advances and deposits	B-18	297,500.00	<b>2,794,445.00</b>	-	<b>2,007,827.94</b>
	Less:					
	<b>Current liabilities, and Provisions</b>					
3-40	Deposit received	B-7	1,650,500.00		735,000.00	
3-41	Deposit works	B-8				
3-50	Other liabilities (Sundry Creditors)	B-9	992,772.00		1,114,578.00	
3-60	Provisions	B-10	104,423.00	<b>2,747,695.00</b>	104,423.00	<b>1,954,001.00</b>
4-70	<b>Other Assets</b>	B-19				-
4-80	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20				-
	<b>Total</b>		<b>2,776,002.00</b>			<b>2,448,587.94</b>
	Signicant Accounting Policies	B-21		-		
	Notes to the Balance Sheet	B-22				

Date: 17th January 2016  
Place: Gangtok

For Sushil Das & Associates  
Chartered Axccountants  
Firm Redg. No: 326657E

S Das  
Proprietor  
Membership No:051057

**NAMCHI MUNICIPAL COUNCIL**

**Income and Expenditure Account for the Year ended 31.03.2016**

Code No.	Item/Head of Account	Sch No	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3		
	<b>INCOME</b>			
1-10	Tax Revenue	1-1	-	-
1-20	Assigned Revenues & Compensation	1-2	-	-
1-30	Rental Income from Municipal Properties	1-3	442,180.00	617,710.00
1-40	Fees & User Charges	1-4b	4,442,064.00	4,270,437.00
1-50	Sales & Hire Charges	1-5b	75,750.00	79,800.00
1-60	Revenue Grants, Contribution & Subsidies	1-6	5,000,000.00	5,738,450.00
1-70	Income from Investment	1-7	-	-
1-71	Interest Earned	1-8	90,099.00	26,411.00
1-80	Other Income	1-9	-	-
<b>A</b>	<b>Total - INCOME</b>		<b>10,050,093.00</b>	<b>10,732,808.00</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	1-10b	10,066,354.00	8,318,001.00
2-20	Administrative Expenses	1-11b	2,070,833.00	874,438.00
2-30	Operations & Maintenance	1-12b	1,946,065.00	1,070,452.00
2-40	Interest & Finance Expenses	1-13	95.00	280.00
2-50	Programme Expenses	1-14	5,500.00	-
2-60	Revenue Grants, Contributions & Subsidies	1-15	105,000.00	3,000.00
2-70	Provisions & Write Off	1-16	-	-
2-71	Miscellaneous Expenses	1-17	-	-
2-72	Depreciation		164,751.00	157,862.00
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>14,358,598.00</b>	<b>10,424,033.00</b>
<i>A-B</i>	<i>Gross Surplus/ (deficit) of income over expenditure before Prior Period Items</i>		-4,308,505.00	308,775.00
2-80	Add : Prior period Items (Net)	I-18		-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		-4,308,505.00	308,775.00
2-90	<b>Less: Transfer to Reserve Funds</b>			
	<b>Net balance being surplus/ deficit carried over to Municipal Fund</b>		<b>-4,308,505.00</b>	<b>308,775.00</b>

Date: 17th January 2016

Place: Gangtok

For Sushil Das & Associates

Chartered Accountants

Firm Regd. No: 326657E

S Das

Proprietor

Membership No:051057

**NAMCHI MUNICIPAL COUNCIL**

**Receipts and Payments Account for the Year ended 31.03.2016**

Code No.	Receipts	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)	Code No.	Payments	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
	Opening Balances# Cash balances including imptest Balances with Banks/Treasury ( including balances in designated bank accounts )	1,271,358.00	1,021,290.94				
	<b>Operating Receipts</b>				<b>Operating Payments</b>		
1-10	Tax Revenue			2-10	Establishment Expenses	10,066,354.00	8,318,001.00
1-20	Assigned Recenues & Compensations			2-20	Adminstrative Expenses	2,070,833.00	874,438.00
1-30	Rental income from Muncipal Properties	442,180.00	617,710.00	2-30	Operations and Maintenance	1,946,065.00	1,070,452.00
1-40	Fees & User Charges	4,442,064.00	4,270,437.00	2-40	Interest & finance Charges	95.00	280.00
1-50	Sale & Hire charges	75,750.00	79,800.00	2-50	Programme expenses	5,500.00	
1-60	Revenue Grants, Contributions & Subsidies	5,000,000.00	5,738,450.00	2-60	Revenue Grants, Contributions &	105,000.00	3,000.00
1-70	Income from Investments			2-71	Office & Other Equipment		
1-71	Interest Earned	90,099.00	26,411.00	2-80	Other Expenses		
1-80	Other Income				Other collections on behalf of State and Central Government		
	Total C/FD to next page	<b>11,321,451.00</b>	<b>11,754,098.94</b>		Total C/FD to next page	<b>14,193,847.00</b>	<b>10,266,171.00</b>

**NAMCHI MUNICIPAL COUNCIL**

**Receipts and Payments Account for the Year ended 31.03.2016**

Code No.	Receipts	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)	Code No.	Payments	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
	<b>Bal B/FD from Previous Page</b>	<b>11,321,451.00</b>	<b>11,754,098.94</b>		<b>Bal B/FD from Previous Page</b>	<b>14,193,847.00</b>	<b>10,266,171.00</b>
	<b>Non-Operating Receipts</b>				<b>Non- Operating Payments</b>		
3-30/31	Loans Received			3-50	Other Payables		1,647,009.00
3-40	Deposit Received	2,970,500.00	2,610,000.00	3-50	Refunds Payable		
3-20	Grants and contribution for specific purposes	4,635,919.00	1,244,428.00	3-60	Consolidated payable		
				3-40	Security Deposit	2,176,806.00	2,010,000.00
*	Sale Proceeds from Assets			**	Refund of Deposits		
*	Realisation of investment-General Fund			4-10	Acquisition/Purchase of Fixed Assets	499,242.00	413,989.00
*	Realisation of investment-Other Funds			4-12			
3-41	Deposit Works			3-41			
3-50	Revenue Collected in Advance			4-20	Investments		
*	Loans & Advances to Employees (recovery)			4-21			
*	Other Loans & Advances (recovery)			4-31	Sundry Debtors (Receivables)		
*	Deposits with external Agencies (recovery)			4-60	Prepaid Expenses		
4-31	Receivable for rental income			4-60	Loans & Advances	297,500.00	
	Other Receipts [ specify]			4-60			
					Closing Balances #		
					Cash balances including Imprest	1,760,475.00	1,271,357.94
					Balances with Banks/Treasury (including balances in designated bank accounts)		
	<b>TOTAL</b>	<b>18,927,870.00</b>	<b>15,608,526.94</b>		<b>TOTAL</b>	<b>18,927,870.00</b>	<b>15,608,526.94</b>

Date: 17th January 2016

Place : Gangtok

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

S Das  
Proprietor  
Membership No:051057



**NAMCHI MUNICIPAL COUNCIL  
SCHEDULE TO ACCOUNTS**

**Schedule I-1 : Tax Revenue [Code No 110]**

<b>Minor Code No</b>	<b>Particulars</b>	<b>Current Year 31.03.2016 (Rs.)</b>	<b>Previous Year 31.03.2015 (Rs.)</b>
<b>1</b>	<b>2</b>		
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		
	<b>Sub-Total</b>		-
110-90	Less: Tax Remissions and Refund [Schedule 1-1 (a)]		
	<b>Sub - Total</b>		-
	<b>Total Tax revenue</b>		-

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

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

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

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

**NAMCHI MUNICIPAL COUNCIL  
SCHEDULES CONTD...**

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

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year 31.03.2016 (Rs.)</b>	<b>Previous Year 31.03.2015 (Rs.)</b>
<b>1</b>	<b>2</b>		
130-10	Rent from Civic Amenities	442,180.00	617,710.00
130-20	Rent from Office Buildings		
130-30	Rent from Guest Houses		
130-40	Rent from lease of lands		
130-80	Others rents		
	<b>Sub-Total</b>	<b>442,180.00</b>	<b>617,710.00</b>
130-90	Less: Rent Remission and Refunds		
	<b>Sub-Total</b>	<b>442,180.00</b>	<b>617,710.00</b>
	<b>Total Rental Income from Municipal Properties</b>	<b>442,180.00</b>	<b>617,710.00</b>

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

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

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

**NAMCHI MUNICIPAL COUNCIL**  
**SCHEDULES CONTD...**

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

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year 31.03.2016 (Rs.)</b>	<b>Previous Year 31.03.2015 (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
140-10	Empanelment & Registration Charges		
140-11	Licensing Fees	1,640,942.00	1,769,183.00
140-12	Fees for Grant of Permit		
140-13	Fees for Certificate or Extract		
140-14	Development Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	43,765.00	28,000.00
140-40	Other Fees	171,055.00	414,290.00
140-50	User Charges	173,181.00	2,058,964.00
	User Charges (Solid Waste Management)	41,000.00	
	Household Collection (Solid Waste Management)	365,550.00	
	Haat Day Collection (Solid Waste Management)	21,600.00	
	Garbage Collection Fee (Solid Waste Management)	1,984,971.00	
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges		
	<b>Sub-Total</b>	<b>4,442,064.00</b>	<b>4,270,437.00</b>
140-90	Less: Rent Remission and Refunds		
	<b>Total income from Fees &amp; User Charges - Income head-wise</b>	<b>4,442,064.00</b>	<b>4,270,437.00</b>

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

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

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

NAMCHI MUNICIPAL COUNCIL  
SCHEDULES 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		
150-10	Sale of Products		
150-11	Sale of Forms & Publications	75,750.00	79,800.00
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	<b>Total Income from Sale &amp; Hire charges - income head-wise</b>	<b>75,750.00</b>	<b>79,800.00</b>

**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		
160-10	Revenue Grant	5,000,000.00	5,738,450.00
160-20	Re-imbusement of expenses		
160-30	Contribution towards schemes		
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>5,000,000.00</b>	<b>5,738,450.00</b>

**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		
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		
	<b>Total Income from Investments</b>		

NAMCHI MUNICIPAL COUNCIL  
SCHEDULES 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		
171-10	Interest from Bank Accounts	90,099.00	26,411.00
171-20	Interest on Loans and advances to Employees		
171-30	Interest on loans to others		
171-80	Other Interest		
	<b>Total - Interest Earned</b>	<b>90,099.00</b>	<b>26,411.00</b>

**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		
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		
180-80	Miscellaneous Income		
	<b>Total Other Income</b>		

**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		
	Municipal Body Administration Finance,Accounts,Audit Election,Record Room		
	Estate		
	Stores & Purchase workshop census .....		
	<b>Total establishment expenses-Function wise</b>		

**NAMCHI MUNICIPAL COUNCIL**  
**SCHEDULES CONTD...**

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

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year 31.03.2016 (Rs.)</b>	<b>Previous Year 31.03.2015 (Rs.)</b>
<b>1</b>	<b>2</b>		
210-10	Salaries , wages and Bonus	8,343,713.00	6,885,601.00
210-20	Benefits and Allowances	1,662,822.00	1,432,400.00
210-30	Pension Contribution & Leave Salary Cont. Bimal Pradhan	59,819.00	
210-40	Other Terminal & Retirement Benefits		
	<b>Total establishment expenses-expense head wise</b>	<b>10,066,354.00</b>	<b>8,318,001.00</b>

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

**Schedule I-11(a): Administrative Expenses-Funcion wise**

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

**NAMCHI MUNICIPAL COUNCIL**  
**SCHEDULES CONTD...**

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

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year 31.03.2016 (Rs.)</b>	<b>Previous Year 31.03.2015 (Rs.)</b>
<b>1</b>	<b>2</b>		
220-10	Rent,Rates and Taxes	56,616.00	67,583.00
220-11	Office Maintenance	500.00	1,700.00
220-12	Communication Expenses	75,317.00	63,470.00
220-20	Books & Periodicals	-	2,100.00
220-21	Printing and stationary	54,419.00	36,010.00
220-30	Traveling & Conveyance	476,468.00	301,966.00
220-40	Insurance	-	
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees	147,272.00	39,436.00
220-60	Advertisement and Publicity	40,890.00	28,800.00
220-61	Membership & Subscriptions		
220-80	Other Administrative Expenses	1,144,771.00	333,373.00
	Administrative Expenses (Solid Waste Management)	74,580.00	
	<b>Total Administrative expenses- expense head wise</b>	<b>2,070,833.00</b>	<b>874,438.00</b>

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

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

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

**NAMCHI MUNICIPAL COUNCIL**  
**SCHEDULES CONTD...**

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

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year 31.03.2016 (Rs.)</b>	<b>Previous Year 31.03.2015 (Rs.)</b>
<b>1</b>	<b>2</b>		
230-10	Power & Fuel		
230-20	Bulk Purchases		
230-30	Consumption of Stores		
230-40	Hire Charges	52,500.00	6,550.00
	Hire Charges (Solid Waste Management)	65,000.00	
230-50	Repairs & Maintenance-Water supply	12,720.00	10,608.00
230-51	Repairs & Maintenance-Infrastructure assets		
230-52	Repairs & Maintenance-Civic Amenities		
230-53	Repairs & Maintenance-Buildings		
230-54	Repairs & Maintenance-Vehicles	286,873.00	331,083.00
	Repairs & Maintenance-Vehicles(Solid Waste Management)	1,104,617.00	
	Purchase of Sanitation Item(Solid Waste Management)	35,660.00	
	Disposal of Debris (Solid Waste Management)	7,696.00	
	Maintenance of Septic Tank of Parking Plaza(SWM)	4,900.00	
	Purchase of Material (Solid Waste Management)	74,773.00	
	Repair of Footpath (Solid Waste Management)	285,326.00	
	Repair of Drainage (Solid Waste Management)	16,000.00	
230-59	Repairs & Maintenance- Others		
230-80	Others operating & maintenance exp		
230-80	Other operating & maintenance expenses		722,211.00
	<b>Total operation &amp; Maintenance- expense head wise</b>	<b>1,946,065.00</b>	<b>1,070,452.00</b>



NAMCHI MUNICIPAL COUNCIL  
SCHEDULES CONTD...

**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		
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	95.00	280.00
240-80	Other Finance Expenses		
	<b>Total Interest &amp; Finance Charges</b>	<b>95.00</b>	<b>280.00</b>

**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		
250-10	Election Expenses		
250-20	Own Programmes	5,500.00	
250-30	Share in Programmes of Others		
	<b>Total Programme expenses</b>	<b>5,500.00</b>	

**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		
260-20	Contribution [ give details]		3,000.00
	3rd Winter Fest Assam Lingzey	20,000.00	
	Health Campain at Omchum PHE	5,000.00	
	Officer Club Car Parking	20,000.00	
	President South STDC	50,000.00	
	Short Stay Home at Tharpu Namchi	10,000.00	
260-30	Subsidies [ give details]		
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>105,000.00</b>	<b>3,000.00</b>

NAMCHI MUNICIPAL COUNCIL  
SCHEDULES CONTD...

**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		
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		
	<b>Total Provisions &amp; Write off</b>		

**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		
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		
	<b>Total Miscellaneous Expenses</b>		-

**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		
	<b>Income</b>		
280-10	Taxes		
280-20	Other - Revenues		
280-30	Recovery of revenues written off		
280-40	Other income		
	<b>Sub-Total Income (a)</b>		
	<b>Expenses</b>		
280-50	Refund of Taxes		
280-60	Refund of other - Revenues		
280-70	Other Expenses		
	<b>Sub-Total Income (b)</b>		
	<b>Total Prior Period (Net) (a-b)</b>		-

**NAMCHI MUNICIPAL COUNCIL  
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)		Total (Rs)		Deductions during the year** (Rs)	Balance at the end of the current year (Rs)
1	2	3	4		5(3+4)		6	7(5-6)
310-10	Municipal Fund							
310-90	Excess of Income & Expenditure	1,687,724.55	-4,308,505.00		-2,620,780.00			-2,620,780.00
	<b>Total Muncipal Fund (310)</b>	<b>1,687,724.55</b>	<b>-4,308,505.00</b>		<b>- 2,620,780.00</b>		<b>-</b>	<b>- 2,620,780.00</b>

**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.							
a) Opening Balance	350,000.00						
b) Additions to the special fund							
c) Payments out of funds							
Total (a+b-c)	<b>350,000.00</b>						

NAMCHI MUNICIPAL COUNCIL  
SCHEDULES CONTD...

**Schedule B-3 : Reserves [ Code No 312 ]**

<b>Code No.</b>	<b>Particulars</b>	<b>Opening balance as per the last account (Rs)</b>	<b>Additions during the year* (Rs)</b>	<b>Total (Rs)</b>	<b>Deductions during the year** (Rs)</b>	<b>Balance at the end of the current year (Rs)</b>
<b>1</b>	<b>2</b>		<b>4</b>	<b>5(3+4)</b>	<b>6</b>	<b>7(5-6)</b>
312-11	Capital Reserve					
312-12	Grant against fixed assets		-	-	-	-
312-20	Borrowing Redemption Reserve					
312-30	special funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	<b>Total Reserve funds</b>		-	-	-	-

NAMCHI MUNICIPAL COUNCIL

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

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
<b>Code No.</b>							
<b>(a) Opening balance</b>		410,863.39					
<b>(b) Additions to the Grants*</b>							
(i) Grant received during the year		-					
13 FC Basic Grant (2012-13)		4,410,919.00					
Swatch Bharat Abhiyan		225,000.00					
(ii) Interest/Dividend earned on grant investments		-					
(iii) Profit on disposal of Grant Investments		-					
(iv) Other addition (Specify nature)		-					
<b>Total (b)</b>	-	4,635,919.00					
<b>Total (a+b)</b>		<b>5,046,782.39</b>					
<b>(c) Payments out of funds</b>							
<b>(i) Capital expenditure on</b>							
Fixed assets*		-					
Others		-					
<b>Sub-Total</b>	-	-					
<b>(ii) Revenue Expenditure on</b>							
Salary, Wages and allowances etc. Rent		-					
Other administrative charges		-					
<b>Sub-Total</b>		-					
<b>(iii) Other :</b>							
Loss on disposal of Grant investments		-					
Grants Refunded		-					
<b>Sub-Total</b>		-					
<b>Total ( c ) [i+ii+iii]</b>		-					
<b>Net balance at the year end : (a+b)- (c)</b>	-	<b>5,046,782.00</b>					
<b>Total Grants &amp; contribution for specific purposes</b>							

NAMCHI MUNICIPAL COUNCIL  
SCHEDULES CONTD...

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

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

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

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

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

<b>Code no.</b>	<b>Particulars</b>	<b>Cuurrent Year 31.03.16 (Rs)</b>	<b>Previous Year 31.03.15 (Rs)</b>
<b>1</b>	<b>2</b>		
<b>340-10</b>	From Contractors	735,000.00	735,000.00
<b>340-20</b>	From Revenues		
<b>340-30</b>	From Staff		
<b>340-40</b>	From Others	915,500.00	
	<b>Total deposits received</b>	<b>1,650,500.00</b>	<b>735,000.00</b>

NAMCHI MUNICIPAL COUNCIL  
SCHEDULES CONTD...

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

<b>Code No.</b>	<b>Particulars</b>	<b>Cuurrent Year 31.03.16 (Rs)</b>	<b>Previous Year 31.03.15 (Rs)</b>
1	2		
341-10	Civil Works		
341-20	Electrical works		
341-80	Others		
	<b>Total of deposit works</b>		

NAMCHI MUNICIPAL COUNCIL  
SCHEDULES CONTD...

**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		
350-10	Creditors	151,146.00	151,146.00
350-11	Employee liabilities	-	121,806.00
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	1,417.00	1,417.00
350-30	Government Dues Payable	209.00	209.00
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others	840,000.00	840,000.00
	Liability (2013-14)		
	<b>Total Other liabilities(Sundry Creditors)</b>	<b>992,772.00</b>	<b>1,114,578.00</b>

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

Code No.	Particulars	Current Year 31.03.16 (Rs)	Previous Year 31.03.15 (Rs)
1	2		
360-10	Provision for Expenses	104,423.00	104,423.00
360-20	Provision for Interest		
360-30	Provision for Other Assests		
	<b>Total Provisions</b>	<b>104,423.00</b>	<b>104,423.00</b>



NAMCHI MUNICIPAL COUNCIL  
SCHEDULES CONTD...

**Schedule B-11: Fixed Assets [Code No.410 & 411]**

Code No.	Particulars	Gross block				Accumulated Depreciation				Net Block	
		Opening Balance (Rs)	Additions during the period (Rs)	Deductions during the Period (Rs)	Cost at the end of the year (Rs)	Opening Balance (Rs)	Additions during the year (Rs)	Deductions during the Period (Rs)	Total at the end of the year (Rs)	At the end of the current year (Rs)	At the end of the previous year (Rs)
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land						-				
410-20	Buildings	739,249.00	-	-	739,249.00	104,999.00		-	104,999.00	634,250.00	634,250.00
410-22	Statues, heritage assests, antiques and other works of art										
	<b><u>Infrastructure Assets</u></b>										
410-21	Parks and Play grounds										
410-30	Roads and Bridges										
410-31	Sewerage and drainage		360,029.00		360,029.00		5,998.00		5,998.00	354,031.00	
	Construction of Footpath at Singithang		30,000.00		30,000.00		192.00		192.00	29,808.00	
	Contruction of Footpath		109,213.00		109,213.00		699.00		699.00	108,514.00	
410-32	Water Ways										
410-33	Public Lighting										
	<b><u>Other assets</u></b>										
410-40	Plants & Machinery	-	-		-	-	-	-	-	-	-
410-50	Vehicles	1,594,021.00			1,594,021.00	368,600.00	106,268.00	-	474,868.00	1,119,153.00	1,225,421.00
410-60	Office & other equipment	428,183.00			428,183.00	129,408.00	28,546.00	-	157,954.00	270,229.00	298,775.00
410-70	Furnitures, fixtures, fittings and electrical appliances	345,716.00			345,716.00	109,401.00	23,048.00	-	132,449.00	213,267.00	236,315.00
410-80	Other fixed assets	-	-		-	-	-	-	-	-	-
	<b>Total</b>	<b>3,107,169.00</b>	<b>499,242.00</b>		<b>3,606,411.00</b>	<b>712,408.00</b>	<b>164,751.00</b>	<b>-</b>	<b>877,159.00</b>	<b>2,729,252.00</b>	<b>2,394,761.00</b>
		-	-		-						

NAMCHI MUNICIPAL COUNCIL  
SCHEDULES CONTD...

**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.)	Cost (Rs.)
1	2	3	4	5	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				
	<b>Total of Investments General Fund</b>		-	-	-

**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.)	Cost (Rs.)
1	2	3	4	5	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				
	<b>Total of Investments Other Fund</b>			-	-

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

Code No.	Particulars		Current year 31.03.16	Previous year 31.03.15
1	2		3	3
430-10	Stores			
430-10	Loose Tools			
430-30	Others			
	<b>Total Stock in Hand</b>		-	-

NAMCHI MUNICIPAL COUNCIL  
SCHEDULES CONTD...

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

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding	Net Amount (Rs.)	Previous year Net Amount (Rs.)
1	2	3	4 (Code No	5 = 3 - 4	6
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				
	<b><u>Net Receivables of Property Taxes</u></b>				
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* Sub - total				
431-99	Less: State Government Cesses/ Levies in Taxes - Control Accounts				
	<b><u>Net receivables of Other Taxes</u></b>				
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*				
	<b>Sub - total</b>				
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* <b>Sub - total</b>				736,470.00
431-50	<b>Receivables from Government</b>	-	-	-	<b>736,470.00</b>
	<b>Total of Sundry Debtors (Receivables)</b>	-	-	-	-

NAMCHI MUNICIPAL COUNCIL  
SCHEDULES CONTD...

**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		
	<b>Total Prepaid expenses</b>		

**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		-
	<b>Balance with Bank-Municipal Funds</b>		
450-21	Nationalised Banks	1,760,475.00	1,271,357.94
450-22	Other scheduled Banks		
450-23	Scheduled Co-operative banks		
450-24	Post office		
450-25	Treasury		
	<b>Sub-total</b>	<b>1,760,475.00</b>	<b>1,271,357.94</b>
	<b>Balance with Bank-___ Special Funds</b>		
450-41	Nationalised Banks		-
450-42	Other Scheduled Banks		-
450-43	Scheduled Co-operative banks		-
450-44	Post office		-
450-45	Treasury		-
	<b>Sub-total</b>		-
	<b>Balance with Bank-___ Grant Funds</b>		
450-61	Nationalised Bank		-
450-62	Other Scheduled Bank		-
450-63	Scheduled Co-operative Bank		-
450-64	Post Office		-
450-65	Treasury		-
	<b>Sub-total</b>		-
	<b>Total Cash and Bank balances</b>	<b>1,760,475.00</b>	<b>1,271,357.94</b>

NAMCHI MUNICIPAL COUNCIL  
SCHEDULE TO ACCOUNTS CONTD...

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

Code No.	Particulars	Current year 31.03.16 (Rs.)	Previous year 31.03.15 (Rs.)
1	2	3	3
460-10	Loans and advances to employees	297,500.00	
460-20	Employee Provident Fund Loans		
460-30	Loans to others		
460-40	Advances to Suppliers and Contractors		
460-50	Advances to others		
460-60	Deposite with External agencies		
460-80	Other Current Assets		
	<b>Sub- Total</b>	297,500.00	-
	<b>Total loans, advances, and deposits</b>	<b>297,500.00</b>	<b>-</b>

**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		
	<b>Total other Assets</b>	-	-

**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		
	<b>Total Miscellaneous expenditure</b>	-	-