

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

**RANGPO NAGAR PANCHAYAT**  
**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 Rangpo Nagar Panchayat as at 31<sup>st</sup> March, 2015, 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 Rangpo 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 Rangpo Nagar Panchayat as at 31st March 2015.
  - 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: 8<sup>th</sup> July 2016**  
**Place: Gangtok**

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

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

**RANGPO NAGAR PANCHAYAT**  
**BALANCE SHEET AS ON 31st March 2016**

Code No.	Description of items	Schedule no.	Current Year (Rs)		Previous Year (Rs)	
<b>SOURCES OF FUNDS</b>						
<b>Reserves and Surplus</b>						
3-10	Municipal( General) Fund	B-1	18,261,600.47	18,261,600.47	14,638,955.22	<b>14,638,955.22</b>
3-11	Earmarked Funds	B-2			-	-
3-12	Reserves	B-3	2,805,355.00	2,805,355.00	2,882,552.00	<b>2,882,552.00</b>
3-20	<b>Grants, Contributions for specific purposes</b>	B-4	1,728,062.54	1,728,062.54	779,632.16	<b>779,632.16</b>
	Loans					
3-30	Secured loans	B-5			-	
3-31	Unsecured loans	B-6			-	
	<b>TOTAL</b>			<b>22,795,018.01</b>		<b>18,301,139.38</b>
<b>APPLICATION OF FUNDS</b>						
4-10	<b>Fixed assets including Statues &amp; Heritage Assets</b>	B-11				
	Gross Block		12,692,963.00		11,755,045.00	
4-11	Less Accumulated Depreciation		1,492,540.00	11,200,423.00	875,755.00	<b>10,879,290.00</b>
	Net Block					
4-12	Capital work-in-progress				-	-
<b>Investments</b>						
4-20	Investment- General Fund	B-12	3228239	3,228,239.00		
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			-	
4-32	Less: Accumulated provision against bad and doubtful receivables					
4-40	Prepaid expenses	B-16			-	
4-50	Cash and Bank Balances	B-17	8,342,856.01		7,431,519.38	
4-60	Loans, advances and deposits	B-18	23500	<b>8,366,356.01</b>	-	<b>7,431,519.38</b>
	Less:					
<b>Current liabilities, and Provisions</b>						
3-40	Deposit received	B-7			23,010.00	
3-41	Deposit works	B-8			-	
3-50	Other liabilities (Sundry Creditors)	B-9			- 13,340.00	
3-60	Provisions	B-10			-	<b>9,670.00</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>22,795,018.01</b>		<b>18,301,139.38</b>
	Signicant Accounting Policies	B-21				
	Notes to the Balance Sheet	B-22				

**Date : 20th January, 2017**  
**Place : Gangtok**

**For Sushil Das & Associates**  
**Chartered Accountants**

**S. Das**  
**Proprietor**  
**Membership No : 051057**

**RANGPO 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
	<b>INCOME</b>			
1-10	Tax Revenue	1-1	751,100.00	1,171,210.00
1-30	Rental Income from Municipal Properties	1-3	-	-
1-40	Fees & User Charges	1-4	3,651,839.00	3,821,133.00
1-50	Sales & Hire Charges	1-5	59,700.00	31,500.00
1-60	Revenue Grants, Contribution & Subsidies	1-6	9,402,697.00	4,477,379.00
1-70	Income from Investment	1-7	-	-
1-71	Interest Earned	1-8	279,593.00	443,917.00
1-80	Other Income	1-9	-	5,600.00
<b>A</b>	<b>Total - INCOME</b>		<b>14,144,929.00</b>	<b>9,950,739.00</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	1-10	3,155,265.00	2,497,913.00
2-20	Administrative Expenses	1-11	1,411,579.00	1,921,442.00
2-30	Operations & Maintenance	1-12	4,478,521.00	4,689,573.00
2-40	Interest & Finance Expenses	1-13	102.75	168.55
2-50	Programme Expenses	1-14	846,691.00	61,296.00
2-60	Revenue Grants, Contributions & Subsidies	1-15	-	-
2-70	Provisions & Write Off	1-16	-	-
2-71	Miscellaneous Expenses	1-17	-	-
2-72	Depreciation		616,785.00	411,289.00
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>10,508,943.75</b>	<b>9,581,681.55</b>
<i>A-B</i>	<i>Gross Surplus/ (deficit) of income over expenditure before Prior Period Items</i>		<i>3,635,985.25</i>	<i>369,057.45</i>
2-80	Add : Prior period Items (Net)		-13,340.00	
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		<i>3,622,645.25</i>	<i>369,057.45</i>
2-90	<b>Less: Transfer to Reserve Funds</b>			
	<b>Net balance being surplus/ deficit carried over to Municipal Fund</b>		<b>3,622,645.25</b>	<b>369,057.45</b>

Date : 20th January, 2017

Place : Gangtok

For Sushil Das &amp; Associates

Chartered Accountants

Firm Regd. No: 326657E

S. Das

Proprietor

Membership No : 051057

**RANGPO 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.)
	15,479,682.64	Opening Balances# Cash balances including imptest Balances with Banks/Treasury ( including balances in designated bank accounts )	7,431,519.38				
		Operating Receipts				<b>Operating Payments Expenses</b>	
1-10	1,171,210.00	Tax Revenue	751,100.00	2-10	107,007.00	Establishment Expenses	395,323.00
1-70		Income from Investments		2-20	1,780,793.00	Adminstrative Expenses	1,191,895.00
1-50	31,500.00	Sale & Hire charges	59,700.00	2-30	3,790,837.00	Operations and Maintenance	4,400,175.00
1-71	443,917.00	Interset Earned	279,593.00	2-40	168.55	Interest & finance Charges	102.75
1-40	3,572,619.00	Fees & User Charges	3,650,839.00	2-50	61,296.00	Programme expenses	846,691.00
1-60	4,278,000.00	Revenue Grants, Contributions & Subsidies	9,169,500.00	2-60		Revenue Grants, Contributions & Subsidies	
1-20		Assigned Recenues & Compensations		2-71		Office & Other Equipment	
1-30		Rental income from Muncipal Properties		2-80		Other Expenses	
1-80	5,600.00	Other Income					
	<b>24,982,528.64</b>	Total C/FD to next page	<b>21,342,251.38</b>		<b>5,740,101.55</b>	Total C/FD to next page	<b>6,834,186.75</b>

**RANGPO 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.)
	<b>24,982,528.64</b>	<b>Total B/FD from Previous Page</b>	<b>21,342,251.38</b>		<b>5,740,101.55</b>	<b>Total B/FD from Previous Page</b>	<b>6,834,186.75</b>
		<b>Non-Operating Receipts</b>				<b>Non- Operating Payments Expenses</b>	
3-30/31		Loans Received		3-40	1,901,469.00	Deposit Payable	922,809.00
3-40	1,433,017.00	Deposit Received	899,799.00	3-50	2,102,481.00	Other Payables	2,537,478.00
3-20	2,241,416.00	Grants and contribution for specific purposes	1,860,988.00	3-60	946,147.00	Provision	950,496.00
				3-20	33.71	Repayment of Loans	
						Grants and contribution for specific purposes	101.62
*		Sale Proceeds from AQssets		**		Refund of Deposits	
		Realisation of investment-General Fund		4-10	4,255,150.00	Acquisition/Purchase of Fixed Assets	552,466.00
*		Realisation of investment-Other Funds		4-12	2,608,956.00	Capital Work In Progress	
3-41		Deposit Works		3-41			
3-50	18,040.00	Revenue Collected in Advance	45,550.00	4-20		Investments	7,323,239.00
*		Loans & Advances to Employees (recovery)		4-21			
*		Other Loans & Advances (recovery)		4-30		Sanitary & Conservancy Store	
*		Deposits with external Agencies (recovery)		4-60	3,689,144.00	Advance Agt. Scheme	779,956.00
		Other Receipts (Fixed Deposit)		4-40			
4-31		Toll Charges - Bazar Contract		4-60			
4-20		Investment	4,095,000.00			Closing Balances #	
						Cash balances including Imprest	
					7,431,519.38	Balances with Banks/Treasury (including balances in designated bank accounts)	8,342,856.01
	<b>28,675,001.64</b>	<b>GRAND TOTAL</b>	<b>28,243,588.38</b>		<b>28,675,001.64</b>	<b>GRAND TOTAL</b>	<b>28,243,588.38</b>

Date : 20th January, 2017

Place : Gangtok

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

S. Das  
Proprietor  
Membership No : 051057



**RANGPO NAGAR PANCHAYAT**

**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>	<b>3</b>	<b>4</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 - Bazar Contract	751,100.00	1,171,210.00
110-80	Other Taxes		
	<b>Sub-Total</b>	<b>751,100.00</b>	<b>1,171,210</b>
110-90	Less: Tax Remissions and Refund [Schedule 1-1 (a)]		
	Sub - Total		
	<b>Total Tax revenue</b>	<b>751,100.00</b>	<b>1,171,210</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>	<b>3</b>	<b>4</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>	<b>3</b>	<b>4</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>		

**RANGPO NAGAR PANCHAYAT**  
**SCHEDULE TO ACCOUNTS 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>	<b>3</b>	<b>4</b>
130-10	Rent from Civic Amenities		
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		-
130-90	Less: Rent Remission and Refunds		
	Sub-Total		
	<b>Total Rental Income from Municipal Properties</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>	<b>3</b>	<b>4</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>		

**RANGPO NAGAR PANCHAYAT**  
**SCHEDULE TO ACCOUNTS 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	1,008,773.00	1,231,744.00
140-12	Fees for Grant of Permit	114,551.00	70,652.00
140-13	Fees for Certificate or Extract		
140-14	Deveopment Charges		
140-15	Regularisation Fees		
140-20	Penalties and Fines	304880	66,255.00
140-40	Other Fees		40,500.00
140-50	User Charges	2223635	2,411,982.00
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges		
	<b>Sub-Total</b>	<b>3,651,839.00</b>	<b>3,821,133.000</b>
140-90	Less: Rent Remission and Refunds		
	<b>Sub-Total</b>	<b>3,651,839.00</b>	<b>3,821,133.00</b>
	<b>Total income from Fees &amp; User Charges - Income head-wise</b>	<b>3,651,839.00</b>	<b>3,821,133.00</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>	<b>3</b>	<b>4</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>		

**RANGPO NAGAR PANCHAYAT**  
**SCHEDULE TO ACCOUNTS CONTD....**

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

<b>Detailed Head Code</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>
150-10	Sale of Products		
150-11	Sale of Forms & Publications	59,700.00	31,500.00
150-12	Sale of stores & scrap		
150-30	Sale of Others		
150-40	Hire Charges for Vehicles		
150-41	Hire Charges for Equipment		
	<b>Total Income from Sale &amp; Hire charges - income head-wise</b>	<b>59,700.00</b>	<b>31,500.00</b>

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

<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>
160-10	Revenue Grant	9,169,500.00	4,278,000.00
160-20	Re-imburement of expenses		
160-30	Contribution towards schemes		
160-40	Contribution towards Fixed Assets	233,197.00	199,379.00
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>9,402,697.00</b>	<b>4,477,379.00</b>

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

<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>
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>		

**RANGPO NAGAR PANCHAYAT**  
**SCHEDULE TO ACCOUNTS CONTD....**

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

<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>
171-10	Interest from Bank Accounts	279,593.00	443,917.00
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>279,593.00</b>	<b>443,917.00</b>

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

<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>
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		5,600.00
180-60	Excess Provisions written back		
180-80	Miscellaneous Income		
	<b>Total Other Income</b>		<b>5,600.00</b>

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

**Schedule I-10 (a): Establishment 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>	<b>3</b>	<b>4</b>
	Municipal Body Administration Finance,Accounts,Audit Election Record Room		
	Estate		
	Stores & Purchase workshop census .....		
	<b>Total establishment expenses-Function wise</b>		

**RANGPO NAGAR PANCHAYAT**  
**SCHEDULE TO ACCOUNTS 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>	<b>3</b>	<b>4</b>
210-10	Salaries , wages and Bonus	2850639	2,412,513.00
210-20	Benefits and Allowances	158070	85,400.00
210-30	Pension	76464	
210-40	Other Terminal & Retirement Benefits	70092	
	<b>Total establishment expenses-expense head wise</b>	<b>3,155,265.00</b>	<b>2,497,913.00</b>

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

**Schedule I-11(a): Administrative 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>	<b>3</b>	<b>4</b>
	Municipal Body Administration Finance,Accounts,Audit Election Record Room Estate Stores & Purchase Workshop Census .....		
	<b>Total Admisnistrative expenses- Function wise</b>		

**RANGPO NAGAR PANCHAYAT**  
**SCHEDULE TO ACCOUNTS 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>	<b>3</b>	<b>4</b>
220-10	Rent,Rates and Taxes	219,684.00	147,595.00
220-11	Office Maintenance	236,752.00	1,405,528.00
220-12	Communication Expenses	13,103.00	11,666.00
220-20	Books & Periodicals	-	
220-21	Printing and stationary	165,198.00	128,726.00
220-30	Traveling & Conveyance	91,817.00	51,220.00
220-40	Insurance		
220-50	Audit Fees		
220-51	Legal Expenses		
220-52	Professional and other Fees		
220-60	Advertisement and Publicity	288,418.00	35,160.00
220-61	Membership & Subscriptions		
220-80	Other Administrative Expenses	396,607.00	141,547.00
	<b>Total Administrative expenses- expense head wise</b>	<b>1,411,579.00</b>	<b>1,921,442.00</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>	<b>3</b>	<b>4</b>
	Municipal Body		
	Administration		-
	Finance,Accounts,Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
	.....		
	<b>Total Operations &amp; Maintenance- expense head wise</b>		

**RANGPO NAGAR PANCHAYAT**  
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**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>	<b>3</b>	<b>4</b>
230-10	Power & Fuel	524,216.00	469,884.00
230-20	Bulk Purchases	-	
230-30	Consumption of Stores	37,029.00	623,423.00
230-40	Hire Charges	-	-
230-50	Repairs & Maintenance-Sewerage	2,501,983.00	
230-51	Repairs & Maintenance-Infrastructure assets		3,275,518.00
230-52	Repairs & Maintenance-Civic Amenities	492,853.00	65,422.00
230-53	Repairs & Maintenance-Buildings	243,980.00	213,691.00
230-54	Repairs & Maintenance-Vechiles		
230-59	Repairs & Maintenance- Others	22,300.00	41,635.00
230-80	Others operating & maintenance exp	656,160.00	
	<b>Total operation &amp; Maintenance- expense head wise</b>	<b>4,478,521.00</b>	<b>4,689,573.00</b>

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

<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>
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	102.75	168.55
240-80	Other Finance Expenses		
	<b>Total Interest &amp; Finance Charges</b>	<b>102.75</b>	<b>168.55</b>



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

<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>
250-10	Election Expenses		
250-20	Own Programmes	846,691.00	61,296.00
250-30	Share in Programmes of Others		
	<b>Total Programme expenses</b>	<b>846,691.00</b>	<b>61,296.00</b>

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

<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>
260-20	Contribution [ give details]		
260-30	Subsidies [ give details]		
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		

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

<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>
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>		

RANGPO NAGAR PANCHAYAT  
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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		
	<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	3	4
	<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	13,340.00	
280-80	Other Expenses		
	<b>Sub - Total Income (b)</b>	<b>13,340.00</b>	-
	<b>Total Prior Period (Net) (a-b)</b>	<b>-13,340.00</b>	



**RANGPO NAGAR PANCHAYAT  
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**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	14,638,955.22	3,622,645.25	18,261,600.47	14,269,897.77
310-90	Excess of Income & Expenditure			-	-
	<b>Total Municipal Fund (310)</b>	<b>14,638,955.22</b>	<b>3,622,645.25</b>	<b>18,261,600.47</b>	<b>14,269,897.77</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.							
<b>Net balance of funds</b>							

**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	2,882,552.00	156,000.00	233,197.00	2,805,355	2,882,552.00
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>	<b>2,882,552.00</b>	<b>156,000.00</b>	<b>233,197.00</b>	<b>2,805,355.00</b>	<b>2,882,552.00</b>

**RANGPO NAGAR PANCHAYAT**  
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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
<b>Code No.</b>				
<b>(a) Opening Balance</b>	779,632.16			
<b>(b) Additions to the Grants *</b>				
(i) Grant received during the year	1,806,839.00			
(ii) Interest/Dividend earned on grant	54,149.00			
(iii) Profit on disposal of Grant Investments				
(iv) Other addition(Specify nature)				
<b>Total (b)</b>	1,860,988.00	-		
<b>Total (a+b)</b>	2,640,620.16	-		
<b>( c ) Payments out of funds</b>				
<b>(i) Capital expenditure on</b>				
Fixed assets*	156,000.00			
Others				
<b>Sub- total</b>	156,000.00	-		
<b>(ii) Revenue Expenditure on</b>				
Salary,wages and allowances etc. Rent				
Other administrative charges	756,557.62			
<b>Sub- total</b>	756,557.62			
<b>(iii) Other :</b>				
Loss on disposal of Grant investments				
Grants Refunded				
<b>Sub- total</b>				
<b>total ( c ) [i+ii+iii ]</b>	912,557.62			
<b>Net balance at the year end- (a+b)-( c )</b>	<b>1,728,062.54</b>	-		
<b>Total Grants &amp; Contribution for Specific Purposes</b>		-		

**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		
	<b>Total Secured Loans</b>		

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

<b>Code no.</b>	<b>Particulars</b>	<b>Current Year 31.03.16 (Rs.)</b>	<b>Previous Year 31.03.15 (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</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 Un-Secured Loans</b>		

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

<b>Code no.</b>	<b>Particulars</b>	<b>Current Year 31.03.16 (Rs.)</b>	<b>Previous Year 31.03.15 (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	
<b>340-10</b>	From Contractors		23,010.00
<b>340-20</b>	From Revenues		
<b>340-30</b>	From Staff		
<b>340-40</b>	From Others		
	<b>Total deposits received</b>	<b>-</b>	<b>23,010.00</b>

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

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

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

<b>Code No.</b>	<b>Particulars</b>	<b>Current Year 31.03.16 (Rs)</b>	<b>Previous Year 31.03.15 (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	
350-10	Creditors		
350-11	Employee liabilities		
350-12	Interest Accrued and Due		
350-20	Recoveries Payable		- 13,340.00
350-30	Government Dues Payable		
350-40	Refunds Payable		
350-41	Advance Collection of Revenues		
350-80	Others		
	<b>Total Other liabilities(Sundry Creditors)</b>	<b>-</b>	<b>-13,340.00</b>

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

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





RANGPO NAGAR PANCHAYAT  
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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	Axis Bank		3,228,239.00	
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>		-	<b>3,228,239.00</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.)	(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				
	<b>Total of Investments Other Fund</b>				

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

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

RANGPO NAGAR PANCHAYAT  
SCHEDULES CONTD...

**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				
	<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*				
431-99	Sub - total				
	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>				
431-50	<b>Receivables from Government</b>				
	<b>Total of Sundry Debtors (Receivables)</b>	-	-	-	-

RANGPO NAGAR PANCHAYAT  
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		8342856.01	7,431,519.38
450-22	Other scheduled Banks			
450-23	Scheduled Co-operative banks			
450-24	Post office			
450-25	Treasury			
	<b>Sub-total</b>		8,342,856.01	7,431,519.38
	<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>8,342,856.01</b>	<b>7,431,519.38</b>

**RANGPO NAGAR PANCHAYAT**  
**SCHEDULE TO ACCOUNTS CONTD...**

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

<b>Code No.</b>	<b>Particulars</b>	<b>Opening Balance (Rs)</b>	<b>Addition During the Year (Rs)</b>	<b>Adjustment during the year (Rs)</b>	<b>Closing Balance (Rs)</b>
<b>1</b>	<b>2</b>		<b>3</b>		
460-10	Loans and advances to employees		779,956.00	756,456.00	23,500.00
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>	-	779,956.00	756,456.00	23,500.00
	<b>Total loans, advances, and deposits</b>	-	<b>779,956.00</b>	<b>756,456.00</b>	<b>23,500.00</b>

**RANGPO NAGAR PANCHAYAT**  
**SCHEDULE TO ACCOUNTS CONTD...**

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

<b>Code No.</b>	<b>Particulars</b>		<b>Current year 31.03.16 Rs</b>	<b>Previous Year 31.03.15 (Rs.)</b>
<b>1</b>	<b>2</b>		<b>3</b>	
470-10	Deposit 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]**

<b>Code No.</b>	<b>Particulars</b>		<b>Current Year 31.03.16 (Rs.)</b>	<b>Previous Year 31.03.15 (Rs.)</b>
<b>1</b>	<b>2</b>		<b>3</b>	
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>			