

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.

**SINGTAM 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 Singtam Nagar Panchayat 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 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 Singtam 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 Singtam 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: 20<sup>th</sup> January 2017**  
**Place: Gangtok**

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

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

**SINGTAM NAGAR PANCHAYAT**  
**BALANCE SHEET AS AT 31ST MARCH 2016**

Code No.	Description of items	Schedule no.	Current Year (Rs)		Prevoius Year (Rs)	
<b>SOURCES OF FUNDS</b>						
<b>Reserves and Surplus</b>						
3-10	Municipal( General) Fund	B-1	13,255,492.48	<b>13,255,492.48</b>	8,163,730.54	<b>8,163,730.54</b>
3-11	Earmarked Funds	B-2			-	
3-12	Reserves	B-3	4,210,693.00	<b>4,210,693.00</b>	2,684,162.00	<b>2,684,162.00</b>
3-20	<b>Grants, Contributions for specific purposes</b>	B-4	2,735,451.00	<b>2,735,451.00</b>	2,408,440.00	<b>2,408,440.00</b>
	Loans					
3-30	Secured loans	B-5				
3-31	Unsecured loans	B-6				
	<b>TOTAL</b>			<b>20,201,636.48</b>		<b>13,256,332.54</b>
4-10	<b>Fixed assets including Statues&amp; Heritage Assets</b>	B-11				
	Gross Block		12,264,457.00		9,979,316.00	
4-11	Less Accumulated Depreciation		1,957,296.00	<b>10,307,161.00</b>	1,153,546.00	<b>8,825,770.00</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			-	
4-32	Less: Accumulated provision against bad and doubtful receivables					-
4-40	Prepaid expenses	B-16				
4-50	Cash and Bank Balances	B-17	11,888,997.48		6,478,194.54	
4-60	Loans, advances and deposits	B-18	15,000.00	<b>11,903,997.48</b>	15,000.00	<b>6,493,194.54</b>
	Less:					
	<b>Current liabilities, and Provisions</b>					
3-40	Deposit received	B-7	1,982,872.00		2,062,632.00	
3-41	Deposit works	B-8				
3-50	Other liabilities (Sundry Creditors)	B-9	11,650.00		11,650.00	
3-60	Provisions	B-10	15,000.00		15,000.00	
4-70	<b>Other Assets</b>	B-19		<b>2,009,522.00</b>		<b>2,062,632.00</b>
4-80	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20				-
	<b>Total</b>			<b>20,201,636.48</b>		<b>13,256,332.54</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  
Firm Regd. No: 326657E

S. Das  
Proprietor  
Membership No : 051057

**SINGTAM NAGAR PANCHAYAT**

**Income and Expenditure Account for the Year ended 31.03.2015**

Code No.	Item/Head of Account	Schedule No.	Current Year 31.03.2016 (Rs.)	Previous year 31.3.2015 (Rs.)
1	2	3		5
	<b>INCOME</b>			
1-10	Tax Revenue	1-1	755,550.00	584,095.00
1-30	Rental Income from Municipal Properties	1-3	55,400.00	46,640.00
1-40	Fees & User Charges	1-4	3,418,657.00	3,584,013.00
1-50	Sales & Hire Charges	1-5	41,700.00	55,700.00
1-60	Revenue Grants, Contribution & Subsidies	1-6	6,458,065.00	2,396,481.00
1-70	Income from Investment	1-7	-	-
1-71	Interest Earned	1-8	25,949.94	187,673.62
1-80	Other Income	1-9		-
<b>A</b>	<b>Total - INCOME</b>		<b>10,755,321.94</b>	<b>6,854,602.62</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	1-10	2,552,943.00	2,564,388.00
2-20	Administrative Expenses	1-11	887,024.00	559,892.00
2-30	Operations & Maintenance	1-12	1,214,733.00	2,128,691.00
2-40	Interest & Finance Expenses	1-13	604.00	1,409.09
2-50	Programme Expenses	1-14	204,506.00	107,192.00
2-60	Revenue Grants, Contributions & Subsidies	1-15		-
2-70	Provisions & Write Off	1-16		-
2-71	Miscellaneous Expenses	1-17		-
2-72	Depreciation		803,750.00	571,880.00
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>5,663,560.00</b>	<b>5,933,452.09</b>
<i>A-B</i>	<i>Gross Surplus/ (deficit) of income over expenditure before Prior Period Items</i>		5,091,761.94	921,150.53
2-80	Add : Prior period Items (Net)	1-18	-	<b>(130,168.00)</b>
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		5,091,761.94	790,982.53
2-90	<b>Less: Transfer to Reserve Funds</b>			
	<b>Net balance being surplus/ deficit carried over to Municipal Fund</b>		<b>5,091,761.94</b>	<b>790,982.53</b>

Date : 20th January 2017

Place : Gangtok

For Sushil Das & Associates

Chartered Accountants

Firm Regd. No: 326657E

S. Das

Proprietor

Membership No : 051057

**SINGTAM NAGAR PANCHAYAT**

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

Code No.	Previous year 31.3.2015 (Rs)	Receipts	Current Year 31.03.2016 (Rs.)	Code No.	Previous year 31.3.2015 (Rs)	Payments	Current Year 31.03.2016 (Rs.)
	- 4,751,028.01	Opening Balances Cash balances including imptest Balances with Banks/Treasury ( including balances in designated bank accounts )	6,478,194.54				
		Operating Receipts				<b>Operating Payments Expenses</b>	
1-10	640,375.00	Tax Revenue	755,550.00	2-10	364,309.00	Establishment Expenses	248,002.00
1-20		Assigned Revenues & Compensations		2-20	559,892.00	Adminstrative Expenses	887,024.00
1-30	46,640.00	Rental income from Muncipal Properties	55,400.00	2-30	2,106,971.00	Operations and Maintenance	1,214,733.00
1-40	3,580,513.00	Fees & User Charges	3,418,657.00	2-40	1,409.09	Interest & finance Charges	604.00
1-50	55,700.00	Sale & Hire charges	41,700.00	2-50	107,192.00	Programme expenses	204,506.00
1-60	2,063,050.00	Revenue Grants, Contributions & Subsidies	5,993,000.00	2-60		Revenue Grants, Contributions & Subsidies	
1-70		Income from Investments		2-80		Misc.Exp. Vehicle	
1-71	187,673.62	Interset Earned		4-30	130,168.00	Refund of Other-Revenues	
1-80	-	Other Income	25,949.94			Purchases of stores	
						Other collections on behalf of State and Central Government	
	<b>11,324,979.63</b>	Total C/FD to next page	<b>16,768,451.48</b>		<b>3,269,941.09</b>	Total C/FD to next page	<b>2,554,869.00</b>

**SINGTAM NAGAR PANCHAYAT**

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

Code No.	Previous year 31.3.2015 (Rs)	Receipts	Current Year 31.03.2016 (Rs.)	Code No.	Previous year 31.3.2015 (Rs)	Payments	Current Year 31.03.2016 (Rs.)
	<b>11,324,979.63</b>	<b>Total B/FD from Previous Page</b>	<b>16,768,451.48</b>		<b>3,269,941.09</b>	<b>Total B/FD from Previous Page</b>	<b>2,554,869.00</b>
		<b>Non-Operating Receipts</b>				<b>Non- Operating Payments Expenses</b>	
3-30/31		Loans Received		3-50	2,068,488.00	Other Payables	2,113,291.00
3-40	6,342,325.00	Deposit Received	1,846,956.00	3-60	144,000.00	Provision	165,000
3-20	2,028,343.00	Grants and contribution for specific purposes	2,768,200.00	**		Repayment of Loans	
				3-40		Security Deposit	
*		Sale Proceeds from Assets		3-40	4,681,789.00	Refund of Deposits	1,926,716.00
4-20		Realisation of investment-General Fund		4-10	105,000.00	Acquisition/Purchase of Fixed Assets	2,285,141.00
*		Realisation of investment-Other Funds		4-12	2,702,664.00	Capital Work In Prograss	
3-41		Deposit Works		1-40	21,000.00	Refund of income	
3-50		Revenue Collected in Advance		1-10	56,280.00	Refund of Toll Tax	
*		Loans & Advances to Employees (recovery)		4-21		Sanitary & Conservancy	
4-31		Other Loans & Advances (recovery)		4-30			
*		Deposits with external Agencies (recovery)		4-40		Loans & Advance `	449,593.00
4-20	1,500,000.00	Other Receipts [ specify]		4-60	1,668,291.00		
		Investment					
						Closing Balances #	
						Cash balances including Imprest	
					6,478,194.54	Balances with Banks/Treasury	11,888,997.48
						(including balances in designated bank accounts)	
	<b>21,195,647.63</b>	<b>GRAND TOTAL</b>	<b>21,383,607.48</b>		<b>21,195,647.63</b>	<b>GRAND TOTAL</b>	<b>21,383,607.48</b>

Date : 20th January 2017

Place : Gangtok

- For Sushil Das & Associates -

Chartered Accountants

Firm Regd. No: 326657E

S. Das

Proprietor

Membership No : 051057



## SINGTAM 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	755,550.00	584,095.00
110-80	Other Taxes		
	<b>Sub-Total</b>	<b>755,550.00</b>	<b>584,095.00</b>
110-90	Less: Tax Remissions and Refund [Schedule 1-1 (a)]		
	Sub - Total		
	<b>Total Tax revenue</b>	<b>755,550.00</b>	<b>584,095.00</b>

## 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		
	<b>Total refund and remission of tax revenues</b>		

## Schedule I-2: Assigned Revenues &amp; 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		
	<b>Total assigned revenues &amp; compensation</b>		

**SINGTAM 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	55,400.00	46,640.00
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	55,400.00	46,640.00
130-90	Less: Rent Remission and Refunds		
	Sub-Total		
	<b>Total Rental Income from Municipal Properties</b>	<b>55,400.00</b>	<b>46,640.00</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>	<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>		

**SINGTAM 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	1,427,100.00	1,320,491.00
140-12	Fees for Grant of Permit	19,056.00	8,336.00
140-13	Fees for Certificate or Extract		
140-14	Deveopment Charges	524,551.00	
140-15	Regularisation Fees		
140-20	Penalties and Fines	332,850.00	238,670.00
140-40	Other Fees	75,900.00	55,086.00
140-50	User Charges	1,039,200.00	1,961,430.00
140-60	Entry Fees		
140-70	Service / Administrative Charges		
140-80	Other Charges		
	<b>Sub-Total</b>	<b>3,418,657.00</b>	<b>3,584,013.00</b>
140-90	Less: Rent Remission and Refunds		-
	<b>Sub-Total</b>		
	<b>Total income from Fees &amp; User Charges - Income head-wise</b>	<b>3,418,657.00</b>	<b>3,584,013.00</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>		

**SINGTAM 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	41,700.00	55,700.00
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>41,700.00</b>	<b>55,700.00</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	5,993,000.00	2,063,050.00
160-20	Re-imburement of expenses	-	-
160-30	Contribution towards schemes		
160-40	Contribution towards Assets	465,065.00	333,431.00
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>6,458,065.00</b>	<b>2,396,481.00</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>		-

**SINGTAM 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	25,949.94	187673.62
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>25,949.94</b>	<b>187,673.62</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		-
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**

<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>		

**SINGTAM 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	2,220,245.00	2,074,081.00
210-20	Benefits and Allowances	332,698.00	361,139.00
210-30	Pension		67,392.00
210-40	Other Terminal & Retirement Benefits		61,776.00
	<b>Total establishment expenses-expense head wise</b>	<b>2,552,943.00</b>	<b>2,564,388.00</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>		

**SINGTAM 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		352,202.00
220-11	Office Maintenance	274,400.00	11,511.00
220-12	Communication Expenses	12,076.00	11,573.00
220-20	Books & Periodicals		
220-21	Printing and stationary	86,437.00	20,536.00
220-30	Traveling & Conveyance	114,700.00	1,000.00
220-40	Insurance	-	-
220-50	Audit Fees	45,600.00	
220-51	Legal Expenses		
220-52	Professional and other Fees		
220-60	Advertisement and Publicity	245,966.00	51,400.00
220-61	Membership & Subscriptions		
220-80	Other Administrative Expenses	107,845.00	111,670.00
	<b>Total Administrative expenses- expense head wise</b>	<b>887,024.00</b>	<b>559,892.00</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>		

**SINGTAM 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		-
230-20	Bulk Purchases		
230-30	Consumption of Stores	325,637.00	-
230-40	Hire Charges	-	-
230-50	Repairs & Maintenance-(Road Pavement)	40,000.00	142,665.00
230-51	Repairs & Maintenance-Civic Amenities	11,500.00	550,194.00
230-52	Repairs & Maintenance-Buildings	316,996.00	201,710.00
230-53	Repairs & Maintenance-Vehicles		420,221.00
230-59	Repairs & Maintenance- Others	27,470.00	589,176.00
230-80	Others operating & maintenance exp	493,130.00	224,725.00
	<b>Total operation &amp; Maintenance- expense head wise</b>	<b>1,214,733.00</b>	<b>2,128,691.00</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	604.00	1,409.09
240-80	Other Finance Expenses		-
	<b>Total Interest &amp; Finance Charges</b>	<b>604.00</b>	<b>1,409.09</b>



**SINGTAM NAGAR PANCHAYAT**  
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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	204,506.00	107,192.00
250-30	Share in Programmes of Others		
	<b>Total Programme expenses</b>	<b>204,506.00</b>	<b>107,192.00</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>		

SINGTAM 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		
280-80	Other Expenses		130,168.00
	<b>Sub - Total Income (b)</b>		130,168.0
	<b>Total Prior Period (Net) (a-b)</b>		<b>(130,168.0)</b>

SINGTAM 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.)	Total (Rs.)	Current Year 31.03.16 (Rs.)	Previous Year 31.03.15 (Rs.)
<b>1</b>	<b>2</b>					
310-10	Municipal Fund					
310-90	Excess of Income & Expenditure	8,163,730.54	5,091,761.94		13,255,492.48	8,163,730.54
	Total Muncipal Fund (310)	<b>8,163,730.54</b>	<b>5,091,761.94</b>		<b>13,255,492.48</b>	<b>8,163,730.54</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
Code No.					
<b>Net balance of funds</b>					

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

Code No.	Particulars	Opening balance	Additions during the year	Total (Rs.)	Deductions during the year	Current Year (Rs)
<b>1</b>	<b>2</b>					
312-11	Capital Reserve					
312-12	Grant against fixed assets	2,684,162.00	1,991,596.00	4,675,758.00	465,065.00	4,210,693.00
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>2,684,162.00</b>	<b>1,991,596.00</b>	<b>4,675,758.00</b>	<b>465,065.00</b>	<b>4,210,693.00</b>

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

Amount in Rs.

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>		2,408,440.00					
<b>(b) Additions to the Grants *</b>							
(i) Grant received during the year		2,768,200.00	-				
(ii) Interest/Dividend earned on grant							
(iii) Profit on disposal of Grant Investments							
(iv) Other addition(Specify nature)							
<b>Total (b)</b>	-	<b>2,768,200.00</b>	-				
<b>Total (a+b)</b>	-	<b>5,176,640.00</b>	-				
<b>( c ) Payments out of funds</b>							
<b>(i) Capital expenditure on</b>							
Fixed assets*		1,991,596.00					
Others		449,593.00					
<b>Sub- total</b>	-	<b>2,441,189.00</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>		2,441,189.00	-				
<b>Net balance at the year end- (a+b)-( c )</b>	-	<b>2,735,451.00</b>	-				
<b>Total Grants &amp; Contribution for Specific Purposes</b>	-	<b>2,735,451.00</b>					

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

Code no.	Particulars			Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (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>				

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

<b>Code no.</b>	<b>Particulars</b>	<b>Current Year 31.03.2016 (Rs.)</b>	<b>Previous Year 31.03.2015 (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 31.03.2016 (Rs.)</b>	<b>Previous Year 31.03.2015 (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	
<b>340-10</b>	From Contractors	1,982,872.00	2,062,632.00
<b>340-20</b>	From Revenues	-	-
<b>340-30</b>	From Staff		
<b>340-40</b>	From Others	-	
	<b>Total deposits received</b>	<b>1,982,872.00</b>	<b>2,062,632.00</b>

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

<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>341-10</b>	Civil Works		
<b>341-20</b>	Electrical works		
<b>341-80</b>	Others		
	<b>Total of deposits works</b>		

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

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
350-10	Creditors		
350-11	Employee liabilities		
350-12	Interest Accrued and Due		
350-20	Recoveries Payable	11,650.00	
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>11,650.00</b>	<b>-</b>

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

Code No.	Particulars	Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2	3	4
360-10	Provision for Expenses	15,000.00	
360-20	Provision for Interest		
360-30	Provision for Other Assests		
	<b>Total Provisions</b>	<b>15,000.00</b>	<b>-</b>

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

(Amount

Code No.	Particulars	Gross Block				Accumulated Depreciation				Net
		Opening Balance	Additional during the period \$	Deductions during the period	Cost at the end of the year	Opening Balance	Additional during the period \$	Deductions during the period	Total at the end of the year	At the end of the current year
1	2	3	4	5	6	7	8	9	10	11
410-10	Land				-				-	-
410-20	Buildings	5,146,073.00			5,146,073.00	108,467.00	172,660.00		281,127.00	4,864,946.00
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	281,321.00			281,321.00	28,132.00	14,066.00		42,198.00	239,123.00
410-31	Sewerage and drinage	-	1,962,704.00		1,962,704.00	-	130,912.00		130,912.00	1,831,792.00
410-32	Water Ways		28,892.00		28,892.00		722.00		722.00	28,170.00
410-33	Public Lighting									
	<b><u>Other assets</u></b>									
410-40	Plants & Machinery	639,686.00			639,686.00	134,958.00	63,969.00		198,927.00	440,759.00
410-50	Vechicles	3,534,808.00	-		3,534,808.00	694,071.00	353,481.00		1,047,552.00	2,487,256.00
410-60	Office & other equipment	248,778.00	225,020.00		473,798.00	144,938.00	51,649.00		196,587.00	277,211.00
410-70	Furnitures, fixtures, fittings and electrical appliances	128,650.00	68,525.00		197,175.00	42,980.00	16,291.00		59,271.00	137,904.00
410-80	Other fixed assets									
	<b>Total</b>	<b>9,979,316.00</b>	<b>2,285,141.00</b>		<b>12,264,457.00</b>	<b>1,153,546.00</b>	<b>803,750.00</b>		<b>1,957,296.00</b>	<b>10,307,161.00</b>

in Rupees)

<b>Block</b>
<b>At the end of the previous year</b>
<b>12</b>
5,037,606.00
253,189.00 - -
504,728.00 2,840,737.00 103,840.00 85,670.00
<b>8,825,770.00</b>



SINGTAM 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 31.03.2016 (Rs.)	Previous Year 31.03.2015 (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				
	<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 31.03.2016 (Rs.)	Previous Year 31.03.2015 (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 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2			
430-10	Stores			
430-10	Loose Tools			
430-30	Others			
	<b>Total Stock in Hand</b>			-

SINGTAM 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 31.03.2015 (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 Less: State Government Cesses/ Levies in Taxes - Control Accounts				
431-91	<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* Sub - total Less: State Government Cesses/ Levies in Taxes - Control Accounts				
431-99	<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*				
	<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>	-	-	-	-

SINGTAM NAGAR PANCHAYAT  
SCHEDULES CONTD...

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

Code No.	Particulars		Current Year 31.03.2016 (Rs.)	Previous Year 31.03.2015 (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 31.03.2016 (Rs.)	Previous Year 31.03.2015 (Rs.)
1	2		3	
450-10	Cash			
	<b>Balance with Bank-Municipal Funds</b>			
450-21	Nationalised Banks	11,888,997.48		6,478,194.54
450-22	Other scheduled Banks		-	
450-23	Scheduled Co-operative banks			
450-24	Post office			
450-25	Treasury			
	<b>Sub-total</b>	<b>11,888,997.48</b>	<b>-</b>	<b>6,478,194.54</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>-</b>	<b>-</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>-</b>	<b>-</b>
	<b>Total Cash and Bank balances</b>	<b>11,888,997.48</b>	<b>-</b>	<b>6,478,194.54</b>

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**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	15,000.00			15,000.00
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>	15,000.00	-	-	15,000.00
	<b>Total loans, advances, and deposits</b>	<b>15,000.00</b>	<b>-</b>	<b>-</b>	<b>15,000.00</b>

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

<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>	
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]**

<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>	
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>			