

NR 10



Govt. of Assam
Narayanpur Town Committee
P.O- Dikrong, Dist- Lakhimpur (Assam) Pin- 784164

Ref No. NTC/111/88/2017-2018

Dated, 26.9.2017



To,
The Director,
Municipal Administration,
Assam, Dispur

Sub- Submission of Audited Accounts 2014-15, 2015-16 & 2016-17 & Audit Report, Revenue increase/Decrease Report & Service Level Benchmark Annexure-"A"&2.

Ref. No. DMA(P)228/2017/6

Dated Guwahati, the 8th September/2017

Sir,
With reference to the subject cited above, I have the honour to submit here with the of Audited Accounts 2014-15, 2015-16 & 2016-17 & Audit Report, Revenue Increase/Decrease Report & Service Level Benchmark Annexure-"A"&2(Encls. here with) of Narayanpur Town Committee for favour of your kind submission and necessary action.
Thanking you.



15/11/17

NR-1



H. Barua
14/11/17

Yours faithfully
Maja Chandra
Chairperson
Narayanpur Town Committee
Narayanpur Town Committee

NARAYANPUR TOWN COMMITTEE

ADDRESS: NH-15, P.O - DIKRONG, DIST.: LAKHIMPUR, ASSAM - 784164

AUDIT REPORT FOR THE YEAR 2015-16



Audited By:

AMD & ASSOCIATES
Chartered Accountants

28, Sugam Path, 10th By Lane East,
R. G. Baruah Road, Zoo Road Tiniali,
Guwahati, Assam, Pin - 781024



AUDITOR'S REPORT

We have audited the attached Balance Sheet, Income & Expenditure and Receipts & Payments Account of **General Fund** of **NARAYANPUR TOWN COMMITTEE**, District - **LAKHIMPUR (ASSAM)** as on 31st March, 2016 and we report as follows:-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit;
2. In our opinion, proper books of account as required by law have been maintained by the constitution so far as appears from our examination of the books;
3. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report are in agreement with the books of accounts;
4. On the basis of our examination and according to the information and explanations given to us, we report that the said accounts, read with the notes thereon, if any, gives a fair view:
 - a. In the case of the Balance Sheet, of the state of affairs of the constitution as at **31st March 2016** and
 - b. In the case of the Trading & Profit & Loss Account, of the surplus of the constitution for the year ended on **31st March 2016**.

The prescribed particulars are annexed thereto.

Notes:

1. Under the scope of our audit, we have verified the said Accounts only and not connected with the actual field level implementation.

For AMD & ASSOCIATES
Chartered Accountants.

Date: 27th Jan. 2017
Place: Guwahati

(CA. Mrinmoy Pathak, ACA)
Partner,
Mem No. 539000
Firm Reg. No. 318191E



TO WHOM IT MAY CONCERN

This is to certify that we have verified the Cash Books and other documents of General (OWN RESOURCE) Fund Account of **NARAYANPUR TOWN COMMITTEE**, District - **LAKHIMPUR (ASSAM)** for the following years and certify that the Total Tax Revenue and Non Tax Revenue Collection during the said years are as follows:

Financial Year	Tax Revenue	Non- Tax Revenue	Increase/ (Decrease)(%) Tax Revenue	Increase/ (Decrease)(%) Non Tax Revenue
2013-14	6,72,560	1,80,450	+119.47%	+150.70%
2014-15	2,44,270	1,96,299	- 63.68%	+8.78%
2015-16	7,49,700	2,00,811	+206.91%	+2.29%

For AMD & ASSOCIATES
Chartered Accountants.

Date: 27th Jan. 2017
Place: Guwahati

(CA. Mrinmoy Pathak, ACA)
Partner,
Mem. No. 539000
Firm Reg. No. 318191E

NARAYANPUR TOWN COMMITTEE
NH-15, P.O - DIKONG, DIST.: LAKHIMPUR, ASSAM - 784164

GENERAL FUND ACCOUNT

BALANCE SHEET as at 31-03-2016

LIABILITIES	Schedule	2015-16 (Rs.)	2014-15 (Rs.)
RESERVE & SURPLUS			
Municipal (General) Fund			
Earmarked Funds	1	2,20,72,802	2,19,48,420
Reserve & Surplus	2	-	-
Total Reserve & Surplus (A)	3	2,20,72,802	2,19,48,420
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)			
		-	-
LOANS			
Secured Loans		-	-
Unsecured Loans	5	-	-
Total Loans (C)	6	-	-
CURRENT LIABILITIES & PROVISIONS			
Deposits received		-	-
Deposit works	7	-	-
Other Liabilities	8	-	-
Provisions	9	-	-
Total Current Liabilities and Provisions (D)	10	-	-
TOTAL LIABILITIES (A+B+C+D)		2,20,72,802	2,19,48,420

Notes to Accounts and Significant Accounting Policies

ASSETS	Schedule	2015-16 (Rs.)	2014-15 (Rs.)
FIXED ASSETS			
Gross Block			
Less: Accumulated Depreciation	11	2,19,92,657	2,19,02,900
Net Block		2,19,92,657	2,19,02,900
Capital Work In Process		-	-
Total Fixed Assets (A)		2,19,92,657	2,19,02,900
INVESTMENTS			
Investments - Municipal fund	12	-	-
Investments - Other fund	13	-	-
Total Investments (B)		-	-
CURRENT ASSETS, LOAN & ADVANCES			
Stock in hand (Inventories)	14	-	-
Sundry Debtors/ Receivables			
Gross Amount outstanding	15	-	-
Less: Accumulated provision against bad and doubtful Sundry Debtors		-	-
Net Amount Outstanding		-	-
Prepaid Expenses	16	-	-
Cash & Bank Balances	17	80,145	45,520
Loans, Advances & Deposits			
Less: Accumulated Provision against Loans	18	-	-
Net Amount Outstanding		-	-
Total Current Assets, Loans & Advances (C)		80,145	45,520
Other Assets	19	-	-
Miscellaneous Expenditure (to the extent not written off)	20	-	-
TOTAL ASSETS(A+B+C)		2,20,72,802	2,19,48,420

For, A M D & ASSOCIATES,
Chartered Accountants.



(CA. Minmoy Pathak)
Partner
Mem No.: 539000



For, Narayanpur Town Committee



EXECUTIVE OFFICER
NARAYANPUR TOWN COMMITTEE
NARAYANPUR, LAKHIMPUR

Maya Chandra
Chairperson
Narayanpur Town Committee
Narayanpur, Lakhimpur

NARAYANPUR TOWN COMMITTEE
NH-15, P.O - DIKONG, DIST.: LAKHIMPUR, ASSAM - 784104
GENERAL FUND ACCOUNT

Income and Expenditure Account for the year ended 31.03.2016

PARTICULARS	Schedule	2015-16 (Rs.)	2014-15 (Rs.)
INCOME			
Tax Revenue	21	13,900	1,350
Assigned Revenue and Compensations	22	-	-
Rental Income from Municipal Properties	23	6,42,686	2,86,000
Fees and User Charges	24	2,93,926	1,53,219
Sale and hire charges	25	-	-
Revenue Grants, Contributions and Subsidies	26	-	-
Income from Investment	27	-	-
Interest earned	28	5,359	531
Other Income	29	-	-
Total Income		9,55,870	4,41,100
EXPENDITURE			
Establishment Expenses	30	4,02,316	1,16,600
Administrative Expenses	31	2,17,405	56,380
Operations & Maintenance	32	1,99,456	1,20,311
Interest and Finance Charges	33	327	62
Program Expenses	34	12,000	1,24,740
Revenue Grants, Contributions and subsidies	35	-	-
Provision and Write off	36	-	-
Miscellaneous expenses	37	-	-
Depreciation	11	-	-
Total Expenditure		8,31,488	4,21,103
Add: Gross surplus/ (deficit) of income over expenditure before Prior Period Items		-	-
Add: Prior Period Items (net)		-	-
Gross surplus/ (deficit) of income over expenditure after Prior Period Items		1,24,382	19,997
Less: Transfer to Reserve Funds		-	-
Net balance being surplus/ deficit carried over to Municipal Fund		1,24,382	19,997

For, **A M D & ASSOCIATES,**
Chartered Accountants.



(CA. Minmoy Pathak)
Partner




EXCUTIVE OFFICER
NARAYANPUR TOWN COMMITTEE
NARAYANPUR LAKHIMPUR

For, Narayanpur Town Committee

Maya Choudhary
Chairperson
Narayanpur Town Committee
NH-15, Dikong, Lakhimpur, Assam - 784104

NARAYANPUR TOWN COMMITTEE
NH-15, P.O - DIKONG, DIST.: LAKHIMPUR, ASSAM - 784164
GENERAL FUND ACCOUNT

Receipts and Payments Account for the year ended 31.03.2016

Head of Account	2015-16		2014-15		Head of Account	2015-16		2014-15	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	45,520	25,523							
OPERATING RECEIPTS					OPERATING PAYMENTS	4,02,318	1,16,600		
Tax Revenue	13,900	1,350			Establishment Expenses	2,17,405	59,360		
Assigned Revenues & Compensations	-	-			Administrative Expenses	1,99,438	1,20,311		
Rental income from Municipal Properties	6,42,585	2,80,000			Operations and Maintenance	327	82		
Fees & User Charges	2,93,926	1,53,219			Interest & Finance Charges	12,000	1,24,740		
Sale & Hire Charges	-	-			Program Expenses	-	-		
Revenue Grants, Contributions & Subsidies	-	-			Revenue Grants, Contributions & Subsidies	-	-		
Income from Investments	-	-			Miscellaneous Expenses	-	-		
Interest Earned	5,359	531			Purchase of Stores	-	-		
Other Income	-	-			Other Collections on behalf of State and Central Government	-	-		
NON OPERATING RECEIPTS					NON OPERATING PAYMENTS				
Loans received					Other Payables				
Deposits received					Refunds Payable				
Grants and contribution for specific purposes					**Repayment of Loans				
*Sale proceeds from Assets					**Refund of Deposits				
*Realisation of Investment - General Fund					Acquisition / Purchase of Fixed Assets	89,757			
*Realisation of Investment - Other Funds					Capital Work - in - Progress				
Deposit works					Deposit works				
Revenue Collected in Advance					Investments - General Fund				
*Loans & Advances to Employees (recovery)					Investments - Other Funds				
*Other Loans & Advances (recovery)					Loans & Advances to Employees				
*Deposits with External Agencies (recovery)					Prepaid Expenses				
Other Receipts (specify)					Other Loans & Advances				
Transfer to Municipal Fund from Special Funds					Deposits with External Agencies				
					Other Payments (specify)				
					Transfer to Special Funds from Municipal Fund				
					Closing Balances Cash balances including Imprest	80,145	45,520		
					Balances with Banks/Treasury (including balances in designated bank accounts)				
GRAND TOTAL	10,01,390	4,66,523	GRAND TOTAL			10,01,390	4,66,523		

* Details in respect of these items will be available in the corresponding asset ledger accounts

** Details in respect of these items will be available in the corresponding liability ledger accounts

For, A M D & ASSOCIATES.
Chartered Accountants.



(CA. Minmoy Pathak)
Partner
Mem No.: 539000



For, Narayanpur Town Committee


 EXECUTIVE OFFICER
 NARAYANPUR TOWN COMMITTEE
 NARAYANPUR, LAKHIMPUR

Mays Chandra
Chairperson
Narayanpur Town Committee

SCHEDULE 1 – MUNICIPAL GENERAL FUND

Particulars	Opening Balance as on 01-Apr-2015 (Rs.)	Additions during 2015-16 *(Rs.)	Total (Rs.)	Deductions during 2015-16** (Rs.)	Balance at 31-Mar-2016 (Rs.)
Municipal Fund	2,19,48,420	-	2,19,48,420	-	2,19,48,420
Excess of income over expenditure	-	1,24,382	1,24,382	-	1,24,382
Total Municipal fund	2,19,48,420	1,24,382	2,20,72,802	-	2,20,72,802

*Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

** Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income

SCHEDULE 2 - EAR MARKED FUNDS

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
a. Opening Balance							
b. Additions to the special fund							
i. Transfer from Municipal Fund							
ii. Interest/Dividend earned on Special Fund investments							
iii. Profit on disposal of Special Fund investments							
iv. Appreciation in Value of Special Fund Investment							
v. Other addition (Specify nature)							
Total (b)							
Total (a+b)							
c. Payment out of funds							
i. Capital expenditure on Fixed Assets							
Others							
Sub Total							
ii. Revenue expenditure on							
Salary, Wages, and allowance etc.							
Rent							
Other administrative charges							
Sub total							
iii. Other							
Loss on Disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub total							
Total of (i-iii)							
Net Balance at the year end (a+b-c)							
Grand total of Special Funds							

Note:

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" or liability side.

1. Additions during the year:
 - a. Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principles.
 - b. Addition to General Provident and Contributory Provident Fund are the deductions from salary.
 - c. Interest from investments of Funds would be added to respective Funds.
2. Deductions during the year:
 - a. Deductions from Pension Fund means payments made on account of Pension/Family pension.
 - b. Deduction from General Provident Fund/Contributory Provident Fund - Advances/Withdrawals.

Schedule 3 – RESERVES

Particulars	Opening Balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
Capital Contribution					
Capital Reserve					
Borrowing Redemption Reserve					
Special Funds (Utilised)					
Statutory Reserve					
General Reserve					
Provision Reserve					
Total Reserve Funds					

Schedule 4 - GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES

Particulars	Grant from					
	Central Government	State Government	Other Agencies	Foreign Institutions	Trusts/Donors	Other
a. Opening Balance						
b. Additions in the Grants						
i. Grant received during the year						
ii. Interest/Dividend received on Grant investments						
iii. Receipt on disposal of Grant Investments						
iv. Appreciation in Value of Grant Investment						
v. Other and/or specify						
c. Total (a+b)						
d. Payments out of funds						
i. Capital Expenditure on Fixed Assets						
ii. Other						
e. Sub Total						
f. Revenue expenditure on Salary, wages, and allowance from Government						
g. Other extra ordinary charges						
Sub Total						
iii. Other						
Loss on disposal of Grant Investments						
Depletion in Value of Grant Investments						
Grants returned						
Sub Total						
Total (a-f)						
Net Balance at the year end (a-f)						
Total Grants & Contribution for Specific Purposes						

Note: Other funds received from Central State Government are to be shown as grant funds and not to be linked up with other funds

For transfers completed capital asset expenditure incurred will be capitalised and shown w/ the balance Fixed Assets schedule 11 and Cost to contributor will be increased by the same amount

Schedule 5 - SECURED LOANS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Loans from Central Government		
Loan from State Government		
Loan from Government Bodies and Associations		
Loan From International Agencies		
Loan Form Bank and other Financial Institutions)		
Other Term Loans		
Bonds and Debentures		
Other Loans		
Total Secured Loans		

Schedule 6 - UNSECURED LOANS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Loans from Central Government		
Loan from State Government		
Loan from Government Bodies and Associations		
Loan From International Agencies		
Loan Form Bank and other Financial Institutions)		
Other Term Loans		
Bonds and Debentures		
Other Loans		
Total Unsecured Loans		

Schedule 7 - DEPOSITS RECEIVED

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
From Contractors		
From Revenues		
From Staff		
From Others		
Total Deposits Received		

Schedule 8 - DEPOSITS WORKS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Civil Works		
Electrical works		
Others		
Total of Deposit works		
Total Deposits Received		

Schedule 9 -OTHER LIABILITIES (Sundry Creditors)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Creditors		
Employee liabilities		
Interest Accrued and Due		
Recoveries Payable		
Government Ducs Payable		
Refunds Payable		
Advance collection of revenues		
Others		
Total Other liabilities (Sundry Creditors)		

Schedule 10 - PROVISIONS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Provisions for Expenses		
Provision for Interest		
Provision for other assets		
Total Deposits Received		

Schedule 12 - INVESTMENTS (Municipal fund)

Particulars	With whom invested	Face Value (Rs.)	2015-16 (Rs.)	2014-15 (Rs.)
INVESTMENTS				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments General Fund				

Schedule 13 - INVESTMENTS (other fund)

Particulars	With whom invested	Face Value (Rs.)	2015-16 (Rs.)	2014-15 (Rs.)
INVESTMENTS – Other fund				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments Other Fund				

Schedule 14 – STOCK IN HAND (inventories)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Stores		
Loose tools		
Others		
Total		

Schedule 15 – SUNDRY DEBTORS

Particulars	Gross Amount	Provision for outstanding revenues	Net amount	Previous year net amount
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Receivables for Property Taxes				
Less than 5 years*				
More than 5 years*				
Sub – total				
Less: State Government Cesses/Levies in Taxes – Control Accounts				
Net Receivables Property taxes				
Receivable of Other Taxes				
Less than 3 years*				
More than 3 years*				
Sub – total				
Less: State Government Cesses/Levies in Taxes –Control Accounts				
Net Receivables of Other Taxes				
Receivables of Cess Income				
Less than 3 years*				
More than 3 years*				
Sub- total				
Receivables for Fees and User Charges				
Less than 3 years*				
More than 3 years*				
Sub-Total				
Receivables from Other Sources				
Less than 3 years*				
More than 3 years*				
Sub – total				
Receivables from Government				
Total of Sundry Debtors (Receivables)				

Schedule 16 – PREPAID EXPENSES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Establishment		
Administrative		
Operations & Maintenance		
Total Prepaid Expenses		

Schedule 17 - CASH & BANK BALANCES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Cash		
Balance with Bank	60,145	45,520
Nationalized Bank		
Other Scheduled Banks Scheduled Co-operative Banks		
Post Office		
Sub-total		
Balance with Bank - Special Funds		
Nationalised Banks		
Other Scheduled Banks		
Scheduled Co-operative Banks		
Post Office Sub-total		
Balance with Bank - Grant Funds		
Nationalised Banks		
Other Scheduled Banks		
Scheduled Co-operative Banks		
Post Office		
Sub-total		
Total Cash and Bank Balances		

Schedule 18 - LOANS, ADVANCES AND DEPOSITS

Particulars	Opening Balance at the beginning of the year	Paid during the current year	Recovered during the year	Balance outstanding during the year
Loans and advances to employees				
Employee				
Loans to Others Other Current Assets				
Provident Fund Loans				
Advance to Suppliers and Contractors				
Advance to Others				
Deposit with External Agencies				
Sub - Total				
Less: Accumulated Provisions against Loans, Advances and Deposits				
Total Loans, advances, and deposits				

Schedule 18 (a) - ACCUMULATED PROVISIONS AGAINST LOANS, ADVANCES, AND DEPOSITS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Loans to others		
Advances		
Deposits		
Total Accumulated Provisions		

Schedule 19 - OTHER ASSETS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Deposit works		
Other asset control accounts		
Total other Assets		

Schedule 20 - MISCELLANEOUS EXPENDITURE (to the extent not written off)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Loan Issue expenses deferred		
Discount on issue of loans		
Deferred Revenue Expenditure		
Others		
Total Miscellaneous Expenditure		

Schedule forming part of Income and Expenditure Account of
NARAYANPUR TOWN COMMITTEE for the period 01-Apr-2015 to 31-Mar-2016
 For the year ending on 31 March 2016

Schedule 21- INCOME FROM TAXES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
INCOME FROM TAXES		
Property Tax		
Water Tax		
Scwerage Tax		
Conservancy Tax		
Lighting Tax		
Education tax		
Vehicle Tax		
Tax on Animals		
Electricity Tax		
Professional Tax		
Advertisement tax		
Pilgrimage Tax		
Octroi & Toll		
Cess		
Other taxes	13900	1350
Sub-total	13900	1350
Less: Tax Remissions and Refund		
Sub-Total	0	0
Total Tax Revenue	13900	1350

SCHEDULE 21(a) - REMISSION AND REFUND OF TAXES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Property taxes	0	0
Octroi and toll	0	0
Cess Income	0	0
Advertisement tax	0	0
Others	0	0
Total Refund and Remission of tax revenue	0	0

SCHEDULE 22 - ASSIGNED COMPENSATION

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Taxes and duties collected by others		
Compensation in lieu of taxes/duties		
Compensation in lieu of concessions		
Total Assigned Revenue & Compensation		

SCHEDULE 23 - RENTAL INCOME FROM MUNICIPAL PROPERTIES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Rent from civic amenities	34,000	11,200
Rent from office buildings	79,685	50,800
Rent from Guest House		
Rent from lease of lands		
Rent from lease of Market	4,50,000	1,19,000
Rent from lease of Pond		50,000
Other rents - Parking Place	79,000	55,000
Sub-total:	6,42,685	7,86,000
Less:		
Rent remission and refunds		
Sub total		
Total Rental Income from Municipal Properties	6,42,685	7,86,000

SCHEDULE 24(a) - FEES AND USER CHARGES (Function wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Municipal body		
Administration:		
Finance, Accounts and Audit		
Election		
Record room:		
Estate		
Stores and purchases		
Workshop		
Census		
Total income from fees & user charges - Function wise		

SCHEDULE 24(b) - FEES AND USER CHARGES (Income Head wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Empansment & Registration Charges		
Licensing Fees	2,05,800	68,970
Fees for Grant of Permit	25,536	35,439
Fees for Certificate or Extract	61,590	49,860
Development Charges		
Regularization Fees		
Penalties and Fines		
Other Fees		
User Charges		
Entry Fees		
Service / Administrative Charges		
Other Charges		
Sub Total	2,93,926	1,53,219
Less: Rent Remission and refunds	-	-
Sub total	-	-
Total income from Fees & User Charges -Income head-wise	2,93,926	1,53,219

SCHEDULE 25(a) - SALE AND HIRE CHARGES (Function wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Municipal body		
Administration		
Finance, Accounts and Audit		
Election		
Record room		
Estate		
Stores and purchases		
Workshop		
Census		
Total Income from Sale & Hire Charges - Function wise		

SCHEDULE 25(b) - SALE AND HIRE CHARGES (Income Head wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Sale of products		
Sale of forms and publications		
Sale of stores and scrap		
Sale of others		
Hire charges for vehicles		
Hire charges for equipment		
Total Income from Sale & Hire charges – income head-wise		

SCHEDULE 26 - REVENUE GRANT, CONTRIBUTION, SUBSIDIES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Revenue Grant		
Reimbursement of expenses		
Contributions towards Scheme		
Total Revenue Grants, Contributions & Subsidies		

SCHEDULE 27 - INCOME FROM INVESTMENTS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Interest on Investments		
Dividend		
Income from projects taken up on commercial basis		
Profit in Sale of Investments		
Others		
Total income from investments		

SCHEDULE 28 - INTEREST EARNED

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Interest from Bank Accounts	5,359	531
Interest on Loans and advances to Employees		
Interest on loans to others		
Other Interest		
Total Interest Earned	5,359	531

SCHEDULE 29 - OTHER INCOME

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Deposits Forfeited		
Lapsed deposits		
Insurance Claim Recovery		
Profits on Disposal of fixed assets		
Recovery from Employees		
Unclaimed Refund/ Liabilities		
Excess Provisions written back		
Miscellaneous Income		
Total Other Income		

SCHEDULE 30 (a) - ESTABLISHMENT EXPENSES (Function Wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Municipal Body		
Administration		
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Establishment Expenses		

SCHEDULE 30 (b) - ESTABLISHMENT EXPENSES (Expenditure Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries Wages and bonus	4,02,318	1,16,600
Benefits and Allowances		
Pension		
Other Terminal & Retirement Benefits		
Total Establishment Expenses expenditure head wise	4,02,318	1,16,600

SCHEDULE 31 (a) - ADMINISTRATIVE EXPENSES (Function Wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		
Administration		
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Establishment Expenses		

SCHEDULE 31 (b) - ADMINISTRATIVE EXPENSES (Expenditure Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent, Rates and Taxes	41,747	
Office maintenance	1,39,404	20,334
Communication expenses		
Books & Periodicals		
Printing & Stationery	2,674	33,076
Travel & conveyance		
Insurance		
Audit fees		
Legal Expenses		
Professional and other fees		
Advertisement and publicity	32,537	
Membership and subscription		
Other administrative expenses	1,143	5,980
Total administrative expenses head wise	2,17,405	59,390

SCHEDULE 32 (a) - OPERATIONS & MAINTENANCE (Function wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Municipal Body		
Administration		
Finance, Accounts and Audit		
Election		
Record Room		
Estale		
Stores & Purchases		
Workshop		
Census		
Total Operations and maintenance expenses - function wise		

SCHEDULE 32 (b) - OPERATIONS & MAINTENANCE (Expenditure head wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Power and Fuel	47,394	3,491
Bulk Purchases		
Consumption of stores		
Hire Charges		
Repairs and maintenance – Infrastructure assets		30,000
Repairs and maintenance – Civic Amenities		1,226
Repairs and maintenance – Buildings		
Repairs and maintenance – Vehicles		
Repairs and maintenance – Others	15,938	540
Other operating and maintenance expenses	1,36,106	85,060
Total operations and maintenance – expense head wise	1,99,438	1,20,311

SCHEDULE 33 - INTEREST AND FINANCE CHARGES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Interest on Loans from Central Government		
Interest on Loans from State Government		
Interest on Loans from Government Bodies & associations		
Interest on Loans from Banks & Other Financial Institutions		
Other interest:		
Bank Charges	327	62
Other finance charges		
Total interest and financial charges	327	62

SCHEDULE 34 - PROGRAM EXPENSES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Electron expense		
Own Programs	12,000	1,24,740
Share in Program of others		
Total Program Expenses	12,000	1,24,740

SCHEDULE 35 - REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Grants (give details)		
Contributions (give details)		
Subsidies (give details)		
Total Revenue Grants, Contributions & Subsidies		

SCHEDULE 36 - PROVISIONS & WRITE OFF

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Provision for doubtful receivables		
Provision for other assets		
Revenues written off		
Assets written off		
Miscellaneous expenses written off		
Total Provisions & Write offs		

SCHEDULE 37 - MISCELLANEOUS EXPENSES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Loss on disposal of assets		
Loss on disposal of investments		
Other miscellaneous expenses		
Total miscellaneous expenses		

SCHEDULE 38 - PRIOR PERIOD ITEMS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Income		
Taxes		
Other Revenues		
Recovery of revenues written off		
Other income		
Sub-total(a)		
Expenses		
Refund of taxes		
Refund of Others – Revenues		
Other expenses		
Sub total (b)		
Total prior period (a+b)		

Significant Accounting Policies based on which the financial statements have been prepared and notes to the financial statements, shall be duly detailed.



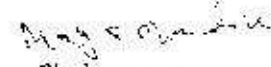
Service Level Benchmark

Annexure-'A'

Name of Municipality : Narayanpur Town Committee

District: Lakhimpur

SL No.	Proposed Indicator	Benchmark	Present Status 2016-17	Target in Year 2017-18	Target in Year 2018-19
1	WATER SUPPLY SERVICES				
1.1	Coverage of Water Supply Connection	100.0%	9.5	13.2	14.5
1.2	Per capita supply water	135 lpcd	43.5	52.5	55.2
1.3	Extent of metering water connection	100.0%	NA	NA	NA
1.4	Extent of non revenue water (NRW)	20.0%	0.0	23.2	24.4
1.5	Continuity of water supply	24 hours	4.0	4.0	4.0
1.6	Efficiency in redressal of customer complaints	80.0%	100.0	100.0	100.0
1.7	Quality of water supplied	100.0%	5.0	5.0	5.0
1.8	Quality of water supply services	100.0%	100.0	100.0	100.0
1.9	Efficiency in collection of water supply related charges	90.0%	NA	NA	NA
2	WASTE WATER MANAGEMENT (SEWAGE AND SANITATION)				
2.1	Coverage of Toilets	100.0%	73.6	77.0	82.0
2.2	Coverage of sewage network	100.0%	0.0	0.0	0.0
2.3	Collection efficiency of sewage network	100.0%	0.0	0.0	0.0
2.4	Adequacy of sewage treatment capacity	100.0%	NA	NA	NA
2.5	Quality of sewage treatment	100.0%	NA	NA	NA
2.6	Extent of reuse and recycling of sewage	20.0%	NA	NA	NA
2.7	Extent of cost recovery in sewage management	100.0%	77.8	28.2	32.0
2.8	Efficiency in redressal of customer complaints	80.0%	100.0	100.0	100.0
2.9	Efficiency in collection of sewage charges	90.0%	NA	NA	NA
3	SOLID WASTE MANAGEMENT				
3.1	Household level coverage of solid waste management services	100.0%	0.0	25.0	27.1
3.2	Efficiency of collection of municipal solid waste	100.0%	90.0	92.0	95.0
3.3	Extent of segregation of municipal solid waste	100.0%	NA	NA	NA
3.4	Extent of municipal solid waste	80.0%	NA	NA	NA
3.5	Extent of scientific disposal of municipal solid waste	100.0%	NA	NA	NA
3.6	Extent of cost recovery in SWM services	100.0%	0.0	0.0	0.0
3.7	Efficiency in redressal of customer complaints	80.0%	100.0	100.0	100.0
3.8	Efficiency in collection of SWM charges	90.0%	0.0	0.0	0.0
4	STORM WATER DRAINAGE				
4.1	Coverage of storm water drainage network	100.0%	8.0	10.2	13.5
4.2	Incidence of Water logging/flooding	0.0%	2.0	2.0	0.0


 Chairperson
 Narayanpur Town Committee
 Narayanpur Town Committee



Annexure-2
14th Finance Commission Performance Grant
Claim Form of ULBs to State Government
(To be sent by ULBs to the State)

Name of the ULB: Narayanpur Town Committee

Date of last election held and due date: 09-02-2015 (Election Held), 01-04-2015 (Committee Gath Taking)

Name of the State: Assam

Conditions for Disbursal of Performance Grant

Part 1: Audit of Annual Accounts (Maximum marks 10)

Achievement Range	Yes	No
Published audited accounts on ULB website	10	

Part 2: Increase in Own Revenue Sources

(A): Covering establishment and O & M from own income (Maximum marks 20)

Achievement Range	More than 70%	Between 60% to 70%	Between 50% to 60%	Less than 50%
Marks	20	15	10	0
ULB able to recover costs related to revenue expenditure which is O & M costs as well as establishment & salaries from its own revenue funds excluding octroi, entry tax and stamp duty etc.			10	

(B): Capital expenditure as a percentage of total expenditure (Maximum marks 20)

For 500 AMRUT Cities

Achievement Range	More than 40%	Between 30% to 40%	Between 20% to 30%	Less than 20%
Marks	20	15	10	0
Ratio of Capital expenditure to Total expenditure including all devolution/schemes etc.				

For all other Cities

Achievement Range	More than 20%	Between 15% to 20%	Between 10% to 15%	Less than 10%
Marks	20	15	10	0
Ratio of Capital expenditure to Total expenditure including all devolutions/schemes etc.	20			

Part 3: Publishing of Service Level Benchmarks (SLBs)**A) Water Supply:****1) Coverage (Maximum marks 15)**

Achievement Range	Between 90% to 100%	Between 80% to 90%	Between 70% to 80%	Less than 70%
Marks	15	10	5	0
Water coverage ratio	15			

2) Reduction in NRW (Maximum marks 15)

Achievement Range	Less than 20%	Between 20% to 30%	Between 30% to 40%	Above 40%
Marks	15	10	5	0
ULB achieving benchmark of Non-Revenue Water (NRW)		10		

3) Coverage of Water Supply for Public/Community Toilets (Maximum marks 10)

Percentage	100% PT/CT Covered	Less than 100%
Marks	10	0
ULB providing water connections to Public and Community Toilets	10	

B) Solid Waste Management: Coverage (Maximum marks 10)

Achievement Range	More than 50%	Between 20% to 50%	Less than 20%
Marks	10	5	0
% of waste being processed scientifically		5	



Govt. of Assam

Narayanpur Town Committee

P.O.- Dikrong, Dist- Lakhimpur (Assam) Pin- 784164

Ref No.NTC/

Dated,

To,

The Director,
Municipal Administration,
Assam, Dispur

Sub- Submission of Audited Accounts 2014-15, 2015-16 & 2016-17 & Audit Report, Revenue Increase/Decrease Report & Service Level Benchmark Annexure-"A" & 2.

Ref. No. DMA{P}228/2017/6

Date of Guwahati, the 8th September/2017

Sir,

With reference to the subject cited above, I have the honour to submit here with the of Audited Accounts 2014-15, 2015-16 & 2016-17 & Audit Report, Revenue Increase/Decrease Report & Service Level Benchmark Annexure-"A" (Enclo. here with) of Narayanpur Town Committee for favour of your kind submission and necessary action.

Thanking you.



Yours faithfully

Maya Chandra

Chairperson
Narayanpur Town Committee
Narayanpur

NARAYANPUR TOWN COMMITTEE

ADDRESS: NH-15, P.O - DIKRONG, DIST.: LAKHIMPUR, ASSAM - 784164

AUDIT REPORT FOR THE YEAR 2015-16



Audited By:

AMD & ASSOCIATES
Chartered Accountants

28, Sugam Path, 10th By Lane East,
R. G. Baruah Road, Zoo Road Tiniali,
Guwahati, Assam, Pin - 781024



AUDITOR'S REPORT

We have audited the attached Balance Sheet, Income & Expenditure and Receipts & Payments Account of **General Fund** of **NARAYANPUR TOWN COMMITTEE**, District - **LAKHIMPUR (ASSAM)** as on 31st March, 2016 and we report as follows:-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit;
2. In our opinion, proper books of account as required by law have been maintained by the constitution so far as appears from our examination of the books;
3. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report are in agreement with the books of accounts;
4. On the basis of our examination and according to the information and explanations given to us, we report that the said accounts, read with the notes thereon, if any, gives a fair view:
 - a. In the case of the Balance Sheet, of the state of affairs of the constitution as at **31st March 2016** and
 - b. In the case of the Trading & Profit & Loss Account, of the surplus of the constitution for the year ended on **31st March 2016**.

The prescribed particulars are annexed thereto.

Notes:

1. Under the scope of our audit, we have verified the said Accounts only and not connected with the actual field level implementation.

For AMD & ASSOCIATES
Chartered Accountants.

Date: 27th Jan. 2017
Place: Guwahati

(CA. Mrinmoy Pathak, ACA)
Partner,
Mem. No. 539000
Firm Reg. No. 318191E



TO WHOM IT MAY CONCERN

This is to certify that we have verified the Cash Books and other documents of General (OWN RESOURCE) Fund Account of **NARAYANPUR TOWN COMMITTEE**, District - **LAKHIMPUR (ASSAM)** for the following years and certify that the Total Tax Revenue and Non Tax Revenue Collection during the said years are as follows:

Financial Year	Tax Revenue	Non- Tax Revenue	Increase/ (Decrease)(%) Tax Revenue	Increase/ (Decrease)(%) Non Tax Revenue
2013-14	6,72,560	1,80,450	+119.47%	+150.70%
2014-15	2,44,270	1,96,299	- 63.68%	+8.78%
2015-16	7,49,700	2,00,811	+206.91%	+2.29%

For AMD & ASSOCIATES
Chartered Accountants

Date: 27th Jan. 2017
Place: Guwahati

(CA. Mrinmoy Pathak, ACA)
Partner,
Mem. No. 539000
Firm Reg. No. 318191E

NARAYANPUR TOWN COMMITTEE
NH-15, P.O - DIKONG, DIST.: LAKHIMPUR, ASSAM - 784164

GENERAL FUND ACCOUNT

BALANCE SHEET as at 31-03-2016

LIABILITIES	Schedule	2015-16 (Rs.)	2014-15 (Rs.)
<u>RESERVE & SURPLUS</u>			
Municipal (General) Fund	1	2,20,72,802	2,19,48,420
Earmarked Funds	2	-	-
Reserve & Surplus	3	-	-
Total Reserve & Surplus (A)		2,20,72,802	2,19,48,420
<u>GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)</u>			
		-	-
<u>LOANS</u>			
Secured Loans		-	-
Unsecured Loans	5	-	-
Total Loans (C)	6	-	-
<u>CURRENT LIABILITIES & PROVISIONS</u>			
Deposits received	7	-	-
Deposit works	8	-	-
Other Liabilities	9	-	-
Provisions	10	-	-
Total Current Liabilities and Provisions (D)		-	-
TOTAL LIABILITIES (A+B+C+D)		2,20,72,802	2,19,48,420

Notes to Accounts and Significant Accounting Policies

ASSETS	Schedule	2015-16 (Rs.)	2014-15 (Rs.)
<u>FIXED ASSETS</u>			
Gross Block	11	2,19,92,657	2,19,02,900
Less: Accumulated Depreciation		-	-
Net Block		2,19,92,657	2,19,02,900
Capital Work in Process		-	-
Total Fixed Assets (A)		2,19,92,657	2,19,02,900
<u>INVESTMENTS</u>			
Investments - Municipal fund	12	-	-
Investments - Other fund	13	-	-
Total Investments (B)		-	-
<u>CURRENT ASSETS, LOAN & ADVANCES</u>			
Stock in hand (Inventories)	14	-	-
Sundry Debtors/ Receivables	15	-	-
Gross Amount outstanding		-	-
Less: Accumulated provision against bad and doubtful Sundry Debtors		-	-
Net Amount Outstanding		-	-
Prepaid Expenses	16	-	-
Cash & Bank Balances	17	80,145	45,520
<u>Loans, Advances & Deposits</u>			
Less: Accumulated Provision against Loans	18	-	-
Net Amount Outstanding		-	-
Total Current Assets, Loans & Advances (C)		80,145	45,520
Other Assets	19	-	-
Miscellaneous Expenditure (to the extent not written off)	20	-	-
TOTAL ASSETS(A+B+C)		2,20,72,802	2,19,48,420

For, A M D & ASSOCIATES,
Chartered Accountants.



(CA. Minmoy Pathak)
Partner
Mem No - 539000



For, Narayanpur Town Committee


EXECUTIVE OFFICER
NARAYANPUR TOWN COMMITTEE
NARAYANPUR, LAKHIMPUR, IN

Majr. Chandak
Chairperson
Narayanpur Town Committee
Lakhimpur, Assam

MARAYANPUR TOWN COMMITTEE
NH-15, P.O - DIKONG, DIST.: LAKHIMPUR, ASSAM - 784184
GENERAL FUND ACCOUNT

Income and Expenditure Account for the year ended 31.03.2016

PARTICULARS	Schedule	2015-16 (Rs.)	2014-15 (Rs.)
INCOME			
Tax Revenue	21	13,900	1,350
Assigned Revenue and Compensations	22	-	-
Rental Income from Municipal Properties	23	6,42,685	2,66,000
Fees and User Charges	24	2,93,926	1,53,219
Sale and hire charges	25	-	-
Revenue Grants, Contributions and Subsidies	26	-	-
Income from Investment	27	-	-
Interest earned	28	5,359	531
Other Income	29	-	-
Total Income		9,55,870	4,41,100
EXPENDITURE			
Establishment Expenses	30	4,02,318	1,16,600
Administrative Expenses	31	2,17,405	59,390
Operations & Maintenance	32	1,99,438	1,20,311
Interest and Finance Charges	33	327	62
Program Expenses	34	12,000	1,24,740
Revenue Grants, Contributions and subsidies	35	-	-
Provision and Write off	36	-	-
Miscellaneous expenses	37	-	-
Depreciation	11	-	-
Total Expenditure		8,31,488	4,21,103
Add: Gross surplus/ (deficit) of income over expenditure before Prior Period Items		-	-
Add: Prior Period Items (net)		-	-
Gross surplus/ (deficit) of income over expenditure after Prior Period Items		1,24,382	19,997
Less: Transfer to Reserve Funds		-	-
Net balance being surplus/ deficit carried over to Municipal Fund		1,24,382	19,997

For, **A M D & ASSOCIATES**,
Chartered Accountants.

For, **Narayanpur Town Committee**





EXECUTIVE OFFICER
MARAYANPUR TOWN COMMITTEE
MARAYANPUR, LAKHIMPUR

Mages Choudhary
Chairperson
Narayanpur Town Committee
Marayanpur, Lakhimpur

(CA. Minmoy Pathak)
Partner

NARAYANPUR TOWN COMMITTEE
NH-15, P.O - DIKONG, DIST.: LAKHIMPUR, ASSAM - 784164
GENERAL FUND ACCOUNT

Receipts and Payments Account for the year ended 31.03.2016

Head of Account	2015-16	2014-15	Head of Account	2015-16	2014-15
	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	45,520	25,523			
OPERATING RECEIPTS			OPERATING PAYMENTS		
Tax Revenue	13,900	1,350	Establishment Expenses	4,02,318	1,16,600
Assigned Revenues & Compensations	-	-	Administrative Expenses	2,17,405	59,390
Rental income from Municipal Properties	6,42,585	2,86,000	Operations and Maintenance	1,99,438	1,20,311
Fees & User Charges	2,93,926	1,53,219	Interest & Finance Charges	327	62
Sale & Hire Charges	-	-	Program Expenses	12,000	1,24,740
Revenue Grants, Contributions & Subsidies	-	-	Revenue Grants, Contributions & Subsidies	-	-
Income from Investments	-	-	Miscellaneous Expenses	-	-
Interest Earned	5,359	531	Purchase of Stores	-	-
Other Income	-	-	Other Collections on behalf of State and Central Government	-	-
NON OPERATING RECEIPTS			NON OPERATING PAYMENTS		
Loans received	-	-	Other Payables	-	-
Deposits received	-	-	Refunds Payable	-	-
Grants and contribution for specific purposes	-	-	**Repayment of Loans	-	-
*Sale proceeds from Assets	-	-	**Refund of Deposits	-	-
*Realisation of Investment - General Fund	-	-	Acquisition / Purchase of Fixed Assets	89,757	-
*Realisation of Investment - Other Funds	-	-	Capital Work - in - Progress	-	-
Deposit works	-	-	Deposit works	-	-
Revenue Collected in Advance	-	-	Investments - General Fund	-	-
*Loans & Advances to Employees (recovery)	-	-	Investments - Other Funds	-	-
*Other Loans & Advances (recovery)	-	-	Loans & Advances to Employees	-	-
*Deposits with External Agencies (recovery)	-	-	Prepaid Expenses	-	-
Other Receipts (specify)	-	-	Other Loans & Advances	-	-
Transfer to Municipal Fund from Special Funds	-	-	Deposits with External Agencies	-	-
			Other Payments (specify)	-	-
			Transfer to Special Funds from Municipal Fund	-	-
			Closing Balances Cash balances including Imprest	80,145	45,520
			Balances with Banks/Treasury (including balances in designated bank accounts)	-	-
GRAND TOTAL	10,01,390	4,66,623	GRAND TOTAL	10,01,390	4,66,623

* Details in respect of these items will be available in the corresponding asset ledger accounts.

** Details in respect of these items will be available in the corresponding liability ledger accounts.

For, A M D & ASSOCIATES.
Chartered Accountants.




(CA. Minmoy Pathak)
Partner
Mem No.: 539000

For, Narayanpur Town Committee



EXECUTIVE OFFICER
NARAYANPUR TOWN COMMITTEE
NARAYANPUR, LAKHIMPUR

Maya Choudale
Chairperson
Narayanpur Town Committee

SCHEDULE 1 – MUNICIPAL GENERAL FUND

Particulars	Opening Balance as on 01-Apr-2015 (Rs.)	Additions during 2015-16 *(Rs.)	Total (Rs.)	Deductions during 2015-16** (Rs.)	Balance at 31-Mar-2016 (Rs.)
Municipal Fund	2,19,48,420	-	2,19,48,420	-	2,19,48,420
Excess of income over Expenditure	-	1,24,382	1,24,382	-	1,24,382
Total Municipal fund	2,19,48,420	1,24,382	2,20,72,802	-	2,20,72,802

*Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

** Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income

SCHEDULE 2 – EAR MARKED FUNDS

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
a. Opening Balance							
b. Additions to the special fund							
i. Transfer from Municipal Fund							
ii. Interest/Dividend earned on Special Fund Investments							
iii. Profit on disposal of Special Fund Investments							
iv. Appreciation in Value of Special Fund Investment							
v. Other addition (Specify nature)							
Total (b)							
Total (a+b)							
c. Payment out of funds							
i. Capital expenditure on Fixed Assets							
Others							
Sub Total							
ii. Revenue expenditure on							
Salary, Wages, and allowance etc							
Rent							
Other administrative charges							
Sub total							
iii. Other							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transferred to Municipal Fund							
Sub total							
Total of (c+i+ii)							
Net Balance at the year end (a+b-c)							
Grand total of Special Funds							

Note:

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.

1. Additions during the year:

- a. Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principle.
- b. Addition to General Provident and Contributory Provident Fund are the deductions from salary.
- c. Interest from Investments of Funds would be added to respective Funds.

2. Deductions during the year:

- a. Deductions from Pension Fund means payments made on account of Pension/Family pension
- b. Deduction from Gross Provident Fund/Contributory Provident Fund – Advances/Withdrawals

Schedule 3 – RESERVES

Particulars	Opening Balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
Capital Contribution					
Capital Reserve					
Borrowing Redemption Reserve					
Special Funds (Utilised)					
Statutory Reserve					
General Reserve					
Revaluation Reserve					
Total Reserve Funds					

Schedule 4 - GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES

	Receivable	Grants from Capital Government	Grants from State Government	Grants from Other Agencies	Grants from Financial Institutions	Grants from Bonds	Grants from Governmental Organizations
a. Opening Balance							
b. Additions to the Grants:							
i. Grants received during the year							
j. Interest/Dividend Income on Grant Investments							
k. Gain on disposal of Grant Investments							
l. Appreciation in Value of Grant Investments							
m. Other (net for (income))							
Total (a) + (b) + (i) + (j) + (k) + (l) + (m)							
c. Payment out of funds:							
Capital Expenditure on Fixed Assets							
Others							
Sub Total							
d. Revenue expenditure on Salary, Wages, and all other Pool							
Other administrative charges							
Sub Total							
e. Other							
f. Less on disposal of Grant Investments							
g. Distribution in Value of Grant Investments							
h. Grants Revenue							
Sub Total							
Total (c) + (d) + (e) + (f) + (g) + (h)							
Net (a) side of the year end (a) - (c) + (d) + (e) + (f) + (g) + (h)							
Total Grants & Contributions for Specific Purposes							

Note: Plan funds received from Central State Government are to be shown as grant funds and not to be treated as w.t. earned fund. For transfer completed can be ascertained, expense the treated will be ascertained and assets will be taken to fixed assets earned, 1 and Capital contribution will be received by the state account.

Schedule 5 - SECURED LOANS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Loans from Central Government		
Loan from State Government		
Loan from Government Bodies and Associations		
Loan From International Agencies		
Loan From Bank and other Financial Institutions)		
Other Term Loans		
Bonds and Debentures		
Other Loans		
Total Secured Loans		

Schedule 6 - UNSECURED LOANS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Loans from Central Government		
Loan from State Government		
Loan from Government Bodies and Associations		
Loan From International Agencies		
Loan From Bank and other Financial Institutions)		
Other Term Loans		
Bonds and Debentures		
Other Loans		
Total Unsecured Loans		

Schedule 7 - DEPOSITS RECEIVED

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
From Contractors		
From Revenues		
From Staff		
From Others		
Total Deposits Received		

Schedule 8 - DEPOSITS WORKS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Civil Works		
Electrical works		
Others		
Total of Deposit works		
Total Deposits Received		

Schedule 9 - OTHER LIABILITIES (Sundry Creditors)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Creditors		
Employee liabilities		
Interest Accrued and Due		
Recoveries Payable		
Government Dues Payable		
Refunds Payable		
Advance collection of revenues		
Others		
Total Other liabilities (Sundry Creditors)		

Schedule 10 - PROVISIONS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Provisions for Expenses		
Provision for Interest		
Provision for other assets		
Total Deposits Received		

Schedule 12 - INVESTMENTS (Municipal fund)

Particulars	With whom invested	Face Value (Rs.)	2015-16 (Rs.)	2014-15 (Rs.)
INVESTMENTS				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments General Fund				

Schedule 13 - INVESTMENTS (other fund)

Particulars	With whom invested	Face Value (Rs.)	2015-16 (Rs.)	2014-15 (Rs.)
INVESTMENTS - Other fund				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Preference Shares				
Equity Shares				
Units of Mutual Funds				
Other investments				
Total of investments Other Fund				

Schedule 14 - STOCK IN HAND (Inventories)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Stores		
Loose tools		
Others		
Total		

Schedule 15 – SUNDRY DEBTORS

Particulars	Gross Amount	Provision for outstanding revenues	Net amount	Previous year net amount
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Receivables for Property Taxes				
Less than 5 years*				
More than 5 years*				
Sub – total				
Less: State Government Cesses/Levies in Taxes – Control Accounts				
Net Receivables Property taxes				
Receivable of Other Taxes				
Less than 3 years*				
More than 3 years*				
Sub – total				
Less: State Government Cesses/Levies in Taxes – Control Accounts				
Net Receivables of Other Taxes				
Receivables of Cess Income				
Less than 3 years*				
More than 3 years*				
Sub- total				
Receivables for Fees and User Charges				
Less than 3 years*				
More than 3 years*				
Sub-Total				
Receivables from Other Sources				
Less than 3 years*				
More than 3 years*				
Sub – total				
Receivables from Government				
Total of Sundry Debtors (Receivables)				

Schedule 16 – PREPAID EXPENSES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Establishment		
Administrative		
Operations & Maintenance		
Total Prepaid Expenses		

Schedule 17 - CASH & BANK BALANCES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Cash	-	
Balance with Bank	50,145	45,520
Nationalized Banks		
Other Scheduled Banks Scheduled Co-operative Banks		
Post Office		
Sub-total		
Balance with Bank - Special Funds		
Nationalised Banks		
Other Scheduled Banks		
Scheduled Co-operative Banks		
Post Office Sub-total		
Balance with Bank - Grant Funds		
Nationalised Banks		
Other Scheduled Banks		
Scheduled Co-operative Banks		
Post Office		
Sub-total		
Total Cash and Bank Balances		

Schedule 18 - LOANS, ADVANCES AND DEPOSITS

Particulars	Opening Balance at the beginning of the year	Paid during the current year	Recovered during the year	Balance outstanding during the year
Loans and advances to employees				
Employee				
Loans to Others Other Current Assets				
Provident Fund Loans				
Advance to Suppliers and Contractors				
Advance to Others				
Deposit with External Agencies				
Sub - Total				
Less: Accumulated Provisions against Loans, Advances and Deposits				
Total Loans, advances, and deposits				

Schedule 18 (a) - ACCUMULATED PROVISIONS AGAINST LOANS, ADVANCES, AND DEPOSITS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Loans to others		
Advances		
Deposits		
Total Accumulated Provisions		

Schedule 19 - OTHER ASSETS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Deposit works		
Other asset control accounts		
Total other Assets		

Schedule 20 - MISCELLANEOUS EXPENDITURE (to the extent not written off)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Loan Issue expenses deferred		
Discount on issue of loans		
Deferred Revenue Expenditure		
Others		
Total Miscellaneous Expenditure		

Schedule forming part of Income and Expenditure Account of
NARAYANPUR TOWN COMMITTEE for the period 01-Apr-2015 to 31-Mar-2016
 For the year ending on 31 March 2016

Schedule 21- INCOME FROM TAXES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
INCOME FROM TAXES		
Property Tax		
Water Tax		
Sewerage Tax		
Conservancy Tax		
Lighting Tax		
Education tax		
Vehicle Tax		
Tax on Animals		
Electricity Tax		
Professional Tax		
Advertisement tax		
Pilgrimage Tax		
Octroi & Toll		
Cess		
Other taxes	13900	1350
Sub-total	13900	1350
Loss: Tax Remissions and Refund		
Sub-Total	0	0
Total Tax Revenue	13900	1350

SCHEDULE 21(a) - REMISSION AND REFUND OF TAXES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Property taxes	0	0
Octroi and toll	0	0
Cess Income	0	0
Advertisement tax	0	0
Others	0	0
Total Refund and Remission of tax revenue	0	0

SCHEDULE 22 - ASSIGNED COMPENSATION

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Taxes and duties collected by others		
Compensation in lieu of taxes/duties		
Compensation in lieu of concessions		
Total Assigned Revenue & Compensation		

SCHEDULE 23 - RENTAL INCOME FROM MUNICIPAL PROPERTIES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Rent from civic amenities	34,000	11,200
Rent from office buildings	79,685	50,500
Rent from Guest House		
Rent from lease of lands		
Rent from lease of Market	4,50,000	1,19,000
Rent from lease of Pond	-	50,000
Other rents - Parking Place	75,000	55,000
Sub-total	6,42,685	2,86,000
Less:	-	-
Rent remission and refunds	-	-
Sub-total	-	-
Total Rental Income from Municipal Properties	6,42,685	2,86,000

SCHEDULE 24(a) - FEES AND USER CHARGES (Function wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Municipal body		
Administration		
Finance, Accounts, and Audit		
Election		
Record room		
Lottery		
Stores and purchases		
Workshop		
Census		
Total income from fees & user charges - Function wise		

SCHEDULE 24(b) - FEES AND USER CHARGES (Income Head wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Empanelment & Registration Charges		
Licensing Fees	2,06,800	68,920
Fees for Grant of Permit	25,536	35,439
Fees for Certificate or Extract	61,590	48,850
Development Charges		
Regularization Fees		
Penalties and Fines		
Other Fees		
User Charges		
Entry Fees		
Service / Administrative Charges		
Other Charges		
Sub Total	2,93,926	1,53,219
Less: Rent Remission and refunds	-	-
Sub total	-	-
Total income from Fees & User Charges -Income head-wise	2,93,926	1,53,219

SCHEDULE 25(a) - SALE AND HIRE CHARGES (Function wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Municipal body		
Administration		
Finance, Accounts and Audit		
Election		
Record room		
Estate		
Stores and purchases		
Workshop		
Consus		
Total Income from Sale & Hire Charges - Function wise		

SCHEDULE 25(b) - SALE AND HIRE CHARGES (Income Head wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Sale of products		
Sale of forms and publications		
Sale of stores and scrap		
Sale of others		
Hire charges for vehicles		
Hire charges for equipment		
Total Income from Sale & Hire charges – income head-wise		

SCHEDULE 26 - REVENUE GRANT, CONTRIBUTION, SUBSIDIES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Revenue Grant		
Reimbursement of expenses		
Contributions towards Scheme		
Total Revenue Grants, Contributions & Subsidies		

SCHEDULE 27 - INCOME FROM INVESTMENTS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Interest on Investments		
Dividend		
Income from projects taken up on commercial basis		
Profit in Sale of Investments		
Others		
Total income from investments		

SCHEDULE 28 - INTEREST EARNED

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Interest from Bank Accounts	5,359	531
Interest on Loans and advances to Employees		
Interest on loans to others		
Other Interest		
Total Interest Earned	5,359	531

SCHEDULE 29 - OTHER INCOME

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Deposits Forfeited		
Lapsed deposits		
Insurance Claim Recovery		
Profits on Disposal of fixed assets		
Recovery from Employees		
Unclaimed Refund/ Liabilities		
Excess Provisions written back		
Miscellaneous Income		
Total Other Income		

SCHEDULE 30 (a) - ESTABLISHMENT EXPENSES (Function Wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Municipal Body		
Administration		
Finance, Accounts and Audit		
Election		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Establishment Expenses		

SCHEDULE 30 (b) - ESTABLISHMENT EXPENSES (Expenditure Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries Wages and bonus	4,02,318	1,16,600
Benefits and Allowances		
Pension		
Other Terminal & Retirement Benefits		
Total Establishment Expenses expenditure head wise	4,02,318	1,16,600

SCHEDULE 31 (a) - ADMINISTRATIVE EXPENSES (Function Wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body		
Administration		
Finance, Accounts and Audit		
Electon		
Record Room		
Estale		
Stores & Purchases		
Workshop		
Census		
Total Establishment Expenses		

SCHEDULE 31 (b) - ADMINISTRATIVE EXPENSES (Expenditure Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent, Rates and Taxes	41,747	
Office maintenance	1,39,404	20,334
Communication expenses		
Books & Periodicals		
Printing & Stationery	2,574	33,076
Travel & conveyance		
Insurance		
Audit fees		
Legal Expenses		
Professional and other fees		
Advertisement and publicity	32,537	
Membership and subscription		
Other administrative expenses	1,143	5,960
Total administrative expenses head wise	2,17,405	59,390

SCHEDULE 32 (a) - OPERATIONS & MAINTENANCE (Function wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Municipal Body		
Administration		
Finance, Accounts and Audit		
Electricity		
Record Room		
Estate		
Stores & Purchases		
Workshop		
Census		
Total Operations and maintenance expenses - function wise		

SCHEDULE 32 (b) - OPERATIONS & MAINTENANCE (Expenditure head wise)

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Power and Fuel	47,304	3,491
Bulk Purchases		
Consumption of stores		
Hire Charges		
Repairs and maintenance – Infrastructure assets		30,000
Repairs and maintenance – Civic Amenities		1,220
Repairs and maintenance – Buildings		
Repairs and maintenance – Vehicles		
Repairs and maintenance – Others	15,938	540
Other operating and maintenance expenses	1,36,106	85,060
Total operations and maintenance – expense head wise	1,99,438	1,20,311

SCHEDULE 33 - INTEREST AND FINANCE CHARGES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Interest on Loans from Central Government		
Interest on Loans from State Government		
Interest on Loans from Government Bodies & Associations		
Interest on Loans from Banks & Other Financial Institutions		
Other interest		
Bank Charges	327	62
Other finance charges		
Total interest and financial charges	327	62

SCHEDULE 34 - PROGRAM EXPENSES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Electron expense		
Own Programs	12,000	1,24,740
Share in Program of others		
Total Program Expenses	12,000	1,24,740

SCHEDULE 35 - REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Grants [give details]		
Contributions [give details]		
Subsidies [give details]		
Total Revenue Grants, Contributions & Subsidies		

SCHEDULE 36 - PROVISIONS & WRITE OFF

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Provision for doubtful receivables		
Provision for other assets		
Revenues written off		
Assets written off		
Miscellaneous expenses written off		
Total Provisions & Write offs		

SCHEDULE 37 - MISCELLANEOUS EXPENSES

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Loss on disposal of assets		
Loss on disposal of investments		
Other miscellaneous expenses		
Total miscellaneous expenses		

SCHEDULE 38 - PRIOR PERIOD ITEMS

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
Income		
Taxes		
Other Revenues		
Recovery of revenues written off		
Other income		
Sub-total(a)		
Expenses		
Refund of taxes		
Refund of Others – Revenues		
Other expenses		
Sub total (b)		
Total prior period (a+b)		

Significant Accounting Policies based on which the financial statements have been prepared and notes to the financial statements, shall be duly detailed.



Service Level Benchmark

Annexure-'A'

Name of Municipality : Narayanpur Town Committee

District: Lakhimpur

SL No.	Proposed Indicator	Benchmark	Present Status 2016-17	Target in Year 2017-18	Target in Year 2018-19
1	WATER SUPPLY SERVICES				
1.1	Coverage of Water Supply Connection	100.0%	9.5	13.2	14.5
1.2	Per capita supply water	135 lpcd	43.5	52.5	55.2
1.3	Extent of metering water connection	100.0%	NA	NA	NA
1.4	Extent of non revenue water (NRW)	20.0%	0.0	23.2	24.4
1.5	Continuity of water supply	24 hours	4.0	4.0	4.0
1.6	Efficiency in redressal of customer complaints	80.0%	100.0	100.0	100.0
1.7	Quality of water supplied	100.0%	5.0	5.0	5.0
1.8	Quality of water supply services	100.0%	100.0	100.0	100.0
1.9	Efficiency in collection of water supply related charges	90.0%	NA	NA	NA
2	WASTE WATER MANAGEMENT (SEWAGE AND SANITATION)				
2.1	Coverage of Toilets	100.0%	73.6	77.0	82.0
2.2	Coverage of sewage network	100.0%	0.0	0.0	0.0
2.3	Collection efficiency of sewage network	100.0%	0.0	0.0	0.0
2.4	Adequacy of sewage treatment capacity	100.0%	NA	NA	NA
2.5	Quality of sewage treatment	100.0%	NA	NA	NA
2.6	Extent of reuse and recycling of sewage	20.0%	NA	NA	NA
2.7	Extent of cost recovery in sewage management	100.0%	27.8	28.2	32.0
2.8	Efficiency in redressal of customer complaints	80.0%	100.0	100.0	100.0
2.9	Efficiency in collection of sewage charges	90.0%	NA	NA	NA
3	SOLID WASTE MANAGEMENT				
3.1	Household level coverage of solid waste management services	100.0%	0.0	25.0	27.1
3.2	Efficiency of collection of municipal solid waste	100.0%	90.0	92.0	95.0
3.3	Extent of segregation of municipal solid waste	100.0%	NA	NA	NA
3.4	Extent of municipal solid waste	80.0%	NA	NA	NA
3.5	Extent of scientific disposal of municipal solid waste	100.0%	NA	NA	NA
3.6	Extent of cost recovery in SWM services	100.0%	0.0	0.0	0.0
3.7	Efficiency in redressal of customer complaints	80.0%	100.0	100.0	100.0
3.8	Efficiency in collection of SWM charges	90.0%	0.0	0.0	0.0
4	STORM WATER DRAINAGE				
4.1	Coverage of storm water drainage network	100.0%	8.0	10.2	13.5
4.2	Incidence of Water logging/flooding	0.0%	2.0	2.0	0.0

Chairperson
 Narayanpur Town Committee
 Narayanpur Town Committee

Annexure-2

14th Finance Commission Performance Grant

Claim Form of ULBs to State Government

(To be sent by ULBs to the State)

Name of the ULB: Narayanpur Town Committee

Date of last election held and due date: 09-02-2015 (Election Held), 01-04-2015 (Committee Oath Taking)

Name of the State: Assam

Conditions for Disbursal of Performance Grant

Part 1: Audit of Annual Accounts (Maximum marks 10)

Achievement Range	Yes	No
Published audited accounts on ULB website	10	

Part 2: Increase in Own Revenue Sources

(A): Covering establishment and O & M from own income (Maximum marks 20)

Achievement Range	More than 70%	Between 60% to 70%	Between 50% to 60%	Less than 50%
Marks	20	15	10	0
ULB able to recover costs related to revenue expenditure which is O & M costs as well as establishment & salaries from its own revenue funds excluding octroi, entry tax and stamp duty etc.			10	

(B): Capital expenditure as a percentage of total expenditure (Maximum marks 20)

For 500 AMRUT Cities

Achievement Range	More than 40%	Between 30% to 40%	Between 20% to 30%	Less than 20%
Marks	20	15	10	0
Ratio of Capital expenditure to Total expenditure including all devolution/schemes etc.				

For all other Cities

Achievement Range	More than 20%	Between 15% to 20%	Between 10% to 15%	Less than 10%
Marks	20	15	10	0
Ratio of Capital expenditure to Total expenditure including all devolutions/schemes etc.	20			

Part 3: Publishing of Service Level Benchmarks (SLBs)**A) Water Supply:****1) Coverage (Maximum marks 15)**

Achievement Range	Between 90% to 100%	Between 80% to 90%	Between 70% to 80%	Less than 70%
Marks	15	10	5	0
Water coverage ratio	15			

2) Reduction in NRW (Maximum marks 15)

Achievement Range	Less than 20%	Between 20% to 30%	Between 30% to 40%	Above 40%
Marks	15	10	5	0
ULB achieving benchmark of Non-Revenue Water (NRW)		10		

3) Coverage of Water Supply for Public/Community Toilets (Maximum marks 10)

Percentage	100% PF/CT Covered	Less than 100%
Marks	10	0
ULB providing water connections to Public and Community Toilets	10	

**B) Solid Waste Management:
Coverage (Maximum marks 10)**

Achievement Range	More than 50%	Between 20% to 50%	Less than 20%
Marks	10	5	0
% of waste being processed scientifically		5	

14 FC Incentive Scheme V8.4

Maya Chaudhary
Chairperson

Narayanspur Town Committee