# SAMBALPUR MUNICIPAL CORPORATION

## Balance Sheet

As on 31st March,2014

| Fund Codes | Account Codes | Particulars | Schedule No. | Amount | Amount | Amount |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | **SOURCES OF FUNDS** | | | | |
| | | Reserves and Surplus | | | | |
| | 3100000 | Municipal (General) Fund | B-1 | 18636,73,534.61 | | |
| | 3110000 | Earmarked Funds | B-2 | - | | |
| | 3120000 | Reserves | B-3 | 700,78,810.00 | **19337,52,344.61** | |
| | 3200000 | Grants, Contributions for Specific Purpose | B-4 | | 16270,29,533.50 | |
| | | Loans | | | | |
| | 3300000 | Secured loans | B-5 | 238,96,969.00 | | |
| | 3310000 | Unsecured loans | B-6 | 211,67,498.00 | **450,64,467.00** | |
| | | **TOTAL OF SOURCES OF FUNDS** | | | | **36058,46,346.62** |
| | | **APPLICATION OF FUNDS** | | | | |
| | | Fixed Assets including Statues & Heritage Assets | B-11 | | | |
| | 4100000 | Gross Block | | 57163,47,109.00 | | |
| | 4110000 | Less: Accumulated Depreciation | | -36314,21,855.19 | | |
| | | Net Block | | 20849,25,253.81 | | |
| | 4120000 | Capital workinprogress | | 8,46,060.00 | **20857,71,313.81** | |
| | | Investments | | | | |
| | 4200000 | Investment General Fund | B-12 | - | | |
| | 4210000 | Investment Other Funds | B-13 | - | - | |
| | | Current assets, loans & advances | | | | |
| | 4300000 | Stock in hand (inventories) | B-14 | 7,77,176.00 | | |
| | | Sundry Debtors (Receivables) | B-15 | | | |

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

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|---|---|---|---|---|---|---|
| | 4310000 | Gross amount outstanding | | 166,99,168.34 | | |
| | 4320000 | Less: Accumulated provision against bad and doubtful receivables | | -95,32,394.00 | | |
| | 4400000 | Prepaid expenses | B-16 | 75,323.36 | | |
| | 4500000 | Cash and Bank Balances | B-17 | 16569,91,712.61 | | |
| | 4600000 | Loans, advances and deposits | B-18 | 272,82,704.00 | | |
| | | **Total of Current Assets (A)** | | **16922,93,690.31** | | |
| | | Current Liabilities and Provisions | | | | |
| | 3400000 | Deposits received | B-7 | 405,08,048.50 | | |
| | 3410000 | Deposit Works | B-8 | - | | |
| | 3500000 | Other liabilities (Sundry Creditors) | B-9 | 1319,59,084.00 | | |
| | 3600000 | Provisions | B-10 | - | | |
| | | **Total of Current Liabilities (B)** | | **1724,67,132.50** | | |
| | | **Working Capital (Current Assets less Current liabilities i.e. A-B)** | | | **15198,26,557.81** | |
| | 4700000 | Other Assets | B-19 | | 2,48,475.00 | |
| | 4800000 | Miscellaneous Expenditure (to the extent not written off) | B-20 | | - | |
| | | Capital Deficit | | | - | |
| | | **TOTAL OF APPLICATION OF FUNDS** | | | | **36058,46,346.62** |
| | | Notes to the Balance Sheet | | | | - |

for PATRO & CO.,
Chartered Accountants
(FRN 310100E)

(Rajendra Patro)
Partner
M.No. 019423

Place : Bhubaneswar,
Date : 30/03/2016

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

## Income Expenditure Statement for the period from 1st-April-2013 to 31st-March-2014

| Fund Code | Account Code | Item/Head of Code | Schedule No | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | **INCOME** | | | |
| | 1100000 | Tax Revenue | IE1 | 80,30,469.33 | 62,31,860.27 |
| | 1200000 | Assigned Revenues and Compensations | IE2 | 3002,84,000.00 | 931,45,954.00 |
| | 1300000 | Rental Income from Municipal Properties | IE3 | 6,80,357.00 | 49,52,227.00 |
| | 1400000 | Fees and User Charges | IE4 | 136,34,720.40 | 66,17,788.00 |
| | 1500000 | Sale and Hire Charges | IE5 | 23,75,947.00 | 14,67,895.25 |
| | 1600000 | Revenue Grants, Contribution and Subsidies | IE6 | 8,11,100.00 | 17,36,732.00 |
| | 1700000 | Income from Investments | IE7 | 3,70,463.23 | 7,05,827.26 |
| | 1710000 | Interest Earned | IE8 | 86,07,520.30 | 12,05,585.07 |
| | 1800000 | Other Income | IE9 | 17,260.00 | 9,27,726.00 |
| | A | **TOTAL-INCOME** | | **3348,11,837.26** | **1169,91,595.85** |
| | | EXPENDITURE | | | |
| | 2100000 | Establishment Expenses | IE-10 | 1125,80,668.00 | 1080,28,597.00 |
| | 2200000 | Administrative Expenses | IE-11 | 66,77,458.00 | 40,35,329.00 |
| | 2300000 | Operations and Maintenance | IE-12 | 1285,59,007.00 | 707,22,746.00 |
| | 2400000 | Interest and Finance Charges | IE-13 | 232,49,946.00 | 47,18,544.00 |
| | 2500000 | Programme Expenses | IE-14 | 9,07,713.00 | 2,27,991.00 |

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Sambalpur

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|---|---|---|---|---|---|
| | 2600000 | Revenue Grants, Contribution and Subsidies | IE-15 | - | - |
| | 2700000 | Provisions and Write off | IE-16 | 6,31,350.00 | 31,28,533.00 |
| | 2710000 | Miscellaneous Expenses | IE-17 | 10,80,736.00 | 2,50,662.00 |
| | 2720000 | Depreciation | | 5269,62,096.50 | 5237,68,762.00 |
| **B** | | **TOTAL-EXPENDITURE** | | 8006,48,974.50 | 7148,81,164.00 |
| **C=A-B** | | Gross surplus/ (deficit) of income over expenditure before Prior Period Items | | -4658,37,137.24 | -5978,89,568.15 |
| **D** | | Add/Less: Prior period Items (Net) | IE-18 | - | -34,040.00 |
| **E=C +/- D** | | Gross surplus/ (deficit) of income over expenditure after Prior Period Items | | -4658,37,137.24 | -5979,23,608.15 |
| **F** | | Less: Transfer to Reserve Funds | | -8,000.00 | - |
| **G=E-F** | | Net balance being surplus/ deficit carried over to Municipal Fund | | **-4658,29,137.24** | **-5979,23,608.15** |

for PATRO & CO.,
Chartered Accountants
(FRN 310100E)

(Rajendra Patro)
Partner
M.No. 019423

Place : Bhubaneswar,
Date : 30/03/2016

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

## Receipts and Payments Account for the period from 01-Apr-2013 to 31-Mar-2014.

| GL Code | Head of Account | Current Period Amount (Rs.) | GL Code | Head of Account | Current Period Amount (Rs.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 5 | 6 | 7 |
| | Opening Balance | | | | |
| 4501001 | Cash in hand (head office) | | | | |
| 4501004 | Cash in Hand - Pension Section | | | | |
| 4502001 | Bank Account - Municipal Fund - Nationalised Bank | 1571,82,252.23 | | | |
| 4502002 | Bank Account - Municipal Fund - Other Scheduled Bank | - | | | |
| 4504001 | Bank Account - Special Fund - Nationalised Bank | 1094,04,561.79 | | | |
| 4506001 | Bank Account - Grant Fund - Nationalised Bank | 493,70,398.89 | | | |
| 4506002 | Bank Account - Grant Fund - Other Scheduled Bank | | | | |
| | | | | | |
| | Operating Receipts | | | Operating Payments | |
| 1100102 | Property Tax on Land | 16,524.00 | 2101001 | Salaries and Allowances - Officers | 15,600.00 |
| 1100205 | Water Tax | 16,932.00 | 2101002 | Salaries and Allowances - Staff | 93,48,589.00 |
| 1100501 | Lighting Tax | 21,624.00 | 2101003 | Wages | 2,40,612.00 |
| 1101001 | Professional Tax | | 2101005 | Revised Pay Arrear | 2,77,909.00 |
| 1101101 | Advertisement Tax - Land Hoardings | 2,04,400.00 | 2102002 | Remuneration and Fees - Officers and Staff | 6,67,984.00 |
| 1101104 | Advertisement Tax - Hoardings on Private Land | 63,500.00 | 2102004 | Medical Allowance | 1,09,897.00 |
| 1101107 | Advertisement Tax - Footpath, Railing and Posts | 55,250.00 | 2102006 | Compensation to Staff | |
| 1101109 | Advertisement Tax - On Others | 3,87,400.00 | 2102007 | Staff welfare expenses | - |
| 1108002 | Toll Tax | 8,82,658.00 | 2102009 | House Rent Allowance | 24,919.00 |
| 1108004 | Tax on Carriage and Carts | | 2102010 | Assured Career Progression (ACP) | 14,379.00 |
| 1202001 | Compensation in lieu of Octroi | 3002,84,000.00 | 2102011 | Leave Salary | 2,72,156.00 |

Deputy Commissioner
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Sambalpur

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|---|---|---|---|---|---|
| 1301003 | Rent from Community Halls | | 2103001 | Pension / Family Pension | 27,92,188.00 |
| 1301008 | Rent from Other Properties | 3,000.00 | 2104002 | Retirement Gratuity | 4,75,010.00 |
| 1304001 | Rent from lease of land | 9,100.00 | 2201002 | Rent - Others | 1,500.00 |
| 1308001 | Lease Rentals - Others | 6,68,257.00 | 2201004 | Road Tax - RTO | 86,829.00 |
| 1401001 | Fees from empanelment of Contractors | | 2201102 | Security expenses - Official Premises | 36,828.00 |
| 1401101 | Trade license fees | 1,17,211.00 | 2201201 | Telephone expenses | 20,056.00 |
| 1401102 | License fees | 96,15,193.00 | 2201202 | Fax expenses | 230.00 |
| 1401103 | License fees from Dangerous/Offensive Trade | 85,048.00 | 2201203 | Postage and Courier expenses | 5,000.00 |
| 1401107 | Fees from Casual Vendors | | 2201204 | Internet and Broadband Charges | 61,723.00 |
| 1401111 | Ghat and Boat licensing fees | | 2202002 | Newspapers | 6,579.00 |
| 1401401 | Development Charges | 5,67,940.00 | 2202101 | Printing expenses | 1,34,795.00 |
| 1401501 | Regularisation Fees - Encroachment | | 2202102 | Stationery | 99,115.00 |
| 1404001 | Advertisement fees | | 2202103 | Computer stationery and consumables | 8,225.00 |
| 1404005 | Property transfer charges/Mutation Fees | 23,000.00 | 2203001 | Traveling and Vehicle expenses | 1,51,657.00 |
| 1404006 | Notice Fee/Scrutiny Fee | 3,800.00 | 2203002 | Fuel, Petrol and Diesel - Travel | 37,23,225.00 |
| 1404011 | Application fees | 600.00 | 2203003 | Hire and Conveyance expenses | 4,93,628.00 |
| 1404012 | Miscellaneous fees | 17,91,007.40 | 2204001 | Insurance Charges | 2,52,034.00 |
| 1405002 | Septic tank cleaning charges | 62,000.00 | 2205101 | Legal Fees | 1,97,571.00 |
| 1405005 | Funeral Van (Hearse) charges | | 2205202 | Technical fees | 1,08,397.00 |
| 1405006 | Sewerage cleaning charges | 4,200.00 | 2206002 | Advertisement expenses | 4,92,176.00 |
| 1405008 | Parking fees (On contract) | 5,00,000.00 | 2206101 | Membership and Subscription Fees | |
| 1405010 | Charges for supply of water by tankers | 1,000.00 | 2301001 | Electricity Charges - Operation and Maintenance | 348,80,375.00 |
| 1405013 | Crematorium Fees | 1,78,700.00 | 2301002 | Diesel/Petrol/Mobil - Operation and Maintenance | 14,75,724.00 |
| 1405015 | User Fees | 27,360.00 | 2303001 | Consumption of Stores | 16,24,916.00 |
| 1405016 | User Fees - NOC | 3,000.00 | 2304001 | Hire Charges of machineries | 37,038.00 |
| 1405019 | Income from Temporary Shed/Platforms | 91.00 | 2305001 | Repair and Maintenance - Roads and Bridges | - |
| 1406001 | User charges from swimming pool | 97,880.00 | 2305004 | Repair and Maintenance - Street Lighting System | - |

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Sambalpur

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|---|---|---|---|---|---|
| 1406002 | Entry Fees of Rajendra Park | | 2305101 | Repair and Maintenance - Parks, Nurseries and Gardens | 1,16,500.00 |
| 1406003 | Entry Fee from Parks | 21,200.00 | 2305104 | Repair and Maintenance - Swimming Pool | - |
| 1407002 | Recovery charges for damages to roads | 1,49,326.00 | 2305107 | Repair and Maintenance - Public Toilets | - |
| 1407004 | Service charges | 14,200.00 | 2305108 | Repair and Maintenance - Street Lights | 43,079.00 |
| 1408001 | Other Fees and Charges | 2,69,500.00 | 2305109 | Repair and Maintenance - Play materials | 1,32,300.00 |
| 1501001 | Sale of garbage and rubbish | | 2305201 | Repair and Maintenance - Office Buildings | - |
| 1501007 | Sale of Water by Water-Tankers | | 2305301 | Repair and Maintenance - Vehicles | 1,09,804.00 |
| 1501101 | Sale of tender papers | 19,67,475.00 | 2305902 | Repair and Maintenance - Electrical Appliances | 4,68,366.00 |
| 1501102 | Sale of ration card and other forms | 29,960.00 | 2305903 | Repair and Maintenance - Office Equipments | 620.00 |
| 1501203 | Sale of Bitumen/Drums/Empty Gunny Bags | | 2305904 | Repair and Maintenance - Survey and Drawing Equipments | 58,400.00 |
| 1504001 | Hire Charges for Vehicles | 27,000.00 | 2305905 | Repair and Maintenance - Other fixed assets | - |
| 1601001 | Revenue Grant from State Government | 8,11,100.00 | 2305906 | Repair & Maintenance - Plant and Machinery | - |
| 1602001 | Reimbursement of Expense by State Govt. | | 2305907 | Repair & Maintenance - Others | 3,32,367.00 |
| 1602003 | Reimbursement of Expense by Others | | 2308001 | Water Purification charges | 1,54,965.00 |
| 1701001 | Interest on Fixed Deposit | | 2308003 | Garbage and Clearance expenses | |
| 1711001 | Interest from Bank Accounts | 86,07,520.30 | 2308004 | Cleaning by private agencies | 2,25,103.00 |
| 1804001 | Recovery from Employees | | 2403001 | Interest on Loans from Government Bodies and Associations | 64,64,568.00 |
| 1808005 | Audit Recovery | 6,402.00 | 2406001 | Other Interest | |
| 1808007 | Donation Received | | 2407001 | Bank Charges | 37,198.00 |
| 1853001 | Prior Period Income - Others | | 2501001 | Election Expense | 6,066.00 |

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|---|---|---|---|---|---|
| 1923001 | Transfer from Provident Fund | 8,000.00 | 2501002 | Honorarium for Census Work/Census Expenditure | 7,90,707.00 |
| | | | 2502002 | Puja and Celebration Expense | 1,10,940.00 |
| | | | 2709101 | Fees Remission and Refunds - Water Supply | 6,31,350.00 |
| | | | 2718001 | Miscellaneous Expenses | 9,16,775.00 |
| | | | 2718003 | Hospital Expense - Medicine & Consumables | 1,24,371.00 |
| | | | 2718004 | Hospital Expense - Others | 19,590.00 |
| | | | 2718005 | Obsequies - Cremation Ceremony Expense | 20,000.00 |
| | | | | | |
| | **Non Operating Receipts** | | | **Non Operating Payments** | |
| | | | | | |
| 3101002 | Adjustments to Opening Balance Sheet | 17,80,903.00 | 3201007 | IHSDP - Central Grant | 7,65,634.00 |
| 3121001 | Capital Contribution | 4,14,877.22 | 3202012 | Mid-Day Meal Program | 48,18,206.00 |
| 3201002 | 13th Finance Commission Grant | 502,60,000.00 | 3313001 | Unsecured Loan from Government Bodies & Association | 167,48,180.00 |
| 3201005 | Grant - Social Economic Caste Sensus (SECC) | 23,91,750.00 | 3401007 | Deposits Withheld - Contractors | 13,86,055.00 |
| 3201006 | BRGF - Central Grant | 621,32,000.00 | 3501002 | Contractors Control Account | 1176,81,769.00 |
| 3201011 | UIDSSMT - Central Grant | 4415,42,000.00 | 3501101 | Salary Payable (staff and officers) | 614,79,298.00 |
| 3202003 | Grants for Road Development | 172,36,011.00 | 3501102 | Wages Payable (labourers) | 153,77,143.00 |
| 3202015 | Other Grants | 3739,68,481.00 | 3501105 | Pension Liabilities | 81,79,734.00 |
| 3202019 | Election Fund Grant | 46,661.00 | 3501107 | Leave Salary payable | 16,02,051.00 |
| 3202024 | Old Age Pension Grant | 34,55,000.00 | 3501108 | Revise Pay Arrear Payable | 6,45,571.00 |
| 3202026 | IHSDP - State Grant | 1114,35,932.00 | 3502004 | Service Tax Deductions/Recovery | 16,79,983.00 |
| 3202027 | Kalyan Mandap - State Grant | 37,00,000.00 | 3502005 | Profession Tax Deduction | 3,24,800.00 |
| 3202028 | Motor Vehicle - State Grant | 173,21,000.00 | 3502006 | TDS - Employees | 1,82,484.00 |
| 3202029 | Road & Bridge - State Grant | 135,32,000.00 | 3502009 | TDS - Contractors | 18,05,282.00 |
| 3202030 | Special Development Funds (C.C Road)- State Grant | 418,27,000.00 | 3502015 | Other Deductions | 9,000.00 |
| 3202034 | Devolution of Fund - State Grant | 282,89,548.00 | 3502023 | Construction Cess Payable | 8,84,834.00 |

Deputy ...
Sambalpur Municipal Corporation
Sambalpur

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|---|---|---|---|---|---|
| 3202038 | Special Problem Fund - State Grant | 114,00,000.00 | 3502024 | Royalty Payable | 17,08,119.00 |
| 3202041 | Grants for Solid Waste Management - State Grant | 103,35,039.00 | 3502026 | GIS Recovery | 1,47,000.00 |
| 3202042 | Grants for Maintenance of Non-Residential Buildings - State Grant | 1,39,000.00 | 3502031 | Recovery Payable - Sales Tax | 97,01,385.00 |
| 3202043 | Performace Based Incentives for Providing Basic Urban Services - State Grant | 58,40,000.00 | 3502033 | Recovery Payable - LIC Premium | 5,12,352.00 |
| 3202045 | 13th FC - Roads & Bridges - State Grant | 91,16,000.00 | 3502034 | Recovery Payable - GPF | 57,80,300.00 |
| 3202046 | Development of Night Shelter/Community Amenities - State Grant | 64,00,000.00 | 3502035 | Recovery Payable - EPF | 96,60,667.00 |
| 3203002 | Grant for Street Light | | 3502042 | VAT - 5% | 9,60,033.00 |
| 3203003 | WODC Grant | 54,00,000.00 | 3502048 | Recovery Payable - Bank Loans | 53,80,747.00 |
| 3208008 | JnNURM - City Bus | 909,30,000.00 | 4103001 | Concrete Roads | 10,00,000.00 |
| 3208022 | Rajiv Awas Yojana | 20,00,000.00 | 4107001 | Chairs | 2,610.00 |
| 3401001 | Earnest Deposit - Municipal Fund | 7,74,615.00 | 4601004 | Loans and advances to Employees - Festival Advance | 46,74,000.00 |
| 3401002 | Security Deposit - Municipal Fund | 1,18,650.00 | 4601006 | Loans and advances to Employees - Miscellaneous Advances | 4,500.00 |
| 3401009 | Initial Security Deposit | 5,62,195.00 | 4601007 | Loans and advances to Employees - Medical Advance | 40,000.00 |
| 3408001 | Deposit Received from Scheme Beneficiary | 1,21,000.00 | | | |
| 3501001 | Suppliers Control Account | 535,03,448.00 | 4601010 | Advance to JE | 7,000.00 |
| 4311001 | Property Tax Receivable - Current Year | 11,14,867.16 | 4601011 | Advance to Store Keeper | 8,50,000.00 |
| 4311002 | Property Tax Receivable - Year 1 | 7,45,866.80 | | | |
| 4311102 | Conservancy/Latrine tax Receivable- Year-1 | 4,095.63 | 4601014 | Loans and advances to Employees - Salary Advance | 1,54,000.00 |
| 4311201 | Light Tax Receivable- Current Year | 15,93,788.03 | 4603001 | Loans and Advance to Others | 4,53,000.00 |
| 4311202 | Light Tax Receivable- Year-1 | 10,00,116.80 | | | |
| 4311301 | Water Tax Receivable- Current Year | 11,24,446.54 | 4605004 | Advance to E.E. PH Div | 152,48,406.00 |
| 4311302 | Water Tax Receivable- Year-1 | 7,44,421.82 | 4606001 | Electricity Deposits | 1,01,536.00 |

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

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|---|---|---|---|---|---|
| | | | 4701001 | Deposit - Works Expenditure - Civil | 12,960.00 |
| | | | | | |
| | | | | | |
| | | | | Closing Balance - Cash & Bank [OB-Net Inflow/(Outflow)] | 16569,91,712.61 |
| | | | | | |
| | | **20158,60,284.61** | | | **20158,60,284.61** |
| | | | | | |
| | | | | Closing Balance - Cash/Bank | |
| | | | 4501001 | Cash in hand (head office) | |
| | | | 4501004 | Cash in Hand - Pension Section | 5,978.00 |
| | | | 4502001 | Bank Account - Municipal Fund - Nationalised Bank | 13824,62,105.41 |
| | | | 4502002 | Bank Account - Municipal Fund - Other Scheduled Bank | - |
| | | | 4504001 | Bank Account - Special Fund - Nationalised Bank | 1911,38,829.79 |
| | | | 4506001 | Bank Account - Grant Fund - Nationalised Bank | 538,63,879.89 |
| | | | 4506002 | Bank Account - Grant Fund - Other Scheduled Bank | 295,20,919.52 |
| | | | | | |
| | | | | | **16569,91,712.61** |

for PATRO & CO.,
Chartered Accountants
(FRN 310100E)

(Rajendra Patro)
Partner
M.No. 019423

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

Place : Bhubaneswar,
Date : 30/03/2016

TRIAL BALANCE

From Date 01-04-2013
To Date 31-03-2014
ULB Name Sambalpur Municipal Council

| GL Code | GL Name | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit |
|---|---|---|---|---|---|---|---|
| 1100101 | Property Tax on Building | - | - | - | 18,30,421.90 | - | 18,30,421.90 |
| 1100102 | Property Tax on Land | - | - | - | 16,524.00 | - | 16,524.00 |
| 1100205 | Water Tax | - | - | - | 18,47,353.90 | - | 18,47,353.90 |
| 1100401 | Conservancy/Latrine Tax | - | - | - | - | - | - |
| 1100501 | Lighting Tax | - | - | - | 24,62,186.53 | - | 24 62,186.53 |
| 1101001 | Professional Tax | - | - | - | 2,80,275.00 | - | 2,80,275.00 |
| 1101101 | Advertisement Tax - Land Hoardings | - | - | - | 2,04,400.00 | - | 2,04,400.00 |
| 1101104 | Advertisement Tax - Hoardings on Private Land | - | - | - | 63,500.00 | - | 63,500.00 |
| 1101107 | Advertisement Tax - Footpath, Railing and Posts | - | - | - | 55,250.00 | - | 55,250.00 |
| 1101109 | Advertisement Tax - On Others | - | - | - | 3,87,400.00 | - | 3,87,400.00 |
| 1108002 | Toll Tax | - | - | - | 8,83,158.00 | - | 8,83,158.00 |
| 1108004 | Tax on Carriage and Carts | - | - | - | - | - | - |
| 1202001 | Compensation in lieu of Octroi | - | - | - | 3002,84,000.00 | - | 3002,84,000.00 |
| 1301001 | Rent from Markets | - | - | - | - | - | - |
| 1301003 | Rent from Community Halls | - | - | - | - | - | - |
| 1301008 | Rent from Other Properties | - | - | - | 3,000.00 | - | 3,000.00 |
| 1304001 | Rent from lease of land | - | - | - | 9,100.00 | - | 9,100.00 |
| 1308001 | Lease Rentals - Others | - | - | - | 6,68,257.00 | - | 6,68,257.00 |
| 1401001 | Fees from empanelment of Contractors | - | - | - | - | - | - |
| 1401101 | Trade license fees | - | - | - | 1,17,211.00 | - | 1,17,211.00 |
| 1401102 | License fees | - | - | 18,704.00 | 97,02,821.00 | - | 96,84,117.00 |
| 1401103 | License fees from Dangerous/Offensive Trade | - | - | - | 85,048.00 | - | 85,048.00 |
| 1401111 | Ghat and Boat licensing fees | - | - | - | - | - | - |
| 1401401 | Development Charges | - | - | - | 5,67,940.00 | - | 5,67,940.00 |
| 1401501 | Regularisation Fees - Encroachment | - | - | - | - | - | - |
| 1402005 | Penalty - Others | - | - | - | 25,545.00 | - | 25,545.00 |
| 1404001 | Advertisement fees | - | - | - | - | - | - |
| 1404005 | Property transfer charges/Mutation Fees | - | - | - | 23,000.00 | - | 23,000.00 |
| 1404006 | Notice Fee/Scrutiny Fee | - | - | - | 3,800.00 | - | 3,800.00 |
| 1404011 | Application fees | - | - | - | 600.00 | - | 600.00 |
| 1404012 | Miscellaneous fees | - | - | - | 17,91,007.40 | - | 17,91,007.40 |
| 1405002 | Septic tank cleaning charges | - | - | - | 62,000.00 | - | 62,000.00 |
| 1405005 | Funeral Van (Hearse) charges | - | - | - | - | - | - |
| 1405006 | Sewerage cleaning charges | - | - | - | 4,200.00 | - | 4,200.00 |
| 1405008 | Parking fees (On contract) | - | - | - | 5,00,000.00 | - | 5,00,000.00 |
| 1405010 | Charges for supply of water by tankers | - | - | - | 1,000.00 | - | 1,000.00 |
| 1405013 | Crematorium Fees | - | - | - | 1,78,700.00 | - | 1,78,700.00 |
| 1405015 | User Fees | - | - | - | 27,360.00 | - | 27,360.00 |
| 1405016 | User Fees - NOC | - | - | - | 3,000.00 | - | 3,000.00 |
| 1405019 | Income from Temporary Shed/Platforms | - | - | - | 91.00 | - | 91.00 |
| 1406001 | User charges from swimming pool | - | - | - | 97,880.00 | - | 97,880.00 |
| 1406002 | Entry Fees of Rajendra Park | - | - | - | - | - | - |
| 1406003 | Entry Fee from Parks | - | - | - | 21,200.00 | - | 21,200.00 |
| 1407002 | Recovery charges for damages to roads | - | - | - | 1,57,321.00 | - | 1,57,321.00 |
| 1407004 | Service charges | - | - | - | 14,200.00 | - | 14,200.00 |
| 1408001 | Other Fees and Charges | - | - | - | 2,69,500.00 | - | 2,69,500.00 |
| 1501001 | Sale of garbage and rubbish | - | - | - | - | - | - |
| 1501007 | Sale of Water by Water-Tankers | - | - | - | - | - | - |
| 1501101 | Sale of tender papers | - | - | 630.00 | 19,68,105.00 | - | 19,67,475.00 |
| 1501102 | Sale of ration card and other forms | - | - | - | 29,960.00 | - | 29,960.00 |
| 1501203 | Sale of Bitumen/Drums/Empty Gunny Bags | - | - | 3,001.00 | 4,10,283.00 | - | 4,07,282.00 |
| 1504001 | Hire Charges for Vehicles | - | - | 55,770.00 | 27,000.00 | 28,770.00 | - |
| 1601001 | Revenue Grant from State Government | - | - | - | 8,11,100.00 | - | 8,11,100.00 |
| 1602001 | Reimbursement of Expense by State Govt. | - | - | - | - | - | - |
| 1701001 | Interest on Fixed Deposit | - | - | - | - | - | - |
| 1711001 | Interest from Bank Accounts | - | - | - | - | - | - |
| 1804001 | Recovery from Employees | - | - | - | 86,07,520.30 | - | 86,07,520.30 |

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|---|---|---|---|---|---|---|---|
| 1804003 | Recovery From Employees - Quarter Rent | - | - | - | 10,858.00 | - | 10,858.00 |
| 1806004 | Provision Written Back - Rent | - | - | - | - | - | - |
| 1808005 | Audit Recovery | - | - | - | 6,402.00 | - | 6,402.00 |
| 1808007 | Donation Received | - | - | - | - | - | - |
| 1853001 | Prior Period Income - Others | - | - | - | - | - | - |
| 1923001 | Transfer from Provident Fund | - | - | - | 8,000.00 | - | 8,000.00 |
| 2101001 | Salaries and Allowances - Officers | - | - | 15,600.00 | - | 15,600.00 | - |
| 2101002 | Salaries and Allowances - Staff | - | - | 951,51,346.00 | - | 951,51,346.00 | - |
| 2101003 | Wages | - | - | 10,21,072.00 | - | 10,21,072.00 | - |
| 2101005 | Revised Pay Arrear | - | - | 9,13,713.00 | 40,265.00 | 8,73,448.00 | - |
| 2102002 | Remuneration and Fees - Officers and Staff | - | - | 7,29,622.00 | - | 7,29,622.00 | - |
| 2102004 | Medical Allowance | - | - | 1,09,897.00 | - | 1,09,897.00 | - |
| 2102006 | Compensation to Staff | - | - | - | - | - | - |
| 2102007 | Staff welfare expenses | - | - | - | - | - | - |
| 2102009 | House Rent Allowance | - | - | 31,318.00 | 6,399.00 | 24,919.00 | - |
| 2102010 | Assured Career Progression (ACP) | - | - | 14,379.00 | - | 14,379.00 | - |
| 2102011 | Leave Salary | - | - | 19,28,307.00 | - | 19,28,307.00 | - |
| 2103001 | Pension / Family Pension | - | - | 109,89,076.00 | - | 109,89,076.00 | - |
| 2104002 | Retirement Gratuity | - | - | 4,75,010.00 | - | 4,75,010.00 | - |
| 2201002 | Rent - Others | - | - | 1,500.00 | - | 1,500.00 | - |
| 2201004 | Road Tax - RTO | - | - | 86,829.00 | - | 86,829.00 | - |
| 2201101 | Electricity charges - Official Premises | - | - | - | - | - | - |
| 2201102 | Security expenses - Official Premises | - | - | 36,828.00 | - | 36,828.00 | - |
| 2201201 | Telephone expenses | - | - | 20,056.00 | - | 20,056.00 | - |
| 2201202 | Fax expenses | - | - | 230.00 | - | 230.00 | - |
| 2201203 | Postage and Courier expenses | - | - | 5,000.00 | - | 5,000.00 | - |
| 2201204 | Internet and Broadband Charges | - | - | 86,995.00 | 25,272.00 | 61,723.00 | - |
| 2202002 | Newspapers | - | - | 6,579.00 | - | 6,579.00 | - |
| 2202101 | Printing expenses | - | - | 1,41,631.00 | 6,836.00 | 1,34,795.00 | - |
| 2202102 | Stationery | - | - | 1,04,982.00 | 5,867.00 | 99,115.00 | - |
| 2202103 | Computer stationery and consumables | - | - | 25,805.00 | - | 25,805.00 | - |
| 2203001 | Traveling and Vehicle expenses | - | - | 1,70,838.00 | 19,181.00 | 1,51,657.00 | - |
| 2203002 | Fuel, Petrol and Diesel - Travel | - | - | 37,24,225.00 | 1,000.00 | 37,23,225.00 | - |
| 2203003 | Hire and Conveyance expenses | - | - | 7,18,792.00 | 1,72,179.00 | 5,46,613.00 | - |
| 2204001 | Insurance Charges | - | - | 5,04,068.00 | 2,52,034.00 | 2,52,034.00 | - |
| 2205101 | Legal Fees | - | - | 1,97,571.00 | - | 1,97,571.00 | - |
| 2205202 | Technical fees | - | - | 3,10,167.00 | - | 3,10,167.00 | - |
| 2205203 | Consultancy fees | - | - | 4,95,555.00 | - | 4,95,555.00 | - |
| 2206002 | Advertisement expenses | - | - | 5,31,176.00 | 9,000.00 | 5,22,176.00 | - |
| 2206101 | Membership and Subscription Fees | - | - | - | - | - | - |
| 2301001 | Electricity Charges - Operation and Maintenance | - | - | 348,80,375.00 | - | 348,80,375.00 | - |
| 2301002 | Diesel/Petrol/Mobil - Operation and Maintenance | - | - | 14,75,724.00 | - | 14,75,724.00 | - |
| 2303001 | Consumption of Stores | - | - | 18,24,916.00 | - | 18,24,916.00 | - |
| 2303002 | Consumption of General Stores | - | - | 1,63,262.00 | - | 1,63,262.00 | - |
| 2303003 | Consumption of Electrical Stores | - | - | - | - | - | - |
| 2304001 | Hire Charges of machineries | - | - | 14,63,738.00 | - | 14,63,738.00 | - |
| 2305001 | Repair and Maintenance - Roads and Bridges | - | - | 429,73,371.00 | 4,38,805.00 | 425,34,566.00 | - |
| 2305003 | Repair and Maintenance - Water Supply and Drains | - | - | - | - | - | - |
| 2305004 | Repair and Maintenance - Street Lighting System | - | - | 3,00,000.00 | 3,00,000.00 | - | - |
| 2305005 | Repair and Maintenance - Storm Water Drains | - | - | 9,692.00 | - | 9,692.00 | - |
| 2305101 | Repair and Maintenance - Parks, Nurseries and Gardens | - | - | 3,23,630.00 | 3.00 | 3,23,627.00 | - |
| 2305102 | Repair and Maintenance - Lakes and Ponds | - | - | - | - | - | - |
| 2305104 | Repair and Maintenance - Swimming Pool | - | - | - | - | - | - |
| 2305107 | Repair and Maintenance - Public Toilets | - | - | 3,47,750.00 | - | 3,47,750.00 | - |
| 2305108 | Repair and Maintenance - Street Lights | - | - | 43,079.00 | - | 43,079.00 | - |
| 2305109 | Repair and Maintenance - Play materials | - | - | 1,32,300.00 | - | 1,32,300.00 | - |
| 2305201 | Repair and Maintenance - Office Buildings | - | - | 79,414.00 | - | 79,414.00 | - |

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| 2305203 | Repair and Maintenance - Other Buildings | - | - | 69,111.00 | - | 69,111.00 | - |
| 2305301 | Repair and Maintenance - Vehicles | - | - | 2,03,763.00 | 21,559.00 | 1,82,204.00 | - |
| 2305902 | Repair and Maintenance - Electrical Appliances | - | - | 8,63,287.00 | - | 8,63,287.00 | - |
| 2305903 | Repair and Maintenance - Office Equipments | - | - | 620.00 | - | 620.00 | - |
| 2305904 | Repair and Maintenance - Survey and Drawing Equipments | - | - | 58,400.00 | - | 58,400.00 | - |
| 2305905 | Repair and Maintenance - Other fixed assets | - | - | - | - | - | - |
| 2305906 | Repair & Maintenance - Plant and Machinery | - | - | - | - | - | - |
| 2305907 | Repair & Maintenance - Others | - | - | 6,46,009.00 | - | 6,46,009.00 | - |
| 2308001 | Water Purification charges | - | - | 1,54,965.00 | - | 1,54,965.00 | - |
| 2308003 | Garbage and Clearance expenses | - | - | 2,31,000.00 | 2,31,000.00 | - | - |
| 2308004 | Cleaning by private agencies | - | - | 428,90,886.00 | - | 428,90,886.00 | - |
| 2401001 | Interest on Loans from Central Government | - | - | - | - | - | - |
| 2402001 | Interest on Loans from State Government | - | - | - | - | - | - |
| 2403001 | Interest on Loans from Government Bodies and Associations | - | - | 232,12,748.00 | - | 232,12,748.00 | - |
| 2406001 | Other Interest | - | - | - | - | - | - |
| 2407001 | Bank Charges | - | - | 6,55,017.00 | 6,17,819.00 | 37,198.00 | - |
| 2501001 | Election Expense | - | - | 6,066.00 | - | 6,066.00 | - |
| 2501002 | Honorarium for Census Work/Census Expenditure | - | - | 7,90,707.00 | - | 7,90,707.00 | - |
| 2502002 | Puja and Celebration Expense | - | - | 1,10,940.00 | - | 1,10,940.00 | - |
| 2701001 | Provisions for Doubtful Receivables - Property and Other taxes | - | - | - | - | - | - |
| 2709101 | Fees Remission and Refunds - Water Supply | - | - | 6,31,350.00 | - | 6,31,350.00 | - |
| 2718001 | Miscellaneous Expenses | - | - | 179,86,765.00 | 170,69,990.00 | 9,16,775.00 | - |
| 2718003 | Hospital Expense - Medicine & Consumables | - | - | 1,24,371.00 | - | 1,24,371.00 | - |
| 2718004 | Hospital Expense - Others | - | - | 19,590.00 | - | 19,590.00 | - |
| 2718005 | Obsequies - Cremation Ceremony Expense | - | - | 20,000.00 | - | 20,000.00 | - |
| 2722001 | Depreciation - Building | - | - | - | - | - | - |
| 2723001 | Depreciation - Roads and Bridges | - | - | - | - | - | - |
| 2723101 | Depreciation - Sewerage and Drainage | - | - | - | - | - | - |
| 2723201 | Depreciation - Waterways | - | - | - | - | - | - |
| 2723301 | Depreciation - Public Lighting | - | - | - | - | - | - |
| 2724001 | Depreciation - Plant and Machinery | - | - | - | - | - | - |
| 2725001 | Depreciation - Vehicles | - | - | - | - | - | - |
| 2726001 | Depreciation - Office and Other Equipments | - | - | - | - | - | - |
| 2727001 | Depreciation - Furniture, Fixtures, Fittings and Electrical | - | - | - | - | - | - |
| 2728001 | Depreciation - Other Fixed Assets | - | - | - | - | - | - |
| 2858001 | Prior Period Expenses - Other | - | - | - | - | - | - |
| 3101001 | Municipal (General) Fund | - | 29256,45,377.17 | - | - | - | 29256,45,377.17 |
| 3101002 | Adjustments to Opening Balance Sheet | - | - | - | 17,80,903.00 | - | 17,80,903.00 |
| 3121001 | Capital Contribution | - | 696,63,933.00 | - | 4,14,877.22 | - | 700,78,810.22 |
| 3201002 | 13th Finance Commission Grant | - | 550,73,489.00 | 21,23,218.00 | 523,83,218.00 | - | 1053,33,489.00 |
| 3201004 | 12th Finance Commission Grant (Roads & Bridges) | - | 17,78,904.00 | - | - | - | 17,78,904.00 |
| 3201005 | Grant - Social Economic Caste Sensus (SECC) | - | - | - | 23,91,750.00 | - | 23,91,750.00 |
| 3201006 | BRGF - Central Grant | - | 363,39,162.00 | - | 621,32,000.00 | - | 984,71,162.00 |
| 3201007 | IHSDP - Central Grant | - | 584,17,581.00 | 45,69,947.00 | 3,48,335.00 | - | 541,95,969.00 |
| 3201009 | IGNWP - Central Grant | - | 8,18,200.00 | - | - | - | 8,18,200.00 |
| 3201011 | UIDSSMT - Central Grant | - | 271,21,260.00 | - | 4415,42,000.00 | - | 4686,63,260.00 |
| 3202003 | Grants for Road Development | - | 212,13,641.00 | - | 172,36,011.00 | - | 384,49,652.00 |
| 3202005 | MPLAD/MLA funds | - | 23,39,252.00 | - | - | - | 23,39,252.00 |
| 3202006 | Grants for Drinking Water programme | - | 24,39,999.00 | - | - | - | 24,39,999.00 |
| 3202008 | VAMBAY | - | 6,16,368.00 | - | - | - | 6,16,368.00 |
| 3202009 | SJSRY | - | 62,73,477.00 | - | - | - | 62,73,477.00 |
| 3202010 | National Family Benefit Scheme (NFBS) | - | 9,28,832.00 | - | - | - | 9,28,832.00 |
| 3202012 | Mid-Day Meal Program | - | 141,06,801.00 | 71,97,114.00 | 23,78,908.00 | - | 92,88,595.00 |
| 3202013 | Remuneration to Teachers | - | 45,961.00 | - | - | - | 45,961.00 |

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| 3202015 Other Grants | | 76,06,563.00 | 491,29,910.00 | 4230,98,391.00 | | 3815,75,044.00 |
| 3202017 Grant for Development of Park | | 35,50,000.00 | | | | 35,50,000.00 |
| 3202018 Grant for Accounting Reforms | | | 48,000.00 | | 48,000.00 | |
| 3202019 Election Fund Grant | | 69,669.00 | | 46,661.00 | | 1,16,330.00 |
| 3202020 Grants for Construction of Boundary Wall | | 38,40,000.00 | | | | 38,40,000.00 |
| 3202022 DP- Aids | | 2,80,600.00 | | | | 2,80,600.00 |
| 3202024 Old Age Pension Grant | | 244,94,433.00 | | 34,55,000.00 | | 279,49,433.00 |
| 3202026 IHSDP - State Grant | | | 88,92,891.00 | 1130,48,299.00 | | 1041,55,408.00 |
| 3202027 Kalyan Mandap - State Grant | | | | 37,00,000.00 | | 37,00,000.00 |
| 3202028 Motor Vehicle - State Grant | | 126,77,000.00 | | 173,21,000.00 | | 299,98,000.00 |
| 3202029 Road & Bridge - State Grant | | 102,97,148.00 | | 135,32,000.00 | | 238,29,148.00 |
| 3202030 Special Development Funds (C.C Road)- State Grant | | 263,37,000.00 | | 418,27,000.00 | | 681,64,000.00 |
| 3202033 Pension/Family Pension - State Grant | | 33,26,114.00 | | | | 33,26,114.00 |
| 3202034 Devolution of Fund - State Grant | | 98,54,000.00 | | 282,89,548.00 | | 381,43,548.00 |
| 3202038 Special Problem Fund - State Grant | | | | 114,00,000.00 | | 114,00,000.00 |
| 3202041 Grants for Solid Waste Management - State Grant | | 11,41,573.00 | 40,00,000.00 | 143,35,039.00 | | 114,76,612.00 |
| 3202042 Grants for Maintenance of Non-Residential Buildings - State | | 12,00,000.00 | | 1,39,000.00 | | 13,39,000.00 |
| 3202043 Performace Based Incentives for Providing Basic Urban Servic | | | | 58,40,000.00 | | 58,40,000.00 |
| 3202045 13th FC - Roads & Bridges - State Grant | | | 73,11,152.50 | 91,16,000.00 | | 18,04,847.50 |
| 3202046 Development of Night Shelter/Community Amenities - State Gra | | | | 64,00,000.00 | | 64,00,000.00 |
| 3203002 Grant for Street Light | | 24,00,000.00 | | | | 24,00,000.00 |
| 3203003 WODC Grant | | 30,26,562.00 | 54,00,000.00 | 108,00,000.00 | | 84,26,562.00 |
| 3208008 JnNURM - City Bus | | | | 909,30,000.00 | | 909,30,000.00 |
| 3208022 Rajiv Awas Yojana | | 24,00,738.00 | 5,02,721.00 | 20,00,000.00 | | 38,98,017.00 |
| 3208025 Special Relief Commission (SRC) Grant | | 25,00,000.00 | | | | 25,00,000.00 |
| 3302001 Unsecured Loan from State Govt | | 238,96,969.00 | | | | 238,96,969.00 |
| 3311001 Unsecured Loan from Central Govt | | 211,67,498.00 | | | | 211,67,498.00 |
| 3313001 Unsecured Loan from Government Bodies & Association | | | | | | |
| 3401001 Earnest Deposit - Municipal Fund | | | 167,48,180.00 | 167,48,180.00 | | |
| 3401002 Security Deposit - Municipal Fund | | 67,83,247.00 | 9,95,885.00 | 17,70,500.00 | | 75,57,862.00 |
| 3401005 Earnest Deposit - Special Fund | | 238,64,701.50 | 2,48,205.00 | 50,71,613.00 | | 286,88,109.50 |
| 3401007 Deposits Withheld - Contractors | | | 1,40,400.00 | 1,40,400.00 | | |
| 3401009 Initial Security Deposit | | | 142,23,844.50 | 142,23,844.50 | | |
| 3401010 Market Security Deposit | | 30,35,354.00 | 47,716.00 | 7,24,339.00 | | 37,11,977.00 |
| 3408001 Deposit Received from Scheme Beneficiary | | 3,600.00 | | | | 3,600.00 |
| 3501001 Suppliers Control Account | | | | 5,46,500.00 | | 5,46,500.00 |
| 3501002 Contractors Control Account | | 546,64,909.00 | 927,74,586.00 | 1505,33,827.00 | | 1124,24,150.00 |
| 3501101 Salary Payable (staff and officers) | | 15,95,439.00 | 1414,22,982.50 | 1398,27,543.50 | | |
| 3501102 Wages Payable (labourers) | | 110,90,414.50 | 1092,90,967.00 | 1021,90,290.00 | | 39,89,737.50 |
| 3501105 Pension Liabilities | | 7,04,315.00 | 156,65,362.00 | 149,61,047.00 | | |
| 3501107 Leave Salary payable | | 63,266.00 | 103,64,263.00 | 103,81,417.00 | | 80,420.00 |
| 3501108 Revise Pay Arrear Payable | | 3,788.00 | 22,25,643.00 | 22,77,493.00 | | 55,638.00 |
| 3502001 Provident Fund Deductions | | 1,10,890.00 | 6,45,571.00 | 5,95,539.00 | | 60,858.00 |
| 3502004 Service Tax Deductions/Recovery | | 2,16,500.00 | | | | 2,16,500.00 |
| 3502005 Profession Tax Deduction | | 6,84,134.00 | 48,39,344.00 | 41,55,210.00 | | |
| 3502006 TDS - Employees | | 90,640.00 | 3,25,175.00 | 2,34,535.00 | | |
| 3502009 TDS - Contractors | | 11,962.00 | 1,82,484.00 | 1,70,522.00 | | |
| 3502015 Other Deductions | | 50,938.00 | 21,70,695.00 | 21,19,757.00 | | |
| 3502023 Construction Cess Payable | | 5,000.00 | 9,000.00 | 54,739.00 | | 50,739.00 |
| 3502024 Royalty Payable | | 84,850.00 | 11,71,841.00 | 12,94,065.50 | | 2,07,074.50 |
| 3502026 GIS Recovery | | 72,675.00 | 21,59,810.00 | 22,26,746.00 | | 1,39,611.00 |
| 3502031 Recovery Payable - Sales Tax | 2,01,573.00 | | 2,47,250.00 | 1,00,250.00 | 3,48,573.00 | |
| 3502032 Recovery Payable - CPF | | 2,47,023.00 | 110,36,862.00 | 107,89,839.00 | | |
| 3502033 Recovery Payable - LIC Premium | | | 52,65,400.00 | 52,65,400.00 | | |
| 3502034 Recovery Payable - GPF | | 1,83,625.00 | 6,95,599.00 | 5,11,974.00 | | |
| 3502035 Recovery Payable - EPF | | 18,466.00 | 65,51,400.00 | 65,32,934.00 | | |
| 3502042 VAT - 5% | | 2,48,369.00 | 96,60,667.00 | 94,12,298.00 | | |
| 3502048 Recovery Payable - Bank Loans | | | 9,60,033.00 | 9,60,033.00 | | |
| 3503001 Education Cess payable | | 5,28,214.00 | 74,06,332.00 | 68,78,118.00 | | |
| 3508003 Hire Purchase Payable | | | | 18,996.00 | | 18,996.00 |
| 4101001 Land | 3105,02,424.00 | | 69,775.00 | 69,775.00 | 3105,02,424.00 | |
| 4101002 Grounds | | | 1,34,000.00 | | 1,34,000.00 | |
| 4101003 Parks and Gardens | 23,88,497.00 | | | | 23,88,497.00 | |

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|---|---|---|---|---|---|---|---|
| 4102001 | Office Buildings | 1557,97,285.00 | - | 7,62,013.00 | - | 1565,59,298.00 | - |
| 4102002 | Community Building | 43,17,645.00 | - | 3,96,680.00 | - | 47,14,325.00 | - |
| 4102003 | Market Building | 23,94,877.00 | - | 1,84,800.00 | - | 25,79,677.00 | - |
| 4102004 | Hospital Building | 1,73,687.00 | - | - | - | 1,73,687.00 | - |
| 4102005 | Boundary/Compound Walls | 94,17,646.00 | - | 9,96,742.00 | - | 104,14,388.00 | - |
| 4102007 | Kalyan Mandap | 27,99,362.00 | - | - | - | 27,99,362.00 | - |
| 4102008 | Public Toilet | 35,35,274.00 | - | 4,00,000.00 | - | 39,35,274.00 | - |
| 4102010 | Other Buildings | 10,57,697.00 | - | 31,213.00 | - | 10,88,910.00 | - |
| 4103001 | Concrete Roads | 953,21,500.00 | - | 358,15,240.00 | 9,09,630.00 | 1302,27,110.00 | - |
| 4103002 | Metalled Roads (Bitumen) | 47,11,258.00 | - | 68,677.00 | - | 47,79,935.00 | - |
| 4103003 | Other Roads | 30503,60,535.00 | - | 4,10,034.00 | - | 30507,70,569.00 | - |
| 4103005 | Culverts | 21,69,201.00 | - | 8,65,548.00 | - | 30,34,749.00 | - |
| 4103101 | Underground Drains | 4,71,000.00 | - | - | - | 4,71,000.00 | - |
| 4103102 | Open Drains | 19762,46,388.00 | - | 18,43,229.00 | - | 19780,89,617.00 | - |
| 4103203 | Water Reservoirs | 8,07,195.00 | - | 9,858.00 | - | 8,17,053.00 | - |
| 4103204 | Water Ways | 15,81,152.00 | - | - | - | 15,81,152.00 | - |
| 4103301 | Lamp posts | 193,31,600.00 | - | - | - | 193,31,600.00 | - |
| 4103303 | Public Lighting System | 13,92,185.00 | - | 5,10,000.00 | - | 19,02,185.00 | - |
| 4104001 | Pump Sets | 16,654.00 | - | - | - | 16,654.00 | - |
| 4104002 | Fogging Machine (Mosquito Control) | 3,92,000.00 | - | - | - | 3,92,000.00 | - |
| 4104003 | Plant and Machinery | 169,53,566.00 | - | - | - | 169,53,566.00 | - |
| 4105009 | Vehicles | 37,79,300.00 | - | - | - | 37,79,300.00 | - |
| 4106001 | Air Conditioners | 1,83,293.00 | - | - | - | 1,83,293.00 | - |
| 4106002 | Computers | 6,12,414.00 | - | - | - | 6,12,414.00 | - |
| 4106004 | Photo-copiers | 74,350.00 | - | - | - | 74,350.00 | - |
| 4106008 | Office & Other Equipments | 11,54,123.00 | - | - | - | 11,54,123.00 | - |
| 4107001 | Chairs | 70,293.00 | - | 2,610.00 | - | 72,903.00 | - |
| 4107002 | Tables | 7,110.00 | - | - | - | 7,110.00 | - |
| 4107003 | Almirah | 66,409.00 | - | - | - | 66,409.00 | - |
| 4107005 | Fans | 990.00 | - | - | - | 990.00 | - |
| 4107007 | Furniture and Fixtures | 5,62,774.00 | - | - | - | 5,62,774.00 | - |
| 4108001 | Crematorium | 1,75,473.00 | - | - | - | 1,75,473.00 | - |
| 4108002 | Other Fixed Assets | 59,73,914.00 | - | 27,024.00 | - | 60,00,938.00 | - |
| 4112001 | Accumulated Depreciation - Buildings | - | 342,70,178.03 | - | - | - | 342,70,178.03 |
| 4113001 | Accumulated Depreciation - Roads and Bridges | - | 18630,71,073.34 | - | - | - | 18630,71,073.34 |
| 4113101 | Accumulated Depreciation - Sewerage and Drainage | - | 11789,45,290.40 | - | - | - | 11789,45,290.40 |
| 4113201 | Accumulated Depreciation - Waterways | - | 10,12,708.95 | - | - | - | 10,12,708.95 |
| 4113301 | Accumulated Depreciation - Public Lighting | - | 114,18,685.50 | - | - | - | 114,18,685.50 |
| 4114001 | Accumulated Depreciation - Plant and Machinery | - | 103,69,225.00 | - | - | - | 103,69,225.00 |
| 4115001 | Accumulated Depreciation - Vehicles | - | 16,69,000.30 | - | - | - | 16,69,000.30 |
| 4116001 | Accumulated Depreciation - Office and Other Equipments | - | 13,81,977.69 | - | - | - | 13,81,977.69 |
| 4117001 | AccumulatedDepreciation- Furniture,Fixture,Fittings and Elect | - | 3,70,250.00 | - | - | - | 3,70,250.00 |
| 4118001 | Accumulated Depreciation - Other Fixed Assets | - | 21,61,494.37 | - | - | - | 21,61,494.37 |
| 4124001 | CWIP - Buildings | 68,787.00 | - | - | - | 68,787.00 | - |
| 4124002 | CWIP - Roads & Bridges | 2,58,019.00 | - | - | 1,59,573.00 | 98,446.00 | - |
| 4124003 | CWIP - Sewerage & Drainage | 4,01,545.00 | - | - | - | 4,01,545.00 | - |
| 4124004 | CWIP - Others | 2,77,282.00 | - | - | - | 2,77,282.00 | - |
| 4301001 | Stock-in-Hand | 7,77,176.00 | - | - | - | 7,77,176.00 | - |
| 4311001 | Property Tax Receivable - Current Year | 10,40,460.36 | - | 18,34,902.45 | 11,20,184.67 | 17,55,178.14 | - |
| 4311002 | Property Tax Receivable - Year 1 | 37,48,980.07 | - | 30.00 | 7,46,829.72 | 30,02,180.35 | - |
| 4311102 | Conservancy/Latrine tax Receivable- Year-1 | - | - | - | 4,095.63 | - | 4,095.63 |
| 4311201 | Light Tax Receivable- Current Year | 13,72,663.15 | - | 24,40,562.53 | 15,94,903.79 | 22,18,321.89 | - |
| 4311202 | Light Tax Receivable- Year-1 | 50,07,643.19 | - | - | 10,01,360.64 | 40,06,282.55 | - |
| 4311301 | Water Tax Receivable- Current Year | 10,32,948.34 | - | 18,30,721.90 | 11,25,583.50 | 17,38,086.74 | - |
| 4311302 | Water Tax Receivable- Year-1 | 37,57,506.55 | - | - | 7,45,354.74 | 30,12,151.81 | - |
| 4314001 | Rent Receivable - Current Year | 2,43,153.20 | - | - | - | 2,43,153.20 | - |
| 4321001 | Accumulated Provision for outstanding Property Taxes | - | 95,32,394.00 | - | - | - | 95,32,394.00 |
| 4401001 | Prepaid Expense - Establishment | - | - | 75,323.36 | - | 75,323.36 | - |
| 4501001 | Cash in hand (head office) | - | - | 435,32,814.52 | 435,32,814.52 | - | - |
| 4501004 | Cash in Hand - Pension Section | - | - | 5,978.00 | - | 5,978.00 | - |
| 4502001 | Bank Account - Municipal Fund - Nationalised Bank | 1571,82,252.23 | - | 144613,32,992.00 | 132360,53,138.82 | 13824,62,105.41 | - |

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 4502002 | Bank Account - Municipal Fund - Other Scheduled Bank | - | | 3,46,241.00 | 3,46,241.00 | - | - |
| 4504001 | Bank Account - Special Fund - Nationalised Bank | 1094,04,561.79 | - | 3371,36,713.00 | 2554,02,445.00 | 1911,38,829.79 | - |
| 4506001 | Bank Account - Grant Fund - Nationalised Bank | 493,70,398.89 | - | 645,37,908.00 | 600,44,427.00 | 538,63,879.89 | - |
| 4506002 | Bank Account - Grant Fund - Other Scheduled Bank | - | - | 295,20,919.52 | - | 295,20,919.52 | - |
| 4601002 | Loans and advances to Employees - Vehicle Purchase Advance | 20,000.00 | - | - | - | 20,000.00 | - |
| 4601003 | Loans and advances to Employees - Computer Purchase Advance | 5,000.00 | - | - | - | 5,000.00 | - |
| 4601004 | Loans and advances to Employees - Festival Advance | 8,47,828.00 | - | 46,74,000.00 | 12,39,500.00 | 42,82,328.00 | - |
| 4601006 | Loans and advances to Employees - Miscellaneous Advances | 6,04,829.00 | - | 4,500 00 | 2,28,000.00 | 3,81,329.00 | - |
| 4601007 | Loans and advances to Employees - Medical Advance | - | - | 40,000.00 | - | 40,000.00 | - |
| 4601008 | Loans and advances to Employees - Travel Advance | 12,000.00 | - | - | - | 12,000.00 | - |
| 4601010 | Advance to JE ' | 5,96,488.00 | - | 17,000.00 | 10,000.00 | 6,03,488.00 | - |
| 4601011 | Advance to Store Keeper | 14,15,478.00 | - | 8,50,000.00 | 2,00,000.00 | 20,65,478.00 | - |
| 4601012 | Advance to Sanitary Inspector | 2,20,000.00 | - | - | - | 2,20,000.00 | - |
| 4601014 | Loans and advances to Employees - Salary Advance | 10,000.00 | - | 1,74,000.00 | 20,600.00 | 1,63,400.00 | - |
| 4603001 | Loans and Advance to Others | 33,500.00 | - | 4,53,000.00 | - | 4,86,500.00 | - |
| 4604001 | Advance to Suppliers and Contractors - Public Works/Assets | 3,49,813.00 | - | - | - | 3,49,813.00 | - |
| 4604002 | Advance to Suppliers and Contractors- Stores/Materials supply | 65,000.00 | - | - | - | 65,000.00 | - |
| 4604006 | Advance to Suppliers and Contractors - Others | 43,390.00 | - | - | - | 43,390.00 | - |
| 4605004 | Advance to E.E. PH Div | 24,22,369.00 | - | 473,60,124.00 | 321,11,718.00 | 176,70,775.00 | - |
| 4605005 | Advance for DPR Preparation | 7,25,000.00 | - | - | - | 7,25,000.00 | - |
| 4605006 | Advance for Health Camp | 30,000.00 | - | - | - | 30,000.00 | - |
| 4606001 | Electricity Deposits | 17,667.00 | - | 1,01,536.00 | - | 1,19,203.00 | - |
| 4701001 | Deposit - Works Expenditure - Civil | - | - | 1,96,784.00 | - | 1,96,784.00 | - |
| 4701002 | Deposit - Works Expenditure - Electrical | - | - | 51,691.00 | - | 51,691.00 | - |
| 3109001 | Excess of Income over Expenditure | 5850,90,318.98 | : | | | 5850,90,318.98 | - |
| Total | | 66014,52,701.75 | 66014,52,701.75 | 16980,60,918.98 | 16980,60,918.98 | 82760,83,380.63 | 82760,83,380.63 |

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Schedule B-1: Municipal (General) Fund:

| Account Code | Particulars | Water Supply,Swerage ,and Drainage | Road Development and Maintainance | Bustee Services | Commercial Projects | General Account |
|---|---|---|---|---|---|---|
| | Fund Codes | | | | | |
| 3100000 | Opening Balance as per the last account (Rs.) | | | | | 23277,21,768.85 |
| | Additions during the year(Rs.) | | | | | |
| 3109001 | Surplus for the year | | | | | |
| 3100000 | Transfers | | | | | 17,80,903.00 |
| | Total (Rs.) | | | | | 17,80,903.00 |
| | Deductions during the year (Rs.) | | | | | |
| 3109001 | Deficit for the year | | | | | 4658,29,137.24 |
| 3100000 | Transfers | | | | | |
| | Total (Rs.) | | | | | |
| | Balance at the end of the current year(Rs.) | | | | | **18636,73,534.61** |

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Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

| Particulars | Special Fund 1 | Special Fund 2 | Special Fund 3 | Special Fund 4 | Special Fund 5 | Pension Fund | General Provident Fund |
|---|---|---|---|---|---|---|---|
| Account Code | | | | | | | |
| (a) Opening balance | -- | -- | -- | -- | -- | -- | -- |
| (b) Additions to the Special Fund | -- | -- | -- | -- | -- | -- | -- |
| • Transfer from Municipal Fund | -- | -- | -- | | -- | -- | -- |
| • Interest/Dividend earned on Special Fund | -- | -- | -- | -- | -- | -- | -- |
| Investments | -- | -- | -- | -- | -- | -- | -- |
| • Profit on disposal of Special Fund Investments | -- | -- | -- | -- | -- | -- | -- |
| • Appreciation in Value of Special Fund Investments | -- | -- | -- | -- | -- | -- | -- |
| • Other addition (Specify nature) | -- | -- | -- | -- | -- | -- | -- |
| Total (b) | -- | -- | -- | -- | -- | -- | -- |
| Total (a + b) | -- | -- | -- | -- | -- | -- | -- |
| (c) Payments out of funds | -- | -- | -- | -- | -- | -- | -- |
| [I] Capital expenditure on: | -- | -- | -- | -- | -- | -- | -- |
| • Fixed Asset | -- | -- | -- | -- | -- | -- | -- |
| • Others | -- | -- | -- | -- | -- | -- | -- |
| [II] Revenue Expenditure on: | -- | -- | -- | -- | -- | -- | -- |
| • Salary, Wages and allowances etc | -- | -- | -- | -- | -- | -- | -- |
| • Rent Other administrative charges | -- | -- | -- | -- | -- | -- | -- |
| [III] Other: | -- | -- | -- | -- | -- | -- | -- |
| • Loss on disposal of Special Fund Investments | -- | -- | -- | -- | -- | -- | -- |

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Schedule B-3: Reserves

| Account Code | 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.) |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5(3+4) | 6 | 7(5-6) |
| 3121000 | Capital Contribution | 696,63,933.00 | 4,14,877.22 | 700,78,810.22 | - | 700,78,810.22 |
| 3121100 | Capital Reserve | - | - | - | - | - |
| 3122000 | Borrowing Redemption Reserve | - | - | - | - | - |
| 3123000 | Special Funds (Utilised) | - | - | - | - | - |
| 3124000 | Statutory Reserve | - | - | - | - | - |
| 3125000 | General Reserve | - | - | - | - | - |
| 3126000 | Revaluation Reserve | - | - | - | - | - |
| | | 696,63,933.00 | 4,14,877.00 | 700,78,810.22 | - | **700,78,810.22** |

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Schedule B-4: Grants & Contribution for Specific Purposes

| Particulars | Grants from Central Government (Rs ) | Grants from State Government (Rs ) | Grants from Other Government Agencies(Rs ) | Grants from Financial Institutions (Rs ) | Grants from Welfare Bodies (Rs ) | Grants from International Organizations (Rs ) | Others (Rs ) |
|---|---|---|---|---|---|---|---|
| Account Code | 3201000 | 3202000 | 3203000 | 3204000 | 3205000 | 3206000 | 3208000 |
| (a) Opening balance | 1795,48,596.00 | 1526,38,431.00 | 54,26,562.00 | - | - | - | 49,00,738.00 |
| (b) Additions to the Grants • | | | | | | | |
| • Grant received during the year | 5587,97,303.00 | 7111,62,857.00 | 108,00,000.00 | - | - | - | 929,30,000.00 |
| • Interest/Dividend earned on Grant Investments | | | | | | | |
| • Profit on disposal of Special Fund Investments | | | | | | | |
| • Appreciation in Value of Grant Investments | | | | | | | |
| • Other addition (Specify nature) | | | | | | | |
| Total(b) | 5587,97,303.00 | 7111,62,857.00 | 108,00,000.00 | | | | 929,30,000.00 |
| Total (a + b) | 7383,45,899.00 | 8638,01,288.00 | 162,26,562.00 | - | - | - | 978,30,738.00 |
| (c) Payments out of funds | 66,93,165.00 | 765,79,067.50 | 54,00,000.00 | - | - | - | 5,02,721.00 |
| • Capital expenditure on Fixed Assets | | | | | | | |
| • Capital Expenditure on Other | | | | | | | |
| • Revenue Expenditure on | | | | | | | |
| o Salary, Wages, allowances etc | | | | | | | |
| o Rent | | | | | | | |
| • Other | | | | | | | |
| o Loss on disposal of Grant Investments | | | | | | | |
| o Diminution in Value of Grant Investments | | | | | | | |
| o Grants Refunded | | | | | | | |
| • Other administrative charges | | | | | | | |
| Total (c) | 66,93,165.00 | 765,79,067.50 | 54,00,000.00 | - | - | - | 5,02,721.00 |
| Net balance at the year end - (a + b) • (c) | **7316,52,734.00** | **7872,22,220.50** | **108,26,562.00** | - | - | - | **973,28,017.00** |

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Schedule B 5: Secured Loans

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 3301000 | Loans from Central Government | - | - |
| 3302000 | Loans from State Government | 238,96,969.00 | 238,96,969.00 |
| 3303000 | Loans from Govt. bodies & Associations | - | - |
| 3304000 | Loans from international agencies | - | - |
| 3305000 | Loans from banks & other financial institutions | - | - |
| 3306000 | Other Term Loans | - | - |
| 3307000 | Bonds & debentures | - | - |
| 3308000 | Other Loans | - | - |
| | | **238,96,969.00** | 238,96,969.00 |

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Schedule B 6: Unsecured Loans

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 3311000 | Loans from Central Government | 211,67,498.00 | 211,67,498.00 |
| 3312000 | Loans from State Government | - | - |
| 3313000 | Loans from Govt. bodies & Associations | - | - |
| 3314000 | Loans from international agencies | - | - |
| 3315000 | Loans from banks & other financial institutions | - | - |
| 3316000 | Other Term Loans | - | - |
| 3317000 | Bonds & debentures | - | - |
| 3318000 | Other Loans | - | - |
| | Total Un-Secured Loans | **211,67,498.00** | 211,67,498.00 |

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Schedule B-7: Deposits Received

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 3401000 | From Contractors | 399,61,548.50 | 336,86,902.50 |
| 3402000 | From Revenues | - | - |
| 3403000 | From Staff | - | - |
| 3408000 | From Others | 5,46,500.00 | - |
| | **Total deposits received** | **405,08,048.50** | **336,86,902.50** |

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Schedule B-8: Deposits Works

| Account Code | Particulars | Opening balance as the beginning of the year Amount (Rs.) | Additions during the current year Amount (Rs.) | Utilization / expenditure Amount (Rs.) | Balance outstanding at the end of the current year Amount (Rs.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 3411000 | Civil Works | - | - | - | - |
| 3412000 | Electrical works | - | - | - | - |
| 3418000 | Others | - | - | - | - |
| | Total of Deposit Works | - | - | - | - |

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Schedule B 9: Other Liabilities (Sundry Creditors)

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 3501000 | Creditors | 1124.24,150.00 | 562,60,348.00 |
| 3501100 | Employee Liabilities | 170 25,259.50 | 235,63,287.50 |
| 3501200 | Interest Accrued and Due | - | - |
| 3502000 | Recoveries Payable | 24,90,678.50 | 40,51,068.00 |
| 3503000 | Government Dues Payable | 18,996.00 | - |
| 3504000 | Refunds Payable | - | - |
| 3504100 | Advance Collection of Revenues | - | - |
| 3508000 | Others | - | - |
| 3509000 | Sale Proceeds | - | - |
| | Total Other liabilities (Sundry Creditors) | **1319 59,084.00** | 838,74,703.50 |

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Schedule B-10: Provisions

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 3601000 | Provision for Expenses | - | - |
| 3602000 | Provision for Interest | - | - |
| 3603000 | Provision for Other Assets | - | - |
| | Total Provisions | - | - |

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Schedule B 11: Fixed Assets

| Account Code | Particulars | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Opening Balance (Rs.) | Additions during the period(Rs.) | Deductions during the period(Rs.) | Cost at the end of the year (Rs.) | Opening Balance (Rs.) | Additions during the period (Rs.) | Deductions during the period(Rs.) | Total at the end of the year (Rs.) | At the end of current year (Rs.) | At the end of previous year (Rs.) |
| 1 | 2 | 3 | 4 | 5 | 6.00 | 7 | 8 | 9 | 10.00 | 11 | 12 |
| 4101000 | Land | 3128,90,921.00 | 1,34,000.00 | | 3130,24,921.00 | | | | | 3130,24,921.00 | 3128,90,921.00 |
| 4102000 | Buildings | 1794,93,473.00 | 27,71,448.00 | | 1822,64,921.00 | 342,70,178.67 | 60,64,819.70 | | 403,34,998.37 | 1419,29,922.63 | 1452,23,295.00 |
| | Infrastructure | | | | | | | | | | |
| 4103000 | Roads and Bridges | 31525,62,494.00 | 371,59,499.00 | 9,09,630.00 | 31888,12,363.00 | 18630,71,073.00 | 3177,97,152.30 | | 21808,68,225.30 | 10079,44,137.70 | 12894,91,421.00 |
| 4103100 | Sewerage and drainage | 19767,17,388.00 | 18,43,229.00 | | 19785,60,617.00 | 11789,32,389.30 | 1978,03,191.95 | | 13767,95,581.25 | 6017,65,035.75 | 7977,72,098.00 |
| 4103200 | Water ways | 23,88,347.00 | 9,858.00 | | 23,98,205.00 | 8,37,322.05 | 59,831.90 | | 8,97,153.95 | 15,01,051.05 | 13,75,638.00 |
| 4103300 | Public Lighting | 207,23,785.00 | 5,10,000.00 | | 212,33,785.00 | 114,18,685.25 | 20,97,878.50 | | 135,16,563.75 | 77,17,221.25 | 93,05,100.00 |
| | Other Assets | | | | | | | | | | |
| 4104000 | Plants & Machinery | 173,62,220.00 | | | 173,62,220.00 | 103,69,225.00 | 17,36,222.00 | | 121,05,447.00 | 52,56,773.00 | 69,92,995.00 |
| 4105000 | Vehicles | 37,79,300.00 | | | 37,79,300.00 | 16,69,000.00 | 3,77,930.00 | | 20,46,930.00 | 17,32,370.00 | 21,10,300.00 |
| 4106000 | Office & other equipment | 20,24,180.00 | | | 20,24,180.00 | 14,47,798.27 | 3,45,314.60 | | 17,93,112.87 | 2,31,067.13 | 6,42,202.00 |
| 4107000 | Furniture, fixtures, fittings and electrical | 7,07,576.00 | 2,610.00 | | 7,10,186.00 | 3,70,249.60 | 70,888.10 | | 4,41,137.70 | 2,69,048.30 | 3,37,326.00 |
| 4108000 | Other fixed assets | 61,49,387.00 | 27,024.00 | | 61,76,411.00 | 20,13,837.55 | 6,08,867.45 | | 26,22,705.00 | 35,53,706.00 | 39,87,893.00 |
| 4109000 | Assets under Disposal | | | | | | | | | | |
| | TOTAL | 56747,99,071.00 | 424,57,668.00 | 9,09,630.00 | 57163,47,109.00 | 31044,59,758.69 | 5269,62,096.50 | - | 36314,21,855.19 | 20849,25,253.81 | 25701,29,189.00 |

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Schedule B-12: Investments - General Funds

| Account Code | Particulars | With Whom Invested | Face Value (Rs.) | Current Year Carrying Cost (Rs.) | Previous Year Carrying Cost (Rs.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 4201000 | Central Government Securities | | | - | - |
| 4202000 | State Government Securities | | | - | - |
| 4203000 | Debentures and Bonds | | | - | - |
| 4204000 | Preference Shares | | | - | - |
| 4205000 | Equity Shares | | | - | - |
| 4206000 | Units of Mutual Funds | | | - | - |
| 4208000 | Other Investments | | | - | - |
| 4209000 | Provisions | | | - | - |
| | Total of Investments General Funds | | | - | - |

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Schedule B-13: Investments - Other Funds

| Account Code | Particulars | With Whom Invested | Face Value (Rs.) | Current Year Carrying Cost (Rs.) | Previous Year Carrying Cost (Rs.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 4211000 | Central Government Securities | | | - | - |
| 4212000 | State Government Securities | | | - | - |
| 4213000 | Debentures and Bonds | | | - | - |
| 4214000 | Preference Shares | | | - | - |
| 4215000 | Equity Shares | | | - | - |
| 4216000 | Units of Mutual Funds | | | - | - |
| 4218000 | Other Investments | | | - | - |
| 4219000 | Provisions | | | - | - |
| | Total of Investments General Funds | | | - | - |

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Schedule B-14: Stock In Hand (Inventories)

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 4301000 | Stores Loose | 7,77,176.00 | 7,77,176.00 |
| 4302000 | Tools Others | - | - |
| 4308000 | Other Stores | - | - |
| | Total Stock In Hand | **7,77,176.00** | 7,77,176.00 |

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Sambalpur Municipal Corporation
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Schedule B-15: Sundry Debtors (Receivables)

| Account Code | Particulars | Gross Amount (Rs.) | Provision for Outstanding Revenues (Rs ) | Current Year Net Amount (Rs.) | Previous Year Net Amount (Rs.) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 4311000 | Receivables for Property Taxes | | | | |
| | Less Than 5 Years | 157,28,105.85 | | | |
| | More Than 5 Years* | - | | | |
| | Sub-Total | 157,28,105.85 | | | |
| | Less: State Government Cesses/Levies in Taxes – Control Accounts | - | | | |
| | Net Receivables of Property Taxes | 157,28,105.85 | -95,32,394.00 | 61,95,711.85 | 64,27,807.66 |
| 4311900 | Receivables for 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 | - | - | - | - |
| 4313000 | Receivables for Fees and User Charges | | | | |
| | Less than 3 years | - | | | |
| | More than 3 years* | - | | | |
| | Sub-Total | - | - | - | - |
| 4314000 | Receivables from Other Source | | | | |
| | Less than 3 years | 9,71,062.49 | | | |
| | More than 3 years* | - | | | |
| | Sub-Total | 9,71,062.49 | - | 9,71,062.49 | 6,00,599.46 |
| 4315000 | Receivables from Government | - | | | |
| | Sub-Total | - | - | - | - |
| | Total of Sundry Debtors (Receivables) | 166,99,168.34 | -95,32,394.00 | **71,66,774.34** | 70,28,407.12 |

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

Schedule B-16: Prepaid Expenses

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 4401000 | Establishment | 75,323.36 | - |
| 4402000 | Administrative | - | - |
| 4403000 | Operations and Maintenance | - | - |
| | Total Prepaid expenses | **75,323.36** | - |

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

Schedule B-17: Cash and Bank

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 4501000 | Cash | 5,978.00 | - |
| | Balance with Bank - Municipal Funds | | |
| 4502001 | Nationalised Bank | 13824,62,105.41 | 1571,82,252.20 |
| 4502002 | Other Scheduled Bank | - | - |
| 4502003 | Co-operative Bank | - | - |
| 4502004 | Post Office Account | - | - |
| | Sub-Total | 13824,68,083.41 | 1571,82,252.20 |
| | Balance with Bank - Special Funds | | |
| 4504001 | Nationalised Bank | 1911,38,829.79 | 1094,04,561.80 |
| 4504002 | Other Scheduled Bank | - | - |
| 4504003 | Co-operative Bank | - | - |
| 4504004 | Post Office Account | - | - |
| | Sub-Total | 1911,38,829.79 | 1094,04,561.80 |
| | Balance with Bank - Grant Funds | | |
| 4506001 | Nationalised Bank | 538,63,879.89 | 493,70,398.89 |
| 4506002 | Other Scheduled Bank | 295,20,919.52 | - |
| 4506003 | Co-operative Bank | - | - |
| 4506004 | Post Office Account | - | - |
| | Sub-Total | 833,84,799.41 | 493,70,398.89 |
| | Total Cash and Bank balances | **16569,91,712.61** | 3159,57,212.89 |

Deputy Commissioner
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Schedule B-18: Loans, advances, and deposits

| Account Code | Particulars | Opening Balance at the Beginning of the | Paid during the Current Year (Rs.) | Recovered during the Current Year (Rs.) | Balance outstanding at the end of the |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 4601000 | Consolidated Loans and advances to Employees | 37,31,623.00 | 57,59,500.00 | 16,98,100.00 | 77,93,023.00 |
| 4602000 | Consolidated Employee Provident Fund Loans | | - | - | - |
| 4603000 | Consolidated Loans to Others | 33,500.00 | 4,53,000.00 | - | 4,86,500.00 |
| 4604000 | Consolidated Advance to Suppliers and Contractors | 4,58,203.00 | - | - | 4,58,203.00 |
| 4605000 | Consolidated Advance to Others | 31,77,369.00 | 473,60,124.00 | 321,11,718.00 | 184,25,775.00 |
| 4606000 | Consolidated Deposits with external Agencies | 17,667.00 | 1,01,536.00 | - | 1,19,203.00 |
| 4608000 | Consolidated Other current Assets | - | - | - | - |
| | Sub Total | 74,18,362.00 | 536,74,160.00 | 338,09,818.00 | 272,82,704.00 |
| 4610000 | Less: Accumulated Provisions against Loans, Advances and deposits [Schedule B-18 (a)] | - | - | - | - |
| | Total Loans, advances, and deposits | 74,18,362.00 | 536,74,160.00 | 338,09,818.00 | **272,82,704.00** |

Deputy ... Commissioner
Sambalpur Municipal Corporation
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Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

| Account Code | Particulars | Current Year Amount(RS.) | Previous Year Amount(RS.) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 4611000 | Loans to Others | - | - |
| 4612000 | Advances | - | - |
| 4613000 | Deposits | - | - |
| | Total Accumulated Provision | - | - |

Deputy Commissioner
Sambalpur Municipal Corporation
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Schedule B-19:Other Assests

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 4701000 | Deposit Works | 2,48,475.00 | - |
| 4703000 | Other Asset Control Accounts | - | - |
| 4704000 | Clearing Accounts | - | - |
| | Total Other Assests | **2,48,475.00** | - |

Deputy Commissioner
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Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

| Account Codes | Particulars | Current Year Amount(Rs.) | Previous Year Amount(Rs.) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 4801000 | Loan Issue Expenses | - | - |
| 4802000 | Deferred Discount on Issue of loans | - | - |
| 4803000 | Others | - | - |
| | Total Miscellaneous expenditure | - | - |

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Schedule IE 1: Tax Revenue

| ACCOUNT CODE | PARTICULARS | CURRENT YEAR AMOUNT(Rs.) | PREVIOUS YEAR |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 1100100 | Property Tax | 18,46,945.90 | 17,20,043.00 |
| 1100200 | Water Tax | 18,47,353.90 | 17,20,043.00 |
| 1100300 | Sewerage/Drainage Tax | - | - |
| 1100400 | Conservancy/Latrine Tax | - | 2,809.47 |
| 1100500 | Lighting Tax | 24,62,186.53 | 22,93,390.00 |
| 1100600 | Education Tax | - | - |
| 1100700 | Vehicle Tax | - | - |
| 1100800 | Tax on Animals | - | - |
| 1100900 | Electricity Tax | - | - |
| 1101000 | Professional Tax | 2,80,275.00 | - |
| 1101100 | Advertisement Tax | 7,10,550.00 | 4,32,800.00 |
| 1101200 | Pilgrimage Tax | - | - |
| 1101300 | Export Tax | - | - |
| 1105100 | Octroi and Toll | - | - |
| 1108000 | Others Taxes | 8,83,158.00 | 62,774.80 |
| A | Sub - Total | 80,30,469.33 | 62,31,860.27 |
| | Less: Tax Remissions and Refund [Schedule IE - 1 (a)] | - | - |
| B | Sub-Total | - | - |
| A-B | Total tax revenue | **80,30,469.33** | **62,31,860.27** |

Deputy Commissioner
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## Schedule IE1 (a): Remission and Refund of taxes

| Account Code | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 2709001 | Property Tax | - | - |
| 2709002 | Others | - | - |
| | Total refund and remission of tax revenues | - | - |

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Schedule IE 2: Assigned Revenues and Compensation:

| Account Code | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---|---|---|---|
| 1 | 2 | 3.00 | 4.00 |
| 1201000 | Taxes and Duties collected by other | - | - |
| 1202000 | Compensation in lieu of Taxes and Duties | 3002,84,000.00 | 931,45,954.00 |
| 1203000 | Compensations in lieu of Concessions | - | - |
| | Total assigned revenues and compensation | **3002,84,000.00** | **931,45,954.00** |

Deputy Commissioner
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Schedule IE 3: Rental income from Municipal

| ACCOUNT CODE | PARTICULARS | CURRENT YEAR AMOUNT(Rs.) | PREVIOUS YEAR AMOUNT(Rs.) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 1301000 | Rent from Civic Amenities | 3,000.00 | 47,59,184.00 |
| 1302000 | Rent from Office Buildings | - | - |
| 1303000 | Rent from Guest Houses | - | - |
| 1304000 | Rent from lease of lands | 9,100.00 | - |
| 1308000 | Other rents | 6,68,257.00 | 1,93,043.00 |
| A | Sub - Total | 6,80,357.00 | 49,52,227.00 |
| | Less:Rent Remission and Refunds | - | - |
| B | Sub - Total | - | - |
| A-B | Total Rental Income from Municipal Properties | **6,80,357.00** | **49,52,227.00** |

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Sambalpur Municipal Corporation
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Schedule IE 4: Fees and User Charges Income headwise

| Account Code | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 1401000 | Empanelment and Registration Charges | - | 2,500.00 |
| 1401100 | Licensing Fees | 98,86,376.00 | 7,65,118.00 |
| 1401200 | Fees for Grant of Permit | - | - |
| 1401300 | Fees for Certificate or Extract | - | - |
| 1401400 | Development Charges | 5,67,940.00 | 9,54,000.00 |
| 1401500 | Regularization Fees | - | 1,000.00 |
| 1402000 | Penalties and Fines | 25,545.00 | - |
| 1404000 | Other Fees | 18,18,407.40 | 1,96,886.00 |
| 1405000 | User Charges | 7,76,351.00 | 42,71,934.00 |
| 1406000 | Entry Fees | 1,19,080.00 | 1,15,475.00 |
| 1407000 | Service / Administrative Charges | 1,71,521.00 | 47,300.00 |
| 1408000 | Other Charges | 2,69,500.00 | 2,63,575.00 |
| A | Sub - Total | 136,34,720.40 | 66,17,788.00 |
| | Less: Fees and User Charges Remissions and Refunds | - | - |
| B | Sub - Total | - | - |
| A-B | Total income from Fees & User Charges | **136,34,720.40** | **66,17,788.00** |

Deputy Commissioner
Sambalpur Municipal Corporation
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Schedule IE 5: Sale and Hire Charges

| Account Code | Particulars | Current Year Amount(Rs.) | Previous Year Amount(Rs.) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 1501000 | Sale of Products | - | 37,520.00 |
| 1501100 | Sale of Forms and Publications | 19,97,435.00 | 11,60,831.25 |
| 1501200 | Sale of stores and scrap | 4,07,282.00 | 2,17,817.00 |
| 1503000 | Sale of Others | - | - |
| 1504000 | Hire Charges for Vehicles | -28,770.00 | 51,727.00 |
| 1504100 | Hire Charges on Equipments | - | - |
| | Total Income from Sale and Hire charges - income head-wise. | **23,75,947.00** | **14,67,895.25** |

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

Schedule IE 6: Revenue Grants, Contributions and Subsidies:

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 1601000 | Revenue Grant | 8,11,100.00 | 2,88,000.00 |
| 1602000 | Re-imbursement of expenses | - | 14,48,732.00 |
| 1603000 | Contribution towards schemes | - | - |
| | **Total Revenue Grants, Contributions and Subsidies** | **8,11,100.00** | **17,36,732.00** |

Deputy Commissioner
Sambalpur Municipal Corporation
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Schedule IE 7: Income from Investments General Fund

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 1701000 | Interest on Investments | 3,70,463.23 | 7,05,827.26 |
| 1702000 | Dividend | - | - |
| 1703000 | Income from projects taken upon | - | - |
| 1704000 | Profit in Sale of Investments | - | - |
| 1708000 | Others | - | - |
| | Total Income from Investments | **3,70,463.23** | **7,05,827.26** |

Deputy Commissioner
Sambalpur Municipal Corporation
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Schedule IE 8: Interest Earned

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 1711000 | Interest from Bank Accounts | 86,07,520.30 | 12,05,585.00 |
| 1712000 | Interest on Loans and advances to Employees | - | - |
| 1713000 | Interest on loans to others | - | - |
| 1718000 | Other Interest | - | - |
| | Total - Interest Earned | **86,07,520.30** | **12,05,585.00** |

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Schedule IE 9: Other Income

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 1801000 | Deposits Forfeited | - | - |
| 1801100 | Lapsed Deposits | - | - |
| 1802000 | Insurance Claim Recovery | - | - |
| 1803000 | Profit on Disposal of Fixed asses | - | - |
| 1804000 | Recovery from Employees | 10,858.00 | 7,754.00 |
| 1805000 | Unclaimed Refund/ Liabilities | - | - |
| 1806000 | Excess Provisions written back | - | 8,99,098.00 |
| 1808000 | Miscellaneous Income | 6,402.00 | 20,874.00 |
| | Total Other Income | **17,260.00** | **9,27,726.00** |

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Schedule IE 10: Establishment Expenses

| Account Code | Particulars | Current Year Amount(Rs.) | Previous Year Amount(Rs.) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 2101000 | Salaries, Wages and Bonus | 983,09,458.00 | 834,53,073.00 |
| 2102000 | Benefits and Allowances | 28,07,124.00 | 35,04,458.00 |
| 2103000 | Pension | 109,89,076.00 | 200,33,477.00 |
| 2104000 | Other Terminal and Retirement-Benefits | 4,75,010.00 | 10,37,589.00 |
| | Total Establishment Expenses | **1125,80,668.00** | **1080,28,597.00** |

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Schedule IE 11: Administrative Expenses

| Account Code | Particulars | Current Year Amount(Rs.) | Previous Year Amount(Rs.) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 2201000 | Rent, Rates and Taxes | 88,329.00 | 86,829.00 |
| 2201100 | Office maintenance | 36,828.00 | 16,38,556.00 |
| 2201200 | Communication Expenses | 87,009.00 | 33,846.00 |
| 2202000 | Books and Periodicals | 6,579.00 | 5,846.00 |
| 2202100 | Printing and Stationery | 2,59,715.00 | 1,79,380.00 |
| 2203000 | Travelling and Conveyance | 44,21,495.00 | 4,70,473.00 |
| 2204000 | Insurance | 2,52,034.00 | 2,77,902.00 |
| 2205000 | Audit Fees | - | - |
| 2205100 | Legal Expenses | 1,97,571.00 | 7,18,894.00 |
| 2205200 | Professional and other Fees | 8,05,722.00 | - |
| 2206000 | Advertisement and Publicity | 5,22,176.00 | 4,43,603.00 |
| 2206100 | Membership and subscriptions | - | 1,80,000.00 |
| 2208000 | Other Administrative Expenses | - | - |
| | Total administrative expenses | **66,77,458.00** | **40,35,329.00** |

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Schedule IE 12: Operations & Maintenance

| Account Code | Particulars | Current Year Amount(Rs.) | Previous Year Amount(Rs.) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 2301000 | Power and Fuel | 363,56,099.00 | 104,40,979.00 |
| 2302000 | Bulk Purchases | - | - |
| 2303000 | Consumption of Stores | 19,88,178.00 | 17,40,553.00 |
| 2304000 | Hire Charges | 14,63,738.00 | 13,01,847.00 |
| 2305000 | Repairs and maintenance Infrastructure Assets | 425,44,258.00 | 284,24,059.00 |
| 2305100 | Repairs and maintenance Civic Amenities | 8,46,756.00 | 6,14,476.00 |
| 2305200 | Repairs and maintenance Buildings | 1,48,525.00 | 1,51,567.00 |
| 2305300 | Repairs and maintenance Vehicles | 1,82,204.00 | 9,14,114.00 |
| 2305900 | Repairs and Maintenance - Others | 15,68,316.00 | 3,95,071.00 |
| 2308000 | Other operating and maintenance expenses | 434,60,933.00 | 267,40,080.00 |
| | Total Operations and Maintenance | **1285,59,007.00** | **707,22,746.00** |

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Schedule IE 12: Operations & Maintenance

| Account Code | Particulars | Current Year Amount(Rs.) | Previous Year Amount(Rs.) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 2301000 | Power and Fuel | 363,56,099.00 | 104,40,979.00 |
| 2302000 | Bulk Purchases | - | - |
| 2303000 | Consumption of Stores | 19,88,178.00 | 17,40,553.00 |
| 2304000 | Hire Charges | 14,63,738.00 | 13,01,847.00 |
| 2305000 | Repairs and maintenance Infrastructure Assets | 425,44,258.00 | 284,24,059.00 |
| 2305100 | Repairs and maintenance Civic Amenities | 8,46,756.00 | 6,14,476.00 |
| 2305200 | Repairs and maintenance Buildings | 1,48,525.00 | 1,51,567.00 |
| 2305300 | Repairs and maintenance Vehicles | 1,82,204.00 | 9,14,114.00 |
| 2305900 | Repairs and Maintenance - Others | 15,68,316.00 | 3,95,071.00 |
| 2308000 | Other operating and maintenance expenses | 434,60,933.00 | 267,40,080.00 |
|  | Total Operations and Maintenance | **1285,59,007.00** | **707,22,746.00** |

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Schedule IE 13: Interest and Finance Charges

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 2401000 | Interest on Loans from Central Government | - | 25,99,517.00 |
| 2402000 | Interest on Loans from State Government | - | 20,73,253.00 |
| 2403000 | Interest on Loans from Government Bodies and Associations | 232,12,748.00 | - |
| 2404000 | Interest on Loans from International Agencies. | - | - |
| 2405000 | Interest on Loans from Banks & Other Financial Institutions. | - | - |
| 2406000 | Other Interest | - | 35,097.00 |
| 2407000 | Bank Charges | 37,198.00 | 10,677.00 |
| 2408000 | Other Finance Expenses | - | - |
| | Total Interest and Finance Charges | **232,49,946.00** | **47,18,544.00** |

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Schedule IE14: Programme Expenses

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 2501000 | Election Expenses | 7,96,773.00 | 61,200.00 |
| 2502000 | Own Programmes | 1,10,940.00 | 1,66,791.00 |
| 2503000 | Share in Programmes of others | - | - |
| | Total Programme Expenses | **9,07,713.00** | **2,27,991.00** |

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Sambalpur Municipal Corporation
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Schedule IE15: Revenue Grants, Contributions and Subsidies

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 2601000 | Grants | - | - |
| 2602000 | Contributions | - | - |
| 2603000 | Subsidies | - | - |
| | Total Revenue Grants, Contributions | - | - |

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Schedule IE16:Provisions and Write off

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 2701000 | Provisions for doubtful receivables | - | 31,28,533.00 |
| 2702000 | Provision for othe. Assets | - | - |
| 2703000 | Revenues written off | - | - |
| 2704000 | Assets written off | - | - |
| 2705000 | Miscellaneous Expense written off | - | - |
| 2709101 | Fees Remission and Refunds - Water Supply | 6,31,350.00 | |
| | Total Provisions and Write off | **6,31,350.00** | **31,28,533.00** |

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Schedule IE17: Miscellaneous Expenses:

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 2711000 | Loss on disposal of Assets | - | - |
| 2712000 | Loss on disposal of Investments | - | - |
| 2718000 | Other Miscellaneous Expenses | 10,80,736.00 | 2,50,661.99 |
| | Total Miscellaneous expenses | **10,80,736.00** | **2,50,661.99** |

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Schedule IE18: Prior Period Items (Net)

| Account Code | Particulars | Current Year Amount(Rs) | Previous Year Amount(Rs) |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 1851000 | Taxes, Other - Revenues | - | - |
| 1852000 | Recovery of revenues written off | - | - |
| 1853000 | Other income | - | 960.00 |
| | Sub - Total Income (a) | - | 960.00 |
| | Expenses | | |
| 2855000 | Bank Charges | - | - |
| 2856000 | Other Finance Expenses | - | - |
| 2858000 | Other Expenses | - | 35,000.00 |
| | Sub Total Income (b) | - | 35,000.00 |
| | Total Prior Period (Net) (a–b) | - | **-34,040.00** |

Deputy Commissioner
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## Sambalpur Municipal Corporation, Sambalpur

### Schedule to Balance Sheet as at 31/03/2014

The Balance Sheet is compiled with the Schedules and the Significant Policies and Notes on Accounts adopting the Formats as per the Odisha Municipal Accounting Manual and in compliance with the Accounting Standards of Local Bodies issued by the Institute of Chartered Accountants of India, to the extent applicable, feasible and relevant to the Urban Local Body (ULB). The Balance Sheet is prepared for the ULB as a whole consolidating the various departments of ULB.

**Schedule B-21A : Significant Accounting Principles:**

**1. Basis of Accounting:**

i) The Balance Sheet has been prepared under historical cost convention on accrual basis.

ii) The Balance Sheet has been prepared assuming the ULB will continue as a going concern. Accordingly, the balance sheet do not include any adjustments regarding the recoverability and classification of the carrying amounts of the assets or the amounts and classification of liabilities that might result should the ULB be unable to continue as a going concern.

**2. Grants:**

i) General Grants, which are of a revenue nature, are recognized as income on actual receipt. Grant's towards revenue expenditure, received prior to the incurrence of the expenditure are treated as a liability till such time that the expenditure is incurred.

Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

ii) Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction / acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed / acquired stands reduced and the amount is treated as a capital receipt and is transferred from the respective specific grant account to the Capital Contribution.

iii) Deposit Works: Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights, shall be treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability shall stand reduced with the value of such utilization and no further treatment, as a capital receipt is required.

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iv) Grants in the form of non-monetary assets (such as fixed assets given at a concessional rate) are accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it is recorded at a nominal value of Rupee One.

### 3. Recognition of Income & Expenditure :

i) Income is booked as per Significant Accounting Principles stimulated in Odisha Municipal Accounts Manual published by Government of India, Ministry of Urban Development.

ii) Provision for arrears of income is made as per guidelines prescribed in above manual and recovery towards previous year's arrears is considered as per FIFO Method.

iii) Retirement benefits are accounted only if concerned employee is retired and presented claims for the same.

### 4. Other Income

i) Assigned revenues, if any, shall be accounted during the year only upon actual collection. However, at year-end alone, these shall be accrued if sanction order (or proceedings) is passed and the amount is ascertained.

ii) Revenue in respect of rent from properties are accounted on due basis i.e. at the end of the month.

iii) Other income, in respect of which demand is ascertainable and can be raised in regular course of operation, shall be recognized in the period in which they become due, i.e., when the bills are raised.

iv) The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, shall be recognized on actual receipt.

### 5. Fixed Assets

i) Identification of assets and liabilities is done through various surveys, verification and discussions; However possibility still exists to skip any assets from identification that will be added by crediting adjustment to opening balance sheet upon finding.

ii) All Fixed Assets are stated at cost of acquisition less accumulated depreciation. Cost includes incidental expenses related to acquisition. Cost of Fixed assets has been determined as per record and information from ULB staff, in some cases where cost were not available, current standard cost is determined as per guidelines stipulated in Model National Municipal Assets Valuation Methodology Manual published by Government of India, Ministry of Urban Development.

iii) All the depreciable assets purchased or constructed are shown at historical cost of purchase or construction less accumulated depreciation.

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iv) Any addition or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the asset are capitalized and included in the cost of asset. Revenue expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than for a year, are charged off.

v) Assets under erection / installation on existing projects and capital expenditures on new projects (including advances for capital works and project stores) are shown as "Capital Work-in-Progress".

vi) Assets received in Donation, Gift and whose life has been over are stated at nominal value of Rs. 1/-.

vii) All assets costing less than Rs.5,000 (Rupees Five thousand) are capitalized and depreciated 100% in the year of purchase.

## 6. Depreciation

i) No depreciation is provided for on land.

ii) Estimated year of acquisition is taken in some cases where actual date/year of acquisition is not ascertainable.

iii) All tangible assets costing less than Rs. 5000/- have been depreciated 100% at the time of preparation of opening balance sheet.

iv) Depreciation is provided on the Gross Value of the Asset.

v) Depreciation on all depreciable fixed assets is provided consistently on Straight Line Method, at the rates prescribed for urban local bodies in the Odisha Municipal Accounting Manual issued by Central Government of India.

vi) Depreciation is provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased / constructed on or after October 1 of an Accounting Year. Similarly, additions / extensions / improvements which are of capital nature and which becomes an integral part of that asset are depreciated over the remaining useful life of the asset. Any addition or extension, which retains a separate identity and is capable of being used after the existing asset is disposed of, is depreciated independently on the basis of an estimate of its own useful life.

vii) Depreciation is provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.

## 7. Investments

i) The investments shown are the fixed deposits held in the Bank/s.

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ii) Interests on investments are recognized on time proportionate basis.

**8. Inventory**

i) The stock lying at the period-end shall be valued at cost in accordance with the First in – First out (FIFO) Method.

ii) Inventories of consumable supplies such as stationery, fuel shall be charged to revenue at the time of purchase.

**9. Retirement Benefits**

i) Contribution payable to defined contribution scheme (like Provident Fund) is charged to the Income and Expenditure account for the year.

## Schedule B- 21B Notes to Balance Sheet:

1. **Municipal General Fund:** The Municipal General Fund in the opening Balance Sheet as at 1st April 2007 was determined as the balancing figures of all assets and liabilities on that date. From this figure the deficit or surplus of the subsequent year is subtracted or added to arrive at the figure of Municipal fund.

2. **Grants, Contributions for Specific Purposes:** Grants received from the various governments towards specific purposes are accounted as a liability, until the related capital / revenue expenditure is incurred, at which point, the amount is transferred to capital contribution or income and expenditure statement as applicable.

3. **Deposits Received:** The balance represents the Earnest Money Deposit, Security Deposit and Initial Security Deposit received from contractors/ suppliers.

4. **Other Liabilities:** This represents amounts payable (including Accounts Payables) towards various expenses, employee liabilities as well as statutory dues remitted after the Balance Sheet date.

5. **Fixed Assets:**

   i) The cost of the assets transferred received as a gift has been considered as Re.1/.

   ii) The Assets considered in the financials are mainly the assets in active use provided by the Accounting Units and the current year additions.

   iii) Accumulated Depreciation has been provided on the Opening Assets Balances.

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iv)The Capitalization has been done to the extent and based on the Work progress report received from the divisions.

6. **Investments – General Fund:** Other Investments which is in the nature of Current Investment represent the Fixed Deposits Investments made with the Banks. Consequently, the Investments are unquoted investments.

7. **Sundry Debtors (Receivables):** Receivables include dues from assesses liable to pay holding tax, light tax, latrine tax, stall holders liable to pay market rent; and traders liable to pay trade license fees. Any deficit/ surplus have been provided from income and expenditure accounts for the year..

8. **Cash and Bank Balances:** Cash Balance represents the physical cash as per the cash books maintained in the Municipality. Bank balance represents the balance lying in the bank accounts of the Municipality adjusted for items under reconciliation.

9. **Loan, advances and deposit:** This shows the advance given to employees of Municipal Corporation which will be deducted from their salary in upcoming period.

10. The unaudited closing balance of Assets and Liabilities of Sambalpur Municipal Corporation for the year ended 31st March, 2012 amounting to Rs.597,48,41,239.17 have been taken as Opening Balance during the financial year 2012-13.

## General Notes:

1. The following adjustments have been made in the Balance Sheet and Income and Expenditure account which is not reflected in the Books of Accounts:

| Sl No. | Particulars | Account Code | Amount |
|---|---|---|---|
| 1. | Salary | 2101001 | 10022481.00 |
| | | 3501101 | 10022481.00 |
| 2. | Pension | 2103001 | 2816125.00 |
| | | 3501105 | 2816125.00 |
| 3. | Solid Waste Management (Pvt. Party) | 2308004 | 2225327.00 |
| | | 3502050 | 2225327.00 |
| 4. | Accrued interest on Fixed Deposits. | 1701001 | 370463.23 |
| | | 4314008 | 370463.23 |

for PATRO & CO.,
Chartered Accountants
(FRN 310100E)

(Rajendra Patro)
Partner
M.No.019423

Date : 30/03/2016
Place: Bhubaneswar

Deputy Commissioner
Sambalpur Municipal Corporation
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**SAMBALPUR MUNICIPAL CORPORATION**

SAMBALPUR, DIST : SAMBALPUR

**BANK RECONCILIATION STATEMENTS**

As At 31st March 2014

| Sl. No. | Account No. | Bank Name | Amount As on Dt. 31st Mar'2014 | |
|---|---|---|---|---|
| | | | Balance as per Bank Book | Balance as per Bank Statement |
| 1 | 8448 | PLA | 1225,68,072.03 | 1225,68,072.03 |
| 2 | 10296065249 | S.B.I. (A.D.B) | 1,07,572.95 | 1,07,572.95 |
| 3 | 10856686239 | S.B.I. MAIN | 51,92,780.00 | 51,92,780.00 |
| 4 | 30294510841 | S.B.I. (A.D.B) | 434,29,011.00 | 434,82,974.00 |
| 5 | 10099683963 | S.B.I. (EVENING) | 52,80,723.76 | 52,80,723.76 |
| 6 | 7470 | SBI-SJSRY | 73,17,013.00 | 73,17,013.00 |
| 7 | 6937 | sbi-oap | 278,73,710.00 | 278,73,710.00 |
| 8 | 365202010011141 | UNION BANK OF INDIA | 4,29,029.00 | 4,29,029.00 |
| 9 | 714104000002646 | I.D.B.I. BANK | 103,23,116.00 | 103,27,593.00 |
| 10 | S.B.-79983 | ALLAHABAD BANK | 16,33,261.00 | 16,33,261.00 |
| 11 | 5394/3129 | CENTRAL BANK OF INDIA | 9,19,881.00 | 9,19,881.00 |
| 12 | *0442000100084261 | PUNJAB NATIONAL BANK | 35,62,489.00 | 35,63,215.00 |
| 13 | 9702 | PUNJAB NATIONAL BANK | 2,63,521.00 | 2,63,521.00 |
| 14 | *740601101000001 | VIJAYA BANK | 37,30,975.00 | 45,84,799.00 |
| 15 | *0401010091817 | UNITED BANK OF INDIA | 35,71,454.00 | 35,94,195.00 |
| 16 | 70850 | UNITED BANK OF INDIA | 6,43,466.77 | 6,43,466.77 |
| 17 | 6569 | UBI-NFBS | 3,39,731.00 | 3,39,731.00 |
| 18 | *543010100006360 | BANK OF INDIA (G) | 126,60,136.68 | 126,60,136.68 |
| 19 | *01220101015882 | U.C.O. BANK | 2,59,413.89 | 2,59,413.89 |
| 20 | *30294584789 | S.B.I. MAIN | 11,98,904.00 | 11,98,904.00 |
| 21 | 30294584723 | S.B.I. MAIN | 20,77,746.00 | 20,77,746.00 |
| 22 | 6923 | ANDHRA BANK | 41,365.00 | 41,365.00 |
| 23 | 1247 | SYNDICATE BANK | 13,079.95 | 13,079.95 |
| 24 | SB-8034 | SYNDICATE BANK | 9,472.12 | 9,472.12 |
| 25 | *543010100009441 | BANK OF INDIA | 44,28,016.00 | 44,28,016.00 |
| 26 | *543010110001705 | BANK OF INDIA | 379,89,415.00 | 381,00,143.00 |
| 27 | *543010110001294 | BANK OF INDIA | 642,55,603.00 | 642,55,603.00 |
| 28 | *041301000004444 | INDIAN OVERSEAS BANK | 58,09,951.00 | 58,20,861.00 |
| 29 | *25590100011209 | BANK OF BARODA (G) | 129,75,805.94 | 138,96,814.94 |
| 30 | *25590100017811 | BANK OF BARODA (Spl.) | 329,52,617.00 | 334,59,358.00 |
| 31 | *03691450000272 | H.D.F.C. Bank | 4,49,510.00 | 4,97,860.00 |
| 32 | 6896 | Bank of baroda | 553,28,673.00 | 286,32,673.00 |
| 33 | *50100037863991 | HDFC-FDR | 295,18,310.00 | 295,18,310.00 |
| 34 | 10654 | SYNDICATE BANK | 2,609.52 | 2,609.52 |

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# ( BRS- 2013-14)

1 S.B.I. (A.D.B)-841 — 43,482,974.00

| Vr. No | Chq. | Amount | |
|---|---|---|---|
| 2301 | 450311 | 11766 | |
| 2332 | 450314 | 4997 | |
| 2408 | 450323 | 18600 | |
| 2409 | 450324 | 18600 | |
| | | 53963 | |
| | Pass Book Balance | | 43,429,011.00 |

2 Vijaya Bank Book Balance — 4,584,799.00

| Vr. No | Chq. | Amount | |
|---|---|---|---|
| 2813 | 283543 | 50000 | |
| 2814 | 283542 | 401912 | |
| 2712 | 283538 | 401912 | |
| | Total | 853824 | |
| | BOI (G) Pass Book Balance | | 3,730,975.00 |

4 United Bank-1817 Book Balance — 3,594,195.00

| Vr. No | Chq. | Amount | |
|---|---|---|---|
| 2018 | 171634 | 11787 | |
| 2317 | 171640 | 1071 | |
| 2316 | 171643 | 3899 | |
| 2366 | 171648 | 5984 | |
| | | 22741 | |
| | SBI ( Main) Pass Book Balance | | 3,571,454.00 |

5 BOI-1705 Book Balance, — 38,100,143.00

| Vr. No | Chq. | Amount | |
|---|---|---|---|
| 2019 | 45059 | 11758 | |
| 2305 | 45068 | 24633 | |
| 2337 | 45071 | 9723 | |
| 2354 | 45072 | 944 | |
| | | 110728 | |
| | BOI-1705 Pass Book Balance | | 37,989,415.0 |

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**Bank of Baroda-6896 Book Balance** — 59,179,238.00

| Vr. No | Chq. | Amount |
|---|---|---|
| 2135 | 540302 | 31863312 |
| 2159 | 531634 | 114810 |
| 2163 | 531638 | 120178 |
| 2170 | 531642 | 27050 |
| | | 32125350 |

**Bank of Baroda-6896 Pass Book Balance** — 27,053,888.00

7

**IOB-4444 Book Balance** — 5,820,861.00

| Vr. No | Chq. | Amount |
|---|---|---|
| 2313 | 182472 | 986 |
| 2358 | 182747 | 3907 |
| 2360 | 182748 | 6017 |
| | | 10910 |

**IOB) Pass Book Balance** — 5,809,951.00

**BOB- CC ROAD-17811 Book Balance** — 33,459,358.00

| Vr. No | Chq. | Amount |
|---|---|---|
| 2017 | 208568 | 10822 |
| 2297 | 208585 | 422490 |
| 2309 | 208604 | 4985 |
| 2341 | 208607 | 17694 |
| 2350 | 208612 | 50750 |
| | | 506741 |

**BOB- CC ROAD-17811 Pass Book Balance** — 32,952,617.00

**HDFC-272 Book Balance** — 497,860.00

| Vr. No | Chq. | Amount |
|---|---|---|
| 2289 | 529531 | 18600 |
| 2290 | 529532 | 29750 |
| | | 48350 |

**HDFC-272 Pass Book Balance** — 449,510.00

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| | | | | |
|---|---|---|---|---|
| | | BOB-6896 Book Balance | | 55,328,673.00 |
| Vr. No | Chq. | Amount | | |
| 1979 | *003140 | | 26696000 | |
| | | | 26696000 | |
| | | BOB-6896 Pass Book Balance | | 28,632,673.00 |

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PATRO & CO.
CHARTERED ACCOUNTANTS
BHUBANESWAR