SAMBALPUR MUNICIPAL CORPORATION
Balance Sheet
As on 31st March,2015

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	4359,99,051.91		
	3110000	Earmarked Funds	B-2	-		
	3120000	Reserves	B-3	1106,67,341.22	**5466,66,393.13**	
	3200000	Grants, Contributions for Specific Purpose	B-4		20486,94,398.50	
		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				**26404,25,258.63**
		APPLICATION OF FUNDS				
		Fixed Assets including Statues & Heritage Assets	B-11			
	4100000	Gross Block		59080,51,682.16		
	4110000	**Less:** Accumulated Depreciation		-41901,83,719.96		
		Net Block		**17178,67,962.20**		
	4120000	Capital workinprogress		18,53,404.00	**17197,21,366.20**	
		Investments				
	4200000	Investment General Fund	B-12	114,37,314.00		
	4210000	Investment Other Funds	B-13	-	-	
		Current assets, loans & advances				
	4300000	Stock in hand (Inventories)	B-14	13,56,010.00		
		Sundry Debtors (Receivables)	B-15			
	4310000	Gross amount outstanding		856,96,002.52		

PATRO & CO. BHUBANESWAR CHARTERED ACCOUNTANTS

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	4320000	Less: Accumulated provision against bad and doubtful receivables		-283,80,304.00		
	4400000	Prepaid expenses	B-16	75,323.36		
	4500000	Cash and Bank Balances	B-17	9229,93,602.99		
	4600000	Loans, advances and deposits	B-18	395,40,769.00		
		Total of Current Assets (A)		**10327,18,717.87**		
		Current Liabilities and Provisions				
	3400000	Deposits received	B-7	631,72,958.00		
	3410000	Deposit Works	B-8	-		
	3500000	Other liabilities (Sundry Creditors)	B-9	571,84,331.44		
	3600000	Provisions	B-10	-		
		Total of Current Liabilities (B)		**1203,57,289.44**		
		Working Capital (Current Assets less Current liabilities i.e. A-B)			**9123,61,428.43**	
	4700000	Other Assets	B-19		83,42,464.00	
	4800000	Miscellaneous Expenditure (to the extent not written off)	B-20		-	
		Capital Deficit			-	
		TOTAL OF APPLICATION OF FUNDS				**26404,25,258.63**
		Notes to the Balance Sheet				

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

(Rajendra Patro)
Partner
M.No.019423

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

PATRO & CO.
BHUBANESWAR
CHARTERED ACCOUNTANTS

Place : Bhubaneswar,
Date : 30/03/2016

Income and Expenditure Statement for the Period From 1st-April-2014 to 31st-March-2015

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	233,14,552.63	80,30,469.33
	1200000	Assigned Revenues and Compensations	IE2	-	3002,84,000.00
	1300000	Rental Income from Municipal Properties	IE3	27,88,853.00	6,80,357.00
	1400000	Fees and User Charges	IE4	144,16,031.00	136,34,720.40
	1500000	Sale and Hire Charges	IE5	24,40,992.50	23,75,947.00
	1600000	Revenue Grants, Contribution and Subsidies	IE6	216,80,000.00	8,11,100.00
	1700000	Income from Investments	IE7	9,96,672 10	3,70,463.23
	1710000	Interest Earned	IE8	168,92,344.36	86,07,520.30
	1800000	Other Income	IE9	5,61,706.00	17,260.00
A		**TOTAL-INCOME**		**830,91,151.59**	**3348,11,837.26**
		EXPENDITURE			
	2100000	Establishment Expenses	IE-10	1353,07,530.00	1125,80,668.00
	2200000	Administrative Expenses	IE-11	167,25,148.70	66,77,458.00
	2300000	Operations and Maintenance	IE-12	571,85,898.00	1285,59,007.00
	2400000	Interest and Finance Charges	IE-13	5,087.00	232,49,946.00

PATRO & CO. CHARTERED ACCOUNTANTS BHUBANESWAR

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	2500000	Programme Expenses	IE-14	1,41,816.00	9,07,713.00
	2600000	Revenue Grants, Contribution and Subsidies	IE-15	-	-
	2700000	Provisions and Write off	IE-16	1945,78,250.00	6,31,350.00
	2710000	Miscellaneous Expenses	IE-17	41,98,362.00	10,80,736.00
	2720000	Depreciation		5453,90,899.90	5269,62,096.50
B		**TOTAL-EXPENDITURE**		**9535,32,991.60**	**8006,48,974.50**
C=A-B		Gross surplus/ (deficit) of income over expenditure before Prior Period Items		**-8704,41,840.01**	**-4658,37,137.24**
D		Add/Less: Prior period Items (Net)	IE-18	-	-
E=C +/- D		Gross surplus/ (deficit) of income over expenditure after Prior Period Items		**-8704,41,840.01**	**-4658,37,137.24**
F		**Less: Transfer to Reserve Funds**		7,39,211.00	-8,000.00
G=E-F		Net balance being surplus/ deficit carried over to Municipal Fund		**-8711,81,051.01**	**-4658,29,137.24**

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

(Rajendra Patro)
Partner
M.No.019423

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

PATRO & CO. BHUBANESWAR CHARTERED ACCOUNTANTS

Place : Bhubaneswar,
Date : 30/03/2016

Receipts and Payments Account for the period from 01-Apr-2014 to 31-Mar-2015					
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	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			
	Operating Receipts			Operating Payments	
			1000000	Other Fees and Charges	500.00
1100102	Property Tax on Land	-	2000000	Salaries and Allowances - Officers	-
1100205	Water Tax	-	2000000	Salaries and Allowances - Staff	54,03,301.00
1100501	Lighting Tax	-	2000000	Wages	-
1101101	Advertisement Tax - Land Hoardings	6,84,575.00	2000000	Revised Pay Arrear	1,19,964.00
1101104	Advertisement Tax - Hoardings on Private Land	-	2000000	Remuneration and Fees - Officers and Staff	1,36,509.00

Deputy Commissioner
Sambalpur Municipal Corporation
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PATRO & CO.
BHUBANESWAR
CHARTERED ACCOUNTANTS

1101107	Advertisement Tax - Footpath, Railing and Posts	2,81,010.00	2000000	Medical Allowance	64,000.00
1101109	Advertisement Tax - On Others	-	2000000	House Rent Allowance	500.00
1108002	Toll Tax	3,53,300.00	2000000	Assured Career Progression (ACP)	2,01,724.00
1202001	Compensation in lieu of Octroi	-	2000000	Leave Salary	7,65,955.00
1301008	Rent from Other Properties	-	2000000	Pension / Family Pension	11,53,491.00
1304001	Rent from lease of land	-	2000000	Retirement Gratuity	15,82,565.00
1308001	Lease Rentals - Others	9,53,620.00	2000000	Rent - Others	500.00
1401101	Trade license fees	46,525.00	2000000	Road Tax - RTO	1,60,913.00
1401102	License fees	55,11,934.00	2000000	Electricity charges - Official Premises	28,21,753.00
1401103	License fees from Dangerous/Offensive Trade	14,849.00	2000000	Security expenses - Official Premises	-
1401111	Ghat and Boat licensing fees	1,00,000.00	2000000	Telephone expenses	61,095.00
1401123	Licensing Fee on Poles	1,50,400.00	2000000	Fax expenses	-
1401401	Development Charges	1,00,000.00	2000000	Postage and Courier expenses	11,000.00
1402005	Penalty - Others	1,18,400.00	2000000	Internet and Broadband Charges	29,432.00
1404005	Property transfer charges/Mutation Fees	63,453.00	2000000	Newspapers	4,372.00
1404006	Notice Fee/Scrutiny Fee	-	2000000	Printing expenses	46,630.00
1404011	Application fees	9,000.00	2000000	Stationery	97,633.00
1404012	Miscellaneous fees	20,12,168.00	2000000	Computer stationery and consumables	800.00
1405002	Septic tank cleaning charges	12,000.00	2000000	Traveling and Vehicle expenses	2,14,691.00

Deputy Commissioner
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1405006	Sewerage cleaning charges	-	2000000	Fuel, Petrol and Diesel - Travel	20,35,374.00
1405008	Parking fees (On contract)	-	2000000	Hire and Conveyance expenses	23,56,711.00
1405010	Charges for supply of water by tankers	3,000.00	2000000	Insurance Charges	2,83,624.00
1405013	Crematorium Fees	-	2000000	Legal Fees	2,65,736.00
1405015	User Fees	6,000.00	2000000	Technical fees	-
1405016	User Fees - NOC	4,000.00	2000000	Consultancy fees	1,42,613.00
1405019	Income from Temporary Shed/Platforms	-	2000000	Guest entertainment expenses	4,414.00
1406001	User charges from swimming pool	1,59,300.00	2000000	Advertisement expenses	8,02,462.00
1406003	Entry Fee from Parks	11,400.00	2000000	Electricity Charges - Operation and Maintenance	9,00,000.00
1407002	Recovery charges for damages to roads	28,787.00	2000000	Diesel/Petrol/Mobil - Operation and Maintenance	17,52,812.00
1407004	Service charges	19,000.00	2000000	Consumption of Stores	5,64,464.00
			2000000	Hire Charges of machineries	1,58,600.00
1501004	Sale of grass	2,100.00	2000000	Repair and Maintenance - Roads and Bridges	45,033.00
1501101	Sale of tender papers	20,16,440.00	2000000	Repair and Maintenance - Street Lighting System	-
1501102	Sale of ration card and other forms	53,231.50	2000000	Repair and Maintenance - Parks, Nurseries and Gardens	4,36,500.00
1501201	Sale of Stores and Scrap - Obsolete Stores	17,910.00	2000000	Repair and Maintenance - Street Lights	-
1504001	Hire Charges for Vehicles	-	2000000	Repair and Maintenance - Play materials	-

PATRO & CO.
BHUBANESWAR
CHARTERED ACCOUNTANTS

Dep...
Sambalpur Municipal Corporation
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1601001	Revenue Grant from State Government	-	2000000	Repair and Maintenance - Other Buildings	42,652.00
1711001	Interest from Bank Accounts	153,62,480.36	2000000	Repair and Maintenance - Vehicles	38,528.00
1804001	Recovery from Employees	2,766.00	2000000	Repair and Maintenance - Electrical Appliances	-
1808005	Audit Recovery	680.00	2000000	Repair and Maintenance - Office Equipments	5,750.00
1923001	Transfer from Provident Fund	-	2000000	Repair and Maintenance - Survey and Drawing Equipments	-
			2000000	Repair & Maintenance - Plant and Machinery	8,000.00
			2000000	Repair & Maintenance - Others	3,28,161.00
			2000000	Water Purification charges	-
			2000000	Garbage and Clearance expenses	-
			2000000	Cleaning by private agencies	17,03,802.00
			2000000	Interest on Loans from Government Bodies and Associations	-
			2000000	Bank Charges	16,302.00
			3000000	Election Expense	-
			3000000	Honorarium for Census Work/Census Expenditure	-
			3000000	Training Programme Expense	1,500.00
			3000000	Puja and Celebration Expense	95,000.00
			3000000	Fees Remission and Refunds - Water Supply	1945,78,250.00
			3000000	Miscellaneous Expenses	33,57,995.00

Deputy Commissioner
Sambalpur Municipal Corporation
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PATRO & CO.
BHUBANESWAR
CHARTERED ACCOUNTANTS

			3000000	Hospital Expense - Medicine & Consumables	-
			3000000	Hospital Expense - Others	2,355.00
			3000000	Obsequies - Cremation Ceremony Expense	25,000.00
			3000000	Transfer to pension fund	7,39,211.00
	Non Operating Receipts			**Non Operating Payments**	
3201002	13th Finance Commission Grant	576,71,000.00	3000000	Adjustments to Opening Balance Sheet	7330,32,556.00
3202003	Grants for Road Development	8,00,000.00	3000000	IHSDP - Central Grant	53,12,811.00
3202015	Other Grants	1639,87,000.00	3000000	IHSDP - State Grant	19,88,126.00
3202016	Grant for Renovation of Dying Water Bodies	80,00,000.00	3000000	Special Problem Fund - State Grant	23,00,000.00
3202019	Election Fund Grant	92,800.00	3000000	Security Deposit - Municipal Fund	6,30,472.00
3202024	Old Age Pension Grant	65,00,000.00	3000000	Security Deposit - Special Contribution	71,068.00
3202028	Motor Vehicle - State Grant	101,46,000.00	3000000	Security Deposit - Special Fund	7,59,754.00
3202029	Road & Bridge - State Grant	51,48,000.00	3000000	Deposits Withheld - Contractors	82,882.00
3202034	Devolution of Fund - State Grant	241,26,000.00	4000000	Suppliers Control Account	1014,57,506.00
3202036	Urban Asset Creation - State Grant	359,41,000.00	4000000	Contractors Control Account	711,89,518.00
3202040	Grants for Construction of Public Toilets - State Grant	153,48,000.00	4000000	Salary Payable (staff and officers)	798,93,201.00
3202041	Grants for Solid Waste Management - State Grant	109,11,000.00	4000000	Wages Payable (labourers)	17,38,979.00
3202044	Animal Birth Control - State Grant	20,00,000.00	4000000	Unpaid salaries	20,718.00

Deputy Commissioner
Sambalpur Municipal Corporation
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CHARTERED ACCOUNTANTS

3202046	Development of Night Shelter/Community Amenities - State Grant	20,00,000.00	4000000	Pension Liabilities	235,20,171.00
3208008	JnNURM - City Bus	125,20,655.00	4000000	Leave Salary payable	27,84,803.00
3208022	Rajiv Awas Yojana	12,00,000.00	4000000	Revise Pay Arrear Payable	55,38,183.00
3401001	Earnest Deposit - Municipal Fund	16,49,241.00	4000000	Insurance Premium Deductions	2,18,067.00
3401008	Additional Performance Security	19,53,618.00	4000000	Profession Tax Deduction	2,54,650.00
3401009	Initial Security Deposit	40,102.00	4000000	TDS - Employees	1,34,528.00
3408001	Deposit Received from Scheme Beneficiary	55,000.00	4000000	TDS - Contractors	10,55,486.00
3501007	Contractors Advance Control Account	2,00,000.00	4000000	Construction Cess Payable	6,03,479.00
4311001	Property Tax Receivable - Current Year	17,10,721.67	4000000	Royalty Payable	11,68,659.00
4311002	Property Tax Receivable - Year 1	20,84,945.28	4000000	Recovery Payable - Sales Tax	29,34,633.00
4311102	Conservancy/Latrine tax Receivable- Year-1	6,633.20	4000000	Recovery Payable - CPF	13,40,400.00
4311201	Light Tax Receivable- Current Year	17,21,927.52	4000000	Recovery Payable - LIC Premium	2,21,751.00
4311202	Light Tax Receivable- Year-1	16,54,674.60	4000000	Recovery Payable - GPF	45,84,470.00
4311301	Water Tax Receivable- Current Year	12,44,592.16	4000000	Recovery Payable - EPF	78,95,827.00
4311302	Water Tax Receivable- Year-1	12,49,846.12	4000000	Recovery Payable - Bank Loans	45,83,280.00
4605006	Advance for Health Camp	50,000.00	4000000	Public Toilet	3,00,000.00
			4000000	Public Lighting System	151,40,454.00
			4000000	Pump Sets	18,127.00
			4000000	Computers	1,19,767.00
			4000000	Office & Other Equipments	3,799[illegible]
			4000000	Electrical Fittings	45,4[illegible]

Deputy [illegible] Sambalpur Municipal Corporation Sambalpur

PATRO & CO. CHARTERED ACCOUNTANTS BHUBANESWAR

			4000000	Furniture and Fixtures	36,080.00
			5000000	Loans and advances to Employees - Festival Advance	20,62,000.00
			5000000	Loans and advances to Employees - Miscellaneous Advances	3,02,500.00
			5000000	Advance to Store Keeper	2,00,000.00
			5000000	Advance to Sanitary Inspector	10,000.00
			5000000	DA Advance	10,000.00
			5000000	Loans and advances to Employees - Salary Advance	66,000.00
			5000000	Loans and Advance to Others	1,20,280.00
			5000000	Advance to Suppliers and Contractors - Public Works/Assets	2,00,000.00
			5000000	Advance to Suppliers and Contractors - Stores/Materials supply	29,11,925.00
			5000000	Advance to Others - Advance against Schemes	7,37,000.00
			5000000	Advance to E.E. PH Div	52,59,000.00
			5000000	Deposit - Works Expenditure - Civil	10,93,975.00
				Closing Balance - Cash & Bank [OB-Net Inflow/(Outflow)]	7475,82,397.02
		20551,02,798.02			**20551,02,798.02**
				Closing Balance - Cash/Bank	

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

PATRO & CO. ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

			5000000	Cash in hand (head office)	-
			5000000	Cash in Hand - Pension Section	10,238.00
			5000000	Bank Account - Municipal Fund - Nationalised Bank	2987,80,751.46
			5000000	Bank Account - Municipal Fund - Other Scheduled Bank	-
			5000000	Bank Account - Special Fund - Nationalised Bank	1774,98,553.79
			5000000	Bank Account - Grant Fund - Nationalised Bank	1103,79,905.89
			5000000	Bank Account - Grant Fund - Other Scheduled Bank	1609,12,947.88
					7475,82,397.02

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

PATRO & CO. ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

TRIAL BALANCE

From Date 01-04-2014
To Date 31-03-2015
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	-	-	-	18,30,421.99	-	18,30,421.99
1100102	Property Tax on Land	-	-	-	-	-	-
1100205	Water Tax	-	-	-	18,30,421.99	-	18,30,421.99
1100401	Conservancy/Latrine Tax	-	-	-	-	-	-
1100501	Lighting Tax	-	-	-	24,40,562.65	-	24,40,562.65
1101001	Professional Tax	-	-	-	3,25,700.00	-	3,25,700.00
1101101	Advertisement Tax - Land Hoardings	-	-	-	6,84,575.00	-	6,84,575.00
1101104	Advertisement Tax - Hoardings on Private Land	-	-	-	-	-	-
1101107	Advertisement Tax - Footpath, Railing and Posts	-	-	-	2,81,010.00	-	2,81,010.00
1101109	Advertisement Tax - On Others	-	-	-	-	-	-
1108002	Toll Tax	-	-	-	3,53,300.00	-	3,53,300.00
1108004	Tax on Carriage and Carts	-	-	-	-	-	-
1202001	Compensation in lieu of Octroi	-	-	-	-	-	-
1301001	Rent from Markets	-	-	-	-	-	-
1301003	Rent from Community Halls	-	-	-	-	-	-
1301008	Rent from Other Properties	-	-	-	-	-	-
1304001	Rent from lease of land	-	-	-	-	-	-
1308001	Lease Rentals - Others	-	-	-	9,53,620.00	-	9,53,620.00
1401001	Fees from empanelment of Contractors	-	-	-	-	-	-
1401101	Trade license fees	-	-	-	46,525.00	-	46,525.00
1401102	License fees	-	-	-	55,11,934.00	-	55,11,934.00
1401103	License fees from Dangerous/Offensive Trade	-	-	-	14,849.00	-	14,849.00
1401111	Ghat and Boat licensing fees	-	-	-	1,00,000.00	-	1,00,000.00
1401123	Licensing Fee on Poles	-	-	-	1,50,400.00	-	1,50,400.00
1401401	Development Charges	-	-	-	1,00,000.00	-	1,00,000.00
1401501	Regularisation Fees - Encroachment	-	-	-	-	-	-
1402005	Penalty - Others	-	-	-	1,26,148.00	-	1,26,148.00
1404001	Advertisement fees	-	-	-	-	-	-
1404005	Property transfer charges/Mutation Fees	-	-	-	63,453.00	-	63,453.00
1404006	Notice Fee/Scrutiny Fee	-	-	-	-	-	-
1404011	Application fees	-	-	-	9,000.00	-	9,000.00
1404012	Miscellaneous fees	-	-	1,21,500.00	21,38,487.00	-	20,16,987.00
1405002	Septic tank cleaning charges	-	-	-	12,000.00	-	12,000.00
1405005	Funeral Van (Hearse) charges	-	-	-	-	-	-
1405006	Sewerage cleaning charges	-	-	-	-	-	-
1405008	Parking fees (On contract)	-	-	-	-	-	-
1405010	Charges for supply of water by tankers	-	-	-	3,000.00	-	3,000.00
1405013	Crematorium Fees	-	-	-	-	-	-
1405015	User Fees	-	-	-	6,000.00	-	6,000.00
1405016	User Fees - NOC	-	-	-	4,000.00	-	4,000.00
1405019	Income from Temporary Shed/Platforms	-	-	-	-	-	-
1406001	User charges from swimming pool	-	-	-	1,59,300.00	-	1,59,300.00
1406002	Entry Fees of Rajendra Park	-	-	-	-	-	-
1406003	Entry Fee from Parks	-	-	-	11,400.00	-	11,400.00
1407002	Recovery charges for damages to roads	-	-	-	28,787.00	-	28,787.00
1407004	Service charges	-	-	-	19,000.00	-	19,000.00
1408001	Other Fees and Charges	-	-	500.00	-	500.00	-
1501001	Sale of garbage and rubbish	-	-	-	-	-	-
1501004	Sale of grass	-	-	-	2,100.00	-	2,100.00
1501007	Sale of Water by Water-Tankers	-	-	-	-	-	-
1501101	Sale of tender papers	-	-	-	20,16,440.00	-	20,16,440.00
1501102	Sale of ration card and other forms	-	-	-	53,231.50	-	53,231.50

PATRO & CO. ★ CHARTERED ACCOUNTANTS ★ BHUBANESWAR

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

1501201 Sale of Stores and Scrap - Obsolete Stores	-	-	-	17,910.00	-	17,910.00
1501203 Sale of Bitumen/Drums/Empty Gunny Bags	-	-	-	3,99,756.00	-	3,99,756.00
1504001 Hire Charges for Vehicles	-	-	1,85,000.00	-	1,85,000.00	-
1601001 Revenue Grant from State Government	-	-	-	-	-	-
1602001 Reimbursement of Expense by State Govt.	-	-	-	-	-	-
1701001 Interest on Fixed Deposit	-	-	-	-	-	-
1711001 Interest from Bank Accounts	-	-	-	153,62,480.36	-	153,62,480 36
1804001 Recovery from Employees	-	-	-	2,766.00	-	2,766.00
1804003 Recovery From Employees - Quarter Rent	-	-	-	9,904.00	-	9,904.00
1806004 Provision Written Back - Rent	-	-	-	-	-	-
1808005 Audit Recovery	-	-	-	680.00	-	680.00
1808007 Donation Received	-	-	-	-	-	-
1853001 Prior Period Income - Others	-	-	-	-	-	-
1923001 Transfer from Provident Fund	-	-	-	-	-	-
2101001 Salaries and Allowances - Officers	-	-	-	-	-	-
2101002 Salaries and Allowances - Staff	-	-	1062,69,910.00	-	1062,69,910.00	-
2101003 Wages	-	-	2,00,967.00	-	2,00,967.00	-
2101005 Revised Pay Arrear	-	-	43,17,699.00	-	43,17,699.00	-
2102002 Remuneration and Fees - Officers and Staff	-	-	1,36,509.00	-	1,36,509.00	-
2102004 Medical Allowance	-	-	64,000.00	-	64,000.00	-
2102006 Compensation to Staff	-	-	-	-	-	-
2102007 Staff welfare expenses	-	-	-	-	-	-
2102009 House Rent Allowance	-	-	500.00	-	500.00	-
2102010 Assured Career Progression (ACP)	-	-	2,01,724.00	-	2,01,724.00	-
2102011 Leave Salary	-	-	23,52,348.00	-	23,52,348.00	-
2103001 Pension / Family Pension	-	-	47,81,509.00	-	47,81,509.00	-
2104002 Retirement Gratuity	-	-	15,82,565.00	-	15,82,565.00	-
2201002 Rent - Others	-	-	500.00	-	500.00	-
2201004 Road Tax - RTO	-	-	1,60,913.00	-	1,60,913.00	-
2201101 Electricity charges - Official Premises	-	-	28,21,753.00	-	28,21,753.00	-
2201102 Security expenses - Official Premises	-	-	1,15,496.00	-	1,15,496.00	-
2201201 Telephone expenses	-	-	64,063.00	1,611.00	62,452.00	-
2201202 Fax expenses	-	-	-	-	-	-
2201203 Postage and Courier expenses	-	-	11,000.00	-	11,000.00	-
2201204 Internet and Broadband Charges	-	-	29,432.00	-	29,432.00	-
2202002 Newspapers	-	-	4,372.00	-	4,372.00	-
2202101 Printing expenses	-	-	46,630.00	-	46,630.00	-
2202102 Stationery	-	-	1,88,356.00	-	1,88,356.00	-
2202103 Computer stationery and consumables	-	-	800.00	-	800.00	-
2203001 Traveling and Vehicle expenses	-	-	2,14,601.00	-	2,14,601.00	-
2203002 Fuel, Petrol and Diesel - Travel	-	-	20,35,374.00	-	20,35,374.00	-
2203003 Hire and Conveyance expenses	-	-	39,51,411.00	-	39,51,411.00	-
2204001 Insurance Charges	-	-	2,83,624.00	-	2,83,624.00	-
2205001 Audit Fees	-	-	1,36,000.00	-	1,36,000.00	-
2205101 Legal Fees	-	-	3,55,736.00	90,000.00	2,65,736.00	-
2205202 Technical fees	-	-	48,000.00	-	48,000.00	-
2205203 Consultancy fees	-	-	27,30,895.00	-	27,30,895.00	-
2206001 Guest entertainment expenses	-	-	4,414.00	-	4,414.00	-
2206002 Advertisement expenses	-	-	8,02,462.00	-	8,02,462.00	-
2206101 Membership and Subscription Fees	-	-	-	-	-	-
2301001 Electricity Charges - Operation and Maintenance	-	-	9,00,000.00	-	9,00,000.00	-
2301002 Diesel/Petrol/Mobil - Operation and Maintenance	-	-	17,52,812.00	-	17,52,812.00	-
2303001 Consumption of Stores	-	-	5,64,464.00	-	5,64,464.00	-
2303002 Consumption of General Stores	-	-	-	-	-	-
2303003 Consumption of Electrical Stores	-	-	-	-	-	-
2304001 Hire Charges of machineries	-	-	4,80,350.00	-	4,80,350.00	-
2305001 Repair and Maintenance - Roads and Bridges	-	-	47,47,344.00	-	47,47,344.00	-

PATRO & CO. ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

2305003	Repair and Maintenance - Water Supply and Drains	-	-	-	-	-	-
2305005	Repair and Maintenance - Storm Water Drains	-	-	-	-	-	-
2305101	Repair and Maintenance - Parks, Nurseries and Gardens	-	-	5,08,331.00	-	5,08,331.00	-
2305102	Repair and Maintenance - Lakes and Ponds	-	-	-	-	-	-
2305104	Repair and Maintenance - Swimming Pool	-	-	-	-	-	-
2305107	Repair and Maintenance - Public Toilets	-	-	4,61,478.00	-	4,61,478.00	-
2305108	Repair and Maintenance - Street Lights	-	-	-	-	-	-
2305109	Repair and Maintenance - Play materials	-	-	-	-	-	-
2305201	Repair and Maintenance - Office Buildings	-	-	-	-	-	-
2305203	Repair and Maintenance - Other Buildings	-	-	91,652.00	-	91,652.00	-
2305301	Repair and Maintenance - Vehicles	-	-	98,528.00	-	98,528.00	-
2305902	Repair and Maintenance - Electrical Appliances	-	-	42,756.00	-	42,756.00	-
2305903	Repair and Maintenance - Office Equipments	-	-	90,428.00	-	90,428.00	-
2305904	Repair and Maintenance - Survey and Drawing Equipments	-	-	-	-	-	-
2305905	Repair and Maintenance - Other fixed assets	-	-	-	-	-	-
2305906	Repair & Maintenance - Plant and Machinery	-	-	8,000.00	-	8,000.00	-
2305907	Repair & Maintenance - Others	-	-	3,48,599.00	-	3,48,599.00	-
2308001	Water Purification charges	-	-	-	-	-	-
2308004	Cleaning by private agencies	-	-	382,60,692.00	-	382,60,692.00	
2401001	Interest on Loans from Central Government	-	-	-	-	-	-
2402001	Interest on Loans from State Government	-	-	-	-	-	-
2403001	Interest on Loans from Government Bodies and Associations	-	-	-	-	-	-
2406001	Other Interest	-	-	-	-	-	-
2407001	Bank Charges	-	-	16,302.00	-	16,302.00	-
2408001	Discount/Rebate on Early / Prompt Payments	-	-	-	12,000.00	-	12,000.00
2501001	Election Expense	-	-	-	-	-	-
2501002	Honorarium for Census Work/Census Expenditure	-	-	-	-	-	-
2502001	Training Programme Expense	-	-	1,500.00	-	1,500.00	-
2502002	Puja and Celebration Expense	-	-	95,000.00	-	95,000.00	-
2701001	Provisions for Doubtful Receivables - Property and Other taxes	-	-	-	-	-	-
2709101	Fees Remission and Refunds - Water Supply	-	-	1945,78,250.00	-	1945,78,250.00	-
2718001	Miscellaneous Expenses	-	-	43,92,597.00	3,54,202.00	40,38,395.00	-
2718003	Hospital Expense - Medicine & Consumables	-	-	-	-	-	-
2718004	Hospital Expense - Others	-	-	2,355.00	-	2,355.00	-
2718005	Obsequies - Cremation Ceremony Expense	-	-	25,000.00	-	25,000.00	-
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	-	-	-	-	-	

PATRO & CO. BHUBANESWAR CHARTERED ACCOUNTANTS

Deputy Commissioner

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	-	-	-	-	-	-
2921001 Transfer to pension fund	-	-	7,39,211.00	-	7,39,211.00	-
3101001 Municipal (General) Fund	-	29256,45,377.17	-	-	-	29256,45,377.17
3101002 Adjustments to Opening Balance Sheet	-	17,80,903.00	9518,51,089.00	2188,18,533.00	7312,51,653.00	-
3121001 Capital Contribution	-	700,78,810.22	-	-	-	700,78,810.22
3201002 13th Finance Commission Grant	-	1053,33,489.00	-	576,71,000.00	-	1630,04,489.00
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	-	984,71,162.00	-	-	-	984,71,162.00
3201007 IHSDP - Central Grant	-	541,95,969.00	58,29,466.00	57,95,292.00	-	541,61,795.00
3201009 IGNWP - Central Grant	-	8,18,200.00	-	-	-	8,18,200.00
3201011 UIDSSMT - Central Grant	-	4686,63,260.00	-	-	-	4686,63,260.00
3202003 Grants for Road Development	-	384,49,652.00	-	8,00,000.00	-	392,49,652.00
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	-	92,88,595.00	-	-	-	92,88,595.00
3202013 Remuneration to Teachers	-	45,961.00	-	-	-	45,961.00
3202015 Other Grants	-	3815,75,044.00	17,00,000.00	1656,87,000.00	-	5455,62,044.00
3202016 Grant for Renovation of Dying Water Bodies	-	-	-	80,00,000.00	-	80,00,000.00
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	-	1,16,330.00	-	92,800.00	-	2,09,130.00
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	-	279,49,433.00	-	65,00,000.00	-	344,49,433.00
3202026 IHSDP - State Grant	-	1041,55,408.00	20,94,731.00	1,06,605.00	-	1021,67,282.00
3202027 Kalyan Mandap - State Grant	-	37,00,000.00	-	-	-	37,00,000.00
3202028 Motor Vehicle - State Grant	-	299,98,000.00	-	101,46,000.00	-	401,44,000.00
3202029 Road & Bridge - State Grant	-	238,29,148.00	-	51,48,000.00	-	289,77,148.00
3202030 Special Development Funds (C.C Road)- State Grant	-	681,64,000.00	-	-	-	681,64,000.00
3202033 Pension/Family Pension - State Grant	-	33,26,114.00	-	-	-	33,26,114.00
3202034 Devolution of Fund - State Grant	-	381,43,548.00	-	241,26,000.00	-	622,69,548.00
3202036 Urban Asset Creation - State Grant	-	-	1300,00,000.00	1659,41,000.00	-	359,41,000.00
3202038 Special Problem Fund - State Grant	-	114,00,000.00	23,00,000.00	-	-	91,00,000.00
3202040 Grants for Construction of Public Toilets - State Grant	-	-	-	153,48,000.00	-	153,48,000.00
3202041 Grants for Solid Waste Management - State Grant	-	114,76,612.00	30,000.00	109,41,000.00	-	223,87,612.00
3202042 Grants for Maintenance of Non-Residential Buildings - State	-	13,39,000.00	-	-	-	13,39,000.00
3202043 Performace Based Incentives for Providing Basic Urban Servic	-	58,40,000.00	-	-	-	58,40,000.00
3202044 Animal Birth Control - State Grant	-	-	-	20,00,000.00	-	20,00,000.00
3202045 13th FC - Roads & Bridges - State Grant	-	18,04,847.50	-	-	-	18,04,847.50
3202046 Development of Night Shelter/Community Amenities - State Gra	-	64,00,000.00	-	20,00,000.00	-	84,00,000.00
3203002 Grant for Street Light	-	24,00,000.00	-	-	-	24,00,000.00
3203003 WODC Grant	-	84,26,562.00	7,14,448.00	7,14,448.00	-	84,26,562.00
3208008 JnNURM - City Bus	-	909,30,000.00	-	125,20,655.00	-	1034,50,655.00
3208022 Rajiv Awas Yojana	-	38,98,017.00	-	12,00,000.00	-	50,98,017.00

PATRO & CO
BHUBANESWAR
CHARTERED ACCOUNTANTS

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Sambalpur Municipal Corporation
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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
3401001 Earnest Deposit - Municipal Fund	-	75,57,862.00	12,31,697.00	28,80,938.00	-	92,07,103.00
3401002 Security Deposit - Municipal Fund	-	286,88,109.50	6,42,280.00	29,17,195.00	-	309,63,024.50
3401004 Security Deposit - Special Contribution	-	-	71,068.00	1,47,913.00	-	76,845.00
3401006 Security Deposit - Special Fund	-	-	7,60,204.00	2,84,058.00	4,76,146.00	-
3401007 Deposits Withheld - Contractors	-	-	1,24,500.00	32,31,805.00	-	31,07,305.00
3401008 Additional Performance Security	-	-	-	19,53,618.00	-	19,53,618.00
3401009 Initial Security Deposit	-	37,11,977.00	4,89,111.00	5,29,213.00	-	37,52,079.00
3401010 Market Security Deposit	-	3,600.00	-	-	-	3,600.00
3408001 Deposit Received from Scheme Beneficiary	-	5,46,500.00	-	7,20,000.00	-	12,66,500.00
3501001 Suppliers Control Account	-	1124,24,150.00	1014,57,506.00	331,14,697.00	-	440,81,341.00
3501002 Contractors Control Account	-	-	745,91,303.00	704,48,889.00	41,42,414.00	-
3501007 Contractors Advance Control Account	-	-	-	2,00,000.00	-	2,00,000.00
3501101 Salary Payable (staff and officers)	-	39,89,737.50	800,10,701.00	775,54,227.00	-	15,33,263.50
3501102 Wages Payable (labourers)	-	-	18,47,729.00	2,00,436.00	16,47,293.00	-
3501103 Unpaid salaries	-	-	20,718.00	20,718.00	-	-
3501105 Pension Liabilities	-	80,420.00	235,26,561.00	36,34,408.00	198,11,733.00	-
3501107 Leave Salary payable	-	55,638.00	27,84,803.00	15,86,393.00	11,42,772.00	-
3501108 Revise Pay Arrear Payable	-	60,858.00	55,38,183.00	41,97,735.00	12,79,590.00	-
3502001 Provident Fund Deductions	-	2,16,500.00	-	-	-	2,16,500.00
3502002 Insurance Premium Deductions	-	-	2,18,067.00	-	2,18,067.00	-
3502005 Profession Tax Deduction	-	-	2,55,025.00	375.00	2,54,650.00	-
3502006 TDS - Employees	-	-	1,34,528.00	1,65,375.00	-	30,847.00
3502009 TDS - Contractors	-	-	10,59,495.00	12,38,645.00	-	1,79,150.00
3502015 Other Deductions	-	50,739.00	-	-	-	50,739.00
3502023 Construction Cess Payable	-	2,07,074.50	6,04,010.00	7,06,123.00	-	3,09,187.50
3502024 Royalty Payable	-	1,39,611.00	11,71,647.00	13,38,969.00	-	3,06,933.00
3502026 GIS Recovery	3,48,573.00	-	-	-	3,48,573.00	-
3502031 Recovery Payable - Sales Tax	-	-	29,34,633.00	6,53,553.00	22,81,080.00	-
3502032 Recovery Payable - CPF	-	-	13,40,400.00	58,59,760.00	-	45,19,360.00
3502033 Recovery Payable - LIC Premium	-	-	2,21,751.00	5,59,925.00	-	3,38,174.00
3502034 Recovery Payable - GPF	-	-	45,84,470.00	3,89,409.00	41,95,061.00	-
3502035 Recovery Payable - EPF	-	-	78,95,827.00	48,62,841.00	30,32,986.00	-
3502038 VAT - 4%	-	-	-	70,338.00	-	70,338.00
3502042 VAT - 5%	-	-	-	25,51,606.00	-	25,51,606.00
3502048 Recovery Payable - Bank Loans	-	-	46,17,080.00	66,62,989.00	-	20,45,909.00
3503001 Education Cess payable	-	18,996.00	-	-	-	18,996.00
4101001 Land	3105,02,424.00	-	-	-	3105,02,424.00	-
4101002 Grounds	1,34,000.00	-	7,02,682.00	-	8,36,682.00	-
4101003 Parks and Gardens	23,88,497.00	-	-	-	23,88,497.00	-
4102001 Office Buildings	1565,59,298.00	-	17,76,045.00	-	1583,35,343.00	-
4102002 Community Building	47,14,325.00	-	3,78,281.00	-	50,92,606.00	-
4102003 Market Building	25,79,677.00	-	-	-	25,79,677.00	-
4102004 Hospital Building	1,73,687.00	-	-	-	1,73,687.00	-
4102005 Boundary/Compound Walls	104,14,388.00	-	2,07,066.00	-	106,21,454.00	-
4102007 Kalyan Mandap	27,99,362.00	-	4,01,007.00	-	32,00,369.00	-
4102008 Public Toilet	39,35,274.00	-	3,88,191.00	-	43,23,465.00	-
4102010 Other Buildings	10,88,910.00	-	-	-	10,88,910.00	-
4103001 Concrete Roads	1302,27,110.00	-	544,15,062.00	-	1846,42,172.00	-
4103002 Metalled Roads (Bitumen)	47,79,935.00	-	-	-	47,79,935.00	-
4103003 Other Roads	30507,70,569.00	-	56,494.00	-	30508,27,063.00	-
4103005 Culverts	30,34,749.00	-	49,453.00	-	30,84,202.00	-
4103101 Underground Drains	4,71,000.00	-	-	-	4,71,000.00	-
4103102 Open Drains	19780,89,617.00	-	5,13,364.00	-	19786,02,981.00	-
4103203 Water Reservoirs	8,17,053.00	-	-	-	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	19,02,185.00	-	172,90,889.00	-	191,93,074.00	-
4104001 Pump Sets	16,654.00	-	18,127.00	-	34,781.00	-
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	-

PATRO & CO. BHUBANESWAR CHARTERED ACCOUNTANTS

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4106001	Air Conditioners	1,83,293.00	-	-	-	1,83,293.00	-
4106002	Computers	6,12,414.00	-	1,19,767.00	-	7,32,181.00	-
4106004	Photo-copiers	74,350.00	-	-	-	74,350.00	-
4106008	Office & Other Equipments	11,54,123.00	-	3,799.00	-	11,57,922.00	-
4107001	Chairs	72,903.00	-	-	-	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	-
4107006	Electrical Fittings	-	-	20,06,071.00	-	20,06,071.00	-
4107007	Furniture and Fixtures	5,62,774.00	-	36,080.00	-	5,98,854.00	-
4108001	Crematorium	1,75,473.00	-	-	-	1,75,473.00	-
4108002	Other Fixed Assets	60,00,938.00	-	19,79,817.00	-	79,80,755.00	-
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	98,446.00	-	-	-	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	17,55,178.14	-	18,30,421.99	17,10,721.67	18,74,878.46	-
4311002	Property Tax Receivable - Year 1	30,02,180.35	-	-	20,84,945.28	9,17,235.07	-
4311102	Conservancy/Latrine tax Receivable- Year-1	-	4,095.63	-	6,633.20	-	10,728.83
4311201	Light Tax Receivable- Current Year	22,18,321.89	-	24,40,562.65	17,21,927.52	29,36,957.02	-
4311202	Light Tax Receivable- Year-1	40,06,282.55	-	-	16,54,674.60	23,51,607.95	-
4311301	Water Tax Receivable- Current Year	17,38,086.74	-	18,30,421.99	12,44,592.16	23,23,916.57	-
4311302	Water Tax Receivable- Year-1	30,12,151.81	-	-	12,49,846.12	17,62,305.69	-
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)	-	-	229,74,967.00	229,74,967.00	-	-
4501004	Cash in Hand - Pension Section	5,978.00	-	43,24,179.00	43,19,919.00	10,238.00	-
4502001	Bank Account - Municipal Fund - Nationalised Bank	13824,62,105.41	-	8430,99,151.00	19267,80,504.95	2987,80,751.46	-
4502002	Bank Account - Municipal Fund - Other Scheduled Bank	-	-	1,611.00	1,611.00	-	-
4504001	Bank Account - Special Fund - Nationalised Bank	1911,38,829.79	-	1786,36,682.00	1922,76,958.00	1774,98,553.79	-
4506001	Bank Account - Grant Fund - Nationalised Bank	538,63,879.89	-	1110,41,019.00	545,24,993.00	1103,79,905.89	-
4506002	Bank Account - Grant Fund - Other Scheduled Bank	295,20,919.52	-	1465,32,482.36	151,40,454.00	1609,12,947.88	-
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	-

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4601004 Loans and advances to Employees - Festival Advance	42,82,328.00	-	20,62,000.00	44,55,133.00	18,89,195.00	-
4601006 Loans and advances to Employees - Miscellaneous Advances	3,81,329.00	-	3,02,500.00	1,44,180.00	5,39,649.00	-
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	6,03,488.00	-	-	-	6,03,488.00	-
4601011 Advance to Store Keeper	20,65,478.00	-	2,00,000.00	-	22,65,478.00	-
4601012 Advance to Sanitary Inspector	2,20,000.00	-	40,000.00	30,000.00	2,30,000.00	-
4601013 DA Advance	-	-	10,000.00	-	10,000.00	-
4601014 Loans and advances to Employees - Salary Advance	1,63,400.00	-	66,000.00	-	2,29,400.00	-
4603001 Loans and Advance to Others	4,86,500.00	-	1,32,280.00	12,000.00	6,06,780.00	-
4604001 Advance to Suppliers and Contractors - Public Works/Assets	3,49,813.00	-	2,00,810.00	-	5,50,623.00	-
4604002 Advance to Suppliers and Contractors- Stores/Materials supply	65,000.00	-	29,11,925.00	-	29,76,925.00	-
4604006 Advance to Suppliers and Contractors - Others	43,390.00	-	-	-	43,390.00	-
4605002 Advance to Others - Advance against Grants	-	-	1,080.00	-	1,080.00	-
4605003 Advance to Others - Advance against Schemes	-	-	7,37,000.00	-	7,37,000.00	-
4605004 Advance to E.E. PH Div	176,70,775.00	-	371,22,312.00	318,63,312.00	229,29,775.00	-
4605005 Advance for DPR Preparation	7,25,000.00	-	-	-	7,25,000.00	-
4605006 Advance for Health Camp	30,000.00	-	-	50,000.00	-	20,000.00
4606001 Electricity Deposits	1,19,203.00	-	-	-	1,19,203.00	-
4701001 Deposit - Works Expenditure - Civil	1,96,784.00	-	81,28,134.00	34,145.00	82,90,773.00	-
4701002 Deposit - Works Expenditure - Electrical	51,691.00	-	-	-	51,691.00	-
3109001 Excess of Income over Expenditure	5226,64,748.95	-			5226,64,748.95	-
Total	79416,05,236.60	79416,05,236.60	15161,38,824.64	15161,38,824.64	82759,10,430.29	82759,10,430.29

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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.)					18636,73,534.61
	Additions during the year(Rs.)					1765,34,922.02
3109001	Surplus for the year					-
3100000	Transfers					2188,22,735 29
	Total (Rs.)					2188,22,735.29
	Deductions during the year (Rs.)					
3109001	Deficit for the year					8711,81,051.01
3100000	Transfers					9518,51,089 00
	Total (Rs.)					18230,32,140 01
	Balance at the end of the current year(Rs.)					**4359,99,051.91**

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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	700,78,810.22	-	700,78,810.22	-	1106,67,341.22
3121100	Capital Reserve	-	-	-	-	-
3122000	Borrowing Redemption Reserve	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
		700,78,810.00	-	700,78,810.00	-	**1106,67,341.22**

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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							
(b) Additions to the Grants •	7316,52,734.00	7872,22,220.50	108,26,562.00				
• Grant received during the year	938,17,723.00	4586,91,334.00	7,14,448.00	-	-	-	973,28,017.00
• Interest/Dividend earned on Grant Investments				-	-	-	137,20,655.00
• Profit on disposal of Special Fund Investments							
• Appreciation in Value of Grant Investments							
• Other addition (Specify nature)							
Total(b)	938,17,723 00	4586,91,334.00	7,14,448 00				
Total (a + b)	8254,70,457.00	12459,13,554.50	115,41,010.00	-	-	-	137,20,655.00
(c) Payments out of funds	78,91,766.00	1366,73,081 00	7,14,448 00	-	-	-	1110,48,672.00
• 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)	78,91,766 00	1366,73,081.00	7,14,448 00	-	-	-	-
Net balance at the year end -(a + b) - (c)	8175,78,691.00	11092,40,473.50	108,26,562,00	-	-	-	1110,48,672.00

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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	-	-
3303000	Loans from Govt. bodies & Associations	238,96,969.00	238,96,969.00
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	619,06,458.00	399,61,548.50
3402000	From Revenues	-	-
3403000	From Staff	-	-
3408000	From Others	12,66,500.00	5,46,500.00
	Total deposits received	**631,72,958.00**	**405,08,048.50**

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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	575,52,518.44	1124,24,150.00
3501100	Employee Liabilities	-34,02,352.50	170,25,259.50
3501200	Interest Accrued and Due	-	-
3502000	Recoveries Payable	20,16,803.50	24,90,678.50
3503000	Government Dues Payable	18,996.00	18,996.00
3504000	Refunds Payable	9,98,366.00	-
3504100	Advance Collection of Revenues	-	-
3508000	Others	-	-
3509000	Sale Proceeds	-	-
	Total Other liabilities (Sundry Creditors)	571,84,331.44	1319,59,084.00

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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	7	8	9	10	11	12
4101000	Land	3130,24,921.00	20,93,116.00	-	3151,18,037.00	-	-	-	-	3151,18,037.00	3130,24,921.00
4102000	Buildings	1822,64,921.00	123,82,001.00	-	1946,46,922.00	403,34,958.37	71,86,930.57	-	475,21,928.94	1471,24,993.06	1479,94,743.00
	Infrastructure				-						
4103000	Roads and Bridges	31888,12,363.00	1314,81,969.00	-	33202,94,332.00	21808,68,225.30	3394,21,920.35		25202,90,145.65	8000,04,186.35	13257,41,290.00
4103100	Sewerage and drainage	19785,60,617.00	152,47,114.00	-	19938,07,731.00	13767,95,581.25	2018,57,894.03		15786,53,475.28	4151,54,255.72	7996,15,327.00
4103200	Water ways	23,98,205.00	14,30,730.00	-	38,28,935.00	8,97,153.95	6,41,367.13		15,38,521.08	22,90,413.93	13,85,496.00
4103300	Public Lighting	212,33,785.00	198,65,240.00	-	410,99,025.00	135,16,563.75	40,26,212.35	-	175,42,776.10	235,56,248.90	98,15,100.00
	Other Assets				-					-	
4104000	Plants & Machinery	173,62,220.00	1,74,732.00	-	175,36,952.00	121,05,447.00	19,86,424.35		140,91,871.35	34,45,080.65	69,92,995.00
4105000	Vehicles	37,79,300.00	21,47,226.16	-	59,26,526.16	20,46,330.00	18,62,691.00		39,09,021.00	20,16,905.16	21,10,300.00
4106000	Office & other equipment	20,24,180.00	3,56,680.00	-	23,80,860.00	17,93,112.37	4,62,251.43	-	22,55,364.30	1,25,495.70	6,42,202.00
4107000	Furniture, fixtures, fittings and electrical	7,10,186.00	32,84,736.00	-	39,94,922.00	4,41,137.70	2,87,867.86	-	7,29,005.56	32,65,916.44	3,39,936.00
4108000	Other fixed assets	61,76,411.00	32,41,029.00	-	94,17,440.00	26,22,705.00	10,28,305.70	-	36,51,010.70	57,66,429.30	40,14,917.00
4109000	Assets under Disposal	-	-	-	-	-	-	-	-	-	-
	Total	57163,47,109.00	1917,04,573.15	-	59080,51,682.16	36314,21,955.19	5587,61,864.77	-	41901,83,719.96	17178,67,962.21	26116,77,227.00

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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			114,37,314.00	-
4209000	Provisions			-	-
	Total of Investments General Funds			**114,37,314.00**	-

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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	13,56,010.00	7,77,176.00
4302000	Tools Others	-	-
4308000	Other Stores	-	-
	Total Stock In Hand	**13,56,010.00**	**7,77,176.00**

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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	780,93,844.93			
	More Than 5 Years*	-			
	Sub-Total	780,93,844.93			
	Less: State Government Cesses/Levies in Taxes – Control Accounts	-			
	Net Receivables of Property Taxes	780,93,844.93	-283,52,123.50	497,41,721.43	61,95,711.85
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	44,764.00			
	More than 3 years*	-			
	Sub-Total	44,764.00	-28,180.50	16,583.50	-
4314000	Receivables from Other Source				
	Less than 3 years	75,57,393.59			
	More than 3 years*	-			
	Sub-Total	75,57,393.59	-	75,57,393.59	9,71,062.49
4315000	Receivables from Government				
	Sub-Total	-	-	-	-
	Total of Sundry Debtors (Receivables)	856,96,002.52	-283,80,304.00	573,15,698.52	71,66,774.34

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
4401000	Establishment		
4402000	Administrative	75,323.36	75,323.00
4403000	Operations and Maintenance	-	-
	Total Prepaid expenses	-	-
		75,323.36	75,323.00

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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
4501000	Cash	17,89,537.00	5,978.00
	Balance with Bank - Municipal Funds		
4502001	Nationalised Bank		
4502002	Other Scheduled Bank	2987,80,751.46	13824,62,105.41
4502003	Co-operative Bank	-	-
4502004	Post Office Account	-	-
		-	-
	Sub-total :	2987,80,751.46	13824,68,083.41
	Balance with Bank - Special Funds		
4504001	Nationalised Bank		
4504002	Other Scheduled Bank	1774,98,553.79	1911,38,829.79
4504003	Co-operative Bank	-	-
4504004	Post Office Account	-	-
		-	-
	Sub-total :	1774,98,553.79	1911,38,829.79
	Balance with Bank - Grant Funds		
4506001	Nationalised Bank		
4506002	Other Scheduled Bank	2840,11,812.86	538,63,879.89
4506003	Co-operative Bank	1609,12,947.88	295,20,919.52
4506004	Post Office Account	-	-
		-	-
	Sub-total :	4449,24,760.74	833,84,799.41
	Total Cash and Bank balances	**9229,93,602.99**	**16569,91,712.61**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the Beginning of the Year (Rs.)	Paid during the Current Year (Rs.)	Recovered during the Current Year (Rs.)	Balance outstanding at the end of the Year (Rs.)
1	2	3	4	5	6
4601000	Consolidated Loans and advances to	77,93,023.00	26,80,500.00	46,29,313.00	108,35,501.00
4602000	Consolidated Employee Provident	-	-	-	-
4603000	Consolidated Loans to Others	4,86,500.00	1,32,280.00	12,000.00	6,06,780.00
4604000	Consolidated Advance to Suppliers and	4,58,203.00	31,12,735.00	-	35,70,938.00
4605000	Consolidated Advance to Others	184,25,775.00	378,60,392.00	319,13,312.00	243,72,855.00
4606000	Consolidated Deposits with external Agencies	1,19,203.00	-	-	1,54,695.00
4608000	Consolidated Other current Assets	-	-	-	-
	Sub Total	272,82,704.00	437,85,907.00	365,54,625.00	395,40,769.00
4610000	Less: Accumulated Provisions against Loans, Advances and	-	-	-	-
	Total Loans, advances, and deposits	272,82,704.00	437,85,907.00	365,54,625.00	**395,40,769.00**

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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	-	-

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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	83,42,464.00	2,48,475.00
4703000	Other Asset Control Accounts	-	-
4704000	Clearing Accounts	-	-
	Total Other Assests	**83,42,464.00**	**2,48,475.00**

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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	0	0
4802000	Deferred Discount on Issue of loans	0	0
4803000	Others	0	0
	Total Miscellaneous expenditure	0	0

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Schedule IE 1: Tax Revenue

ACCOUNT CODE	PARTICULARS	CURRENT YEAR AMOUNT(Rs.)	PREVIOUS YEAR AMOUNT(Rs.)
1	2	3	4
1100100	Property Tax	149,55,599.99	18,46,945.90
1100200	Water Tax	18,30,421.99	18,47,353.90
1100300	Sewerage/Drainage Tax	5,90,949.00	-
1100400	Conservancy/Latrine Tax	-	-
1100500	Lighting Tax	42,90,996.65	24,62,186.53
1100600	Education Tax	-	-
1100700	Vehicle Tax	-	-
1100800	Tax on Animals	-	-
1100900	Electricity Tax	-	-
1101000	Professional Tax	3,25,700.00	2,80,275.00
1101100	Advertisement Tax	9,65,585.00	7,10,550.00
1101200	Pilgrimage Tax	-	-
1101300	Export Tax	-	-
1105100	Octroi and Toll	-	-
1108000	Others Taxes	3,55,300.00	8,83,158.00
A	Sub - Total	233,14,552.63	80,30,469.33
	Less: Tax Remissions and Refund [Schedule IE - 1 (a)]	-	-
B	Sub-Total	-	-
A-B	Total tax revenue	**233,14,552.63**	**80,30,469.33**

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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	0	0
2709002	Others	0	0
	Total refund and remission of tax revenues	0	0

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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	4
1201000	Taxes and Duties collected by other Governments.	-	-
1202000	Compensation in lieu of Taxes and Duties	-	3002,84,000.00
1203000	Compensations in lieu of Concessions	-	-
	Total assigned revenues and compensation	-	3002,84,000.00

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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	2,91,952.00	3,000.00
1302000	Rent from Office Buildings	-	-
1303000	Rent from Guest Houses	-	-
1304000	Rent from lease of lands	-	9,100.00
1308000	Other rents	24,96,901.00	6,68,257.00
A	Sub - Total	27,88,853.00	6,80,357.00
	Less:Rent Remission and Refunds	-	-
B	Sub - Total	-	-
A-B	Total Rental Income from Municipal Properties	**27,88,853.00**	**6,80,357.00**

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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	-	-
1401100	Licensing Fees	58,52,202.00	98,86,376.00
1401200	Fees for Grant of Permit	-	-
1401300	Fees for Certificate or Extract	2,600.00	-
1401400	Development Charges	1,00,000.00	5,67,940.00
1401500	Regularization Fees	-	-
1402000	Penalties and Fines	2,13,191.00	25,545.00
1404000	Other Fees	75,02,176.00	18,18,407.40
1405000	User Charges	4,40,910.00	7,76,351.00
1406000	Entry Fees	1,70,700.00	1,19,080.00
1407000	Service / Administrative Charges	1,28,252.00	1,71,521.00
1408000	Other Charges	6,000.00	2,69,500.00
A	Sub - Total	144,16,031.00	136,34,720.40
	Less: Fees and User Charges Remissions and Refunds	-	-
B	Sub - Total	-	-
A-B	Total income from Fees & User Charges	**144,16,031.00**	**136,34,720.40**

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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	61,350.00	-
1501100	Sale of Forms and Publications	20,87,491.50	19,97,435.00
1501200	Sale of stores and scrap	4,77,151.00	4,07,282.00
1503000	Sale of Others	-	-
1504000	Hire Charges for Vehicles	-1,85,000.00	-28,770.00
1504100	Hire Charges on Equipments	-	-
	Total Income from Sale and Hire charges - income head-wise.	**24,40,992.50**	**23,75,947.00**

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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	40,000.00	8,11,100.00
1602000	Re-imbursement of expenses	-	-
1603000	Contribution towards schemes	216,40,000.00	-
	Total Revenue Grants, Contributions and Subsidies	**216,80,000.00**	**8,11,100.00**

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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	9,96,672.10	3,70,463.23
1702000	Dividend	-	-
1703000	Income from projects taken upon commercial basis	-	-
1704000	Profit in Sale of Investments	-	-
1708000	Others	-	-
	Total Income from Investments	**9,96,672.10**	3,70,463.23

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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	168,92,344.36	86,07,520.00
1712000	Interest on Loans and advances to Employees.	-	-
1713000	Interest on loans to others	-	-
1718000	Other Interest	-	-
	Total - Interest Earned	**168,92,344.36**	**86,07,520.00**

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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	12,670.00	10,858.00
1805000	Unclaimed Refund/ Liabilities	-	-
1806000	Excess Provisions written back	-	-
1808000	Miscellaneous Income	5,49,036.00	6,402.00
	Total Other Income	**5,61,706.00**	**17,260.00**

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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	1228,41,302.00	983,09,458.00
2102000	Benefits and Allowances	35,48,454.00	28,07,124.00
2103000	Pension	66,37,752.00	109,89,076.00
2104000	Other Terminal and Retirement Benefits	22,80,022.00	4,75,010.00
	Total Establishment Expenses	**1353,07,530.00**	**1125,80,668.00**

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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	1,61,413.00	88,329.00
2201100	Office maintenance	43,64,093.70	36,828.00
2201200	Communication Expenses	1,22,568.00	87,009.00
2202000	Books and Periodicals	11,854.00	6,579.00
2202100	Printing and Stationery	3,50,502.00	2,59,715.00
2203000	Travelling and Conveyance	72,27,996.00	44,21,495.00
2204000	Insurance	3,54,491.00	2,52,034.00
2205000	Audit Fees	1,36,000.00	-
2205100	Legal Expenses	3,31,671.00	1,97,571.00
2205200	Professional and other Fees	27,78,895.00	8,05,722.00
2206000	Advertisement and Publicity	8,85,665.00	5,22,176.00
2206100	Membership and subscriptions	-	-
2208000	Other Administrative Expenses	-	-
	Total administrative expenses	**167,25,148.70**	66,77,458.00

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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	27,45,837.00	363,56,099.00
2302000	Bulk Purchases	1,00,000.00	-
2303000	Consumption of Stores	35,11,502.00	19,88,178.00
2304000	Hire Charges	4,80,350.00	14,63,738.00
2305000	Repairs and maintenance Infrastructure Assets	50,43,353.00	425,44,258.00
2305100	Repairs and maintenance Civic Amenities	10,88,720.00	8,46,756.00
2305200	Repairs and maintenance Buildings	4,65,340.00	1,48,525.00
2305300	Repairs and maintenance Vehicles	2,11,060.00	1,82,204.00
2305900	Repairs and Maintenance - Others	6,26,815.00	15,68,316.00
2308000	Other operating and maintenance expenses	429,12,921.00	434,60,933.00
	Total Operations and Maintenance	**571,85,898.00**	**1285,59,007.00**

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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	-	-
2402000	Interest on Loans from State Government	-	-
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	-	-
2407000	Bank Charges	17,087.00	37,198.00
2408000	Other Finance Expenses	-12,000.00	-
	Total Interest and Finance Charges	**5,087.00**	**232,49,946.00**

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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
2502000	Own Programmes	1,41,816.00	1,10,940.00
2503000	Share in Programmes of others	-	-
	Total Programme Expenses	**1,41,816.00**	**9,07,713.00**

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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	-	-
2702000	Provision for other Assets	-	-
2703000	Revenues written off	-	-
2704000	Assets written off	-	-
2709000	Fees Remission and Refunds - Water Supply	1945,78,250.00	6,31,350.00
	Total Provisions and Write off	**1945,78,250.00**	**6,31,350.00**

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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	41,98,362.00	10,80,736.00
	Total Miscellaneous expenses	**41,98,362.00**	**10,80,736.00**

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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	-	-
	Sub - Total Income (a)	-	-
	Expenses		
2855000	Bank Charges	-	-
2856000	Other Finance Expenses	-	-
2858000	Other Expenses	-	-
	Sub Total Income (b)	-	-
	Total Prior Period (Net) (a–b)	-	-

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Schedule to Balance Sheet as at 31/03/2015

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.

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7. Investments

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

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.

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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.

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. However, the Bank Reconciliation has not been done in respect of Account No. 25590100011209 of Bank of Baroda and Account No. 915010032126080 of Axis Bank.

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.

11. As per notification no. 24865 dated 02/12/2014 issued by Government of Odisha for the merger of Burla Notified Area Council and Hirakud Notified Area Council with effect from 1st December, 2014, accounts of these two bodies with the accounts of Sambalpur Municipal Corporation , resulting in the addition of assets and liabilities to the tune of Rs. .21,61,32,393.39 ,in the case of Burla Notified Area Council and Rs. 16,59,55,579.74 in case of Hirakud Notified Area Council which has been unaudited.

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

PATRO & CO. CHARTERED ACCOUNTANTS BHUBANESWAR

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	12531228.00
		3501101	12531228.00
2.	Pension	2103001	3067442.00
		3501105	3067442.00
3.	Solid Waste Management (Pvt. Party)	2308004	2528329.00
		3502050	2528329.00
4.	Accrued interest on Fixed Deposits.	1701001	411025.10
		4314008	411025.10

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

(Rajendra Patro)
Partner
M.No.019423

PATRO & CO. * BHUBANESWAR * CHARTERED ACCOUNTANTS

Date : 30/03/2016
Place: Bhubaneswar

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur

SAMBALPUR MUNICIPAL CORPORATION

SAMBALPUR, DIST : SAMBALPUR

BANK RECONCILIATION STATEMENTS

As At 31st March 2015

Sl. No.	Account No.	Bank Name	Amount As on Dt. 31st Mar'2015	
			Balance as per Bank Book	Balance as per Bank Statement
1	8448	PLA	110,568,191.08	110,568,191.08
2	10296065249	S.B.I. (A.D.B)	107,572.95	107,572.95
3	10856686239	S.B.I. MAIN	20,971,674.00	20,971,674.00
4	30294510841	S.B.I. (A.D.B)	46,127,443.00	46,127,443.00
5	10099683963	S.B.I. (EVENING)	5,520,064.76	5,520,064.76
6	7470	SBI-SJSRY	73,17,013.00	73,17,013.00
7	6937	sbi-oap	27,873,710.00	27,873,710.00
8	365202010011141	UNION BANK OF INDIA	446,362.00	446,362.00
9	714104000002646	I.D.B.I. BANK	10,551,471.00	10,551,471.00
10	S.B.-79983	ALLAHABAD BANK	1,699,245.00	1,699,245.00
11	5394/3129	CENTRAL BANK OF INDIA	623,091.00	623,091.00
12	*0442000100084261	PUNJAB NATIONAL BANK	3,707,169.00	3,707,169.00
13	9702	PUNJAB NATIONAL BANK	274,168.00	274,168.00
14	*740601101000001	VIJAYA BANK	1,776,229.00	1,776,229.00
15	*0401010091817	UNITED BANK OF INDIA	14,161,829.00	14,161,829.00
16	70850	UNITED BANK OF INDIA	643466.77	643466.77
17	6569	UBI-NFBS	339,731.00	339,731.00
18	*543010100006360	BANK OF INDIA (G)	11,445,947.68	11,445,947.68
19	*01220101015882	U.C.O. BANK	264,559.89	264,559.89
20	*30294584789	S.B.I. MAIN	3,025,777.00	3,025,777.00
21	30294584723	S.B.I. MAIN	1,755,736.00	1,755,736.00
22	6923	ANDHRA BANK	43,036.00	43,036.00
23	1247	SYNDICATE BANK	13079.95	13079.95
24	SB-8034	SYNDICATE BANK	9,472.12	9,472.12
25	*543010100009441	BANK OF INDIA	4,578,357.00	4,578,357.00
26	*543010110001705	BANK OF INDIA	51,465,147.00	51,465,147.00
27	*543010110001294	BANK OF INDIA	52,975,574.00	52,975,574.00
28	*041301000004444	INDIAN OVERSEAS BANK	5,987,041.00	5,987,041.00
29	*25590100011209	BANK OF BARODA (G)	23,159,495.94	24,080,504.94
30	*25590100017811	BANK OF BARODA (Spl.)	17,717,651.00	17,717,651.00
31	*03691450000272	H.D.F.C. Bank	335,479.00	335,479.00
32	6896	Bank of baroda	59,179,238.00	59,179,238.00
33	*50100037863991	HDFC-FDR	30,202,687.00	30,202,687.00
34	17914	bank of baroda	53,173,633.00	53,173,633.00
35	5.4301E+14	BANK OF INDIA	6,400,000.00	6,400,000.00
36	3447601515	CENTRAL BANK OF INDIA	5,148,000.00	5,148,000.00
37	*252301000031	ICICI BANK-RAY	939,308.00	939,308.00
38	*50100087847439	HDFC- SPL	114,859,546.00	114,859,546.00
39	*50100087847531	HDFC- FESTIVAL	500,000.00	500,000.00
40	*019401002529	ICICI- DEVOLUTION	14,082,860.00	14,082,860.00
41	*053710100033689	ANDHRA BANK-NIGHT SH	2,000,000.00	2,000,000.00
42	*0401010121750	united bank- water bodies	8,000,000.00	8,000,000.00
43	*915010032126080	public toilet	15,000,000.00	15,348,000.00
44	*019401002576	swm	5,000,000.00	5,000,000.00

PATRO & CO. CHARTERED ACCOUNTANTS BHUBANESWAR

Deputy Commissioner
Sambalpur Municipal Corporation
Sambalpur