



To
The Municipal Commissioner
Sambalpur Municipal Corporation
Sambalpur
Odisha

Report on the Financial Statements

We have audited the financial statement of Sambalpur Municipal Corporation which is comprise the Balance sheet as at 31st March 2018 the income expenditure account trail balance for the year ended and the summary of significant accounting policies and other explanatory information.

Managements responsibility for the financial statement

The authorities of the corporation are responsible for the preparation of these financial statements that give true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India.

This responsibility also includes maintains of adequate accounting record in accordance with the provision of the Act for safeguarding of the assets of the corporation and for preventing and detecting frauds and other irregularities selection and application of appropriate accounting policies making prudent judgement and estimate that are reasonable and prudent and design implementation and maintains of adequate internal financial control that are operating effectively from ensuring accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statement that they give true and fair view and are free from material statement whether due to fraud or error.

Auditors responsibility

Our responsibility to express an opinion on these financial statements prepared under accrual based accounting system of corporation based on (NMAM)

We conducted our audit in accordance with the standards on auditing specified under double entry accounting system under the NMAM. Those standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount of disclosure in the financial statements prepared under accrual based accounting system of the corporation. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement of the

financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the corporation's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the corporation as well as evaluating the overall presentation of the financial statement.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us the financial statements give the information required by and in manner so required and give true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the balance sheet of the state of affairs of the corporation as at 31st March 2018
- (b) In the case of statement of income expenditure of the deficit of the corporation for the year ended on that date
- (c) Report on other Regulatory Requirements
 - I. We have sought and obtained all the information and explanation which is to the best of our knowledge and belief were necessary for the purpose of our audit.
 - II. The balance sheet, Statement of Receipts & Payment and Income & Expenditure, dealt with in this report are in agreement with the books of account maintained.
 - III. With respect to the adequacy of the internal financial controls over financial reporting of the organisation and the operating effectiveness of such controls, refer to our separate report in - "Audit Observation".

**For SPP & Associates
Chartered Accountants
(FRN 322862E)**



**Bibekananda Pani
Partner
M. No.066785**

**Date: 31/01/2019
Jharsuguda**



ANNEXURE-A : AUDIT OBSERVATION

1. MAINTENANCE OF PRESCRIBED BOOKS OF ACCOUNTS, RECORDS AND REGISTERS

- a. It is observed that, Sambalpur Municipal Corporation (SMC) has not maintained the prescribed records & registers as per OMAR-2012.
- b. The SMC has maintained some of the registers in haphazard manner. So the very purpose for which they are meant is vitiated.
- c. The SMC has not produced some of the Records and Registers for the verification of Audit.
- d. The details of records & registers those have been produced and those have not been produced before the Audit are given in **Annexure-A** (Hard copy)

Potential Risk & Impact

- a. Non adherence to the OMAR-2012 affects the accuracy of the presentation of accounts.

Recommendation / Way Forward

- b. Strict adherence of the OMAR-2012 is recommended

Risk Rating: HIGH


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2. VERIFICATION OF UTILISATION CERTIFICATES FOR GRANTS AND THE GRANTS-IN-AID REGISTER

- a. The SMC has not maintained Grant-In-aid (GIA) register in a proper manner.
- b. The Grants-in-Aid Register should exhibit inter-alia :
 - i. The details of Grants received under different schemes
 - ii. Utilisation of Grants against each scheme etc so that it gives a bird's eye view in respect of each grant.
- c. Whereas, the Grants-in-Aid Register only shows the amount of Grant sanctioned but does not exhibit the purpose for which it is sanctioned.
- d. The GIA Register does not show the details of Grants Utilised so that such figures can be compared with the Utilisation Certificates issued by the competent authorities.
- e. No updated Grant-in-aid outstanding register was found maintained in organisation during the period under audit. The said register is silent regarding utilisation of any Grant. Hence, it becomes very difficult on the part of audit to work out the actual position of grants in respect of its Receipts and Utilisation.
- f. Unutilised grants are still pending of previous year which needs to be utilised or to be return back in accordance to the guidance of each fund which is not being followed.
- g. Separate cash book and expenses ledger to be maintain in by the ULB and utilisation certificate should be obtained from Chartered accountants or authorised person as defined by law.
- h. Grants are not being utilised in the same year, so proper steps should be taken to utilised the grants in time.


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- i. It is observed that huge deviations are found with estimation proper steps should be taken in order to minimise the deviation by fixing responsibility.
- j. Interest on unutilised amount is not taken care separately while providing utilisation certificate.

Potential Risk & Impact

- a. There is a possibility of not obtaining further grants in case of non-rendering of accounts for the Funds utilised.

Recommendation / Way Forward

- a. Proper maintenance of Grant-in-aid register is recommended.

Risk Rating: HIGH

3. BUDGET APPROVAL

- a. The expenditure made by the corporation in different heads through out the year. However the management is unable to provide the variance analysis with the budget and actual. Hence we are unable to express opinion on same.

Potential Risk & Impact

- a. As budget is not properly made expenses wise, there is no possibility of any control over a particular expenditure in comparison to the expenditure made by the ULB in the previous years.

Recommendation / Way Forward

- a. Proper budget should be made for all individual expenditures for analysis of current year in comparison to previous year.

Risk Rating: MEDIUM


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4. PHYSICAL VERIFICATION OF STOCK, STORES AND FIXED ASSETS

- a. It is incumbent on the part of the management to get the Stock, Stores/inventories and Fixed Assets physically verified atleast once during the financial year.
- b. Whereas, the physical verification of stock, stores/inventories and Fixed Assets has not been carried out by the management during the year 2017-18.
- c. Reordering level, ordering level, Danger level and EOQ level is not maintained in the stock register which eventually increases the holding cost.
- d. In the absence of maintaining registers for Stock, Stores/Inventories and Fixed Assets which form the basis for the valuation of those assets the figures shown in the Balance Sheet for those items are under dispute.
- e. There is no physical verification of stores at regular interval by the management. The valuation of stores needs to be reconciled as per physical verification report and necessary rectification entry needs to be passed for reconciling with the book balance.

Potential Risk & Impact

- a. As physical verification of stores and other fixed assets are not done regularly there is a chance of mishandling the assets.

Recommendation / Way Forward

- a. Physical verification should be made regularly.



5. Disagreement of figures in schedules with the Balance Sheet/I&E Account

- a) It is mandatory that in order to certify a Balance Sheet, the figures in the Balance Sheet should agree with that of the concerned Schedules, Income & Expenditure account attached to the Balance Sheet in the form of a corroborative (supporting) documents.
- b) Whereas, the following items do not agree with the figures appearing in the respective schedule(s).

Sl. No	Account code	Item affected	Amount in Rs.	
			As per Balance Sheet	As per I & E a/c
1.	3100000	Excess of Income over Expenditure	(3104830645)	1493703

Potential Risk & Impact

- a. It speaks that the preparation of Final accounts has not been done in a proper/required manner.

Recommendation / Way Forward

- a. The figures shown in the Balance Sheet and Income and Expenditure a/c should tally with corresponding schedules.

Risk Rating: HIGH

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6. EXAMINATION OF INVESTMENTS AND INTEREST ACCRUED THEREON.

- a. The Investment Register along with the supporting FDRs has not been made available for the verification of audit.
- b. The Schedule B-12 of Balance sheet of 2016-17 shows that the investments held by the SMC is Rs.1,14,37,314 and there being no further investments during the year, the Investments held at the end of Financial Year 2017-18 remains the same.
- c. The Income & Expenditure account of the FY 2017-18 has shown the income accrued on the given investments as Rs.11,38,934 in Balance sheet and the same figure should appear as the "Income accrued on Investments" for the year 2017-18 as well. Whereas, the Income and Expenditure account for 2017-18 furnished by the management shows the Income accrued on the same investments as 2,89,374, which cannot be true.

Potential Risk & Impact

- a. It speaks that the preparation of Final accounts has not been done in a proper/required manner.

Recommendation / Way Forward

- a. It is recommended to prepare the Final Accounts following the matching concept in Double Entry System.
- b. Due reconciliation should be made by the management to locate the difference


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Risk Rating: HIGH



7. NON MAINTENANCE OF FIXED ASSET REGISTER.

- a. The SMC has not maintained the 'Assets register' for the year 2017-18. As a result, it is not possible to ascertain the cost, date of installation, location of the Asset, date of commissioning, life of the asset, Block of the asset to which it belongs etc.
- b. The Asset Register forms the basis for conducting the physical Verification of fixed assets which should be conducted once during a financial Year.
- c. Each Asset is should be assigned an "Asset code number" in the Fixed Assets register which facilitates easy identification .
- d. The organization has neither conducted any valuation nor physical verification on Fixed Assets at regular intervals. The actual balance of the assets as compared to the book value of assets needs to be reconciled and the Fixed Assets register needs to be updated.

Potential Risk & Impact

- a. Asset Register is an essential document for the ULB. There is always a chance for misstatement of some of the fixed assets.

Recommendation / Way Forward

- a. The Asset Register should be maintained as prescribed in OMAR-2012.


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Risk Rating: HIGH



8. DELAY IN THE DEPOSIT OF TAX DEDUCTED AT SOURCE (TDS)...

- a. As per I.T. Act, the TDS has been deducted but tax details, statement of tax deduction along with party from whom tax has to be deducted was not produced before us.
 - i. Hence unable to give opinion about adequacy and accuracy.
 - ii. The details of tax deposited are annexed at Annexure-B.

Potential Risk & Impact

- a. As per section 201, if any person who is liable to deduct tax at source does not deduct it or after so deducting fails to pay, the whole or any part of the tax to the credit of the Government, then, such person, shall be liable to pay simple interest as given below:
 - i. Interest shall be levied at 1% for every month or part of a month on the amount of such tax from the date on which such tax was deductible to the date on which such tax was deducted.
 - ii. Interest shall be levied at 1.5% for every month or part of a month on the amount of such tax from the date on which such tax was deducted to the date on which such tax was actually remitted to the credit of the Government.
 - iii. In other words, interest will be levied at 1% for every month or part of a month for delay in deduction and at 1.5% for every month or part of a month for delay in remittance after deduction.

Recommendation / Way Forward

Strict adherences of statutory provisions are recommended to avoid imposition of penalties.

Risk Rating: HIGH


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9. EXAMINATION OF BANK BOOKS & BANK RECONCILIATION STATEMENTS.

- a. As per OMAR-2012, Bank reconciliation has to be done at the end of every month. Whereas the BRS is prepared by the ULB only once for the entire Financial year 2017-18 with the following exceptions.
 - i. There are about 132 Bank accounts in operation during the year 2017-18.
 - ii. The Bank statements are not produced before us for reconciliation with the cash book.
 - iii. In the absence of passbook/Bank Statement and the corresponding Cash Book, the reconciliation is not possible.

Potential Risk & Impact

Improper reconciliation affects the efficiency of the ULB.

Recommendation / Way Forward

Monthly reconciliation of Bank balances is recommended.

Risk Rating: HIGH


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10. LOSS OF INTEREST DUE TO NON OPENING OF FLEXI BANK ACCOUNT.

- a. It is noticed that the collections received by the municipal corporation are being deposited in a savings account instead of a Flexi Bank Account.
- b. The Flexi Bank Account would fetch a higher rate of interest on deposits almost at par with that of a Fixed Deposit.
- c. In case of opening of Flexi bank account, the interest earned could have been much more than the interest now being earned.

Potential Risk & Impact

The corporation is losing substantial amount of Interest because of not opening the Flexi Bank Account.

Recommendation / Way Forward

It is suggested to open the Flexi bank account(s) in place of the present Savings Bank Accounts.

Risk Rating: LOW


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11. EXAMINATION OF ADVANCES

- a. The Advance Register presently maintained by the SMC is not in a proper format and does not cater to the following purposes for which it is meant.
 - i. It does not show the Advance Outstanding as on 31-03-2018, the type or purpose of advance etc do not find place in the register.
 - ii. It does not provide scope for the preparation of age wise analysis of advances outstanding.
- b. It is further noticed that an unadjusted advance is lying from a longer period.
- c. Advance to store keeper of Rs 22,65,478 still pending unadjusted from last year for which proper action should be taken to recover the same.
- d. No steps are being taken to recover/ reconcile the advances which are laying since long

Potential Risk & Impact

Any delay in effecting recovery of Advances may render the recoverability impossible/remote.

Recommendation / Way Forward

Immediate Action may be initiated for the recovery of outstanding advances.

Risk Rating: HIGH


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12. ABSENCE OF OUTSTANDING DEMANDS REGISTER

- a. It is noticed that the ULB has not maintained the Outstanding Demand Register which shows the demands made for the collection of revenues in the form of Rent , Holding Tax etc and the actual amount recovered.
- b. There may be long outstanding demands but not yet collected.
- c. Age wise analysis should be prepared in respect of outstanding demand so that appropriate action can be initiated for the recovery of outstanding dues from different categories of parties
- d. Accrual basis of due should be calculated and steps should be taken for recovery.

Potential Risk & Impact

Recovery may be in risk if it is not collected in time.

Recommendation / Way Forward

It is recommended to implement the suggestions given above.

Risk Rating: HIGH


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13. MAINTAINANCE OF PLANT MACHINERY & VEHICLES

- a. Log book is not being maintained properly and the details of the purpose for which the vehicles are being used is not being mentioned properly. Hence possibility of misuse of vehicles is there.
- b. The life of the vehicles and machinery should be evaluated at appropriate interval for better maintenance and use of the machine & vehicles.
- c. Machine utilization should be made in accordance in following points.
 - (a) Actual shift hours
 - (b) Breakdown hours
 - (c) % of breakdown hours to shift hours
 - (d) Available hours
 - (e) Total utilization hours
 - (f) Ideal time hours
 - (g) Break up of ideal hours

Potential Risk & Impact

It may be recovered from concerned person if it is misused /abused without approval of the appropriate authority.

Recommendation / Way Forward

It is recommended to maintain proper log book, specific purpose for which it is being used and it should be authenticated by an authorised person.


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Risk Rating: MEDIUM



14. LOSS ON NON-DEPOSIT OF IPO

- a. The IPO are collected along with the application neither is deposited nor it is reflected in any ledger. The details of collection are not accounted in books of account eventually, which leads to revenue leakage.

Potential Risk & Impact

The corporation is losing the non-deposited amount, which leads to poor internal control system.

Recommendation / Way Forward

- a. Proper policy should be implemented to protect revenue leakage.
- b. Responsibility and accountability should be fixed to recover the unaccounted amount.


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Risk Rating: MEDIUM



15. NON COLLECTION OF RENT FROM EMPLOYEES.

- a. It is noticed that the employees are staying in quarter but neither rent is collected from them nor it is recovered from their salary.

Potential Risk & Impact

Leakage of revenue

Recommendation / Way Forward

It is suggested that proper accounts should be maintained and steps should be taken to recover the pending amount.

Risk Rating: HIGH


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16. FUEL EXPENSES.

- a. There is a difference between fuel expenditure booked and paid during the year.
- b. Vehicles are hired and own vehicles are put in to use for providing service. The Agreement copy of hire vehicles are not being produced before us to find terms and conditions. In the essence of agreement copy we are unable to put our opinion of usage of fuel for hire vehicles.
- c. The payment made for hire vehicles, usage of fuel in hire vehicles and own vehicles along with their log book are not being maintained properly.

Potential Risk & Impact

Revenue leakage and there is no proper policy being followed for optimum usage of resources.

Recommendation / Way Forward

It is suggested to maintain separate register and log book which should be verified by an authorised person and details of terms and conditions should be laid down for proper usage of vehicles.

Risk Rating: HIGH


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17. COLLECTION OF HOLDING TAX.

- a. It is observed that the collection of holding tax, water tax, light tax etc are being collected but deposited and accounted after 5 to 15 days.
- b. The tax which is collected by cheque are accounted after encasing but due record of reconciliation are not maintained which eventually rises for revenue leakage.
- c. Accrual system of due taxes ledger should be followed to find out outstanding amount to be collected. Age wise classification to be done for proper recovery of outstanding dues.
- d. Non maintenance of proper books of account leads to revenue leakage and misappropriation.

Risk Rating: HIGH

18. LFA Audit Objection compliance

- a. Audit objection by LFA are not being complied. Responsibility should be fixed to a proper authority for the compliance of the finding of LFA.

Risk Rating: Medium

19. Budget Estimate

- a. Most of works have huge difference on Budgeted estimation and actual cost. Proper responsibility should be fixed for minimising the deviation.

Commissioner

Risk Rating: HIGH



20. Salary (Increment)

- Salary increments are not properly accounted basing upon increment/ pay fixation in accrual system in accordance to law. Creating liability which may effect on upcoming year financial statement and create financial burden.

Risk Rating: HIGH

21. Loan & Advances

- a. Loan collected from OUIDF for water body & street light with 45% loan and 55% ULB share with interest of 7.5 % p.a. It is creating a financial burden which is to be looked around while forming policy, as ULB may suffer from losses.

Risk Rating: HIGH

22. Establishment Cost

- a. Establishment cost is too high as per the total revenue generated with reference to the norms & condition of ULB. Proper steps should be taken to reduce the establishment Cost and increase the revenue. Responsibility and cost centre should be established for reducing the establishment running cost by implementing strategic planning & control mechanism.

Risk Rating: HIGH

SAMBALPUR MUNICIPAL CORPORATION
Income Expenditure Statement
for the period from 01/Apr/2017 to 31/Mar/2018

Expenditure			Income		
GL Code	GL Account Name	Amount	GL Code	GL Account Name	Amount
2101001	Salaries and Allowances - Officers	1259513	1101101	Advertisement Tax - Land Hoardings	6250
2101002	Salaries and Allowances - Staff	9947507	1101103	Advertisement Tax - Neon Stands and Shops	77375
2101003	Wages	11233561	1101109	Advertisement Tax - On Others	2760464
2101005	Revised Pay Arrear	29796250	1108001	Development Tax	933600
2101006	Wages-Outsource Employees	1572787	1202001	Compensation in lieu of Octroi	274711000
2102002	Remuneration and Fees - Officers and Staff	2214	1301001	Rent from Markets	88991
2102010	Assured Career Progression (ACP)	370416	1301006	Rent from Kalyan Mandap	540116
2102011	Leave Salary	489763	1301008	Rent from Other Properties	12700
2103001	Pension / Family Pension	26372178	1302001	Rent from Office Building	2900
2104002	Retirement Gratuity	5969612	1304001	Rent from lease of land	23750
2201002	Rent - Others	131130	1308001	Lease Rentals - Others	3562717
2201004	Road Tax - RTO	93763	1401101	Trade license fees	1882300
2201101	Electricity charges - Official Premises	321910	1401102	License fees	9138436
2201102	Security expenses - Official Premises	16631	1401103	License fees from Dangerous/Offensive Trade	46238
2201201	Telephone expenses	174900	1401107	Fees from Casual Vendors	2900
2201203	Postage and Courier expenses	10000	1401119	Income from providers of telephony services	1518500
2201204	Internet and Broadband Charges	59739	1401121	Roadside Sale	248780
2202101	Printing expenses	339870	1401401	Development Charges	1118499
2202102	Stationery	32199	1401403	Demolition Charges	1292920
2202103	Computer stationery and consumables	591656	1402001	Penalty - Property Tax	1000
2203001	Traveling and Vehicle expenses	399830	1402005	Penalty - Others	358250

2203002	Fuel, Petrol and Diesel - Travel	2710070	1404001	Advertisement fees	283094
2203003	Hire and Conveyance expenses	1003276	1404005	Property transfer charges/Mutation Fees	29032
2204001	Insurance Charges	633394	1404011	Application fees	12600
2205001	Audit Fees	59541	1404012	Miscellaneous fees	1769978.5
2205101	Legal Fees	298550	1405001	Litter and debris collection charges	2500
2205201	Architects' fee	166801	1405002	Septic tank cleaning charges	61100
2206002	Advertisement expenses	829281	1405010	Charges for supply of water by tankers	26000
2208001	Expenses for Meeting of ULBs	91392	1405014	Parking Fees from Bus/Car/Taxi/Auto/Rickshaw/Cycle	201580
2301001	Electricity Charges - Operation and Maintenance	65700500	1405015	User Fees	84400
2301002	Diesel/Petrol/Mobil - Operation and Maintenance	10736178	1405016	User Fees - NOC	26000
2302001	Bulk Water Purchase Expenses	1689500	1406003	Entry Fee from Parks	2062613
2302002	Bulk Electricity Purchase Expenses	19524	1407001	Charges as a percentage on deposit works	451500
2303001	Consumption of Stores	610603	1407002	Recovery charges for damages to roads	54251
2303002	Consumption of General Stores	100800	1407004	Service charges	1615600
2303005	Consumption of Phynile, Bleaching & Other Sanitation goods	305695	1501001	Sale of garbage and rubbish	2000
2304001	Hire Charges of machineries	8225573	1501007	Sale of Water by Water-Tankers	105000
2305001	Repair and Maintenance - Roads and Bridges	43930437	1501101	Sale of tender papers	5653335
2305003	Repair and Maintenance - Water Supply and Drains	2072688	1501102	Sale of ration card and other forms	347610
2305005	Repair and Maintenance - Storm Water Drains	992626	1501201	Sale of Stores and Scrap - Obsolete Stores	1691
2305101	Repair and Maintenance - Parks, Nurseries and Gardens	3231176	1501203	Sale of Bitumen/Drums/Empty Gunny Bags	683432
2305102	Repair and Maintenance - Lakes and Ponds	9274845	1504001	Hire Charges for Vehicles	22723
2305103	Repair and Maintenance - Playgrounds and Stadium	3853012	1602003	Reimbursement of Expense by Others	41600
2305105	Repair and Maintenance - Parking Lots	1635467	1701001	Interest on Fixed Deposit	2403628
2305106	Repair and Maintenance - Markets and Complexes	399648	1711001	Interest from Bank Accounts	52828954.4

2305107	Repair and Maintenance - Public Toilets	104000	1808005	Audit Recovery	316300
2305201	Repair and Maintenance - Office Buildings	518206			
2305202	Repair and Maintenance - Residential Buildings	84547			
2305301	Repair and Maintenance - Vehicles	70508			
2305902	Repair and Maintenance - Electrical Appliances	859738			
2305903	Repair and Maintenance - Office Equipments	4000			
2305905	Repair and Maintenance - Other fixed assets	291460			
2305906	Repair & Maintenance - Plant and Machinery	15132			
2305907	Repair & Maintenance - Others	148764			
2308002	Testing and Inspection charges	301076			
2308003	Garbage and Clearance expenses	1576711			
2308004	Cleaning by private agencies	111047568			
2405001	Interest on Loans from Banks and Other Financial Institutions	937732			
2407001	Bank Charges	-190.51			
2501002	Honorarium for Census Work/Census Expenditure	27250			
2502002	Puja and Celebration Expense	165130			
2502003	Awareness Program Expense	1001830			
2718001	Miscellaneous Expenses	872391			
2718005	Obsequies - Cremation Ceremony Expense	10000			
Income Over Expenditure		1622349.41	Expenditure Over Income		0
Total Expenditure Amount		367414208	Total Income Amount		367414207.9

Dated: 31/01/2019
Place: Jharsuguda



For SPP Associates
Chartered Accountants

Bibekananda Pani
(Partner)

SAMBALPUR MUNICIPAL CORPORATION
Receipts and Payment Account
For the period from 01-Apr-2017 To 31-Mar-2018

GL Code	GI Account Name	Trans.Debit	Trans.Credit	Net Amount
	Opening Balance - Cash/Bank			
4501001	Cash in hand (head office)	-	-	0.9
4501002	Cash in hand (Zone Offices)	-	-	0
4502001	Bank Account - Municipal Fund - Nationalised Bank	-	-	359029782.7
4502002	Bank Account - Municipal Fund - Other Scheduled Bank	-	-	52255960.12
4504001	Bank Account - Special Fund - Nationalised Bank	-	-	390004177.2
4504002	Bank Account - Special Fund - Other Scheduled Bank	-	-	51208440.5
4506001	Bank Account - Grant Fund - Nationalised Bank	-	-	733948776.2
4506002	Bank Account - Grant Fund - Other Scheduled Bank	-	-	49472653.06
	Total Opening Balance - Cash/Bank			1635919791
	Other Transactions:			
1101101	Advertisement Tax - Land Hoardings	0	6250	6250
1101103	Advertisement Tax - Neon Stands and Shops	0	77375	77375
1101109	Advertisement Tax - On Others	0	2760464	2760464
1108001	Development Tax	0	933600	933600
1202001	Compensation in lieu of Octroi	0	274711000	274711000
1301001	Rent from Markets	0	88991	88991
1301006	Rent from Kalyan Mandap	16500	556616	540116
1301008	Rent from Other Properties	0	12700	12700
1302001	Rent from Office Building	0	2900	2900
1304001	Rent from lease of land	0	23750	23750
1308001	Lease Rentals - Others	0	3562717	3562717
1401101	Trade license fees	0	1882300	1882300
1401102	License fees	0	9138436	9138436
1401103	License fees from Dangerous/Offensive Trade	0	46238	46238
1401107	Fees from Casual Vendors	0	2900	2900
1401119	Income from providers of telephony services	0	1518500	1518500
1401121	Roadside Sale	0	248780	248780
1401401	Development Charges	0	1118499	1118499
1401403	Demolition Charges	0	1292920	1292920
1402001	Penalty - Property Tax	0	1000	1000


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1402005	Penalty - Others	0	358250	358250
1404001	Advertisement fees	0	283094	283094
1404005	Property transfer charges/Mutation Fees	0	29032	29032
1404011	Application fees	0	12600	12600
1404012	Miscellaneous fees	0	1769978.5	1769978.5
1405001	Litter and debris collection charges	0	2500	2500
1405002	Septic tank cleaning charges	1000	62100	61100
1405010	Charges for supply of water by tankers	0	26000	26000
1405014	Parking Fees from Bus/Car/Taxi/Auto/Rickshaw/Cycle Stand	0	201580	201580
1405015	User Fees	0	84400	84400
1405016	User Fees - NOC	0	26000	26000
1406003	Entry Fee from Parks	0	2062613	2062613
1407001	Charges as a percentage on deposit works	0	451500	451500
1407002	Recovery charges for damages to roads	0	54251	54251
1407004	Service charges	0	1615600	1615600
1501001	Sale of garbage and rubbish	0	2000	2000
1501007	Sale of Water by Water-Tankers	0	105000	105000
1501101	Sale of tender papers	0	5653335	5653335
1501102	Sale of ration card and other forms	0	347610	347610
1501203	Sale of Bitumen/Drums/Empty Gunny Bags	0	4215	4215
1504001	Hire Charges for Vehicles	22723	0	-22723
1602003	Reimbursement of Expense by Others	41600	0	-41600
1701001	Interest on Fixed Deposit	0	2403628	2403628
1711001	Interest from Bank Accounts	0	52828954.4	52828954.4
1808005	Audit Recovery	1295	317595	316300
3201006	BRGF - Central Grant	39373581	0	-39373581
3201007	IHSDP - Central Grant	594607	0	-594607
3201016	Grant for Swachh Bharat Mission	3089894	75453050	72363156
3201017	14th Finance Grant	0	144385000	144385000
3201019	Grant for AMRUT	3381734	15958920	12577186
3202010	National Family Benefit Scheme (NFBS)	2770000	3380000	610000
3202022	DP- Aids	319500	388400	68900
3202024	Old Age Pension Grant	76167700	93982900	17815200
3202026	IHSDP - State Grant	259000	0	-259000
3202028	Motor Vehicle - State Grant	0	27025000	27025000
3202029	Road & Bridge - State Grant	0	734000	734000
3202033	Pension/Family Pension - State Grant	0	125736000	125736000

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Sambalpur Municipal Corporation



3202034	Devolution of Fund - State Grant	0	91907000	91907000
3202035	Harischandra Sahayata - State Grant	1256000	2461271.25	1205271.25
3202044	Animal Birth Control - State Grant	0	2080000	2080000
3202047	Chief Minister's Relief Fund	0	1000000	1000000
3202060	4th State Finance Commission-Creation of Capital Asset	0	4746000	4746000
3202061	4th State Finance Commission-Maintenance of Capital Asset	0	4530000	4530000
3202062	Grant for Urban Infrastructure Initiative(UNNATI)	0	9600000	9600000
3203003	WODC Grant	0	498300	498300
3208031	NULM - SM & ID	1650000	0	-1650000
3208035	NULM - SUH	700000	13285200	12585200
3208037	NULM - Interest on Bank Deposits	0	364014	364014
3401001	Earnest Deposit - Municipal Fund	1365746	1039586	-326160
3401002	Security Deposit - Municipal Fund	2799133	178508	-2620625
3401005	Earnest Deposit - Special Fund	0	11000	11000
3401007	Deposits Withheld - Contractors	9567897	1935517	-7632380
3401008	Additional Performance Security	446535	43100	-403435
3401009	Initial Security Deposit	297381	1300	-296081
3408001	Deposit Received from Scheme Beneficiary	0	39000	39000
3501001	Suppliers Control Account	145899563	299697	-145599866
3501002	Contractors Control Account	248618131	129580	-248488551
3501101	Salary Payable (staff and officers)	37785472	0	-37785472
3501102	Wages Payable (labourers)	45720414	11612	-45708802
3501105	Pension Liabilities	67261548	7424	-67254124
3501107	Leave Salary payable	2514158	0	-2514158
3501108	Revise Pay Arrear Payable	3328764	1993867	-1334897
3502004	Service Tax Deductions/Recovery	52163	0	-52163
3502005	Profession Tax Deduction	732775	0	-732775
3502006	TDS - Employees	421307	0	-421307
3502009	TDS - Contractors	5230293	239459	-4990834
3502023	Construction Cess Payable	2691056	0	-2691056
3502024	Royalty Payable	6621657	15335	-6606322
3502026	GIS Recovery	7500	60000	52500
3502031	Recovery Payable - Sales Tax	1911425	0	-1911425
3502032	Recovery Payable - CPF	8395900	0	-8395900
3502033	Recovery Payable - LIC Premium	1017281	0	-1017281
3502034	Recovery Payable - GPF	640000	0	-640000
3502035	Recovery Payable - EPF	14517718	0	-14517718

3502048	Recovery Payable - Bank Loans	8321369	0	-8321369
2101002	Salaries and Allowances - Staff	3601599	0	-3601599
2101003	Wages	5721216	0	-5721216
2101005	Revised Pay Arrear	29796250	0	-29796250
2101006	Wages-Outsource Employees	478549	0	-478549
2102002	Remuneration and Fees - Officers and Staff	2214	0	-2214
2102010	Assured Career Progression (ACP)	370416	0	-370416
2102011	Leave Salary	475461	0	-475461
2103001	Pension / Family Pension	4199556	0	-4199556
2104002	Retirement Gratuity	5969612	0	-5969612
2201002	Rent - Others	131130	0	-131130
2201004	Road Tax - RTO	93763	0	-93763
2201101	Electricity charges - Official Premises	321910	0	-321910
2201102	Security expenses - Official Premises	16631	0	-16631
2201201	Telephone expenses	179730	4830	-174900
2201203	Postage and Courier expenses	10000	0	-10000
2201204	Internet and Broadband Charges	65999	6260	-59739
2202101	Printing expenses	154550	0	-154550
2202102	Stationery	32199	0	-32199
2202103	Computer stationery and consumables	591656	0	-591656
2203001	Traveling and Vehicle expenses	375777	0	-375777
2203002	Fuel, Petrol and Diesel - Travel	2710070	0	-2710070
2203003	Hire and Conveyance expenses	1003276	0	-1003276
2204001	Insurance Charges	633394	0	-633394
2205001	Audit Fees	59541	0	-59541
2205101	Legal Fees	298550	0	-298550
2206002	Advertisement expenses	829281	0	-829281
2208001	Expenses for Meeting of ULBs	49792	0	-49792
2301001	Electricity Charges - Operation and Maintenance	65700500	0	-65700500
2301002	Diesel/Petrol/Mobil - Operation and Maintenance	10736178	0	-10736178
2302001	Bulk Water Purchase Expenses	1689500	0	-1689500
2302002	Bulk Electricity Purchase Expenses	19524	0	-19524
2303001	Consumption of Stores	610603	0	-610603
2303002	Consumption of General Stores	100800	0	-100800
2303005	Consumption of Phynile, Bleaching & Other Sanitation goods	305695	0	-305695
2304001	Hire Charges of machineries	7879047	0	-7879047
2305107	Repair and Maintenance - Public Toilets	104000	0	-104000


Commissioner



2305301	Repair and Maintenance - Vehicles	70508	0	-70508
2305902	Repair and Maintenance - Electrical Appliances	1014133	154395	-859738
2305903	Repair and Maintenance - Office Equipments	4000	0	-4000
2305905	Repair and Maintenance - Other fixed assets	291460	0	-291460
2305906	Repair & Maintenance - Plant and Machinery	15132	0	-15132
2305907	Repair & Maintenance - Others	2600	0	-2600
2308002	Testing and Inspection charges	301076	0	-301076
2308003	Garbage and Clearance expenses	1576711	0	-1576711
2308004	Cleaning by private agencies	16605191	0	-16605191
2405001	Interest on Loans from Banks and Other Financial Institutions	937732	0	-937732
2407001	Bank Charges	5004.99	5195.5	190.51
2501002	Honorarium for Census Work/Census Expenditure	27250	0	-27250
2502002	Puja and Celebration Expense	165130	0	-165130
2502003	Awareness Program Expense	618270	0	-618270
2718001	Miscellaneous Expenses	872391	0	-872391
2718005	Obsequies - Cremation Ceremony Expense	10000	0	-10000
4102007	Kalyan Mandap	0	15000	15000
4103303	Public Lighting System	7250390	0	-7250390
4105009	Vehicles	5139322	2562292	-2577030
4108002	Other Fixed Assets	1346000	0	-1346000
4124001	CWIP - Buildings	3000000	0	-3000000
4124002	CWIP - Roads & Bridges	37436051	0	-37436051
4124003	CWIP - Sewerage & Drainage	1110994	0	-1110994
4124004	CWIP - Others	50230210	0	-50230210
4311001	Property Tax Receivable - Current Year	0	9459170.02	9459170.02
4311002	Property Tax Receivable - Year 1	0	4714280.69	4714280.69
4311101	Conservancy/Latrine tax Receivable-Current Year	0	7232	7232
4311102	Conservancy/Latrine tax Receivable- Year-1	0	112324.38	112324.38
4311201	Light Tax Receivable- Current Year	0	11740679.48	11740679.48
4311202	Light Tax Receivable- Year-1	0	2698320.16	2698320.16
4311301	Water Tax Receivable- Current Year	0	8762571.2	8762571.2
4311302	Water Tax Receivable- Year-1	0	1936286.11	1936286.11
4314006	Lease Rentals	0	270000	270000
4601004	Loans and advances to Employees - Festival Advance	1818000	0	-1818000
4601006	Loans and advances to Employees - Miscellaneous Advances	65000	0	-65000
4601013	DA Advance	558200	0	-558200
4604004	Advance to Suppliers and Contractors - Specific Grants	0	1100000	1100000

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Sambalpur Municipal Corporation



4604006	Advance to Suppliers and Contractors - Others	1100000	0	-1100000
4605003	Advance to Others - Advance against Schemes	12182058	0	-12182058
4606001	Electricity Deposits	1377176	0	-1377176
4606002	Telephone Deposits	3999	0	-3999
	Net Inflow/(Outflow)			-2505629.3
	Closing Balance - Cash & Bank [OB-Net Inflow/(Outflow)]			1633414161
	Closing Balance - Cash/Bank			
4501001	Cash in hand (head office)	-	-	215961.7
4501002	Cash in hand (Zone Offices)	-	-	0
4502001	Bank Account - Municipal Fund - Nationalised Bank	-	-	596858338
4502002	Bank Account - Municipal Fund - Other Scheduled Bank	-	-	62698797.12
4504001	Bank Account - Special Fund - Nationalised Bank	-	-	393553615.8
4504002	Bank Account - Special Fund - Other Scheduled Bank	-	-	3382254.75
4506001	Bank Account - Grant Fund - Nationalised Bank	-	-	530555767.9
4506002	Bank Account - Grant Fund - Other Scheduled Bank	-	-	46149426.16
	Total of Closing Balance - Cash/Bank			1633414161

Dated: 31/01/2019
Place: Jharsuguda



For SPP Associates
Chartered Accountants

Bibekananda Pani
(Partner)

Commissioner
Sambalpur Municipal Corporation
Sambalpur

SAMBALPUR MUNICIPAL CORPORATION

Balance Sheet

As on 31st March, 2018

Liabilities			Assets		
GL Code	GL Account Name	Amount	GL Code	GL Account Name	Amount
Capital Fund					
3101001	Municipal (General) Fund	3043435658	4101001	Land	310502458
3109001	Excess of Income over Expenditure	-3104125329	4101002	Grounds	836682
	Liabilities		4101003	Parks and Gardens	57209776
3101002	Adjustments to Opening Balance Sheet	-681706518.7	4102001	Office Buildings	164798768
3121001	Capital Contribution	190913553.2	4102002	Community Building	5509795
3201002	13th Finance Commission Grant	216972489	4102003	Market Building	24731990
	12th Finance Commission Grant (Roads & Bridges)	1778904	4102004	Hospital Building	2085889
			4102005	Boundary/Compound Walls	20640505
3201005	Grant - Social Economic Caste Sensus (SECC)	1630750			
3201007	IHSDP - Central Grant	52975290	4102006	Slaughter House	2817168
3201008	IGNOAP - Central Grant	2032600	4102007	Kalyan Mandap	24983309
3201009	IGNWP - Central Grant	2088100	4102008	Public/Community/Hybrid Toilet	14418905
3201010	IGNDP - Central Grant	453000	4102010	Other Buildings	16261117
3201011	UIDSSMT - Central Grant	468663260	4102011	Night Shelter & Yatri Nivas	2901904
3201016	Grant for Swachh Bharat Mission	72246556	4102012	Vending Zone	4618543
3201017	14th Finance Grant	320469000	4103001	Concrete Roads	498347627
3201019	Grant for AMRUT	12577186	4103002	Metalled Roads (Bitumen)	10451072
3202002	Grants from State Finance Commission	59254000	4103003	Other Roads	3062427458
3202003	Grants for Road Development	60158652	4103005	Culverts	12108360
3202005	MPLAD/MLA funds	3668075	4103101	Underground Drains	15204750
3202006	Grants for Drinking Water programme	863449	4103102	Open Drains	2019362358
3202008	VAMBAY	616368	4103203	Water Reservoirs	2124053
3202009	SISRY	9195516	4103204	Water Ways	3423747
3202010	National Family Benefit Scheme (NFBS)	486730	4103205	Lakes & Ponds	123730
3202012	Mld-Day Meal Program	9288595	4103301	Lamp posts	19331600
			4103302	Transformer	2110564

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3202013	Remuneration to Teachers	45961	4103303	Public Lighting System	38962365
3202015	Other Grants	1119653880	4104001	Pump Sets	29648918
		13000000			392000
3202016	Grant for Renovation of Dying Water Bodies		4104002	Fogging Machine (Mosquito Control)	
3202017	Grant for Development of Park	21229897	4104003	Plant and Machinery	17100321
3202018	Grant for Accounting Reforms	-48000	4104004	DG Sets	152878
3202019	Election Fund Grant	509410	4105009	Vehicles	8618666.16
		4640000			293317
3202020	Grants for Construction of Boundary Wall		4106001	Air Conditioners	
3202022	DP- Aids	181400	4106002	Computers	926360
3202024	Old Age Pension Grant	134014748.6	4106004	Photo-copiers	74350
3202026	IHSDP - State Grant	101836407	4106005	Refrigerators	46800
3202027	Kalyan Mandap - State Grant	3700000	4106006	Water Coolers	67561
3202028	Motor Vehicle - State Grant	114932000	4106008	Office & Other Equipments	1425837
3202029	Road & Bridge - State Grant	42895148	4106009	LAN/WAN	7930
	Special Development Funds (C.C Road)- State	68164000			225563
3202030	Grant		4107001	Chairs	
3202032	MBPY - State Grant	-133300	4107002	Tables	29761
3202033	Pension/Family Pension - State Grant	193539899	4107003	Almirah	127259
3202034	Devolution of Fund - State Grant	297753548	4107005	Fans	990
3202035	Harischandra Sahayata - State Grant	1555271.25	4107006	Electrical Fittings	7145083
3202036	Urban Asset Creation - State Grant	35941000	4107007	Furniture and Fixtures	1066863
3202038	Special Problem Fund - State Grant	9100000	4108001	Crematorium	10241641
	Grants for Construction of Public Toilets -	53218200			83389255
3202040	State Grant		4108002	Other Fixed Assets	
	Grants for Solid Waste Management - State	29802612			27825
3202041	Grant		4108003	Wheelbarrow	
	Grants for Maintenance of Non-Residential	14510000			
3202042	Buildings - State		4108006	Dustbins	1871299
	Performance Based Incentives for Providing	137503000			
3202043	Basic Urban Servc		4108007	Mobile Toilet	2449974
3202044	Animal Birth Control - State Grant	4080000	4112001	Accumulated Depreciation - Buildings	-62829677.3

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3202045	13th FC - Roads & Bridges - State Grant	1804847.5	4113001	Accumulated Depreciation - Roads and Bridges	-3207358911
3202046	Development of Night Shelter/Community Amenities - State Gra	8400000		Accumulated Depreciation - Sewerage and Drainage	-1979075660
3202047	Chief Minister's Relief Fund	1000000	4113101	Accumulated Depreciation - Waterways	-2325909.53
3202060	4th State Finance Commission-Creation of Capital Asset	4746000	4113301	Accumulated Depreciation - Public Lighting	-25846558.35
3202061	4th State Finance Commission-Maintenance of Capital	4530000	4114001	Accumulated Depreciation - Plant and Machinery	-25006086.35
3202062	Grant for Urban Infrastructure Initiative(UNNATI)	9600000	4115001	Accumulated Depreciation - Vehicles	-5112193.3
3203002	Grant for Street Light	3081000	4116001	Accumulated Depreciation - Office and Other Equipments	-2544555.99
3203003	WODC Grant	3890414	4117001	Accumulated Depreciation- Furniture, Fixture, Fittings and Elect	-1338920.96
3208008	JnNURM - City Bus	153450655	4118001	Accumulated Depreciation - Other Fixed Assets	-17809137.07
3208011	SJSRY - UWSP - Revolving Fund	-248000	4124001	CWIP - Buildings	4076131
3208012	SJSRY - UWSP - Subsidy on Loan	-16925	4124002	CWIP - Roads & Bridges	37534497
3208013	SJSRY - Step Up - Training Programme	-233250	4124003	CWIP - Sewerage & Drainage	1512539
3208022	Rajiv Awas Yojana	5098017	4124004	CWIP - Others	62769308
3208025	Special Relief Commission (SRC) Grant	2500000	4208001	Other Investments	11437314
3208031	NULM - SM & ID	4979200	4301001	Stock-in-Hand	1356010
3208033	NULM - EST & P	-776669	4311001	Property Tax Receivable - Current Year	37052260.34
3208035	NULM - SUH	12585200	4311002	Property Tax Receivable - Year 1	7602050.06
3208037	NULM - Interest on Bank Deposits	364014	4311101	Conservancy/Latrine tax Receivable-Current Year	-54773.12
3302001	Secured Loan From State Govt	29356969	4311102	Conservancy/Latrine tax Receivable- Year-1	1150568.29
3311001	Unsecured Loan from Central Govt	21167498	4311201	Light Tax Receivable- Current Year	-5155073.7
3315001	Unsecured Loan from Banks & Other Financial Institutions	5000000	4311202	Light Tax Receivable- Year-1	-613187.61

Sambajpur Municipal Corporation
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3401001	Earnest Deposit - Municipal Fund	14052252	4311301	Water Tax Receivable- Current Year	-531214.89
3401002	Security Deposit - Municipal Fund	65560191.5	4311302	Water Tax Receivable- Year-1	-3664293.28
3401004	Security Deposit - Special Contribution	222283	4311401	Sewerage/Drainage Tax Receivable- Current Year	545015.96
3401005	Earnest Deposit - Special Fund	38425	4311402	Sewerage/Drainage Tax Receivable- Year-1	566739.56
3401006	Security Deposit - Special Fund	-447720	4311901	Other Tax Receivable - Current year	-7755
3401007	Deposits Withheld - Contractors	15445963	4313001	Water Supply Receivable - Current Year	-2964573
3401008	Additional Performance Security	779663	4313002	Water Supply Receivable - Year 1	-6439.92
3401009	Initial Security Deposit	4402495	4313006	License Fees Receivable - Current Year	44764
3401010	Market Security Deposit	3600	4314001	Rent Receivable - Current Year	4287423.2
3408001	Deposit Received from Scheme Beneficiary	1721789	4314002	Rent Receivable - Year 1	-65776
3501001	Suppliers Control Account	-49517006	4314005	Rent Receivable - Others	703158
3501002	Contractors Control Account	-38322230	4314006	Lease Rentals	-270000
3501003	Expenses Payable	17413591.44	4314008	Interest Accrued but not due - Municipal Fund	1138934.59
3501007	Contractors Advance Control Account	200000	4318003	Receivables Control Account - Rent	1493654
3501101	Salary Payable (staff and officers)	-115855162	4318004	Receivables Control Account - License Fees	703158
3501102	Wages Payable (labourers)	-48088650	4321001	Accumulated Provision for outstanding Property Taxes	-27217987.25
3501103	Unpaid salaries	-2050127	4321201	Accumulated Provision for outstanding Other Taxes	-1134136.25
3501104	Provident Fund Payable	-35532	4323001	Accumulated Provision for outstanding Fees and User Charges	-28180.5
3501105	Pension Liabilities	-108548685	4401001	Prepaid Expense - Establishment	75323.36
3501107	Leave Salary payable	-3522098	4501001	Cash in hand (head office)	215961.7
3501108	Revise Pay Arrear Payable	-3749421	4502001	Bank Account - Municipal Fund - Nationalised Bank	596858338
3502001	Provident Fund Deductions	220731	4502002	Bank Account - Municipal Fund - Other Scheduled Bank	62698797.12
3502002	Insurance Premium Deductions	-218067	4504001	Bank Account - Special Fund - Nationalised Bank	393553615.8

Sambalpur Municipal Corporation
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3502004	Service Tax Deductions/Recovery	229784	4504002	Bank Account - Special Fund - Other Scheduled Bank	3382254.75
3502005	Profession Tax Deduction	-1205477	4506001	Bank Account - Grant Fund - Nationalised Bank	530555767.9
3502006	TDS - Employees	-639313	4506002	Bank Account - Grant Fund - Other Scheduled Bank	46149426.16
3502009	TDS - Contractors	542041	4601002	Loans and advances to Employees - Vehicle Purchase Advance	20000
3502011	Works Contract Tax - Special Contribution	2911	4601003	Loans and advances to Employees - Computer Purchase Advance	5000
3502015	Other Deductions	-3828076.5	4601004	Loans and advances to Employees - Festival Advance	9108376
3502023	Construction Cess Payable	-361658.5	4601006	Loans and advances to Employees - Miscellaneous Advances	492649
3502024	Royalty Payable	-59127	4601007	Loans and advances to Employees - Medical Advance	53000
3502026	GIS Recovery	-237329	4601008	Loans and advances to Employees - Travel Advance	1877100
3502031	Recovery Payable - Sales Tax	-8832176	4601010	Advance to JE	914548
3502032	Recovery Payable - CPF	-8213625	4601011	Advance to Store Keeper	2265478
3502033	Recovery Payable - LIC Premium	-1618633	4601012	Advance to Sanitary Inspector	503200
3502034	Recovery Payable - GPF	-8320610	4601013	DA Advance	568200
3502035	Recovery Payable - EPF	-35542593	4601014	Loans and advances to Employees - Salary Advance	279400
3502038	VAT - 4%	70338	4603001	Loans and Advance to Others	-2323220
3502040	Recovery Payable - Union/Sangha Fees	24236	4604001	Advance to Suppliers and Contractors - Public Works/Assets	1919173
3502042	VAT - 5%	7550745	4604002	Advance to Suppliers and Contractors - Stores/Materials supply	2669137
3502048	Recovery Payable - Bank Loans	-15475998	4604003	Advance to Suppliers and Contractors - Material Advances to contrac	-793351
3502049	TDS - Professional	-1201163	4604004	Advance to Suppliers and Contractors - Specific Grants	-1100000

Sambalpur Municipal Corporation
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3502050 Solid Waste Management Fund	4753656	Advance to Suppliers and Contractors - Others	1293390
3503001 Education Cess payable	18996	4604006 Others	82247780
3504001 Refunds Payable - Property and Other Taxes	998366	4605002 Advance to Others - Advance against Grants	17799958
		4605003 Advance to Others - Advance against Schemes	23382078
		4605004 Advance to E.E. PH Div	725000
		4605005 Advance for DPR Preparation	-2080
		4605006 Advance for Health Camp	1531871
		4606001 Electricity Deposits	3999
		4606002 Telephone Deposits	12582185
		4701001 Deposit - Works Expenditure - Civil	51691
		4701002 Deposit - Works Expenditure - Electrical	3094201516
Total Liability	3094201516	Total Asset	3094201516

Dated: 31/01/2019
Place: Jharsuguda

For SPP Associates
Chartered Accountants



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Bibekananda Pani
(Partner)

[Handwritten signature]
Commissioner
Sambalpur Municipal Corporation
Sambalpur

SAMBALPUR MUNICIPAL CORPORATION

TRIAL BALANCE

As on 31st March, 2018

for the period from 01/Apr/2017 to 31/Mar/2018

Sl. No.	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
0101	Property Tax on Building	0	0	0	0	0	0
0102	Property Tax on Land	0	0	0	0	0	0
0205	Water Tax	0	0	0	0	0	0
0301	Sewerage/Drainage Tax	0	0	0	0	0	0
0401	Conservancy/Latrine Tax	0	0	0	0	0	0
0501	Lighting Tax	0	0	0	0	0	0
0801	Animal Tax	0	0	0	0	0	0
1001	Professional Tax	0	0	0	0	0	0
1101	Advertisement Tax - Land Hoardings	0	0	0	6250	0	6250
1102	Advertisement Tax - Bus Shelters	0	0	0	0	0	0
1103	Advertisement Tax - Neon Stands and Shops	0	0	0	77375	0	77375
1104	Advertisement Tax - Hoardings on Private Land	0	0	0	0	0	0
1107	Advertisement Tax - Footpath, Railing and Posts	0	0	0	0	0	0
1109	Advertisement Tax - On Others	0	0	0	2760464	0	2760464
3001	Development Tax	0	0	0	933600	0	933600
3002	Toll Tax	0	0	0	0	0	0
3004	Tax on Carriage and Carts	0	0	0	0	0	0
4001	Compensation in lieu of Octroi	0	0	0	274711000	0	274711000
4001	Rent from Markets	0	0	0	88991	0	88991
4002	Rent from Shopping Complexes	0	0	0	0	0	0
4003	Rent from Community Halls	0	0	0	0	0	0



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1006 Rent from Kalyan Mandap	0	0	16500	556616	0	540116
1008 Rent from Other Properties	0	0	0	12700	0	12700
1001 Rent from Office Building	0	0	0	2900	0	2900
1002 Rent from Guest House	0	0	0	0	0	0
1001 Rent from lease of land	0	0	0	23750	0	23750
1001 lease Rentals - Others	0	0	0	3562717	0	3562717
1001 Fees from empanelment of Contractors	0	0	0	0	0	0
1101 Trade license fees	0	0	0	1882300	0	1882300
1102 license fees	0	0	0	9138436	0	9138436
license fees from Dangerous/Offensive						
1103 Trade	0	0	0	46238	0	46238
1104 Licensing fees from hawkers (u/s 307)	0	0	0	0	0	0
1106 Shop licensing fees	0	0	0	0	0	0
1107 Fees from Casual Vendors	0	0	0	2900	0	2900
1111 Ghat and Boat licensing fees	0	0	0	0	0	0
1117 Fees from leasing of ponds	0	0	0	0	0	0
1119 Income from providers of telephony services	0	0	0	1518500	0	1518500
1120 Fees from Daily/Weekly Market	0	0	0	0	0	0
1121 Roadside Sale	0	0	0	248780	0	248780
1123 Licensing Fee on Poles	0	0	0	0	0	0
1302 Birth and Death Registration fees	0	0	0	0	0	0
1401 Development Charges	0	0	0	1118499	0	1118499
1403 Demolition Charges	0	0	0	1292920	0	1292920
1501 Regularisation Fees - Encroachment	0	0	0	0	0	0
2001 Penalty - Property Tax	0	0	0	1000	0	1000
2003 Penalty - Rents	0	0	0	0	0	0
2005 Penalty - Others	0	0	0	358250	0	358250
4001 Advertisement fees	0	0	0	283094	0	283094
4005 Property transfer charges/Mutation Fees	0	0	0	29032	0	29032



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5006 Notice Fee/Scrutiny Fee	0	0	0	0	0
5011 Application fees	0	0	12600	0	12600
5012 Miscellaneous fees	0	0	1769978.5	0	1769978.5
5013 Marriage Registration Fees	0	0	0	0	0
5014 RTI Application Fees	0	0	0	0	0
5001 Litter and debris collection charges	0	0	2500	0	2500
5002 Septic tank cleaning charges	0	1000	62100	0	61100
5005 Funeral Van (Hearse) charges	0	0	0	0	0
5006 Sewerage cleaning charges	0	0	0	0	0
5008 Parking fees (On contract)	0	0	0	0	0
5010 Charges for supply of water by tankers	0	0	26000	0	26000
5013 Crematorium Fees	0	0	0	0	0

Parking Fees from

5014 Bus/Car/Taxi/Auto/Rickshaw/Cycle Stand	0	0	201580	0	201580
5015 User Fees	0	0	84400	0	84400
5016 User Fees - NOC	0	0	26000	0	26000
5017 Express Cleaning	0	0	0	0	0

5019 Income from Temporary Shed/Platforms

5001 User charges from swimming pool	0	0	0	0	0
5002 Entry Fees of Rajendra Park	0	0	0	0	0
5003 Entry Fee from Parks	0	0	2062613	0	2062613

*001 Charges as a percentage on deposit works

*002 Recovery charges for damages to roads	0	0	451500	0	451500
*004 Service charges	0	0	54251	0	54251
-001 Other Fees and Charges	0	0	1615600	0	1615600
001 Sale of garbage and rubbish	0	0	0	0	0
004 Sale of grass	0	0	2000	0	2000
007 Sale of Water by Water-Tankers	0	0	0	0	0
	0	0	105000	0	105000



(Signature)
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101 Sale of tender papers	0	0	0	0	5653335	0	5653335
102 Sale of ration card and other forms	0	0	0	0	347610	0	347610
201 Sale of Stores and Scrap - Obsolete Stores	0	0	0	0	1691	0	1691
203 Sale of Bitumen/Drums/Empty Gunny Bags	0	0	0	0	683432	0	683432
001 Hire Charges for Vehicles	0	0	22723	0	0	22723	0
001 Revenue Grant from State Government	0	0	0	0	0	0	0
003 Revenue Grant from Others	0	0	0	0	0	0	0
001 Reimbursement of Expense by State Govt.	0	0	0	0	0	0	0
003 Reimbursement of Expense by Others	0	0	41600	0	0	41600	0
Contribution towards Schemes from State							
001 Govt.	0	0	0	0	0	0	0
001 Interest on Fixed Deposit	0	0	0	0	2403628	0	2403628
001 Interest from Bank Accounts	0	0	0	0	52828954.4	0	52828954.4
001 Recovery from Employees	0	0	0	0	0	0	0
003 Recovery From Employees - Quarter Rent	0	0	0	0	0	0	0
004 Provision Written Back - Rent	0	0	0	0	0	0	0
Hospital Income - Doctors/Cabin/Nursing							
003 Home Fees	0	0	0	0	0	0	0
005 Audit Recovery	0	0	1295	0	317595	0	316300
006 Income from Town Bus Service	0	0	0	0	0	0	0
007 Donation Received	0	0	0	0	0	0	0
001 Prior Period Income - Others	0	0	0	0	0	0	0
Transfer from Gratuity and Leave Salary							
001 Fund	0	0	0	0	0	0	0
001 Transfer from Provident Fund	0	0	0	0	0	0	0
001 Salaries and Allowances - Officers	0	0	1259513	0	0	1259513	0
002 Salaries and Allowances - Staff	0	0	9947507	0	0	9947507	0



1003 Wages	0	0	11233561	0	11233561	0	0
1005 Revised Pay Arrear	0	0	29796250	0	29796250	0	0
1006 Wages-Outsource Employees	0	0	1572787	0	1572787	0	0
1002 Remuneration and Fees - Officers and Staff	0	0	2214	0	2214	0	0
1003 Leave Travel Concession	0	0	0	0	0	0	0
1004 Medical Allowance	0	0	0	0	0	0	0
1006 Compensation to Staff	0	0	0	0	0	0	0
1007 Staff welfare expenses	0	0	0	0	0	0	0
1008 Staff training expenses	0	0	0	0	0	0	0
1009 House Rent Allowance	0	0	0	0	0	0	0
1010 Assured Career Progression (ACP)	0	0	370416	0	370416	0	0
1011 Leave Salary	0	0	489763	0	489763	0	0
1001 Pension / Family Pension	0	0	30250414	0	26372178	0	0
1003 Pension Fund Contribution	0	0	0	0	0	0	0
1002 Retirement Gratuity	0	0	5969612	0	5969612	0	0
1002 Rent - Others	0	0	131130	0	131130	0	0
1004 Road Tax - RTO	0	0	93763	0	93763	0	0
1101 Electricity charges - Official Premises	0	0	321910	0	321910	0	0
1102 Security expenses - Official Premises	0	0	16631	0	16631	0	0
1201 Telephone expenses	0	0	179730	4830	174900	0	0
1202 Fax expenses	0	0	0	0	0	0	0
1203 Postage and Courier expenses	0	0	10000	0	10000	0	0
1204 Internet and Broadband Charges	0	0	65999	6260	59739	0	0
1002 Newspapers	0	0	0	0	0	0	0
1101 Printing expenses	0	0	339870	0	339870	0	0
1102 Stationery	0	0	32199	0	32199	0	0
1103 Computer stationery and consumables	0	0	591656	0	591656	0	0
1001 Travelling and Vehicle expenses	0	0	399830	0	399830	0	0
1002 Fuel, Petrol and Diesel - Travel	0	0	2710070	0	2710070	0	0
1003 Hire and Conveyance expenses	0	0	1003276	0	1003276	0	0



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2204001 Insurance Charges	0	0	633394	0	633394	0
2205001 Audit Fees	0	0	59541	0	59541	0
2205101 Legal Fees	0	0	298550	0	298550	0
2205201 Architects' fee	0	0	166801	0	166801	0
2205202 Technical fees	0	0	0	0	0	0
2205203 Consultancy fees	0	0	0	0	0	0
2206001 Guest entertainment expenses	0	0	0	0	0	0
2206002 Advertisement expenses	0	0	829281	0	829281	0
2206101 Membership and Subscription Fees	0	0	0	0	0	0
2208001 Expenses for Meeting of ULBs	0	0	91392	0	91392	0
Electricity Charges - Operation and						
2301001 Maintenance	0	0	65700500	0	65700500	0
Diesel/Petrol/Mobil - Operation and						
2301002 Maintenance	0	0	10736178	0	10736178	0
2302001 Bulk Water Purchase Expenses	0	0	1689500	0	1689500	0
2302002 Bulk Electricity Purchase Expenses	0	0	19524	0	19524	0
2303001 Consumption of Stores	0	0	610603	0	610603	0
2303002 Consumption of General Stores	0	0	100800	0	100800	0
2303003 Consumption of Electrical Stores	0	0	0	0	0	0
Consumption of Phynile, Bleaching & Other						
2303005 Sanitation goods	0	0	305695	0	305695	0
2304001 Hire Charges of machineries	0	0	8225573	0	8225573	0
2305001 Repair and Maintenance - Roads and Bridges	0	0	43930437	0	43930437	0
Repair and Maintenance - Water Supply and						
2305003 Drains	0	0	2072688	0	2072688	0
Repair and Maintenance - Street Lighting						
2305004 System	0	0	0	0	0	0
Repair and Maintenance - Storm Water						
2305005 Drains	0	0	992626	0	992626	0



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Repair and Maintenance - Parks, Nurseries 2305101 and Gardens	0	0	3231176	0	3231176	0
2305102 Repair and Maintenance - Lakes and Ponds	0	0	9274845	0	9274845	0
Repair and Maintenance - Playgrounds and 2305103 Stadium	0	0	3853012	0	3853012	0
2305104 Repair and Maintenance - Swimming Pool	0	0	0	0	0	0
2305105 Repair and Maintenance - Parking Lots	0	0	1635467	0	1635467	0
Repair and Maintenance - Markets and 2305106 Complexes	0	0	399648	0	399648	0
2305107 Repair and Maintenance - Public Toilets	0	0	104000	0	104000	0
2305108 Repair and Maintenance - Street Lights	0	0	0	0	0	0
2305109 Repair and Maintenance - Play materials	0	0	0	0	0	0
2305201 Repair and Maintenance - Office Buildings	0	0	518206	0	518206	0
Repair and Maintenance - Residential 2305202 Buildings	0	0	84547	0	84547	0
2305203 Repair and Maintenance - Other Buildings	0	0	0	0	0	0
2305301 Repair and Maintenance - Vehicles	0	0	70508	0	70508	0
Repair and Maintenance - Furniture and 2305901 Fixture	0	0	0	0	0	0
Repair and Maintenance - Electrical 2305902 Appliances	0	0	1014133	154395	859738	0
2305903 Repair and Maintenance - Office Equipments	0	0	4000	0	4000	0
Repair and Maintenance - Survey and 2305904 Drawing Equipments	0	0	0	0	0	0



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2305905	Repair and Maintenance - Other fixed assets	0	0	291460	0	291460	0
2305906	Repair & Maintenance - Plant and Machinery	0	0	15132	0	15132	0
2305907	Repair & Maintenance - Others	0	0	148764	0	148764	0
2308001	Water Purification charges	0	0	0	0	0	0
2308002	Testing and Inspection charges	0	0	301076	0	301076	0
2308003	Garbage and Clearance expenses	0	0	1576711	0	1576711	0
2308004	Cleaning by private agencies	0	0	111047568	0	111047568	0
2401001	Interest on Loans from Central Government	0	0	0	0	0	0
2402001	Interest on Loans from State Government	0	0	0	0	0	0
	Interest on Loans from Government Bodies	0	0	0	0	0	0
2403001	and Associations	0	0	0	0	0	0
	Interest on Loans from Banks and Other	0	0	0	0	0	0
2405001	Financial Institutions	0	0	937732	0	937732	0
2406001	Other Interest	0	0	0	0	0	0
2407001	Bank Charges	0	0	5004.99	5195.5	0	190.51
	Discount/Rebate on Early / Prompt	0	0	0	0	0	0
2408001	Payments	0	0	0	0	0	0
2501001	Election Expense	0	0	0	0	0	0
	Honorarium for Census Work/Census	0	0	27250	0	27250	0
2501002	Expenditure	0	0	0	0	0	0
2502001	Training Programme Expense	0	0	0	0	0	0
2502002	Puja and Celebration Expense	0	0	165130	0	165130	0
2502003	Awareness Program Expense	0	0	1001830	0	1001830	0
2503001	Share in Programme of Others	0	0	0	0	0	0
	Provisions for Doubtful Receivables -	0	0	0	0	0	0
2701001	Property and Other taxes	0	0	0	0	0	0



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22709101 Fees Remission and Refunds - Water Supply	0	0	0	0	0	0
22718001 Miscellaneous Expenses	0	0	872391	0	872391	0
22718003 Hospital Expense - Medicine & Consumables	0	0	0	0	0	0
22718004 Hospital Expense - Others	0	0	0	0	0	0
22718005 Obsequies - Cremation Ceremony Expense	0	0	10000	0	10000	0
22722001 Depreciation - Building	0	0	0	0	0	0
22723001 Depreciation - Roads and Bridges	0	0	0	0	0	0
22723101 Depreciation - Sewerage and Drainage	0	0	0	0	0	0
22723201 Depreciation - Waterways	0	0	0	0	0	0
22723301 Depreciation - Public Lighting	0	0	0	0	0	0
22724001 Depreciation - Plant and Machinery	0	0	0	0	0	0
22725001 Depreciation - Vehicles	0	0	0	0	0	0
22726001 Depreciation - Office and Other Equipments	0	0	0	0	0	0
Depreciation - Furniture, Fixtures, Fittings						
22727001 and Electrical	0	0	0	0	0	0
22728001 Depreciation - Other Fixed Assets	0	0	0	0	0	0
2858001 Prior Period Expenses - Other	0	0	0	0	0	0
2921001 Transfer to pension fund	0	0	0	0	0	0
3101001 Municipal (General) Fund	0	3043435658	0	0	3043435658	0
3101002 Adjustments to Opening Balance Sheet	681706518.7	0	0	0	681706518.7	0
3121001 Capital Contribution	0	110667341.2	0	80246212	0	190913553.2
3201002 13th Finance Commission Grant	0	216972489	0	0	0	216972489
12th Finance Commission Grant (Roads & Bridges)	0	1778904	0	0	0	1778904
3201005 Grant - Social Economic Caste Sensus (SECC)	0	1630750	0	0	0	1630750
3201006 BRGF - Central Grant	0	119619793	119619793	0	0	0



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3201007 IHSDP - Central Grant	0	53569897	594607	0	52975290
3201008 IGNOAP - Central Grant	0	2032600	0	0	2032600
3201009 IGWNP - Central Grant	0	2088100	0	0	2088100
3201010 IGNDP - Central Grant	0	453000	0	0	453000
3201011 UIDSSMT - Central Grant	0	468663260	0	0	468663260
3201016 Grant for Swachh Bharat Mission	116600	0	3089894	75453050	72246556
3201017 14th Finance Grant	0	176084000	0	144385000	320469000
3201019 Grant for AMRUT	0	0	3381734	15958920	12577186
3202002 Grants from State Finance Commission	0	59254000	0	0	59254000
3202003 Grants for Road Development	0	60158652	0	0	60158652
3202005 MPLAD/MLA funds	0	3668075	0	0	3668075
3202006 Grants for Drinking Water programme	0	863449	0	0	863449
3202008 VAMBAY	0	616368	0	0	616368
3202009 SJSRV	0	9195516	0	0	9195516
3202010 National Family Benefit Scheme (NFBS)	123270	0	2770000	3380000	486730
3202012 Mid-Day Meal Program	0	9288595	0	0	9288595
3202013 Remuneration to Teachers	0	45961	0	0	45961
3202015 Other Grants	0	1119653880	0	0	1119653880
3202016 Grant for Renovation of Dying Water Bodies	0	13000000	0	0	13000000
3202017 Grant for Development of Park	0	21229897	0	0	21229897
3202018 Grant for Accounting Reforms	48000	0	0	48000	0
3202019 Election Fund Grant	0	509410	0	0	509410
3202020 Grants for Construction of Boundary Wall	0	4640000	0	0	4640000
3202022 DP- Aids	0	112500	319500	388400	181400
3202024 Old Age Pension Grant	0	116199548.6	76167700	93982900	134014748.6
3202026 IHSDP - State Grant	0	102095407	259000	0	101836407
3202027 Kalyan Mandap - State Grant	0	3700000	0	0	3700000
3202028 Motor Vehicle - State Grant	0	87907000	0	27025000	114932000
3202029 Road & Bridge - State Grant	0	42161148	0	734000	42895148



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Special Development Funds (C.C Road)- State

3202030 Grant	0	68164000	0	0	0	68164000
3202032 MBPY - State Grant	133300	0	0	0	133300	0
3202033 Pension/Family Pension - State Grant	0	67803899	0	125736000	0	193539899
3202034 Devolution of Fund - State Grant	0	205846548	0	91907000	0	297753548
3202035 Harischandra Sahayata - State Grant	0	350000	1256000	2461271.25	0	1555271.25
3202036 Urban Asset Creation - State Grant	0	35941000	0	0	0	35941000
3202038 Special Problem Fund - State Grant	0	9100000	0	0	0	9100000
Grants for Construction of Public Toilets -						
3202040 State Grant	0	53218200	0	0	0	53218200
Grants for Solid Waste Management - State						
3202041 Grant	0	29802612	0	0	0	29802612
Grants for Maintenance of Non-Residential						
3202042 Buildings - State	0	14510000	0	0	0	14510000
Performance Based Incentives for Providing						
3202043 Basic Urban Servc	0	137503000	0	0	0	137503000
3202044 Animal Birth Control - State Grant	0	2000000	0	2080000	0	4080000
3202045 13th FC - Roads & Bridges - State Grant	0	1804847.5	0	0	0	1804847.5
Development of Night Shelter/Community						
3202046 Amenities - State Gra	0	8400000	0	0	0	8400000
3202047 Chief Minister's Relief Fund	0	0	0	1000000	0	1000000
4th State Finance Commission-Creation of						
3202060 Capital Asset	0	0	0	4746000	0	4746000
4th State Finance Commission-Maintenance						
3202061 of Capital	0	0	0	4530000	0	4530000
Grant for Urban Infrastructure						
3202062 Initiative(UNNATI)	0	0	0	9600000	0	9600000
3203002 Grant for Street Light	0	3081000	0	0	0	3081000
3203003 WODC Grant	0	3392114	0	498300	0	3890414
3208008 JnNURM - City Bus	0	153450655	0	0	0	153450655



Comptroller
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3208011	SJSRY - UWSP - Revolving Fund	248000	0	0	0	248000	0
3208012	SJSRY - UWSP - Subsidy on Loan	16925	0	0	0	16925	0
3208013	SJSRY - Step Up - Training Programme	233250	0	0	0	233250	0
3208022	Rajiv Awas Yojana	0	5098017	0	0	0	5098017
3208025	Special Relief Commission (SRC) Grant	0	2500000	0	0	0	2500000
3208031	NULM - SM & ID	0	6629200	1650000	0	0	4979200
3208033	NULM - EST & P	776669	0	0	0	776669	0
3208035	NULM - SUH	0	0	700000	13285200	0	12585200
3208037	NULM - Interest on Bank Deposits	0	0	0	364014	0	364014
3302001	Secured Loan From State Govt	0	29356969	0	0	0	29356969
3311001	Unsecured Loan from Central Govt	0	21167498	0	0	0	21167498
Unsecured Loan from Banks & Other							
3315001	Financial Institutions	0	5000000	0	0	0	5000000
3401001	Earnest Deposit - Municipal Fund	0	13380618	1365746	2037380	0	14052252
3401002	Security Deposit - Municipal Fund	0	49862044.5	2799133	18497280	0	65560191.5
3401004	Security Deposit - Special Contribution	0	222283	0	0	0	222283
3401005	Earnest Deposit - Special Fund	0	0	0	38425	0	38425
3401006	Security Deposit - Special Fund	447720	0	0	0	447720	0
3401007	Deposits Withheld - Contractors	0	2692627	9567897	22321233	0	15445963
3401008	Additional Performance Security	0	1183098	446535	43100	0	779663
3401009	Initial Security Deposit	0	4698576	297381	1300	0	4402495
3401010	Market Security Deposit	0	3600	0	0	0	3600
3408001	Deposit Received from Scheme Beneficiary	0	1682789	0	39000	0	1721789
3501001	Suppliers Control Account	0	13421702	145899563	82960855	49517006	0
3501002	Contractors Control Account	33380852	0	248618131	243676753	38322230	0
3501003	Expenses Payable	0	17413591.44	0	0	0	17413591.44
3501007	Contractors Advance Control Account	0	200000	0	0	0	200000
3501101	Salary Payable (staff and officers)	83973824	0	37785472	5904134	115855162	0
3501102	Wages Payable (labourers)	6633186	0	45946236	4490772	48088650	0
3501103	Unpaid salaries	2050127	0	0	0	2050127	0



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3501104 Provident Fund Payable	35532	0	0	35532	0	26058282	108548685	35532	0
3501105 Pension Liabilities	63467183	0	71139784	71139784	0	14302	3522098	108548685	0
3501107 Leave Salary payable	1022242	0	2514158	2514158	0	1993867	3749421	3522098	0
3501108 Revise Pay Arrear Payable	2414524	0	3328764	3328764	0	4231	0	3749421	0
3502001 Provident Fund Deductions	0	216500	0	0	0	0	218067	0	220791
3502002 Insurance Premium Deductions	218067	0	0	0	0	0	0	218067	0
3502004 Service Tax Deductions/Recovery	0	281947	52163	52163	0	64200	1205477	0	220794
3502005 Profession Tax Deduction	536902	0	732775	732775	0	142977	639313	0	0
3502006 TDS - Employees	360983	0	421307	421307	0	5220978	0	0	547041
3502009 TDS - Contractors	0	551356	5230293	5230293	0	0	0	0	0
3502011 Works Contract Tax - Special Contribution	0	2911	0	0	0	0	0	0	2011
3502015 Other Deductions	3838996.5	0	0	0	10920	3828076.5	0	0	0
3502023 Construction Cess Payable	363316.5	0	2691056	2691056	2692714	361658.5	0	0	0
3502024 Royalty Payable	54692	0	6621657	6621657	6617222	59127	0	0	0
3502026 GIS Recovery	289829	0	7500	7500	60000	237329	0	0	0
3502031 Recovery Payable - Sales Tax	8832176	0	1911425	1911425	1911425	8832176	0	0	0
3502032 Recovery Payable - CPF	519225	0	8395900	8395900	701500	8213625	0	0	0
3502033 Recovery Payable - LIC Premium	684285	0	1017281	1017281	82933	1618633	0	0	0
3502034 Recovery Payable - GPF	7720610	0	640000	640000	40000	8320610	0	0	0
3502035 Recovery Payable - EPF	21530104	0	14517718	14517718	505229	35542593	0	0	0
3502038 VAT - 4%	0	70338	0	0	0	0	70338	0	70338
3502040 Recovery Payable - Union/Sangha Fees	0	24236	0	0	0	0	24236	0	24236
3502042 VAT - 5%	0	7550745	0	0	0	0	7550745	0	7550745
3502048 Recovery Payable - Bank Loans	7807775	0	8321369	8321369	653146	15475998	0	0	0
3502049 TDS - Professional	1201163	0	0	0	0	1201163	0	0	0
3502050 Solid Waste Management Fund	0	4753656	0	0	0	0	4753656	0	4753656
3503001 Education Cess payable	0	18996	0	0	0	0	18996	0	18996
3504001 Refunds Payable - Property and Other Taxes	0	998366	0	0	0	0	998366	0	998366
4101001 Land	310502458	0	0	0	0	310502458	0	0	0

310502458


 Commissioner
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4101002 Grounds	836682	0	0	836682	0	0
4101003 Parks and Gardens	15028118	0	42181658	0	0	57209776
4102001 Office Buildings	164798768	0	0	0	0	164798768
4102002 Community Building	5471880	0	37915	0	0	5509795
4102003 Market Building	11533835	0	13198155	0	0	24731990
4102004 Hospital Building	2085889	0	0	0	0	2085889
4102005 Boundary/Compound Walls	17011293	0	3629212	0	0	20640505
4102006 Slaughter House	0	0	2817168	0	0	2817168
4102007 Kalyan Mandap	23754623	0	1243686	15000	0	24983309
4102008 Public/Community/Hybrid Toilet	9959586	0	4459319	0	0	14418905
4102010 Other Buildings	13122925	0	3138192	0	0	16261117
4102011 Night Shelter & Yatri Nivas	885859	0	2016045	0	0	2901904
4102012 Vending Zone	0	0	4618543	0	0	4618543
4103001 Concrete Roads	410428319	0	87919308	0	0	498347627
4103002 Metalled Roads (Bitumen)	7549177	0	2901895	0	0	10451072
4103003 Other Roads	3060274255	0	2153203	0	0	3062427458
4103005 Culverts	9160410	0	2947950	0	0	12108360
4103101 Underground Drains	15204750	0	0	0	0	15204750
4103102 Open Drains	1991600165	0	27762193	0	0	2019362358
4103203 Water Reservoirs	2124053	0	0	0	0	2124053
4103204 Water Ways	3423747	0	0	0	0	3423747
4103205 Lakes & Ponds	123730	0	0	0	0	123730
4103301 Lamp posts	19331600	0	0	0	0	19331600
4103302 Transformer	2110564	0	0	0	0	2110564
4103303 Public Lighting System	21818389	0	17143976	0	0	38962365
4104001 Pump Sets	29648918	0	0	0	0	29648918
4104002 Fogging Machine (Mosquito Control)	392000	0	0	0	0	392000
4104003 Plant and Machinery	17100321	0	0	0	0	17100321
4104004 DG Sets	152878	0	0	0	0	152878
4105009 Vehicles	6041636.16	0	5139322	2562292	8618666.16	0
4106001 Air Conditioners	293317	0	0	0	0	293317



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4106002 Computers	926360	0	0	0	926360	0
4106004 Photo-copiers	74350	0	0	0	74350	0
4106005 Refrigerators	46800	0	0	0	46800	0
4106006 Water Coolers	67561	0	0	0	67561	0
4106008 Office & Other Equipments	1194386	0	231451	0	1425837	0
4106009 LAN/WAN	7930	0	0	0	7930	0
4107001 Chairs	225563	0	0	0	225563	0
4107002 Tables	29761	0	0	0	29761	0
4107003 Almirah	127259	0	0	0	127259	0
4107005 Fans	990	0	0	0	990	0
4107006 Electrical Fittings	6820517	0	324566	0	7145083	0
4107007 Furniture and Fixtures	1066863	0	0	0	1066863	0
4108001 Crematorium	7175473	0	3066168	0	10241641	0
4108002 Other Fixed Assets	81928830	0	1460425	0	83389255	0
4108003 Wheelbarrow	27825	0	0	0	27825	0
4108006 Dustbins	51300	0	1819999	0	1871299	0
4108007 Mobile Toilet	0	0	2449974	0	2449974	0
4112001 Accumulated Depreciation - Buildings	0	62829677.3	0	0	0	62829677.3
Accumulated Depreciation - Roads and						
4113001 Bridges	0	3207358911	0	0	0	3207358911
Accumulated Depreciation - Sewerage and						
4113101 Drainage	0	1979075660	0	0	0	1979075660
4113201 Accumulated Depreciation - Waterways	0	2325909.53	0	0	0	2325909.53
4113301 Accumulated Depreciation - Public Lighting	0	25846558.35	0	0	0	25846558.35
Accumulated Depreciation - Plant and						
4114001 Machinery	0	25006086.35	0	0	0	25006086.35
4115001 Accumulated Depreciation - Vehicles	0	5112193.3	0	0	0	5112193.3
Accumulated Depreciation - Office and Other						
4116001 Equipments	0	2544555.99	0	0	0	2544555.99



Accumulated Depreciation:-									
4117001	Furniture, Fixture, Fittings and Elect	0	1338920.96	0	0	0	0	0	1338920.96
Accumulated Depreciation - Other Fixed Assets									
4118001	Assets	0	17809137.07	0	0	0	0	0	17809137.07
4124001	CWIP - Buildings	1076131	0	3000000	0	0	0	4076131	0
4124002	CWIP - Roads & Bridges	98445	0	37436051	0	0	0	37534497	0
4124003	CWIP - Sewerage & Drainage	401545	0	1110994	0	0	0	1512539	0
4124004	CWIP - Others	12539098	0	50230210	0	0	0	62769308	0
4208001	Other Investments	11437314	0	0	0	0	0	11437314	0
4301001	Stock-in-Hand	1356010	0	0	0	0	0	1356010	0
4311001	Property Tax Receivable - Current Year	46511430.36	0	0	9459170.02	37052260.34	0	0	0
4311002	Property Tax Receivable - Year 1	12316330.75	0	0	4714280.69	7602050.06	0	0	0
Conservancy/Latrine tax Receivable-Current									
4311101	Year	0	47541.12	0	7232	0	0	54773.12	0
Sewerage/Drainage Tax Receivable-Current									
4311102	Conservancy/Latrine tax Receivable- Year-1	1262892.67	0	0	112324.38	1150568.29	0	0	0
4311201	Light Tax Receivable- Current Year	6585605.78	0	0	11740679.48	0	0	5155073.7	0
4311202	Light Tax Receivable- Year-1	2085132.55	0	0	2698320.16	0	0	613187.61	0
4311301	Water Tax Receivable- Current Year	8231356.31	0	0	8762571.2	0	0	531214.89	0
4311302	Water Tax Receivable- Year-1	0	1728007.17	0	1936286.11	0	0	3664293.28	0
Sewerage/Drainage Tax Receivable-Current									
4311401	Year	545015.96	0	0	0	545015.96	0	0	0
Sewerage/Drainage Tax Receivable- Year-1									
4311402	Sewerage/Drainage Tax Receivable- Year-1	566739.56	0	0	0	566739.56	0	0	0
4311901	Other Tax Receivable - Current year	0	7755	0	0	0	0	7755	0
4313001	Water Supply Receivable - Current Year	0	2964573	0	0	0	0	2964573	0
4313002	Water Supply Receivable - Year 1	0	6439.92	0	0	0	0	6439.92	0
4313006	License Fees Receivable - Current Year	44764	0	0	0	44764	0	0	0
4314001	Rent Receivable - Current Year	4287423.2	0	0	0	4287423.2	0	0	0
4314002	Rent Receivable - Year 1	0	65776	0	0	0	0	65776	0
4314005	Rent Receivable - Others	703158	0	0	0	703158	0	0	0



Commissioner
Sambalpur Municipal Corporation
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4314006 Lease Rentals	0	0	0	270000	0	270000
Interest Accrued but not due - Municipal						
4314008 Fund	1138934.59	0	0	0	1138934.59	0
4318003 Receivables Central Account - Rent	1493654	0	0	0	1493654	0
4318004 Receivables Central Account - License Fees	703158	0	0	0	703158	0
Accumulated Provision for outstanding						
4321003 Property Taxes	0	27217987.25	0	0	0	27217987.25
Accumulated Provision for outstanding						
4321003 Other Taxes	0	1134136.25	0	0	0	1134136.25
Accumulated Provision for outstanding Fees						
44023001 and User Charges	0	28180.5	0	0	0	28180.5
4401001 Prepaid Expense - Establishment	75323.36	0	0	0	75323.36	0
4501001 Cash in hand (head office)	0.9	0	32934432.8	32718472	215961.7	0
4501002 Cash in hand (Zone Offices)	0	0	262930	262930	0	0
Bank Account - Municipal Fund -						
4502001 Nationalised Bank	359029782.7	0	819285495	581456939.7	596858338	0
Bank Account - Municipal Fund - Other						
4502002 Scheduled Bank	52255960.12	0	71868249	61425412	62698797.12	0
Bank Account - Special Fund - Nationalised						
4504001 Bank	390004177.2	0	125291292	121741853.5	393553615.8	0
Bank Account - Special Fund - Other						
4504002 Scheduled Bank	51208440.5	0	6943856.25	54770042	3382254.75	0
Bank Account - Grant Fund - Nationalised						
4506001 Bank	733948776.2	0	244433801.1	447826809.4	530555767.9	0
Bank Account - Grant Fund - Other						
4506002 Scheduled Bank	49472653.06	0	2450316	5773542.9	46149426.16	0
Loans and advances to Employees - Vehicle						
1601002 Purchase Advance	20000	0	0	0	20000	0
Loans and advances to Employees -						
1601003 Computer Purchase Advance	5000	0	0	0	5000	0



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05006 Advance for Health Camp	0	2080	0	0	0	2080
06001 Electricity Deposits	154695	0	1377176	0	1531871	0
06002 Telephone Deposits	0	0	3999	0	3999	0
01001 Deposit - Works Expenditure - Civil	12099604	0	482581	0	12582185	0
01002 Deposit - Works Expenditure - Electrical	51691	0	0	0	51691	0
09001 Excess of Income over Expenditure	3105619032	0			3105619032	0
	12200211395	12200211395	2845496329	2845496329	13079909711	13079909711

Dated: 31/01/2019
Place: Jharsuguda

For SPP Associates
Chartered Accountants


Commissioner
Sambalpur Municipal Corporation
Sambalpur

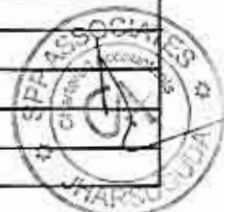



Bibekananda Pani
(Partner)

Annexure: 'A'

List of Records & Registers Required to Audit

SLNo	Particulars	Produced / Not Produced	Remarks
1	Absentee Statement	Produced	
2	Abstract of the Budget Estimate	Produced	
3	Abstract Register of Expenditure	Produced	
4	Abstract Register of Receipts	Produced	
5	Advance Ledger	Produced	
6	Annual Account of Receipts and Expenditure	Produced	
7	Appeal Petition	Not Produced	
8	Application for License for Carriage, Carts and Animals	Not Produced	
9	Appropriation Register of Loan Funds	Not Produced	
10	Arrear Demand Register	Not Produced	
11	Arrear List	Not Produced	
12	Assessment List	Not Produced	
13	Cash Book of the ULB	Produced	
14	Cashier Cash Book	Produced	
15	Contract Agreement from form for Works (Rule-341)	Not Produced	
16	Contract Certificate (Rule-343)	Produced	
17	Daily collection Register	Produced	
18	Demand and Collection Register	Produced	
19	Deposit Ledger	Not Produced	
20	Distrain Warrant	Not Produced	
21	Education tax Demand & Collection Register	Not Produced	
22	Educational Budget Estimate	Not Produced	
23	Establishment Audit Register	Not Produced	
24	Form of Inventory and Notice	Not Produced	
25	Jamabandi Register	Not Produced	
26	Ledger of lessees	Not Produced	
27	License for carriages, Carts and Animals	Not Produced	
28	License register for Drivers, and Owners of Carriages plying for hire	Not Produced	
29	Loan Register	Not Produced	
30	Measurement Book (Rule-365)	Produced	
31	Miscellaneous Receipt forms	Produced	
32	Miscellaneous Supply Bill (Rule-343)	Not Produced	
33	Mutation Register	Produced	
34	Nominal Muster Roll (Rule-340)	Not Produced	
35	Notice Demand	Not Produced	
36	Paid Vouchers from	Not Produced	
37	Periodical Increment Certificates	Produced	
38	Permanent Advance Account	Not Produced	
39	Postal/ Bank Passbook No./ Venue etc to be mention	Not Produced	
40	Profession Tax Demand and Collection Register	Not Produced	
41	Progress Statement	Not Produced	
42	Provident Fund Ledger (Rule-442 & 463)	Produced	
43	Receipt form	Produced	
44	Register of Adjustment	Not Produced	
45	Register of Bills	Not Produced	
46	Register of Distrained property & Sales	Not Produced	



47	Register of Estimate and Allotment (Rule-332)	Not Produced	
48	Register of Grants	Produced	
49	Register of Interest bearing Securities	Not Produced	
50	Register of Investments	Not Produced	
51	Register of lands	Not Produced	
52	Register of Outstanding Advance	Produced	
53	Register of Outstanding Deposits	Not Produced	
54	Register of Petition form	Not Produced	
55	Register of Quarterly & Annual account of Expenditures	Produced	
56	Register of Quarterly & Annual account of Receipts	Produced	
57	Register of Rents and Fixed Demand	Not Produced	
58	Register of Tax on carts and Carriages and Animals	Not Produced	
59	Register of Works (Rule-345)	Not Produced	
60	Register of writes Off form	Not Produced	
61	Salary Bills	Produced	
62	Schedule for the Budget Estimate	Produced	
63	Stamp Account	Produced	
64	Stock account of License Number Plates	Not Produced	
65	Stock account of Receipt form	Produced	
66	Stock account of Tickets used for daily collection of Market fees	Not Produced	
67	Stock Register of Stationeries	Not Produced	
68	Subsidiary Account of Special Taxes	Not Produced	
69	Subsidiary Cash Book	Produced	
70	Tax Collectors	Produced	
71	Treasury Challan	Not Produced	
72	Voucher of Recoupment of Permanent Advance Account	Produced	
73	Warrant Register	Not Produced	
74	Other Records if any	Not Produced	




 Commissioner
 Sambalpur Municipal Corporation
 Sambalpur

Annexure-B

Details 26Q for TDS on other than Salary FY:2017-18

Name of the Month	Challan No	Deposit Date	Amount
April 2017 to June 2017	02001	01-07-2017	671602
July 2017 to Sept 2017	02103	10-10-2017	1639645
Oct 2017 to Sept 2017	02015	03-01-2018	1497524
Jan 2018 to Mar 2018	02006	26-03-2018	1263800
	00214	05-04-2018	70288
	00007	28-03-2018	89073
		Total	5231932

Details 24Q for TDS on Salary FY:2017-18

Name of the Month	Challan No	Deposit Date	Amount
Mar-17	002072	17-04-2017	12,500.00
Apr-17	002122	26-05-2017	14,500.00
May-17	002031	16-06-2017	14,500.00
Jun-17	002001	19-08-2017	14,500.00
Jul-17	002081	30-08-2017	18,500.00
Aug-17	002035	26-09-2017	20,500.00
Sep-17	002101	10-10-2017	20,500.00
Oct-17	002016	24-11-2017	20,500.00
Nov-17	002000	26-12-2017	17,500.00
Dec-17	002060	10-01-2018	18,500.00
Jan-18	002018	01-03-2018	14,500.00
Feb-18	002056	21-03-2018	2,37,807.00
		Total	4,24,307.00

Details of Royalty and Education cess

Name of the Month	Royalty	Edu.Cess	Deposit Date
April 2017 to June 2017	11,71,194.00	4,30,168.00	02.07.2017
July 2017 to Sept 2017	25,28,655.00	9,16,103.00	12.10.2017
Oct 2017 to Sept 2017	12,91,310.00	6,05,101.00	05.01.2018
Jan 2018 to Mar 2018	16,27,295.00	7,41,323.00	25.03.2018
Total	66,18,454.00	26,92,695.00	

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Name Of The ULB: Sambalpur Municipal Corporation

Income Expenditure Statement

for the period from 01/Apr/2017 to 31/Mar/2018

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	3,777,689	624,439
	1200000	Assigned Revenues and Compensations	IE2	274,711,000	0
	1300000	Rental Income from Municipal Properties	IE3	4,231,174	3,106,855
	1400000	Fees and User Charges	IE4	22,288,072	14,480,794
	1500000	Sale and Hire Charges	IE5	6,770,345	4,837,587
	1600000	Revenue Grants, Contribution and Subsidies	IE6	-41,600	271,013,000
	1700000	Income from Investments	IE7	2,403,828	289,374
	1710000	Interest Earned	IE8	52,828,954	93,805,977
	1800000	Other Income	IE9	316,300	83,000
A		Total-INCOME		367,285,562	388,331,026
		EXPENDITURE			
	2100000	Establishment Expenses	IE-10	87,013,801	90,275,064
	2200000	Administrative Expenses	IE-11	7,963,933	56,242,949
	2300000	Operations and Maintenance	IE-12	267,799,982	76,780,577
	2400000	Interest and Finance Charges	IE-13	937,541	706,984
	2500000	Programme Expenses	IE-14	1,194,210	4,115,410
	2600000	Revenue Grants, Contribution and Subsidies	IE-15	0	0
	2700000	Provisions and Write off	IE-16	0	0
	2710000	Miscellaneous Expenses	IE-17	882,391	2,312,600
	2720000	Depreciation		0	574,928,620



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B	Total-EXPENDITURE		365,791,858	805,362,204
C=A-B	Gross surplus/ (deficit) of Income over expenditure before Prior Period Items		1,493,703	-417,031,178
D	Add/Less: Prior period Items (Net)	IE-18	0	0
E=C +/- D	Gross surplus/ (deficit) of Income over expenditure after Prior Period Items		1,493,703	-417,031,178
F	Less: Transfer to Reserve Funds		0	0
G=E-F	Net balance being surplus/ deficit carried over to Municipal Fund		1,493,703	-417,031,178

Dated: 31/01/2019
Place: Jharsuguda



For SPP Associates
Chartered Accountants

Bibekananda Pani
(Partner)

Commissioner
Sambalpur Municipal Corporation
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Name of the ULB: Sambalpur Municipal Corporation
Schedule IE-1: Tax Revenue

for the period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1100100	Property Tax	0	0
1100200	Water Tax	0	0
1100300	Sewerage/Drainage Tax	0	0
1100400	Conservancy/Latrine Tax	0	0
1100500	Lighting Tax	0	0
1100600	Education Tax	0	0
1100700	Vehicle Tax	0	0
1100800	Tax on Animals	0	0
1100900	Electricity Tax	0	0
1101000	Professional Tax	0	0
1101100	Advertisement Tax	2844089	624439
1101200	Pilgrimage Tax	0	0
1101300	Export Tax	0	0
1105100	Octroi and Toll	0	0
1108000	Others Taxes	933600	0
A	Sub-Total	3777689	624439
B	Less: Tax Remissions and Refund [Schedule IE-1(a)]	0	0
A-B	Sub-Total	0	0
	Total Tax Revenue:	3777689	624439



(Signature)
Sambalpur Municipal Corporation
Sambalpur

Name of the ULB: Sambalpur Municipal Corporation

Schedule IE 2: Assigned Revenues and Compensation:

for the period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1201000	Taxes and Duties collected by other Governments.	0	0
1202000	Compensation in lieu of Taxes and Duties	274,711,000	0
1203000	Compensations in lieu of Concessions	0	0
	Total assigned revenues and compensation	274,711,000	0




Municipal Corporation
Sambalpur

Name of the ULB: Sambalpur Municipal Corporation
Schedule IE-3: Rental Income from Municipal Properties
for the period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1301000	Rent from Civic Amenities	641807	831883
1302000	Rent from Office Buildings	2900	0
1303000	Rent from Guest Houses	0	0
1304000	Rent from lease of lands	23750	1104013
1308000	Other rents	3562717	1260959
A	Sub-Total	4231174	3196855
B	Less: Rent Remission and Refunds	0	0
A-B	Sub-Total	0	0
	Total Rental Income from Municipal Properties:	4231174	3196855



(Signature)
Commissioner
Sambalpur Municipal Corporation
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ame of the ULB: Sambalpur Municipal Corporation

chedule IE 4: Fees and User Charges Income headwise

r the period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401000	Empanelment and Registration Charges	0	0
1401100	Licensing Fees	12,837,154	10,047,004
1401200	Fees for Grant of Permit	0	0
1401300	Fees for Certificate or Extract	0	0
1401400	Development Charges	2,411,419	0
1401500	Regularization Fees	0	0
1402000	Penalties and Fines	359,250	700,150
1404000	Other Fees	2,094,704	1,595,810
1405000	User Charges	401,580	659,904
1406000	Entry Fees	2,062,613	12,150
1407000	Service / Administrative Charges	2,121,351	768,800
1408000	Other Charges	0	0



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A	Sub - Total	22,288,072	14,480,704
	Less: Fees and User Charges Remissions and Refunds	0	0
B	Sub - Total	0	0
A-B	Total income from Fees & User Charges	22,288,072	14,480,704



ame of the ULB: Sambalpur Municipal Corporation

chedule IE 5: Sale and Hire Charges

the period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
1	2	3	4
1501000	Sale of Products	107,000	207,700
1501100	Sale of Forms and Publications	6,000,945	4,031,108
1501200	Sale of stores and scrap	685,123	598,779
1503000	Sale of Others	0	0
1504000	Hire Charges for Vehicles	-22,723	0
1504100	Hire Charges on Equipments	0	0
	Total Income from Sale and Hire charges - income head-wise.	6,770,345	4,837,587



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Sambalpur Municipal Corporation
Sambalpur

Name Of The ULB: SAMBALPUR MUNICIPAL CORPORATION

Schedule IE-6: Revenue Grants, Contributions and Subsidies:

For the Period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
1601000	Revenue Grant	0	271,013,000
1602000	Re-imbursement of expenses	- 41,600	0
1603000	Contribution towards schemes	0	0
	Total Revenue Grants, Contributions and Subsidies	- 41,600	271,013,000



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Name Of The ULB: SAMBALPUR MUNICIPAL CORPORATION

Schedule IE 7: Income from Investments General Fund
for the Period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
1701000	Interest on Investments	2,403,628	288,374
1702000	Dividend	0	0
1703000	Income from projects taken upon commercial basis	0	0
1704000	Profit in Sale of Investments	0	0
1708000	Others	0	0
	Total Income from Investments	2,403,628	288,374



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Sambalpur

name Of The ULB: SAMBALPUR MUNICIPAL CORPORATION

Schedule IE 8: Interest Earned

for the Period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
1711000	Interest from Bank Accounts	52,828,954	93,805,977
1712000	Interest on Loans and advances to Employees.	0	0
1713000	Interest on loans to others	0	0
1718000	Other Interest	0	0
	Total - Interest Earned	52,828,954	93,805,977



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Name Of The ULB: SAMBALPUR MUNICIPAL CORPORATION

Schedule IE 9: Other Income

For the Period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
1801000	Deposits Forfeited	0	0
1801100	Lapsed Deposits	0	0
1802000	Insurance Claim Recovery	0	0
1803000	Profit on Disposal of Fixed assets	0	0
1804000	Recovery from Employees	0	0
1805000	Undeclared Refund/ Liabilities	0	0
1806000	Excess Provisions written back	0	0
1808000	Miscellaneous Income	316,300	83,000
	Total Other Income	316,300	83,000



[Signature]
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Sambalpur

name of the ULB: Sambalpur Municipal Corporation
Schedule IE 10: Establishment Expenses

the period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
1	2	3	4
2101000	Salaries, Wages and Bonus	53,809,618	23,625,855
2102000	Benefits and Allowances	862,393	139,880
2103000	Pension	26,372,178	65,383,435
2104000	Other Terminal and Retirement Benefits	5,969,612	1,405,654
	Total Establishment Expenses	87,013,801	90,554,824



[Signature]
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Sambalpur Municipal Corporation
Sambalpur

Name of the ULB: Sambalpur Municipal Corporation

Schedule IE 11: Administrative Expenses

for the period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
1	2	3	4
2201000	Rent, Rates and Taxes	224,893	0
2201100	Office maintenance	338,541	17,404,725
2201200	Communication Expenses	244,639	241,667
2202000	Books and Periodicals	0	0
2202100	Printing and Stationery	963,725	556,170
2203000	Travelling and Conveyance	4,113,176	34,825,610
2204000	Insurance	633,394	1,109,119
2205000	Audit Fees	59,541	0
2205100	Legal Expenses	298,550	567,712
2205200	Professional and other Fees	166,801	343,184
2206000	Advertisement and Publicity	829,281	999,353
2206100	Membership and subscriptions	0	0
2208000	Other Administrative Expenses	91,392	195,409
	Total administrative expenses	7,963,933	56,242,949



Chartered Accountant
Sambalpur Municipal Corporation
Sambalpur

Name of the ULB: Sambalpur Municipal Corporation
Schedule IE 12: Operations & Maintenance

for the period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
1	2	3	4
2301000	Power and Fuel	76,436,678	1,261,760
2302000	Bulk Purchases	1,709,024	0
2303000	Consumption of Stores	1,017,098	933,904
2304000	Hire Charges	8,225,573	0
2305000	Repairs and maintenance Infrastructure Assets	46,995,751	11,005,930
2305100	Repairs and maintenance Civic Amenities	18,498,148	12,468,213
2305200	Repairs and maintenance Buildings	602,753	406,153
2305300	Repairs and maintenance Vehicles	70,508	338,079
2305900	Repairs and Maintenance - Others	1,319,094	5,621,870
2308000	Other operating and maintenance expenses	112,925,355	44,744,608
	Total Operations and Maintenance	267,799,982	76,780,577



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 SPP Associates
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 Sambalpur

Name of the ULB: SAMBALPUR MUNICIPAL CORPORATION

Schedule IE 13: Interest and Finance Charges
for the Period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
2401000	Interest on Loans from Central Government	0	0
2402000	Interest on Loans from State Government	0	0
2403000	Interest on Loans from Government Bodies and Associations	0	0
2404000	Interest on Loans from International Agencies.	0	0
2405000	Interest on Loans from Banks & Other Financial Institutions.	937,732	423,648
2406000	Other Interest	0	264,116
2407000	Bank Charges	- 191	19,220
2408000	Other Finance Expenses	0	0
	Total Interest and Finance Charges	937,541	706,984



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Sambalpur

Name of the ULB: SAMBALPUR MUNICIPAL CORPORATION

Schedule IE14: Programme Expenses

for the Period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
2501000	Election Expenses	27,250	0
2502000	Own Programmes	1,166,960	4,005,410
2503000	Share in Programmes of others	0	110,000
	Total Programme Expenses	1,194,210	4,115,410



[Signature]
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Sambalpur Municipal Corporation
Sambalpur

name of the ULB: SAMBALPUR MUNICIPAL CORPORATION

chedule IE15: Revenue Grants, Contributions and Subsidies

the Period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
2601000	Grants	0	0
2602000	Contributions	0	0
2603000	Subsidies	0	0
	Total Revenue Grants, Contributions	0	0



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Sambalpur

name of the ULB: SAMBALPUR MUNICIPAL CORPORATION

Schedule IE16: Provisions and Write off

the Period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
2701000	Provisions for doubtful receivables	0	0
2702000	Provision for other Assets	0	0
2703000	Revenues written off	0	0
2704000	Assets written off	0	0
2705000	Miscellaneous Expense written off	0	0
2709000	Consolidated Tax Remission & Refunds	0	0
2709100	Consolidated Fees Remission and Refund	0	0
	Total Provisions and Write off	0	0



[Signature]
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Sambalpur Municipal Corporation
Sambalpur

Name of the ULB: Sambalpur Municipal Corporation

Schedule IE17: Miscellaneous Expenses

for the period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
1	2	3	4
2711000	Loss on disposal of Assets	0	0
2712000	Loss on disposal of Investments	0	0
2718000	Other Miscellaneous Expenses	882,391	2,312,600
	Total Miscellaneous expenses	882,391	2,312,600



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Sambalpur

Name of the ULB: SAMBALPUR MUNICIPAL CORPORATION

Schedule IE18: Prior Period Items (Net)

or the Period from 01/Apr/2017 to 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
1851000	Taxes, Other - Revenues	0	0
1852000	Recovery of revenues written off	0	0
1853000	Other income	0	0
	Sub - Total Income (a)	0	0
	Expenses		
2855000	Bank Charges	0	0
2856000	Other Finance Expenses	0	0
2858000	Other Expenses	0	0
	Sub Total Income (b)	0	0
	Total Prior Period (Net) (a-b)	0	0



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Sambalpur Municipal Corporation
Sambalpur

of the ULB: Sambalpur Municipal Corporation

ule B-1: Municipal (General) Fund:

Date: 31/Mar/2018

nt Code	Particulars	Water Supply, Sewage, and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
	Fund Codes					
0000	Opening Balance as per the last account (Rs.)					-743,889,893
	Additions during the year(Rs.)					
9001	Surplus for the year					1,493,703
00000	Transfers					0
	Total (Rs.)					1,493,703
	Deductions during the year (Rs.)					
9001	Deficit for the year					0
00000	Transfers					0
	Total (Rs.)					0
	Balance at the end of the current year(Rs.)					-742,396,190


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Sambalpur



Name of the ULB: Sambalpur Municipal Corporation
Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)
As On Date: 31/Mar/2018

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	--	--	--	--	--	--	--
III] Capital expenditure on:	--	--	--	--	--	--	--
• Fixed Asset	--	--	--	--	--	--	--
• Others	--	--	--	--	--	--	--
III] Revenue Expenditure on:	--	--	--	--	--	--	--
• Salary, Wages and allowances etc	--	--	--	--	--	--	--
• Rent Other administrative charges	--	--	--	--	--	--	--
III] Other:	--	--	--	--	--	--	--
• Loss on disposal of Special Fund Investments	--	--	--	--	--	--	--



Commissioner
Sambalpur Municipal Corporation
Sambalpur

Name of the ULB : Sambalpur Municipal Corporation

Schedule B-3: Reserves

As On Date : 31/Mar/2018

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	110,667,341	80,246,212	190,913,553	0	190,913,553
3121100	Capital Reserve	0	0	0	0	0
3122000	Borrowing Redemption Reserve	0	0	0	0	0
3123000	Special Funds (Utilised)	0	0	0	0	0
3124000	Statutory Reserve	0	0	0	0	0
3125000	General Reserve	0	0	0	0	0
3126000	Revaluation Reserve	0	0	0	0	0
		110,667,341	80,246,212	190,913,553	0	190,913,553


 Chartered Accountant
 Sambalpur Municipal Corporation
 Sambalpur



Name of the ULB: Sambalpur Municipal Corporation
Schedule B-4: Grants & Contribution for Specific Purposes

As On Date: 31/Mar/2018

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	1,042,776,193	2,288,438,943	6,473,114	0	0	0	168,403,028
(b) Additions to the Grants *	235,796,970	387,570,571	498,300	0	0	0	13,649,214
• Grant received during the year							
• 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)	235,796,970	387,570,571	498,300	0	0	0	13,649,214
Total (a + b)	1,278,573,163	2,676,009,514	6,971,414	0	0	0	182,052,242
(c) Payments out of funds	126,696,028	80,772,200	0	0	0	0	2,350,000
• 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)	126,696,028	80,772,200	0	0	0	0	2,350,000
Net balance at the year end -(a + b) - (c)	1,151,887,135	2,595,237,314	6,971,414	0	0	0	179,702,242

Commissioner
Sambalpur Municipal Corporation
Sambalpur

Statement of the ULB: Sambalpur Municipal Corporation

Schedule B 5: Secured Loans

On Date: 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
3301000	Loans from Central Government	0	0
3302000	Loans from State Government	29,356,969	29,356,969
3303000	Loans from Govt. bodies & Associations	0	0
3304000	Loans from international agencies	0	0
3305000	Loans from banks & other financial institutions	0	0
3306000	Other Term Loans	0	0
3307000	Bonds & debentures	0	0
3308000	Other Loans	0	0
		29,356,969	29,356,969

Commissioner
Sambalpur Municipal Corporation
Sambalpur



of the ULB: Sambalpur Municipal Corporation

ule B 6: Unsecured Loans

Date: 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
11000	Loans from Central Government	21,167,498	21,167,498
12000	Loans from State Government	0	0
13000	Loans from Govt. bodies & Associations	0	0
14000	Loans from international agencies	0	0
15000	Loans from banks & other financial institutions	5,000,000	5,000,000
16000	Other Term Loans	0	0
17000	Bonds & debentures	0	0
18000	Other Loans	0	0
	Total Un-Secured Loans	26,167,498	26,167,498


S. K. Mohapatra
S. K. Mohapatra
S. K. Mohapatra



of the ULB: Sambalpur Municipal Corporation

ule B-7: Deposits Received

Date: 31/Mar/2018

unt Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
401000	From Contractors	100,057,152	71,595,126
402000	From Revenues	0	0
403000	From Staff	0	0
408000	From Others	1,721,789	1,682,789
	Total deposits received	101,778,942	73,277,916

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Sambalpur Municipal Corporation
Sambalpur



Statement of the ULB: Sambalpur Municipal Corporation

Schedule B-8: Deposits Works

On Date : 31/Mar/2018

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	0	0	0	0
3412000	Electrical works	0	0	0	0
3418000	Others	0	0	0	0
	Total of Deposit Works	0	0	0	0


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Sambalpur

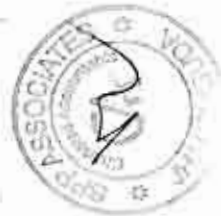


of the ULB: Sambalpur Municipal Corporation
Schedule B 9: Other Liabilities (Sundry Creditors)

On Date: 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
3501000	Creditors	-70,225,645	-2,345,559
3501100	Employee Liabilities	-281,849,675	-159,596,618
3501200	Interest Accrued and Due	0	0
3502000	Recoveries Payable	-72,359,404	-40,506,435
3503000	Government Dues Payable	18,996	18,996
3504000	Refunds Payable	998,366	998,366
3504100	Advance Collection of Revenues	0	0
3508000	Others	0	0
3509000	Sale Proceeds	0	0
	Total Other liabilities (Sundry Creditors)	-423,417,362	-201,431,250


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Sambalpur Municipal Corporation
Sambalpur



ne of the ULB: Sambalpur Municipal Corporation

chedule B-10: Provisions

On Date: 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
3601000	Provision for Expenses	0	0
3602000	Provision for Interest	0	0
3603000	Provision for Other Assets	0	0
	Total Provisions	0	0

Commissioner
Sambalpur Municipal Corporation
Sambalpur



Name of the ULB : Sambalpur Municipal Corporation

Schedule B 11: Fixed Assets

As on Date : 31/Mar/2018

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	326,367,258	42,181,658	0	368,548,916	0	0	0	0	368,548,916	326,367,258
4102000	Buildings	248,624,658	35,158,235	15,000	283,767,893	62,829,677	0	0	62,829,677	220,938,216	185,794,981
	Infrastructure										
4103000	Roads and Bridges	3,487,412,161	95,922,356	0	3,583,334,517	3,207,358,911	0	0	3,207,358,911	375,975,606	280,053,250
4103100	Sewerage and drainage	2,006,804,915	27,762,193	0	2,034,567,108	1,979,075,660	0	0	1,979,075,660	55,491,448	27,729,255
4103200	Water ways	5,671,530	0	0	5,671,530	2,325,910	0	0	2,325,910	3,345,620	3,345,620
4103300	Public Lighting	43,280,553	17,143,976	0	60,424,529	25,846,558	0	0	25,846,558	34,557,971	17,413,985
	Other Assets										
4104000	Plants & Machinery	47,294,117	0	0	47,294,117	25,006,066	0	0	25,006,066	22,288,031	22,288,031
4105000	Vehicles	6,041,636	5,139,322	2,562,292	8,618,666	5,112,193	0	0	5,112,193	3,506,473	928,443
4106000	Office & other equipment	2,610,704	231,451	0	2,842,155	2,544,556	0	0	2,544,556	297,599	66,148
4107000	Furniture, fixtures, fittings and electrical	6,270,953	324,566	0	6,595,519	1,338,921	0	0	1,338,921	7,256,598	6,932,032
4108000	Other fixed assets	59,183,428	8,796,566	0	979,799,944	17,809,137	0	0	17,809,137	60,170,857	71,374,281
4109000	Assets under Disposal	0	0	0	0	0	0	0	0	0	0
	Total	627,154,1913	232,660,323	257,7292	650,162,4944	5329247609	0	0	5329247609	1172377335	942294304

of the ULB: Sambalpur Municipal Corporation

Module B-12: Investments - General Funds

on Date: 31/Mar/2018

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
201000	Central Government Securities			0	0
202000	State Government Securities			0	0
203000	Debentures and Bonds			0	0
204000	Preference Shares			0	0
205000	Equity Shares			0	0
206000	Units of Mutual Funds			0	0
208000	Other Investments			11,437,314	11,437,314
209000	Provisions			0	0
	Total of Investments General Funds			11,437,314	11,437,314



[Signature]
Sambalpur Municipal Corporation
Sambalpur

of the ULB: Sambalpur Municipal Corporation

Module B-13: Investments - Other Funds

Date: 31/Mar/2018

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
211000	Central Government Securities			0	0
212000	State Government Securities			0	0
213000	Debentures and Bonds			0	0
214000	Preference Shares			0	0
215000	Equity Shares			0	0
216000	Units of Mutual Funds			0	0
218000	Other Investments			0	0
219000	Provisions			0	0
	Total of Investments General Funds			0	0


 Officer
 Sambalpur Municipal Corporation
 Sambalpur



Name of the ULB: Sambalpur Municipal Corporation

Schedule B-14: Stock In Hand (Inventories)

As On Date: 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
4301000	Stores Loose	1,356,010	1,356,010
4302000	Tools Others	0	0
4308000	Other Stores	0	0
	Total Stock In Hand	1,356,010	1,356,010

Commissioner
Sambalpur Municipal Corporation
Sambalpur



Name of the ULB: Sambalpur Municipal Corporation

Schedule B-15: Sundry Debtors (Receivables)

As On Date: 31/Mar/2018

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	<u>Receivables for Property Taxes</u>				
	Less Than 5 Years	36,898,092			
	More Than 5 Years*	0			
	Sub-Total	36,898,092			
	Less: State Government Cesses/Levies in Taxes – Control Accounts	0			
	Net Receivables of Property Taxes	36,898,092	27,217,987	9,680,104	49,110,968
4311900	<u>Receivables for other Taxes</u>				
	Less than 3 years	-7,755			
	More than 3 years*	0			
	Sub-Total	-7,755			
	Less: State Government Cesses/Levies in Taxes – Control Accounts	0			
	Net Receivables of Other Taxes	-7,755	1,134,136	-1,141,891	-1,141,891
	<u>Receivables of Cess Income</u>				
	Less than 3 years	0			
	More than 3 years*	0			
	Sub-Total	0	0	-1,141,891	0
4313000	<u>Receivables for Fees and User Charges</u>				
	Less than 3 years	-2,223,091			
	More than 3 years*	0			
	Sub-Total	-2,223,091	28,180	-2,251,271	-2,251,271
4314000	<u>Receivables from Other Source</u>				
	Less than 3 years	6,584,236			
	More than 3 years*	703,158			
	Sub-Total	7,287,394	0	6,584,236	7,557,394
4315000	<u>Receivables from Government</u>	0			
	Sub-Total	0	0	0	0
	Total of Sundry Debtors (Receivables)	41,954,639	28,380,304	12,871,177	53,275,200

of the ULB: Sambalpur Municipal Corporation

Module B-16: Prepaid Expenses

On Date: 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
4401000	Establishment	75,323	75,323
4402000	Administrative	0	0
4403000	Operations and Maintenance	0	0
	Total Prepaid expenses	75,323	75,323


Sambalpur Municipal Corporation
Sambalpur

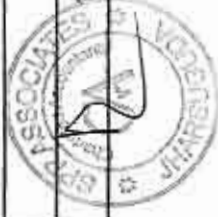


NAME OF THE ULB : Sambalpur Municipal Corporation

Schedule B-17: Cash and Bank Balances

on Date : 31/Mar/2018

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
4501000	Cash	215,962	1
	Balance with Bank - Municipal Funds		
4502001	Nationalised Bank	596,858,338	359,029,783
4502002	Other Scheduled Bank	62,698,797	52,255,960
4502003	Co-operative Bank	0	0
4502004	Post Office Account	0	0
	Sub-total :	659,557,135	411,285,743
	Balance with Bank - Special Funds		
4504001	Nationalised Bank	393,553,616	390,004,177
4504002	Other Scheduled Bank	3,382,255	51,208,440
4504003	Co-operative Bank	0	0
4504004	Post Office Account	0	0
	Sub-total :	396,935,870	441,212,618
	Balance with Bank - Grant Funds		
4506001	Nationalised Bank	530,555,768	733,948,776
4506002	Other Scheduled Bank	46,149,426	49,472,653
4506003	Co-operative Bank	0	0
4506004	Post Office Account	0	0
	Sub-total :	576,705,194	783,421,429
	Total Cash and Bank balances	1,633,414,161	1,635,919,791



Signature of the Officer-in-Charge

name of the ULB: Sambalpur Municipal Corporation

Module B-18: Loans, advances, and deposits

on Date : 31/Mar/2018

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 Employees	13,824,901	2,441,200	179,150	16,086,951
4602000	Consolidated Employee Provident Fund Loans	0	0	0	0
4603000	Consolidated Loans to Others	-2,323,220	0	0	-2,323,220
4604000	Consolidated Advance to Suppliers and Contractors	3,988,349	1,100,000	1,100,000	3,988,349
4605000	Consolidated Advance to Others	111,970,678	12,182,058	0	124,152,736
4606000	Consolidated Deposits with external Agencies	154,695	1,381,175	0	1,535,870
4608000	Consolidated Other current Assets	0	0	0	0
	Sub Total	127,615,403	17,104,433	1,279,150	143,440,686



4610000	Less: Accumulated Provisions against Loans, Advances and deposits [Schedule B-18 (a)]	0	0	0	0
	Total Loans, advances, and deposits	127,615,403	17,104,433	1,279,150	143,440,686


 Commissioner
 Sambalpur Municipal Corporation
 Sambalpur



Name of the ULB: Sambalpur Municipal Corporation

Module B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

In Date : 31/Mar/2018

Account Code	Particulars	Current Year Amount(RS.)	Previous Year Amount(RS.)
1	2	3	4
4611000	Loans to Others	0	0
4612000	Advances	0	0
4613000	Deposits	0	0
	Total Accumulated Provision	0	0


Municipal Corporation Officer
Sambalpur



of the ULB: Sambalpur Municipal Corporation

ule B-19: Other Assests

Date : 31/Mar/2018

unt Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
01000	Deposit Works	12,633,876	12,151,295
03000	Other Asset Control Accounts	0	0
04000	Clearing Accounts	0	0
05000	Statutory Dues Receivable	0	0
	Total Other Assests	12,633,876	12,151,295

Commissioner
Sambalpur Municipal Corporation
Sambalpur



name of the ULB: Sambalpur Municipal Corporation

Module B-20: Miscellaneous Expenditure (to the extent not written off)

On Date: 31/Mar/2018

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



Civil Engineer
Sambalpur Municipal Corporation
Sambalpur