



# **R.K.Singhanian & Associates**

*CHARTERED ACCOUNTANTS*

*(FINANCIAL CONSULTANTS)*

## **FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED ON 31<sup>st</sup> MARCH 2017**

**OF**

**NAGAR PALIK NIGAM - BHILAI**

**DISTRICT – DURG**

**(CHHATTISGARH)**

Nagar Palika Nigam Bhilai  
BALANCE SHEET as on 31st March 2017

Code No.	Description of Items	Schedule No.	Current year (Rs)	Previous year (Rs)
<b>A</b>	<b>SOURCES OF FUNDS</b>			
	<b>Reserves and Surplus</b>			
310	Municipal (General) Fund	B-1	1,939,715,385	1,962,683,992
311	Earmarked Funds	B-2	114,427,987	94,360,789
312	Reserves	B-3	3,719,506,140	3,344,883,544
	<b>Total Reserves and Surplus</b>		<b>5,773,649,512</b>	<b>5,401,928,325</b>
320	Grants, Contribution for Specific Purpose	B-4	543,831,576	541,756,951
	<b>Total Grants, contribution &amp; Surplus</b>		<b>543,831,576</b>	<b>541,756,951</b>
<b>A3</b>	<b>Loans</b>			
330	Secured loans	B-5	-	-
331	Unsecured loans	B-6	50,696,911	50,696,911
	<b>Total Loans</b>		<b>50,696,911</b>	<b>50,696,911</b>
	<b>TOTAL SOURCES OF FUNDS [A1 - A3]</b>		<b>6,368,177,999</b>	<b>5,994,382,187</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
<b>410</b>	<b>Fixed Assets</b>	B-11		
	Gross Block		7,942,166,915	7,249,415,919
411	Less: Accumulated Depreciation		2,649,382,195	2,170,368,803
	Net Block		5,292,784,720	5,079,047,116
412	Capital Work-in-Progress		183,395,637	89,247,762
	<b>Total Fixed Assets</b>		<b>5,476,180,357</b>	<b>5,168,294,878</b>
<b>B2</b>	<b>Investments</b>			
420	Investment- General Fund	B-12	447,704,021	348,813,042
421	Investment-Other Funds	B-13	-	-
	<b>Total investment</b>		<b>447,704,021</b>	<b>348,813,042</b>
<b>B3</b>	<b>Current assets, loans &amp; advances</b>			
430	Stock in hand	B-14	1,849,081	1,849,081
431	Sundry Debtors	B-15		
	Gross amount outstanding		36,011,306	76,847,396
432	Less: Accumulated Provision against bad and doubtful receivables		(16,511,033)	(16,511,033)
	Sundry Debtors (Receivables) - Net		19,500,273	60,336,363
440	Prepaid expenses	B-16	-	-
450	Cash and Bank Balances	B-17	462,034,046	399,213,382
460	Loans, advances and deposits	B-18	152,754,648	143,736,751
461	Less: Accumulated Provision against Loans and Advances		-	-
	Net Amount outstanding		152,754,648	143,736,751
	<b>Total Current Assets</b>		<b>636,138,048</b>	<b>605,135,577</b>
<b>B4</b>	<b>Current Liabilities and Provisions</b>			
340	Deposits received	B-7	163,788,235	159,943,972
341	Deposit Works	B-8	-	-
350	Other liabilities (Sundry Creditors)	B-9	209,556,192	149,417,338
360	Provisions	B-10	-	-
	<b>Total Current Liabilities</b>		<b>373,344,427</b>	<b>309,361,310</b>
<b>B5</b>	<b>Net Current Assets (B3-B4)</b>		<b>262,793,620</b>	<b>295,774,267</b>
470	Other Assets	B-19	181,500,000	181,500,000
480	Miscellaneous Expenditure (to the extent not Written off)	B-20	-	-
	<b>TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]</b>		<b>6,368,177,999</b>	<b>5,994,382,187</b>
Notes to the Balance Sheet - Attached				

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INCOME AND EXPENDITURE STATEMENT  
For the period from 1 April 2016 to 31 March 2017

No.	Item/Head of Account 2	Schedule No. 3	Current Year (Rs) 4	Previous Year (Rs) 5
	<b>INCOME</b>			
110	Tax Revenue	IE-1	401,343,956	410,345,457
120	Assigned Revenues & Compensations	IE-2	189,295,383	260,464,069
130	Rental Income From Municipal Properties	IE-3	80,128,863	77,263,013
140	Fees & User Charges	IE-4	338,399,921	234,890,144
150	Sale & Hire Charges	IE-5	27,763,440	5,832,785
160	Revenue Grants, Contribution & Subsidies	IE-6	368,011,719	219,031,710
170	Income From Investments	IE-7	6,000,000	29,262,579
171	Interest Earned	IE-8	125,060,971	346,850
180	Other Income	IE-9	3,388,207	2,800,318
	<b>Total - INCOME</b>		<b>1,539,392,460</b>	<b>1,240,236,925</b>
	<b>EXPENDITURE</b>			
210	Establishment Expenses	IE-10	652,939,989	574,614,237
220	Administrative Expenses	IE-11	198,354,873	230,358,526
230	Operations & Maintenance	IE-12	242,352,158	241,850,441
240	Interest & Finance Charges	IE-13	39,221	-
250	Programme Expenses	IE-14	13,586,242	11,807,523
260	Revenue Grants, Contribution and Subsidies	IE-15	368,011,725	219,031,710
270	Provisions and Write Off	IE-16	272,544	-
271	Miscellaneous Expenses	IE-17	-	-
272	Depreciation		66,737,117	81,748,172
	<b>Total - EXPENDITURE</b>		<b>1,542,293,870</b>	<b>1,359,410,609</b>
B	<b>Gross surplus/ (deficit) of income over expenditure before prior period items (A-B)</b>		<b>-2,901,410</b>	<b>-119,173,684</b>
280	Add/Less: Prior period Items (Net)	IE-18	-	-
	<b>Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)</b>		<b>-2,901,410</b>	<b>-119,173,684</b>
290	Less: Transfer to Reserved Fund		20,067,198	20,517,273
	<b>Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)</b>		<b>-22,968,608</b>	<b>-139,690,957</b>

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STATEMENT OF CASH FLOW  
As at 31st March 2017

Particulars	Previous Year (Rs.)		Current Year (Rs.)	
<b>[A] Cash Flows from operating activities</b>				
Gross Surplus/ (deficit) over expenditure	-119,178,266		-2,901,410	
Add: Adjustments for				
Depreciation	81,752,754		66,737,117	
Interest & finance expenses	-		-	
Less: Adjustments for				
Profit on disposal of assets	-		-	
Dividend income	-		-	
Investment income	-29,262,579		-6,000,000	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		-66,688,090		57,835,707
Changes in current assets and current liabilities:				
(Increase)/ decrease in Sundry debtors	-37,162,519		40,836,090	
(Increase)/ decrease in Stock in hand	-		-	
(Increase)/ decrease in prepaid expenses	-		-	
(Increase)/ decrease in other current assets	-		-	
(Decrease)/ increase in Deposits received	13,755,217		3,844,263	
(Decrease)/ increase in Deposits Works	-		-	
(Decrease)/ increase in other current Liabilities	72,839,989		60,138,854	
(Decrease)/ increase in provisions	-		-	
Extra ordinary items (please specify)	-		-	
<b>Net cash generated from/ (used in) operating activities [A]</b>		<b>-17,255,403</b>		<b>162,654,914</b>
<b>[B] Cash flows from investing activities</b>				
(Purchase) of Fixed Assets	-114,981,752		-224,145,228	
(Purchase) of Capital Work In Progress	-715,683,742		-562,753,643	
(Increase)/Decrease in Special funds/grants				
(Increase)/Decrease in Earmarked funds				
(Purchase) of Investments	-		-98,890,979	
Add:				
Receipt of Grant	715,640,477		788,973,497	
Proceeds from disposal of Fixed Assets	-		-	
Proceeds from disposal of Investments	13,344,392		-	
Investment Income Received	29,262,579		6,000,000	
Interest Income Received				
<b>Net cash generated from/(used in ) investing activities</b>		<b>-72,418,046</b>		<b>-90,816,354</b>
<b>[C] Cash flows from financing activities</b>				
Add:				
Increase / (Decrease) in Loans	5,702	-	-	-
Less:				
Interest & Finance charge	-		-	
Loans repaid during the year	-		-	
Loans & advances to employees	-109,870,636		-9,017,897	
Loans to other Finance expenses				
<b>Net cash generated from (used in) financing activities [C]</b>		<b>-109,864,934</b>		<b>-9,017,897</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>		<b>-199,538,382</b>		<b>62,820,664</b>
<b>Cash and cash equivalents at beginning of period</b>		<b>598,751,765</b>		<b>399,213,382</b>
<b>Cash and cash equivalents at end of period</b>		<b>399,213,382</b>		<b>462,034,046</b>
Cash and cash equivalents at the end of the year comprises of the following account balances at the end of year:				
Cash Balances	-		-	
Bank Balances	399,213,382		462,034,046	
Scheduled co-operative banks	-		-	
Balances with Post offices				
Balances with other banks				
<b>Total of the breakup of cash and cash equivalents</b>		<b>399,213,382</b>		<b>462,034,046</b>

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Schedule B-1: Municipal (General) Fund (Rs)							
Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
31010	Balance as per last amount	-	-	-	-	-	1,962,683,992.45
	Additions during the year	-	-	-	-	-	-
31090	Surplus for the year	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-
	<b>Total (Rs)</b>	-	-	-	-	-	1,962,683,992.45
	Deductions during the year	-	-	-	-	-	-
31090	Deficit for the year	-	-	-	-	-	22,968,607.69
	Transfers	-	-	-	-	-	-
310	<b>Balance at the end of the current year</b>	-	-	-	-	-	1,939,715,385

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust of Agency Fund)							
Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
	(a) Opening Balance	94,360,788.87	-	-	-	-	-
	(b) Additions to the Special Fund	20,067,197.79	-	-	-	-	-
	• 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)	-	-	-	-	-	-
	<b>Total (b)</b>	20,067,197.79	-	-	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-	-
	[1] Capital expenditure on	-	-	-	-	-	-
	• Fixed Asset	-	-	-	-	-	-
	• Others	-	-	-	-	-	-
	[2] Revenue Expenditure on	-	-	-	-	-	-
	• Salary, Wages and allowances etc.	-	-	-	-	-	-
	• Rent Other administrative charges	-	-	-	-	-	-
	[3] Other:	-	-	-	-	-	-
	• Loss on disposal of Special Fund investments	-	-	-	-	-	-
	• Diminution in Value of Special Fund investments	-	-	-	-	-	-
	• Transferred to Municipal Fund	-	-	-	-	-	-
	<b>Total (c)</b>	-	-	-	-	-	-
311	<b>Net Balance of Special Funds (a+b)-(c)</b>	114,427,986.66	-	-	-	-	-



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Schedule B-3: Reserves						
Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	2,556,740,293	786898871	3,343,839,164	412,276,275	2,931,562,889
31211	Capital Reserve	782,389,201.00	-	782,389,201	-	782,389,201
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	5,554,050	-	5,554,050	-	5,554,050
31260	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve funds</b>	<b>3,344,883,544</b>	<b>786,898,871</b>	<b>4,131,782,415</b>	<b>412,276,275</b>	<b>3,719,506,140</b>

Schedule B-4: Grants & Contribution for Specific Purposes						
Particulars	Particulars	Grants from State Government	Grants from other Government Agencies	Grants from Central Government	Others Specify	Total
Account Code		32020	32030	32010	32040	
	<b>(a) Opening Balance</b>	<b>533,413,842</b>		<b>8,343,109</b>	-	<b>541,756,951</b>
	<b>(b) Additions to the Grants</b>					
	Grant received during the year	909,545,979	-	247,439,237	-	1,156,985,216
	Interest/Dividend earned on Grant investments	-	-	-	-	-
	Profit on disposal of Grant investments	-	-	-	-	-
	Appreciation in Value of Grant investments	-	-	-	-	-
	Other addition (Specify nature)	-	-	-	-	-
	<b>Total(b)</b>	<b>909,545,979</b>	-	<b>247,439,237</b>	-	<b>1,156,985,216</b>
	<b>Total (a+b)</b>	<b>1,442,959,820</b>	-	<b>255,782,346</b>	-	<b>1,698,742,166</b>
	<b>(C) Payment out of funds</b>					
	Capital Expenditure of Fixed Assets	777,898,865	-	9,000,000	-	786,898,865
	Capital Expenditure of Other	-	-	-	-	-
	Revenue Expenditure on	187,540,748	-	180,470,977	-	368,011,725
	Salary, Wages, allowances etc.	-	-	-	-	-
	Rent	-	-	-	-	-
	Other	-	-	-	-	-
	Loss on disposal of Grant investments	-	-	-	-	-
	Diminution in Value of Grant investments	-	-	-	-	-
	Grants Refunded	-	-	-	-	-
	Other Administrative Charges	-	-	-	-	-
	<b>Total (C)</b>	<b>965,439,613</b>	-	<b>189,470,977</b>	-	<b>1,154,910,590</b>
	<b>Net balance at the year end (a+b) - (c)</b>	<b>477,520,207</b>	-	<b>66,311,369</b>	-	<b>543,831,576</b>



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Schedule B-5: Secured Loans			
Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	0	0
33020	Loans from State Government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	<b>Total Secured Loans</b>	-	-

Notes:

\*The nature of the Security shall be specified in each of these categories;

\*Particulars of any guarantees given shall be disclosed;

\*Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;

\*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.

\*For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

Schedule B-6: Unsecured Loans			
Code No.	Particulars	Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government	-	-
33120	Loans from State Government	50,687,192.0	50,687,192.0
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	9,718.8	9,718.8
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	<b>Total Un-Secured Loans</b>	<b>50,696,910.8</b>	<b>50,696,910.8</b>

Note: Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.



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9

Account Code	Particulars	Schedule B-11: Fixed Assets									
		Gross Block				Accumulated Depreciation				Net Block	
1	2	Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Previous year
3	4	5	6	7	8	9	10	11	12		
41010	Land	1,723,288,309	15,060,259	-	1,738,348,568	-	-	-	-	1,738,348,568	1,723,288,309
41015	Lakes and Pond	165,765,953	12,609,411	-	178,375,364	-	-	-	-	178,375,364	165,765,953
41020	Buildings	905,204,645	121,916,911	-	1,027,121,556	127,981,299	33,882,609	-	161,863,908	865,257,648	777,223,346
41025	Heritage Buildings	14,310,278	-	-	14,310,278	-	-	-	-	14,310,278	14,310,278
	<b>Infrastructure Assets</b>										
41030	Roads and Bridges	2,635,031,720	212,026,029	-	2,847,057,749	1,508,691,984	322,226,492	-	1,910,918,476	936,139,273	1,046,339,737
41031	Sewerage and drainage	842,576,029	55,919,740	-	898,495,769	225,799,374	58,903,108	-	284,702,482	613,793,286	616,776,654
41032	Water ways	502,861,286	163,516,629	-	666,377,915	50,758,077	18,487,335	-	69,245,413	597,132,503	452,103,209
41033	Public Lighting	151,944,685	36,339,910	-	188,284,595	60,677,325	17,505,245	-	78,182,570	110,102,026	91,267,361
	<b>Other Assets</b>										
41040	Plants & Machinery	19,036,144.00	6,093,258	-	25,129,402	10,081,618	2,512,940	-	12,594,558	12,534,844	8,954,526
41050	Vehicles	70,813,108	8,403,441	-	79,216,609	39,846,925	-	-	39,846,925	40,169,683	31,766,242
41060	Office & other equipment	37,072,016	7,674,025	-	44,746,041	17,458,748	4,196,203	-	21,654,951	23,091,090	19,613,268
41070	Furniture, Fixtures, electrical appliances	99,110,701	15,239,908	-	114,350,609	35,718,232	10,725,341	-	46,443,574	67,907,035	63,392,469
41080	Other fixed assets	82,400,986	37,951,475	-	120,352,461	14,155,221	10,574,117	-	24,729,338	95,623,123	68,245,765
<b>Total</b>		7,249,415,919	692,750,996	-	7,942,166,915	2,170,368,803	479,013,392	-	2,649,382,195	5,292,784,720	5,079,047,116
412	<b>Capital Work in Progress</b>	89,247,762	562,753,643	468,605,768	183,395,637	-	-	-	-	183,395,637	-

Note:

1. Additions include fixed asset created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
  2. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 2012 shall be equal to the closing asset balance as on 31 March 2012.
  3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
  4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital buildings, public buildings temporary structures and sheds, etc.
  5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
  6. Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.
  7. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system etc.
- No depreciation is to be charged on Land.



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57



Schedule B-12: Investments- General Funds					
Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities		-	-	-
42020	State Government Securities		-	-	-
42030	Debentures and Bonds		-	-	-
42040	Preference Shares		-	-	-
42050	Equity Shares		-	-	-
42060	Units of Mutual Funds		-	-	-
42080	Other Investments		-	447,704,021.00	348,813,042
	<b>Total of Investments General Fund</b>		-	<b>447,704,021</b>	<b>348,813,042</b>

Schedule B-13: Investments- Other Funds					
Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	Central Government Securities		-	-	-
42120	State Government Securities		-	-	-
42130	Debentures and Bonds		-	-	-
42140	Preference Shares		-	-	-
42150	Equity Shares		-	-	-
42160	Units of Mutual Funds		-	-	-
42180	Other Investments		-	-	-
	<b>Total of Investments General Fund</b>		-	-	-

Schedule B-14 Stock in Hand (Inventories)			
Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores	1,849,081	1,849,081
43020	Loose Tools		
43030	Others		
	<b>Total Stock in hand</b>	<b>1,849,081</b>	<b>1,849,081</b>

Schedule B-15 Sundry Debtors (Receivables)					
Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	<u>Receivables for property taxes</u>				
	Less than 5 years	2,431,225	-	2,431,225	34,375,567
	More than 5 years	-	-	-	-
	<b>Sub-total</b>	<b>2,431,225</b>	<b>-</b>	<b>2,431,225</b>	<b>34,375,567</b>
43191	Less: State Government Cesses/Levies in Taxes-Control Accounts				
	<b>Net Receivables of property Taxes</b>	<b>2,431,225</b>	<b>-</b>	<b>2,431,225</b>	<b>34,375,567</b>
43119	<u>Receivables of Other Taxes</u>				
	Less than 3 years	15,821,612	-	15,821,612	18,784,574
	More than 3 years	-	-	-	-
	<b>Sub-total</b>	<b>15,821,612</b>	<b>-</b>	<b>15,821,612</b>	<b>18,784,574</b>
43199	Less: State Government Cesses/Levies in Taxes-Control Accounts				
	<b>Net Receivables of Other Taxes</b>	<b>15,821,612</b>	<b>-</b>	<b>15,821,612</b>	<b>18,784,574</b>
43120	<u>Receivable of Cess Income</u>				
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43130	<u>Receivables for Fees and User Charges</u>				
	Less than 3 years	7,870,130	-	7,870,130	12,348,954
	More than 3 years	-	-	-	-
	<b>Sub-total</b>	<b>7,870,130</b>	<b>-</b>	<b>7,870,130</b>	<b>12,348,954</b>
43140	<u>Receivables from Other Sources</u>				
	Less than 3 years	9,888,339	-	9,888,339	11,338,301
	More than 3 years	-	-	-	-
	<b>Sub-total</b>	<b>9,888,339</b>	<b>-</b>	<b>9,888,339</b>	<b>11,338,301</b>
43150	Receivables from Government				
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43180	Receivables Control Account				
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total of Sundry Debtors (Receivables)</b>	<b>36,011,306</b>	<b>-</b>	<b>36,011,306</b>	<b>76,847,396</b>

Schedule B-15 (a): Accumulated Provision Against Debtors (Receivables)			
Account Code	Particulars	Current year (Rs)	Previous year (Rs)
43230	Receivable From Other Sources	16,511,033.00	16,511,033.00
		-	-
	<b>Total Accumulated Provision</b>	<b>16,511,033.00</b>	<b>16,511,033.00</b>



Schedule B-16: Prepaid Expenses			
Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	-
	<b>Total Prepaid expenses</b>	-	-

Schedule B-17: Cash and Bank Balances			
Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	-	-
	<b>Balance with Bank - Municipal Funds</b>		
45021	Nationalised Banks	241,829,928	149,586,895
45022	Other Schedule Banks	220,204,118	249,626,488
45023	Scheduled Co-Operative Bank	-	-
45024	Post Office	-	-
	<b>Sub- Total</b>	<b>462,034,046</b>	<b>399,213,382</b>
	<b>Balance with Bank - Special Funds</b>		
45041	Nationalised Banks	-	-
45042	Other Schedule Banks	-	-
45043	Scheduled Co-Operative Bank	-	-
45044	Post Office	-	-
	<b>Sub- Total</b>	-	-
	<b>Balance with Bank - Grant Funds</b>		
45061	Nationalised Banks	-	-
45062	Other Schedule Banks	-	-
45063	Scheduled Co-Operative Bank	-	-
45064	Post Office	-	-
	<b>Sub- Total</b>	-	-
	<b>Total Cash and Bank balances</b>	<b>462,034,046</b>	<b>399,213,382</b>

Schedule B-18: Loans, advances, and deposits					
Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	42,139,947	13,059,275	7,078,928	48,120,294
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	1,416,804	3,037,550	-	4,454,354
46050	Advance to Others	100,000,000	-	-	100,000,000
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	180,000	-	-	180,000
	<b>Sub- Total</b>	<b>143,736,751</b>	<b>16,096,825</b>	<b>7,078,928</b>	<b>152,754,648</b>
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	<b>Total Loans, advances, and deposits</b>	<b>143,736,751</b>	<b>16,096,825</b>	<b>7,078,928</b>	<b>152,754,648</b>

Schedule B-18 (a): Accumulated provision against Loans, Advances, and Deposits			
Account Code	Particulars	Current year (Rs)	Previous year (Rs)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	<b>Total Accumulated Provision</b>	-	-

Schedule B-19: Other Assets			
Account Code	Particulars	Current year (Rs)	Previous year (Rs)
47010	Deposit Works	181,500,000	181,500,000
47020	Other asset control accounts	-	-
	<b>Total Other Assets</b>	<b>181,500,000</b>	<b>181,500,000</b>

Schedule B-20: Miscellaneous Expenditure ( to the extent not written off)			
Account Code	Particulars	Current year (Rs)	Previous year (Rs)
48010	Loan issue Expenses	-	-
48020	Deferred Discount on issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	Other	-	-
	<b>Total Miscellaneous expenditure</b>	-	-

लेखाधिकारी  
नगर पालिक निगम  
बिलास





Schedule IE-1: Tax Revenue			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	222,755,325	240,337,560
11002	Water Tax	26,640,267	10,676,246
11003	Sewerage Tax	-	-
11004	Conservancy Charge	-	-
11005	Lighting Tax	38,249,115	35,263,106
11006	Education Tax	83,533	-
11007	Vehicle Tax	22,966	13,619
11008	Tax on Animals	105,500	195,000
11009	Electricity Tax	-	-
11010	Professional Tax	167,133	-
11011	Advertisement Tax	-	5,891,840
11012	Pilgrimage Tax	-	-
11051	Octroi & Toll	108,120	458,142
11052	Cess	-	-
11013	Export Tax	33,569,973	35,729,338
11080	Others Taxes	79,639,693	81,780,606
11090	Tax	2,331	-
	<b>Sub Total</b>	<b>401,343,956</b>	<b>410,345,457</b>
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-	-
	<b>Sub Total</b>	<b>401,343,956</b>	<b>410,345,457</b>
	<b>Total Tax Revenue</b>	<b>401,343,956</b>	<b>410,345,457</b>

Schedule IE-1 (a): Remission and Refund of taxes			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax	0	-
1109002	Octroi & Toll	-	-
1109004	Cess Income	-	-
1109003	Surcharge	-	-
1109004	Advertisement tax	-	-
1109011	Others	2331	-
	<b>Total refund and remission of tax revenues</b>	<b>2,331</b>	<b>-</b>

Schedule IE-2: Assigned Revenues & Compensations			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	64,089,973	50,494,563
12020	Compensation in Lieu Of Taxes/Duties	125,205,410	209,969,506
12030	Compensation in Lieu Of Concession	-	-
	<b>Total Assigned Revenues &amp; Compensations</b>	<b>189,295,383</b>	<b>260,464,069</b>

Schedule IE-3: Rental Income From Municipal Properties			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	67,781,976	63,274,396
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	250	-
13040	Rent From Lease of Lands	7,935,130	-
13080	Other Rents	4,411,507	13,988,617
	<b>Sub Total</b>	<b>80,128,863</b>	<b>77,263,013</b>
13090	Less: Rent remission and refunds	-	-
	<b>Sub Total</b>	<b>80,128,863</b>	<b>77,263,013</b>
	<b>Total Rental Income From Municipal Properties</b>	<b>80,128,863</b>	<b>77,263,013</b>

Schedule IE-4: Fees & User Charges - Income head-wise			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	439,843	456,744
14011	Licensing Fees	73,640,277	94,714,791
14012	Fees for Grant of Permit	30,593,051	5,387,632
14013	Fees For Certificate Or Extract	148,961	26,594
14014	Development Charges	5,553,907	54,167,928
14015	Regularisation Fees	8,898,156	25,915,457
14020	Penalties And Fines	3,974,607	10,777,259
14040	Other Fees	48,023,712	28,266,192
14050	User Charges	158,708,764	15,140,017
14060	Entry Fees	1,376,000	-
14070	Service / Administrative Charges	7,042,643	37,530
14080	Other Charges	-	-
14090	Rent Remission and Refunds	-	-
	<b>Sub Total</b>	<b>338,399,921</b>	<b>234,890,144</b>
14090	Less: Rent Remission and Refunds	-	-
	<b>Sub Total</b>	<b>338,399,921</b>	<b>234,890,144</b>
	<b>Total Income from Fees &amp; User Charges</b>	<b>338,399,921</b>	<b>234,890,144</b>

लेखाधिकारी  
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बिलास





Schedule IE-5: Sale & Hire Charges			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	16,722,366	592,005
15011	Sale of Forms & Publications	10,925,233	5,236,273
15012	Sale of Stores & Scrap	5,185	4,507
15030	Sale of Others	65,347	-
15040	Hire Charges for Vehicles	45,309	-
15041	Hire Charges for Equipments	27,763,440	5,832,785
	<b>Total Income from Sale &amp; Hire Charges - income head-wise</b>		

Schedule IE-6: Revenue Grants, Contribution & Subsidies			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	368,011,719	219,031,710
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	368,011,719	219,031,710
	<b>Total Revenue Grants, Contribution &amp; Subsidies</b>		

Schedule IE-7: Income From Investments			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	6,000,000	29,262,579
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	6,000,000	29,262,579
	<b>Total Income From Investments</b>		

Schedule IE-8:- Interest Earned			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	25,742,353	269,001
17120	Interest On Loans And Advances To Employees	410,156	59,308
17130	Interest On Loans To Others	-	9,600
17180	Other Interest	98,908,462	8,941
	<b>Total Interest Earned</b>	<b>125,060,971</b>	<b>346,850</b>

Schedule IE-9:- Other Income			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	14,315	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	4,800	-
18040	Recovery From Employees	83,669	1,224,740
18050	Unclaim Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	157,556	-
18080	Miscellaneous Income	3,127,867	1,575,578
	<b>Total Other Income</b>	<b>3,388,207</b>	<b>2,800,318</b>

Schedule IE-10:- Establishment Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	578,892,316	477,060,421
21020	Benefits And Allowances	22,357,304	6,708,991
21030	Pension	1,040,857	457,192
21040	Other Terminal & Retirement Benefits	50,649,512	90,387,633
	<b>Total Establishment Expenses</b>	<b>652,939,989</b>	<b>574,614,237</b>

Schedule IE-11:- Administrative Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	-	786,437
22011	Office Maintenance	116,159,537	147,388,026
22012	Communication Expenses	5,092,397	1,462,981
22020	Books & Periodicals	431,202	43,359
22021	Printing and Stationery	8,396,453	5,329,803
22030	Travelling & Conveyance	41,373,669	38,854,596
22040	Insurance	6,725,538	2,092,251
22050	Audit Fees	303,085	-
22051	Legal Expenses	2,746,286	2,723,131
22052	Professional and Other Fees	3,286,942	20,698,312
22060	Advertisement And Publicity	7,525,412	9,427,462
22061	Membership & Subscriptions	-	96,300
22080	Other Administrative Expenses	6,314,352	1,455,868
	<b>Total Administrative Expenses</b>	<b>198,354,873</b>	<b>230,358,526</b>

उत्साधिकारी  
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Schedule IE-12:- Operations & Maintenance			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	6,580,975	1,148,654
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	5,002,617
23040	Hire Charges	6,728,197	19,003,952
23051	Repairs & Maintenance - Infrastructure Assets	86,611,321	21,163,765
23052	Repairs & Maintenance - Civic Amenities	34,251,566	15,573,049
23053	Repairs & Maintenance - Buildings	16,235,099	7,421,488
23054	Repairs & Maintenance - Vehicles	16,179,807	11,097,498
23055	Repairs & Maintenance - Furniture	490,998	22,150
23056	Repairs & Maintenance - Office Equipments	37,960,589	1,485,644
23057	Repairs & Maintenance - Electrical Appliances	2,497,938	2,509,671
23058	Repairs & Maintenance - Heritage Building	1,026,913	5,398,225
23059	Repairs & Maintenance - Others	11,352,557	8,407,380
23080	Other Operating & Maintenance Expenses	22,436,198	143,616,348
	<b>Total Operations &amp; Maintenance</b>	<b>242,352,158</b>	<b>241,850,441</b>

Schedule IE-13:- Interest & Finance Charges			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government		
24020	Interest on Loans From State Government		
24030	Interest on Loans From Government Bodies & Associations		
24040	Interest on Loans From International Agencies		
24050	Interest on Loans From Banks & Other Financial Institutions		
24060	Other interest	-	-
24070	Bank Charges	39,221	-
24080	Other Finance Expenses	-	-
	<b>Total Interest &amp; Finance Charges</b>	<b>39,221</b>	<b>-</b>

Schedule IE-14:- Programme Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	1,205,054	505,160
25020	Own Programs	12,381,188	11,302,363
25030	Share in Programs Of Others		
	<b>Total Programme Expenses</b>	<b>13,586,242</b>	<b>11,807,523</b>

Schedule IE-15:- Revenue Grants, Contribution and Subsidies			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	368,011,725	219,031,710
26020	Contributions		
26030	Subsidies		
	<b>Total Revenue Grants, Contribution and Subsidies</b>	<b>368,011,725</b>	<b>219,031,710</b>

Schedule IE-16:- Provisions and Write Off			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables		
27020	Provision for Other Assets		-
27030	Revenues Written Off	272,544	-
27040	Assets Written Off		-
27050	Miscellaneous Expense Written Off		-
	<b>Total Provisions and Write Off</b>	<b>272,544</b>	<b>-</b>

Schedule IE-17:- Miscellaneous Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets		
27120	Loss on Disposal Of Investments		
27180	Other Miscellaneous Expenses	-	-
	<b>Total Miscellaneous Expenses</b>	<b>-</b>	<b>-</b>

Schedule IE-18:- Prior Period Items (Net)			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
	Income		
28010	Taxes		
28020	Other - Revenues		
28030	Recovery of revenues written off		
28040	Other Income	-	-
	<b>Sub Total Income (a)</b>	<b>-</b>	<b>-</b>
	Expenses		
28050	Refund of Taxes		
28060	Refund of Other Revenues		
28080	Other Expenses		
	<b>Sub Total Income (b)</b>	<b>-</b>	<b>-</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>-</b>	<b>-</b>

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