



R.K.Singhanian & Associates

CHARTERED ACCOUNTANTS

(FINANCIAL CONSULTANTS)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2018

OF

NAGAR PALIK NIGAM -BHILAI

DISTRICT – DURG

(CHHATTISGARH)

Nagar Palika Nigam Bhilai
BALANCE SHEET as on 31st March 2018

Code No.	Description of Items	Schedule No.	Current year (Rs)	Previous year (Rs)
A	SOURCES OF FUNDS			
	Reserves and Surplus			
310	Municipal (General) Fund	B-1	1,882,864,192	1,931,408,482
311	Earmarked Funds	B-2	162,164,814	114,427,987
312	Reserves	B-3	4,235,034,868	3,904,164,654
	Total Reserves and Surplus		6,280,063,874	5,950,001,122
320	Grants, Contribution for Specific Purpose	B-4	1,005,765,947	359,173,063
	Total Grants, contribution & Surplus		1,005,765,947	359,173,063
A3	Loans			
330	Secured loans	B-5	(9,270)	-
331	Unsecured loans	B-6	50,696,911	50,696,911
	Total Loans		50,687,641	50,696,911
	TOTAL SOURCES OF FUNDS [A1 - A3]		7,336,517,462	6,359,871,096
B	APPLICATION OF FUNDS			
410	Fixed Assets	B-11		
	Gross Block		8,296,799,436	7,939,752,478
411	Less: Accumulated Depreciation		3,113,222,006	2,655,274,661
	Net Block		5,183,577,431	5,284,477,818
412	Capital Work-in-Progress		565,746,479	183,395,637
	Total Fixed Assets		5,749,323,910	5,467,873,455
B2	Investments			
420	Investment- General Fund	B-12	408,962,538	447,704,021
421	Investment-Other Funds	B-13	-	-
	Total investment		408,962,538	447,704,021
B3	Current assets, loans & advances			
430	Stock in hand	B-14	1,849,081	1,849,081
431	Sundry Debtors	B-15		
	Gross amount outstanding		408,725,734	36,011,306
432	Less: Accumulated Provision against bad and doubtful receivables		(16,511,033)	(16,511,033)
	Sundry Debtors (Receivables) - Net		392,214,701	19,500,273
440	Prepaid expenses	B-16	-	-
450	Cash and Bank Balances	B-17	1,020,883,186	462,034,046
460	Loans, advances and deposits	B-18	197,290,153	152,754,648
461	Less: Accumulated Provision against Loans and Advances		-	-
	Net Amount outstanding		197,290,153	152,754,648
	Total Current Assets		1,612,237,121	636,138,048
B4	Current Liabilities and Provisions			
340	Deposits received	B-7	210,688,567	163,788,235
341	Deposit Works	B-8	-	-
350	Other liabilities (Sundry Creditors)	B-9	404,817,540	209,556,192
360	Provisions	B-10	-	-
	Total Current Liabilities		615,506,107	373,344,427
B5	Net Current Assets (B3-B4)		996,731,014	262,793,620
470	Other Assets	B-19	181,500,000	181,500,000
480	Miscellaneous Expenditure (to the extent not Written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]		7,336,517,462	6,359,871,096
	Notes to the Balance Sheet - Attached			

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Nagar Palika Nigam Bhilai
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2017 to 31 March 2018

Code No.	Item/Head of Account	Schedule No.	Current Year (Rs)	Previous Year (Rs)
1	2	3	4	5
	INCOME			
110	Tax Revenue	IE-1	924,097,263	401,343,956
120	Assigned Revenues & Compensations	IE-2	93,239,689	189,295,383
130	Rental Income From Municipal Properties	IE-3	43,801,833	80,128,863
140	Fees & User Charges	IE-4	425,730,633	338,399,921
150	Sale & Hire Charges	IE-5	17,191,009	27,763,440
160	Revenue Grants, Contribution & Subsidies	IE-6	381,377,213	368,011,719
170	Income From Investments	IE-7	472,032	6,000,000
171	Interest Earned	IE-8	40,708,203	125,060,971
180	Other Income	IE-9	5,307,714	3,388,207
A	Total - INCOME		1,931,925,590	1,539,392,460
	EXPENDITURE			
210	Establishment Expenses	IE-10	662,434,963	652,939,989
220	Administrative Expenses	IE-11	268,409,718	198,354,873
230	Operations & Maintenance	IE-12	568,648,557	242,352,158
240	Interest & Finance Charges	IE-13	15,931	39,221
250	Programme Expenses	IE-14	2,426,912	13,586,242
260	Revenue Grants, Contribution and Subsidies	IE-15	381,377,213	368,011,725
270	Provisions and Write Off	IE-16	-	272,544
271	Miscellaneous Expenses	IE-17	-	-
272	Depreciation		457,947,345	66,737,117
	Less: Amount transferred to capital contribution		-408,527,586	
B	Total - EXPENDITURE		1,932,733,052	1,542,293,870
A-B	Gross surplus/ (deficit) of income over expenditure before prior period items (A-B)		-807,463	-2,901,410
280	Add/Less: Prior period Items (Net)	IE-18	-	-
	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		-807,463	-2,901,410
290	Less: Transfer to Reserved Fund		47,736,827	20,067,198
	Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)		-48,544,290	-22,968,608


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STATEMENT OF CASH FLOW
As at 31st March 2018

Particulars	Previous Year (Rs.)	Current Year (Rs.)
[A] Cash Flows from operating activities		
Gross Surplus/ (deficit) over expenditure	-2,901,410	-807,463
Add: Adjustments for		
Depreciation	66,737,117	49,419,759
Interest & finance expenses	-	-
Less: Adjustments for		
Profit on disposal of assets		
Dividend income	-	-
Investment income	-6,000,000	-472,032
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	57,835,707	48,140,264
Changes in current assets and current liabilities		
(Increase)/ decrease in Sundry debtors	40,836,090	-372,714,428
(Increase)/ decrease in Stock in hand	-	-
(Increase)/ decrease in prepaid expenses	-	-
(Increase)/ decrease in other current assets	-	-
(Decrease)/ increase in Deposits received	3,844,263	46,900,332
(Decrease)/ increase in Deposits Works	-	-
(Decrease)/ increase in other current Liabilities	60,138,854	195,261,347
(Decrease)/ increase in provisions	-	-
Extra ordinary items {please specify}	-	-
Net cash generated from/ (used in) operating activities [A]	162,654,914	-82,412,485
[B] Cash flows from investing activities		
(Purchase) of Fixed Assets	-224,145,228	-238,089,296
(Purchase) of Capital Work In Progress	-562,753,643	-501,308,504
(Increase)/Decrease in Special funds/grants		
(Increase)/Decrease in Earmarked funds		
(Purchase) of Investments	-98,890,979	-9,141,487
Add:		
Receipt of Grant	788,973,497	1,385,990,685
Proceeds from disposal of Fixed Assets	-	-
Proceeds from disposal of Investments	-	47,882,970
Investment Income Received	6,000,000	472,032
Interest Income Received		
Net cash generated from/(used in) investing activities	-90,816,354	685,806,400
[C] Cash flows from financing activities		
Add:		
Increase / (Decrease) in Loans	-	-9,270
Less:		
Interest & Finance charge	-	-
Loans repaid during the year		
Loans & advances to employees	-9,017,897	-44,535,505
Loans to other Finance expenses		
Net cash generated from (used in) financing activities [C]	-9,017,897	-44,544,775
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	62,820,664	558,849,140
Cash and cash equivalents at beginning of period	399,213,382	462,034,046
Cash and cash equivalents at end of period	462,034,046	1,020,883,186
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	462,034,046	1,020,883,186
Scheduled co-operative banks	-	-
Balances with Post offices		
Balances with other banks		
Total of the breakup of cash and cash equivalents	462,034,046	1,020,883,186

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RECEIPTS AND PAYMENTS ACCOUNT
For the period from 1 April 2017 to 31 March 2018

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Opening Balance* Cash Balance including Imprest Balances with Banks/Treasury (including in designated bank accounts)	462,034,046	399,213,382				
	Operating Receipts				Operating Payments		
110	Tax Revenue	169,212,203	352,756,400	210	Establishment Expenses	106,761,092	105,964,435
120	Assigned Revenues & Compensations	93,239,689	188,862,903	220	Administrative Expenses	219,784,040	167,074,913
130	Rental Income From Municipal Properties	34,679,079	71,268,962	230	Operations & Maintenance	31,090,304	52,599,852
140	Fees & User Charges	411,145,540	334,144,506	240	Interest & Finance Charges	15,931	39,221
150	Sale & Hire Charges	17,191,009	27,763,190	250	Programme Expenses	238,038	3,402,584
160	Revenue Grants, Contribution and Subsidies			260	Revenue Grants, Contribution and Subsidies	235,397,136	210,040,258
170	Income from investments	443,752	6,000,000	271	Miscellaneous Expenses	-	-
171	Interest Earned	22,022,868	124,974,954	270	Provision for Written off	-	-
180	Other Incomes	116,287	206,961	430	Stock in hand	-	-
185	Prior Period Items	-	-				
	Non-Operating Receipts				Non-Operating Payments		
330/331	Loans Received			350	Other payables	1,613,614,892	1,479,930,976
340	Deposits received	2,110,565	2,105,400	320	Grants refunded		
320	Grants, Contribution for Specific Purposes	1,767,367,898	1,156,985,216	330	Secured Loans	9,270	
331	Unsecured Loans			340	Refund of Deposits	8,236,174	40,979,187
420	Realization of Investment-General fund	47,882,970	-	410	Acquisition/Purchase of fixed assets	120,276,955	124,678,299
421	Realization of Investment-Other Fund			412	Capital work-in - progress	-	8,152,871
341	Deposit works			330	Secured Loans	-	-
420	Investment-General fund			420	Investment-General fund	5,820,000	98,890,979
421	Investment-Other Fund			421	Investment-Other Fund		
350	Other liabilities		4,546,992	431	Sundry debtors	-	-
460	Loans and Advances	11,477	28,926	460	Loans and Advances	71,781,686	13,087,450
431	Sundry debtors	406,451,321.00	98,017,280	470	Other Assets	-	-
					Closing Balance#	1,020,883,186	462,034,046
					Cash Balance including Imprest Balances with Banks/Treasury (including in designated bank accounts)		
	TOTAL	3,433,908,704	2,766,875,072		TOTAL	3,433,908,704	2,766,875,072



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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
31010	Balance as per last amount	-	-	-	-	1,931,408,482.01
31090	Additions during the year	-	-	-	-	-
	Surplus for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
	Total (Rs)	-	-	-	-	1,931,408,482.01
31090	Deductions during the year	-	-	-	-	-
	Deficit for the year	-	-	-	-	-
	Transfers	-	-	-	-	48,544,289.96
310	Balance at the end of the current year	-	-	-	-	1,882,864,192


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	General Provident Fund
	(a) Opening Balance	114,427,986.66	-	-	-	-
	(b) Additions to the Special Fund	-	-	-	-	-
	• Transfer from Municipal Fund	47,736,827.16	-	-	-	-
	• 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)	47,736,827.16	-	-	-	-
	(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	-	-	-	-	-
311	Total (c)	-	-	-	-	-
	Net Balance of Special Funds (a+b) - (c)	162,164,813.82	-	-	-	-



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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	3,116,221,403	739397800	3,855,619,203	408,527,586	3,447,091,617
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	-	-	-	-	-
	Total Reserve funds	3,904,164,654	739,397,800	4,643,562,454	408,527,586	4,235,034,868

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	
	(a) Opening Balance	292,861,694		66,311,369	-	359,173,063
	(b) Additions to the Grants					-
	Grant received during the year	1,232,730,037		534,637,861	-	1,767,367,898
	Interest/Dividend earned on Grant investments	-	-	-	-	-
	Profit on disposal of Grant investments	-	-	-	-	-
	Appreciation in Value of Grant investments	-	-	-	-	-
	Other addition (Specify nature)	-	-	-	-	-
	Total(b)	1,232,730,037	-	534,637,861	-	1,767,367,898
	Total (a+b)	1,525,591,731	-	600,949,230	-	2,126,540,961
	(C) Payment out of funds					-
	Capital Expenditure of Fixed Assets	739,397,800	-	-	-	739,397,800
	Capital Expenditure of Other	-	-	-	-	-
	Revenue Expenditure on	381,377,213	-	-	-	381,377,213
	Salary, Wages, allowances etc.	-	-	-	-	-
	Rent	-	-	-	-	-
	Other	-	-	-	-	-
	Loss on disposal of Grant investments	-	-	-	-	-
	Diminution in Value of Grant investments	-	-	-	-	-
	Grants Refunded	-	-	-	-	-
	Other Administrative Charges					
	Total (C)	1,120,775,013	-	-	-	-
	Net balance at the year end (a+b)- (c)	404,816,717	-	600,949,230	-	1,120,775,013
						1,005,765,947


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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	(9,270)	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	(9,270)	-

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	-	-
	Total Un-Secured Loans	50,696,910.8	50,696,910.8

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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Schedule B-7: Deposits Received			
Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	210,656,522	163,788,235
34020	From Revenues	-	-
34030	From Staff	-	-
34080	From other	32,045	-
	Total deposits received	210,688,567	163,788,235

Schedule B-8: Deposits Works				
Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works	-	-	-
34120	Electrical works	-	-	-
34180	Others	-	-	-
	Total of deposit works	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)			
Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	49,026,348	42,225,293
35011	Employee Liabilities	110,839,955	51,522,601
35012	Interest Accrued and Due	436,945	436,945
35013	Outstanding liabilities	16,432,340	2,340
35020	Recoveries Payable	224,972,011	113,438,219
35030	Government Dues Payable	2,144,182	1,791,485
35040	Refunds Payable	3,911	3,911
35041	Advance Collection of Revenues	474,999	204,699
35080	Others	486,849	(69,300)
	Total Other Liabilities (Sundry Creditors)	404,817,540	209,556,192

Schedule B-10: Provisions		
Account Code	Particulars	Current Year (Rs)
36010	Provision for Expenses	-
36020	Provision for Interest	-
36030	Provision for Other Assets	-
	Total Provisions	-



(Signature)
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 Chartered Accountant

Schedule B-11: Fixed Assets											
Account Code	Particulars	Gross Block			Cost at the end of the year	Opening Balance	Accumulated Depreciation		Total at the end of the year	At the end of current year	Net Block At the end of Previous year
		Opening Balance	Additions during the period	Deductions during the period							
1	2	3	4	5	6	7	8	9	10	11	12
	Land Buildings										
41010	Land	1,738,348,631	8,359,175	-	1,746,707,806	-	-	-	-	1,746,707,806	1,738,348,631
41015	Lakes and Pond	178,375,364	-	-	178,375,364	-	-	-	-	178,375,364	178,375,364
41020	Buildings	1,027,121,556	41,111,683	-	1,068,233,239	161,974,719	36,513,775	-	198,488,494	869,744,745	865,146,837
41025	Heritage Buildings	14,310,278	-	-	14,310,278	-	-	-	-	14,310,278	14,310,278
	Infrastructure Assets										
41030	Roads and Bridges	2,847,057,749	30,928,562	-	2,877,986,311	1,909,901,866	275,697,164	-	2,185,599,031	692,387,281	937,155,883
41031	Sewerage and drainage	898,495,769	19,936,312	-	918,432,081	284,589,839	60,930,572	-	345,520,411	572,911,669	613,905,929
41032	Water ways	666,377,915	167,901,007	-	834,278,922	69,287,654	23,293,837	-	92,581,490	741,697,432	597,090,261
41033	Public Lighting	188,284,595	-	-	188,284,595	78,182,570	18,828,460	-	97,011,029	91,273,566	110,102,026
	Other Assets										
41040	Plants & Machinery	25,129,402.00	5,376,746	-	30,506,148	12,594,558	2,738,657	-	15,333,215	15,172,933	12,534,844
41050	Vehicles	79,216,609	44,044,555	-	123,261,164	45,467,294	11,508,190	-	56,975,484	66,285,680	33,749,314
41060	Office & other equipment	44,746,041	1,906,464	-	46,652,505	22,103,251	4,458,819	-	26,562,070	20,090,435	22,642,790
41070	Furniture, Fixtures, electrical appliances	114,350,609	1,534,016	-	115,884,625	46,443,572	10,294,218	-	56,737,790	59,146,835	67,907,037
41080	Other fixed assets	117,937,961	35,948,438	-	153,886,399	24,729,338	13,683,654	-	38,412,992	115,473,407	93,208,623
	Total	7,939,752,478	357,046,958	-	8,296,799,436	2,655,274,661	457,947,345	-	3,113,222,006	5,183,577,431	5,284,477,818
412	Capital Work in Progress	183,395,637	501,308,504	118,957,662	565,746,479					565,746,479	-

Note:

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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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		-	-	-
	Total of Investments General Fund		-	408,962,538.00	447,704,021
				408,962,538	447,704,021

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		-	-	-
	Total of Investments General Fund		-	-	-
				-	-

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		
	Total Stock in hand	1,849,081	1,849,081

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	374,238	-	374,238	2,431,225
	More than 5 years	-	-	-	-
	Sub-total	374,238	-	374,238	2,431,225
	Less: State Government Cesses/Levies in Taxes-Control Accounts				
43191	Net Receivables of property Taxes	374,238	-	374,238	2,431,225
43119	<u>Receivables of Other Taxes</u>				
	Less than 3 years	384,711,128	-	384,711,128	20,904,569
	More than 3 years	-	-	-	-
	Sub-total	384,711,128	-	384,711,128	20,904,569
	Less: State Government Cesses/Levies in Taxes-Control Accounts				
43199	Net Receivables of Other Taxes	384,711,128	-	384,711,128	20,904,569
43120	<u>Receivable of Cess Income</u>				
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub-total	-	-	-	-
43130	<u>Receivables for Fees and User Charges</u>				
	Less than 3 years	242,220	-	242,220	7,870,130
	More than 3 years	-	-	-	-
	Sub-total	242,220	-	242,220	7,870,130
43140	<u>Receivables from Other Sources</u>				
	Less than 3 years	23,398,148	-	23,398,148	4,805,382
	More than 3 years	-	-	-	-
	Sub-total	23,398,148	-	23,398,148	4,805,382
43150	Receivables from Government				
	Sub-total	-	-	-	-
	Total of Sundry Debtors (Receivables)	408,725,734	-	408,725,734	36,011,306

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
		-	-
	Total Accumulated Provision	16,511,033.00	16,511,033.00



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

Schedule B-17: Cash and Bank Balances			
Account Code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	-	-
	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	295,239,155	192,531,217
45022	Other Schedule Banks	725,644,031	269,502,829
45023	Scheduled Co-Operative Bank	-	-
45024	Post Office	-	-
	Sub- Total	1,020,883,186	462,034,046
	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Schedule Banks	-	-
45043	Scheduled Co-Operative Bank	-	-
45044	Post Office	-	-
	Sub- Total	-	-
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Schedule Banks	-	-
45063	Scheduled Co-Operative Bank	-	-
45064	Post Office	-	-
	Sub- Total	-	-
	Total Cash and Bank balances	1,020,883,186	462,034,046

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	48,120,294	106,631,780	96,808,257	57,943,817
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	4,454,354	79,543,139	45,035,766	38,961,727
46050	Advance to Others	100,000,000	-	-	100,000,000
46060	Deposit with External Agencies	-	204,609	-	204,609
46080	Other Current Assets	180,000	-	-	180,000
	Sub- Total	152,754,648	186,379,528	141,844,023	197,290,153
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	152,754,648	186,379,528	141,844,023	197,290,153

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	-	-
	Total Accumulated Provision	-	-

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	-	-
	Total Other Assets	181,500,000	181,500,000

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	-	-
	Total Miscellaneous expenditure	-	-



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Schedule IE-1: Tax Revenue			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	350,000,000	222,755,325
11002	Water Tax	20,000,000	26,640,267
11003	Sewerage Tax	4,050	-
11004	Conservancy Charge	-	-
11005	Lighting Tax	43,538,671	38,249,115
11006	Education Tax	-	83,533
11007	Vehicle Tax	-	22,966
11008	Tax on Animals	239,000	105,500
11009	Electricity Tax	-	-
11010	Professional Tax	1,974,900	167,133
11011	Advertisement Tax	-	-
11012	Pilgrimage Tax	-	-
11051	Octroi & Toll	270,300	108,120
11052	Cess	-	-
11013	Export Tax	35,043,840	33,569,973
11080	Others Taxes	473,026,502	79,639,693
11090	Tax	-	2,331
	Sub Total	924,097,263	401,343,956
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-	-
	Sub Total	924,097,263	401,343,956
	Total Tax Revenue	924,097,263	401,343,956

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	0	2,331
	Total refund and remission of tax revenues	-	2,331

Schedule IE-2: Assigned Revenues & Compensations			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	1,204,696	64,089,973
12020	Compensation in Lieu Of Taxes/Duties	92,034,993	125,205,410
12030	Compensation in Lieu Of Concession	-	-
	Total Assigned Revenues & Compensations	93,239,689	189,295,383

Schedule IE-3: Rental Income From Municipal Properties			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	35,771,158	67,781,976
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	250
13040	Rent From Lease of Lands	6,437,794	7,935,130
13080	Other Rents	1,592,881	4,411,507
	Sub Total	43,801,833	80,128,863
13090	Less: Rent remission and refunds	-	-
	Sub Total	43,801,833	80,128,863
	Total Rental Income From Municipal Properties	43,801,833	80,128,863

Schedule IE-4: Fees & User Charges - Income head-wise			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	863,599	439,843
14011	Licensing Fees	53,416,763	73,640,277
14012	Fees for Grant of Permit	32,909,364	30,593,051
14013	Fees For Certificate Or Extract	46,339	148,961
14014	Development Charges	664,316	5,553,907
14015	Regularisation Fees	250,944	8,898,156
14020	Penalties And Fines	99,893	3,974,607
14040	Other Fees	107,999,744	48,023,712
14050	User Charges	169,590,425	158,708,764
14060	Entry Fees	-	1,376,000
14070	Service / Administrative Charges	59,286,684	7,042,643
14080	Other Charges	602,563	-
14090	Rent Remission and Refunds	-	-
	Sub Total	425,730,633	338,399,921
14090	Less: Rent Remission and Refunds	-	-
	Sub Total	425,730,633	338,399,921
	Total Income from Fees & User Charges	425,730,633	338,399,921

Schedule IE-5: Sale & Hire Charges			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	13,728,587	16,722,366
15011	Sale of Forms & Publications	3,315,376	10,925,233
15012	Sale of Stores & Scrap	-	5,185
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	147,046	65,347
15041	Hire Charges for Equipments	-	45,309
	Total Income from Sale & Hire Charges - income head-wise	17,191,009	27,763,440

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Schedule IE-6: Revenue Grants, Contribution & Subsidies			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	381,377,213	368,011,719
16020	Reimbursement of Expenses	408,527,586	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	789,904,799	368,011,719

Schedule IE-7: Income From Investments			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	472,032	6,000,000
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	472,032	6,000,000

Schedule IE-8:- Interest Earned			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	21,941,089	25,742,353
17120	Interest On Loans And Advances To Employees	81,779	410,156
17130	Interest On Loans To Others	-	-
17180	Other Interest	18,685,335	98,908,462
	Total Interest Earned	40,708,203	125,060,971

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	792,396	83,669
18050	Unclaim Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	-	157,556
18080	Miscellaneous Income	4,515,318	3,127,867
	Total Other Income	5,307,714	3,388,207

Schedule IE-10:- Establishment Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	566,921,026	578,892,316
21020	Benefits And Allowances	10,579,026	22,357,304
21030	Pension	47,894,138	1,040,857
21040	Other Terminal & Retirement Benefits	37,040,773	50,649,512
	Total Establishment Expenses	662,434,963	652,939,989

Schedule IE-11:-Administrative Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	1,736,671	-
22011	Office Maintenance	187,713,644	116,159,537
22012	Communication Expenses	2,788,103	5,092,397
22020	Books & Periodicals	-	431,202
22021	Printing and Stationery	2,074,417	8,396,453
22030	Travelling & Conveyance	34,387,059	41,373,669
22040	Insurance	1,536,901	6,725,538
22050	Audit Fees	981,500	303,085
22051	Legal Expenses	692,162	2,746,286
22052	Professional and Other Fees	11,442,880	3,286,942
22060	Advertisement And Publicity	6,918,350	7,525,412
22061	Membership & Subscriptions	-	-
22080	Other Administrative Expenses	18,138,031	6,314,352
	Total Administrative Expenses	268,409,718	198,354,873

Schedule IE-12:-Operations & Maintenance			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	6,295,020	6,580,975
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	9,224,453	6,728,197
23051	Repairs & Maintenance - Infrastructure Assets	253,771,060	86,611,321
23052	Repairs & Maintenance - Civic Amenities	61,194,518	34,251,566
23053	Repairs & Maintenance - Buildings	25,803,321	16,235,099
23054	Repairs & Maintenance - Vehicles	7,124,106	16,179,807
23055	Repairs & Maintenance - Furniture	-	490,998
23056	Repairs & Maintenance - Office Equipments	3,566,011	37,960,589
23057	Repairs & Maintenance - Electrical Appliances	20,221,108	2,497,938
23058	Repairs & Maintenance - Heritage Building	-	1,026,913
23059	Repairs & Maintenance - Others	1,331,195	11,352,557
23080	Other Operating & Maintenance Expenses	180,117,765	22,436,198
	Total Operations & Maintenance	568,648,557	242,352,158

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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	4,000	
24060	Other interest	-	-
24070	Bank Charges	11,931	39,221
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	15,931	39,221

Schedule IE-14:- Programme Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	-	1,205,054
25020	Own Programs	2,426,912	12,381,188
25030	Share in Programs Of Others		
	Total Programme Expenses	2,426,912	13,586,242


Schedule IE-15:- Revenue Grants, Contribution and Subsidies			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	381,377,213	368,011,725
26020	Contributions		
26030	Subsidies		
	Total Revenue Grants, Contribution and Subsidies	381,377,213	368,011,725

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		
	Total Provisions and Write Off	-	272,544

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	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-17a:- Depreciation			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27220	Buildings	36,513,775	
27230	Roads & Bridges	275,697,164	
27231	Sewerage & Drainage	60,930,572	
27232	Waterways	23,293,837	
27233	Public Lightning	18,828,460	
27240	Plant & Machinery	2,738,657	
27250	Vehicles	11,508,190	
27260	Office & other Equipments	4,458,819	
27270	Furniture & Fixtures	10,294,218	
27280	Other Fixed Assets	13,683,654	
	Total Depreciation	457,947,345	-

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	-	-
	Sub Total Income (a)	-	-
	Expenses		
28050	Refund of Taxes		
28060	Refund of Other Revenues		
28080	Other Expenses	-	-
	Sub Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-


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Trial Balance

1-Apr-2017 to 31-Mar-2018

Particulars	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
1 - Revenue Income			2340453175.34	2340453175.34 Cr
110 - Tax Revenue			924097263.29	924097263.29 Cr
11001 - Property Tax			350000000.00	350000000.00 Cr
11001-00 Consolidated Property Tax			300000000.00	300000000.00 Cr
11001-31 Samekit Kar			50000000.00	50000000.00 Cr
11002 - Water Tax (Incl Fee & Charges)			20000000.00	20000000.00 Cr
11002-00 Consolidated Water Tax			20000000.00	20000000.00 Cr
11003 - Sewerage Tax			4050.00	4050.00 Cr
11003-00 - Consolidated Sewerage Tax			4050.00	4050.00 Cr
11005 - Lighting Tax			43538671.00	43538671.00 Cr
11005-00 - Consolidated Lighting Tax			43538671.00	43538671.00 Cr
11008 - Tax on Animals			239000.00	239000.00 Cr
11008-00 - Consolidated Tax on Animals			239000.00	239000.00 Cr
11010 - Professional Tax			1974900.00	1974900.00 Cr
11010-00 - Consolidated Professional Tax			1974900.00	1974900.00 Cr
11013 - Export Tax			35043840.29	35043840.29 Cr
11013-00 - Consolidated Export Tax			35043840.29	35043840.29 Cr
11051 - Octroi & Toll			270300.00	270300.00 Cr
11051-00 - Consolidated Octroi and Toll			270300.00	270300.00 Cr
11080 - Others Taxes			473026502.00	473026502.00 Cr
11080-00 - Consolidated Other Taxes			384831000.00	384831000.00 Cr
11080-01 - Entertainment Tax			29340579.00	29340579.00 Cr
11080-04 Shav Dah			1414.00	1414.00 Cr
11080-25 Aantarik Vikas Shulk			175377.00	175377.00 Cr
11080-41 - Education Cess			58678132.00	58678132.00 Cr
120 - Assigned Revenues & Compensations			93239689.00	93239689.00 Cr
12010 - Taxes & Duties Collected By Others			1204696.00	1204696.00 Cr
12010-21 - Passenger Tax			1204696.00	1204696.00 Cr
12020 - Compensation in Lieu Of Taxes & Duties			92034993.00	92034993.00 Cr
12020-01 - Compensation in Lieu of Octroi			92034993.00	92034993.00 Cr
130 - Rental Income From Municipal Properties			43801833.00	43801833.00 Cr
13010 - Rent From Civic Amenities			35771158.00	35771158.00 Cr
13010-00 - Consolidated Rent From Civic Amenities			2000.00	2000.00 Cr
13010-01 - Rent From Markets			14321070.00	14321070.00 Cr
13010-03 - Rent From Community Halls			1115020.00	1115020.00 Cr
13010-05 - Other Rents (Specify 05 Onwards)			70000.00	70000.00 Cr
13010-11 - Mutation Fee			20158138.00	20158138.00 Cr
13010-12 Ambulance Fees			104930.00	104930.00 Cr
13040 - Rent From Lease of Lands			6437794.00	6437794.00 Cr
13040-00 - Consolidated Rent From Lease Of Lands			6437794.00	6437794.00 Cr
13080 - Other Rents			1592881.00	1592881.00 Cr
13080-00 - Consolidated Other Rents			1274252.00	1274252.00 Cr
13080-06 House Rent Employee			318629.00	318629.00 Cr
140 - Fees & User Charges			425730633.14	425730633.14 Cr
14010 - Empanelment & Registration Charges			863599.00	863599.00 Cr
14010-00-Consolidat Empanelment&Registration Charge			31258.00	31258.00 Cr
14010-02 - Colony Empanelment and Inspection Fees			553991.00	553991.00 Cr
14010-22 Noc			278350.00	278350.00 Cr
14011 - Licensing Fees			53416763.00	53416763.00 Cr
14011-00 - Consolidated Licensing Fees			2710821.00	2710821.00 Cr
14011-01 - Trade License Fees			7150.00	7150.00 Cr
14011-15 - Licensing Fees From Bar			49354000.00	49354000.00 Cr
14011-16 - Fees From Leasing of Ponds			129254.00	129254.00 Cr
14011-18 - Income From Provider of Telephon Service			794018.00	794018.00 Cr
14011-19 Premium Fees			421520.00	421520.00 Cr
14012 - Fees for Grant of Permit			32909363.64	32909363.64 Cr
14012-00 - Consolidated Fees for Grant of Permit			32909363.64	32909363.64 Cr
14013 - Fees For Certificate Or Extract			46339.00	46339.00 Cr
14013-00 - Consoli Fees for Certificate Or Extract			46339.00	46339.00 Cr
14014 - Development Charges			664316.00	664316.00 Cr
14014-00 - Consolidated Development Charges			16486.00	16486.00 Cr
14014-01 - Development Charges			647830.00	647830.00 Cr
14015 - Regularisation Fees			250944.00	250944.00 Cr
14015-02 - Agreement Fees			250944.00	250944.00 Cr
14020 - Penalties And Fines			99893.00	99893.00 Cr
14020-00 - Consolidated Penalties and Fines			93675.00	93675.00 Cr
14020-02 - Water Tax			6218.00	6218.00 Cr
14040 - Other Fees			107999743.50	107999743.50 Cr
14040-00 - Consolidated Other Fees			398120.00	398120.00 Cr
14040-01 - Advertisement Fees			8747437.00	8747437.00 Cr
14040-02 - Parking Fee			811632.00	811632.00 Cr

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14040-10 - Delay Fees			39156746.00	39156746.00 Cr
14040-11 - Stamp Duty on Transfer of Properties			53423561.00	53423561.00 Cr
14040-12 - Road Cutting Charges			1529358.50	1529358.50 Cr
14040-13 - Application Fees			22087.00	22087.00 Cr
14040-14 - Miscellaneous Fees			354042.00	354042.00 Cr
14040-15 - Nai Connection(Sayojan()) Charges			3556760.00	3556760.00 Cr
14050 - User Charges			169590425.00	169590425.00 Cr
14050-01 - Litter & Debris Collection Charges			2765.00	2765.00 Cr
14050-02 - Septic Tank Cleaning Charges			294192.00	294192.00 Cr
14050-05 - Sewerage Cleaning Charges			203275.00	203275.00 Cr
14050-06 - Pay & Use Toilets			11580.00	11580.00 Cr
14050-08 - Water Supply			155152000.00	155152000.00 Cr
14050-09 - Charges for Supply of Water By Tankers			3226754.00	3226754.00 Cr
14050-10 Hand Trolley			175300.00	175300.00 Cr
14050-12 Testing			10524559.00	10524559.00 Cr
14070 - Service / Administrative Charges			59286684.00	59286684.00 Cr
14070-01 - Charges As A Percentage on Deposit Works			2.00	2.00 Cr
14070-04 - Service Charges			59286682.00	59286682.00 Cr
14080 - Other Charges			602563.00	602563.00 Cr
14080-00 - Consolidated Other Charges			602563.00	602563.00 Cr
150 - Sale & Hire Charges			17191009.00	17191009.00 Cr
15010 - Sale Of Products			13728587.00	13728587.00 Cr
15010-00 - Consolidated Sale of Products			11121000.00	11121000.00 Cr
15010-01 - Sale of Garbage & Rubbish			1415335.00	1415335.00 Cr
15010-05 - Sale of Nursery Plants			1192252.00	1192252.00 Cr
15011 - Sale of Forms & Publications			3315376.00	3315376.00 Cr
15011-01 - Sale of Tender Papers			3295896.00	3295896.00 Cr
15011-02 - Sale of Ration Card & Other Forms			19480.00	19480.00 Cr
15040 - Hire Charges for Vehicles			147046.00	147046.00 Cr
15040-00 - Consolidated Hire Charges For Vehicles			147046.00	147046.00 Cr
160 - Revenue Grants, Contribution & Subsidies			789904799.16	789904799.16 Cr
16010 - Revenue Grants			381377213.44	381377213.44 Cr
16010-01 Rastriya Sahriya Ajivika Mission			3239600.65	3239600.65 Cr
16010-04 RAJIV NIDHAN SAHARI YOZNA			252500.00	252500.00 Cr
16010-09 RENT-HOUSES- IHSDP			11000.00	11000.00 Cr
16010-13 Shikshakarmi Salaries			68518425.00	68518425.00 Cr
16010-22 Prime Minister Awas Yojna			142215295.79	142215295.79 Cr
16010-25 Rashtriya Pariwar Sahayata			6856000.00	6856000.00 Cr
16010-33 Samajik Suraksha Refund			1206988.00	1206988.00 Cr
16010-34 Samajik Surksha Pension			101437172.00	101437172.00 Cr
16010-88 Private Toilet (SBM)			57640232.00	57640232.00 Cr
16020 - Reimbursement of Expenses			408527585.72	408527585.72 Cr
16020-20 - Consolidated Depreciation on Buildings			20560113.87	20560113.87 Cr
16020-30 - Consolidated Depreciation on Road&Bridge			273728702.64	273728702.64 Cr
16020-31 - Consolidated Dep. On Sewerage & Drainage			43952812.47	43952812.47 Cr
16020-32 - Consolidated Depreciation On Waterways			20882943.69	20882943.69 Cr
16020-33-Consolidated Dep.on Public Lighting System			13628154.90	13628154.90 Cr
16020-40 - Consolidated Dep. on Plant & Machinery			1587703.10	1587703.10 Cr
16020-50 - Consolidated Depreciation on Vehicles			7166351.40	7166351.40 Cr
16020-60-Consolidated Dep. on Office & Other Equipment			4089111.55	4089111.55 Cr
16020-70 - Consolidated Dep. On Furniture, Fixtures, Fittings & Electrical Appliances			9319927.70	9319927.70 Cr
16020-80 -Consolidated Dep. on Other Fixed Assets			13611764.40	13611764.40 Cr
170 - Income From Investments			472032.00	472032.00 Cr
17010 - Interest			472032.00	472032.00 Cr
17010-00 - Consolidated Interest			94032.00	94032.00 Cr
17010-01 - Fixed Deposits			378000.00	378000.00 Cr
171 - Interest Earned			40708202.75	40708202.75 Cr
17110 - Interest From Bank Accounts			21941088.75	21941088.75 Cr
17110-00 - Consolidated Interest From Bank Accounts			21941088.75	21941088.75 Cr
17120 - Interest On Loans And Advances To Employees			81779.00	81779.00 Cr
17120-00 -Consolidated Inte.on Loans&Advances to Employees			81779.00	81779.00 Cr
17180 - Other Interest			18685335.00	18685335.00 Cr
17110-01- Interest on FDR			18684774.00	18684774.00 Cr
17180-00 - Consolidated Other Interest			561.00	561.00 Cr
180 - Other Income			5307714.00	5307714.00 Cr
18040 - Recovery From Employees			792396.00	792396.00 Cr
18040-00 - Consolidated Recovery From Employees			792396.00	792396.00 Cr
18080 - Miscellaneous Income			4515318.00	4515318.00 Cr
18080-00 - Consolidated Miscellaneous Income			105190.00	105190.00 Cr
18080-01 - Penalty on Contractors			4410128.00	4410128.00 Cr
2 - Revenue Expenditure	2542478817.00	153481351.70	2388997465.30 Dr	
210 - Establishment Expenses	815518481.20	153083518.70	662434962.50 Dr	
21010 - Salaries, Wages And Bonus	720004544.20	153083518.70	566921025.50 Dr	

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21010-00 - Consolidated Salaries, Wages & Bonus		105500350.00		105500350.00 Dr
21010-11 - Salaries & Allowances Staff		435461595.65		435461595.65 Dr
21010-21 - Wages		170992798.55	153083518.70	17909279.85 Dr
21010-33 Muktidham Work Exp.		8049800.00		8049800.00 Dr
21020 - Benefits And Allowances		10579026.00		10579026.00 Dr
21020-03 - Remuneration & Fees Mayor-in-Council		7900200.00		7900200.00 Dr
21020-31 - Medical Allowance		992237.00		992237.00 Dr
21020-51 - Compensation to Staff		1675039.00		1675039.00 Dr
21020-71 - Staff Training Expenses		11550.00		11550.00 Dr
21030 - Pension		47894138.00		47894138.00 Dr
21030-00 - Consolidated Pension		47894138.00		47894138.00 Dr
21040 - Other Terminal & Retirement Benefits		37040773.00		37040773.00 Dr
21040-01 - Death Cum Retirement Benefit		50000.00		50000.00 Dr
21040-02 - Retirement Gratuity		1970406.00		1970406.00 Dr
21040-11 - Leave Encashment		9604502.00		9604502.00 Dr
21040-21 - Provident Fund Contribution		25415865.00		25415865.00 Dr
220 - Administrative Expenses		268807550.78	397833.00	268409717.78 Dr
22010 - Rent, Rates and Taxes		1736671.00		1736671.00 Dr
22010-00 - Consolidated Rent, Rates and Taxes		1736671.00		1736671.00 Dr
22011 - Office Maintenance		187713644.20		187713644.20 Dr
22011-01 - Electricity Charges		177238604.20		177238604.20 Dr
22011-02 - Security Expenses		10475040.00		10475040.00 Dr
22012 - Communication Expenses		2788102.86		2788102.86 Dr
22012-01 - Telephone Expenses		2721946.86		2721946.86 Dr
22012-21 - Postage Expenses		66156.00		66156.00 Dr
22021 - Printing and Stationery		2074417.00		2074417.00 Dr
22021-00 - Consolidated Printing and Stationery		969710.00		969710.00 Dr
22021-01 - Printing Expenses		307843.00		307843.00 Dr
22021-02 - Stationery		745662.00		745662.00 Dr
22021-04 Photo Copy Expenses		51202.00		51202.00 Dr
22030 - Travelling & Conveyance		34422452.70	35394.00	34387058.70 Dr
22030-00 - Consolidated Travelling & Conveyance		335025.00		335025.00 Dr
22030-01 - Travelling And Conveyance - Mayor		30000.00		30000.00 Dr
22030-11 - Fuel, Petrol and Diesel Own Vehicles		34057427.70	35394.00	34022033.70 Dr
22040 - Insurance		1536901.42		1536901.42 Dr
22040-00 - Consolidated Insurance Expenses		1478906.10		1478906.10 Dr
22040-02 - Vehicles		40325.32		40325.32 Dr
22040-03 - Others(Insurance)		17670.00		17670.00 Dr
22050 - Audit Fees		981500.00		981500.00 Dr
22050-00 - Consolidated Audit Fees		981500.00		981500.00 Dr
22051 - Legal Expenses		1054601.00	362439.00	692162.00 Dr
22051-00 - Consolidated Legal Expenses		1054601.00	362439.00	692162.00 Dr
22052 - Professional and Other Fees		11442880.35		11442880.35 Dr
22052-21 - Consultancy Fees, Charges		11442880.35		11442880.35 Dr
22060 - Advertisement And Publicity		6918349.50		6918349.50 Dr
22060-01 - Advertisement Expenses		6918349.50		6918349.50 Dr
22080 - Other Administrative Expenses		18138030.75		18138030.75 Dr
22080-01 - Expenses for Meeting Of Corporation/MMIC		49130.00		49130.00 Dr
22080-02 - Guest Entertainment Expenses		18500.00		18500.00 Dr
22080-51 - Miscellaneous Expenses		18070400.75		18070400.75 Dr
230 - Operations & Maintenance		568648556.70		568648556.70 Dr
23010 - Power & Fuel		6295020.00		6295020.00 Dr
23010-01 - Water Works		4826652.00		4826652.00 Dr
23010-02 - Street Lighting		1468368.00		1468368.00 Dr
23040 - Hire Charges		9224453.00		9224453.00 Dr
23040-02 Hire-Rent Vehicles		9224453.00		9224453.00 Dr
23051 - Repairs & Maintenance Infrastructure Assets		253771060.00		253771060.00 Dr
23051-00 - Consoli Repairs&Maintenance Infrastructure Assets		23038143.00		23038143.00 Dr
23051-01 - Concrete Roads(CCR)		84982448.00		84982448.00 Dr
23051-03 - Other Roads		10548041.00		10548041.00 Dr
23051-11 - Underground Drains		19213820.00		19213820.00 Dr
23051-12 - Open Drains		64623.00		64623.00 Dr
23051-21 STAGE		2428607.00		2428607.00 Dr
23051-21 - Water Ways		103397051.00		103397051.00 Dr
23051-22 - Borewell		1201951.00		1201951.00 Dr
23051-33 - Transformer		552500.00		552500.00 Dr
23051-34 - Others		130562.00		130562.00 Dr
23051-35 Generator Machine		28693.00		28693.00 Dr
23051-41 - Plant & Machinery		492000.00		492000.00 Dr
23051-42 Culverts		3179725.00		3179725.00 Dr
23051-44 Shed & Chabutara		1950484.00		1950484.00 Dr
23051-44 Staff Quaters		1235342.00		1235342.00 Dr
23051-51 - Garbage Clearance		20000.00		20000.00 Dr

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23051-72 Building -Cultural Center		1307070.00	1307070.00 Dr
23052 - Repairs & Maintenance Civic Amenities		61194518.00	61194518.00 Dr
23052-00 -Consoli Repairs&Maintenance-Civic Amenities		192098.00	192098.00 Dr
23052-01 - Parks, Nurseries & Gardens		30662244.00	30662244.00 Dr
23052-02 - Lakes & Ponds		8638315.00	8638315.00 Dr
23052-11 - Markets & Complexes		1518791.00	1518791.00 Dr
23052-21 - Public Toilets		18114276.00	18114276.00 Dr
23052-22 Fencing & Channeling Work		2068794.00	2068794.00 Dr
23053 - Repairs & Maintenance Buildings		25803321.00	25803321.00 Dr
23053-00 - Consoli Repairs & Maintenance -Buildings		2169722.00	2169722.00 Dr
23053-01 Community Toilet Complex		12340326.00	12340326.00 Dr
23053-02 - Community Building		2757293.00	2757293.00 Dr
23053-03 - Office Buildings(R&M)		55000.00	55000.00 Dr
23053-04 - Hospital Building		1154001.00	1154001.00 Dr
23053-09 - School Building		6416053.00	6416053.00 Dr
23053-11 - Temples		383945.00	383945.00 Dr
23053-22 - Community Building		526981.00	526981.00 Dr
23054 - Repairs & Maintenance Vehicles		7124106.00	7124106.00 Dr
23054-00 - Consoli Repairs & Maintenance -Vehicles		7124106.00	7124106.00 Dr
23056 - Repairs & Maintenance Office Equipments		3566011.00	3566011.00 Dr
23056-00 - Consolidated Office & Other Equipments		508405.00	508405.00 Dr
23056-02 - Computers		1371286.00	1371286.00 Dr
23056-06 - Water Coolers		212605.00	212605.00 Dr
23056-55 Rain Water Harvesting		1473715.00	1473715.00 Dr
23057 - Repairs & Maintenance Electrical Appliances		20221108.00	20221108.00 Dr
23057-02 - Electrical Fittings		18923843.00	18923843.00 Dr
23057-55 Software		1297265.00	1297265.00 Dr
23059 - Repairs & Maintenance Others		1331195.00	1331195.00 Dr
23059-00 -Consolidated Repairs & Maintenance Others		1331195.00	1331195.00 Dr
23060 - Other Operating & Maintenance Expenses		180117764.70	180117764.70 Dr
23060-00-Consoli Other Operating&Maintenance Expenses		8145063.00	8145063.00 Dr
23060-01 Wages		153083518.70	153083518.70 Dr
23060-03 - Garbage & Clearance Expenses		3389556.00	3389556.00 Dr
23060-04 -Cleaning by Private Agencies (Outsourced)		15157171.00	15157171.00 Dr
23060-05 - Water Tankers		342456.00	342456.00 Dr
240 - Interest & Finance Charges		15931.00	15931.00 Dr
24050- Inte on Loans From Banks&Other Financial Institution		4000.00	4000.00 Dr
24050-00- Consoli Interest On Loans From Bank &Other Financial Institutions		4000.00	4000.00 Dr
24070 - Bank Charges		11931.00	11931.00 Dr
24070-00 - Consolidated Bank Charges		11931.00	11931.00 Dr
250 - Programme Expenses		2426912.00	2426912.00 Dr
25020 - Own Programme		2426912.00	2426912.00 Dr
25020-00 - Consolidated Own Programme		2426912.00	2426912.00 Dr
260 - Revenue Grants, Contribution and Subsidies		381377213.44	381377213.44 Dr
26010 - Grants		379334218.79	379334218.79 Dr
26010-03 Samajik Suraksha Pension Fund		79938850.00	79938850.00 Dr
26010-14 Rent Houses IHSDP		11000.00	11000.00 Dr
26010-17 Shikshakarmi Salaries		68518425.00	68518425.00 Dr
26010-25 Rajiv Nirdhan Sahari Yojna		252500.00	252500.00 Dr
26010-27 RSA Misson Training		21498322.00	21498322.00 Dr
26010-49 Rashtriya Aajivika Mission		2403594.00	2403594.00 Dr
26010-88 Private Toilet (SBM)		57640232.00	57640232.00 Dr
26010-98 PM AWAS Yojna		142215295.79	142215295.79 Dr
26010-99 Rastriya Parivar Sahayata		6856000.00	6856000.00 Dr
26030 - Subsidies		2042994.65	2042994.65 Dr
26030-00-01 Nulm Subsidies		836006.65	836006.65 Dr
26030-00 - Consolidated Subsidies		1206988.00	1206988.00 Dr
272 - Depreciation		457947344.72	457947344.72 Dr
27220 - Buildings		36513775.34	36513775.34 Dr
27220-01 - Office Buildings		716725.80	716725.80 Dr
27220-02 - Community Building		3882309.05	3882309.05 Dr
27220-03 - Market Building		602641.70	602641.70 Dr
27220-04 - Hospital Building		286082.23	286082.23 Dr
27220-05 - Residential Quarters		1430765.80	1430765.80 Dr
27220-06 - Godowns		820190.37	820190.37 Dr
27220-09 - School Building		2796389.78	2796389.78 Dr
27220-10 Cycle Stand		238843.90	238843.90 Dr
27220-11 - Temples		111422.96	111422.96 Dr
27220-12 Community Toilet Complex		6402630.97	6402630.97 Dr
27220-13 - Library		122126.08	122126.08 Dr
27220-14 - Slaughter House		84530.20	84530.20 Dr
27220-15 Building Stadium		687053.60	687053.60 Dr
27220-16 Building - Commercial		8261886.26	8261886.26 Dr

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220-17 Building - Staff Quarters	38541.00	38541.00 Dr
220-18 Building - Stores	41201.06	41201.06 Dr
220-19 Building - Gymnasium	253502.03	253502.03 Dr
220-20 Building - Smarak	231634.76	231634.76 Dr
220-21 Building - Police Station	4180.96	4180.96 Dr
220-22 Building - Samaj Mandir	3511.30	3511.30 Dr
220-23 Building - Fire Services	19891.20	19891.20 Dr
220-24 Building - Cultural Centre	1702624.78	1702624.78 Dr
220-25 Building - Town Hall	267193.96	267193.96 Dr
220-26 Building - Vegetable Market	18801.13	18801.13 Dr
220-27 Building - Sports Complex	293955.69	293955.69 Dr
220-28 Building - Health Club	11671.36	11671.36 Dr
220-29 Shed & Chabutra Constn	2288778.41	2288778.41 Dr
220-30 Building - Residential	2211054.53	2211054.53 Dr
220-36 Passanger Waiting Building	12361.02	12361.02 Dr
220-37 Stage	655463.28	655463.28 Dr
220-38 MUKTIDHAM	993131.79	993131.79 Dr
220-39 Watching Tower	4927.43	4927.43 Dr
220-41 Welcome Gate Constn	290713.83	290713.83 Dr
220-70Videshi Madira Shop	82685.42	82685.42 Dr
220-82 PUMP HOUSE	644351.70	644351.70 Dr
2230 - Roads & Bridges	275697164.19	275697164.19 Dr
2230-01 - Concrete Road CCR	156134479.70	156134479.70 Dr
2230-02 - Metalled Road(Bitumen)	26731980.00	26731980.00 Dr
2230-03 - Culverts	8585450.22	8585450.22 Dr
2230-04 Gaurav Path	3704342.00	3704342.00 Dr
2230-06 Bridges	281987.00	281987.00 Dr
2230-08 - Other Roads	5159708.52	5159708.52 Dr
2230-09 Roads - Asphalt	68392951.82	68392951.82 Dr
2230-10 Roads - Cement	1833878.57	1833878.57 Dr
2230-11 Roads - Kachcha	3627894.03	3627894.03 Dr
2230-12 Road Dividers	654718.00	654718.00 Dr
2230-5 Bridges&Flyover	589774.33	589774.33 Dr
2231 - Sewerage And Drainage	60930571.90	60930571.90 Dr
2231-01 - Underground Drains	24834686.47	24834686.47 Dr
2231-02 - Open Drains	18278430.13	18278430.13 Dr
2231-03 Drains < 4 Feet	9540900.38	9540900.38 Dr
2231-04 Drainage	8120147.59	8120147.59 Dr
2231-06 Rain Water Drains	13875.00	13875.00 Dr
2231-10 Water Septic Tanks	142532.33	142532.33 Dr
2232 - Waterways	23293836.61	23293836.61 Dr
2232-01 - Borewell	4523672.22	4523672.22 Dr
2232-04 - Pipes	664447.30	664447.30 Dr
2232-07 Water Distribution Assets	3061678.09	3061678.09 Dr
2232-08 Water Pipeline Development	14766233.85	14766233.85 Dr
2232-09 Tube Wells	202088.90	202088.90 Dr
2232-11 Water Tank & Pipeline	33475.00	33475.00 Dr
2232-25 RAIN WATER	42241.25	42241.25 Dr
2233 - Public Lighting System	18828459.54	18828459.54 Dr
2233-04 Street Lights	1300601.70	1300601.70 Dr
2233-05 Electric Poles	11189114.85	11189114.85 Dr
2233-06 Electrical Accessories	3577016.99	3577016.99 Dr
2233-12 Lamp Post	2761726.00	2761726.00 Dr
2240 - Plant & Machinery	2738656.80	2738656.80 Dr
2240-01 Plant & Machinery - Electrical	942561.70	942561.70 Dr
2240-02 Suction Sewer Cleaning Machine	250048.70	250048.70 Dr
2240-05 Fogging Machine	83207.20	83207.20 Dr
2240-10 Submersible Pump Sets	1267388.10	1267388.10 Dr
2240-32 Generator Machine	120792.60	120792.60 Dr
2240-44Turbine Pump	74658.50	74658.50 Dr
2250 - Vehicles	11508189.59	11508189.59 Dr
2250-02 - Motor Car	99314.00	99314.00 Dr
2250-03 - Bus	84146.60	84146.60 Dr
2250-04 - Trucks	1082681.60	1082681.60 Dr
2250-05 - Tankers	861301.30	861301.30 Dr
2250-06 Heavy Vehicles	1948588.80	1948588.80 Dr
2250-07 - Ambulances	89734.10	89734.10 Dr
2250-08 Tractors	426791.00	426791.00 Dr
2250-11 MOBILE TOILET	294887.50	294887.50 Dr
2250-12 Hand Trolley	268649.00	268649.00 Dr
2250-13 JCB Ladder	1497694.26	1497694.26 Dr
2250-18 Elevator Vehicle	14403.20	14403.20 Dr
2250-25 Rickshaw	2096648.33	2096648.33 Dr

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250-65 Dumper		2343349.90		2343349.90 Dr
250-66 Tipper		400000.00		400000.00 Dr
250 - Office & Other Equipments		4458818.65		4458818.65 Dr
250-01 - Air Conditioners		212744.20		212744.20 Dr
250-02 - Computers		1195869.10		1195869.10 Dr
250-03 Faxes		780.00		780.00 Dr
250-04 - Photo-Copiers		211888.60		211888.60 Dr
250-06 - Water Coolers		668012.50		668012.50 Dr
250-07 - Telephone Instrument		2318.00		2318.00 Dr
250-08 - Typewriter		6268.80		6268.80 Dr
250-10 Water Purifier		279082.20		279082.20 Dr
250-11 Computer Laptop		320638.60		320638.60 Dr
250-12 Printers		359392.10		359392.10 Dr
250-16 Water Filter		56629.30		56629.30 Dr
250-25 Biometric Device		17724.60		17724.60 Dr
250-26 U P S & Batteries & Invertor		93125.60		93125.60 Dr
250-29 Fanging Machine		414641.40		414641.40 Dr
250-34 LCD & LED & T.V		534661.10		534661.10 Dr
250-80 Emplfire & Mike		5660.50		5660.50 Dr
250-82 C C Tv (Camera)		79382.05		79382.05 Dr
270 -Furniture, Fixtures, Fittings&Electrical Appliance		10294217.90		10294217.90 Dr
270-01 - Chairs		205418.40		205418.40 Dr
270-02 - Tables		219200.20		219200.20 Dr
270-03 - Almirahs		110932.50		110932.50 Dr
270-05 - Fans		66331.60		66331.60 Dr
270-06 - Electrical Fittings		2336855.70		2336855.70 Dr
270-10 Furniture - Office		1424054.70		1424054.70 Dr
270-11 Electrical Appliances		4950981.60		4950981.60 Dr
270-12 Steel Branch		705883.40		705883.40 Dr
270-26 School Furniture		274559.80		274559.80 Dr
270 - Other Fixed Assets (Please Specify)		13683654.20		13683654.20 Dr
280-02gym Accessoirs		698285.80		698285.80 Dr
280-03 Panel Board		158709.90		158709.90 Dr
280-05 Dustbins		1689573.25		1689573.25 Dr
280-12 Fencing		2898209.05		2898209.05 Dr
280-13 Sports Accessories		5267447.70		5267447.70 Dr
280-24green Belt Park		715720.10		715720.10 Dr
280-57 Fiber Branch		250660.00		250660.00 Dr
280-88 Labrotory Goods		209454.20		209454.20 Dr
280-99- Path Indicator (Marg Sanketak)		1795594.20		1795594.20 Dr
290 - Transfer To Activity Funds		47736827.16		47736827.16 Dr
29010 - General Activity		47736827.16		47736827.16 Dr
29010-00 - Transfer to General Activity Fund		47736827.16		47736827.16 Dr
3 - Capital Receipts & Liabilities	6733215523.32 Cr	3204338452.98	4423146498.25	7952023568.59 Cr
310 - Municipal (General) Fund	2045836468.67 Cr	48544289.96	47736827.16	2045029005.87 Cr
31010 - Municipal Fund	2834579737.93 Cr		47736827.16	2882316565.09 Cr
31010-01 Municipal Fund	4243743.70 Dr			4243743.70 Dr
31010-02 Water & Sewerage Fund	93500000.00 Cr			93500000.00 Cr
31010-03 Adjustment to Opening Balance Sheet -Municipal Fund	2630895494.97 Cr			2630895494.97 Cr
31010-04 Earmarked Fund	114427986.66 Cr		47736827.16	162164813.82 Cr
31090 - Excess of Income Over Expenditure	788743269.26 Dr	48544289.96		837287559.22 Dr
31090-01 Reserves and Surplus	788743269.26 Dr	48544289.96		837287559.22 Dr
312 - Reserve Funds	3904164653.74 Cr	408527585.72	739397800.00	4235034868.02 Cr
31210 - Capital Contribution	3116221402.52 Cr	408527585.72	739397800.00	3447091616.80 Cr
31210-00 - Consolidated Capital Contribution	3116221402.52 Cr	408527585.72	739397800.00	3447091616.80 Cr
31211 - Capital Reserve	782389201.00 Cr			782389201.00 Cr
31211-01 Capital Reserve	782389201.00 Cr			782389201.00 Cr
31250 - General Reserve	5554050.22 Cr			5554050.22 Cr
31250-01 General Reserve	5554050.22 Cr			5554050.22 Cr
320 - Grants, Contribution for Specific Purposes	359173062.73 Cr	1120775013.44	1767367898.00	1005765947.29 Cr
32010 - Central Government	66311369.00 Cr	226377093.44	534637861.00	374572136.56 Cr
32010-11 Rastriya Ajjvika Mission	2545000.00 Cr	3239600.65	37847450.00	37152849.35 Cr
32010-26 Private Toilet (SBM)			511000.00	511000.00 Cr
32010-31 - MPLAD (Local Area Development Funds)	241609.00 Cr			241609.00 Cr
32010-52 - Grants for Drinking Water Programme		18500000.00	18771000.00	271000.00 Cr
32010-54 - VAMBAY	1600.00 Cr		4000.00	5600.00 Cr
32010-55 - SJSRY	110000.00 Cr			110000.00 Cr
32010-56 Jal Awardhan Yojna	254695.00 Cr		18771000.00	19025695.00 Cr
32010-57 Sarv Shiksha Abhiyan	2800347.00 Cr		3719296.00	6519643.00 Cr
32010-88 Swatch Bharat Mission	60358118.00 Cr	57640232.00	110118150.00	112836036.00 Cr
32010-89 PM AWAS Yojna		142215295.79	194082000.00	51866704.21 Cr
32010-90 Sansad Nidhi		4781965.00	4781965.00	
32010-91 Amrit Mission-Jal Praday Central			144312000.00	144312000.00 Cr

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32010-92 Amrit Mission Park-Central			1720000.00	1720000.00 Cr
32020 - State Government	292861693.73 Cr	894397920.00	1232730037.00	631193810.73 Cr
32020-00-Consolidated Grants From State Govt.			500000.00	500000.00 Cr
32020-02 - Grants - 12th Finance Commission	245038.00 Cr			245038.00 Cr
32020-04 - Basic Minimum Programme	163750.00 Cr		728000.00	891750.00 Cr
32020-05 14th Grant Finance Commission	103000.00 Cr	183607226.00	321797000.00	138292774.00 Cr
32020-06 - Grant From Chief Minister	337853.00 Cr		822243.00	1160096.00 Cr
32020-07 - Grant From Collectorate Office	100000.00 Cr			100000.00 Cr
32020-08 - Grants - 13th Finance Commission	146929.00 Cr	146929.00		
32020-09-Pushp Vatika Development Fund	139379.00 Cr	7371000.00	7371000.00	139379.00 Cr
32020-10-Godowns			25944000.00	25944000.00 Cr
32020-11-Sarover Dharover Yojna	574048.00 Cr	3645048.00	3640000.00	569000.00 Cr
32020-12 Adhsanrachna Vikas Fund	223173467.00 Cr	427851699.00	258016000.00	53337768.00 Cr
32020-13 Gyan Sthali Yojna Fund	882269.00 Cr			882269.00 Cr
32020-15 Deendayal Gumti Yojna Fund			51630.00	187200.00 Cr
32020-16 Rajiv Nirdhan Sahani Yojna Fund	12687042.00 Cr	252500.00	2770100.00	15204642.00 Cr
32020-17 Dindayal Yojna			70200.00	70200.00 Cr
32020-18 Parshad Nidhi Fund	200000.00 Cr	8957876.00	46300000.00	37542124.00 Cr
32020-19 Chief Minister Swalamban Yojna Fund	194444.00 Cr		1528342.00	1722786.00 Cr
32020-20 Deendayal Niwas	1950.00 Cr			1950.00 Cr
32020-21 - MLA LAD (Local Area Development Funds)	1045.73 Cr		12065000.00	12066045.73 Cr
32020-22 Solid Waste Management Fund	18000.00 Cr			18000.00 Cr
32020-23 Nishep Mad			31830568.00	31830568.00 Cr
32020-24 Educated Unemployment Allowance	100000.00 Cr			100000.00 Cr
32020-25 Atal Niwas Yojana	101970.00 Cr		53300.00	155270.00 Cr
32020-26 Rashtriya Aajivika Yojana	10000.00 Cr		2075101.00	2085101.00 Cr
32020-27 Mahila Sammriddhi			64426.00	64426.00 Cr
32020-28 Ihsdp	11606458.00 Cr	22000.00	2125893.00	13710351.00 Cr
32020-29 Mulbhoot Suvridha		64694683.00	70391250.00	5696567.00 Cr
32020-30 Shop Rent Samriddhi Yojana	155344.00 Cr			155344.00 Cr
32020-31 Wambey Awas Yojana	3600.00 Cr		394200.00	397800.00 Cr
32020-51 - Other Grants	90858.00 Cr			90858.00 Cr
32020-52 Samajik Suraksha Pension Fund	26765672.00 Cr	102644160.00	97478183.00	21599695.00 Cr
32020-54 Samagra Samajik Suraksha Abhiyan	2884.00 Cr			2884.00 Cr
32020-55 Grants - State Government	283000.00 Cr			283000.00 Cr
32020-57 Bhagirathi Najal Yojana Grant	18700.00 Cr			18700.00 Cr
32020-58 Mini Mata Insurance Fund	1950.00 Cr			1950.00 Cr
32020-59 Sarvekshan (Family List)	35650.00 Cr			35650.00 Cr
32020-60 V.P.L. Survey Prangan and Super Visor Mandey Fund	22608.00 Cr			22608.00 Cr
32020-61 Rashtriya Vidhwa Fund	83200.00 Cr			83200.00 Cr
32020-62 Rashtriya Viklang Fund	57000.00 Cr			57000.00 Cr
32020-63 Raastriya Vridhawasta Pension	4140.00 Cr			4140.00 Cr
32020-64 Raastriya Parivaar Sahayata	14213342.00 Cr	6856000.00	2082655.00	9439997.00 Cr
32020-65 Shiksha Karmi Anudan	201533.00 Cr	68518425.00	68729837.00	412945.00 Cr
32020-67 Water Works Maintenance Grant			455000.00	455000.00 Cr
32020-70Vidhayak Nidhi		12689000.00	12689000.00	
32020-71 Amrit Mission Park-State			156184000.00	156184000.00 Cr
32020-72 Amrit Mission Computer			150000.00	150000.00 Cr
32020-74Amrit Mission Jal Praday -State			21253000.00	21253000.00 Cr
32020-77Aapda Prabandhan		7141374.00	78900000.00	71758626.00 Cr
32020-78 Product Fee			5988428.00	5988428.00 Cr
32020-81 CM SWALMBAN YOJNA FUND			281681.00	281681.00 Cr
330 - Secured Loans		9270.00		9270.00 Dr
33080 - Other Loans		9270.00		9270.00 Dr
33080-00 - Consolidated Other Loans		9270.00		9270.00 Dr
331 - Unsecured Loans	50696910.80 Cr			50696910.80 Cr
33120 - Loans From State Government	50687192.00 Cr			50687192.00 Cr
33120-01 Loans From State Government	50687192.00 Cr			50687192.00 Cr
33150 -Loans From Bank&Other Financial Institution	9718.80 Cr			9718.80 Cr
33150-00-Consoli Loan From Bank&Other Financial Institution	9718.80 Cr			9718.80 Cr
340 - Deposits Received	163788235.07 Cr	8270175.00	55170507.00	210688567.07 Cr
34010 - From Contractors/Suppliers	163788235.07 Cr	7231309.00	54099596.00	210656522.07 Cr
34010-01 - Earnest Money Depositi (EMD)	85342.00 Cr		2021410.00	2106752.00 Cr
34010-04 - Royalty	22182128.00 Cr			22182128.00 Cr
34010-11 - Security Deposit(SD)	100934161.58 Cr	7231309.00	52078186.00	145781038.58 Cr
34010-22 Contractors' Dues	40586603.49 Cr			40586603.49 Cr
34020 - Deposits - Revenues		4200.00	4200.00	
34020-02 - Rent Deposits		4200.00	4200.00	
34080 - From Others		1034666.00	1066711.00	32045.00 Cr
34080-03 Ihsdp Shop (Sd)		50000.00	55000.00	5000.00 Cr
34080-04 Dindayal Gumti (Sd)		5610.00	15600.00	9990.00 Cr
34080-05 Mahila Samridhi (Sd)		2500.00	2500.00	
34080-06 Aarakshan (Sd)		20056.00	20056.00	

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34080-07 Mukhyamantri Swa. Yojna SD		956500.00	973555.00	17055.00 Cr
350 - Other Liabilities	209556192.31 Cr	1618212118.86	1813473466.09	404817539.54 Cr
35010 - Creditors	42225292.80 Cr	994132421.00	1000933476.00	49026347.80 Cr
35010-01 - Suppliers Control Account	4735841.00 Cr	84140.00	500000.00	5151701.00 Cr
35010-11 - Contractors Control Account	36646884.80 Cr	961367142.00	961367143.00	36646885.80 Cr
35010-12 - Contractors Advance Control Account	629479.00 Cr	32681139.00	39066333.00	7014673.00 Cr
35010-48 Premier Hygiene Chemical Industries	213088.00 Cr			213088.00 Cr
35011 - Employee Liabilities	51522600.55 Cr	462778580.74	522095934.74	110839954.55 Cr
35011-01 - Salaries, Wages And Bonus Payable	2022823.15 Cr	457229462.74	487277496.74	32070857.15 Cr
35011-02 - Benefits And Allowances	106243.00 Cr		5046954.00	5153197.00 Cr
35011-03 - Pension	450.00 Cr		3921034.00	3921484.00 Cr
35011-05 Shramik Kalyan Upkar Payable	425014.00 Cr		500000.00	925014.00 Cr
35011-06 GIS	155383.40 Cr	1982719.00	2412427.00	585091.40 Cr
35011-07 Performance Guarantee Payable	45073493.00 Cr	63144.00	14781512.00	59791861.00 Cr
35011-10 Family Benefit Fund	340673.00 Cr	3503255.00	8156511.00	4993929.00 Cr
35011-33 Performance Security (P.S.)	3398521.00 Cr			3398521.00 Cr
35012 - Interest Accrued And Due	1413.00 Cr			1413.00 Cr
35012-00 - Consolidated Interest on Loans	1413.00 Cr			1413.00 Cr
35012 - Secured Loans	388932.40 Cr			388932.40 Cr
35012-47 Loan From LIC	388932.40 Cr			388932.40 Cr
35012 - Unsecured Loans	46600.00 Cr			46600.00 Cr
35012-25 Loan From Bank&Other Financial Institution	46600.00 Cr			46600.00 Cr
35013 - Outstanding Liabilities	2340.00 Cr		16430000.00	16432340.00 Cr
35013-00 - Telephone Bill Outstanding			330000.00	330000.00 Cr
35013-02 - Electricity Bill Outstanding	2340.00 Cr		16100000.00	16102340.00 Cr
35020 - Recoveries Payable	113438218.56 Cr	151595955.12	263129747.66	224972011.10 Cr
35020-00 - Consolidated Recoveries Payable	3084336.75 Cr		628376.00	3712712.75 Cr
35020-01 - Provident For Employees On Deputation	500.00 Cr		500000.00	500500.00 Cr
35020-02 - Insurance Premium Deductions	27485.40 Cr	1261646.40	1336746.60	102585.60 Cr
35020-11 - Service Tax Deductions	6682.00 Cr			6682.00 Cr
35020-12 Gpf	4386242.30 Cr	10619047.00	33887292.00	27654487.30 Cr
35020-16 CPF	1483447.20 Cr	529933.00	7109820.00	8063334.20 Cr
35020-19 EPF	261838.91 Cr	50998602.23	60732641.51	9995878.19 Cr
35020-21 - TDS - Employees	424650.00 Cr	4653791.00	5661010.00	1431869.00 Cr
35020-22 CPS	52459430.00 Cr	25102236.00	7157081.00	34514275.00 Cr
35020-23 - TDS - Contractors	84168.00 Cr	26820060.00	34416122.00	7680230.00 Cr
35020-25 - TDS - Scheme Expenses			4155.00	4155.00 Cr
35020-27 Tds on Leagal Fee	2550.00 Cr			2550.00 Cr
35020-28 ESI Employee		9532036.49	15351192.55	5819156.06 Cr
35020-32 - Deduction for Works Contract Tax(W.C.T.)	18184319.00 Cr	14449792.00	22180351.00	25914878.00 Cr
35020-35 - Other Deductions	7923310.90 Cr	2944288.00	46077849.00	51056871.90 Cr
35020-36 Amout Withhold Payable	25109258.10 Cr	4049999.00	26487111.00	47546370.10 Cr
35020-37 Kamrkar Yojna		634524.00	1600000.00	965476.00 Cr
35030 - Government Dues Payable	1791485.00 Cr	9253012.00	9605709.00	2144182.00 Cr
35030-01 - Education Cess Payable 1%	4870.00 Cr			4870.00 Cr
35030-03 - VAT Payable	1786615.00 Cr	9253012.00	9410579.00	1944182.00 Cr
35030-05 GST			195130.00	195130.00 Cr
35040 - Refunds Payable	3911.00 Cr			3911.00 Cr
35040-02 - Water Supply Related Refunds Payable	3911.00 Cr			3911.00 Cr
35041 - Advance Collection of Revenues	204699.00 Cr		270300.00	474999.00 Cr
35041-10 - Professional Tax	96579.00 Cr			96579.00 Cr
35041-14 - Octopi & Toll	108120.00 Cr		270300.00	378420.00 Cr
35080 - Others, Miscellaneous	69300.00 Dr	452150.00	1008298.69	486848.69 Cr
35080-01 - Stale Cheques	69300.00 Dr	452150.00	1008298.69	486848.69 Cr
4 - Capital Expenditure & Assets	6733215523.32 Dr	9392044211.34	8173236166.07	7952023568.59 Dr
410 - Fixed Assets	7939752478.42 Dr	357046958.00		8296799436.42 Dr
41010 - Land	1738348631.00 Dr	8359175.00		1746707806.00 Dr
41010-01 - Land	1557508908.00 Dr			1557508908.00 Dr
41010-02 - Grounds	43812.00 Dr			43812.00 Dr
41010-03 - Parks & Gardens	96531380.00 Dr	2981817.00		99513197.00 Dr
41010-04 Community Building Land	10.00 Dr			10.00 Dr
41010-05 Land Community Toilet Complex	40.00 Dr			40.00 Dr
41010-06 Gardens	56797499.00 Dr	4507442.00		61304941.00 Dr
41010-07 Land Stage	10.00 Dr			10.00 Dr
41010-08 Open Parking Sites	751067.00 Dr			751067.00 Dr
41010-09 Play Ground	12043106.00 Dr			12043106.00 Dr
41010-10 Land Commercial Building	14.00 Dr			14.00 Dr
41010-15 Land Building Samarak	2.00 Dr	441427.00		441429.00 Dr
41010-16 Building - Cultural Centre	1.00 Dr	428489.00		428490.00 Dr
41010-17 Building - Town Hall	1.00 Dr			1.00 Dr
41010-18 Land Temple	2.00 Dr			2.00 Dr
41010-20 Land Muktidham	7.00 Dr			7.00 Dr
41010-21 Land Welcome Gate	7.00 Dr			7.00 Dr

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41010-22 Land Building Gymnasium	1.00 Dr		1.00 Dr
41010-24 Land Library	2.00 Dr		2.00 Dr
41010-25 Land Residential Quarter	4.00 Dr		4.00 Dr
41010-26 Land School Building	7.00 Dr		7.00 Dr
41010-27 Market Building Land	2.00 Dr		2.00 Dr
41010-28 Open Market	186034.00 Dr		186034.00 Dr
41010-29 Land Shed and Chabutra	8.00 Dr		8.00 Dr
41010-30 Land Cultural Center	4.00 Dr		4.00 Dr
41010-31 Cremation Grounds	13846697.00 Dr		13846697.00 Dr
41010-32 Hospital Building	2.00 Dr		2.00 Dr
41010-50 Garden Fountain	640000.00 Dr		640000.00 Dr
41010-68 Godowns	1.00 Dr		1.00 Dr
41010-69 Office Buildings	1.00 Dr		1.00 Dr
41010-70 Pump House	1.00 Dr		1.00 Dr
41010-71 Slaughter House	1.00 Dr		1.00 Dr
41015 - Lakes and Ponds	178375364.00 Dr		178375364.00 Dr
41015-03 Ponds	178375364.00 Dr		178375364.00 Dr
41020 - Buildings	1027121555.80 Dr	41111683.00	1068233238.80 Dr
41020-01 - Office Buildings	21501774.00 Dr		21501774.00 Dr
41020-02 - Community Building	112469611.00 Dr	1136098.00	113605709.00 Dr
41020-03 - Market Building	15522762.00 Dr	2556489.00	18079251.00 Dr
41020-04 Hospital Building	8582467.00 Dr		8582467.00 Dr
41020-05 - Residential Quarters	42922974.00 Dr		42922974.00 Dr
41020-06 - Godowns	14452944.00 Dr	6970104.00	21423048.00 Dr
41020-07 - Stadiums	20611608.00 Dr		20611608.00 Dr
41020-08 Pump House	12887034.00 Dr		12887034.00 Dr
41020-09 - School Building	83045398.00 Dr	1249858.00	84295256.00 Dr
41020-11 - Temples	3342689.00 Dr		3342689.00 Dr
41020-12 - Community Building		5242373.00	5242373.00 Dr
41020-13 - Library	3462237.00 Dr	403091.00	3865328.00 Dr
41020-14 - Slaughter House	2535906.00 Dr		2535906.00 Dr
41020-15 Community Toilet Complex	177239465.80 Dr	15591410.00	192830875.80 Dr
41020-16 Building - Commercial	247856588.00 Dr		247856588.00 Dr
41020-17 Building - Staff Quarters	1156230.00 Dr		1156230.00 Dr
41020-18 Building - Stores	1236032.00 Dr		1236032.00 Dr
41020-19 Building - Gymnasium	7605061.00 Dr		7605061.00 Dr
41020-20 Building - Smarak	6949043.00 Dr		6949043.00 Dr
41020-21 Building - Police Station	125429.00 Dr		125429.00 Dr
41020-22 Building - Samaj Mandir	105339.00 Dr		105339.00 Dr
41020-23 Building - Fire Services	596736.00 Dr		596736.00 Dr
41020-24 Building - Cultural Centre	50817956.00 Dr	521575.00	51339531.00 Dr
41020-25 Building - Town Hall	8015819.00 Dr		8015819.00 Dr
41020-26 Building - Vegetable Market	564034.00 Dr		564034.00 Dr
41020-27 Building - Sports Complex	8818671.00 Dr		8818671.00 Dr
41020-28 Building - Health Club	350141.00 Dr		350141.00 Dr
41020-29 Cycle Stand	3990352.00 Dr	1573052.00	5563404.00 Dr
41020-30 Building - Residential	66331636.00 Dr		66331636.00 Dr
41020-31 Shed & Chabutra Constn	48416720.00 Dr	379383.00	48796103.00 Dr
41020-33 Welcome Gate Const	7160129.00 Dr		7160129.00 Dr
41020-36 Passanger Waiting Bulding		494441.00	494441.00 Dr
41020-37 Stage	18654816.00 Dr	1730121.00	20384937.00 Dr
41020-56 Videsi Madira Shop		2968042.00	2968042.00 Dr
41020-82 MUKTIDHAM	29793954.00 Dr		29793954.00 Dr
41020-89 - Watching Tower		295646.00	295646.00 Dr
41025 - Hentage Building	14310278.00 Dr		14310278.00 Dr
41025-01 STATUE IDOL	14310278.00 Dr		14310278.00 Dr
41030 - Road	2695723665.97 Dr	23727542.00	2719451207.97 Dr
41030-01 - Concrete Road CCR	1162744491.00 Dr	21089185.00	1183833676.00 Dr
41030-02 - Metalled Road(Bitumen)	80195940.00 Dr		80195940.00 Dr
41030-05 - Footpaths Road.	269172.00 Dr		269172.00 Dr
41030-08 - Other Roads	15958310.00 Dr		15958310.00 Dr
41030-09 Roads - Asphalt	1158588267.45 Dr	2638357.00	1161226624.45 Dr
41030-10 Roads - Cement	196491442.70 Dr		196491442.70 Dr
41030-11 Roads - Kachcha	44507511.82 Dr		44507511.82 Dr
41030-12 Road Dividers	4780212.00 Dr		4780212.00 Dr
41030-13 Road Under Bridge	6257918.00 Dr		6257918.00 Dr
41030-36 Gaurav Path	25930401.00 Dr		25930401.00 Dr
41031 - Sewerage And Drainage	898495768.50 Dr	19936312.00	918432080.50 Dr
41031-01 - Underground Drains	366281817.00 Dr	3383460.00	369665277.00 Dr
41031-02 - Open Drains	275439575.00 Dr	2019005.00	277458580.00 Dr
41031-03 Drains < 4 Feet	143113505.70 Dr		143113505.70 Dr
41031-04 Drainage	111314760.80 Dr	14533847.00	125848607.80 Dr
41031-06 Rain Water Drain	208125.00 Dr		208125.00 Dr

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41031-10 Water Septic Tanks	2137985.00 Dr		2137985.00 Dr
41032 - Waterways	666377915.15 Dr	167901007.00	834278922.15 Dr
41032-01 - Borewell	45161799.65 Dr	260308.00	45422107.65 Dr
41032-02 Water Pipeline Development		156047149.00	156047149.00 Dr
41032-04 - Pipes	26577892.00 Dr		26577892.00 Dr
41032-05 Rain Water Drains	1689650.00 Dr		1689650.00 Dr
41032-06 Water Pipeline Development	35265780.00 Dr	10254550.00	45520330.00 Dr
41032-07 Water Distribution Assets	115930163.50 Dr		115930163.50 Dr
41032-08 Water Pipeline Development	439731741.00 Dr		439731741.00 Dr
41032-09 Tube Wells	2020889.00 Dr		2020889.00 Dr
41032-11 Water Tank & Pipeline		1339000.00	1339000.00 Dr
41033 - Public Lighting	188284595.13 Dr		188284595.13 Dr
41033-01 - Lamp Posts	27617260.00 Dr		27617260.00 Dr
41033-04 Street Lights	13006017.00 Dr		13006017.00 Dr
41033-05 Electric Poles	111891148.51 Dr		111891148.51 Dr
41033-06 Electrical Accessories	35770169.62 Dr		35770169.62 Dr
41034 - Bridges	151334083.33 Dr	7201020.00	158535103.33 Dr
41034-02 - Culverts		7201020.00	7201020.00 Dr
41034-05 - Bridges & Flyovers	17693230.00 Dr		17693230.00 Dr
41034-06 Bridges	8459610.00 Dr		8459610.00 Dr
41034-22 Culvert	125181243.33 Dr		125181243.33 Dr
41040 - Plant & Machinery	25129402.00 Dr	5376746.00	30506148.00 Dr
41040-01 Plant & Machinery - Electrical	9856824.00 Dr		9856824.00 Dr
41040-02 Suction Sewere Cleaning Machine	1800089.00 Dr	1400796.00	3200885.00 Dr
41040-03 Submersible Pump Sets	10685906.00 Dr		10685906.00 Dr
41040-10 Submersible Pump Sets		3975950.00	3975950.00 Dr
41040-29 Fanging Machine	832072.00 Dr		832072.00 Dr
41040-32 Generator Machine	1207926.00 Dr		1207926.00 Dr
41040-44 Turbine Pump	746585.00 Dr		746585.00 Dr
41050 - Vehicles	79216608.60 Dr	44044555.00	123261163.60 Dr
41050-01 - Motor Car	9373936.00 Dr		9373936.00 Dr
41050-03 - Bus	841466.00 Dr		841466.00 Dr
41050-04 - Trucks	10826816.00 Dr		10826816.00 Dr
41050-05 - Tankers	8613013.00 Dr		8613013.00 Dr
41050-07 - Ambulances	897341.00 Dr		897341.00 Dr
41050-10 Cycle	3268925.00 Dr		3268925.00 Dr
41050-11 Heavy Vehicles	19485888.00 Dr		19485888.00 Dr
41050-12 Tractors	2318604.00 Dr	2952306.00	5270910.00 Dr
41050-13 JCB Ladder	14134767.60 Dr	1684350.00	15819117.60 Dr
41050-18 Elevator Vehicle	144032.00 Dr		144032.00 Dr
41050-19 Rickshaw	2302745.00 Dr	7974400.00	10277145.00 Dr
41050-26 Tippar		8000000.00	8000000.00 Dr
41050-44 Dumper		23433499.00	23433499.00 Dr
41050-45 Mobile Toilet	2948875.00 Dr		2948875.00 Dr
41050-47 Hand Trolley	4060200.00 Dr		4060200.00 Dr
41060 -Office & Other Equipments	44746040.94 Dr	1906464.00	46652504.94 Dr
41060-01 - Air Conditioners	2127442.00 Dr		2127442.00 Dr
41060-02 - Computers	9790754.60 Dr	54351.00	9845105.60 Dr
41060-03 - Faxes	7800.00 Dr		7800.00 Dr
41060-04 - Photo-Copiers	1849907.74 Dr	268979.00	2118886.74 Dr
41060-05 Cctv Camera	667032.00 Dr	253577.00	920609.00 Dr
41060-06 - Water Coolers	7487194.00 Dr		7487194.00 Dr
41060-07 - Telephone Instrument	23180.00 Dr		23180.00 Dr
41060-08 - Typewriter	125066.00 Dr		125066.00 Dr
41060-09 Water Purifier	2790822.00 Dr		2790822.00 Dr
41060-10 Ups Batteries & Invertor	595228.00 Dr		595228.00 Dr
41060-11 Computer Laptop	563191.50 Dr	1329557.00	1892748.50 Dr
41060-12 Printers	1986116.10 Dr		1986116.10 Dr
41060-13 Servers	213344.00 Dr		213344.00 Dr
41060-14 Software	6208834.00 Dr		6208834.00 Dr
41060-17 Biometric Device	177246.00 Dr		177246.00 Dr
41060-34 Lcd & Led & Tv	5346611.00 Dr		5346611.00 Dr
41060-56 Water Filter	566293.00 Dr		566293.00 Dr
41060-80 Emplifire & Mike	56605.00 Dr		56605.00 Dr
41060-81 Faging Machine	4146414.00 Dr		4146414.00 Dr
41060-82 Ups & Batteries & Invertor	16960.00 Dr		16960.00 Dr
41070 -Furniture, Fixtures,Fitting & Electrical Appliance	114350609.00 Dr	1534016.00	115884625.00 Dr
41070-01 - Chairs	2054184.00 Dr		2054184.00 Dr
41070-02 - Tables	1653383.00 Dr	1086938.00	2740321.00 Dr
41070-03 - Almirahs	1109325.00 Dr		1109325.00 Dr
41070-05 - Fans	666013.00 Dr		666013.00 Dr
41070-06 - Electrical Fittings	32711380.00 Dr		32711380.00 Dr
41070-08 School Furniture	2745598.00 Dr		2745598.00 Dr

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41070-10 Furniture - Office	13817879.00 Dr	447078.00	14264957.00 Dr
41070-11 Electrical Appliances	52534013.00 Dr		52534013.00 Dr
41070-12 Steel Bench	7058834.00 Dr		7058834.00 Dr
41080 - Other Fixed Assets	117937961.00 Dr	35948438.00	153886399.00 Dr
41080-01 Path Indicator [Marg Sanketak]	17955942.00 Dr		17955942.00 Dr
41080-02gym Accessoires	6982858.00 Dr		6982858.00 Dr
41080-03 Panel Board	1587099.00 Dr		1587099.00 Dr
41080-04 Dustbin	882275.00 Dr		882275.00 Dr
41080-05 Dustbins		32026915.00	32026915.00 Dr
41080-08 Fencing	26096967.00 Dr	3921523.00	30018490.00 Dr
41080-09 Sports Ass.	1355710.00 Dr		1355710.00 Dr
41080-10 Sports Asseccories	51318767.00 Dr		51318767.00 Dr
41080-57 Fiber Bench	2506600.00 Dr		2506600.00 Dr
41080-80 Green Belt (Park)	7157201.00 Dr		7157201.00 Dr
41080-88 Labrotory Goods	2094542.00 Dr		2094542.00 Dr
411 - Accumulated Depreciation	2655274660.78 Cr	457947344.72	3113222005.50 Cr
41120 - Buildings	161974718.63 Cr	36513775.34	198488493.97 Cr
41120-01 - Office Buildings	4009604.41 Cr	716725.80	4726330.21 Cr
41120-02 - Community Building	18034175.86 Cr	3882309.05	21916484.91 Cr
41120-03 - Market Building	1165586.54 Cr	602641.70	1768228.24 Cr
41120-04 - Hospital Building	1532795.06 Cr	286082.23	1818877.29 Cr
41120-05 - Residential Quarters	6111047.37 Cr	2211054.53	8322101.90 Cr
41120-06 - Godowns	473714.44 Cr	820190.37	1293904.81 Cr
41120-08 - WELCOME GATE CONST	983955.74 Cr	290713.61	1274669.35 Cr
41120-09 - School Building	13130628.92 Cr	2796389.78	15927018.70 Cr
41120-11 - Temples	425179.13 Cr	111422.99	536602.12 Cr
41120-12 Accumulated Depreciation-Building - Commercial	42414761.90 Cr	8261886.26	50676648.16 Cr
41120-13 - Library	451439.20 Cr	122126.08	573565.28 Cr
41120-14 - Slaughter House	508322.20 Cr	84530.20	592852.40 Cr
41120-15 Accumulated Depreciation-Community Toilet Complex	19913968.71 Cr	6402630.97	26316599.68 Cr
41120-16 Cycle Stand	439539.55 Cr	238843.90	678383.45 Cr
41120-17 Accumulated Depreciation-Building - Staff Quarters	276995.00 Cr	38541.00	315536.00 Cr
41120-18 Accumulated Depreciation-Building - Stores	296523.42 Cr	41201.06	337724.48 Cr
41120-19 Accumulated Depreciation-Building - Stadium	4943811.60 Cr	687053.60	5630865.20 Cr
41120-20 Accumulated DepreciationBuilding Gymnasium	1555048.17 Cr	253502.03	1808550.20 Cr
41120-21 Accumulated DepreciationBuilding Smarak	1257690.99 Cr	231634.76	1489325.75 Cr
41120-22 Accumulated Depreciation-Building - Police Station	29255.82 Cr	4180.96	33436.78 Cr
41120-23 Accumulated DepreciationBuilding Samaj Mandir	25270.80 Cr	3511.30	28782.10 Cr
41120-24 Accumulated Depreciation-Building - Fire Service	143158.20 Cr	19891.20	163049.40 Cr
41120-25 Accumulated Depreciation-Building - Cultural Centres	10887969.42 Cr	1702624.78	12590594.20 Cr
41120-26 Accumulated Depreciation-Building - Town Hall	1778530.22 Cr	267193.96	2045724.18 Cr
41120-27 Accumulated Depreciation-Building - Sports Complex	178446.78 Cr	293955.70	472402.48 Cr
41120-28 Accumulated Depreciation-Building - Health Club	83206.22 Cr	11671.36	94877.58 Cr
41120-29 Accumulated Depreciation-Building - Vegetable Market	166947.06 Cr	18801.13	185748.19 Cr
41120-30 Accumulated Depreciation - Shed & Chabutra Constn	11397801.82 Cr	2288778.41	13686580.23 Cr
41120-31 Accumulated Depreciation - Building - Residential	12994382.70 Cr	1430765.80	14425148.50 Cr
41120-36 Passanger Waiting Building		12361.03	12361.03 Cr
41120-37 Stage	1629996.60 Cr	655463.28	2285459.88 Cr
41120-70 Videshi Madira Shop		82685.42	82685.42 Cr
41120-82 Mukti Dham	2088232.68 Cr	993131.79	3081364.47 Cr
41120-83 PUMP HOUSE	2646732.10 Cr	644351.70	3291083.80 Cr
41120 -84 Watching Tower		4927.60	4927.60 Cr
41130 - Roads & Bridges	1909901866.42 Cr	275697164.19	2185599030.61 Cr
41130-01 - Concrete Roads	536997123.30 Cr	156134479.70	693131603.00 Cr
41130-02 - Metalled Roads (Bitumen)	19687405.00 Cr	26731980.00	46419385.00 Cr
41130-03 - Other Roads	4327617.16 Cr	5159708.52	9487325.68 Cr
41130-04 - Bridges & Flyovers	1179548.67 Cr	589774.33	1769323.00 Cr
41130-06 Accumulated Depreciation-Roads - Asphalt	1073701615.00 Cr	68392951.82	1142094566.82 Cr
41130-07 Accumulated Depreciation-Roads - Cement	184849489.57 Cr	1833878.57	186683368.14 Cr
41130-08 Accumulated Depreciation-Roads - Kachcha	29670070.40 Cr	3627894.03	33297964.43 Cr
41130-09 Accumulated Depreciation-Roads - Footpaths	269170.99 Cr		269170.99 Cr
41130-10 Accumulated Depreciation-Roads - Road Dividers	1179262.01 Cr	654718.00	1833980.01 Cr
41130-11 Accumulated Dep Gaurav Path	15941842.06 Cr	3704342.00	19646184.06 Cr
41130-12 Accumulated Depreciation-Bridges	1913095.00 Cr	281987.00	2195082.00 Cr
41130-13 Accumulated Depreciation Road Under Bridg	6257917.03 Cr		6257917.03 Cr
41130-14 CULVERTS	33927710.23 Cr	8585450.22	42513160.45 Cr
41131 - Sewerage And Drainage	284589839.15 Cr	60930571.90	345520411.05 Cr
41131-01 - Underground Drains	88827356.24 Cr	24834686.47	113662042.71 Cr
41131-02 - Open Drains	62800520.79 Cr	18278430.13	81078950.92 Cr
41131-03 Accumulated Depreciation-Drains < 4 Feet	79471621.28 Cr	9540900.38	89012521.66 Cr
41131-05 Drainage	52891147.32 Cr	8120147.59	61011294.91 Cr
41131-07 Rain Water Drain	90191.00 Cr	13875.00	104066.00 Cr
41131-10 Accumulated Depreciation-Water Septic Tanks	509002.52 Cr	142532.33	651534.85 Cr

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41132 - Waterways	69287653.82 Cr	23293836.61	92581490.43 Cr
41132-01 - Borewell	15450385.35 Cr	4523672.22	19974057.57 Cr
41132-06 Accumulated Depreciation-Water Distribution Assets	21066952.49 Cr	3061678.09	24128630.58 Cr
41132-08 Accumulated Depreciation-Tube Wells	1578566.40 Cr	202088.90	1780655.30 Cr
41132-09 Water Pipeline Development	29788711.64 Cr	14766233.85	44554945.49 Cr
41132.11 Water Tank & Pipeline		33475.00	33475.00 Cr
41132-13 Pipes	1360796.69 Cr	664447.30	2025243.99 Cr
41132-25 RAIN WATER	42241.25 Cr	42241.25	84482.50 Cr
41133 - Public Lighting	78182569.60 Cr	18828459.54	97011029.14 Cr
41133-01 - Lamp Posts	1874644.00 Cr	2761726.00	4636370.00 Cr
41133-02 Street Lights	1721142.60 Cr	1300601.70	3021744.30 Cr
41133-04 Accumulated Depreciation-High Mast Lights	1670660.10 Cr		1670660.10 Cr
41133-05 Accumulated Depreciation-Electric Poles	43211994.95 Cr	11189114.85	54401109.80 Cr
41133-06 Accumulated Depreciation-Electrical Accessories	29704127.95 Cr	3577016.99	33281144.94 Cr
41140 - Plant & Machinery	12594558.25 Cr	2738656.80	15333215.05 Cr
41140-01 Accumulated Depreciation-Plant & Machinery - Electrical	6709821.25 Cr	942561.70	7652382.95 Cr
41140-02 Accumulated Depreciation-Suction Sewer Cleaning Machine	702823.80 Cr	250048.70	952872.50 Cr
41140-03 Turbine Pump	74658.50 Cr		74658.50 Cr
41140-04 Fogging Machine	332828.80 Cr	83207.20	416036.00 Cr
41140-11 Accumulated Depreciation-Submersible Pump Sets	4159205.50 Cr	1267388.10	5426593.60 Cr
41140-32 Generator Machine	511750.40 Cr	120792.60	632543.00 Cr
41140-44 Turbine Pump	103470.00 Cr	74658.50	178128.50 Cr
41150 - Vehicles	45467294.11 Cr	11508189.59	56975483.70 Cr
41150-01 - Motor Car	8877365.00 Cr	99314.00	8976679.00 Cr
41150-02 Heavy Vehicles	11146763.80 Cr	1948588.80	13095352.60 Cr
41150-03 - Bus	294513.10 Cr	84146.60	378659.70 Cr
41150-04 - Trucks	4007727.70 Cr	1082681.60	5090409.30 Cr
41150-05 - Tankers	2341486.10 Cr	861301.30	3202787.40 Cr
41150-07 - Ambulances	623439.60 Cr	89734.10	713173.70 Cr
41150-11 Accumulated Depreciation-Tractors	1457623.20 Cr	426791.00	1884414.20 Cr
41150-12 Accumulated Depreciation-Cycles	3268923.00 Cr		3268923.00 Cr
41150-13 Accumulated Depreciation-JCB Ladder	10734007.56 Cr	1497694.26	12231701.82 Cr
41150-15MOBILE Toilet	655643.75 Cr	294887.50	950531.25 Cr
41150-18 Elevator Vehicles	57612.80 Cr	14403.20	72016.00 Cr
41150-25 Hand Trolley	1811648.00 Cr	268649.00	2080297.00 Cr
41150-26 Rickshaw	190540.50 Cr	2096648.33	2287188.83 Cr
41150-65 Dumper		2343349.90	2343349.90 Cr
41150-66 Tipper		400000.00	400000.00 Cr
41160 - Office & Other Equipments	22103251.00 Cr	4458818.65	26562069.65 Cr
41160-01 - Air Conditioners	716518.45 Cr	212744.20	929262.65 Cr
41160-02 - Computers	6452924.00 Cr	1195869.10	7648793.10 Cr
41160-03 - Faxes	780.00 Cr	780.00	1560.00 Cr
41160-04 - Photo-Copiers	708686.95 Cr	211888.60	920575.55 Cr
41160-05 - Water Filter	97614.20 Cr		97614.20 Cr
41160-06 - Water Coolers	2436639.75 Cr	668012.50	3104652.25 Cr
41160-07 - Telephone Instrument	2967.00 Cr	2318.00	5285.00 Cr
41160-08 - Typewriter	71780.20 Cr	6268.80	78049.00 Cr
41160-09 Water Filter		56629.30	56629.30 Cr
41160-10 Accumulated Depreciation-Computer Laptop	376368.20 Cr	320638.60	697006.80 Cr
41160-11 Accumulated Depreciation-Printers	1428240.50 Cr	359392.10	1787632.60 Cr
41160-12 Accumulated Depreciation-Servers	213343.00 Cr		213343.00 Cr
41160-13 Biometric Device	8862.30 Cr	17724.60	26586.90 Cr
41160-14 CC Tv (Camera)	143873.20 Cr	79382.05	223255.25 Cr
41160-15 SOFTWARE	6208800.00 Cr		6208800.00 Cr
41160-16 Water Purifier	707783.10 Cr		707783.10 Cr
41160-17 Accumulated Depreciation-Water Purifier	803923.10 Cr	279082.20	1083005.30 Cr
41160-29 Fanging Machine	207320.70 Cr	414641.40	621962.10 Cr
41160-34 LCD & LED & T.V	1071604.70 Cr	534661.10	1606265.80 Cr
41160-80Emplifire & Mike	20281.75 Cr	5660.50	25942.25 Cr
41160-89 U P S & Batteries & Invertor	424939.90 Cr	93125.60	518065.50 Cr
41170-Furniture, Fixtures,Fittings & Electrical Appliance	46443571.90 Cr	10294217.90	56737789.80 Cr
41170-01 - Chairs	302632.15 Cr	205418.40	508050.55 Cr
41170-02 - Tables	455242.65 Cr	219200.20	674442.85 Cr
41170-03 - Almirahs	412875.50 Cr	110932.50	523808.00 Cr
41170-05 - Fans	234645.35 Cr	66331.60	300976.95 Cr
41170-06 - Electrical Fittings	18480174.45 Cr	2336855.70	20817030.15 Cr
41170-11 Accumulated Depreciation-Furniture - Office	5243235.70 Cr	1424054.70	6667290.40 Cr
41170-12 Accumulated Depreciation-Electrical Appliances	20121953.50 Cr	4950981.60	25072935.10 Cr
41170-13 Steel Bench	1055532.70 Cr	705883.40	1761416.10 Cr
41170-14 School Furniture	137279.90 Cr	274559.80	411839.70 Cr
41180 - Other Fixed Assets	24729337.90 Cr	13683654.20	38412992.10 Cr
41180-03 Accumulated Depreciation-Panel Board	586140.45 Cr	158709.90	744850.35 Cr
41180-09 Green Belt Park	497113.95 Cr	715720.10	1212834.05 Cr

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41180-10 Dustbin	608400.40 Cr		1689573.25	2297973.65 Cr
41180-11 Labortary Goods	881266.80 Cr		209454.20	1090721.00 Cr
41180-12 Fencing	2743222.50 Cr		2898209.05	5641431.55 Cr
41180-13 Gym Accessories	1748087.00 Cr		698285.80	2446372.80 Cr
41180-35 Fiber Bench	518335.00 Cr		250660.00	768995.00 Cr
41180-59 Sports Accessories	14062437.70 Cr		5267447.70	19329885.40 Cr
41180-99- Path Indicator (Marg Sanketak)	3084334.10 Cr		1795594.20	4879928.30 Cr
412 - Capital Work-in- Progress	183395637.00 Dr	501308504.00	118957662.00	565746479.00 Dr
41210 - Assets Out Of Specific Grants	183395637.00 Dr	501308504.00	118957662.00	565746479.00 Dr
41210-00 Cwip Play Grounds	248063.00 Dr			248063.00 Dr
41210-01 Cwip Gardens	5507442.00 Dr		4507442.00	1000000.00 Dr
41210-02 CWIP - Community Toilet Complex	11175030.00 Dr	3027584.00	12292477.00	1910137.00 Dr
41210-03 CWIP RESIDENTIAL BUILDING	923051.00 Dr			923051.00 Dr
41210-04 CWIP OFFICE BUILDING		486691.00		486691.00 Dr
41210-05 CWIP SCHOOL BUILDING	2427211.00 Dr	1245390.00		3672601.00 Dr
41210-06 CWIP -Building - Commercial	1678806.00 Dr			1678806.00 Dr
41210-07 CWIP -Building - Stores	33084.00 Dr			33084.00 Dr
41210-08 CWIP LIBRARY	244118.00 Dr	529795.00		773913.00 Dr
41210-09 CWIP Pump House	315944.00 Dr			315944.00 Dr
41210-10 Garden	1501888.00 Dr			1501888.00 Dr
41210-11 - Roads & Bridges	960668.00 Dr	575888.00		1536556.00 Dr
41210-12 Cwip Mettalled Road Buitumen	6965228.00 Dr			6965228.00 Dr
41210-13CWIP -Roads - Concrete	4101504.00 Dr	9939413.00	7044646.00	6966271.00 Dr
41210-14 Cwip Market Building	3414048.00 Dr		2556489.00	857559.00 Dr
41210-15 Cwip Stadium	3368801.00 Dr			3368801.00 Dr
41210-16 Road Cement	2776964.00 Dr			2776964.00 Dr
41210-17 Cwip Staff Quarters	394500.00 Dr			394500.00 Dr
41210-18 Cwip Other Road	3776762.00 Dr			3776762.00 Dr
41210-19 Cwip Gymnasium	587310.00 Dr			587310.00 Dr
41210-20 Cwip Smarak		3735511.00		3735511.00 Dr
41210-21 Cwip Police Station	545844.00 Dr			545844.00 Dr
41210-22 CWIP FENCING	3171796.00 Dr			3171796.00 Dr
41210-23 Cwip Fire Service	9000.00 Dr			9000.00 Dr
41210-24 Cwip Bus Stand	6735816.00 Dr	97728.00		6833544.00 Dr
41210-25 Cwip Cultural Centre	606031.00 Dr	1973837.00		2579868.00 Dr
41210-26 Welcome Gate Construction		1302080.00		1302080.00 Dr
41210-27 Cwip Commercial Building	273305.00 Dr			273305.00 Dr
41210-28 - Plant & Machinery	5853287.00 Dr	23635534.00		29488821.00 Dr
41210-29 Cwip Shed & Chabutra	2124290.00 Dr	504915.00		2629205.00 Dr
41210-31 -Cwip Waterways		116692340.00		116692340.00 Dr
41210-32 CWIP MARG SANKETAK	559111.00 Dr			559111.00 Dr
41210-33 CWIP -Culverts	2009000.00 Dr	12753000.00	6848094.00	7913906.00 Dr
41210-34 CWIP Water Pipeline Developement	47176166.00 Dr	142779117.00	77971262.00	111984021.00 Dr
41210-36 Cwip -Stage	4516164.00 Dr	1430750.00		5946914.00 Dr
41210-37 Cwip Underground Drains	8659394.00 Dr			8659394.00 Dr
41210-38 Open Drain	3494039.00 Dr			3494039.00 Dr
41210-40- Sewerage and Drainage	247845.00 Dr	2866224.00		3114069.00 Dr
41210-42 CWIP - Electric Poles	316262.00 Dr			316262.00 Dr
41210-51 CWIP COMMUNITY BUILDING	3679507.00 Dr	7742723.00		11422230.00 Dr
41210-52 CWIP-Parks and Playgrounds	14811317.00 Dr	15746207.00		30557524.00 Dr
41210-53 Cwip- Nasal Minnig Nalkoop		3124375.00		3124375.00 Dr
41210-58 CWIP -Roads - Asphalt	2233336.00 Dr	19947550.00	2638357.00	19542529.00 Dr
41210-59 CWIP HOSPITAL BUILDING	3543101.00 Dr			3543101.00 Dr
41210-60 CWIP -Roads - Kachcha	1220382.00 Dr			1220382.00 Dr
41210-61 Drain >4 Feet	50831.00 Dr			50831.00 Dr
41210-62 Cwip Drainage	2320716.00 Dr	15162366.00	5098895.00	12384187.00 Dr
41210-63 CWIP - Water Distribution Assets	10655589.00 Dr	21966041.00		32621630.00 Dr
41210-64 Cwip Lamp Post	4350045.00 Dr			4350045.00 Dr
41210-65 Cwip Anganbaadi Building	352907.00 Dr			352907.00 Dr
41210-66 CWIP STREET LIGHTS	1094645.00 Dr			1094645.00 Dr
41210-67 Water Reservoir		86143718.00		86143718.00 Dr
41210-68 CWIP -Ponds		3022946.00		3022946.00 Dr
41210-69 - Buildings		1695056.00		1695056.00 Dr
41210-81-Furniture,Fixture,Fittings&Electrical Appliance	283347.00 Dr			283347.00 Dr
41210-89 Rain Water Drain	1211682.00 Dr			1211682.00 Dr
41210-92 Cwip Rest House	622636.00 Dr			622636.00 Dr
41210-93 Mukti Dhaam	267824.00 Dr	665071.00		932895.00 Dr
41210-96 Cwip Rainbasera		2516654.00		2516654.00 Dr
420 - Investments -General Fund	447704021.00 Dr	9141487.00	47882970.00	408962538.00 Dr
42080 - Other Investments	447704021.00 Dr	9141487.00	47882970.00	408962538.00 Dr
42080-01-Investment on FDR	447704021.00 Dr	9141487.00	47882970.00	408962538.00 Dr
430 - Stock - In- Hand	1849081.00 Dr			1849081.00 Dr
43010 - Stores	1695189.00 Dr			1695189.00 Dr

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43010-41 Inventory - Computer Consumables	1695189.00 Dr			1695189.00 Dr
43020 - Loose Tools	153892.00 Dr			153892.00 Dr
43020-00 - Consolidated Loose Tools	153892.00 Dr			153892.00 Dr
431 - Sundry Debtors (Receivables)	36011305.61 Dr	1811024146.18	1438309718.18	408725733.61 Dr
43110 - Receivables For Property Taxes	2431224.87 Dr	600267263.87	602324250.87	374237.87 Dr
43110-00 - Consolidated Property Tax		262208360.00	262208360.00	
43110-01 - Property Tax Receivable -Current Year		337684666.00	337684666.00	
43110-02 - Property Tax Year 1	2431224.87 Dr		2431224.87	
43110-03 - Property Tax Receivable -Year 2		374237.87		374237.87 Dr
43120 - Receivable For Other Taxes	20904568.58 Dr	1133491226.58	769684667.58	384711127.58 Dr
43120-00 - Receivable for Other Taxes Year 1	20904568.58 Dr	313949099.00	334853667.58	
43120-01 - Other Tax Receivable -Current Year		384831000.00	384831000.00	
43120-02 Samekit Kar Year 1		50000000.00		50000000.00 Dr
43120-03 - Other Tax Receivable -Year 2		334711127.58		334711127.58 Dr
43120-50 Receivables - Samaekit Kar		50000000.00	50000000.00	
43130 - Receivable For Fees & User Charges	7870130.00 Dr	44983739.00	52611649.00	242220.00 Dr
43130-00 - Consolidated Water Tax		16163024.00	16163024.00	
43130-01 - Water Supply Receivable -Current Year		28577149.00	28577149.00	
43130-02 - Water Supply Receivable -Year 1	7870130.00 Dr	1346.00	7871476.00	
43130-03 - Water Supply Receivable -Year 2		242220.00		242220.00 Dr
43140 - Receivable From Other Sources	4805382.16 Dr	32281916.73	13689150.73	23398148.16 Dr
43140-00 -Consolidated Receivable From Other Source	146027.43 Dr		29796.00	116231.43 Dr
43140-01 - Rent Receivable - Current Year		9000000.00	9000000.00	
43140-02 - Rent Receivable - Year 1		3259275.00		3259275.00 Dr
43140-03 - Rent Receivable - Year 2		4659354.73		4659354.73 Dr
43140-05 - Rent Receivable - Others	4659354.73 Dr		4659354.73	
43140-33 -Interest Accrued But Not Due-Special Fund		15363287.00		15363287.00 Dr
432 - Accumulated Provision Against Debtors (Receivables)	16511033.00 Cr			16511033.00 Cr
43230 - Receivable From Other Sources	16511033.00 Cr			16511033.00 Cr
43230-01 Accumulated Provision on Receivables - Rental Income From PMC Properties	15211033.00 Cr			15211033.00 Cr
43230-02 Accumulated Provision on Receivables - Other Income	1300000.00 Cr			1300000.00 Cr
450 - Cash And Bank Balance	462034046.00 Dr	6527143588.16	5968294448.17	1020883185.99 Dr
45010 - Cash		2905549476.43	2905549476.43	
45010-01 Cash		2905549476.43	2905549476.43	
45021 - Nationalised Banks	192531217.11 Dr	1364851115.86	1262143177.95	295239155.02 Dr
45021-01 3706-Oreintal Bank of Commerce	144839.00 Dr	11297505.00	3714847.00	7727497.00 Dr
45021-01 Allahabad Bank 80923	8387456.00 Dr			8387456.00 Dr
45021-02 Bank of Baroda 8753	2635059.00 Dr	134082.00	134082.00	2635059.00 Dr
45021-06 Allahabad Bank 1902	55439440.91 Dr	727569105.06	782874393.57	134152.40 Dr
45021-07 Allahabad Bank 354 Scu A/c	8951708.00 Dr	34752459.66	42574885.50	1129282.16 Dr
45021-07 Bank Of India-00120 Bhilai 930010110000120	281615.39 Dr	182860.05		464475.44 Dr
45021-08 Allahabad Bank-50397097643		4371182.00	2201415.00	2169767.00 Dr
45021-08 Bank of India 6243		78828479.80	6605768.00	72222711.80 Dr
45021-09 Allahabad Bank 5947	797759.00 Dr			797759.00 Dr
45021-09 Bank of India 930510110006008		56982746.00	36961928.07	20020817.93 Dr
45021-10 Allahabad Bank Supela 2971/7536	49731729.12 Dr	37525665.00	32912488.00	54344906.12 Dr
45021-11 Allahabad Bank Supela 4107/7465	1751018.00 Dr	67368.00		1818386.00 Dr
45021-12 Bank of Baroda 16248	2179005.00 Dr	90595.00	206746.00	2062854.00 Dr
45021-13 BANK OF BARODA 16800	87376.00 Dr	1309949.32	1010580.00	386745.32 Dr
45021-14 Bank of Baroda 17559		193636112.00	127756434.19	65879677.81 Dr
45021-15 Bank of Baroda 910	7287383.00 Dr	48127346.00	48401522.10	7013206.90 Dr
45021-16 CRGB-7434	752876.00 Dr	1531744.00	2149327.00	135293.00 Dr
45021-17 CRGB 50289	11336855.00 Dr	9568005.00	7116073.00	13788787.00 Dr
45021-23 Uco Bank 42175	739497.00 Dr	28675.00		788172.00 Dr
45021-24 UCO Bank Nehru Nagar 7311/6164	1096536.69 Dr	115129.00		1211665.69 Dr
45021-29 PNB 8477	970115.00 Dr	969795.00	1827524.00	112386.00 Dr
45021-30 State Bank of India Supela 62137	3358964.33 Dr	108841849.69	112314231.24	113417.22 Cr
45021-31 UCO Bank Nehru Nagar 7377/6072	306694.71 Dr	30805.28		337499.99 Dr
45021-31 Union Bank Power House 82195	2926781.96 Dr	330673.00	1471501.48	1785953.48 Dr
45021-32 Central Bank of India 98207	21414942.00 Dr	27263318.00	19560198.80	29118061.20 Dr
45021-33 Allahabad Bank 4317	10754707.00 Dr	20392883.00	31147590.00	
45021-34 PNB 23801		900000.00		900000.00 Dr
45021-35 Bank of Baroda 4269	19805.00 Dr	841.00	20646.00	
45021-36 IDBI NN 3444	445945.00 Dr	921.00	446866.00	
45021-37 IDBI NN 3451	733109.00 Dr	1022.00	734131.00	
45022 - Other Scheduled Banks	269502828.89 Dr	2256742995.87	1800601793.79	725644030.97 Dr
45022-22 IDBI-3698	521658.00 Dr	851951.00	1361951.00	11658.00 Dr
45022-02 AXIS BANK 5003	8572220.00 Dr	3370389.00	2432238.50	9510370.50 Dr
45022-03 Axis Bank 6105	3553878.00 Dr	40614236.86		44168114.86 Dr
45022-03 Idbi 3599	20219290.00 Dr	201639.00	201639.00	20219290.00 Dr
45022-04 Axis Bank 6971	16044562.00 Cr	25482318.00	8555165.00	882591.00 Dr
45022-04 Idbi 3681	869430.00 Dr	3081.00	853081.00	19430.00 Dr
45022-05 AXIS BANK 912010011062335	422535.00 Dr	15751.00		438286.00 Dr

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5022-05 Idbi 3506	4458464.00 Dr	4458464.00	4458464.00	4458464.00 Dr
5022-06 Axis Bank Bhilai 7352866 Bhilai 7352866	1233310.31 Dr	45973.00		1279283.31 Dr
5022-10 Hdfc 50100104393512		259516.00		259516.00 Dr
5022-11 Hdfc 50100104393535		1096025.00		1096025.00 Dr
5022-12 Hdfc 50100213303332		133167596.23	121334463.37	11833132.86 Dr
5022-13 Hdfc 50100214084341		6026407.79		6026407.79 Dr
5022-14 Hdfc 50200026698086		226054661.00	152471827.89	73582833.11 Dr
5022-15 HDFC BANK 0371	2374468.69 Dr	32532558.50		34907027.19 Dr
5022-16 Hdfc Bank 303	19223624.50 Dr	775494266.89	554964308.57	239753582.82 Dr
5022-17 HDFC BANK 364	947176.41 Dr	35454.00		982630.41 Dr
5022-18 HDFC Bank 398	164660728.04 Dr	11624953.00		176285681.04 Dr
5022-18 IDBI-12634		152247.00	142390.00	9857.00 Dr
5022-19 Hdfc Bank 9448/030	16490340.00 Dr	24485461.50		40975801.50 Dr
5022-19 IDBI-2022104000003568		103080000.00	91215274.00	11864726.00 Dr
5022-20 IDBI-2022104000003575		61921266.00	50871732.00	11049534.00 Dr
5022-20 Indusland Bank 10030618733	462908.97 Dr	449753715.10	441075720.41	9140903.66 Dr
5022-21 ICICI Bank-018601009301		21279853.00	15987950.00	5291903.00 Dr
5022-22 IDBI-3605	12131574.00 Dr	332136.00	2679238.00	9784472.00 Dr
5022-23 IDBI-3711		1754140.00	34140.00	1720000.00 Dr
5022-24 IDBI-3728		1055102.00	23102.00	1032000.00 Dr
5022-25 I D B I BANK 2097	259033.45 Dr	107630.00	223325.00	143338.45 Dr
5022-25 IDBI BANK-3940		222085.00	222085.00	
5022-26 IDBI BANK 3537		211381498.00	211363058.00	18440.00 Dr
5022-26 IDBI BANK -3957		444168.00	444168.00	
5022-27 Axis Bank Bhilai 910010007353241 Bhilai 353241	1082107.00 Dr	40338.00		1122445.00 Dr
5022-27 Idbi Bank 3544		118408108.00	117096542.00	1311566.00 Dr
5022-28 Axis Bank Bhilai 910010007353759 Bhilai 353759	3435787.85 Dr	128075.00		3563862.85 Dr
5022-28 IDBI BANK SUPELA 3513	22746132.00 Dr	21272.00	21629776.00	1137628.00 Dr
5022-29 Axis Bank-214010100132039 Nehru Nagar	814901.62 Dr	30377.00		845278.62 Dr
5022-30 Bank Of India-18075 Bhilai 18075	182860.05 Dr		182860.05	
5022-32 Axis Bank Bhilai 910010007352963 Bhilai 352963	884963.00 Dr	32988.00		917951.00 Dr
5022-33 IDBI BANK -3964		777295.00	777295.00	
460 - Loans, Advances and Deposits	152754648.07 Dr	186379528.00	141844023.00	197290153.07 Dr
46010 - Loans And Advances To Employees	48120294.07 Dr	106631780.00	96808257.00	57943817.07 Dr
46010-00 - Consolidated Loan&Advance to Employees	63248.00 Dr	70000.00	128495.00	4753.00 Dr
46010-11 - Advance for Vehicle Purchase	7418447.00 Dr		5236.00	7413211.00 Dr
46010-31 - Advance for Festivals	5136302.80 Dr	6904390.00	7672133.00	4368559.80 Dr
46010-51 Conveyance Advance	58455.00 Dr	600000.00	142963.00	515492.00 Dr
46010-52 Grain Advance	123161.00 Dr			123161.00 Dr
46010-53 Other Advance	14464131.27 Dr	94028698.00	86877450.00	21615379.27 Dr
46010-54 Permanent Imprest	230550.00 Dr	1382330.00		1612880.00 Dr
46010-55 Temporary Imprest	13192198.00 Dr	2446362.00		15638560.00 Dr
46010-91 - Miscellaneous Advances	7433801.00 Dr	1200000.00	1981980.00	6651821.00 Dr
46040 - Advance To Suppliers And Contractors	4454354.00 Dr	79543139.00	45035766.00	38961727.00 Dr
46040-00-Consoli Advance To Suppliers & Contractor	1014000.00 Dr	79543139.00	45035766.00	35521373.00 Dr
46040-11 - Stores/Materials Supply	3440354.00 Dr			3440354.00 Dr
46050 - Advance to Others	100000000.00 Dr			100000000.00 Dr
46050-50 Urban Sosaitie Public Transpoprt Bhikai	100000000.00 Dr			100000000.00 Dr
46060 - Deposits With External Agencies		204609.00		204609.00 Dr
46060-91 - Other Deposits		204609.00		204609.00 Dr
46080 - Other Current Assets	180000.00 Dr			180000.00 Dr
46080-11 - Hire Purchase Instalments	180000.00 Dr			180000.00 Dr
470 - Other Assets	181500000.00 Dr			181500000.00 Dr
47010 - Deposit Works -Expenditure	181500000.00 Dr			181500000.00 Dr
47010-04 Deposit Works	181500000.00 Dr			181500000.00 Dr
Profit & Loss A/c			48544289.96	48544289.96 Cr
Grand Total		15138861481.32	15138861481.32	

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NAGAR PALIK NIGAM - BHILAI 2017-18
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

Background:

Urban Local Bodies (ULB) were maintaining its financial statements on cash based single entry system, and accordingly there was a limitation on the flow of information and several objectives of financial and accounting controls were not met.

With a view to bring more transparency in the process and the need for better financial recording and control systems is imperative for modern-day ULBs to function as effective and efficient institutions of public service delivery. Presently, ULBs are following the single entry cash based system of accounting, which leaves a lot to be desired for in this day of need for heightened transparency and accountability in ULB decision making.

We being Financial Consultants have prepared this financial statement in Tally software on accrual basis and presented to M/s. S.K. Patodia (PMC) for their approval and after their approval for submitting hard copy, we have presented the same to ULBs for their signature. The Financial Statements are compiled with schedules and the Significant Policies and Notes on Accounts adopting the formats as per the National Municipal Accounting Manuals and in compliance with the Accounting Standards of the Institute of Chartered Accountants of India, to the extent as applicable, feasible and relevant to the Corporation. We have prepared the Books of accounts as per books & other relevant records made available to us by the concerned ULB and attached Financial Statements to the best of our knowledge & information available to us.

A. Significant Accounting Policies :

(a) Fixed Assets

- Fixed Assets are stated at cost of acquisition inclusive of duties taxes, incidental expenses, erection / commissioning expenses and technical know-how fees etc. upto the date the asset is put to use, less accumulated depreciation and impairment losses, if any. Further, costs of improvement are considered in the fixed assets, if such improvement results into increase in the efficiency and original estimated life of the assets.
- Machinery spares which can be used only in connection with an item of fixed asset and whose use as per technical assessment is expected to be irregular are capitalised and depreciated over the residual useful lives of the respective assets.
- The carrying amounts of assets are reviewed at each balance sheet date to determine if there is any indication of impairment based on external / internal factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount which represents the greater of the net realizable value and 'Value in use' of the respective assets. The estimated future cash flows considered for determining the value in use are discounted to their present value at the weighted average cost of capital.
- Assets awaiting disposal are valued at lower of written down value and net realisable value and disclosed separately.
- An increase in net book value arising on revaluation is credited to a separate reserve account under the Municipal fund as 'Revaluation Reserve Account'. A decrease in net book value arising on revaluation of fixed assets is charged to Income and Expenditure accounts.
- Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is for less than a year, is charged off as Revenue Expenditure.
- Assets recorded in the register but not physically available is written off after a period of five years.
- Lands that are 'acquired free of cost from the government or provided by individuals or institutions under endowment for specific purposes are priced at a nominal value of Re 1 as a symbolic cost. Where the ownership of the lands has not been transferred in favour of the ULB, but the land is in the permissive possession of the ULB, such lands is included in the Register of Land at nominal value. Cost of developing such vested lands, if any, is booked under the subhead 'land'.
- Parks and Playgrounds is capitalized under two categories: (i) Land pertaining to Parks and Playgrounds including the cost of development of land that is booked under 'Land', and (ii) other amenities to Parks and Playgrounds is capitalized under the sub-head 'Parks and Playgrounds'. However, any building /structures/ plant and machinery etc. constructed/ installed in the Parks and Playgrounds and used for other purposes is booked under the appropriate heads/ sub-heads of assets
- If and when revaluation of asset is carried out, the value assigned upon revaluation of a class of assets does not result in the net book value of that class being greater than the recoverable amount of the assets of that class. Revaluation reserve is reduced by transfer of equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.
- Statues and Heritage Assets - Statues and valuable works of art are valued at the original cost and no depreciation is charged thereon. In case, however, the original cost is not available or the items have been gifted to the ULB by some other person/ authorities, a nominal value of Re 1 is taken. Heritage buildings declared through Gazette Notification is booked under this head and is valued at book value/cost of the material date. No depreciation is charged on such buildings. In case of capital improvements after the building has been so notified, depreciation at the normal rate of buildings is charged. Wherever, the book value /cost is not available or the items have been gifted


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to the ULB by some other person/ authorities, the value is taken at Re 1. Material date in this case would be the date of Gazette Notification.

- Intangible assets include computer software, which is valued at cost plus cost of staff time and consultants costs incurred, in implementing the software, if any. It is capitalized, only when the intangible asset is developed, and which is used by ULB over a period of time to derive economic benefits from it. In case it is not so, the entire amount is charged to revenue, in the year in which it is incurred. The intangible assets acquired are depreciated over a period of five years or useful life, whichever is earlier.

(b) Depreciation

- Depreciation on Fixed Assets is provided on Straight Line Method at the rates prescribed for Urban Local Bodies in the National Municipal Assets Valuation Methodology Manual issued by Central Government of India and arrived at on the basis of their useful life of the respective assets, lives.
- Depreciation includes the amount amortised in respect of leasehold land over the respective lease period.
- In case of impairment, if any, depreciation is provided on the revised carrying value of the asset over its remaining useful life.
- All assets costing less than Rs.5000 (Rupees Five thousands) is expensed/charged to Income & Expenditure Account in the year of purchase.
- Depreciation is provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased / constructed on or after October 1 of an Accounting Year.
- Depreciation is provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.
- Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

(c) Deposits

- The Earnest Money Deposit and Security Deposit received if forfeited is recognized as income when the right for claiming refund of deposit has expired.
- Deposit received under Deposit works is treated as a liability till such time the projects for which money is received is completed. Upon completion of the projects, the cost incurred against it is reduced from the liability.

(d) Provisions

- A provision is recognised when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

(e) Investments

- Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments.
- Profit/loss, if any, arising on disposal of investment (net of selling expense such as commission, brokerage, etc.) from the Municipal Fund is recognized in the year when such disposal takes place.
- Income on investments made from Special Fund and Grants under specific Scheme is recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued. Profit/loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc.) made from the Special Fund and Grants under specific Scheme is recognized and credited/debited to Special Fund Account and Grant under specific scheme Account respectively.

(f) Special Funds

- Special Funds is treated as a liability.
- Income on investments made from Special Fund is recognized and credited to Special Fund, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the Special Fund is recognised and credited/debited to Special Fund Account.
- Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special Fund has been created, is charged to that Special Fund.
- On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the Grant against Asset Account. Amount proportionate to depreciation of the asset is credited to the Income and Expenditure Account every year. Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

(g) Income from the following are booked as and when they become accrue and due for collection


- Property and Other Related Taxes e.g. Integrated tax, sanitation including surcharge

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- Water Tax, Water Supply Charges, Meter Rent, Sewerage charge and Disposal charges
 - Notice Fee, Warrant Fee and Other Fees
 - Solid Waste management fee and charges
 - Rents from municipal properties
 - Trade License Fees
 - Advertisement fee
 - Rent of equipment provided to the contractors
 - Notice Fee, Warrant Fee and Other Fees
 - Interest on investments is recognized as and when due. At period ends, interest is accrued proportionately.
 - Any Other income, in respect of which demand is ascertainable
- (h) **Income from the following are booked on actual receipt basis**
- Connection Charges for Water Supply, Water Tanker Charges and Road Damage Recovery Charges, Penalties
 - One time Trade License Fees
 - Profession Tax on Organisations / entities
 - Property Transfer Charges
 - Revenue in respect of collection charges or share in collection made by ULB or by any other agency on behalf of State Government is recognized on actual receipt from the state government.
 - Revenue in respect of Hospital fees, maternity homes fees, diagnostic centre fees and dispensaries fees, Hospital training fees, Rent and/or hire charges in respect of ambulance, hearse, suction unit, vehicle and road roller, Sale of waste and scrap where applicable is recognized on actual receipt.
 - Interest element and Penalties, if any, in demand is reckoned only on receipt.
 - Dividend on investments is recognized on actual receipt.
 - Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations
- (i) **Prior Period Income/Other Adjustments**
- Refunds, remissions of taxes for the current year is adjusted against the income and if pertain to previous years then it is treated as prior period item.
 - Write-offs of taxes is adjusted against the provisions made and to that extent recoverable gets reduced.
 - Demands raised with retrospective effect are treated as prior period income to the extent it pertains to earlier years.
 - Demand raised arising out of change in self-assessment of properties is treated as 'Change in Demand' and is accounted for as income relating to previous year to the extent it pertains to earlier years.
 - Any additional provision for demand outstanding required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income.
 - Refunds, remissions of all kind of incomes for the current year is adjusted against the income and if pertain to previous years then it is treated as prior period item.
 - Write-offs of Other Incomes is adjusted against the provisions made and to that, extent recoverable is reduced.
 - Any subsequent collection or recovery of all kinds of receivables which were already written off is recognized as a 'Prior Period Income'.
 - Any additional provision for demand outstanding (net on overall basis) required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income of the ULB.
 - All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis. However, at year-end, if the sanction orders for release of funds were issued and funds actually remitted, such amount will be accrued as income for the year.
- (j) **Revenue Grant**
- General purpose Grants, mainly from the state government are of a revenue nature and is recognized as incomes on actual receipt basis.
 - Grants received or receivable in respect of specific revenue expenditure is recognized as income in the accounting year in which the corresponding revenue expenditure is charged.
- (k) **Capital Grant**
- Grants received towards capital expenditure (these are generally from State Government) is accounted on actual receipt basis as a liability. The amount utilized is transferred to the Capital Account.
 - Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the ULB is treated as a liability till such time it is used for the intended purpose.
 - Grants in the form of non-monetary assets are accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it is recorded at a nominal value.
 - Income on investments made from 'Specific Grants received in advance' is recognised and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'Specific Grant received in advance' is also recognised and credited/debited to the Specific Grant.
- (l) **Inventory**


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- Expenditure in respect of material, equipment, etc., procured is recognised on accrual basis, i.e., on admission of bill by the ULB in relation to materials, equipment, etc., delivered. The cost of inventories includes the purchase price including the expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc.
- The stock as at the close of the year is valued at cost following the valuation method - FIFO 'First in first out'.
- Value of store, material disposed off/ sold is recognized on actual receipt basis. Inventories of consumable supplies such as stationery, fuel is treated as expenditure and charged to revenue at the time of purchase.

(m) Retirement Benefits

- Contribution payable to defined contribution scheme (Like Provident Fund) is charged to the Income and Expenditure account for the year.
- Leave encashment is recognized on actual payment basis.
- Pension is recognized on actual payment basis where Actuarial valuation is not adopted.
- Bonus, ex-gratia, overtime allowance, other allowances and reimbursements to the employees is recognized as an expense as and when they are accrued.
- Contribution due towards Pension and other retirement benefit funds is recognised as an expense and a liability. State Government defines the rate of contribution.

(n) Other Revenue Expenditures

- Other Revenue Expenditures is treated as expenditures in the period in which they are incurred.
- Provisions are made at the year-end for all bills received upto a cut-off date.
- Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period is treated as expenditure for the period in which its benefit arises and/or services are received.
- The expenditure for the current period includes the proportionate value of the benefits and/or services arising in the current period even if the payment therefore has been made in the previous period.
- Interest expenditure on loan is recognized on accrual basis.

(o) Borrowing Costs

- Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised until the time all substantial activities necessary to prepare the qualifying assets for their intended use are complete. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

B. Notes to Accounts

Creation of Municipal General Fund

Preparation of Opening Balance Sheet as on 01.04.2008 /2011 was the starting point for conversion of the accounting system of municipality from cash to accrual basis and from single to double entry system, which required municipality to determine the value as on that date, of all the assets and liabilities belonging to the municipality. Under the accounting system followed by the municipality so far, no formal ledger was maintained and consequently no balances of assets and liabilities were carried over. Moreover, no concept of Equity/Propriety/Municipal Fund was there in existence. But for opening balance sheet purpose municipality identified assets and liabilities as on 01.04.2008 / 2011 and excess or otherwise of opening balances of assets over opening balances of liabilities was recognized as Municipal General Fund as per relevant accounting guidelines provided in NMAM

Realization of debtors

The collection details as per the "Demand Patrak" i.e current year and previous year both (Rs. ----- Lacs, provided by the ULB) does not reconciles with the collection as per cash book (Rs.1281.08 Lacs). The outstanding receivables as appearing in the books are subject to reconciliation with Demand Patrak.

Cash at Bank

Cash balance represents the physical cash as per the cash books maintained in the Corporation and the cash in transit i.e. cheques issued by the Secretariats Office but not accounted at the Corporation level.

Bank Balance represents the balance lying in the bank accounts of the Corporation adjusted for items under reconciliation.

Bank Reconciliation Statement (BRS) has been prepared as on 31ST MARCH 2018 for which banks passbook, statements, balance confirmation by bank or bank balances maintained in cash book was made available to us. Necessary adjustments on account of unadjusted items, if any, will be carried out in the financial statement of subsequent periods.

Contingent Liabilities


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As per the information provided by the ULB and on the basis of documents reviewed by us in the preparation of the Opening Balance Sheet we did not come across any such information which needs to be disclosed as a contingent liability.

Other Liabilities (Sundry Creditors)

This represents amounts payable (including Accounts Payables) towards expenses as well as statutory dues remitted after the Balance Sheet date.

Fixed Assets

- The cost of the assets transferred received as a gift has been considered as Rs. 1/-.
- The Assets considered in the financials are mainly the assets in active use provided by the Accounting Units and current year additions.
- Accumulated Depreciation has been provided on the Opening Assets Balance.
- Where cost of acquisition is available but the date of addition is not available, these have been considered as current year addition and in case where only the year of addition is available, addition has been considered as being made on 1st April of that year and appropriately depreciated.
- Fixed Assets includes assets which have been leased out on 99 years lease by the Corporation.

Stock in Hand (Inventories)

Inventories represent stock of materials lying with the ULB as at the end of the financial year.

Tax Revenue

This schedule represents collection of tax levied by the ULB. Income is accounted for on accrual basis for the year.


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Balance Sheet

1-Apr-2017 to 31-Mar-2018

Liabilities	as at 31-Mar-2018	Assets	as at 31-Mar-2018
Capital Account		Current Assets	
Loans (Liability)		4 - Capital Expenditure & Assets	7,95,20,23,568.59
Current Liabilities		410 - Fixed Assets	8,29,67,99,436.42
Suspense A/c		411 - Accumulated Depreciation	(-)3,11,32,22,005.50
Capital Receipts & Liabilities	7,95,20,23,568.59	412 - Capital Work-in- Progress	56,57,46,479.00
380 - Municipal (General) Fund	2,04,50,29,005.87	420 - Investments -General Fund	40,89,62,538.00
382 - Reserve Funds	4,23,50,34,868.02	430 - Stock - In- Hand	18,49,081.00
383 - Contribution for Specific Purposes	1,00,57,65,947.29	431 - Sundry Debtors (Receivables)	40,87,25,733.61
385 - Secured Loans	(-)9,270.00	432 - Accumulated Provision Against Debtors (Receivables)	(-)1,65,11,033.00
387 - Unsecured Loans	5,06,96,910.80	450 - Cash And Bank Balance	1,02,08,83,185.99
390 - Deposits Received	21,06,88,567.07	460 - Loans, Advances and Deposits	19,72,90,153.07
392 - Other Liabilities	40,48,17,539.54	470 - Other Assets	18,15,00,000.00
Excess of Expenditure over Income			
Opening Balance			
Current Period	(-)4,85,44,289.96		
Less: Transferred	(-)4,85,44,289.96		
Total	7,95,20,23,568.59	Total	7,95,20,23,568.59


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Income & Expenditure Statement
1-Apr-2017 to 31-Mar-2018

Particulars	1-Apr-2017 to 31-Mar-2018	Particulars	1-Apr-2017 to 31-Mar-2018
Revenue Expenditure	2,38,89,97,465.30	Direct Incomes	
100 - Establishment Expenses	66,24,34,962.50	Indirect Incomes	
101 - Administrative Expenses	26,84,09,717.78		
102 - Operations & Maintenance	56,86,48,556.70	1 - Revenue Income	2,34,04,53,175.34
103 - Interest & Finance Charges	15,931.00	110 - Tax Revenue	92,40,97,263.29
104 - Programme Expenses	24,26,912.00	120 - Assigned Revenues & Compensations	9,32,39,689.00
105 - Revenue Grants, Contribution and Subsidies	38,13,77,213.44	130 - Rental Income From Municipal Properties	4,38,01,833.00
106 - Depreciation	45,79,47,344.72	140 - Fees & User Charges	42,57,30,633.14
107 - Transfer To Activity Funds	4,77,36,827.16	150 - Sale & Hire Charges	1,71,91,009.00
		160 - Revenue Grants, Contribution & Subsidies	78,99,04,799.16
		170 - Income From Investments	4,72,032.00
		171 - Interest Earned	4,07,08,202.75
		180 - Other Income	53,07,714.00
		Excess of Expenditure over Income	4,85,44,289.96
Total	2,38,89,97,465.30	Total	2,38,89,97,465.30


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Receipts & Payments

1-Apr-2017 to 31-Mar-2018

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Receipts	1-Apr-2017 to 31-Mar-2018	Payments	1-Apr-2017 to 31-Mar-2018
1 - Revenue Income	74,80,50,427.18	2 - Revenue Expenditure	59,32,86,541.02
110 - Tax Revenue	16,92,12,203.29	210 - Establishment Expenses	10,67,61,091.80
120 - Assigned Revenues & Compensations	9,32,39,689.00	220 - Administrative Expenses	21,97,84,039.78
130 - Rental Income From Municipal Properties	3,46,79,079.00	230 - Operations & Maintenance	3,10,90,304.00
140 - Fees & User Charges	41,11,45,540.14	240 - Interest & Finance Charges	15,931.00
150 - Sale & Hire Charges	1,71,91,009.00	250 - Programme Expenses	2,38,038.00
170 - Income From Investments	4,43,752.00	260 - Revenue Grants, Contribution and Subsidies	23,53,97,136.44
171 - Interest Earned	2,20,22,867.75	3 - Capital Receipts & Liabilities	1,62,64,57,562.86
180 - Other Income	1,16,287.00	330 - Secured Loans	9,270.00
3 - Capital Receipts & Liabilities	1,77,40,75,689.69	340 - Deposits Received	82,36,174.00
320 - Grants, Contribution for Specific Purposes	1,76,73,67,898.00	350 - Other Liabilities	1,61,82,12,118.86
340 - Deposits Received	21,10,565.00	4 - Capital Expenditure & Assets	19,78,78,641.00
350 - Other Liabilities	45,97,226.69	410 - Fixed Assets	12,02,76,955.00
4 - Capital Expenditure & Assets	45,43,45,768.00	420 - Investments -General Fund	58,20,000.00
420 - Investments -General Fund	4,78,82,970.00	460 - Loans, Advances and Deposits	7,17,81,686.00
431 - Sundry Debtors (Receivables)	40,64,51,321.00		
460 - Loans, Advances and Deposits	11,477.00		
Total	2,97,64,71,884.87	Total	2,41,76,22,744.88

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