R.D.N.A. AND CO.

CHARTERED ACCOUNTANTS

(Formerly Known as R.k. Singhania & Associates)

(FINANCIAL CONSULTANTS)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2019

OF

NAGAR PALIK NIGAM - BHILAI

DISTRICT – DURG

(CHHATTISGARH)

Nagar Palik Nigam Bhilai
BALANCE SHEET as on 31st March 2019

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	2,119,521,991	2,670,807,442
311	Earmarked Funds	B-2	181,892,116	162,164,814
312	Reserves	B-3	4,327,822,705	3,260,018,666
	Total Reserves and Surplus		6,629,236,813	6,092,990,922
320	**Grants, Contribution for Specific Purpose**	B-4	980,290,028	1,192,838,898
	Total Grants, contribution & Surplus		980,290,028	1,192,838,898
A3	**Loans**			
330	Secured loans	B-5	-	(9,270)
331	Unsecured loans	B-6	50,696,911	50,696,911
	Total Loans		50,696,911	50,687,641
	TOTAL SOURCES OF FUNDS [A1 - A3]		7,660,223,751	7,336,517,461
B	**APPLICATION OF FUNDS**			
410	**Fixed Assets**	B-11		
	Gross Block		9,027,058,833	8,296,799,436
411	Less: Accumulated Depreciation		3,555,343,188	3,113,222,006
	Net Block		5,471,715,645	5,183,577,430
412	Capital Work-in-Progress		1,323,272,315	565,746,479
	Total Fixed Assets		6,794,987,960	5,749,323,909
B2	**Investments**			
420	Investment- General Fund	B-12	548,700,810	408,962,538
421	Investment-Other Funds	B-13	-	-
	Total investment		548,700,810	408,962,538
B3	**Current assets, loans & advances**			
430	Stock in hand	B-14	-	1,849,081
431	Sundry Debtors	B-15		
	Gross amount outstanding		146,740,598	408,725,734
432	Less: Accumulated Provision against bad and doubtful receivables		(16,511,033)	(16,511,033)
	Sundry Debtors (Receivables) - Net		130,229,565	392,214,701
440	Prepaid expenses	B-16	-	-
450	Cash and Bank Balances	B-17	795,282,901	1,020,883,186
460	Loans, advances and deposits	B-18	113,266,612	197,290,153
461	Less: Accumulated Provision against Loans and Advances		-	-
	Net Amount outstanding		113,266,612	197,290,153
	Total Current Assets		1,038,779,078	1,612,237,121
B4	**Current Liabilities and Provisions**			
340	Deposits received	B-7	238,062,261	210,688,567
341	Deposit Works	B-8	-	-
350	Other liabilities (Sundry Creditors)	B-9	424,382,873	404,817,540
360	Provisions	B-10	59,798,963	-
	Total Current Liabilities		722,244,097	615,506,107
B5	**Net Current Assets (B3-B4)**		316,534,981	996,731,014
470	**Other Assets**	B-19	-	181,500,000
480	**Miscellaneous Expenditure (to the extent not Written off)**	B-20	-	-
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]		7,660,223,751	7,336,517,461

Notes to the Balance Sheet - Attached

लेखा अधिकारी

आयुक्त

BHILAI

Nagar Palika Nigam Bhilai

INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2018 to 31 March 2019

Item/Head of Account	Schedule No.	Current Year (Rs)	Previous Year (Rs)
2	3	4	5
INCOME			
Tax Revenue	IE-1	394,546,051	924,097,263
Assigned Revenues & Compensations	IE-2	172,253,408	93,239,689
Rental Income From Municipal Properties	IE-3	14,039,944	43,801,833
Fees & User Charges	IE-4	281,069,291	425,730,633
Sale & Hire Charges	IE-5	3,190,330	17,191,009
Revenue Grants, Contribution & Subsidies	IE-6	579,565,694	381,377,213
Income From Investments	IE-7	1,040,858	472,032
Interest Earned	IE-8	73,136,431	40,708,203
Other Income	IE-9	15,959,772	5,307,714
Total - INCOME		**1,534,801,779**	**1,931,925,590**
EXPENDITURE			
Establishment Expenses	IE-10	553,378,698	662,434,963
Administrative Expenses	IE-11	278,835,774	268,409,718
Operations & Maintenance	IE-12	581,121,880	568,648,557
Interest & Finance Charges	IE-13	2,800,473	15,931
Programme Expenses	IE-14	10,223,322	2,426,912
Revenue Grants, Contribution and Subsidies	IE-15	552,413,694	381,377,213
Provisions and Write Off	IE-16	-	-
Miscellaneous Expenses	IE-17	-	-
Depreciation		442,121,182	457,947,345
Less: Amount transferred to capital contribution		-421,276,724	-408,527,586
Total - EXPENDITURE		**1,999,618,299**	**1,932,733,052**
Gross surplus/ (deficit) of income over expenditure before prior period items (A-B)		**-464,816,520**	**-807,463**
Add/Less: Prior period Items (Net)	IE-18	-66,741,629	-
Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		**-531,558,149**	**-807,463**
Less: Transfer to Reserved Fund		19,727,303	47,736,827
Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)		**-551,285,451**	**-48,544,290**

लेखा अधिकारी,
नगर पालिक निगम
भिलाई

आयुक्त
नगर पालिक निगम
भिलाई

R D N A AND CO.
BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai
STATEMENT OF CASH FLOW
As at 31st March 2019

Particulars	Previous Year (Rs.)		Current Year (Rs.)	
[A] Cash Flows from operating activities				
Gross Serplus/ (deficit) over expenditure	-807,463		-531,558,149	
Add: Adjustments for				
Depreciation	49,419,759		20,844,458	
Interest & finance expenses	-		-	
Less: Adjustments for				
Profit on disposal of assets				
Dividend income	-			
Investment income	-472,032		-	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		48,140,264		-510,713,691
Changes in current assets and current liabilities				
(Increase)/ decrease in Sundry debtors	-372,714,428		261,985,135	
(Increase)/ decrease in Stock in hand	-		1,849,081	
(Increase)/ decrease in prepaid expenses	-		-	
(Increase)/ decrease in other current assets	-		-	
(Decrease)/ increase in Deposits received	46,900,332		27,373,694	
(Decrease)/ increase in Deposits Works	-		-	
(Decrease)/ increase in other current Liabilities	195,261,347		19,565,333	
(Decrease)/ increase in provisions	-		59,798,963	
Extra ordinary items (please specify)	-		181,500,000	
Net cash generated from/ (used in) operating activities [A]		**-82,412,485**		**41,358,516**
[B] Cash flows from investing activities				
(Purchase) of Fixed Assets	-238,089,359		-378,328,215	
(Purchase) of Capital Work In Progress	-501,308,504		-1,109,457,018	
(Increase)/Decrease in Special funds/grants				
(Increase)/Decrease in Earmarked funds				
(Purchase) of Investments	-9,141,487		-286,247,448	
Add:				
Receipt of Grant	1,385,990,685		1,276,531,893	
Proceeds from disposal of Fixed Assets	-		-	
Proceeds from disposal of Investments	47,882,970		146,509,176	
Investment Income Received	-			
Interest Income Received	472,032			
Net cash generated from/(used in) investing activities		**685,806,337**		**-350,991,612**
[C] Cash flows from financing activities				
Add:				
Increase / (Decrease) in Loans	-9,270	-	9,270	-
Less:				
Interest & Finance charge	-			
Loans repaid during the year			-	
Loans & advances to employees	-44,535,442		84,023,541	
Loans to other Finance expenses				
Net cash generated from (used in) financing activities [C]		**-44,544,712**		**84,032,811**
Net increase/ (decrease) in cash and cash equivalents (A+B+C)		**558,849,140**		**-225,600,285**
Cash and cash equivalents at beginning of period		**462,034,046**		**1,020,883,186**
Cash and cash equivalents at end of period		**1,020,883,186**		**795,282,901**
Cash and cash equivalents at the end of the year comprises of the following account balances at the end of year:				
Cash Balances	-		16,676,996	
Bank Balances	1,020,883,186		778,605,905	
Scheduled co-operative banks				
Balances with Post offices	-		-	
Balances with other banks				
Total of the breakup of cash and cash equivalents		**1,020,883,186**		**795,282,901**

नगर पालिक निगम भिलाई

आयुक्त
नगर पालिक निगम
भिलाई

NA AND CO. BHILAI Chartered Accountants

RECEIPTS AND PAYMENTS ACCOUNT
For the period from 1 April 2018 to 31 March 2019

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)	1,020,883,186	462,034,046
	Operating Receipts		
110	Tax Revenue		
120	Assigned Revenues & Compensations	100606051.47	169,212,203
130	Rental Income From Municipal Properties	172253408.00	93,239,689
140	Fees & User Charges	13989136.00	34,679,079
150	Sale & Hire Charges	259793198.91	411,145,540
160	Revenue Grants, Contribution and Subsidies	3190330.00	17,191,009
170	Income from investments	-	-
171	Interest Earned	980770.98	443,752
180	Other Incomes	40700073.47	22,022,868
		3003648.00	116,287
			-
	Non-Operating Receipts		
330/331	Loans Received		
340	Deposits received		
320	Grants, Contribution for Specific Purposes	4850543.40	2,110,565
331	Unsecured Loans	1830045587.00	1,767,367,898
420	Realization of Investment-General fund	-	-
421	Realization of Investment-Other Fund	146509176.00	47,882,970
341	Deposit works	-	-
350	Revenue collected in advance	-	-
	Loans & advances to Employees (recovery)	27330383.00	-
	Other loans & advances (recovery)	-	-
	Deposits with External Agencies (recovery)		4,597,226.69
431	Other Receipts	-	-
460	Loans and Advances	404628102.75	406,451,321.00
		103200.00	11,477
	TOTAL	4,028,865,796	3,438,505,931

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Operating Payments		
210	Establishment Expenses		
220	Administrative Expenses	69384129.28	106,761,092
230	Operations & Maintenance	145901525.38	219,784,040
240	Interest & Finance Charges	18121505.15	31,090,304
250	Programme Expenses	2800473.33	15,931
260	Revenue Grants, Contribution and Subsidies	1214334.00	238,038
		295104221.17	235,397,136
430	Purchase of stores		
	Other collections on behalf of State & Central Government	0.00	-
	Non-Operating Payments	-	-
350	Other payables		
320	Grants refunded	2272964286.21	1,618,212,119
330	Secured Loans	1100000.00	-
340	Refund of Deposits		5,270
410	Acquisition/Purchase of fixed assets	73072780.00	8,236,174
412	Capital work-in -progress	24639694.70	120,276,955
330	Secured Loans	2416114.00	-
420	Investment-General fund	-	-
421	Investment-Other Fund	286247448.00	5,820,000
440	Prepaid Expenses	-	-
460	Loans and Advances	-	-
-	Other Payments	24651826.40	71,781,686
		15,964,557	-
	Closing Balance# Cash Balance including Imprest Balances with Banks/Treasury (including in designated bank accounts)	795,282,901	1,020,883,186
	TOTAL	4,028,865,795	3,438,505,931

लेखा अधिकारी
नगर पालिक निगम
भिलाई

आयुक्त
नगर पालिक निगम
भिलाई

R D N A AND CO. BHILAI Chartered

Account Code	Particulars	Sewerage and Drainage	Road Development and Maintenance	Buses Services	Commercial Projects	General Account	Total
31010	Balance as per last amount	-	-	-	-	-	2,670,807,442.39
	Additions during the year	-	-	-	-	-	-
31090	Surplus for the year	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-
	Total (Rs)	-	-	-	-	-	2,670,807,442.39
	Deductions during the year	-	-	-	-	-	-
31090	Deficit for the year	-	-	-	-	-	551,285,451.39
	Transfers	-	-	-	-	-	-
310	Balance at the end of the current year (2018-19)	-	-	-	-	-	2,119,521,991

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

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
	(a) Opening Balance	162,164,813.82	-	-	-	-	-
	(b) Additions to the Special Fund		-	-	-	-	-
	- Transfer from Municipal Fund	19,727,302.57	-	-	-	-	-
	- 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)	19,727,302.57	-	-	-	-	-
	(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] Others	-	-	-	-	-	-
	- Loss on disposal of Special Fund Investments	-	-	-	-	-	-
	- Diminution in Value of Special Fund Investments	-	-	-	-	-	-
	- Transferred to Municipal Fund	-	-	-	-	-	-
	Total (c)	-	-	-	-	-	-
311	Net Balance of Special Funds (a+b)-(c)	181,892,116.39	-	-	-	-	-

लेखा अधिकारी,
नगर पालिक निगम
भिलाई

R O N A AND CO.
BHILAI
Chartered Accountants

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	3,260,018,666	1489080763	4,749,099,429	421,276,724	4,327,822,705
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	3,260,018,666	1,489,080,763	4,749,099,429	421,276,724	4,327,822,705

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Grants From Welfare Bodies	Grants From International Organisations	Others Specify	Total
Account Code		32010	32020	32030				32080	
	(a) Opening Balance	374,572,137	818,266,761	-	-	-	-	-	1,192,838,898
	(b) Additions to the Grants								
	Grant received during the year	607,079,186	1,222,852,501	-	-	113,900	-	-	1,830,045,587
	Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-	-
	Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-
	Appreciation in Value of Grant investments	-	-	-	-	-	-	-	-
	Other addition (Specify nature)	-	-	-	-	-	-	-	-
	Total(b)	607,079,186	1,222,852,501	-	-	113,900	-	-	1,830,045,587
	Total (a+b)	981,651,323	2,041,119,262	-	-	113,900	-	-	3,022,884,485
	(C) Payment out of funds								
	Capital Expenditure of Fixed Assets								
	Capital Expenditure of Other	369,028,464	1,120,052,299	-	-	-	-	-	1,489,080,763
	Revenue Expenditure on								
	Salary, Wages, allowances etc.	424,010,346	128,403,340	-	-	-	-	-	552,413,686
	Rent	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	Loss on disposal of Grant Investments	-	-	-	-	-	-	-	-
	Diminution in Value of Grant Investments	-	-	-	-	-	-	-	-
	Grants Refunded	-	-	-	-	-	-	-	-
	Other Administrative Charges	1,100,000	-	-	-	-	-	-	1,100,000
	Total (C)	794,138,810	1,248,455,640	-	-	-	-	-	2,042,594,457
	Net balance at the year end (a+b)- (c)	187,512,513	792,663,615	-	-	113,900	-	-	980,290,028
	Total Grants & Contributions for Specific Purpose	187,512,513	792,663,615	-	-	113,900	-	-	980,290,028

लेखा अधिकारी,
नगर पालिक निगम
भिलाई

R D N A AND CO. BHILAI Chartered Accountants

-8-

Schedule B-5: Secured Loans

unt Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	-	-
33020	Loans from State Government	-	-
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions		-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	(9,270)
	Total Secured Loans	-	(9,270)

ature of the Security shall be specified in each of these categories;
culars of any guarantees given shall be disclosed;
ns of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.
oans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

Schedule B-6: Unsecured Loans

de 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

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

Schedule B-7: Deposits Received

unt Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	237,789,304	210,656,522
34020	From Revenues	-	-
34030	From Staff	-	-
34080	From other	272,957	32,045
	Total deposits received	238,062,261	210,688,567

Schedule B-8: Deposits Works

unt Code	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilisation/expenditure (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)

ount Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	91,943,869	49,026,348
35011	Employee Liabilities	108,350,106	110,839,955
35012	Interest Accrued and Due	435,532	436,945
35013	Outstanding liabilities	-	16,432,340
35020	Recoveries Payable	209,465,100	224,972,011
35030	Government Dues Payable	14,126,205	2,144,182
35040	Refunds Payable	-	3,911
35041	Advance Collection of Revenues	54,060	474,999
35080	Others	-	486,849
	Total Other Liabilities (Sundry Creditors)	424,382,873	404,817,540

Schedule B-10: Provisions

ount Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	59,798,963.10	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	59,798,963.10	-

नगर पालिक निगम
भिलाई

R D H A AND CO.
BHILAI
Chartered Accountants

1	2	3	during the period 4	during the period 5	the year 6	7	during the period 8	during the period 9	of the year 10	current year 11	Previous year 12
	Land Buildings										
41010	Land	1,746,707,806	36,523,892	-	1,783,231,698	-	-	-	-	1,783,231,698	1,746,707,806
41015	Lakes and Pond	178,375,364	3,284,985	-	181,660,349	-	-	-	-	181,660,349	178,375,364
41020	Buildings	1,068,233,239	80,147,617	401,854	1,147,979,002	198,488,493	39,183,807	26,790.27	237,645,510	910,333,492	869,744,746
41025	Heritage Buildings	14,310,278	380,000	-	14,690,278	-	-		-	14,690,278	14,310,278
	Infrastructure Assets				-						-
41030	Roads and Bridges	2,877,986,311	88,947,235	85,617	2,966,847,929	2,185,599,031	235,093,012	78,902	2,420,613,141	546,234,789	692,387,281
41031	Sewerage and drainage	918,432,081	66,550,829	808,059	984,174,851	345,520,412	65,212,575	107,741	410,625,245	573,549,605	572,911,669
41032	Water ways	834,278,922	317,044,185	-	1,151,323,107	92,581,490	31,777,956	-	124,359,446	1,026,963,661	741,897,432
41033	Public Lighting	188,284,595	49,114,466	-	237,399,061	97,011,029	20,429,505	-	117,440,534	119,958,527	91,273,566
	Other Assets				-						
41040	Plants & Machinery	30,506,148.00	55,218,603	-	85,724,751	15,333,215	5,419,053	-	20,752,268	64,972,483	15,172,933
41050	Vehicles	123,261,164	1,940,380	-	125,201,544	56,975,484	13,463,946	-	70,439,430	54,762,114	66,285,680
41060	Office & other equipment	46,652,505	3,580,752	-	50,233,257	26,562,072	4,316,649	-	30,878,721	19,354,536	20,090,433
41070	Furniture, Fixtures, electrical appliances	115,804,625	3,511,333	-	119,395,958	56,737,789	9,960,209	-	66,697,998	52,697,960	59,146,836
41080	Other fixed assets	153,886,399	25,310,650	-	179,197,049	38,412,992	17,477,904	-	55,890,896	123,306,153	115,473,407
	Total	8,296,799,436	731,554,927	1,295,530	9,027,058,833	3,113,222,006	442,334,615	213,433	3,555,343,188	5,471,715,645	5,183,577,430
412	Capital Work In Progress	565,746,479	1,109,457,018	351,931,182	1,323,272,315	-	-	-	-	1,323,272,315	-
				1,489,080,763							

Note:

1. Additions include fixed asset created out 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.

नगर पालिक निगम
भिलाई

R D N A AND CO. BHILAI Chartered Accountants

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	-	-	-	-
		-	-	548,700,810.00	408,962,530
	Total of Investments General Fund	-	-	**548,700,810**	**408,962,530**

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	-	1,849,001
43020	LooseTools	-	-
43030	Others	-	-
	Total Stock in hand	-	**1,849,001**

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	***Receivables for property taxes***				
	Less than 5 years	36,689,930	-	36,689,930	374,238
	More than 5 years	-	-	-	-
	Sub-total	36,689,930	-	36,689,930	374,238
43191	Less: State Government Cesses/Levies in Taxes-Control Accounts	-	-	-	-
	Net Receivables of property Taxes	36,689,930	-	36,689,930	374,238
43119	***Receivables of Other Taxes***				
	Less than 3 years	64,175,457	-	64,175,457	384,711,128
	More than 3 years	-	-	-	-
	Sub-total	64,175,457	-	64,175,457	384,711,128
43199	Less: State Government Cesses/Levies in Taxes-Control Accounts				-
	Net Receivables of Other Taxes	64,175,457	-	64,175,457	384,711,128
43120	***Receivable of Cess Income***				
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub-total	-	-	-	-
43130	***Receivables for Fees and User Charges***				
	Less than 3 years	6,262,943	-	6,262,943	242,220
	More than 3 years	-	-	-	-
	Sub-total	6,262,943	-	6,262,943	242,220
43140	***Receivables from Other Sources***				
	Less than 3 years	39,612,269	-	39,612,269	23,398,148
	More than 3 years		-	-	-
	Sub-total	39,612,269	-	39,612,269	23,398,148
43150	Receivables from Government	-	-	-	-
	Sub-total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**146,740,598**	-	**146,740,598**	**408,725,734**

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**

लेखा अधिकारी
नगर पालिक निगम
भिलाई

R D N A AND CO.
BHILAI
Chartered Accountants

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

Account code	Particulars	Current year (Rs)	Previous year (Rs)
	Schedule B-17: Cash and Bank Balances		
45010	**Cash Balance**	16,676,996	-
	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	468,961,894	295,239,155
45022	Other Schedule Banks	309,644,010	725,644,031
45023	Scheduled Co-Operative Bank	-	-
45024	Post Office	-	-
	Sub- Total	778,605,905	1,020,883,186
	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	795,282,901	1,020,883,186

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	57,943,817	10,673,068	55,803,640	12,813,245
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	38,961,727	92,404,660	131,446,387	-
46050	Advance to Others	100,000,000	2,683,888	2,615,130	100,068,758
46060	Deposit with External Agencies	204,609	-	-	204,609
46080	Other Current Assets	180,000	-	-	180,000
	Sub- Total	197,290,153	105,841,616	189,865,157	113,266,612
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	197,290,153	105,841,616	189,865,157	113,266,612

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	-	101,500,000
47020	Other asset control accounts	-	-
	Total Other Assets	-	101,500,000

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
48010	Loan Issue Expenses Deferred	-	-
48020	Discount on Issue of Loans	-	-
48030	Deferred Revenue Expenses	-	-
48090	Others	-	-
	Total Miscellaneous expenditure	-	-

उपा. आयुक्त
नगर पालिक निगम
भिलाई

R D N A AND CO.
BHILAI
Chartered Accountants

Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	276,301,000	350,000,000
11002	Water Tax	17,639,000	20,000,000
11003	Sewerage Tax	7,128	4,050
11004	Conservancy Charge	-	-
11005	Lighting Tax	-	43,538,671
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	64,000	239,000
11009	Electricity Tax	400	-
11010	Professional Tax	63,600	1,974,900
11011	Advertisement Tax	-	-
11012	Pilgrimage Tax	-	-
11051	Octroi & Toll	162,180	270,300
11052	cess	-	-
11013	Export Tax	46,532,160	35,043,840
11080	Others Taxes	53,776,583	473,026,502
11090	Tax	-	-
	Sub Total	**394,546,051**	**924,097,263**
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-	-
	Sub Total	**394,546,051**	**924,097,263**
	Total Tax Revenue	**394,546,051**	**924,097,263**

Schedule IE-1 (a): Remission and Refund of taxes

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax	-	-
1109002	Octroi & Toll	-	-
1109004	Cess Income	-	-
1109003	Surcharge	-	-
1109004	Advertisement tax	-	-
1109011	Others	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	63,748,992	1,204,696
12020	Compensation in Lieu Of Taxes/Duties	108,504,416	92,034,993
12030	Compensation in Lieu Of Concession	-	-
	Total Assigned Revenues & Compensations	**172,253,408**	**93,239,689**

Schedule IE-3: Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	4,502,597	35,771,158
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	6,927,574	6,437,794
13080	Other Rents	2,609,773	1,592,881
	Sub Total	**14,039,944**	**43,801,833**
13090	Less: Rent remission and refunds	-	-
	Sub Total	**14,039,944**	**43,801,833**
	Total Rental Income From Municipal Properties	**14,039,944**	**43,801,833**

लेखा अधिकारी,
नगर पालिक निगम
भिलाई

R D N A AND CO.
BHILAI
Chartered Accountants

Schedule IE-4: Fees & User Charges - Income head-wise			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	304,928	863,599
14011	Licensing Fees	68,074,021	53,416,763
14012	Fees for Grant of Permit	45,175,306	32,909,364
14013	Fees For Certificate Or Extract	83,171	46,339
14014	Development Charges	13,054,217	664,316
14015	Regularisation Fees	998,662	250,944
14020	Penalties And Fines	17,384,977	99,893
14040	Other Fees	69,649,437	107,999,744
14050	User Charges	12,794,020	169,590,425
14060	Entry Fees	-	-
14070	Service / Administrative Charges	46,391,287	59,286,684
14080	Other Charges	-	602,563
14090	Rent Remission and Refunds	7,159,265.00	-
	Sub Total	**281,069,291**	**425,730,633**
14090	Less: Rent Remission and Refunds	-	-
	Sub Total	**281,069,291**	**425,730,633**
	Total Income from Fees & User Charges	**281,069,291**	**425,730,633**

Schedule IE-5: Sale & Hire Charges			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	1,359,586	13,728,587
15011	Sale of Forms & Publications	1,656,553	3,315,376
15012	Sale of Stores & Scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	158,891	147,046
15041	Hire Charges for Equipments	15,300	-
	Total Income from Sale & Hire Charges - income head-wise	**3,190,330**	**17,191,009**

Schedule IE-6: Revenue Grants, Contribution & Subsidies			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	552,413,694	381,377,213
16020	Reimbursement of Expenses	27,152,000.00	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	**579,565,694**	**381,377,213**

Schedule IE-7: Income From Investments			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	1,040,858	472,032
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	**1,040,858**	**472,032**

BHILAI

Schedule IE-8:- Interest Earned			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	37,029,989	21,941,089
17120	Interest On Loans And Advances To Employees	1,063,904	81,779
17130	Interest On Loans To Others	-	-
17180	Other Interest	35,042,537	18,685,335
	Total Interest Earned	**73,136,431**	**40,708,203**

Schedule IE-9:- Other Income			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery From Employees	1,086,768	792,396
18050	Unclaim Refund/ Liabilities	2,462,850	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	12,410,154	4,515,318
	Total Other Income	**15,959,772**	**5,307,714**

Schedule IE-10:- Establishment Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	493,632,376	566,921,026
21020	Benefits And Allowances	9,460,572	10,579,026
21030	Pension	17,920,207	47,894,138
21040	Other Terminal & Retirement Benefits	32,365,543	37,040,773
	Total Establishment Expenses	**553,378,698**	**662,434,963**

Schedule IE-11:-Administrative Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	1,050	1,736,671
22011	Office Maintenance	158,973,858	187,713,644
22012	Communication Expenses	3,002,636	2,788,103
22020	Books & Periodicals	-	-
22021	Printing and Stationery	5,267,809	2,074,417
22030	Travelling & Conveyance	30,445,394	34,387,059
22040	Insurance	1,556,352	1,536,901
22050	Audit Fees	350,500	981,500
22051	Legal Expenses	1,170,061	692,162
22052	Professional and Other Fees	28,884,777	11,442,880
22060	Advertisement And Publicity	13,574,461	6,918,350
22061	Membership & Subscriptions	-	-
22080	Other Administrative Expenses	35,608,875	18,138,031
	Total Administrative Expenses	**278,835,774**	**268,409,718**

Schedule IE-12:-Operations & Maintenance			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	21,794,006	6,295,020
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	13,938,065	9,224,453
23050	Repairs & Maintenance - Infrastructure Assets	151,817,544	253,771,060
23051	Repairs & Maintenance - Civic Amenities	100,422,297	61,194,518

लेखा अधिकारी,
नगर पालिक निगम
भिलाई

R D N A AND CO.
BHILAI
Chartered Accountants

23052	Repairs & Maintenance - Buildings	36,138,941	25,803,321
23053	Repairs & Maintenance - Vehicles	7,805,239	7,124,106
23054	Repairs & Maintenance - Furniture	-	-
23055	Repairs & Maintenance - Office Equipments	-	3,566,011
23056	Repairs & Maintenance - Electrical Appliances	-	20,221,108
23057	Repairs & Maintenance - Heritage Building	-	-
23059	Repairs & Maintenance - Others	20,087,689	1,331,195
23080	Other Operating & Maintenance Expenses	229,118,098	180,117,765
	Total Operations & Maintenance	**581,121,880**	**568,648,557**

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	-	4,000.00
24060	Other interest	167,000	-
24070	Bank Charges	2,633,473	11,931
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**2,800,473**	**15,931**

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	1,510,627	-
25020	Own Programs	8,712,695	2,426,912
25030	Share in Programs Of Others	-	-
	Total Programme Expenses	**10,223,322**	**2,426,912**

Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	552,413,694	381,377,213
26020	Contributions		-
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and Subsidies	**552,413,694**	**381,377,213**

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	-	-
27040	Assets Written Off	-	-
27050	Miscellaneous Expense Written Off	-	-
	Total Provisions and Write Off	-	-

लेखा अधिकारी
नगर पालिक निगम
भिलाई

R D N A AND CO.
BHILAI
Chartered Accountants

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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
	Schedule IE-17a:- Depreciation		
27220	Buildings	39,157,016	36,513,775.34
27230	Roads & Bridges	235,014,110	275,697,164.19
27231	Sewerage & Drainage	65,104,833	60,930,571.90
27232	Waterways	31,777,956	23,293,836.61
27233	Public Lightning	20,429,505	18,828,459.54
27240	Plant & Machinery	5,419,053	2,738,656.80
27250	Vehicles	13,484,231	11,508,189.59
27260	Office & other Equipments	4,296,364	4,458,818.65
27270	Furniture & Fixtures	9,960,209	10,294,217.90
27280	Other Fixed Assets	17,477,904	13,683,654.20
	Total Depriciation	**442,121,182**	**457,947,345**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
	Schedule IE-18:- Prior Period Items (Net)		
	Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other Income	270,236,943	-
	Sub Total Income (a)	270,236,943	-
	Expenses		
28050	Refund of Taxes	-	-
28060	Refund of Other Revenues	-	-
28080	Other Expenses	336,978,572	-
	Sub Total Expenses (b)	336,978,572	-
	Total Prior Period (Net) (a-b)	(66,741,629)	-

लेखा अधिकारी
नगर पालिक निगम
भिलाई

R D NAAND & CO.
BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Revenue Income			2226315446.28	2226315446.28 Cr
11 - Tax Revenue			394546051.47	394546051.47 Cr
1001 - Property Tax			276301000.00	276301000.00 Cr
1001-01 Property Tax			228643000.00	228643000.00 Cr
1001-31 Samekit Kar			47658000.00	47658000.00 Cr
1002 - Water Tax (Incl Fee & Charges)			17639000.00	17639000.00 Cr
1002-00 Water Tax			17639000.00	17639000.00 Cr
1003 - Sewerage Tax			7128.00	7128.00 Cr
1003-00 - Consolidated Sewerage Tax			7128.00	7128.00 Cr
1008 - Tax on Animals			64000.00	64000.00 Cr
1008-00 - Consolidated Tax on Animals			64000.00	64000.00 Cr
1009 - Electricity Tax			400.00	400.00 Cr
1009-00 - Consolidated Electricity Tax			400.00	400.00 Cr
1010 - Professional Tax			63600.00	63600.00 Cr
1010-00 - Consolidated Professional Tax			63600.00	63600.00 Cr
1013 - Export Tax			46532160.47	46532160.47 Cr
1013-00 - Consolidated Export Tax			46532160.47	46532160.47 Cr
1051 - Octroi & Toll			162180.00	162180.00 Cr
1051-00 - Consolidated Octoi and Toll			162180.00	162180.00 Cr
1080 - Others Taxes			53776583.00	53776583.00 Cr
1080-00 - Consolidated Other Taxes			660.00	660.00 Cr
1080-01 - Entertainment Tax			5089065.00	5089065.00 Cr
1080-11 - Development Tax			4553110.00	4553110.00 Cr
1080-41 - Education Cess			44133748.00	44133748.00 Cr
20 - Assigned Revenues & Compensations			172253408.00	172253408.00 Cr
2010 - Taxes & Duties Collected By Others			63748992.00	63748992.00 Cr
2010-11 - Stamp Duty on Transfer of Properties			63748992.00	63748992.00 Cr
2020 - Compensation in Lieu Of Taxes & Duties			108504416.00	108504416.00 Cr
2020-01 - Compensation in Lieu of Octopi			108504416.00	108504416.00 Cr
30 - Rental Income From Municipal Properties			14039944.00	14039944.00 Cr
3010 - Rent From Civic Amenities			4502597.00	4502597.00 Cr
3010-01 - Rent From Markets			87127.00	87127.00 Cr
3010-02 - Rent From Shopping Complexes			10000.00	10000.00 Cr
3010-03 - Rent From Community Halls			1079740.00	1079740.00 Cr
3010-04 RAJIV NIDHAN SAHARI YOZNA			307350.00	307350.00 Cr
3010-05 - Other Rents (Specify 05 Onwards)			390.00	390.00 Cr
3010-06 Shop Rent			266470.00	266470.00 Cr
3010-08 Rent-Shops Mahila Smridhi Yozna			181163.00	181163.00 Cr
3010-09 RENT-HOUSES- IHSDP			1111351.00	1111351.00 Cr
3010-10 Dindayal Awas			25350.00	25350.00 Cr
3010-11 - Mutation Fee			964655.00	964655.00 Cr
3010-12 Rent From Gokul Nagar Yojnaa			12000.00	12000.00 Cr
3010-13 Wambey Awash Yozna			309200.00	309200.00 Cr
3010-14 RENT HOUSES ATAL AWASH			34701.00	34701.00 Cr
3010-15 Ambulance Fees			113100.00	113100.00 Cr
3040 - Rent From Lease of Lands			6927574.00	6927574.00 Cr
3040-00 - Consolidated Rent From Lease Of Lands			6927574.00	6927574.00 Cr
3080 - Other Rents			2609773.00	2609773.00 Cr
3080-00 - Consolidated Other Rents			2553080.00	2553080.00 Cr
3080-06 House Rent Employee			56693.00	56693.00 Cr
40 - Fees & User Charges			281069290.91	281069290.91 Cr
4010 - Empanelment & Registration Charges			304928.00	304928.00 Cr
4010-00-Consolidat Empanelment&Registration Charge			52620.00	52620.00 Cr
4010-02 - Colony Empanelment and Inspection Fees			179848.00	179848.00 Cr
4010-22 Noc			72460.00	72460.00 Cr
4011 - Licensing Fees			68074021.00	68074021.00 Cr
4011-00 - Consolidated Licensing Fees			2960836.00	2960836.00 Cr

आयुक्त
नगर पालिक निगम
भिलाई

D NAAND & CO.
BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions Debit	Transactions Credit	Closing Balance
1011-06 - Fees From Casual Vendors			41400.00	41400.0
1011-12 - Licensing Fees From Slaughter Houses			28757700.00	28757700.0
1011-15 - Licensing Fees From Bar			29988000.00	29988000.0
1011-16 - Fees From Leasing of Ponds			191839.00	191839.0
1011-18 - Income From Provider of Telephon Service			5844000.00	5844000.0
1011-19 Premium Fees			290246.00	290246.0
1012 - Fees for Grant of Permit			45175306.20	45175306.2
1012-00 - Consolidated Fees for Grant of Permit			45175306.20	45175306.2
1013 - Fees For Certificate Or Extract			83171.00	83171.0
1013-00 - Consoli Fees for Certificate Or Extract			83171.00	83171.00
1014 - Development Charges			13054217.00	13054217.00
1014-01 - Development Charges			13054217.00	13054217.00
1015 - Regularisation Fees			998662.00	998662.00
1015-00 - Consolidated Regularisation Fees			30000.00	30000.00
1015-02 - Agreement Fees			968662.00	968662.00
1020 - Penalties And Fines			17384976.88	17384976.88
1020-00 - Consolidated Penalties and Fines			2476144.00	2476144.00
1020-02 - Water Tax			24554.00	24554.00
1020-04 - Others			14884278.88	14884278.88
1040 - Other Fees			69649436.63	69649436.63
1040-00 - Consolidated Other Fees			26240.00	26240.00
1040-01 - Advertisement Fees			9398748.00	9398748.00
1040-02 - Parking Fee			454008.00	454008.00
1040-08 - Drain Connection Charges			90167.00	90167.00
1040-10 - Delay Fees			50023679.63	50023679.63
1040-12 - Road Cutting Charges			2031124.00	2031124.00
1040-13 - Application Fees			16394.00	16394.00
1040-14 - Miscellaneous Fees			1933576.00	1933576.00
1040-15 - Nal Connection(Sayojan() Charges			5675500.00	5675500.00
1050 - User Charges			12794020.20	12794020.20
1050-02 - Septic Tank Cleaning Charges			296000.20	296000.20
1050-06 - Pay & Use Toilets			1930.00	1930.00
1050-08 - Water Supply			300.00	300.00
1050-09 - Charges for Supply of Water By Tankers			4511713.00	4511713.00 Cr
1050-12 Testing			7982077.00	7982077.00 Cr
1050-15 Amrit Mission Yojana			2000.00	2000.00 Cr
1070 - Service / Administrative Charges			46391287.00	46391287.00 Cr
1070-04 - Service Charges			46391287.00	46391287.00 Cr
1090 - Fees Remission and Refund			7159265.00	7159265.00 Cr
1090-21 - Others			7159265.00	7159265.00 Cr
0 - Sale & Hire Charges			3190330.00	3190330.00 Cr
010 - Sale Of Products			1359586.00	1359586.00 Cr
010-01 - Sale of Garbage & Rubbish			5576.00	5576.00 Cr
010-05 - Sale of Nursery Plants			1354010.00	1354010.00 Cr
011 - Sale of Forms & Publications			1656553.00	1656553.00 Cr
011-01 - Sale of Tender Papers			1652353.00	1652353.00 Cr
011-02 - Sale of Ration Card & Other Forms			4200.00	4200.00 Cr
040 - Hire Charges for Vehicles			158891.00	158891.00 Cr
040-00 - Consolidated Hire Charges For Vehicles			158891.00	158891.00 Cr
041 - Hire Charges on Equipments			15300.00	15300.00 Cr
041-00 - Consolidated Hire Charges On Equipments			15300.00	15300.00 Cr
0 - Revenue Grants, Contribution & Subsidies			1000842418.10	1000842418.10 Cr
010 - Revenue Grants			552413694.47	552413694.47 Cr
010-00-01 Nulm Subsidies			892835.15	892835.15 Cr
010-01 Rastriya Sahriya Ajivika Mission			2021865.77	2021865.77 Cr
010-10 Rashtriya Parivar Sahayata			720000.00	720000.00 Cr
010-12 Cheif Minister Swalamban Yojna Fund			115000.00	115000.00 Cr
010-13 Shikshakarmi Salaries			61358986.00	61358986.00 Cr
010-19 Uneducated Unemployed Allowance			1462400.00	1462400.00 Cr

BHILAI

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
010-25 PMAY			405355035.55	405355035.55 Cr
410-33 Samajik Surksha Pension			35738786.00	35738786.00 Cr
410-69 RSA Mission Traning			26093476.00	26093476.00 Cr
010-88 Private Toilet (SBM)			18655310.00	18655310.00 Cr
020 - Reimbursement of Expenses			448428723.63	448428723.63 Cr
020-00 - Consolidated Re-Imbursement Of Expenses			27152000.00	27152000.00 Cr
020-20 Consolidated Depre on Building			23230145.90	23230145.90 Cr
020-30 - Consolidated Depreciation on Road&Bridge			233357492.88	233357492.88 Cr
020-31 -Consolidated Dep. On Sewerage & Drainage			72724143.68	72724143.68 Cr
020-32 - Consolidated Depreciation On Waterways			29367062.93	29367062.93 Cr
020-33-Consolidated Dep.on Public Lighting System			16317193.55	16317193.55 Cr
020-40 - Consolidated Dep. on Plant & Machinery			4901791.55	4901791.55 Cr
020-50 - Consolidated Depreciation on Vehicles			10216039.40	10216039.40 Cr
020-60-Consolidated Dep. on Office & Other Equipment			4089434.22	4089434.22 Cr
020-70 - Consolidated Dep. On Furniture, Fixtures, ttings & Electrical Appliances			9667403.92	9667403.92 Cr
020-80 -Consolidated Dep. on Other Fixed Assets			17406015.60	17406015.60 Cr
70 - Income From Investments			1040857.98	1040857.98 Cr
7010 - Interest			1040857.98	1040857.98 Cr
7010-00 - Consolidated Interest			1040857.98	1040857.98 Cr
71 - Interest Earned			73136430.50	73136430.50 Cr
7110 - Interest From Bank Accounts			37029989.21	37029989.21 Cr
7110-00 - Consolidated Interest From Bank Accounts			37029989.21	37029989.21 Cr
7120 - Interest On Loans And Advances To Employees			1063904.00	1063904.00 Cr
7120-00 -Consolidated Inte.on Loans&Advances to mployes			1063343.00	1063343.00 Cr
7120-11 - Interest on Vehicle Loans			561.00	561.00 Cr
7180 - Other Interest			35042537.29	35042537.29 Cr
7180-01- Interest on FDR			35042537.29	35042537.29 Cr
80 - Other Icome			15959772.00	15959772.00 Cr
8040 - Recovery From Employees			1086768.00	1086768.00 Cr
8040-00 - Consolidated Recovery From Employees			980835.00	980835.00 Cr
8040-01- Fuel,Petrol [Recovery From Employee]			20346.00	20346.00 Cr
8040-03 Court Recovery From Employee			85587.00	85587.00 Cr
8050-Unclaim Refund Payable/liabilit WrittenBack			2462850.00	2462850.00 Cr
8050-01 - Lapsed / State Cheque			2462850.00	2462850.00 Cr
8080 - Miscellaneous Income			12410154.00	12410154.00 Cr
8080-00 - Consolidated Miscellaneous Income			296329.00	296329.00 Cr
8080-01 - Penalty on Contractors			12113825.00	12113825.00 Cr
85 - Prior Period			270236943.32	270236943.32 Cr
8500 - Income			270236943.32	270236943.32 Cr
8500-00 - Consolidated Prior Period Income			270236943.32	270236943.32 Cr
- Revenue Expenditure		2992637801.08	215036903.51	**2777600897.57 Dr**
10 - Establishment Expenses		768202168.06	214823470.37	553378697.69 Dr
1010 - Salaries, Wages And Bonus		708455846.06	214823470.37	493632375.69 Dr
1010-00 - Consolidated Salaries, Wages & Bonus		6462812.30		6462812.30 Dr
1010-11 - Salaries & Allowances Staff		463300288.91		463300288.91 Dr
1010-21 - Wages		238692744.85	214823470.37	23869274.48 Dr
1020 - Benefits And Allowances		9460572.00		9460572.00 Dr
1020-00 - Consolidated Benefits and Allowances		700.00		700.00 Dr
1020-03 - Remuneration & Fees Mayor-in-Council		6368270.00		6368270.00 Dr
1020-41 - Uniform Allowance		1702189.00		1702189.00 Dr
1020-51 - Compensation to Staff		522540.00		522540.00 Dr
1020-58 Compesation to Others		153892.00		153892.00 Dr
1020-71 - Staff Training Expenses		712981.00		712981.00 Dr
1030 - Pension		17920207.00		17920207.00 Dr

निगम आयुक्त
नगर पालिक निगम

RONAAND CO. BHILAI

-20

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
1030-00 - Consolidated Pension		17830927.00		17830927.00 Dr
1030-02 - Contributory Pension /Family Pension		89280.00		89280.00 Dr
1040 - Other Terminal & Retirement Benefits		32365543.00		32365543.00 Dr
1040-11 - Leave Encashment		8632326.00		8632326.00 Dr
1040-21 - Provident Fund Contribution		23722256.00		23722256.00 Dr
1040-31-Contribution for Deficit In Provident Fund		10961.00		10961.00 Dr
20 - Administrativ E Expenses		278835774.20		278835774.20 Dr
2010 - Rent, Rates and Taxes		1050.00		1050.00 Dr
2010-02 - Rent - Others		1050.00		1050.00 Dr
2011 - Office Maintenance		158973858.10		158973858.10 Dr
2011-00 - Consolidated Office Maintenance		5317.00		5317.00 Dr
2011-01 - Electricity Charges		145454830.10		145454830.10 Dr
2011-02 - Security Expenses		13513711.00		13513711.00 Dr
2012 - Communication Expenses		3002636.18		3002636.18 Dr
2012-01 - Telephone Expenses		2881754.18		2881754.18 Dr
2012-11 - Web, Internet		49560.00		49560.00 Dr
2012-21 - Postage Expenses		71322.00		71322.00 Dr
2021 - Printing and Stationery		5267809.46		5267809.46 Dr
2021-00 - Consolidated Printing and Stationery		2955509.46		2955509.46 Dr
2021-02 - Stationery		610343.00		610343.00 Dr
2021-03 - Computer Stationery And Consumables		1695189.00		1695189.00 Dr
2021-04 Photo Copy Expenses		6768.00		6768.00 Dr
2030 - Travelling & Conveyance		30445394.41		30445394.41 Dr
2030-00 - Consolidated Travelling & Conveyance		79940.00		79940.00 Dr
2030-01 - Travelling And Conveyance - Mayor		549302.00		549302.00 Dr
2030-03-Travelling&Conveyance Municipal Commissioner		38345.00		38345.00 Dr
2030-05 - Travelling And Conveyance Staff		356025.00		356025.00 Dr
2030-11 - Fuel, Petrol and Diesel Own Vehicles		29421782.41		29421782.41 Dr
2040 - Insurance		1556352.00		1556352.00 Dr
2040-00 - Consolidated Insurance Expenses		1556352.00		1556352.00 Dr
2050 - Audit Fees		350500.00		350500.00 Dr
2050-00 - Consolidated Audit Fees		350500.00		350500.00 Dr
2051 - Legal Expenses		1170061.00		1170061.00 Dr
2051-00 - Consolidated Legal Expenses		1170061.00		1170061.00 Dr
2052 - Professional and Other Fees		28884777.33		28884777.33 Dr
2052-01 Sparrow Comi.		28884777.33		28884777.33 Dr
2060 - Advertisement And Publicity		13574461.00		13574461.00 Dr
2060-01 - Advertisement Expenses		13574461.00		13574461.00 Dr
2080 - Other Administrative Expenses		35608874.72		35608874.72 Dr
2080-01 - Expenses for Meeting Of Corporation/MMIC		270296.00		270296.00 Dr
2080-51 - Miscellaneous Expenses		35338578.72		35338578.72 Dr
30 - Operations & Maintenance		581121879.52		581121879.52 Dr
3010 - Power & Fuel		21794006.00		21794006.00 Dr
3010-01 - Water Works		18547498.00		18547498.00 Dr
3010-02 - Street Lighting		3246508.00		3246508.00 Dr
3040 - Hire Charges		13938065.00		13938065.00 Dr
3040-02 Hire-Rent Vehicles		13938065.00		13938065.00 Dr
3050 - Repairs & Maintenance Infrastructure Assets		151817544.16		151817544.16 Dr
3050-00 -Consoli Repairs&Maintenance Infrastructure Assets		587310.00		587310.00 Dr
3050-01 - Concrete Roads(CCR)		68642048.00		68642048.00 Dr
3050-03 - Other Roads		7774499.16		7774499.16 Dr
3050-11 - Underground Drains		22224638.00		22224638.00 Dr
3050-12 - Open Drains		2343816.00		2343816.00 Dr
3050-21 - Water Ways		7838740.00		7838740.00 Dr
3050-22 - Hand Pump Repair		3575518.00		3575518.00 Dr
3050-33 STAGE		5619313.00		5619313.00 Dr

लेखा अधिकारी,
नगर पालिक निगम
भिलाई

BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai-18-19
Trial Balance
1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
50-34 - Transformer		124387.00		124387.00 Dr
50-39 Gymnasium		762762.00		762762.00 Dr
50-41 - Plant & Machinery		3595788.00		3595788.00 Dr
50-42 Culverts		2347630.00		2347630.00 Dr
50-44 Shed & Chabutara		534867.00		534867.00 Dr
50-51 - Garbage Clearance		24075648.00		24075648.00 Dr
50-72 Building -Cultural Center		1770580.00		1770580.00 Dr
51 - Repairs & Maintenance Civic Amenities		100422297.00		100422297.00 Dr
51-01 - Parks, Nurseries & Gardens		46971418.00		46971418.00 Dr
51-02 - Lakes & Ponds		17064067.00		17064067.00 Dr
51-03 - Playgrounds & Stadium		11694079.00		11694079.00 Dr
51-21 - Public Toilets		21102226.00		21102226.00 Dr
51-22 Fencing & Channeling Work		3590507.00		3590507.00 Dr
52 - Repairs & Maintenance Buildings		36138941.00		36138941.00 Dr
52-00 - Consoli Repairs & Maintenance -Buildings		6088552.00		6088552.00 Dr
52-01 Community Toilet Complex		7044357.00		7044357.00 Dr
52-02 - Community Building		6266895.00		6266895.00 Dr
52-03 - Office Buildings(R&M)		956742.00		956742.00 Dr
52-04 - Hospital Building		1433284.00		1433284.00 Dr
52-09 - School Building		12449556.00		12449556.00 Dr
52-11 - Temples		1349731.00		1349731.00 Dr
52-14 - Slaughter House		500000.00		500000.00 Dr
52-15 Boundry Wall		49824.00		49824.00 Dr
53 - Repairs & Maintenance Vehicles		7805239.00		7805239.00 Dr
53-00 - Consoli Repairs & Maintenance -Vehicles		7805239.00		7805239.00 Dr
59 - Repairs & Maintenance Others		20087688.99		20087688.99 Dr
59-00 -Consolidated Repairs & Maintenance Others		2154940.99		2154940.99 Dr
59-10 - Consolidated Office & Other Equipments		731500.00		731500.00 Dr
59-11 - Air Conditioners		43025.00		43025.00 Dr
59-12 - Computers		648151.00		648151.00 Dr
59-17 - Telephone Instruments		1060.00		1060.00 Dr
59-33 Muktidham Work Exp.		9175388.00		9175388.00 Dr
59-55 Rain Water Harvesting		1811075.00		1811075.00 Dr
59-62 - Electrical Fittings		5070002.00		5070002.00 Dr
59-65 Software		403047.00		403047.00 Dr
59-88 Pannel Board		49500.00		49500.00 Dr
080 - Other Operating & Maintenance Expenses		229118098.37		229118098.37 Dr
080-00-Consoli Other Operating&Maintenance Expenses		214832910.37		214832910.37 Dr
080-04 -Cleaning by Private Agencies (Outsourced)		2480038.00		2480038.00 Dr
080-05 - Water Tankers		11805150.00		11805150.00 Dr
0 - Interest & Finance Charges		2800473.33		2800473.33 Dr
060 - Other Term Loans		167000.00		167000.00 Dr
060-00 - Consolidated Other Interest		167000.00		167000.00 Dr
070 - Bank Charges		2633473.33		2633473.33 Dr
070-00 - Consolidated Bank Charges		88907.33		88907.33 Dr
070-02 Interest Return to Suda		2544566.00		2544566.00 Dr
0 - Programme Expenses		10223322.00		10223322.00 Dr
010 - Election Expenses		1510627.00		1510627.00 Dr
010-00 - Consolidated Election Expenses		1510627.00		1510627.00 Dr
020 - Own Programme		8712695.00		8712695.00 Dr
020-00 - Consolidated Own Programme		8712695.00		8712695.00 Dr
0 - Revenue Grants, Contribution and Subsidies		552413694.47		552413694.47 Dr
010 - Grants		552413694.47		552413694.47 Dr
010-00-01 Nulm Subsidies		892835.15		892835.15 Dr
010-03 Samajik Suraksha Pension Fund		35738786.00		35738786.00 Dr
010-12 Cheif Minister Swalamban Yojna Fund		115000.00		115000.00 Dr
010-17 Shikshakarmi Salaries		61358986.00		61358986.00 Dr
010-19 Uneducated Unemployed Allowance		1462400.00		1462400.00 Dr

लेखा अधिकारी
नगर पालिक निगम

R D N A AND CO.
BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
10-30 RSA Misson Training		26093476.00		26093476.00 Dr
10-49 Rashtriya Aajivika Mission		2021865.77		2021865.77 Dr
10-88 Private Toilet (SBM)		18655310.00		18655310.00 Dr
10-98 PM AWAS Yojna		405355035.55		405355035.55 Dr
10-99 Rastriya Parivar Sahayata		720000.00		720000.00 Dr
1 - Depreciation		442334614.73	213433.14	442121181.59 Dr
20 - Buildings		39183806.75	26790.27	39157016.48 Dr
220-01 - Office Buildings		786855.22		786855.22 Dr
220-02 - Community Building		4396067.97		4396067.97 Dr
220-03 - Market Building		635585.48		635585.48 Dr
220-04 - Hospital Building		404185.60		404185.60 Dr
220-05 - Residential Quarters		1430765.80		1430765.80 Dr
220-06 - Godowns		880200.15		880200.15 Dr
220-07 Anganbadi		17645.35		17645.35 Dr
220-08 Bus Stand		398262.75		398262.75 Dr
220-09 - School Building		2868579.08		2868579.08 Dr
220-10 - Temples		111422.97		111422.97 Dr
220-11 Videshi Madira Shop		98934.73		98934.73 Dr
220-12 Building Stadium		799346.97		799346.97 Dr
220-13 - Library		140355.90		140355.90 Dr
220-14 - Slaughter House		84530.20		84530.20 Dr
220-15 Community Toilet Complex		6562119.29	26790.27	6535329.02 Dr
220-16 Cycle Stand		278170.20		278170.20 Dr
220-17 Building - Staff Quarters		43435.80		43435.80 Dr
220-18 Building - Stores		41201.07		41201.07 Dr
220-19 Building - Gymnasium		261478.03		261478.03 Dr
220-20 Building - Smarak		356151.80		356151.80 Dr
220-21 Building - Police Station		4180.97		4180.97 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		1812502.98		1812502.98 Dr
220-25 Building - Town Hall		267193.97		267193.97 Dr
220-26 Building - Vegetable Market		45998.72		45998.72 Dr
220-27 Building - Sports Complex		293955.70		293955.70 Dr
220-28 Building - Health Club		11671.37		11671.37 Dr
220-29 Shed & Chabutra Constn		2386644.94		2386644.94 Dr
220-30 Building - Residential		2211054.53		2211054.53 Dr
220-31 Building - Commercial		8317846.47		8317846.47 Dr
220-32 Boundry Wall		7693.73		7693.73 Dr
220 -33 Watching Tower		9854.87		9854.87 Dr
220-34Welcome Gate Constn		355817.08		355817.08 Dr
220-35 Passanger Waiting Bulding		153777.08		153777.08 Dr
220-36 Stage		1026711.48		1026711.48 Dr
220-37 Pump House		667074.20		667074.20 Dr
220-82 MUKTIDHAM		993131.80		993131.80 Dr
230 - Roads & Bridges		235093011.75	78901.67	235014110.08 Dr
230-01 - Concrete Road CCR		155766458.60	67486.07	155698972.53 Dr
230-02 - Metalled Road(Bitumen)		29268371.83		29268371.83 Dr
230-04 Gaurav Path		2250224.36		2250224.36 Dr
230-05 - Culverts		9714460.82	11415.60	9703045.22 Dr
230-06 Bridges		301183.27		301183.27 Dr
230-07 Bridges&Flyover		589774.33		589774.33 Dr
230-08 - Other Roads		6880423.50		6880423.50 Dr
230-09 Roads - Asphalt		23603203.61		23603203.61 Dr
230-10 Roads - Cement		2029506.43		2029506.43 Dr
230-11 Roads - Kachcha		4034687.00		4034687.00 Dr
230-12 Road Dividers		654718.00		654718.00 Dr
231 - Sewerage And Drainage		65212574.65	107741.20	65104833.45 Dr
231-01 - Underground Drains		26446098.87		26446098.87 Dr
231-02 - Open Drains		20467591.93	107741.20	20359850.73 Dr

R.D.N.A. AND CO. ★ BHILAI ★ Chartered Accountants

लेखा अधिकारी
नगर पालिक निगम
भिलाई

Nagar Palik Nigam Bhilai-18-19
Trial Balance
1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions Debit	Transactions Credit	Closing Balance
231-03 Drains < 4 Feet		9671719.88		9671719.88 Dr
231-04 Drainage		8389907.19		8389907.19 Dr
231-10 Water Septic Tanks		223381.78		223381.78 Dr
231-11 Rain Water Drain		13875.00		13875.00 Dr
232 - Waterways		31777955.85		31777955.85 Dr
232-01 - Borewell		4916022.87		4916022.87 Dr
232-04 - Pipes		1105807.30		1105807.30 Dr
232-06 Rain Water Drains		42241.25		42241.25 Dr
232-07 Water Distribution Assets		8414718.84		8414718.84 Dr
232-08 Water Pipeline Development		17063601.69		17063601.69 Dr
232-09 Tube Wells		202088.90		202088.90 Dr
232-11 Water Tank & Pipeline		33475.00		33475.00 Dr
233 - Public Lighting System		20429505.18		20429505.18 Dr
233-04 Street Lights		3345986.35		3345986.35 Dr
233-05 Electric Poles		11243847.10		11243847.10 Dr
233-06 Electrical Accessories		2491391.23		2491391.23 Dr
233-14 Lamp Post		3348280.50		3348280.50 Dr
240 - Plant & Machinery		5419052.85		5419052.85 Dr
240-01 Plant & Machinery - Electrical		308926.30		308926.30 Dr
240-02 Suction Sewer Cleaning Machine		381750.40		381750.40 Dr
240-10 Submersible Pump Sets		1801010.60		1801010.60 Dr
240-11 Fogging Machine		317024.20		317024.20 Dr
240-32 Generator Machine		120792.60		120792.60 Dr
240-32 Water Purification Plant		2414890.25		2414890.25 Dr
240-44 Turbine Pump		74658.50		74658.50 Dr
250 - Vehicles		13484230.56		13484230.56 Dr
250-01 - Motor Car		196333.00		196333.00 Dr
250-03 - Bus		84146.60		84146.60 Dr
250-04 - Trucks		1082681.60		1082681.60 Dr
250-05 - Tankers		861271.30		861271.30 Dr
250-07 - Ambulances		64766.30		64766.30 Dr
250-08 Dumper		2343349.90		2343349.90 Dr
250-09 Heavy Vehicles		1948588.80		1948588.80 Dr
250-10 MOBILE TOILET		294887.50		294887.50 Dr
250-11 Hand Trolly		259084.60		259084.60 Dr
250-12 Tractors		527091.00		527091.00 Dr
250-13 JCB Ladder		1581911.76		1581911.76 Dr
250-14 Rickshaw		3425715.00		3425715.00 Dr
250-17 Tipper		800000.00		800000.00 Dr
250-18 Elevator Vehicle		14403.20		14403.20 Dr
260 - Office & Other Equipments		4296364.42		4296364.42 Dr
260-01 - Air Conditioners		212744.20		212744.20 Dr
260-02 - Computers		1036344.80		1036344.80 Dr
260-03 Faxes		780.00		780.00 Dr
260-04 - Photo-Copiers		206693.07		206693.07 Dr
260-05 C C Tv (Camera)		218847.70		218847.70 Dr
260-06 - Water Coolers		677211.35		677211.35 Dr
260-07 - Telephone Instrument		2318.00		2318.00 Dr
260-08 - Typewriter		6268.80		6268.80 Dr
260-10 Computer Laptop		372478.60		372478.60 Dr
260-11 Water Purifer		279082.20		279082.20 Dr
260-12 Printers		132452.00		132452.00 Dr
260-16 Water Filter		122870.20		122870.20 Dr
260-29 Fasging Machine		414641.40		414641.40 Dr
260- 34 LCD & LED & T.V		550611.10		550611.10 Dr
260-35 U P S & Batteries & Invertor		57360.50		57360.50 Dr
260-80 Emplifire & Mike		5660.50		5660.50 Dr
270 -Furniture, Fixtures, Fittings&Electrical Appliance		9960208.72		9960208.72 Dr

नगर पालिक निगम
भिलाई

BHILAI
Chartered Accountants

-24-

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions Debit	Transactions Credit	Closing Balance
270-01 - Chairs		283530.00		283530.00 Dr
270-02 - Tables		321621.87		321621.87 Dr
270-03 - Almirahs		159392.75		159392.75 Dr
270-05 - Fans		107696.70		107696.70 Dr
270-06 - Electrical Fittings		1741336.10		1741336.10 Dr
270-10 Furniture - Office		1357049.50		1357049.50 Dr
270-11 Electrical Appliances		4950981.60		4950981.60 Dr
270-12 Steel Bench		757407.40		757407.40 Dr
270-13 Revolving Chair		6633.00		6633.00 Dr
270-18 School Furniture		274559.80		274559.80 Dr
280 - Other Fixed Assets (Please Specify)		17477904.00		17477904.00 Dr
280-02gym Accessoireis		698285.80		698285.80 Dr
280-03 Panel Board		319977.20		319977.20 Dr
280-05 Dustbins		4361397.60		4361397.60 Dr
280-11 Fencing		3319028.60		3319028.60 Dr
280-12 Sports Accessories		5267447.70		5267447.70 Dr
280-24green Belt Park		715720.10		715720.10 Dr
280-28 Multifunctional Trainer Machine		30174.00		30174.00 Dr
280-31 Cross Trainer Machine		9052.50		9052.50 Dr
280-32 Ab Climber		23108.00		23108.00 Dr
280-33 Back Extention		18500.00		18500.00 Dr
280-35 Cheast Press Machine		32240.00		32240.00 Dr
280-36 Compestror Bin		107125.00		107125.00 Dr
280-37 Fun Land Multi Play		64500.00		64500.00 Dr
280-38 Push-Up Bar		12240.00		12240.00 Dr
280-39 RainBow Climber		24163.00		24163.00 Dr
280-41 Rover		30580.00		30580.00 Dr
280-42 See Saw Double Board		13740.00		13740.00 Dr
280-44 Shoulder Buider		4230.00		4230.00 Dr
280-45 Sky Walker		33275.00		33275.00 Dr
280-46 Surf Board		30085.00		30085.00 Dr
280-47 Twister		29315.00		29315.00 Dr
280-48 Wave Slider		22100.00		22100.00 Dr
280-57 Fiber Brench		250660.00		250660.00 Dr
280-88 Labrotory Goods		209454.20		209454.20 Dr
280-99- Path Indicator (Marg Sanketak)		1851505.30		1851505.30 Dr
85 - Prior Period		336978572.20		336978572.20 Dr
8500 - Expenses		336978572.20		336978572.20 Dr
8500-00 - Consolidated Prior Period Expenses		336978572.20		336978572.20 Dr
90 - Transfer To Activity Funds		19727302.57		19727302.57 Dr
9010 - General Activity		19727302.57		19727302.57 Dr
9010-00 - Transfer to General Activity Fund		19727302.57		19727302.57 Dr
- Capital Receipts & Liabilities	**7952023567.71 Cr**	6176593387.68	6607037668.36	**8382467848.39 Cr**
10 - Municipal (General) Fund	2670807442.39 Cr	1102570902.58	551285451.29	2119521991.10 Cr
1010 - Municipal Fund	2670807442.39 Cr	1102570902.58	551285451.29	2119521991.10 Cr
1010-01 Municipal Fund	2670807442.39 Cr	551285451.29		2119521991.10 Cr
1010-03 Reserves and Surplus		551285451.29	551285451.29	
11 - Earmarked Funds	162164813.82 Cr		19727302.57	181892116.39 Cr
1110 - Special Funds (Specify Each Fund Type)	162164813.82 Cr		19727302.57	181892116.39 Cr
1110-01 Earmarked Fund	162164813.82 Cr		19727302.57	181892116.39 Cr
12 - Reserve Funds	3260018666.23 Cr	421276723.63	1489080762.70	4327822705.30 Cr
1210 - Capital Contribution	3260018666.23 Cr	421276723.63	1489080762.70	4327822705.30 Cr
1210-00 - Consolidated Capital Contribution	3260018666.23 Cr	421276723.63	1489080762.70	4327822705.30 Cr
20 - Grants, Contribution for Specific Purposes	1192838897.86 Cr	2042594457.17	1830045587.00	980290027.69 Cr
2010 - Central Government	374572136.56 Cr	794138809.55	607079186.00	187512513.01 Cr
2010-11 Rastriya Ajivika Mission	37152849.35 Cr		14000000.00	51152849.35 Cr
2010-26 Private Toilet SBM	511000.00 Cr		6247974.00	6758974.00 Cr
2010-31 - MPLAD (Local Area Development Funds)	241609.00 Cr	10411759.00	10538732.00	368582.00 Cr
2010-52 - Grants for Drinking Water Programme	271000.00 Cr			271000.00 Cr
2010-54 - VAMBAY	5600.00 Cr			5600.00 Cr

BHILAI

Chartered Accountants

पालिक निगम

भिलाई

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
10-55 - SJSRY	110000.00 Cr			110000.00 Cr
10-56 Jal Awardhan Yojna	19025695.00 Cr	23296505.00	5244193.00	973383.00 Cr
10-57 Sarv Shikhha Abhiyan	6519643.00 Cr		2264076.00	8783719.00 Cr
10-88 Swatch Bharat Mission	112836036.00 Cr	18655310.00	12868600.00	107049326.00 Cr
10-89 PM AWAS Yojna	51866704.21 Cr	405355035.55	353720000.00	231668.66 Cr
10-90 Sansad Nidhi		11607200.00	12622611.00	1015411.00 Cr
10-91 Amrit Mission-Jal Praday Central	144312000.00 Cr	324813000.00	180501000.00	
10-92 Amrit Mission Park-Central	1720000.00 Cr		9072000.00	10792000.00 Cr
20 - State Government	818266761.30 Cr	1248455647.62	1222852501.00	792663614.68 Cr
20-00-Consolidated Grants From State Govt.	500000.00 Cr			500000.00 Cr
20-01 Rashtriya Shehri Aajivika Mission			60000.00	60000.00 Cr
20-02 - Grants - 12th Finance Commission	245038.00 Cr			245038.00 Cr
20-04 - Basic Minimum Programme	891750.00 Cr			891750.00 Cr
020-05 14th Grant Finance Commission	138292774.00 Cr	136087189.00	290700000.00	292905585.00 Cr
20-06 - Grant From Chief Minister	1160096.00 Cr		700.00	1160796.00 Cr
020-07 CHEIF MINISTER SWALAMBAN YOZNA FUND		115000.00	707764.00	592764.00 Cr
020-08 - Grant From Collectorate Office	100000.00 Cr			100000.00 Cr
020-09-Pushp Vatika Development Fund	139379.00 Cr	3343491.00	3204112.00	
020-10-Godowns	25944000.00 Cr			25944000.00 Cr
020-11-Sarover Dharover Yojna	569000.00 Cr	6456198.00	5890000.00	2802.00 Cr
020-12 Adhsanrachna Vikas Fund	194952205.00 Cr	538754831.00	344938236.00	1135610.00 Cr
020-13 Gyan Sthali Yojna Fund	882269.00 Cr			882269.00 Cr
020-14 Deendayal Gumti Yojna Fund	187200.00 Cr		83850.00	271050.00 Cr
020-15 Repair & Mantanace Fund			5475875.00	5475875.00 Cr
020-16 Rajiv Nirdhan Sahari Yojna Fund	15204642.00 Cr		40625.00	15245267.00 Cr
020-17 Dindayal Yojna	70200.00 Cr			70200.00 Cr
020-18 Parshad Nidhi Fund	37542124.00 Cr	67912282.00	31300000.00	929842.00 Cr
020-19 Chief Minister Swalamban Yojna Fund	2004467.00 Cr		118408.00	2122875.00 Cr
020-20 Deendayal Niwas	1950.00 Cr			1950.00 Cr
020-21 - MLA LAD (Local Area Development Funds)	12266045.73 Cr		13142850.00	25408895.73 Cr
020-22 Solid Waste Management Fund	18000.00 Cr			18000.00 Cr
020-23 Nishep Mad	31830568.00 Cr			31830568.00 Cr
2020-24 Educated Unemployment Allowance	100000.00 Cr	1462400.00	1417127.00	54727.00 Cr
2020-25 Atal Niwas Yojana	155270.00 Cr			155270.00 Cr
2020-26 Rashtriya Ajivika Yojana	2085101.00 Cr	2021865.77	30000.00	93235.23 Cr
2020-27 Mahila Sammriddhi	64426.00 Cr			64426.00 Cr
2020-28 Ihsdp	13968864.57 Cr		34178.00	14003042.57 Cr
2020-29 Mulbhoot Suvidha	5696567.00 Cr	95986412.00	90869050.00	579205.00 Cr
2020-31 Shop Rent Samriddhi Yojana	155344.00 Cr			155344.00 Cr
2020-32 RSA Mission Training		26093476.00	30034877.00	3941401.00 Cr
2020-51 - Other Grants	90858.00 Cr	10965654.00	41874796.00	31000000.00 Cr
2020-52 Samajik Suraksha Pension Fund	66599695.00 Cr	36631621.15	18658858.00	48626931.85 Cr
2020-53 Wambey Awas Yojana	397800.00 Cr		29091000.00	29488800.00 Cr
2020-54 Samagra Samajik Surakjha Abhiyan	2884.00 Cr			2884.00 Cr
2020-55 Grants - State Government	283000.00 Cr		5000000.00	5283000.00 Cr
2020-57 Bhagirathi Naljal Yojana Grant	18700.00 Cr	1386351.00	1625700.00	258049.00 Cr
2020-58 Mini Mata Insurance Fund	1950.00 Cr			1950.00 Cr
2020-59 Sarvekshan (Family List)	35650.00 Cr			35650.00 Cr
2020-60 V.P.L. Survey Prangan and Super Visor Mandey fund	22608.00 Cr			22608.00 Cr
2020-61 Rashtriya Vidhwa Fund	83200.00 Cr			83200.00 Cr
2020-62 Rashtriya Viklang Fund	57000.00 Cr			57000.00 Cr
2020-63 Raastriya Vridhawasta Pension	4140.00 Cr			4140.00 Cr
2020-64 Rastriya Parivaar Sahayata	9439997.00 Cr	720000.00	1000000.00	9719997.00 Cr
2020-65 Shiksha Karmi Anudan	412945.00 Cr	61358986.00	61421135.00	475094.00 Cr
2020-67 Water Works Maintenance Grant	455000.00 Cr		728000.00	1183000.00 Cr
2020-68 Mukti Dham Yojna Fund			8004.00	8004.00 Cr
2020-70Vidhayak Nidhi		14577217.00	27953438.00	13376221.00 Cr
2020-71 Amrit Mission Park-State	156184000.00 Cr	88960602.70	5064000.00	72287397.30 Cr

BHILAI

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
20-72 Amrit Mission Computer	150000.00 Cr			150000.00 Cr
20-74Amrit Mission Jal Praday -State	21253000.00 Cr	110869714.00	190536000.00	100919286.00 Cr
20-77Aapda Prabandhan	71758626.00 Cr	44752357.00		27006269.00 Cr
20-78 Product Fee	5988428.00 Cr		6843918.00	12832346.00 Cr
20-79 Mayor-State Grant			15000000.00	15000000.00 Cr
50 - Welfare Bodies			113900.00	113900.00 Cr
50-00 - Consolidated Grants From Welfare Bodies			113900.00	113900.00 Cr
- Secured Loans	9270.00 Dr		9270.00	
80 - Other Loans	9270.00 Dr		9270.00	
80-00 - Consolidated Other Loans	9270.00 Dr		9270.00	
- Unsecured Loans	50696910.80 Cr			50696910.80 Cr
20 - Loans From State Government	50687192.00 Cr			50687192.00 Cr
20-01 Loans From State Government	50687192.00 Cr			50687192.00 Cr
50 -Loans From Bank&Other Financial Institution	9718.80 Cr			9718.80 Cr
50-00-Consoli Loan From Bank&Other Financial Institution	9718.80 Cr			9718.80 Cr
- Deposits Received	210688567.07 Cr	73077780.00	100451474.40	238062261.47 Cr
10 - From Contractors/Suppliers	210656522.07 Cr	73072090.00	100204872.40	237789304.47 Cr
10-01 - Earnest Money Deposi (EMD)	2106752.00 Cr	10000.00	3599764.40	5696516.40 Cr
10-04 - Royalty	22182128.00 Cr		306262.00	22488390.00 Cr
10-07 Performance Guarantee Payable		13687910.00	14491663.00	803753.00 Cr
10-11 - Security Deposit(SD)	145781038.58 Cr	59374180.00	81807183.00	168214041.58 Cr
10-22 Contractors' Dues	40586603.49 Cr			40586603.49 Cr
80 - From Others	32045.00 Cr	5690.00	246602.00	272957.00 Cr
80-03 Ibsdp Shop (Sd)	5000.00 Cr			5000.00 Cr
80-04 Dindayal Gumti (Sd)	9990.00 Cr	5690.00		4300.00 Cr
80-07 Mukhymantri Swa. Yojna SD	17055.00 Cr		246602.00	263657.00 Cr
- Other Liabilities	404817539.54 Cr	2493489184.30	2513054517.30	424382872.54 Cr
10 - Creditors	49026347.80 Cr	1651157499.32	1694075020.52	91943869.00 Cr
10-01 - Suppliers Control Account	5151701.00 Cr	7523087.00	2371386.00	
10-048 Premier Hygine Chemical Industries	213088.00 Cr	213088.00		
10-11 - Contractors Control Account	36646885.80 Cr	1588626749.32	1551979863.52	
10-12 - Contractors Advance Control Account	7014673.00 Cr	54794575.00	139723771.00	91943869.00 Cr
11 - Employee Liabilities	110839954.55 Cr	548323783.21	545841935.09	108358106.43 Cr
11-01 - Salaries, Wages And Bonus Payable	32070857.15 Cr	527319508.41	538755914.29	43507263.03 Cr
11-02 - Benefits And Allowances	5153197.00 Cr	7690051.00	2536854.00	
11-03 - Pension	3921484.00 Cr	3921484.00		
11-05 Shramik Kalyan Upkar Payable	925014.00 Cr			925014.00 Cr
11-06 GIS	585091.40 Cr	3095636.80	3245992.80	735447.40 Cr
11-07 Performance Guarantee Payable	59791861.00 Cr			59791861.00 Cr
11-10 Family Benifit Fund	4993929.00 Cr	6297103.00	1303174.00	
11-33 Performance Secrurity (P.S.)	3398521.00 Cr			3398521.00 Cr
12 - Interest Accrued And Due	1413.00 Cr	1413.00		
12-00 - Consolidated Interest on Loans	1413.00 Cr	1413.00		
2 - Secured Loans	388932.40 Cr			388932.40 Cr
2-47 Loan From LIC	388932.40 Cr			388932.40 Cr
2 - Unsecured Loans	46600.00 Cr			46600.00 Cr
2-25-Loan From Bank&Other Financial Institution	46600.00 Cr			46600.00 Cr
3 - Outstanding Liabilities	16432340.00 Cr	16432340.00		
3-00 - Telephone Bill Outstanding	330000.00 Cr	330000.00		
3-02 - Electricity Bill Outstanding	16102340.00 Cr	16102340.00		
0 - Recoveries Payable	224972011.10 Cr	269739569.08	254232657.69	209465099.71 Cr
0-00-28 ESI Employee	5819156.06 Cr	4642276.00	10649679.09	11826559.15 Cr
0-00 - Consolidated Recoveries Payable	3712712.75 Cr	5882119.00	6644875.09	4475468.84 Cr
0-01 - Provident For Employees On Deputation	500500.00 Cr	500500.00		
0-02 - Insurance Premium Deductions	102585.60 Cr	1008013.80	979242.62	73814.42 Cr
0-11 - Service Tax Deductions	6682.00 Cr	825582.00	818900.00	
0-12 Gpf	27654487.30 Cr	22540931.08	20751552.37	25865108.59 Cr
0-16 CPF	8063334.20 Cr	2501954.00	1489799.91	7051180.11 Cr

N. Anand & Co. Chartered Accountants BHILAI

लेखा अधिकारी
नगर पालिक निगम
भिलाई

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
20-19 EPF	9995878.19 Cr	27983803.00	40063281.05	22075356.24 Cr
20-21 - TDS - Employees	1431869.00 Cr	5371697.00	4311816.18	371988.18 Cr
20-22 - TDS - Contractors	7680230.00 Cr	26364000.00	30838603.00	12154833.00 Cr
20-23 CPS	34514275.00 Cr	24452344.00	13545925.18	23607856.18 Cr
20-25 - TDS - Scheme Expenses	4155.00 Cr	4155.00		
20-27 Tds on Leagal Fee	2550.00 Cr	2550.00		
20-32 - Deduction for Works Contract Tax(W.C.T.)	25914878.00 Cr	9579105.00	15740808.00	32076581.00 Cr
20-35 - Other Deductions	51056871.90 Cr	57083343.90	6026472.00	
20-36 Amout Withhold Payable	47546370.10 Cr	80997195.30	33450825.20	
20-37 Karmkar Yojana	965476.00 Cr		14223991.00	15189467.00 Cr
20-80 Mobilisation Advance			54696887.00	54696887.00 Cr
30 - Government Dues Payable	2144182.00 Cr	6291322.00	18273345.00	14126205.00 Cr
30-01 - Education Cess Payable 1%	4870.00 Cr	4870.00		
30-03 - VAT Payable	1944182.00 Cr		761766.00	2705948.00 Cr
30-05 GST	195130.00 Cr	6286452.00	17511579.00	11420257.00 Cr
40 - Refunds Payable	3911.00 Cr	3911.00		
40-02 - Water Supply Related Refunds Payable	3911.00 Cr	3911.00		
41 - Advance Collection of Revenues	474999.00 Cr	474999.00	54060.00	54060.00 Cr
41-10 - Professional Tax	96579.00 Cr	96579.00		
41-14 - Octopi & Toll	378420.00 Cr	378420.00	54060.00	54060.00 Cr
80 - Others, Miscellaneous	486848.69 Cr	1064347.69	577499.00	
80-01 - Stale Cheques	486848.69 Cr	1064347.69	577499.00	
0 - Provisions		43584340.00	103383303.10	59798963.10 Cr
10 - Provisions For Expenses		43584340.00	103383303.10	59798963.10 Cr
10-01 Telephone Bill		330000.00	380000.00	50000.00 Cr
10-02 Electricity Bill		43254340.00	103003303.10	59748963.10 Cr
Capital Expenditure & Assets	**7952023567.71 Dr**	8882048466.85	8451604186.17	**8382467848.39 Dr**
0 - Fixed Assets	8296799436.42 Dr	731554926.56	1295530.00	9027058832.98 Dr
10 - Land	1746707806.00 Dr	36523892.00		1783231698.00 Dr
10-01 - Land	1557508971.00 Dr			1557508971.00 Dr
10-02 - Grounds	43812.00 Dr			43812.00 Dr
10-03 - Parks & Gardens	97061723.00 Dr	29892943.00		126954666.00 Dr
10-04 Community Building Land	4.00 Dr			4.00 Dr
10-05 Land Community Toilet Complex	12.00 Dr			12.00 Dr
10-06 Market Building Land	2.00 Dr			2.00 Dr
10-07 Open Market	186034.00 Dr			186034.00 Dr
10-08 Open Parking Sites	751067.00 Dr			751067.00 Dr
10-09 Play Ground	349600.00 Dr	3357532.00		3707132.00 Dr
10-10 Land Commercial Building	11.00 Dr			11.00 Dr
10-15 Land Building Samarak	441428.00 Dr			441428.00 Dr
10-16 Building - Cultural Centre	428490.00 Dr			428490.00 Dr
10-17 Building - Town Hall	1.00 Dr			1.00 Dr
10-18 Land Temple	1.00 Dr			1.00 Dr
10-20 Land Muktidham	4.00 Dr			4.00 Dr
10-21 Land Welcome Gate	4.00 Dr			4.00 Dr
10-24 Land Library	1.00 Dr			1.00 Dr
10-25 Gardens	75449921.00 Dr	3273417.00		78723338.00 Dr
10-26 Land Residential Quarter	2.00 Dr			2.00 Dr
10-27 Land School Building	4.00 Dr			4.00 Dr
10-28 Land Stage	5.00 Dr			5.00 Dr
10-29 Land Shed and Chabutra	6.00 Dr			6.00 Dr
10-30Land Cultural Center	4.00 Dr			4.00 Dr
10-31 Cremation Grounds	13846697.00 Dr			13846697.00 Dr
10-32 Hospital Building	1.00 Dr			1.00 Dr
10-33 Land Building Gymnasium	1.00 Dr			1.00 Dr
10-50 Garden Fountain	640000.00 Dr			640000.00 Dr
5 - Lakes and Ponds	178375364.00 Dr	3284985.00		181660349.00 Dr
5-03 Ponds	178375364.00 Dr	3284985.00		181660349.00 Dr
0 - Buildings	1068233238.80 Dr	80147617.00	401854.00	1147979001.80 Dr
0-01 - Office Buildings	21501774.00 Dr	1710272.00		23212046.00 Dr
0-02 - Community Building	118848082.00 Dr	16961356.00		135809438.00 Dr

लेखा अधिकारी
नगर पालिक निगम
भिलाई

R.D. NAHAND & CO.
BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
20-03 - Market Building	18079251.00 Dr	1153936.00		19233187.00 Dr
20-04 Hospital Building	8582467.00 Dr	3543101.00		12125568.00 Dr
20-05 - Residential Quarters	42922974.00 Dr			42922974.00 Dr
20-06 - Godowns	21423048.00 Dr	2434816.00		23857864.00 Dr
20-07 - Pump House	12887034.00 Dr	1163152.00		14050186.00 Dr
20-08 - Stadiums	20611608.00 Dr	3368801.00		23980409.00 Dr
20-09 - School Building	84295256.00 Dr	3524233.00		87819489.00 Dr
20-11 - Temples	3342689.00 Dr			3342689.00 Dr
20-13 - Library	3865328.00 Dr	690698.00		4556026.00 Dr
20-14 - Slaughter House	2535906.00 Dr			2535906.00 Dr
20-15 Community Toilet Complex	192830875.80 Dr	6552770.00	401854.00	198981791.80 Dr
20-16 Building - Commercial	247856588.00 Dr	1678806.00		249535394.00 Dr
20-17 Building - Staff Quarters	1156230.00 Dr	293688.00		1449918.00 Dr
20-18 Building - Stores	1236032.00 Dr			1236032.00 Dr
20-19 Building - Gymnasium	7605061.00 Dr	239280.00		7844341.00 Dr
20-20 Building - Smarak	6949043.00 Dr	3735511.00		10684554.00 Dr
20-21 Building - Police Station	125429.00 Dr			125429.00 Dr
20-22 Building - Samaj Mandir	105339.00 Dr			105339.00 Dr
20-23 Building - Fire Services	596736.00 Dr			596736.00 Dr
20-24 Building - Cultural Centre	51339531.00 Dr	2973877.00		54313408.00 Dr
20-25 Building - Town Hall	8015819.00 Dr			8015819.00 Dr
20-26 Building - Vegetable Market	564034.00 Dr	1631855.00		2195889.00 Dr
20-27 Building - Sports Complex	8818671.00 Dr			8818671.00 Dr
20-28 Building - Health Club	350141.00 Dr			350141.00 Dr
20-29 Cycle Stand	5563404.00 Dr			5563404.00 Dr
20-30 Building - Residential	66331636.00 Dr			66331636.00 Dr
20-33 Welcome Gate Const	7160129.00 Dr	1302080.00		8462209.00 Dr
20-36 Passanger Waiting Bulding	494441.00 Dr	3573483.00		4067924.00 Dr
20-37 Stage	20384937.00 Dr	11805552.00		32190489.00 Dr
20-41 Boundary Wall		307749.00		307749.00 Dr
20-43 Bus Stand		7965255.00		7965255.00 Dr
20-44 Shed & Chabutra Constn	48796103.00 Dr	3184439.00		51980542.00 Dr
20-50 Aganbadi Building		352907.00		352907.00 Dr
20-56 Videsi Madira Shop	2968042.00 Dr			2968042.00 Dr
20-57 Watching Tower	295646.00 Dr			295646.00 Dr
20-82 MUKTIDHAM	29793954.00 Dr			29793954.00 Dr
25 - Heritage Building	14310278.00 Dr	380000.00		14690278.00 Dr
25-01 STATUE IDOL	14310278.00 Dr	380000.00		14690278.00 Dr
30 - Road	2719451207.97 Dr	69277680.86		2788728888.83 Dr
30-01 - Concrete Road CCR	1183833676.00 Dr	24694852.00		1208528528.00 Dr
30-02 - Metalled Road(Bitumen)	80195940.00 Dr	15218375.00		95414315.00 Dr
30-05 - Footpaths Road.	269172.00 Dr			269172.00 Dr
30-08 - Other Roads	15958310.00 Dr	9491710.00		25450020.00 Dr
30-09 Roads - Asphalt	1161226624.45 Dr	15913571.86		1177140196.31 Dr
30-10 Roads - Cement	196491442.70 Dr	2738790.00		199230232.70 Dr
30-11 Roads - Kachcha	44507511.82 Dr	1220382.00		45727893.82 Dr
30-12 Road Dividers	4780212.00 Dr			4780212.00 Dr
30-13 Road Under Bridge	6257918.00 Dr			6257918.00 Dr
30-36 Gaurav Path	25930401.00 Dr			25930401.00 Dr
1 - Sewerage And Drainage	918432080.50 Dr	66550829.00	808059.00	984174850.50 Dr
1-01 - Underground Drains	369665277.00 Dr	21084245.00		390749522.00 Dr
1-02 - Open Drains	277458580.00 Dr	42129736.00	808059.00	318780257.00 Dr
1-03 Drains < 4 Feet	143113505.70 Dr	1719859.00		144833364.70 Dr
1-04 Drainage	125848607.80 Dr			125848607.80 Dr
1-06 Rain Water Drain	208125.00 Dr			208125.00 Dr
1-10 Water Septic Tanks	2137985.00 Dr	1616989.00		3754974.00 Dr
2 - Waterways	834278922.15 Dr	317044185.00		1151323107.15 Dr
2-01 - Borewell	45422107.65 Dr	4399187.00		49821294.65 Dr
2-02 Water Pipeline Development	156047149.00 Dr	89598841.00		245645990.00 Dr
2-04 - Pipes	26577892.00 Dr	4413600.00		30991492.00 Dr
2-05 Rain Water Drains	1689650.00 Dr			1689650.00 Dr

BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
12-06 Water Pipeline Development	45520330.00 Dr	1181710.00		46702040.00 Dr
32-07 Water Pipeline Development	439731741.00 Dr	298217.00		440029958.00 Dr
12-08 Water Distribution Assets	115930163.50 Dr	217152630.00		333082793.50 Dr
12-09 Tube Wells	2020889.00 Dr			2020889.00 Dr
32-11 Overhead Water Tank & Pipeline	1339000.00 Dr			1339000.00 Dr
33 - Public Lighting	188284595.13 Dr	49114466.00		237399061.13 Dr
33-01 - Lamp Posts	27617260.00 Dr	7381045.00		34998305.00 Dr
33-04 Street Lights	13006017.00 Dr	41369814.00		54375831.00 Dr
33-05 Electric Poles	111891148.51 Dr	316262.00		112207410.51 Dr
33-06 Electrical Accessories	35770169.62 Dr	47345.00		35817514.62 Dr
34 - Bridges	158535103.33 Dr	19669554.00	85617.00	178119040.33 Dr
34-02 - Culverts	132382263.33 Dr	19093666.00	85617.00	151390312.33 Dr
34-05 - Bridges & Flyovers	17693230.00 Dr			17693230.00 Dr
34-06 Bridges	8459610.00 Dr	575888.00		9035498.00 Dr
040 - Plant & Machinery	30506148.00 Dr	55218603.00		85724751.00 Dr
040-01 Plant & Machinery - Electrical	9856824.00 Dr			9856824.00 Dr
040-02 Suction Sewere Cleaning Machine	3200885.00 Dr	1234378.00		4435263.00 Dr
040-10 Submersible Pump Sets	14661856.00 Dr	3348250.00		18010106.00 Dr
040-29 Fanging Machine	832072.00 Dr			832072.00 Dr
040-32 Generator Machine	1207926.00 Dr			1207926.00 Dr
040-33 Fogging Machine		2338170.00		2338170.00 Dr
040-44 Turbine Pump	746585.00 Dr			746585.00 Dr
040-52 Water Purification Plant		48297805.00		48297805.00 Dr
050 - Vehicles	123261163.60 Dr	1940380.00		125201543.60 Dr
050-01 - Motor Car	9373936.00 Dr	1940380.00		11314316.00 Dr
050-03 - Bus	841466.00 Dr			841466.00 Dr
050-04 - Trucks	10826816.00 Dr			10826816.00 Dr
050-05 - Tankers	8613013.00 Dr			8613013.00 Dr
050-07 - Ambulances	897341.00 Dr			897341.00 Dr
050-10 Cycle	3268925.00 Dr			3268925.00 Dr
050-11 Heavy Vehicles	19485888.00 Dr			19485888.00 Dr
050-12 Tractors	5270910.00 Dr			5270910.00 Dr
050-13 JCB Ladder	15819117.60 Dr			15819117.60 Dr
050-18 Elevator Vehicle	144032.00 Dr			144032.00 Dr
050-19 Rickshaw	10277145.00 Dr			10277145.00 Dr
050-26 Tippar	8000000.00 Dr			8000000.00 Dr
050-44 Dumper	23433499.00 Dr			23433499.00 Dr
050-44 Mobile Toilet	2948875.00 Dr			2948875.00 Dr
050-47 Hand Trolly	4060200.00 Dr			4060200.00 Dr
060 -Office & Other Equipments	46652504.94 Dr	3580752.00		50233256.94 Dr
060-01 - Air Conditioners	2127442.00 Dr			2127442.00 Dr
060-02 - Computers	9845105.60 Dr	775938.00		10621043.60 Dr
060-03 - Faxes	7800.00 Dr			7800.00 Dr
060-04 - Photo-Copiers	2118886.74 Dr			2118886.74 Dr
060-06 - Water Coolers	7487194.00 Dr	178077.00		7665271.00 Dr
060-07 - Telephone Instrument	23180.00 Dr			23180.00 Dr
060-08 - Typewriter	125066.00 Dr			125066.00 Dr
060-09 Water Purifier	2790822.00 Dr			2790822.00 Dr
060-10 Ups Batteries & Inverter	595228.00 Dr	105640.00		700868.00 Dr
060-11 Computer Laptop	1892748.50 Dr	259200.00		2151948.50 Dr
060-12 Printers	1986116.10 Dr	146520.00		2132636.10 Dr
060-13 Servers	213344.00 Dr			213344.00 Dr
060-14 Software	6208834.00 Dr			6208834.00 Dr
060-15 Cctv Camera	920609.00 Dr	1267868.00		2188477.00 Dr
060-17 Biometeric Device	177246.00 Dr	25600.00		202846.00 Dr
060-34 Lcd & Led & Tv	5346611.00 Dr	159500.00		5506111.00 Dr
060-56 Water Filter	566293.00 Dr	662409.00		1228702.00 Dr
060-80 Emplifire & Mike	56605.00 Dr			56605.00 Dr
060-81 Faging Machine	4146414.00 Dr			4146414.00 Dr
060-82 Ups & Batteries & Inverter	16960.00 Dr			16960.00 Dr

नगर पालिक निगम

भिलाई

RONAK AND CO.

BHILAI

Chartered Accountants

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
70 -Furniture, Fixtures,Fitting & Electrical Appliance	115884625.00 Dr	3511332.70		119395957.70 Dr
70-01 - Chairs	2054184.00 Dr	947352.00		3001536.00 Dr
70-02 - Tables	2740321.00 Dr	480747.70		3221068.70 Dr
70-03 - Almirahs	1109325.00 Dr	509165.00		1618490.00 Dr
70-05 - Fans	666013.00 Dr	827302.00		1493315.00 Dr
70-06 - Electrical Fittings	32711380.00 Dr			32711380.00 Dr
70-08 School Furniture	2745598.00 Dr			2745598.00 Dr
70-10 Furniture - Office	14264957.00 Dr	165196.00		14430153.00 Dr
70-11 Electrical Appliances	52534013.00 Dr			52534013.00 Dr
70-12 Steel Bench	7058834.00 Dr	515240.00		7574074.00 Dr
70-13 Revolving Charis		66330.00		66330.00 Dr
80 - Other Fixed Assets	153886399.00 Dr	25310650.00		179197049.00 Dr
80-01 Path Indicator [Marg Sanketak]	15786764.00 Dr	559111.00		16345875.00 Dr
80-02gym Accessoireis	6982858.00 Dr			6982858.00 Dr
80-03 Panel Board	1587099.00 Dr	1612687.00		3199786.00 Dr
80-05 Dustbins	35078368.00 Dr	11546786.00		46625154.00 Dr
80- 08 Fencing	30018490.00 Dr	3171796.00		33190286.00 Dr
80-09 Sports Ass.	1355710.00 Dr			1355710.00 Dr
80-10 Sports Asseccories	51318767.00 Dr			51318767.00 Dr
080-12 Compector Bin		2142500.00		2142500.00 Dr
080-13 Wave Slide		303100.00		303100.00 Dr
080-14 Fun Land Multi Play		645000.00		645000.00 Dr
080-16 Ab Climber		231080.00		231080.00 Dr
080-18 See Saw Double Board		137400.00		137400.00 Dr
080-19 Rainbow Climber		367360.00		367360.00 Dr
080-21 Chest Press		644800.00		644800.00 Dr
080-22 Sky Walker		665500.00		665500.00 Dr
080-23 Rover		611600.00		611600.00 Dr
080-24 Surf Board		601700.00		601700.00 Dr
080-25 Back Extention		370000.00		370000.00 Dr
080-26 Push-Up Bar		244800.00		244800.00 Dr
080-27 Multifunctional Trainer Machine		603480.00		603480.00 Dr
080-28 Twister		586300.00		586300.00 Dr
080-30 Cross Trainer		181050.00		181050.00 Dr
080-32 Shoulder Builder		84600.00		84600.00 Dr
080-57 Fiber Brench	2506600.00 Dr			2506600.00 Dr
080-80 Green Belt (Park)	7157201.00 Dr			7157201.00 Dr
080-88 Labrotory Goods	2094542.00 Dr			2094542.00 Dr
1 - Accumulated Depreciation	3113222006.38 Cr	213433.14	442334614.73	3555343187.97 Cr
120 - Buildings	198488493.19 Cr	26790.27	39183806.75	237645509.67 Cr
120-00 -Consolidated Accumulated Dep. on Building	110809.76 Cr			110809.76 Cr
120-01 - Office Buildings	4726330.21 Cr		786855.22	5513185.43 Cr
120-02 - Community Building	21916484.91 Cr		4396067.97	26312552.88 Cr
120-03 - Market Building	1939218.87 Cr		635585.48	2574804.35 Cr
120-04 - Hospital Building	1818877.29 Cr		404185.60	2223062.89 Cr
120-05 - Residential Quarters	8322101.90 Cr		1430765.80	9752867.70 Cr
120-06 - Godowns	1293904.81 Cr		880200.15	2174104.96 Cr
120-07 Accumulated Depreciation-Pump House	3291083.80 Cr		667074.20	3958158.00 Cr
120-08 - WELCOME GATE CONST	1296226.79 Cr		355817.08	1652043.87 Cr
120-09 - School Building	16050596.86 Cr		2868579.08	18919175.94 Cr
120-10 Bus Stand			398262.75	398262.75 Cr
120-11 Anganbadi			17645.35	17645.35 Cr
120-12 - Temples	445691.89 Cr		111422.97	557114.86 Cr
120-13 - Library	426391.49 Cr		140355.90	566747.39 Cr
120-14 - Slaughter House	592852.40 Cr		84530.20	677382.60 Cr
120-15 Accumulated Depreciation-Community Toilet plex	26271025.34 Cr	26790.27	6562119.29	32806354.36 Cr
120-16 Cycle Stand	704872.75 Cr		278170.20	983042.95 Cr
120-17 Boundry Wall			7693.73	7693.73 Cr

लेखा अधिकारी
नगर पालिक निगम
भिलाई

R D N A AND CO.
BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
20-18 Accumulated Depreciation-Building - Stores	337724.48 Cr		41201.07	378925.55 Cr
20-19 Accumulated Depreciation-Building - Stadium	5630865.20 Cr		799346.97	6430212.17 Cr
20-20 Accumulated DepreciationBuilding Gymnasium	1761552.73 Cr		261478.03	2023030.76 Cr
20-21 Accumulated DepreciationBuilding Smarak	1489325.75 Cr		356151.80	1845477.55 Cr
120-22 Accumulated Depreciation-Building - Police ation	33436.78 Cr		4180.97	37617.75 Cr
120-23 Accumulated DepreciationBuilding Samaj ndir	28782.10 Cr		3511.30	32293.40 Cr
120-24 Accumulated Depreciation-Building - Fire rvice	163049.40 Cr		19891.20	182940.60 Cr
120-25 Accumulated Depreciation-Building - Cultural ntres	12537177.62 Cr		1812502.98	14349680.60 Cr
120-26 Accumulated Depreciation-Building - Town Hall	2045724.18 Cr		267193.97	2312918.15 Cr
120-27 Accumulated Depreciation-Building - Sports mplex	472402.46 Cr		293955.70	766358.16 Cr
120-28 Accumulated Depreciation-Building - Health Club	94877.58 Cr		11671.37	106548.95 Cr
120-29 Accumulated Depreciation-Building - Vegetable rket	185748.19 Cr		45998.72	231746.91 Cr
120-30 Accumulated Depreciation - Shed & Chabutra astn	13652801.62 Cr		2386644.94	16039446.56 Cr
120-31 Accumulated Depreciation - Building - sidential	14425148.50 Cr		2211054.53	16636203.03 Cr
120-36 Passanger Waiting Bulding	12361.03 Cr		153777.08	166138.11 Cr
120-37 Stage	2355169.92 Cr		1026711.48	3381881.40 Cr
120-38 Accumulated Depreciation-Building - mmercial	50391930.88 Cr		8317846.47	58709777.35 Cr
120-39 Accumulated Depreciation-Building - Staff arters	315536.00 Cr		43435.80	358971.80 Cr
120 -40 Watching Tower	4927.60 Cr		9854.87	14782.47 Cr
120-70 Videshi Madira Shop	82685.42 Cr		98934.73	181620.15 Cr
120-82 Mukti Dham	3260796.68 Cr		993131.80	4253928.48 Cr
130 - Roads & Bridges	2185599030.58 Cr	78901.67	235093011.75	2420613140.66 Cr
130-01 - Concrete Roads	693131564.70 Cr	67486.07	155766458.60	848830537.23 Cr
130-02 - Metalled Roads (Bitumen)	46419385.00 Cr		29268371.83	75687756.83 Cr
130-03 - Other Roads	9487325.68 Cr		6880423.50	16367749.18 Cr
130-04 - Bridges & Flyovers	1179548.33 Cr		589774.33	1769322.66 Cr
130-06 Accumulated Depreciation-Roads - Asphalt	1142094605.43 Cr		23603203.61	1165697809.04 Cr
130-07 Accumulated Depreciation-Roads - Cement	186683368.14 Cr		2029506.43	188712874.57 Cr
130-08 Accumulated Depreciation-Roads - Kachcha	33297964.43 Cr		4034687.00	37332651.43 Cr
130-09 Accumulated Depreciation-Roads - Footpaths	269170.99 Cr			269170.99 Cr
130-10 Accumulated Depreciation-Roads - Road iders	1833980.01 Cr		654718.00	2488698.01 Cr
130-11 Accumulated Dep Gaurav Path	19646184.06 Cr		2250224.36	21896408.42 Cr
130-12 Accumulated Depreciation-Bridges	2784856.33 Cr		301183.27	3086039.60 Cr
130-13 Accumulated Depreciation Road Under Bridg	6257917.03 Cr			6257917.03 Cr
130-14 CULVERTS	42513160.45 Cr	11415.60	9714460.82	52216205.67 Cr
131 - Sewerage And Drainage	345520411.77 Cr	107741.20	65212574.65	410625245.22 Cr
131-01 - Underground Drains	113549400.12 Cr		26446098.87	139995498.99 Cr
131-02 - Open Drains	81078950.92 Cr	107741.20	20467591.93	101438801.65 Cr
131-03 Accumulated Depreciation-Drains < 4 Feet	119640716.81 Cr		9671719.88	129312436.69 Cr
131-04 Drainage	30383099.74 Cr		8389907.19	38773006.93 Cr
131-07 Rain Water Drain	216709.33 Cr		13875.00	230584.33 Cr
131-10 Accumulated Depreciation-Water Septic Tanks	651534.85 Cr			651534.85 Cr

नगर पालिक निगम
भिलाई

RDNA AND CO.
BHILAI

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
31-15 Water Septic Tank			223381.78	223381.78 Cr
32 - Waterways	92581490.40 Cr		31777955.85	124359446.25 Cr
12-00-Consoli Accumulate Depreciation On Waterway	42241.22 Cr			42241.22 Cr
32-01 - Borewell	19974057.57 Cr		4916022.87	24890080.44 Cr
32-06 Accumulated Depreciation-Water Distribution ets	24128630.58 Cr		8414718.84	32543349.42 Cr
32-07 Accumulated Depreciation-Tube Wells	1780655.30 Cr		202088.90	1982744.20 Cr
32-08 Water Pipeline Development	44554945.49 Cr		17063601.69	61618547.18 Cr
32-11 Water Tank & Pipeline	33475.00 Cr		33475.00	66950.00 Cr
32-13 Pipes	2025243.99 Cr		1105807.30	3131051.29 Cr
32-25 Rain Water	42241.25 Cr		42241.25	84482.50 Cr
33 - Public Lighting	97011029.14 Cr		20429505.18	117440534.32 Cr
33-01 - Lamp Posts	4636370.00 Cr		3348280.50	7984650.50 Cr
33-02 Accumulated Depreciation-High Mast Lights	1670660.10 Cr			1670660.10 Cr
33-04 Street Lights	3021744.30 Cr		3345986.35	6367730.65 Cr
33-05 Accumulated Depreciation-Electric Poles	54401109.80 Cr		11243847.10	65644956.90 Cr
33-06 Accumulated Depreciation-Electrical Accessories	33281144.94 Cr		2491391.23	35772536.17 Cr
140 - Plant & Machinery	15333215.05 Cr		5419052.85	20752267.90 Cr
140-01 Accumulated Depreciation-Plant & Machinery - ctrical	7652382.95 Cr		308926.30	7961309.25 Cr
140-02 Accumulated Depreciation-Suction Sewer aning Machine	952872.50 Cr		381750.40	1334622.90 Cr
140-03 Turbine Pump	252787.00 Cr		74658.50	327445.50 Cr
140-04 Fogging Machine	416036.00 Cr		317024.20	733060.20 Cr
140-11 Accumulated Depreciation-Submersible Pump n	5426593.60 Cr		1801010.60	7227604.20 Cr
140-32 Generator Machine	632543.00 Cr		120792.60	753335.60 Cr
140-52 Water Purification Plant			2414890.25	2414890.25 Cr
150 - Vehicles	56975483.70 Cr		13463945.96	70439429.66 Cr
150-00 - Consolidated Accumulated Dep.on Vehicles	6420368.96 Cr			6420368.96 Cr
150-01 - Motor Car	8877365.00 Cr		196333.00	9073698.00 Cr
150-02 Accumulated Depreciation-Cycles	3268924.00 Cr			3268924.00 Cr
150-03 - Bus	294513.10 Cr		84146.60	378659.70 Cr
150-04 - Trucks	4070205.20 Cr		1082681.60	5152886.80 Cr
150-05 - Tankers	2374693.40 Cr		861271.30	3235964.70 Cr
150-07 - Ambulances	623439.60 Cr		64766.30	688205.90 Cr
1150-10 Accumulated Depreciation-Loaders	6005236.40 Cr			6005236.40 Cr
1150-11 Accumulated Depreciation-Tractors	1652553.80 Cr		527091.00	2179644.80 Cr
1150-12 Heavy Vehicles	5141527.40 Cr		1948588.80	7090116.20 Cr
1150-13 Accumulated Depreciation-JCB Ladder	10818225.06 Cr		1581911.76	12400136.82 Cr
1150-15MObile Toilet	655643.75 Cr		294887.50	950531.25 Cr
1150-18 Elevator Vehicles	57612.80 Cr		14403.20	72016.00 Cr
1150-25 Hand Trolly	1875177.00 Cr		238800.00	2113977.00 Cr
1150-26 Rickshaw	2096648.33 Cr		3425715.00	5522363.33 Cr
1150-65 Dumper	2343349.90 Cr		2343349.90	4686699.80 Cr
1150-66 Tipper	400000.00 Cr		800000.00	1200000.00 Cr
1160 - Office & Other Equipments	26562071.65 Cr		4316649.02	30878720.67 Cr
1160-00 - Consoli Accumulated Dep.on Office & Other quipments	448301.70 Cr			448301.70 Cr
1160-01 - Air Conditioners	929262.65 Cr		407669.20	1336931.85 Cr
1160-02 - Computers	7761039.40 Cr		1036344.80	8797384.20 Cr
1160-03 - Faxes	1560.00 Cr		780.00	2340.00 Cr
1160-04 - Photo-Copiers	920575.55 Cr		206693.07	1127268.62 Cr
1160-05 - Water Filter	97614.20 Cr		122870.20	220484.40 Cr
1160-06 - Water Coolers	3104652.25 Cr		677211.35	3781863.60 Cr
1160-07 Water Fiber	56629.30 Cr			56629.30 Cr
1160-08 - Typewriter	78049.00 Cr		6268.80	84317.80 Cr

लेखा अधिकारी
नगर पालिक निगम
भिलाई

BHILAI

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
60-09 - Telephone Instrument	5285.00 Cr		2318.00	7603.00 Cr
60-10 Accumulated Depreciation-Computer Laptop	697006.80 Cr		372478.60	1069485.40 Cr
60-11 Accumulated Depreciation-Printers	1787632.60 Cr		132452.00	1920084.60 Cr
60-12 Accumulated Depreciation-Servers	213343.00 Cr			213343.00 Cr
60-13 Biometric Device	26586.90 Cr		20284.60	46871.50 Cr
60-14 CC Tv (Camera)	223255.25 Cr		218847.70	442102.95 Cr
60-15 SOFTWARE	5641554.00 Cr			5641554.00 Cr
60-16 Water Purifie	707783.10 Cr		84157.20	791940.30 Cr
60-17 Accumulated Depreciation-Water Purifier	1083005.30 Cr			1083005.30 Cr
60-29 Fanging Machine	621962.10 Cr		414641.40	1036603.50 Cr
60-34 LCD & LED & T.V	1606265.80 Cr		550611.10	2156876.90 Cr
60-80Emplifire & Mike	25942.25 Cr		5660.50	31602.75 Cr
60-89 U P S & Batteries & Invertor	524765.50 Cr		57360.50	582126.00 Cr
170-Furniture, Fixtures,Fittings & Electrical Appliance	56737788.80 Cr		9960208.72	66697997.52 Cr
170-01 - Chairs	508047.55 Cr		283530.00	791577.55 Cr
170-02 - Tables	674443.85 Cr		321621.40	996065.25 Cr
170-03 - Almirahs	523808.00 Cr		159392.75	683200.75 Cr
170-05 - Fans	300976.95 Cr		107696.70	408673.65 Cr
170-06 - Electrical Fittings	20817030.15 Cr		1741336.10	22558366.25 Cr
170-10 Steel Bench	1761417.10 Cr		735853.40	2497270.50 Cr
170-11 Accumulated Depreciation-Furniture - Office	6667290.40 Cr		1357049.50	8024339.90 Cr
170-12 Accumulated Depreciation-Electrical Appliances	25072935.10 Cr		4950981.60	30023916.70 Cr
170-13 Revolving Chair			28187.47	28187.47 Cr
170-14 School Furniture	411839.70 Cr		274559.80	686399.50 Cr
180 - Other Fixed Assets	38412992.10 Cr		17477904.00	55890896.10 Cr
180-03 Accumulated Depreciation-Panel Board	744850.35 Cr		319977.20	1064827.55 Cr
180-09 Green Belt Park	1212834.05 Cr		715720.10	1928554.15 Cr
180-10 Dustbin	2297973.65 Cr		4361397.60	6659371.25 Cr
180-11 Labrotary Goods	1090721.00 Cr		209454.20	1300175.20 Cr
180-12 Fencing	5641431.55 Cr		3319028.60	8960460.15 Cr
180-13 Gym Accessories	2446372.80 Cr		698285.80	3144658.60 Cr
180-21 Cross Trainer Machine			9052.50	9052.50 Cr
180-22 Ab Climber			23108.00	23108.00 Cr
180-23 Back Extenction			18500.00	18500.00 Cr
180-24 Chest Press Machine			32240.00	32240.00 Cr
180-25 Compectror Bin			107125.00	107125.00 Cr
180-26 Fun Land Multi Play			64500.00	64500.00 Cr
180-32 Multifenctional Trainer Machine			30174.00	30174.00 Cr
180-33 Push-Up Bar			12240.00	12240.00 Cr
180-34 RainBow Climber			24163.00	24163.00 Cr
180-35 Fiber Bench	768995.00 Cr		250660.00	1019655.00 Cr
180-36 See Saw Double Board			13740.00	13740.00 Cr
180-37Shoulder Buider			4230.00	4230.00 Cr
180-38 Sky Walker			33275.00	33275.00 Cr
180-40 Surf Board			30085.00	30085.00 Cr
180-41 Twister			29315.00	29315.00 Cr
180-42 Wave Slider			22100.00	22100.00 Cr
180-46 Rover			30580.00	30580.00 Cr
180-59 Sports Accessories	19329885.40 Cr		5267447.70	24597333.10 Cr
180-99- Path Indicator (Marg Sanketak)	4879928.30 Cr		1851505.30	6731433.60 Cr
2 - Capital Work-in- Progress	565746479.00 Dr	1109457018.00	351931181.86	1323272315.14 Dr
210 - Assets Out Of Specific Grants	565746479.00 Dr	1109457018.00	351931181.86	1323272315.14 Dr
210-00 Cwip Play Grounds	248063.00 Dr	6758158.00	3265153.00	3741068.00 Dr
210-01 Cwip Gardens	1000000.00 Dr	6416777.00	6476013.00	940764.00 Dr
210-02 CWIP - Community Toilet Complex	1910137.00 Dr	1729270.00	3406141.00	233266.00 Dr
210-03 CWIP RESIDENTIAL BUILDING	923051.00 Dr		923051.00	

दि.आर. ...
नगर पालिक निगम
भिलाई

D N A AND CO.
BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
10-04 CWIP Slaughter House		16799800.00		16799800.00 Dr
10-05 CWIP SCHOOL BUILDING	3672601.00 Dr	5498739.00	2958616.00	6212724.00 Dr
10-06 CWIP -Building - Commercial	1678806.00 Dr		1678806.00	
10-07 CWIP Pump House	315944.00 Dr	808638.00	315944.00	808638.00 Dr
10-08 CWIP LIBRARY	773913.00 Dr	402420.00	690698.00	485635.00 Dr
10-10 Garden	1501888.00 Dr	995654.00	2497542.00	
10-11 - Roads & Bridges	1536556.00 Dr		1536556.00	
10-12 Cwip Mettaled Road Buitumen	6965228.00 Dr	16318822.00	6965228.00	16318822.00 Dr
210-13 Road Cement	2776964.00 Dr	1290590.00	4169526.00	101972.00 Cr
210-14 Cwip Market Building	857559.00 Dr	296377.00	1153936.00	
210-15 CWIP STREET LIGHTS	1094645.00 Dr	1950874.00	1094645.00	1950874.00 Dr
210-16 Cennal Road		47228540.00		47228540.00 Dr
210-17 Cwip Staff Quarters	394500.00 Dr		394500.00	
210-18 Cwip Other Road	3776762.00 Dr	2916211.00	6692973.00	
210-19 Cwip Gymnasium	587310.00 Dr		587310.00	
210-20 Cwip Smarak	3735511.00 Dr		3735511.00	
210-21 Cwip Commercial Building	273305.00 Dr		273305.00	
210-22 CWIP FENCING	3171796.00 Dr		3171796.00	
210-23 Cwip Fire Service	9000.00 Dr		9000.00	
210-24 Cwip Bus Stand	6833544.00 Dr		6833544.00	
210-25 Cwip Cultural Centre	2579868.00 Dr	530405.00	1297080.00	1813193.00 Dr
210-29 Cwip Shed & Chabutra	2629205.00 Dr	85886.00		2715091.00 Dr
210-31 -Cwip Waterways	116692340.00 Dr	109988761.00		226681101.00 Dr
210-32 CWIP MARG SANKETAK	559111.00 Dr		559111.00	
210-33 CWIP -Culverts	7913906.00 Dr	41410455.00	11969019.00	37355342.00 Dr
210-34 CWIP Water Pipeline Developement	111984021.00 Dr	498433272.00		610417293.00 Dr
210-36 Cwip -Stage	5946914.00 Dr	1666561.00	7127824.00	485651.00 Dr
210-37 Cwip Underground Drains	8659394.00 Dr	8103718.00	3499082.00	13264030.00 Dr
210-38 Open Drain	3494039.00 Dr		3494039.00	
210-40- Sewerage and Drainage	3114069.00 Dr	1931991.00	5046060.00	
210-42 CWIP - Electric Poles	316262.00 Dr	9746366.00	316262.00	9746366.00 Dr
210-43 - Plant & Machinery	29488821.00 Dr	34017891.00	48297805.00	15208907.00 Dr
210-44 Godown PDS		4003505.00	1121986.00	2881519.00 Dr
210-51 CWIP COMMUNITY BUILDING	11422230.00 Dr	8805332.00	11434091.00	8793471.00 Dr
210-52 CWIP-Parks and Playgrounds	30557524.00 Dr	2588956.00	14811317.00	18335163.00 Dr
210-53 Cwip- Nasal Minnig Nalkoop	3124375.00 Dr	310210.00	3434585.00	
210-58 CWIP -Roads - Asphalt	19542529.00 Dr	66823966.00	15567781.86	70798713.14 Dr
1210-59 CWIP HOSPITAL BUILDING	3543101.00 Dr		3543101.00	
1210-60 CWIP -Roads - Kachcha	1220382.00 Dr		1220382.00	
1210-61 Drain >4 Feet	50831.00 Dr	1669028.00	1719859.00	
1210-62 Cwip Drainage	12384187.00 Dr	73399557.00	22471711.00	63312033.00 Dr
1210-63 CWIP - Water Distribution Assets	32621630.00 Dr		32621630.00	
1210-64 Cwip Lamp Post	4350045.00 Dr		4350045.00	
1210-65 Cwip Anganbaadi Building	352907.00 Dr	2400425.00	352907.00	2400425.00 Dr
1210-66 Water Resorvoir	86143718.00 Dr		86143718.00	
1210-67 CWIP -Ponds	3022946.00 Dr	2243662.00	3022946.00	2243662.00 Dr
1210-70 - Buildings	1695056.00 Dr	99384.00		1794440.00 Dr
1210-71 CWIP OFFICE BUILDING	486691.00 Dr		486691.00	
1210-72 Statue Idol		612747.00		612747.00 Dr
1210-73 CWIP -Building - Stores	33084.00 Dr		33084.00	
1210-74CWIP -Roads - Concrete	6996271.00 Dr	100910563.00	2893988.00	105012846.00 Dr
1210-75 Cwip Stadium	3368801.00 Dr		3368801.00	
1210-76 Welcome Gate Construction	1302080.00 Dr		1302080.00	
1210-77 Cwip Boundary Wall	545844.00 Dr	15174674.00		15720518.00 Dr
1210-78 Gaurav Path		8682247.00		8682247.00 Dr
1210-79 Retaining Wall		99373.00	99373.00	
1210-81-Furniture,Fixture,Fittings&Electrical Appliance	283347.00 Dr		283347.00	
1210-89 Rain Water Drain	1211682.00 Dr		1211682.00	

-354

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
10-92 Cwip Rest House	622636.00 Dr	1134095.00		1756731.00 Dr
10-93 Mukti Dhaam	932895.00 Dr	627957.00		1560852.00 Dr
10-96 Cwip Rainbasera	2516654.00 Dr	1652346.00		4169000.00 Dr
10-98 Cwip SLRM Center		2892815.00		2892815.00 Dr
- Investments -General Fund	408962538.00 Dr	286247448.00	146509176.00	548700810.00 Dr
80 - Other Investments	408962538.00 Dr	286247448.00	146509176.00	548700810.00 Dr
80-01-Investment on FDR	408962538.00 Dr	286247448.00	146509176.00	548700810.00 Dr
- Stock - In- Hand	1849081.00 Dr		1849081.00	
10 - Stores	1695189.00 Dr		1695189.00	
010-41 Inventory - Computer Consumables	1695189.00 Dr		1695189.00	
020 - Loose Tools	153892.00 Dr		153892.00	
020-00 - Consolidated Loose Tools	153892.00 Dr		153892.00	
1 - Sundry Debtors (Receivables)	408725733.61 Dr	867389189.50	1129374324.65	146740598.46 Dr
110 - Receivables For Property Taxes	374237.87 Dr	615859789.74	579544097.74	36689929.87 Dr
110-00 - Consolidated Property Tax		214250622.00	214250622.00	
110-02 - Property Tax Receivable -Year 1		76520615.87	62128237.87	14392378.00 Dr
110-03 - Property Tax Receivable -Year 2	374237.87 Dr	22297551.87	374237.87	22297551.87 Dr
110-05 - Property Tax Receivable -PY		74148000.00	74148000.00	
110-25 Property Tax Current Year		228643000.00	228643000.00	
119 - Receivable For Samekit Taxes	384711127.58 Dr	138659600.00	459195271.00	64175456.58 Dr
119-00 - Consolidated Lighting Tax		44327867.00	44327867.00	
119-01 - Samekit Kar Receivable -PY		39208541.00	35878408.00	3330133.00 Dr
119-03 - Other Tax Receivable -Year 2	334711127.58 Dr		281330996.00	53380131.58 Dr
119-06 Samekit Kar Year 1	50000000.00 Dr		50000000.00	
119-25 Samekit Kar Current Year		47658000.00	47658000.00	
119-26 Samekit Kar Year 2		7465192.00		7465192.00 Dr
130 - Receivable For Fees & User Charges	242220.00 Dr	74228994.00	68208271.00	6262943.00 Dr
130-00 - Consolidated Water Tax		17703554.00	17703554.00	
130-01 - Water Supply Receivable -PY		17627723.00	17627723.00	
130-02 - Water Supply Receivable -Year 1		14931220.00	14931220.00	
130-03 - Water Supply Receivable -Year 2	242220.00 Dr	6262943.00	242220.00	6262943.00 Dr
130-25 Water Tax Current Year		17703554.00	17703554.00	
140 - Receivable From Other Sources	23398148.16 Dr	38640805.76	22426684.91	39612269.01 Dr
140-00 -Consolidated Receivable From Other Source	116231.43 Dr		116231.43	
140-01 - Rent Receivable - Current Year		6751503.00	6751503.00	
140-02 - Rent Receivable - Year 1		420629.73		420629.73 Dr
140-03 - Rent Receivable - Year 2	7918629.73 Dr		7918629.73	
140-33 -Interest Accrued But Not Due-Special Fund	15363287.00 Dr	31468673.03	7640320.75	39191639.28 Dr
2 -Accumulated Provision Against Debtors (Receivables)	16511033.00 Cr			16511033.00 Cr
8230 - Receivable From Other Sources	16511033.00 Cr			16511033.00 Cr
8230-01 Accumulated Provision on Receivables - Rental Income From PMC Properties	15211033.00 Cr			15211033.00 Cr
8230-02 Accumulated Provision on Receivables - Other Income	1300000.00 Cr			1300000.00 Cr
50 - Cash And Bank Balance	1020883185.99 Dr	5781344835.25	6006945120.66	795282900.58 Dr
45010 - Cash		625550204.45	608873208.45	16676996.00 Dr
Cash		625550204.45	608873208.45	16676996.00 Dr
45021 - Nationalised Banks	295239155.02 Dr	2298314846.44	2124592107.20	468961894.26 Dr
45021-01 Allahabad Bank 80923	8387456.00 Dr	21193000.00	8038616.00	21541840.00 Dr
45021-02 Bank of Baroda 8753	2635059.00 Dr	240799.00		2875858.00 Dr
45021.03 Autosweep Oriental Bank 3706		4669126.00	424707.00	4244419.00 Dr
45021-03 Oreintal Bank of Commerce 3706	7727497.00 Dr	21636707.00	29333765.00	30439.00 Dr
45021-04 Auto Sweep BOB-7047		29910000.00		29910000.00 Dr
45021-04 BOB 50410100007047		50013049.00	29910000.00	20103049.00 Dr
45021-05 Allahabad Bank 1902	134152.40 Dr	453440135.83	434306312.79	19267975.44 Dr
45021-06 Allahabad Bank 354	1129282.16 Dr	821733.00	118.00	1950897.16 Dr
45021-07 Allahabad Bank-50397097643	2169767.00 Dr	6542351.00	3463825.00	5248293.00 Dr

लेखा अधिकारी
नगर पालिक निगम
भिलाई

R. D. N A AND CO. BHILAI Chartered Accountants

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
021-08 Allahabad Bank 5947	797759.00 Dr			797759.00 Dr
021-09 Allahabad Bank Supela 2971/7536	54344906.12 Dr	330094719.42	366877871.39	17561754.15 Dr
021-10 Allahabad Bank Supela 4107/7465	1818386.00 Dr	64483.00		1882869.00 Dr
021-11 Auto Sweep Bob 6248		4713152.00	2324051.00	2389101.00 Dr
021-11 Bank of Baroda 16248	2062854.00 Dr	2586752.00	4590000.00	59606.00 Dr
021-12 BANK OF BARODA 16800	386745.32 Dr	141713.85		528459.17 Dr
021-13 Auto Sweep Bank of Baroda 17559		193324000.00	175470000.00	17854000.00 Dr
021-13 Bank of Baroda 17559	65879677.81 Dr	512610510.25	581769829.25	3279641.19 Cr
021-13 CRGB-7434	135293.00 Dr	12706770.00	12702059.00	140004.00 Dr
021-14 Auto Sweep BOB 0910		40606751.00	11834751.00	28772000.00 Dr
021-14 Bank of Baroda 910	7013206.90 Dr	95427092.00	52389557.00	50050741.90 Dr
021-14 CRGB 50289	13788787.00 Dr	13072408.00	13084190.00	13777005.00 Dr
021-15 Auto Sweep BOI 0120		90220000.00	30863000.00	59357000.00 Dr
021-15 Bank Of India-00120 Bhilai 930010110000120	464475.44 Dr	135294241.00	135708304.18	50412.26 Dr
021-16 Bank of India 6243	72222711.80 Dr	2122062.10	39247026.00	35097747.90 Dr
021-17 Bank of India 930510110006008	20020817.93 Dr	17567328.00	28777013.87	8811132.06 Dr
021-18 Auto Sweep- PNB (8477)23801	900000.00 Dr	1960774.00	1890774.00	970000.00 Dr
021-18 PNB 8477	112386.00 Dr	21910774.00	21910000.00	113160.00 Dr
021-19 Uco Bank 42175	768172.00 Dr	27230.00		795402.00 Dr
021-20 Autosweep Uco Bank 6164		1261964.00		1261964.00 Dr
021-20 UCO Bank Nehru Nagar 7311/6164	1211665.69 Dr	978.00	1184101.00	28542.69 Dr
021-21 Autosweep Uco Bank /6072		330598.00		330598.00 Dr
021-21 UCO Bank Nehru Nagar 7377/6072	337499.99 Dr	983.00	309771.00	28711.99 Dr
021-22 Autosweep Ubi / 2195		4019114.00	3500000.00	519114.00 Dr
021-22 Union Bank Power House 82195	1785953.48 Dr	3574986.00	4000000.00	1360939.48 Dr
021-23 Auto Sweep CBI 98207		43483937.00		43483937.00 Dr
021-23 Central Bank of India 98207	29118061.20 Dr	87662739.99	116775483.22	5317.97 Dr
021-24 Auto Sweep IOB- 003086		10401176.00		10401176.00 Dr
021-24 Indian Overseas Bank- 365101000003086		20131027.00	10132000.00	9999027.00 Dr
021-41 State Bank of India Supela 62137	113417.22 Cr	23909146.00	3774893.00	20020835.78 Dr
021-50 BANK OF MAHARASTA 4693		40620536.00	88.50	40620447.50 Dr
022 - Other Scheduled Banks	725644030.97 Dr	2857479784.36	3273479805.01	309644010.32 Dr
5022-01 AXIS BANK 2273		7530677.16	5000000.00	2530677.16 Dr
5022-02 Axis Bank Bhilai 910010007353759	3563862.85 Dr	54194.00	3618056.85	
5022-03 Axis Bank-214010100132039 Nehru Nagar	845278.62 Dr	250579682.00	250000000.00	1424960.62 Dr
5022-04 AXIS BANK 5003	9510370.50 Dr	4012980.00		13523350.50 Dr
5022-05 Axis Bank 6105	44168114.86 Dr	1410916.00	16607152.86	28971878.00 Dr
5022-06 Axis Bank 6971	882591.00 Dr	14158389.00	14881448.00	159532.00 Dr
5022-07 AXIS BANK 335	438286.00 Dr	7004.00	445290.00	
5022-08 Axis Bank Bhilai 7352866	1279283.31 Dr	19454.00	1298737.31	
5022-09 Axis Bank Bhilai 910010007352963	917951.00 Dr	14674.00	932625.00	
5022-10 Axis Bank Bhilai 910010007353241	1122445.00 Dr	17503.00	1139948.00	
5022-11 ICICI Bank-018601009301	5291903.00 Dr	86370668.50	75184404.00	16478167.50 Dr
5022-12 Indusland Bank 10030618733	9140903.66 Dr	455497.00		9596400.66 Dr
5022-15 Idbi 3599	20219290.00 Dr	88863.00	20088863.00	219290.00 Dr
5022-16 Idbi 3681	19430.00 Dr	1290680.00	680.00	1309430.00 Dr
5022-17 Idbi 3506	4458464.00 Dr	79002653.00	81009221.54	2451895.46 Dr
5022-18 IDBI-3605	9784472.00 Dr	319973.00	8451236.00	1653209.00 Dr
5022-19 IDBI-3698	11658.00 Dr	774408.00	408.00	785658.00 Dr
5022-20 IDBI-12634	9857.00 Dr	349.00		10206.00 Dr
5022-21 IDBI-2022104000003568	11864726.00 Dr	105440686.00	115905232.00	1400180.00 Dr
5022-22 IDBI-2022104000003575	11049534.00 Dr	63989206.00	65671366.00	9367374.00 Dr
5022-23 IDBI-3711	1720000.00 Dr	2608253.00	2027864.00	2300389.00 Dr
5022-24 IDBI-3728	1032000.00 Dr	1556644.00	969968.00	1618676.00 Dr
5022-25 Idbi-3742		3550000.00		3550000.00 Dr
5022-26 IDBI BANK 3537	18440.00 Dr	48575996.00	39803098.00	8791338.00 Dr
5022-27 IDBI BANK 2097	143338.45 Dr	5070.00		148408.45 Dr
5022-28 Idbi Bank 3544	1311566.00 Dr	29130820.00	28760147.96	1682238.04 Dr
5022-29 IDBI BANK SUPELA 3513	1137628.00 Dr	46331732.00	46158662.00	1310698.00 Dr
5022-30 Hdfc Bank 50100214084341	6026407.79 Dr	23677008.44	25157796.00	4545620.23 Dr

BHILAI Chartered Accountants

आयुक्त
नगर पालिक निगम
भिलाई

Nagar Palik Nigam Bhilai-18-19

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
022-30 IDBI 3759		2130000.00		2130000.00 Dr
022-31 Hdfc 3512	259516.00 Dr	6904.00		266420.00 Dr
022-31 IDBI 3766		2989947.00	55947.00	2934000.00 Dr
022-32 Hdfc- 332	11833132.86 Dr	393624902.00	403050654.19	2407380.67 Dr
022-33 Hdfc 50100104393535	1096025.00 Dr	3548372.00	181275.00	4463122.00 Dr
022-34 Hdfc 50200026698086	73582833.11 Dr	406516065.00	426504429.57	53594468.54 Dr
022-35 HDFC BANK 0371	34907027.19 Dr	60713994.25	72676774.00	22944247.44 Dr
022-36 Auto Sweep HDFC 303		16385537.80		16385537.80 Dr
022-36 Hdfc Bank 303	239753582.82 Dr	1117849509.61	1334588466.73	23014625.70 Dr
022-37 HDFC BANK 364	982630.41 Dr	26139.00		1008769.41 Dr
022-38 Auto Sweep HDFC 398		9512261.00		9512261.00 Dr
022-38 HDFC Bank 398	176285681.04 Dr	17024436.00	193309995.00	122.04 Dr
022-39 Hdfc Bank 9448/030	40975801.50 Dr	7123138.60	40000000.00	8098940.10 Dr
022-40 Bandhan Bank-11814		49054598.00	59.00	49054539.00 Dr
0 - Loans, Advances and Deposits	197290153.07 Dr	105841616.40	189865157.27	113266612.20 Dr
010 - Loans And Advances To Employees	57943817.07 Dr	10673068.40	55803640.27	12813245.20 Dr
010-00 - Consolidated Loan&Advance to Employees	4753.00 Dr		4753.00	
010-11 - Advance for Vehicle Purchase	7413211.00 Dr		189349.00	7223862.00 Dr
010-31 - Advance for Festivals	4368559.80 Dr	6302000.00	8839445.00	1831114.80 Dr
010-51 Conveyance Advance	515492.00 Dr		515492.00	
010-52 Grain Advance	123161.00 Dr		123161.00	
010-53 Other Advance	21615379.27 Dr	512800.00	22128179.27	
010-54 Permanent Imprest	1612880.00 Dr	1970752.40	1712880.00	1870752.40 Dr
010-55 Temporary Imprest	15638560.00 Dr	1788828.00	15638560.00	1788828.00 Dr
010-91 - Miscellaneous Advances	6651821.00 Dr	98688.00	6651821.00	98688.00 Dr
040 - Advance To Suppliers And Contractors	38961727.00 Dr	92484660.00	131446387.00	
040-00-Consoli Advance To Suppliers & Contractor	35521373.00 Dr	83574660.00	119096033.00	
040-11 - Stores/Materials Supply	3440354.00 Dr		3440354.00	
040-21 - Material Advances To Contractors		8910000.00	8910000.00	
050 - Advance to Others	100000000.00 Dr	2683888.00	2615130.00	100068758.00 Dr
050-00 - Consolidated Advances To Others		2615130.00	2615130.00	
050-01 - Permanent Advances		68758.00		68758.00 Dr
050-50 Urban Sosaitie Public Transpoprt Bhikai	100000000.00 Dr			100000000.00 Dr
060 - Deposits With External Agencies	204609.00 Dr			204609.00 Dr
060-91 - Other Deposits	204609.00 Dr			204609.00 Dr
080 - Other Current Assets	180000.00 Dr			180000.00 Dr
080-11 - Hire Purchase Instalments	180000.00 Dr			180000.00 Dr
0 - Other Assets	181500000.00 Dr		181500000.00	
010 - Deposit Works -Expenditure	181500000.00 Dr		181500000.00	
010-04 Deposit Works	181500000.00 Dr		181500000.00	
ofit & Loss A/c			551285451.29	551285451.29 Cr
Grand Total		18051279655.61	18051279655.61	

नगर पालिक निगम

भिलाई

DNA AND CO.
BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai-18-19 - (From 1-Apr-2018)

Balance Sheet

1-Apr-2018 to 31-Mar-2019

Liabilities		as at 31-Mar-2019
Capital Account		
Loans (Liability)		
Current Liabilities		
Suspense A/c		
3 - Capital Receipts & Liabilities		8,38,24,67,848.39
310 - Municipal (General) Fund	2,11,95,21,801.10	
311 - Earmarked Funds	18,18,92,116.39	
312 - Reserve Funds	4,32,78,22,705.30	
320 - Grants, Contribution for Specific Purposes	98,02,90,027.69	
331 - Unsecured Loans	5,06,96,910.80	
340 - Deposits Received	23,80,62,261.47	
350 - Other Liabilities	42,43,82,872.54	
360 - Provisions	5,97,98,963.10	
Excess of Expenditure over Income		
Opening Balance		
Current Period	(-)55,12,85,451.29	
Less: Transferred	(-)55,12,85,451.29	
Total		8,38,24,67,848.39

Assets		as at 31-Mar-2019
Current Assets		
4 - Capital Expenditure & Assets		8,38,24,67,848.39
410 - Fixed Assets	9,02,70,58,832.98	
411 - Accumulated Depreciation	(-)3,55,53,43,187.97	
412 - Capital Work-in- Progress	1,32,32,72,315.14	
420 - Investments -General Fund	54,87,00,810.00	
431 - Sundry Debtors (Receivables)	14,67,40,598.46	
432 - Accumulated Provision Against Debtors (Receivables)	(-)1,65,11,033.00	
450 - Cash And Bank Balance	79,52,82,900.59	
460 - Loans, Advances and Deposits	11,32,66,612.20	
Total		8,38,24,67,848.39

लेखा अधिकारी
नगर पालिक निगम
भिलाई

R D N A AND CO.
BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai-18-19 - (From 1-Apr-2018)

Income & Expenditure Statement

1-Apr-2018 to 31-Mar-2019

Particulars	1-Apr-2018 to 31-Mar-2019		Particulars	1-Apr-2018 to 31-Mar-2019	
2 - Revenue Expenditure		2,77,76,00,897.57	**Indirect Incomes**		
210 - Establishment Expenses	55,33,78,697.69				
220 - Administrativ E Expenses	27,85,35,774.20		**1 - Revenue Income**		2,22,63,15,446.28
230 - Operations & Maintenance	58,11,21,879.52		110 - Tax Revenue	39,45,46,051.47	
240 - Interest & Finance Charges	28,00,473.33		120 - Assigned Revenues & Compensations	17,22,53,408.00	
250 - Programme Expenses	1,02,23,322.00		130 - Rental Income From Municipal Properties	1,40,39,944.00	
260 - Revenue Grants, Contributions and Subsidies	55,24,13,694.47		140 - Fees & User Charges	28,10,59,290.91	
272 - Depreciation	44,21,21,181.59		150 - Sale & Hire Charges	31,90,330.00	
285 - Prior Period	33,69,78,572.20		160 - Revenue Grants, Contribution & Subsidies	1,00,08,42,418.10	
290 - Transfer To Activity Funds	1,97,27,302.57		170 - Income From Investments	10,40,857.98	
			171 - Interest Earned	7,31,36,430.50	
			180 - Other Icome	1,59,59,772.00	
			185 - Prior Period	27,02,36,943.32	
			Excess of Expenditure over Income		55,12,85,451.29
Total		2,77,76,00,897.57	**Total**		2,77,76,00,897.57

लेखा अधिकारी
नगर पालिक निगम
भिलाई

R D N A AND CO.
BHILAI
Chartered Accountants

Nagar Palik Nigam Bhilai-18-19 - (From 1-Apr-2018)

Receipts & Payments

1-Apr-2018 to 31-Mar-2019

eceipts	1-Apr-2018 to 31-Mar-2019	
pening Balance		1,02,09,96,603.21
Bank Accounts	1,02,09,96,603.21	
- Revenue Income		59,45,15,616.83
10 - Tax Revenue	10,06,06,051.47	
20 - Assigned Revenues & Compensations	17,22,53,408.00	
30 - Rental Income From Municipal Properties	1,39,88,136.00	
40 - Fees & User Charges	25,97,93,198.91	
50 - Sale & Hire Charges	31,90,330.00	
70 - Income From Investments	9,80,770.98	
71 - Interest Earned	4,07,00,073.47	
80 - Other Icome	30,03,648.00	
- Capital Receipts & Liabilities		1,86,22,26,813.40
20 - Grants, Contribution for Specific Purposes	1,83,00,45,597.00	
40 - Deposits Received	48,50,543.40	
50 - Other Liabilities	2,73,30,383.00	
Capital Expenditure & Assets		55,12,40,478.75
20 - Investments -General Fund	14,65,09,176.00	
31 - Sundry Debtors (Receivables)	40,46,28,102.75	
60 - Loans, Advances and Deposits	1,03,200.00	
osing Balance		32,79,641.19
nk Accounts	32,79,641.19	
tal		4,03,22,58,853.38

Payments	1-Apr-2018 to 31-Mar-2019	
Opening Balance		1,13,417.22
Bank Accounts	1,13,417.22	
2 - Revenue Expenditure		53,25,26,188.31
210 - Establishment Expenses	6,93,84,129.28	
220 - Administrativ E Expenses	14,59,01,525.38	
230 - Operations & Maintenance	1,81,21,505.15	
240 - Interest & Finance Charges	28,00,473.33	
250 - Programme Expenses	12,14,334.00	
260 - Revenue Grants, Contribution and Subsidies	29,51,04,221.17	
3 - Capital Receipts & Liabilities		2,36,31,81,622.98
320 - Grants, Contribution for Specific Purposes	11,00,000.00	
340 - Deposits Received	7,30,72,780.00	
350 - Other Liabilities	2,27,20,64,286.21	
360 - Provisions	1,59,64,556.77	
4 - Capital Expenditure & Assets		33,79,65,083.10
410 - Fixed Assets	2,46,39,694.70	
412 - Capital Work-in- Progress	24,16,114.00	
420 - Investments -General Fund	28,62,47,448.00	
460 - Loans, Advances and Deposits	2,46,51,825.40	
Closing Balance		79,85,62,541.77
Bank Accounts	78,18,85,545.77	
Cash-in-hand	1,66,76,996.00	
Total		4,03,22,58,853.38

लेखा अधिकारी
नगर पालिक निगम
भिलाई

R D N A AND CO.
BHILAI
Chartered Accountants

NAGAR PALIK NIGAM - BHILAI 2018-19

SIGNIFICANT ACCOUTING 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. Palodia (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 realizablevalue 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 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.

RDNA AND CO. BHILAI Chartered Accountants

NAGAR PALIK NIGAM - BHILAI 2018-19

SIGNIFICANT ACCOUTING POLICIES AND NOTES ON ACCOUNTS

- 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.
- Being excess depreciation charged in opening is adjusted through municipal fund.
- The amount of depreciation shown under code 272 & recouping amount Rs. 421276724 is compensate under revenue grant (16020) and same has been shown in Income & Expenses Statement net off Depreciation without considering its effect in income side.

(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.

RDNA AND CO.
BHILAI
Chartered Accountants

NAGAR PALIK NIGAM - BHILAI 2018-19
SIGNIFICANT ACCOUTING POLICIES AND NOTES ON ACCOUNTS

(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
- 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.

RONA AND CO. BHILAI Chartered Accountants

NAGAR PALIK NIGAM - BHILAI 2018-19

SIGNIFICANT ACCOUTING POLICIES AND NOTES ON ACCOUNTS

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 31[ST] MARCH 2019 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

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 came across any such information which needs to be disclosed as a contingent liability.

Other Liabilities (Sundry Creditors)

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

2. Due to regrouping the amount which is shown under Other Liabilities in PY is now shown under Other Loans & Advances (recovery) in R&P.

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 tear of addition is available, addition has been considered as being made on 1[st] 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.

RDNA AND CO. ★ BHILAI ★ Chartered Accountants