

# **R.K.Singhania & Associates**

*CHARTERED ACCOUNTANTS*

*(FINANCIAL CONSULTANTS)*

## **FINANCIAL STATEMENTS**

**FOR THE YEAR 2015-2016**

**OF**

**NAGAR PALIK NIGAM BHILAI**

**DISTRICT – DURG**

**(CHATTISHGARH)**

**Nagar Nigam Bhilai**  
**BALANCE SHEET as at 31st March 2016**

A	Particulars	Schedule No.	Current year (Rs)
<b>A</b>	<b>SOURCES OF FUNDS</b>		
<b>A1</b>	<b>Reserves and Surplus</b>		
	Municipal (General) Fund	B-1	1,128,125,648
	Earmarked Funds	B-2	
	Reserves	B-3	4,170,911,482
	<b>Total Reserves and Surplus</b>		<b>5,299,037,131</b>
<b>A2</b>	<b>Grants, Contribution for Specific Purpose</b>	B-4	700,399,896
	<b>Total Grants, contribution &amp; Surplus</b>		<b>700,399,896</b>
<b>A3</b>	<b>Loans</b>		
	Secured loans	B-5	
	Unsecured loans	B-6	50,696,911
	<b>Total Loans</b>		<b>50,696,911</b>
	<b>TOTAL SOURCES OF FUNDS [A1 - A3]</b>		<b>6,050,133,937</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>		
<b>B1</b>	<b>Fixed Assets</b>	B-11	
	Gross Block		7,168,698,930
	Less: Accumulated Depreciation		2,154,401,828
	Net Block		5,014,297,102
	Capital Work-in-Progress		81,585,209
	<b>Total Fixed Assets</b>		<b>5,095,882,311</b>
<b>B2</b>	<b>Investments</b>		
	Investment- General Fund	B-12	362,557,434
	Investment-Other Funds	B-13	
	<b>Total investment</b>		<b>362,557,434</b>
<b>B3</b>	<b>Current assets, loans &amp; advances</b>		
	Stock in hand	B-14	1,849,081
	Sundry Debtors	B-15	
	Gross amount		37,259,530
	Less: Accumulated Provision against bad and doubtful receivables		15,211,033
	Sundry Debtors (Receivables) - Net		22,048,497
	Prepaid expenses	B-16	4,061,642
	Cash and Bank Balances	B-17	546,269,720
	Loans, advances and deposits	B-18	143,901,152
	<b>Total Current Assets</b>		<b>718,130,093</b>
<b>B4</b>	<b>Current Liabilities and Provisions</b>		
	Deposits received	B-7	158,287,611
	Deposit Works	B-8	
	Other liabilities (Sundry Creditors)	B-9	149,648,290
	Provisions	B-10	
	<b>Total Current Liabilities</b>		<b>307,935,901</b>
<b>B5</b>	<b>Net Current Assets (B3-B4)</b>		<b>410,194,192</b>
<b>C</b>	<b>Other Assets</b>	B-19	181,500,000
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not Written off)</b>	B-20	
	<b>TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]</b>		<b>6,050,133,937</b>

*Notes to the Balance Sheet - Attached*


  
**COMMISSIONER**  
 Municipal Corporation  
 Bhilai



Schedule B-3: Reserves						
Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	2,222,686,615	1160281616	3,382,968,231	-	3,382,968,231
31211	Capital Reserve	782,389,201.00	-	782,389,201	-	782,389,201
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	5,554,050	-	5,554,050	-	5,554,050
31260	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve funds</b>	<b>3,010,629,866</b>	<b>1,160,281,616</b>	<b>4,170,911,482</b>	<b>-</b>	<b>4,170,911,482</b>

Schedule B-4: Grants & Contribution for Specific Purposes						
Particulars	Account Code	Grants from State Government	Grants from other Government Agencies	Grants from Central Government	Others Specify	Total
(a) Opening Balance		1,077,974,617	-	72,618,442	-	1,150,593,059
(b) Additions to the Grants		612,393,223	-	132,679,607	-	745,072,830
(Grant received during the year		-	-	-	-	-
Interest/Dividend earned on Grant Investments		-	-	-	-	-
Profit on disposal of Grant Investments		-	-	-	-	-
Appreciation in Value of Grant Investments		-	-	-	-	-
Other addition (Specify nature)		-	-	-	-	-
<b>Total (b)</b>		<b>612,393,223</b>	<b>-</b>	<b>132,679,607</b>	<b>-</b>	<b>745,072,830</b>
<b>Total (a+b)</b>		<b>1,690,367,840</b>	<b>-</b>	<b>205,298,049</b>	<b>-</b>	<b>1,895,665,889</b>
(C) Payment out of funds		-	-	-	-	-
Capital Expenditure of Fixed Assets		-	-	-	-	-
Capital Expenditure of Other		-	-	-	-	-
Revenue Expenditure on		-	-	-	-	-
Salary, Wages, allowances etc.		-	-	-	-	-
Rent		-	-	-	-	-
Other		-	-	-	-	-
Loss on disposal of Grant Investments		-	-	-	-	-
Diminution in Value of Grant Investments		-	-	-	-	-
Grants Refunded		-	-	-	-	-
Other Administrative Charges		1,054,855,396	-	140,410,597	-	1,195,265,993
<b>Total (C)</b>		<b>1,054,855,396</b>	<b>-</b>	<b>140,410,597</b>	<b>-</b>	<b>1,195,265,993</b>
<b>Net balance at the year end (a+b)- (C)</b>		<b>635,512,444</b>	<b>-</b>	<b>64,887,452</b>	<b>-</b>	<b>700,399,896</b>

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

Notes:

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

\*Particulars of any guarantees given shall be disclosed;

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

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

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

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

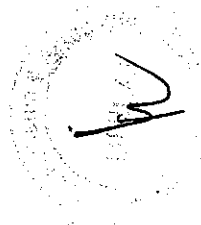
Note: Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.

Schedule B-7: Deposits Received			
Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	158,287,611	-
34020	From Revenues	-	-
34030	From Staff	-	-
34080	From other	-	-
	<b>Total deposits received</b>	<b>158,287,611</b>	-

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				
34120	Electrical works				
34180	Others				
	<b>Total of deposit works</b>				

Schedule B-9: Other Liabilities (Sundry Creditors)			
Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	2,910,847	
35011	Employee Liabilities	67,558,407	
35012	Interest Accrued and Due	46,600	
35013	Outstanding liabilities	3,000	
35020	Recoveries Payable	77,000,635	
35030	Government Dues Payable	1,112,480	
35040	Refunds Payable	3,001	
35041	Advance Collection of Revenues	907,476	
35080	Others	105,844	
	<b>Total Other Liabilities (Sundry Creditors)</b>	<b>149,648,290</b>	

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

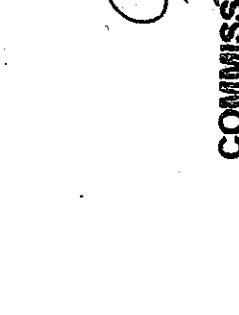


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Account Code	Particulars	Schedule B-11: Fixed Assets									
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Previous year
		3	4	5	6	7	8	9	10	11	12
1	2										
	Land Buildings										
41010	Land	1,683,134,163	33,991,832	-	1,717,125,001	-	-	-	-	1,717,125,001	1,683,134,163
41003	Lakes and Pond	134,987,916	30,778,037	-	165,765,953	-	-	-	-	165,765,953	134,987,916
41020	Buildings	727,911,793	172,422,170	-	900,333,963	122,377,836	28,339,724	-	150,711,560	749,822,403	605,533,957
41025	Heritage Buildings	9,945,522	4,364,756	-	14,310,278	-	-	-	-	14,310,278	9,945,522
	Infrastructure Assets										
41030	Roads and Bridges	2,163,923,323	293,077,655	-	2,457,000,978	1,236,436,969	329,374,392	-	1,565,811,361	881,189,617	927,486,354
41031	Sewerage and drainage	744,688,082	92,840,525	-	837,528,587	157,119,917	53,883,433	-	211,009,350	626,536,237	587,578,145
41032	Water ways	367,030,463	130,793,980	-	497,824,443	34,948,000	15,257,147	-	50,205,147	447,619,296	332,082,463
41033	Public Lighting	125,136,303	26,808,382	-	151,944,685	46,222,168	14,455,157	-	60,677,325	91,267,361	78,914,136
41034	Bridges	95,921,703	22,499,324	-	118,421,027	-	-	-	-	118,421,027	95,921,703
	Other Assets										
41040	Plants & Machinery	12,590,288.00	4,405,858	-	16,996,146	7,826,620	1,492,198	-	9,318,818	7,877,328	4,763,668
41050	Vehicles	57,033,240	13,779,928	-	70,813,168	33,392,934	5,855,675	-	39,248,609	31,564,559	23,640,305
41060	Office & other equipment	26,030,253	13,081,761	-	39,112,014	14,330,154	3,882,988	-	18,193,142	20,918,872	11,700,099
41070	Furniture, fixtures, electrical appliances	71,364,821	27,745,880	-	99,110,701	26,427,446	9,316,931	-	35,744,376	63,366,325	44,937,375
41080	Other fixed assets	50,290,919	32,110,067	-	82,400,986	6,448,053	7,040,086	-	13,488,139	68,812,847	43,842,866
	Total	6,269,998,769	898,700,161	-	7,168,698,930	1,685,630,098	468,871,730	-	2,154,401,828	5,014,297,102	4,584,468,671
412	Capital Work in Progress	149,641,076	715,482,370	783,538,237	81,585,209	-	-	-	-	81,585,209	-

- Note:
- Additions include fixed asset created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
  - 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.
  - Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
  - Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital buildings, public buildings temporary structures and sheds, etc.
  - Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
  - Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.
  - Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system etc.
- No depreciation is to be charged on Land.



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Schedule B-12: Investments- General Funds					
Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities		-	-	-
42020	State Government Securities		-	-	-
42030	Debentures and Bonds		-	-	-
42040	Preference Shares Equity Shares		-	-	-
42060	Units of Mutual Funds		-	-	-
42080	Other Investments		-	362,557,434.43	-
	<b>Total of Investments General Fund</b>		-	<b>362,557,434</b>	-

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

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




*[Handwritten Signature]*

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Account code	Particulars	Schedule B-15 Sundry Debtors (Receivables)			Previous year Net amount (Rs)
		Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	
43110	<u>Receivables for property taxes</u>				
	Less than 5 years	32,157,899			
	More than 5 years			32,157,899	
	Sub-total	32,157,899		32,157,899	
	Less: State Government Cesses/Levies in Taxes-Control Accounts				
43120	<u>Net Receivables of property Taxes</u>	32,157,899			
	Less than 3 years			32,157,899	
	More than 3 years	2,809,780			
	Sub-total	2,809,780		2,809,780	
	Less: State Government Cesses/Levies in Taxes-Control Accounts				
	<u>Net Receivables of Other Taxes</u>				
	<u>Receivable of Cess Income</u>	2,809,780			
	Less than 3 years			2,809,780	
	More than 3 years				
43130	<u>Receivables for Fees and User Charges</u>	2,809,780			
	Less than 3 years			2,809,780	
	More than 3 years	510,772			
	Sub-total	510,772		510,772	
43140	<u>Receivables from Other Sources</u>	510,772			
	Less than 3 years			510,772	
	More than 3 years	1,781,079			
	Sub-total	1,781,079		1,781,079	
43150	<u>Receivables from Government</u>	1,781,079			
	Sub-total	1,781,079		1,781,079	
43180	<u>Receivables Control Account</u>				
	Sub-total				
	Less : Accumulated Provision Against Debtors (Receivables)	37,259,530			
432		15,211,033		15,211,033	
	<u>Total of Sundry Debtors (Receivables)</u>	22,048,497		22,048,497	-15,211,033


  
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Schedule B-15 (a): Accumulated Provision Against Debtors (Receivables)			
Account Code	Particulars	Current year (Rs)	Previous year (Rs)
43230	Receivable From Other Sources	15,211,033.00	-
	<b>Total Accumulated Provision</b>	<b>15,211,033.00</b>	-

Schedule B-16: Prepaid Expenses			
Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Establishment		
44020	Administrative		
44030	Operation & Maintenance	4,061,642.00	
	<b>Total Prepaid expenses</b>	<b>4,061,642.00</b>	

Schedule B-17: Cash and Bank Balances			
Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	176,896,243	
	<b>Balance with Bank - Municipal Funds</b>		
45021	Nationalised Banks		
45022	Other Schedule Banks	369,373,477	
45023	Scheduled Co-Operative Bank		
45024	Post Office		
	<b>Sub- Total</b>	<b>369,373,477</b>	
	<b>Balance with Bank - Special Funds</b>		
45041	Nationalised Banks		
45042	Other Schedule Banks		
45043	Scheduled Co-Operative Bank		
45044	Post Office		
	<b>Sub- Total</b>		
	<b>Balance with Bank - Grant Funds</b>		
45061	Nationalised Banks		
45062	Other Schedule Banks		
45063	Scheduled Co-Operative Bank		
45064	Post Office		
	<b>Sub- Total</b>		
	<b>Total Cash and Bank balances</b>	<b>546,269,720</b>	




  
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Schedule B-18: Loans, advances, and deposits					
Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	37,383,766	15,573,316	7,299,484	45,657,598
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	(3,353,250)	1,997,804	581,000	(1,936,446)
46050	Advance to Others	-	100,000,000	-	100,000,000
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	180,000	-	-	180,000
	<b>Sub- Total</b>	<b>34,210,516</b>	<b>117,571,120</b>	<b>7,880,484</b>	<b>143,901,152</b>
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	<b>Total Loans, advances, and deposits</b>	<b>34,210,516</b>	<b>117,571,120</b>	<b>7,880,484</b>	<b>143,901,152</b>

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

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

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


  
**COMMISSIONER**  
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**Nagar Nigam Bhilai**  
**INCOME AND EXPENDITURE STATEMENT**  
For the period from 1 April 2014 to 31 March 2015

	Item/Head of Account	Schedule No.	Current Year (Rs)
<b>A</b>	<b>INCOME</b>		
	Tax Revenue	IE-1	406,178,000
	Assigned Revenues & Compensations	IE-2	260,464,069
	Rental Income From Municipal Properties	IE-3	77,263,013
	Fees & User Charges	IE-4	238,750,531
	Sale & Hire Charges	IE-5	5,832,785
	Revenue Grants, Contribution & Subsidies	IE-6	223,552,762
	Income From Investments	IE-7	-
	Interest Earned	IE-8	346,849
	Other Income	IE-9	2,800,318
	<b>Total - INCOME</b>		<b>1,215,188,327</b>
<b>B</b>	<b>EXPENDITURE</b>		
	Establishment Expenses	IE-10	574,514,237
	Administrative Expenses	IE-11	230,259,099
	Operations & Maintenance	IE-12	236,187,417
	Interest & Finance Charges	IE-13	-
	Programme Expenses	IE-14	11,807,523
	Revenue Grants, Contribution and Subsidies	IE-15	223,552,761
	Provisions and Write Off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		468,871,730
	<b>Total - EXPENDITURE</b>		<b>1,745,192,766</b>
<b>C</b>	<b>Gross surplus/ (deficit) of income over expenditure before prior period items (A-B)</b>		<b>-530,004,440</b>
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	-
<b>E</b>	<b>Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)</b>		<b>-530,004,440</b>
<b>F</b>	Less: Transfer to Reserved Fund		-
<b>G</b>	<b>Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)</b>		<b>530,004,440</b>

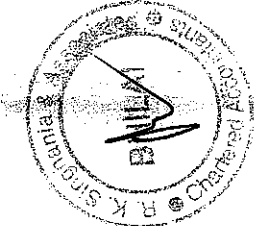
  
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Municipal Corporation




Schedule IE-1: Tax Revenue			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	236,477,173	-
11002	Water Tax	10,676,246	-
11003	Sewerage Tax	-	-
11004	Conservancy Charge	-	-
11005	Lighting Tax	35,360,118	-
11006	Education Tax	-	-
11007	Vehicle Tax	13,619	-
11008	Tax on Animals	*195,000	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	5,891,840	-
11012	Pilgrimage Tax	-	-
11051	Octroi & Toll	54,060	-
11013	Export Tax	35,729,338	-
11060	Cess	-	-
11080	Others Taxes	81,780,606	-
11090	Tax	-	-
	<b>Sub Total</b>	<b>406,178,000</b>	-
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-	-
	<b>Sub Total</b>	<b>406,178,000</b>	-
	<b>Total Tax Revenue</b>	<b>406,178,000</b>	-

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

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



  
**COMMISSIONER**  
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Schedule IE-3: Rental Income From Municipal Properties			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	63,274,396	-
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	-	-
13080	Other Rents	13,988,617	-
	<b>Sub Total</b>	<b>77,263,013</b>	-
13090	Less: Rent remission and refunds	-	-
	<b>Sub Total</b>	<b>77,263,013</b>	-
	<b>Total Rental Income From Municipal Properties</b>	<b>77,263,013</b>	-

Schedule IE-4: Fees & User Charges - Income head-wise			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	456,744	-
14011	Licensing Fees	94,714,791	-
14012	Fees for Grant of Permit	5,387,632	-
14013	Fees For Certificate Or Extract	26,594	-
14014	Development Charges	54,167,928	-
14015	Regularisation Fees	25,915,457	-
14020	Penalties And Fines	10,777,259	-
14040	Other Fees	28,266,192	-
14050	User Charges	15,140,017	-
14060	Entry Fees	-	-
14070	Services / Administrative Charges	37,530	-
14080	Other Charges	-	-
14090	Rent Remission and Refunds	3,860,387	-
	<b>Sub Total</b>	<b>238,750,531</b>	-
14090	Less: Rent Remission and Refunds	-	-
	<b>Sub Total</b>	<b>238,750,531</b>	-
	<b>Total Income from Fees &amp; User Charges</b>	<b>238,750,531</b>	-

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

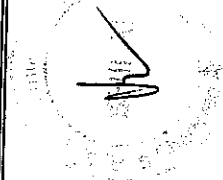
Schedule IE-6: Revenue Grants, Contribution & Subsidies			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	223,552,762	-
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	-	-
	<b>Total Revenue Grants, Contribution &amp; Subsidies</b>	<b>223,552,762</b>	-


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

Schedule IE-8:- Interest Earned			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	346,849	-
17120	Interest On Loans And Advances To Employees	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest	-	-
	<b>Total Interest Earned</b>	<b>346,849</b>	-

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	1,224,740	-
18040	Recovery From Employees	-	-
18050	Unclaim Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	1,575,578	-
18090	Other Income	-	-
18510	Taxes	-	-
19010	Transfer Into Activity Fund	-	-
19210	Pension Fund	-	-
	<b>Total Other Income</b>	<b>2,800,318</b>	-

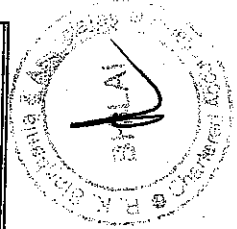


  
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Schedule IE-10:- Establishment Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	477,060,421	-
21020	Benefits And Allowances	6,608,991	-
21030	Pension	457,192	-
21040	Other Terminal & Retirement Benefits	90,387,633	-
	<b>Total Establishment Expenses</b>	<b>574,514,237</b>	-

Schedule IE-11:-Administrative Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	786,437	-
22011	Office Maintenance	147,388,026	-
22012	Communication Expenses	1,462,981	-
22020	Books & Periodicals	43,359	-
22021	Printing and Stationery	5,329,803	-
22030	Travelling & Conveyance	38,854,596	-
22040	Insurance	2,092,251	-
22050	Audit Fees	-	-
22051	Legal Expenses	2,723,131	-
22052	Professional and Other Fees	20,698,312	-
22060	Advertisement And Publicity	9,427,462	-
22061	Membership & Subscriptions	96,300	-
22080	Other Administrative Expenses	1,356,441	-
	<b>Total Administrative Expenses</b>	<b>230,259,099</b>	-

Schedule IE-12:-Operations & Maintenance			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	1,033,154	-
23020	Bulk Purchases	-	-
23030	Consumption of Stores	5,002,617	-
23040	Hire Charges	19,003,952	-
23050	Repairs & Maintenance - Infrastructure Assets	21,080,965	-
23051	Repairs & Maintenance - Civic Amenities	15,573,049	-
23052	Repairs & Maintenance - Buildings	7,421,488	-
23053	Repairs & Maintenance - Vehicles	11,048,298	-
23054	Repairs & Maintenance - Furniture	22,150	-
23055	Repairs & Maintenance - Office Equipments	1,485,644	-
23056	Repairs & Maintenance - Electrical Appliances	2,509,671	-
23057	Repairs & Maintenance - Heritage Building	5,398,225	-
23059	Repairs & Maintenance - Others	8,407,380	-
23080	Other Operating & Maintenance Expenses	138,200,824	-
	<b>Total Operations &amp; Maintenance</b>	<b>236,187,417</b>	-



*[Signature]*

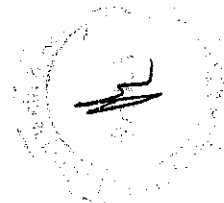
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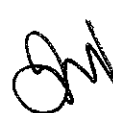


Schedule IE-13:- Interest & Finance Charges			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government		
24020	Interest on Loans From State Government		
24030	Interest on Loans From Government Bodies & Associations		
24040	Interest on Loans From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

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

Schedule IE-15:- Revenue Grants, Contribution and Subsidies			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	223,552,761	
26020	Contributions		
26030	Subsidies		
	<b>Total Revenue Grants, Contribution and Subsidies</b>	<b>223,552,761</b>	-



  
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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		
	<b>Total Provisions and Write Off</b>	-	-

Schedule IE-17:- Miscellaneous Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets		
27120	Loss on Disposal Of Investments		
29010	Transfer to General Activity Fund		
29050	Public Health, Safety & Disease Control Activity		
29110	Ward/Zone Development		
292	Transfer to activity fund		
27180	Other Miscellaneous Expenses		
	<b>Total Miscellaneous Expenses</b>	-	-

Schedule IE-18:- Prior Period Items (Net)			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18500	Income		
18510	Taxes Other - Revenues		
	Recovery of revenues written off		
18540	Other Income		
	<b>Sub Total Income (a)</b>	-	-
28500	Expenses		
28550	Refund of Taxes		
28560	Refund of Other Revenues		
28580	Other Expenses		
	<b>Sub Total Income (b)</b>	-	-
	<b>Total Prior Period (Net) (a-b)</b>	-	-



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## NAGAR PALIK NIGAM BHILAI

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

#### Background:

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

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

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 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. We being Financial Consultants have prepared & presented this financial statement after making the entries in Tally software on accrual basis.

#### **A. Significant Accounting Policies :**

##### **(a) Fixed Assets**

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

## NAGAR PALIK NIGAM BHILAI

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

- 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.
- 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.5,000 (Rupees Five thousands) is expensed/charged to Income & Expenditure Account in the year of purchase.
  - Depreciation is provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased / constructed on or after October 1 of an Accounting Year.
  - Depreciation is provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.
  - Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.
- (c) **Deposits**
- The Earnest Money Deposit and Security Deposit received if forfeited is recognized as income when the right for claiming refund of deposit has expired.
  - Deposit received under Deposit works is treated as a liability till such time the projects for which money is received is completed. Upon completion of the projects, the cost incurred against it is reduced from the liability.
- (d) **Provisions**
- A provision is recognised when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.
- (e) **Investments**
- Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments.
  - Profit/loss, if any, arising on disposal of investment (net of selling expense such as commission, brokerage, etc.) from the Municipal Fund is recognized in the year when such disposal takes place.
  - Income on investments made from Special Fund and Grants under specific Scheme is recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued. Profit/loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc.) made from the Special Fund and Grants under specific Scheme is recognized and credited/debited to Special Fund Account and Grant under specific scheme Account respectively.
- (f) **Special Funds**
- Special Funds is treated as a liability.
  - Income on investments made from Special Fund is recognized and credited to Special Fund, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the Special Fund is recognised and credited/debited to Special Fund Account.
  - Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special Fund has been created, is charged to that Special Fund.
  - On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the Grant against Asset Account. Amount proportionate to depreciation of the asset is credited to the Income and Expenditure Account every year. Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.
- (g) **Income from the following are booked as and when they become accrue and due for collection**
- Property and Other Related Taxes e.g. Integrated tax, sanitation including surcharge

## NAGAR PALIK NIGAM BHILAI

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

- Water Tax, Water Supply Charges, Meter Rent, Sewerage charge and Disposal charges
- Notice Fee, Warrant Fee and Other Fees
- Solid Waste management fee and charges
- Rents from municipal properties
- Trade License Fees
- Advertisement fee
- Rent of equipment provided to the contractors
- Notice Fee, Warrant Fee and Other Fees
- Interest on investments is recognized as and when due. At period ends, interest is accrued proportionately.
- Any Other income, in respect of which demand is ascertainable

(h) **Income from the following are booked on actual receipt basis**

- Connection Charges for Water Supply, Water Tanker Charges and Road Damage Recovery Charges, Penalties
- One time Trade License Fees
- Profession Tax on Organisations / entities
- Property Transfer Charges
- Revenue in respect of collection charges or share in collection made by ULB or by any other agency on behalf of State Government is recognized on actual receipt from the state government.
- Revenue in respect of Hospital fees, maternity homes fees, diagnostic centre fees and dispensaries fees, Hospital training fees, Rent and/or hire charges in respect of ambulance, hearse, suction unit, vehicle and road roller, Sale of waste and scrap where applicable is recognized on actual receipt.
- Interest element and Penalties, if any, in demand is reckoned only on receipt.
- Dividend on investments is recognized on actual receipt.
- Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations

(i) **Prior Period Income/Other Adjustments**

- Refunds, remissions of taxes for the current year is adjusted against the income and if pertain to previous years then it is treated as prior period item.
- Write-offs of taxes is adjusted against the provisions made and to that extent recoverable gets reduced.
- Demands raised with retrospective effect are treated as prior period income to the extent it pertains to earlier years.
- Demand raised arising out of change in self-assessment of properties is treated as 'Change in Demand' and is accounted for as income relating to previous year to the extent it pertains to earlier years.
- Any additional provision for demand outstanding required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income.
- Refunds, remissions of all kind of incomes for the current year is adjusted against the income and if pertain to previous years then it is treated as prior period item.
- Write-offs of Other Incomes is adjusted against the provisions made and to that, extent recoverable is reduced.
- Any subsequent collection or recovery of all kinds of receivables which were already written off is recognized as a 'Prior Period Income'.
- Any additional provision for demand outstanding (net on overall basis) required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income of the ULB.
- All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty, Surcharge on transfer of immovable properties, is accounted during the year on actual receipt basis. However, at year-end, if the sanction orders for release of funds were issued and funds actually remitted, such amount will be accrued as income for the year.

(j) **Revenue Grant**

- General purpose Grants, mainly from the state government are of a revenue nature and is recognized as incomes on actual receipt basis.
- Grants received or receivable in respect of specific revenue expenditure is recognized as income in the accounting year in which the corresponding revenue expenditure is charged.

(k) **Capital Grant**

- Grants received towards capital expenditure (these are generally from State Government) is accounted on actual receipt basis as a liability. The amount utilized is transferred to the Capital Account.
- Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the ULB is treated as a liability till such time it is used for the intended purpose.
- Grants in the form of non-monetary assets are accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it is recorded at a nominal value.
- Income on investments made from 'Specific Grants received in advance' is recognised and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'Specific Grant received in advance' is also recognised and credited/debited to the Specific Grant.

(l) **Inventory**

## NAGAR PALIK NIGAM BHILAI

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

- Expenditure in respect of material, equipment, etc., procured is recognised on accrual basis, i.e., on admission of bill by the ULB in relation to materials, equipment, etc., delivered. The cost of inventories includes the purchase price including the expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc.
  - The stock as at the close of the year is valued at cost following the valuation method - FIFO 'First in first out'.
  - Value of store, material disposed off/ sold is recognized on actual receipt basis. Inventories of consumable supplies such as stationery, fuel is treated as expenditure and charged to revenue at the time of purchase.
- (m) **Retirement Benefits**
- Contribution payable to defined contribution scheme (Like Provident Fund) is charged to the Income and Expenditure account for the year.
  - Leave encashment is recognized on actual payment basis.
  - Pension is recognized on actual payment basis where Actuarial valuation is not adopted.
  - Bonus, ex-gratia, overtime allowance, other allowances and reimbursements to the employees is recognized as an expense as and when they are accrued.
  - Contribution due towards Pension and other retirement benefit funds is recognised as an expense and a liability. State Government defines the rate of contribution.
- (n) **Other Revenue Expenditures**
- Other Revenue Expenditures is treated as expenditures in the period in which they are incurred.
  - Provisions are made at the year-end for all bills received upto a cut-off date.
  - Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period is treated as expenditure for the period in which its benefit arises and/or services are received.
  - The expenditure for the current period includes the proportionate value of the benefits and/or services arising in the current period even if the payment therefore has been made in the previous period.
  - Interest expenditure on loan is recognized on accrual basis.
- (o) **Borrowing Costs**
- Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised until the time all substantial activities necessary to prepare the qualifying assets for their intended use are complete. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

#### B. **Notes to Accounts**

The figures mentioned in the balance sheet are subject to verification & confirmation from the respective documents & departments of the corporation.

##### **Creation of Municipal General Fund**

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

##### **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.

The Bank Balances as appearing in the balance sheet are subject to reconciliation in the cases where Bank statements / confirmations are not available. Also Interest on FDRs are not accounted for as the informations not made available to us.

Bank Reconciliation Statement (BRS) has been prepared for all the bank accounts of the ULB as on 31<sup>ST</sup> MARCH 2016 for which banks passbook / statements were made available to us. Necessary adjustments on account of unadjusted items, if any, will be carried out in the financial statement of subsequent periods.

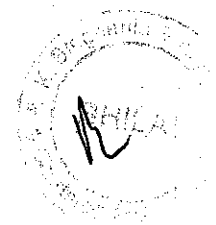
##### **Contingent Liabilities**

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

##### **Other Liabilities (Sundry Creditors)**

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

##### **Fixed Assets**



## NAGAR PALIK NIGAM BHILAI

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

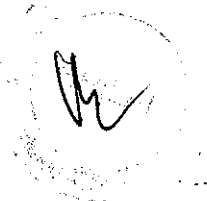
- The cost of the assets transferred received as a gift has been considered as Rs. 1/-.
- The Assets considered in the financials are mainly the assets in active use provided by the Accounting Units and current year additions.
- Accumulated Depreciation has been provided on the Opening Assets Balance.
- Where cost of acquisition is available but the date of addition is not available, these have been considered as current year addition and in case where only the year of addition is available, addition has been considered as being made on 1<sup>st</sup> 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 Panchayat 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.

A handwritten signature in black ink is written over a circular stamp. The signature is stylized and appears to be 'H'. The stamp is faint and mostly illegible, but it is located in the lower right quadrant of the page.

**Nagar Nigam Bhilai**  
**STATEMENT OF CASH FLOW**  
As at 31st March 2015

Particulars	Previous Year (Rs.)	Current Year (Rs.)
<b>[A] Cash Flows from operating activities</b>		
Gross Surplus/ (deficit) over expenditure	-	-
Add: Adjustments for		-530,004,440
Depreciation	-	-
Interest & finance expenses	-	468,871,730
Less: Adjustments for		-
Profit on disposal of assets	-	-
Dividend income	-	-
Investment income	-	-
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	-	-61,132,710
Changes in current assets and current liabilities		
(Increase)/ decrease in Sundry debtors	-	-
(Increase)/ decrease in Stock in hand	-	-37,259,530
(Increase)/ decrease in prepaid expenses	-	-
(Increase)/ decrease in other current assets	-	-
(Decrease)/ increase in Deposits received	-	-
(Decrease)/ increase in Deposits Works	-	13,768,745
(Decrease)/ increase in other current Liabilities	-	-
(Decrease)/ increase in provisions	-	73,278,365
Extra ordinary items {please specify}	-	-
<b>Net cash generated from/ (used in) operating activities</b>		<b>-11,345,130</b>
<b>[B] Cash flows from investing activities</b>		
(Purchase) of Fixed Assets	-	-
(Purchase) of Capital Work In Progress	-	-898,700,161
(Increase)/Decrease in Special funds/grants	-	-715,482,370
(Increase)/Decrease in Earmarked funds	-	-
(Purchase) of Investments	-	-
Add:		
Receipt of Grant	-	-
Proceeds from disposal of Fixed Assets	-	710,088,453
Proceeds from disposal of Investments	-	783,538,237
Investment Income Received	-	-
Interest Income Received	-	-
<b>Net cash generated from/(used in ) investing activities</b>		<b>-120,555,841</b>
<b>[C] Cash flows from financing activities</b>		
Add:		
Increase / (Decrease) in Loans	-	-109,809,436
Less:		
Interest & Finance charge	-	-
Loans repaid during the year	-	-
Loans & advances to employees	-	-55,498
Loans to other Finance expenses	-	-
<b>Net cash generated from (used in) financing activities</b>		<b>-109,864,934</b>
<b>[C] Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>		<b>-241,765,905</b>
<b>Cash and cash equivalents at beginning of period</b>		<b>788,035,625</b>
<b>Cash and cash equivalents at end of period</b>		<b>546,269,720</b>
Cash and cash equivalents at the end of the year comprises of the following account balances at the end of year:		
Cash Balances	-	-
Bank Balances	-	176,896,243
Scheduled co-operative banks	-	369,373,477
Balances with Post offices	-	-
Balances with other banks	-	-
<b>Total of the breakup of cash and cash equivalents</b>		<b>546,269,720</b>

  
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**Nagar Palik Nigam Bhilai.**

Bhilai  
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**Trial Balance**

1-Apr-2015 to 31-Mar-2016

Particulars	Nagar Palik Nigam Bhilai. 1-Apr-2015 to 31-Mar-2016			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Current Assets</b>	<b>788035624.84 Dr</b>	<b>4506191663.06</b>	<b>4747957567.59</b>	<b>546269720.31 Cr</b>
Cash-in-hand	176896243.08 Dr	1814872929.53	1814872929.53	176896243.08 Dr
Cash	176896243.08 Dr	1814872929.53	1814872929.53	176896243.08 Dr
Bank Accounts	611139381.76 Dr	2691318733.53	2933084638.06	369373477.23 Dr
3706-Oreintal Bank of Commerce		21933110.00	21417239.00	515871.00 Dr
66115 Axis Bank		2364789.00	2238798.00	125991.00 Dr
Allahabad Bank 1902	134122010.17 Dr	1196496412.75	1328801336.66	1817086.26 Dr
Allahabad Bank 354 Scu A/c	2722413.00 Dr			2722413.00 Dr
Allahabad Bank 4317	7625273.00 Dr	28236046.00	35496248.00	367071.00 Dr
Allahabad Bank 5947	479793.00 Dr			479793.00 Dr
Allahabad Bank Supela 2971/7536	48188982.33 Dr	46529682.00	81784526.00	12934118.33 Dr
Allahabad Bank Supela 4107/7465	1817180.00 Dr			1617180.00 Dr
Axis Bank-214010100132039 Nehru Nagar 132039	10735739.62 Dr	20000000.00	30684514.00	52225.62 Dr
AXIS BANK 335	2192118.00 Dr	32254810.00	34097415.00	349513.00 Dr
AXIS BANK 5003	11721488.00 Dr	47899880.00	59458865.00	162503.00 Dr
Axis Bank 6971		40556817.00	39479979.00	1076838.00 Dr
Axis Bank Bhilai 7352866 Bhilai 7352866	11082424.31 Dr		2555227.00	8527197.31 Dr
Axis Bank Bhilai 910010007352963 Bhilai 910010007352963	8741092.00 Dr			8741092.00 Dr
Axis Bank Bhilai 910010007353241 Bhilai 910010007353241	999199.00 Dr			999199.00 Dr
Axis Bank Bhilai 910010007353759 Bhilai 910010007353759	3172548.85 Dr			3172548.85 Dr
Bank of Baroda 4269		5212890.00	1295400.00	3917490.00 Dr
Bank of Baroda 910	3656481.00 Dr	22248750.00	25586211.00	319020.00 Dr
Bank Of India-00120 Bhilai 930010110000120	4670597.00 Dr	135037530.00	125590250.00	14017877.00 Dr
Bank Of India-18075 Bhilai 18075	2382746.00 Dr	30000000.00	12535577.00	19847169.00 Dr
Cenra Bank N.N. Bhilai		21340.00	6100.00	15240.00 Dr
Central Bank of India	10500507.00 Dr	24058721.00	15319211.80	19240016.20 Dr
Central Bank of India		265487.00	149971.00	115516.00 Dr
Central Bank of India 98207	845320.00 Dr	24067342.00	23600208.00	1312454.00 Dr
CRGB 50289		19942076.00	4301003.00	15641073.00 Dr
HDFC BANK 0371	2193213.69 Dr	68131552.00	68418381.00	1906384.69 Dr
Hdfc Bank 303	173414379.63 Dr	403458790.00	518942083.60	57929086.03 Dr
HDFC BANK 364	874873.41 Dr			874873.41 Dr
HDFC Bank 398	73582864.04 Dr	142255942.00	181703472.00	34135334.04 Dr
Hdfc Bank 9448/030	49986944.00 Dr	55972483.78	54978671.00	50980756.78 Dr
IDBI BANK 2097	5146811.45 Dr			5146811.45 Dr
IDBI NN 3444	1890789.00 Dr			1890789.00 Dr
IDBI NN 3451	3430424.00 Dr			3430424.00 Dr
Indusland Bank 10030618733	8983837.88 Dr		5548355.00	3435482.88 Dr
PNB 8477		10000000.00	5824477.00	4175523.00 Dr
STATE BANK OF INDIA SUPELA 27777	813038.00 Dr	202622183.00	181074741.00	22360480.00 Dr
State Bank of Indore Supela 62137	22035961.35 Dr	81597100.00	51177800.00	52455261.35 Dr
Ucho Bank of India 42175		30000000.00	20000000.00	10000000.00 Dr
UCO Bank Nehru Nagar 7311/6164	1023738.69 Dr			1023738.69 Dr
UCO Bank Nehru Nagar 7377/6072	286125.86 Dr			286125.86 Dr
Union Bank Power House 82195	2019488.48 Dr	155000.00	918578.00	1255910.48 Dr
<b>1 - Revenue Income</b>			<b>1215188326.86</b>	<b>1215188326.86 Cr</b>
110 - Tax Revenue			406178000.18	406178000.18 Cr
11001 - Property Tax			236477173.00	236477173.00 Cr
11001-00 - Consolidated Property Tax			165428423.00	165428423.00 Cr
11001-02 - Property Tax on Building-Commercial Use			71048750.00	71048750.00 Cr
11002 - Water Tax (Incl Fee & Charges)			10676246.00	10676246.00 Cr
11002-00 - Consolidated Water Tax			10676246.00	10676246.00 Cr
11005 - Lighting Tax			35360118.00	35360118.00 Cr
11005-00 - Consolidated Lighting Tax			35360118.00	35360118.00 Cr
11007 - Vehicle Tax			13619.00	13619.00 Cr
11007-00 - Consolidated Vehicle Tax			13619.00	13619.00 Cr
11008 - Tax on Animals			195000.00	195000.00 Cr
11008-00 - Consolidated Tax on Animals			195000.00	195000.00 Cr
11011 - Advertisement Tax			5891840.00	5891840.00 Cr
11011-01 - Advertisement Tax - Land Hoardings			5890340.00	5890340.00 Cr
11011-02 - Advertisement Tax - Bus Shelters			1500.00	1500.00 Cr
11013 - Export Tax			35729338.18	35729338.18 Cr


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11013-00 - Consolidated Export Tax	35729338.18	35729338.18 Cr
11051 - Octroi & Toll	54060.00	54060.00 Cr
11051-00 - Consolidated Octroi and Toll	54060.00	54060.00 Cr
11080 - Others Taxes	81780606.00	81780606.00 Cr
11080-00 - Consolidated Other Taxes	25666967.00	25666967.00 Cr
11080-01 - Entertainment Tax	23569000.00	23569000.00 Cr
11080-02 - Show Tax	549750.00	549750.00 Cr
11080-41 - Education Cess	31994889.00	31994889.00 Cr
120 - Assigned Revenues & Compensations	260464069.00	260464069.00 Cr
12010 - Taxes & Duties Collected By Others	50494563.00	50494563.00 Cr
12010-11 - Stamp Duty on Transfer of Properties	50420269.00	50420269.00 Cr
12010-21 - Passenger Tax	74294.00	74294.00 Cr
12020 - Compensation in Lieu Of Taxes & Duties	209969506.00	209969506.00 Cr
12020-00-Consol. Compensation in Lieu Of Tax&Duties	14643000.00	14643000.00 Cr
12020-01 - Compensation in Lieu of Octroi	195326506.00	195326506.00 Cr
130 - Rental Income From Municipal Properties	77263013.00	77263013.00 Cr
13010 - Rent From Civic Amenities	63274396.00	63274396.00 Cr
13010-01 - Rent From Markets	5007182.00	5007182.00 Cr
13010-02 - Rent From Shopping Complexes	1340723.00	1340723.00 Cr
13010-03 - Rent From Community Halls	5000.00	5000.00 Cr
13010-04 - Rent From Stadium	48380.00	48380.00 Cr
13010-11 - Mutation Fee	56635230.00	56635230.00 Cr
13010-12 Ambulance Fees	237881.00	237881.00 Cr
13080 - Other Rents	13988617.00	13988617.00 Cr
13080-01 - Lease Rentals	13288983.00	13288983.00 Cr
13080-06 House Rent Employee	72466.00	72466.00 Cr
13080-11 - Parking Lots	627168.00	627168.00 Cr
140 - Fees & User Charges	238750530.80	238750530.90 Cr
14010 - Empanelment & Registration Charges	456744.00	456744.00 Cr
14010-00-Consolidated Empanelment&Registration Charge	128285.00	128285.00 Cr
14010-02 - Colony Empanelment and Inspection Fees	328459.00	328459.00 Cr
14011 - Licensing Fees	94714791.00	94714791.00 Cr
14011-00 - Consolidated Licensing Fees	2407898.00	2407898.00 Cr
14011-07 - Licensing Fees (Staff Quarters)	4400.00	4400.00 Cr
14011-15 - Licensing Fees From Bar	87464377.00	87464377.00 Cr
14011-16 - Fees From Leasing of Ponds	173734.00	173734.00 Cr
14011-17 - Rickshaw Licensing Fees	2381.00	2381.00 Cr
14011-18 - Income From Provider of Telephone Service	4648037.00	4648037.00 Cr
14011-19 Premium Fees	13964.00	13964.00 Cr
14012 - Fees for Grant of Permit	5387632.00	5387632.00 Cr
14012-00 - Consolidated Fees for Grant of Permit	4606182.00	4606182.00 Cr
14012-01 - Fees From Sanction of Building Plans	781450.00	781450.00 Cr
14013 - Fees For Certificate Or Extract	26594.00	26594.00 Cr
14013-00 - Consoli Fees for Certificate Or Extract	26594.00	26594.00 Cr
14014 - Development Charges	54167928.00	54167928.00 Cr
14014-00 - Consolidated Development Charges	254748.00	254748.00 Cr
14014-01 - Development Charges	53913180.00	53913180.00 Cr
14015 - Regulation Fees	25915457.00	25915457.00 Cr
14015-01 - Encroachment Fees	10500.00	10500.00 Cr
14015-02 - Agreement Fees	25904957.00	25904957.00 Cr
14020 - Penalties And Fines	10777259.00	10777259.00 Cr
14020-00 - Consolidated Penalties and Fines	225474.00	225474.00 Cr
14020-02 - Water Tax	10551785.00	10551785.00 Cr
14040 - Other Fees	28266191.90	28266191.90 Cr
14040-01 - Advertisement Fees	21280.00	21280.00 Cr
14040-02 - Parking Fee	203834.00	203834.00 Cr
14040-03 - Education Fees	553558.00	553558.00 Cr
14040-08 - Drain Connection Charges	2052.00	2052.00 Cr
14040-09 - Cattle Pounding Fees	570.00	570.00 Cr
14040-10 - Delay Fees	19002025.00	19002025.00 Cr
14040-12 - Road Cutting Charges	2566310.00	2566310.00 Cr
14040-13 - Application Fees	1332444.00	1332444.00 Cr
14040-14 - Miscellaneous Fees	627029.90	627029.90 Cr
14040-15 - Nal Connection(Sayojan/) Charges	3956089.00	3956089.00 Cr
14040-49 Gurughasi Das Basti Uthan	1000.00	1000.00 Cr
14050 - User Charges	15140017.00	15140017.00 Cr
14050-02 - Septic Tank Cleaning Charges	244367.00	244367.00 Cr
14050-05 - Sewerage Cleaning Charges	23500.00	23500.00 Cr
14050-06 - Pay & Use Toilets	6495087.00	6495087.00 Cr
14050-09 - Charges for Supply of Water By Tankers	8141069.00	8141069.00 Cr
14050-11 - Penalty Imposed by Courts	22120.00	22120.00 Cr
14050-21 - Mining Royalty	213874.00	213874.00 Cr
14070 - Service / Administrative Charges	37530.00	37530.00 Cr

  
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 Municipal Corporation  
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14070-00 - Consolidat Service/Administrative Charge	37530.00	37530.00 Cr
14090 - Fees Remission and Refund	3860387.00	3860387.00 Cr
14001-32 ASHRAY SULK	3860387.00	3860387.00 Cr
150 - Sale & Hire Charges	5832785.00	5832785.00 Cr
15010 - Sale Of Products	592005.00	592005.00 Cr
15010-02 - Sale of Trees	585647.00	585647.00 Cr
15010-05 - Sale of Nursery Plants	6358.00	6358.00 Cr
15011 - Sale of Forms & Publications	5236273.00	5236273.00 Cr
15011-01 - Sale of Tender Papers	5117904.00	5117904.00 Cr
15011-02 - Sale of Ration Card & Other Forms	118369.00	118369.00 Cr
15012 - Sale of Stores & Scrap	4507.00	4507.00 Cr
15012-00 - Consolidated Sale of Stores & Scrap	4507.00	4507.00 Cr
160 - Revenue Grants, Contribution & Subsidies	223552761.78	223552761.78 Cr
16010 - Revenue Grants	223552761.78	223552761.78 Cr
16010-01 Rastriya Sahriya Ajjvika Mission	3353520.00	3353520.00 Cr
16010-02 Wambey Awash Yozna	832910.00	832910.00 Cr
16010-03 HIRE PURCHASE INCOME	70493.00	70493.00 Cr
16010-04 RAJIV NIDHAN SAHARI YOZNA	1200000.00	1200000.00 Cr
16010-05 Unemployment Allowance	12205700.00	12205700.00 Cr
16010-06 RENT HOUSES ATAL AWASH	99200.00	99200.00 Cr
16010-08 Rent-Shops Mahila Smridhi Yozna	251134.00	251134.00 Cr
16010-09 RENT-HOUSES- IHSDP	8926046.00	8926046.00 Cr
16010-10 Dindayal Awas	2083850.00	2083850.00 Cr
16010-13 Shikshakami Salaries	6810000.00	6810000.00 Cr
16010-28 Survakchan	1738511.00	1738511.00 Cr
16010-32 SJSRY	396250.00	396250.00 Cr
16010-33 Samajik Surksha Pension	85756150.78	85756150.78 Cr
16010-48 Nishep Mad	4868408.00	4868408.00 Cr
16010-88 Private Toilet (SBM)	33670589.00	33670589.00 Cr
171 - Interest Earned	346849.00	346849.00 Cr
17110 - Interest From Bank Accounts	269000.00	269000.00 Cr
17110-00 - Consolidated Interest From Bank Accounts	269000.00	269000.00 Cr
17120 - Interest On Loans And Advances To Employees	59308.00	59308.00 Cr
17120-11 - Interest on Vehicle Loans	58934.00	58934.00 Cr
17120-51 - Interest on Other Loans	374.00	374.00 Cr
17130 - Interest On Loans To Others	9600.00	9600.00 Cr
17130-00 - Consolidated Interest on Loans To Others	9600.00	9600.00 Cr
17180 - Other Interest	8941.00	8941.00 Cr
17180-02 - Interest on Hire Purchase	8941.00	8941.00 Cr
180 - Other Income	2800318.00	2800318.00 Cr
18040 - Recovery From Employees	1224740.00	1224740.00 Cr
18040-00 - Consolidated Recovery From Employees	1224740.00	1224740.00 Cr
18080 - Miscellaneous Income	1575578.00	1575578.00 Cr
18080-01 - Penalty on Contractors	1575578.00	1575578.00 Cr
<b>2 - Revenue Expenditure</b>	<b>1745192766.39</b>	<b>1745192766.39 Dr</b>
210 - Establishment Expenses	574514236.78	574514236.78 Dr
21010 - Salaries, Wages And Bonus	477060420.78	477060420.78 Dr
21010-00 - Consolidated Salaries, Wages & Bonus	26422256.10	26422256.10 Dr
21010-01 - Salaries & Allowances Officers	754210.00	754210.00 Dr
21010-11 - Salaries & Allowances Staff	421649630.71	421649630.71 Dr
21010-21 - Wages	16093018.97	16093018.97 Dr
21010-33 Muktidham Work Exp.	12141305.00	12141305.00 Dr
21020 - Benefits And Allowances	6608991.00	6608991.00 Dr
21020-01 - Remuneration & Fees Mayor	1984842.00	1984842.00 Dr
21020-02 - Remuneration & Fees Councillors	1191150.00	1191150.00 Dr
21020-03 - Remuneration & Fees Mayor-In-Council	2547917.00	2547917.00 Dr
21020-31 - Medical Allowance	150000.00	150000.00 Dr
21020-51 - Compensation to Staff	17109.00	17109.00 Dr
21020-58 Compensation to Others	492973.00	492973.00 Dr
21020-71 - Staff Training Expenses	225000.00	225000.00 Dr
21030 - Pension	457192.00	457192.00 Dr
21030-02 - National Family Welfare Programme	457192.00	457192.00 Dr
21040 - Other Terminal & Retirement Benefits	90387633.00	90387633.00 Dr
21040-00-Consoli Other Terminal&Retirement Benefit	121650.00	121650.00 Dr
21040-01 - Death Cum Retirement Benefit	1764800.00	1764800.00 Dr
21040-02 - Retirement Gratuity	13441149.00	13441149.00 Dr
21040-11 - Leave Encashment	863404.00	863404.00 Dr
21040-21 - Provident Fund Contribution	74196630.00	74196630.00 Dr
220 - Administrative Expenses	230259098.79	230259098.79 Dr
22010 - Rent, Rates and Taxes	786437.00	786437.00 Dr
22010-02 - Rent - Others	786437.00	786437.00 Dr
22011 - Office Maintenance	147388026.00	147388026.00 Dr
22011-00 - Consolidated Office Maintenance	4905440.00	4905440.00 Dr

  
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22011-01 - Electricity Charges	134556408.00	134556408.00 Dr
22011-02 - Security Expenses	7926178.00	7926178.00 Dr
22012 - Communication Expenses	1462981.00	1462981.00 Dr
22012-01 - Telephone Expenses	1434663.00	1434663.00 Dr
22012-21 - Postage Expenses	28318.00	28318.00 Dr
22020 - Books & Periodicals	43359.00	43359.00 Dr
• 22020-00 - Consolidated Books & Periodicals	2800.00	2800.00 Dr
22020-02 - Newspapers	40559.00	40559.00 Dr
22021 - Printing and Stationery	5329803.00	5329803.00 Dr
22021-00 - Consolidated Printing and Stationery	2108344.00	2108344.00 Dr
22021-01 - Printing Expenses	1162315.00	1162315.00 Dr
22021-02 - Stationery	677056.00	677056.00 Dr
22021-03 - Computer Stationery And Consumables	408684.00	408684.00 Dr
22021-04 Photo Copy Expenses	973404.00	973404.00 Dr
22030 - Travelling & Conveyance	38854595.89	38854595.89 Dr
22030-00 - Consolidated Travelling & Conveyance	97198.00	97198.00 Dr
22030-05 - Travelling And Conveyance Staff	122724.00	122724.00 Dr
22030-11 - Fuel, Petrol and Diesel Own Vehicles	36832249.89	36832249.89 Dr
22030-21 - Hire & Conveyance Expenses	1802424.00	1802424.00 Dr
22040 - Insurance	2092250.90	2092250.90 Dr
22040-00 - Consolidated Insurance Expenses	571731.00	571731.00 Dr
22040-01 - Office Buildings	513086.00	513086.00 Dr
22040-02 - Vehicles	144400.00	144400.00 Dr
22040-03 - Others(Insurance)	863033.90	863033.90 Dr
22051 - Legal Expenses	2723131.00	2723131.00 Dr
22051-00 - Consolidated Legal Expenses	2310111.00	2310111.00 Dr
22051-01 - Legal Fees	413020.00	413020.00 Dr
22052 - Professional and Other Fees	20696312.00	20696312.00 Dr
22052-00 - Consolidated Professional and Other Fees	5008061.00	5008061.00 Dr
22052-01 - Technical Fees	47500.00	47500.00 Dr
22052-21 - Consultancy Fees,Charges	15642751.00	15642751.00 Dr
22060 - Advertisement And Publicity	9427462.00	9427462.00 Dr
22060-00 - Consolidated Advertisement And Publicity	31200.00	31200.00 Dr
22060-01 - Advertisement Expenses	6738949.00	6738949.00 Dr
22060-11 - Publicity Expenses	2657313.00	2657313.00 Dr
22061 - Membership & Subscriptions	96300.00	96300.00 Dr
22061-01 - Professional Societies	96300.00	96300.00 Dr
22080 - Other Administrative Expenses	1358441.00	1358441.00 Dr
22080-01 - Expenses for Meeting Of Corporation/MMIC	438247.00	438247.00 Dr
22080-51 - Miscellaneous Expenses	918194.00	918194.00 Dr
230 - Operations & Maintenance	236187416.80	236187416.80 Dr
23010 - Power & Fuel	1033154.00	1033154.00 Dr
23010-01 - Water Works	717285.00	717285.00 Dr
23010-02 - Street Lighting	315869.00	315869.00 Dr
23030 - Consumption of Stores	5002617.00	5002617.00 Dr
23030-00 - Consolidated Consumption of Stores	3834272.00	3834272.00 Dr
23030-41 Sterilization of Stray Dogs	1168345.00	1168345.00 Dr
23040 - Hire Charges	19003952.00	19003952.00 Dr
23040-00 - Consolidated Hire Charges	18107665.00	18107665.00 Dr
23040-01 - Hire Charges Of Machineries	896287.00	896287.00 Dr
23050 - Repairs & Maintenance Infrastructure Assets	21080965.00	21080965.00 Dr
23050-01 - Concrete Roads(CCR)	735005.00	735005.00 Dr
23050-02 - Metalled Roads (Bitumen)	234142.00	234142.00 Dr
23050-03 - Other Roads	362138.00	362138.00 Dr
23050-11 - Underground Drains	577116.00	577116.00 Dr
23050-12 - Open Drains	3918490.00	3918490.00 Dr
23050-21 - Water Ways	6925106.00	6925106.00 Dr
23050-22 - Borewell	2914799.00	2914799.00 Dr
23050-23 - Open Wells	19323.00	19323.00 Dr
23050-25 - Others	6840.00	6840.00 Dr
23050-31 - Public Lighting	1249321.00	1249321.00 Dr
23050-33 STAGE	616421.00	616421.00 Dr
23050-41 - Plant & Machinery	5618.00	5618.00 Dr
23050-42 Culverts	2237545.00	2237545.00 Dr
23050-44 Shed & Chabutara	581658.00	581658.00 Dr
23050-44 Staff Quaters	350.00	350.00 Dr
23050-72 Building -Cultural Center	526281.00	526281.00 Dr
23050 Passanger Waiting Hall	170812.00	170812.00 Dr
23051 - Repairs & Maintenance Civic Amenities	15573049.00	15573049.00 Dr
23051-01 - Parks, Nurseries & Gardens	5547294.00	5547294.00 Dr
23051-02 - Lakes & Ponds	4145745.00	4145745.00 Dr
23051-11 - Markets & Complexes	733740.00	733740.00 Dr
23051-21 - Public Toilets	5136670.00	5136670.00 Dr

  
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23051-31 - Street Lights	9600.00	9600.00 Dr
23052 - Repairs & Maintenance Buildings	7421488.00	7421488.00 Dr
23052-00 - Consoli Repairs & Maintenance -Buildings	8165.00	8165.00 Dr
23052-01 Community Toilet Complex	322600.00	322600.00 Dr
23052-01 - Office Buildings(R&M)	361370.00	361370.00 Dr
23052-02 - Community Building	1245809.00	1245809.00 Dr
23052-03 - Market Building	151769.00	151769.00 Dr
23052-04 - Hospital Building	1211474.00	1211474.00 Dr
23052-05 - Residential Quarters	475096.00	475096.00 Dr
23052-06 - Godowns	558814.00	558814.00 Dr
23052-09 - School Building	3017096.00	3017096.00 Dr
23052-56 Gourav Path	69295.00	69295.00 Dr
23053 - Repairs & Maintenance Vehicles	11048298.00	11048298.00 Dr
23053-00 - Consoli Repairs & Maintenance -Vehicles	11048298.00	11048298.00 Dr
23054 - Repairs & Maintenance Furniture	22150.00	22150.00 Dr
23054-00 -Consoli Repairs & Maintenance - Furniture	22150.00	22150.00 Dr
23055 - Repairs & Maintenance Office Equipments	1485644.00	1485644.00 Dr
23055-01 - Air Conditioners	50420.00	50420.00 Dr
23055-02 - Computers	730684.00	730684.00 Dr
23055-06 - Water Coolers	704540.00	704540.00 Dr
23056 - Repairs & Maintenance Electrical Appliances	2509671.00	2509671.00 Dr
23056-55 Software	328239.00	328239.00 Dr
23056-00 - Consolidated Electrical Appliances	1514672.00	1514672.00 Dr
23056-01 - Fans	8120.00	8120.00 Dr
23056-02 - Electrical Fittings	658640.00	658640.00 Dr
23057 - Repairs & Maintenance Heritage Building	5398225.00	5398225.00 Dr
23057-00 - Consolidated Building	1082729.00	1082729.00 Dr
23057-01 - Office Building	168046.00	168046.00 Dr
23057-02 - Community Building	1659396.00	1659396.00 Dr
23057-05 - Residential Quarters	1077880.00	1077880.00 Dr
23057-09 - Schools Building	1410174.00	1410174.00 Dr
23059 - Repairs & Maintenance Others	8407379.80	8407379.80 Dr
23059-88 Pannel Board	88460.00	88460.00 Dr
23059-00 -Consolidated Repairs & Maintenance Others	8318919.80	8318919.80 Dr
23080 - Other Operating & Maintenance Expenses	138200824.00	138200824.00 Dr
23080-00-Consoli Other Operating&Maintenance Expenses	15596761.00	15596761.00 Dr
23080-03 - Garbage & Clearance Expenses	257300.00	257300.00 Dr
23080-04 -Cleaning by Private Agencies (Outsourced)	122156726.00	122156726.00 Dr
23080-05 - Water Tankers	190037.00	190037.00 Dr
250 - Programme Expenses	11807523.00	11807523.00 Dr
25010 - Election Expenses	505160.00	505160.00 Dr
25010-00 - Consolidated Election Expenses	505160.00	505160.00 Dr
25020 - Own Programme	11302363.00	11302363.00 Dr
25020-00 - Consolidated Own Programme	11302363.00	11302363.00 Dr
260 - Revenue Grants, Contribution and Subsidies	223552761.00	223552761.00 Dr
26010 - Grants	223552761.00	223552761.00 Dr
26010-03 Samajik Suraksha Pension Fund	98063100.00	98063100.00 Dr
26010-06 SJSRY Loans Scheme	59731.00	59731.00 Dr
26010-08 SJSRY Training Program Expense	700.00	700.00 Dr
26010-16 Survekshan	207922.00	207922.00 Dr
26010-17 Shikshakarmi Salaries	60257167.00	60257167.00 Dr
26010-19 Uneducated Unemployed Allowance	3100000.00	3100000.00 Dr
26010-26 Water Supply Exp (by Agency)	5415524.00	5415524.00 Dr
26010.33 Cycle Distribute Scheme	1050252.00	1050252.00 Dr
26010-49 Rashtriya Aajivika Mission	15279892.00	15279892.00 Dr
26010-55 Silai Machine	115500.00	115500.00 Dr
26010-88 Private Toilet (SBM)	34694395.00	34694395.00 Dr
26010-99 Rastriya Parivar Sahayata	5308578.00	5308578.00 Dr
272 - Depreciation	468871730.02	468871730.02 Dr
27220 - Buildings	28333724.22	28333724.22 Dr
27220-01 - Office Buildings	631984.53	631984.53 Dr
27220-02 - Community Building	2265511.48	2265511.48 Dr
27220-03 - Market Building	345341.07	345341.07 Dr
27220-04 - Hospital Building	286082.23	286082.23 Dr
27220-05 - Residential Quarters	1430765.80	1430765.80 Dr
27220-06 - Godowns	116416.02	116416.02 Dr
27220-09 - School Building	2521530.60	2521530.60 Dr
27220-11 - Temples	116730.20	116730.20 Dr

  
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27220-13 - Library	119476.53	119476.53 Dr
27220-14 - Slaughter House	84530.20	84530.20 Dr
27220-15 Building Stadium	687053.60	687053.60 Dr
27220-15 Community Toilet Complex	3874098.12	3874098.12 Dr
27220-16 Building - Commercial	7641831.12	7641831.12 Dr
27220-16 Cycle Stand	71716.97	71716.97 Dr
27220-17 Building - Staff Quarters	38541.00	38541.00 Dr
27220-18 Building - Stores	41201.07	41201.07 Dr
27220-19 Building - Gymnasium	253502.03	253502.03 Dr
27220-20 Building - Smarak	207727.37	207727.37 Dr
27220-21 Building - Police Station	4180.97	4180.97 Dr
27220-22 Building - Samaj Mandir	3511.30	3511.30 Dr
27220-23 Building - Fire Services	19891.20	19891.20 Dr
27220-24 Building - Cultural Centre	1703682.38	1703682.38 Dr
27220-25 Building - Town Hall	267193.97	267193.97 Dr
27220-26 Building - Vegetable Market	28201.70	28201.70 Dr
27220-27 Building - Sports Complex	4996.53	4996.53 Dr
27220-28 Building - Health Club	11671.37	11671.37 Dr
27220-29 Shed & Chabutra Constn	1910553.93	1910553.93 Dr
27220-30 Building - Residential	1955043.37	1955043.37 Dr
27220-36 Stage	462928.82	462928.82 Dr
27220-82 MUKTIDHAM	647312.83	647312.83 Dr
27232-08 Pump House	289802.83	289802.83 Dr
27280-01 Welcome Gate Constn	290713.08	290713.08 Dr
27230 - Roads & Bridges	329374392.00	329374392.00 Dr
27230-01 - Concrete Road CCR	143896687.43	143896687.43 Dr
27230-04 Gaurav Path	3704343.00	3704343.00 Dr
27230-05 - Footpaths Road.	38453.14	38453.14 Dr
27230-08 - Other Roads	70452.86	70452.86 Dr
27230-09 Roads - Asphalt	138820592.67	138820592.67 Dr
27230-10 Roads - Cement	26236327.53	26236327.53 Dr
27230-11 Roads - Kachcha	7999881.75	7999881.75 Dr
27230-12 Road Dividers	355528.43	355528.43 Dr
27230-13 Road Under Bridge	893986.29	893986.29 Dr
27234-02 - Culverts	7076149.90	7076149.90 Dr
27234-06 Bridges	281987.00	281987.00 Dr
27231 - Sewerage And Drainage	53883433.40	53883433.40 Dr
27231-01 - Underground Drains	20383803.03	20383803.03 Dr
27231-02 - Open Drains	16300980.37	16300980.37 Dr
27231-03 Drains < 4 Feet	9540900.38	9540900.38 Dr
27231-04 Drainage	7420984.05	7420984.05 Dr
27231-05 Dustbins	88227.50	88227.50 Dr
27260-10 Water Septic Tanks	148538.07	148538.07 Dr
27232 - Waterways	15257146.90	15257146.90 Dr
27232-01 - Borewell	4441843.57	4441843.57 Dr
27232-04 - Pipes	379537.30	379537.30 Dr
27232-06 Rain Water Drains	5203.13	5203.13 Dr
27232-07 Water Distribution Assets	4451531.50	4451531.50 Dr

  
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27232-08 Water Pipeline Development	5728376.50	5728376.50 Dr
27232-09 Tube Wells	202088.90	202088.90 Dr
27232-44 Turbine Pump	48566.00	48566.00 Dr
27233 - Public Lighting System	14455157.00	14455157.00 Dr
27233-04 Street Lights	428336.70	428336.70 Dr
27233-05 Electric Poles	10449803.30	10449803.30 Dr
27233-06 Electrical Accessories	3577017.00	3577017.00 Dr
27240 - Plant & Machinery	1492197.65	1492197.65 Dr
27232-10 Submersible Pump Sets	462218.30	462218.30 Dr
27240-01 Plant & Machinery - Electrical	849970.45	849970.45 Dr
27280-02 Suction Sewer Cleaning Machine	180008.90	180008.90 Dr
27250 - Vehicles	5855674.66	5855674.66 Dr
27250-01 - Motor Car	99314.00	99314.00 Dr
27250-02 Cycles	5000.00	5000.00 Dr
27250-03 - Bus	84146.60	84146.60 Dr
27250-04 - Trucks	957726.60	957726.60 Dr
27250-05 - Tankers	794886.70	794886.70 Dr
27250-07 - Ambulances	89734.10	89734.10 Dr
27250-11 Heavy Vehicles	1798738.80	1798738.80 Dr
27250-11 MOBILE TOILET	114987.50	114987.50 Dr
27250-12 Hand Trolly	251400.00	251400.00 Dr
27250-12 Tractors	231860.40	231860.40 Dr
27250-13 JCB Ladder	1413476.76	1413476.76 Dr
27250-18 Elevator Vehicle	14403.20	14403.20 Dr
27260 - Office & Other Equipments	3862987.54	3862987.54 Dr
27220-24 Green Belt Park	69626.95	69626.95 Dr
27260-01 - Air Conditioners	195934.20	195934.20 Dr
27260-02 - Computers	1249223.70	1249223.70 Dr
27260-02 Faxes	390.00	390.00 Dr
27260-04 - Photo-Copiers	171665.50	171665.50 Dr
27260-05 - Water Coolers	529083.85	529083.85 Dr
27260-07 - Telephone Instrument	649.00	649.00 Dr
27260-08 - Typewriter	3134.40	3134.40 Dr
27260-11 Computer Laptop	71708.14	71708.14 Dr
27260-11 Water Purifier	253652.70	253652.70 Dr
27260-12 Printers	358164.20	358164.20 Dr
27260-13 Servers	42668.80	42668.80 Dr
27280-29 Fanging Machine	83207.20	83207.20 Dr
27280-32 Generator Machine	107634.10	107634.10 Dr
27280-34 LCD & LED & T.V	517117.70	517117.70 Dr
27280-56 Water Filter	30528.30	30528.30 Dr
27280-80 Emplifire & Mike	5660.50	5660.50 Dr
27280-C C Tv (Camera)	66703.20	66703.20 Dr
27280 U P S & Batteries & Invertor	106235.10	106235.10 Dr
27270 - Furniture, Fixtures, Fittings & Electrical Appliance	9316930.50	9316930.50 Dr
27270-01 - Chairs	68987.60	68987.60 Dr
27270-02 - Tables	125369.30	125369.30 Dr
27270-03 - Almirahs	105148.00	105148.00 Dr
27270-05 - Fans	56980.75	56980.75 Dr
27270-06 - Electrical Fittings	3181432.50	3181432.50 Dr
27270-10 Furniture - Office	849274.30	849274.30 Dr

  
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27270-11 Electrical Appliances		4782920.05		4782920.05 Dr
27270-12 Steel Branch		146838.00		146838.00 Dr
27280 - Other Fixed Assets (Please Specify)		7040086.15		7040086.15 Dr
27220-99- Path Indicator (Marg Sanketak)		1019658.30		1019658.30 Dr
27280-02gym Accessoires		499015.05		499015.05 Dr
27280-03 Panel Board		158709.90		158709.90 Dr
27280-12 Fencing		658428.50		658428.50 Dr
27280-57 Fiber Branch		207085.00		207085.00 Dr
27280-59 Sports Accessories		4291840.20		4291840.20 Dr
27280-88 Labrotory Goods		205349.20		205349.20 Dr
<b>3 - Capital Receipts &amp; Liabilities</b>				
<b>310 - Municipal (General) Fund</b>				
31010 - Municipal Fund				
31010-01 Municipal Fund				
31010-02 Water & Sewerage Fund				
31010-03 Adjustment to Opening Balance Sheet -Municipal Fund				
Reserves and Surplus				
312 - Reserve Funds				
31210 - Capital Contribution				
31210-00 - Consolidated Capital Contribution				
31211 - Capital Reserve				
31211-01 Capital Reserve				
31250 - General Reserve				
31250-01 General Reserve				
<b>320 - Grants, Contribution for Specific Purposes</b>				
32010 - Central Government				
32010-31 - MPLAD (Local Area Development Funds)				
32010-54 - VAMBAY				
32010-56 Jal Awardhan Yojna				
32010-88 Swatch Bharat Mission				
32020 - State Government				
32020-02 - Grants - 12th Finance Commission				
32020-04 - Basic Minimum Programme				
32020-07 - Grant From Collectorate Office				
32020-08 - Grants - 13th Finance Commission				
32020-10 - Sarover Dharover Yojna				
32020-12 Adhsanrachna Vikas Fund				
32020-13 Gyan Sthali Yojna Fund				
32020-15 Deendayal Gurnti Yojna Fund				
32020-16 Rajiv Nirdhan Sahari Yojna Fund				
32020-17 Gokul Nagar Yojna Fund				
32020-18 Parshad Nidhi Fund				
32020-19 Chief Minister Swalamban Yojna Fund				
32020-20 Public Toilet Grant Fund				
32020-21 Gaurav Path Yojna Fund				
32020-21 - MLA LAD (Local Area Development Funds)				
32020-22 Solid Waste Management Fund				
32020-23 Integrated Housing Scheme Development Fund				
32020-51 - Other Grants				
32020-55 Grants - State Government				
32020-56 Grant for Construction of Cultural Hall				
32020-57 Bhagirathi Najjal Yojana Grant				
32020-59 Sarvekshan (Family List)				
32020-50 V.P.L. Survey Prangan and Super Visor Mandey Fund				
32020-61 Rashtriya Vidhwa Fund				
32020-62 Rashtriya Viklang Fund				
32020-63 Raastriya Vrdhawasta Pension				
32020-64 Rastriya Pativaar Sahayata				
32020-65 Shiksha Kami Anudan				
32020-67 Water Works Maintenance Grant				
32020-68 Mukti Dham Yojna Fund				
<b>330 - Secured Loans</b>				
33050 -Loans From Bank&Other Financial Institutions				
33050-00 - Consoli Loans From Bank&Other Financial Institution				
331 - Unsecured Loans				
33120 - Loans From State Government				
33120-01 Loans From State Government				
33150 -Loans From Bank&Other Financial Institution				
33150-00-Consoli Loan From Bank&Other Financial Institution				
	6090933012.17 Cr	3174298318.80	3441435144.68	6358069838.05 Cr
	1658130087.95 Cr	530004439.53		1128125648.42 Cr
	2728458654.02 Cr			2728458654.02 Cr
	4243745.70 Dr			4243745.70 Dr
	93500000.00 Cr			93500000.00 Cr
	2639202399.72 Cr			2639202399.72 Cr
	1070328566.07 Dr	530004439.53		1600333005.60 Dr
	3010629865.76 Cr		1160281616.40	4170911482.16 Cr
	2222686614.54 Cr		1160281616.40	3382968230.94 Cr
	2222686614.54 Cr		1160281616.40	3382968230.94 Cr
	782389201.00 Cr			782389201.00 Cr
	782389201.00 Cr			782389201.00 Cr
	5554050.22 Cr			5554050.22 Cr
	5554050.22 Cr			5554050.22 Cr
	1150593059.27 Cr	1195265993.40	745072830.00	700399895.87 Cr
	72618442.00 Cr	140410597.00	132679607.00	64887452.00 Cr
	41244102.00 Cr	50300000.00	24600507.00	15544609.00 Cr
	1600.00 Cr			1600.00 Cr
	31372740.00 Cr	65000000.00	65862000.00	32234740.00 Cr
		25110597.00	42217100.00	17108503.00 Cr
	1077974617.27 Cr	1054855396.40	612393223.00	635512443.87 Cr
	34194438.00 Cr	15000000.00		19194438.00 Cr
	260270.00 Cr	65000000.00	80262750.00	15523020.00 Cr
			8900000.00	8900000.00 Cr
	40826573.00 Cr	10000000.00	114453000.00	45279573.00 Cr
	15334755.00 Cr		5198000.00	20532755.00 Cr
	886745764.54 Cr	785281616.40	345237124.00	446701272.14 Cr
	882269.00 Cr			882269.00 Cr
	81600.00 Cr			81600.00 Cr
	3683049.00 Cr		4037600.00	7720649.00 Cr
	340193.00 Cr			340193.00 Cr
	35016883.00 Cr	60000000.00	29800000.00	4816683.00 Cr
	961652.00 Cr		1321749.00	2283401.00 Cr
	3004289.00 Cr			3004289.00 Cr
	12253756.00 Cr	10000000.00		2253756.00 Cr
	2212045.73 Cr			2212045.73 Cr
	594000.00 Cr			594000.00 Cr
	16834383.00 Cr			16834383.00 Cr
	1816539.00 Cr			1816539.00 Cr
		8542807.00	18583000.00	10040193.00 Cr
	1173726.00 Cr	21000.00		1152726.00 Cr
	5111231.00 Cr			5111231.00 Cr
	4785650.00 Cr	9973.00		4775677.00 Cr
	622608.00 Cr			622608.00 Cr
	383200.00 Cr			383200.00 Cr
	57000.00 Cr			57000.00 Cr
	404140.00 Cr			404140.00 Cr
	4296650.00 Cr	1000000.00	4600000.00	7896650.00 Cr
	923522.00 Cr			923522.00 Cr
	5106140.00 Cr			5106140.00 Cr
	68491.00 Cr			68491.00 Cr
		6600.00	6600.00	
		6600.00	6600.00	
		6600.00	6600.00	
	50691208.80 Cr	55498.00	61200.00	50696910.80 Cr
	50687192.00 Cr			50687192.00 Cr
	50687192.00 Cr			50687192.00 Cr
	4016.80 Cr	55498.00	61200.00	9718.80 Cr
	4016.80 Cr	55498.00	61200.00	9718.80 Cr

  
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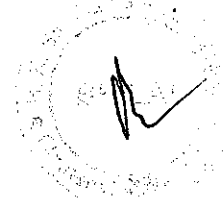
340 - Deposits Received	144518866.07 Cr	38691587.00	50460332.00	158287611.07 Cr
34010 - From Contractors/Suppliers	144518866.07 Cr	36691587.00	50460332.00	158287611.07 Cr
34010-01 - Earnest Money Deposits (EMD)	85342.00 Cr			85342.00 Cr
34010-04 - Royalty	11328281.00 Cr		8480213.00	19808494.00 Cr
34010-11 - Security Deposit(SD)	92518639.58 Cr	38691587.00	41980119.00	97807171.58 Cr
34010-22 Contractors' Dues	40586603.49 Cr			40586603.49 Cr
350 - Other Liabilities	76369924.32 Cr	1412274200.87	1485552568.28	149648289.73 Cr
35010 - Creditors	30053.80 Cr	1005721130.75	1008601923.45	2910846.50 Cr
35010-01 - Suppliers Control Account		35875306.00	38046064.00	2170758.00 Cr
35010-048 Premier Hygiene Chemical Industries			213088.00	213088.00 Cr
35010-11 - Contractors Control Account		969845824.75	970342771.45	496946.70 Cr
35010-21 - Expenses Payable	30053.80 Cr			30053.80 Cr
35011 - Employee Liabilities	34547326.00 Cr	317045774.32	350058855.32	67558407.00 Cr
35011-00 - Consolidated Employee Liabilities	283889.00 Cr			283889.00 Cr
35011-01 - Salaries, Wages And Bonus Payable		310287330.32	337259793.32	26972463.00 Cr
35011-05 Shramik Kalyan Upkar Payable	425014.00 Cr			425014.00 Cr
35011-06 GIS	408043.00 Cr	1736222.00	1998918.00	670739.00 Cr
35011-07 Performance Guarantee Payable	31221643.00 Cr	2820000.00	7251868.00	35653511.00 Cr
35011-10 Family Benefit Fund		2202222.00	2393395.00	191173.00 Cr
35011-33 Performance Security (P.S.)	2208737.00 Cr		1152881.00	3361618.00 Cr
35012 - Unsecured Loans	49600.00 Cr	9600.00	6600.00	46600.00 Cr
35012-25-Loan From Bank&Other Financial Institution	49600.00 Cr	9600.00	6600.00	46600.00 Cr
35013 - Outstanding Liabilities	3000.00 Cr			3000.00 Cr
35013-01 - Rent Outstanding	3000.00 Cr			3000.00 Cr
35020 - Recoveries Payable	4008667.70 Cr	73074928.80	109988896.51	7700635.41 Cr
35020-00 - Consolidated Recoveries Payable	2261125.90 Cr	10692.00	191416.20	2441850.10 Cr
35020-01 - Provident For Employees On Deputation	500.00 Cr			500.00 Cr
35020-02 - Insurance Premium Deductions		3808932.80	3944316.20	135383.40 Cr
35020-11 - Service Tax Deductions			24132.00	24132.00 Cr
35020-12 Gpf		33578367.00	34018629.30	440262.30 Cr
35020-16 CPF		5043789.00	5401236.60	357447.60 Cr
35020-19 EPF	39816.00 Cr	4919085.00	5155828.01	276579.01 Cr
35020-21 - TDS - Employees		4086913.00	4086913.00	
35020-22 CPS	21124682.00 Cr		21305330.00	42430012.00 Cr
35020-22 - TDS - Contractors	1375059.00 Cr	16335216.00	16353864.00	1393707.00 Cr
35020-27 Tds on Leagal Fee	2550.00 Cr	393000.00	393000.00	2550.00 Cr
35020-32 - Deduction for Works Contract Tax(W.C.T.)	1826483.00 Cr		7855672.00	9882155.00 Cr
35020-35 - Other Deductions	3535735.00 Cr	30000.00	155707.90	3681442.90 Cr
35020-36 Amount Withhold Payable	8541497.80 Cr	4868954.00	11102851.30	14775395.10 Cr
35020-99 Engineer Fees	1379219.00 Cr			1379219.00 Cr
35030 - Government Dues Payable	1057892.00 Cr	15965932.00	16020520.00	1112480.00 Cr
35030-01 - Education Cess Payable 1%	4870.00 Cr			4870.00 Cr
35030-03 - VAT Payable	1053022.00 Cr	15965932.00	16020520.00	1107610.00 Cr
35040 - Refunds Payable	3001.00 Cr			3001.00 Cr
35040-03 - Rent - Refunds Payable	3001.00 Cr			3001.00 Cr
35041 - Advance Collection of Revenues	486540.00 Cr	316008.00	736944.00	907476.00 Cr
35041-10 - Professional Tax		318008.00	412587.00	96579.00 Cr
35041-14 - Octopi & Toll	486540.00 Cr		324357.00	810897.00 Cr
35080 - Others, Miscellaneous	105843.82 Cr	140827.00	140827.00	105843.82 Cr
35080-01 - State Cheques	105843.82 Cr	140827.00	140827.00	105843.82 Cr
<b>4 - Capital Expenditure &amp; Assets</b>	<b>5302897387.33 Dr</b>	<b>1852034779.00</b>	<b>1343132048.59</b>	<b>5811800117.74 Dr</b>
410 - Fixed Assets	6269998768.67 Dr	898700161.00		7168698929.67 Dr
41010 - Land	1683134163.00 Dr	33991838.00		1717126001.00 Dr
41010-01 - Land	1558593629.00 Dr			1558593629.00 Dr
41010-02 - Grounds	43812.00 Dr			43812.00 Dr
41010-03 - Parks & Gardens	160099787.00 Dr	27817806.00		87917593.00 Dr
41010-04 Community Building Land	10.00 Dr			10.00 Dr
41010-05 Land Community Toilet Complex	12.00 Dr			12.00 Dr
41010-06 Gardens	51263467.00 Dr	5534032.00		56797499.00 Dr
41010-06 Land Residential Quarter	2.00 Dr			2.00 Dr
41010-06 Land School Building	4.00 Dr			4.00 Dr
41010-06 Market Building Land	2.00 Dr			2.00 Dr
41010-07 Land Stage	5.00 Dr			5.00 Dr
41010-07 Open Market	186034.00 Dr			186034.00 Dr
41010-08 Land Shed and Chabutra	6.00 Dr			6.00 Dr
41010-08 Open Parking Sites	751067.00 Dr			751067.00 Dr
41010-09 Land Cultural Center	4.00 Dr			4.00 Dr
41010-09 Play Ground	349600.00 Dr			349600.00 Dr
41010-10 Cremation Grounds	13846697.00 Dr			13846697.00 Dr
41010-10 Land Commercial Building	11.00 Dr			11.00 Dr
41010-15 Land Building Samarak	1.00 Dr			1.00 Dr
41010-16 Building - Cultural Centre	1.00 Dr			1.00 Dr
41010-17 Building - Town Hall	1.00 Dr			1.00 Dr

  
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41010-18 Land Temple	1.00 Dr		1.00 Dr
41010-20 Land Muktidham	4.00 Dr		4.00 Dr
41010-21 Land Welcome Gate	4.00 Dr		4.00 Dr
41010-24 Land Building Gymnasium	1.00 Dr		1.00 Dr
41010-24 Land Library	1.00 Dr		1.00 Dr
41010-50 Garden Fountain		640000.00	640000.00 Dr
41015 - Lakes and Ponds	134987916.00 Dr	30778037.00	165765953.00 Dr
41015-03 Ponds	134987916.00 Dr	30778037.00	165765953.00 Dr
41020 - Buildings	727911793.00 Dr	172422170.00	900333963.00 Dr
41020-01 - Office Buildings	16417298.00 Dr	5084476.00	21501774.00 Dr
41020-02 - Community Building	59749472.00 Dr	3465874.00	63215346.00 Dr
41020-03 - Market Building	10360232.00 Dr		10360232.00 Dr
41020-04 - Hospital Building	8582467.00 Dr		8582467.00 Dr
41020-04 - Stadiums	20611608.00 Dr		20611608.00 Dr
41020-05 - Residential Quarters	42922974.00 Dr		42922974.00 Dr
41020-06 - Godowns		6984961.00	6984961.00 Dr
41020-09 - School Building	68246438.00 Dr	14798960.00	83045398.00 Dr
41020-11 - Temples	3342689.00 Dr	318434.00	3661123.00 Dr
41020-13 - Library	3462237.00 Dr	244118.00	3706355.00 Dr
41020-14 - Slaughter House	1958406.00 Dr	577500.00	2535906.00 Dr
41020-15 Community Toilet Complex	82448700.00 Dr	48534262.00	130982962.00 Dr
41020-16 Building - Commercial	210653279.00 Dr	37203309.00	247858588.00 Dr
41020-17 Building - Staff Quarters	1156230.00 Dr		1156230.00 Dr
41020-18 Building - Stores	1236032.00 Dr		1236032.00 Dr
41020-19 Building - Gymnasium	7605061.00 Dr		7605061.00 Dr
41020-20 Building - Smarak	5858573.00 Dr	573246.00	6231821.00 Dr
41020-21 Building - Police Station	125429.00 Dr		125429.00 Dr
41020-22 Building - Samaj Mandir	105339.00 Dr		105339.00 Dr
41020-23 Building - Fire Services	596736.00 Dr		596736.00 Dr
41020-24 Building - Cultural Centre	50817956.00 Dr	585031.00	51402987.00 Dr
41020-25 Building - Town Hall	8015819.00 Dr		8015819.00 Dr
41020-26 Building - Vegetable Market	564034.00 Dr		564034.00 Dr
41020-27 Building - Sports Complex	149896.00 Dr		149896.00 Dr
41020-28 Building - Health Club	350141.00 Dr		350141.00 Dr
41020-29 Cycle Stand	1838843.00 Dr	2151509.00	3990352.00 Dr
41020-29 Shed & Chabutra Constn	35867259.00 Dr	3117768.00	38985027.00 Dr
41020-30 Building - Residential	50970966.00 Dr	15380670.00	66331636.00 Dr
41020-36 Stage	10665989.00 Dr	6443751.00	17109740.00 Dr
41020-52 MUKTIDHAM	114675371.00 Dr	9488026.00	24163399.00 Dr
41025-02 - Community Building		12965871.00	12965871.00 Dr
41032-08 Pump House	5833790.00 Dr	486800.00	6120590.00 Dr
41080-01 Welcome Gate Constn	3122527.00 Dr	4037602.00	7160129.00 Dr
41025 - Heritage Building	9945522.00 Dr	4364756.00	14310278.00 Dr
41080-01 Statue Idol	9945522.00 Dr	4364756.00	14310278.00 Dr
41030 - Road	2163923323.02 Dr	293077655.00	2457000978.02 Dr
41030-01 - Concrete Road CCR	939891124.00 Dr	135563910.00	1075455034.00 Dr
41030-05 - Footpaths Road.	289172.00 Dr		289172.00 Dr
41030-08 - Other Roads	493170.00 Dr		493170.00 Dr
41030-09 Roads - Asphalt	98231205.50 Dr	137697011.00	1120008216.50 Dr
41030-10 Roads - Cement	183654292.70 Dr		183654292.70 Dr
41030-11 Roads - Kachcha	24918853.82 Dr	15233708.00	40152561.82 Dr
41030-12 Road Dividers	197186.00 Dr	4583026.00	4780212.00 Dr
41030-13 Road Under Bridge	6257918.00 Dr		6257918.00 Dr
41030-36 Gaurav Path	25930401.00 Dr		25930401.00 Dr
41031 - Sewerage And Drainage	744698061.50 Dr	92840525.00	837538586.50 Dr
41031-01 - Underground Drains	260935929.00 Dr	6884088.00	329776017.00 Dr
41031-02 - Open Drains	227195881.00 Dr	23820265.00	251016146.00 Dr
41031-03 Drains < 4 Feet	143113505.70 Dr		143113505.70 Dr
41031-04 Drainage	111314760.80 Dr		111314760.80 Dr
41031-10 Water Septic Tanks	2137985.00 Dr	180172.00	2318157.00 Dr
41032 - Waterways	367030463.15 Dr	130793980.00	497824443.15 Dr
41032-01 - Borewell	32905695.65 Dr	12256104.00	45161799.65 Dr
41032-01 Water Pipeline Development	200406240.00 Dr		200406240.00 Dr
41032-04 - Pipes	9886197.00 Dr	8288851.00	18175048.00 Dr
41032-06 Rain Water Drains	208125.00 Dr		208125.00 Dr
41032-06 Water Pipeline Development		110249025.00	110249025.00 Dr
41032-07 Water Distribution Assets	86337536.50 Dr		86337536.50 Dr
41032-07 Water Pipeline Development	35265780.00 Dr		35265780.00 Dr
41032-09 Tube Wells	2020889.00 Dr		2020889.00 Dr
41033 - Public Lighting	125136303.13 Dr	26808382.00	151944685.13 Dr
41033-04 Street Lights	4283367.00 Dr		4283367.00 Dr
41033-05 Electric Poles	85082766.51 Dr	28808382.00	111891148.51 Dr
41033-06 Electrical Accessories	35770169.62 Dr		35770169.62 Dr

  
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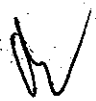
41034 - Bridges	95921703.33 Dr	22499324.00	118421027.33 Dr
41034-02 - Culverts	87462093.33 Dr	22499324.00	109961417.33 Dr
41034-06 Bridges	8459610.00 Dr		8459610.00 Dr
41040 - Plant & Machinery	12590288.00 Dr	4405858.00	16996146.00 Dr
41032-10 Submersible Pump Sets	4601933.00 Dr	40500.00	4642433.00 Dr
41040-01 Plant & Machinery - Electrical	7142585.00 Dr	2714239.00	9856824.00 Dr
41080-02 Suction Sewer Cleaning Machine	571250.00 Dr	1228839.00	1800089.00 Dr
41080-44 Turbine Pump	274520.00 Dr	422280.00	696800.00 Dr
41050 - Vehicles	57033239.60 Dr	13779928.00	70813167.60 Dr
41050-01 - Motor Car	9373936.00 Dr		9373936.00 Dr
41050-03 - Bus	841466.00 Dr		841466.00 Dr
41050-04 - Trucks	5941108.00 Dr	3636158.00	9577266.00 Dr
41050-05 - Tankers	3353987.00 Dr	4594880.00	7948867.00 Dr
41050-07 - Ambulances	897341.00 Dr		897341.00 Dr
41050-11 Heavy Vehicles	13941998.00 Dr	5543890.00	19485888.00 Dr
41050-12 Tractors	2318604.00 Dr		2318604.00 Dr
41050-13 JCB Ladder	14134767.60 Dr		14134767.60 Dr
41050-18 Elevator Vehicle	144032.00 Dr		144032.00 Dr
41060-10 Cycle	3263925.00 Dr	5000.00	3268925.00 Dr
41060 - Hand Trolley	1672200.00 Dr		1672200.00 Dr
41060-44 Mobile Toilet	1149875.00 Dr		1149875.00 Dr
41060 -Office & Other Equipments	26030252.94 Dr	13081761.00	39112013.94 Dr
41032-11 Water Purifier	2282232.00 Dr	508590.00	2790822.00 Dr
41060-01 - Air Conditioners	1798027.00 Dr	161315.00	1959342.00 Dr
41060-02 - Computers	6411653.60 Dr	2161401.00	8573054.60 Dr
41060-03 - Faxes		7800.00	7800.00 Dr
41060-04 - Photo-Copiers	1462862.74 Dr	233793.00	1716655.74 Dr
41060-06 - Water Coolers	3643833.00 Dr	2300115.00	5943948.00 Dr
41060-07 - Telephone Instrument		12980.00	12980.00 Dr
41060-08 - Typewriter	62378.00 Dr	62688.00	125066.00 Dr
41060-11 Computer Laptop	289555.50 Dr	273638.00	563191.50 Dr
41060-12 Cctv Camera	63562.00 Dr	603470.00	667032.00 Dr
41060-12 Printers	1648213.10 Dr	269840.00	1918053.10 Dr
41060-13 Servers	213344.00 Dr		213344.00 Dr
41060-14 Software	5641584.00 Dr	567250.00	6208834.00 Dr
41080-29 Fanging Machine	832072.00 Dr		832072.00 Dr
41080-32 Generator Machine	944756.00 Dr	263170.00	1207926.00 Dr
41080-34 LCD & LED & T.V	136069.00 Dr	5035108.00	5171177.00 Dr
41080-56 Water Filter	52283.00 Dr	506000.00	558283.00 Dr
41080-80 Emplifire & Mike	56605.00 Dr		56605.00 Dr
41080 U P S & Batteries & Invertor	471223.00 Dr	114605.00	585828.00 Dr
41070 -Furniture, Fixtures,Fitting & Electrical Appliance	71364821.00 Dr	27745880.00	99110701.00 Dr
41070-01 - Chairs	320176.00 Dr	394600.00	714776.00 Dr
41070-02 - Tables	1258543.00 Dr		1258543.00 Dr
41070-03 - Almtrahs	1003130.00 Dr	48350.00	1051480.00 Dr
41070-05 - Fans	502487.00 Dr	93855.00	596342.00 Dr
41070-06 - Electrical Fittings	16936006.00 Dr	15775374.00	32711380.00 Dr
41070-10 Furniture - Office	6707017.00 Dr	2019610.00	8726627.00 Dr
41070-11 Electrical Appliances	43218262.00 Dr	9315751.00	52534013.00 Dr
41070-12 Steel Brench	1419200.00 Dr	98340.00	1517540.00 Dr
41080 - Other Fixed Assets	50290919.00 Dr	32110067.00	82400986.00 Dr
41020-99 -Path Indicator (Marg Sanketak)	5234840.00 Dr	6461603.00	11696443.00 Dr
41031-05 Dustbins	774275.00 Dr	108000.00	882275.00 Dr
41080-02gym Accessoireis	3810948.00 Dr	3171910.00	6982858.00 Dr
41080-03 Panel Board	1587099.00 Dr		1587099.00 Dr
41080-08 Fencing		7696159.00	7696159.00 Dr
41080-57 Fiber Brench	730400.00 Dr	1776200.00	2506600.00 Dr
41080-80 Green Belt ( Park)		1392539.00	1392539.00 Dr
41080-88 Labrotory Goods	2012442.00 Dr	82100.00	2094542.00 Dr
41080- Sport Asse.	36140915.00 Dr	11421566.00	47562471.00 Dr
411 - Accumulated Depreciation	1685530097.64 Cr		468871730.02 2154401827.66 Cr
41120 - Buildings	122377836.25 Cr		28333724.22 150711560.47 Cr
41120-01 - Office Buildings	2660894.08 Cr	647312.83	3308206.91 Cr
41120-02 - Community Building	12352189.61 Cr	2265511.48	14617701.09 Cr
41120-03 - Market Building	559852.87 Cr		559852.87 Cr
41120-04 - Hospital Building	950830.60 Cr	286082.23	1246712.83 Cr
41120-05 - Residential Quarters	26348952.33 Cr	1430765.80	27779718.13 Cr
41120-06 - Godowns		116416.02	116416.02 Cr
41120-09 - School Building	7964496.55 Cr	2521530.80	10486027.15 Cr
41120-11 - Temples	111422.97 Cr	116730.20	228153.17 Cr
41120-13 - Library	73449.61 Cr	119476.53	192926.14 Cr
41120-14 - Slaughter House	339261.80 Cr	84530.20	423792.00 Cr
41120-15 Accumulated Depreciation-Community Toilet Complex	10226025.66 Cr		3874098.12 14100123.78 Cr

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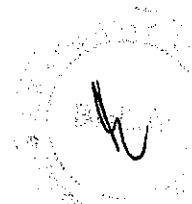
41120-16 Accumulated Depreciation-Building - Commercial	26129638.10 Cr	7641831.12	33771469.22 Cr
41120-16 Cycle Stabnd		71716.97	71716.97 Cr
41120-17 Accumulated Depreciation-Building - Staff Quarters	199913.00 Cr	38541.00	238454.00 Cr
41120-18 Accumulated Depreciation-Building - Stores	252662.28 Cr	41201.07	293863.35 Cr
41120-19 Accumulated Depreciation-Building - Stadium	3569704.40 Cr	687053.60	4256758.00 Cr
41120-20 Accumulated Depreciation Building Gymnasium	1001046.67 Cr	253502.03	1254548.70 Cr
41120-21 Accumulated Depreciation Building Smarak	837437.02 Cr	207727.37	1045164.39 Cr
41120-22 Accumulated Depreciation-Building - Police Station	20893.88 Cr	4180.97	25074.85 Cr
41120-23 Accumulated Depreciation Building Samaj Mandir	18248.20 Cr	3511.30	21759.50 Cr
41120-25 Accumulated Depreciation-Building - Cultural Centres	7446689.10 Cr	1703682.38	9150371.48 Cr
41120-26 Accumulated Depreciation-Building - Town Hall	1244142.28 Cr	267193.97	1511336.25 Cr
41120-26 Accumulated Depreciation-Building - Vegetable Market	129344.80 Cr	28201.70	157546.50 Cr
41120-27 Accumulated Depreciation-Building - Sports Complex	23974.12 Cr	4996.53	28970.65 Cr
41120-28 Accumulated Depreciation-Building - Health Club	59863.48 Cr	11671.37	71534.85 Cr
41120-30 Accumulated Depreciation - Shed & Chabutra Constn	7227300.21 Cr	1910563.93	9137854.14 Cr
41120-31 Accumulated Depreciation - Building - Residential	8828284.80 Cr	1955043.37	10783328.17 Cr
41120-36 Stage	667299.73 Cr	462928.82	1130228.55 Cr
41120-82 Mukti Dham	721062.84 Cr	345341.07	1066403.91 Cr
41130-24 Accumulated Depreciation-Building - Fire Service	103375.80 Cr	19891.20	123267.00 Cr
41132-07 Accumulated Depreciation-Pump House	1877682.00 Cr	921787.36	2799469.36 Cr
41180-01 Accumulated Depreciation -Welcome Gate Constn	422097.46 Cr	290713.08	712810.54 Cr
41130 - Roads & Bridges	1236436968.93 Cr	329374392.00	1565811360.93 Cr
41130-01 - Concrete Roads	232441975.42 Cr	143896687.43	376338662.85 Cr
41130-03 - Other Roads	347601.44 Cr	70452.86	418054.30 Cr
41130-06 Accumulated Depreciation-Roads - Asphalt	808241303.83 Cr	138820592.87	947061896.50 Cr
41130-07 Accumulated Depreciation-Roads - Cement	137988877.12 Cr	26236327.53	164223204.65 Cr
41130-08 Accumulated Depreciation-Roads - Kachcha	124535826.07 Cr	7899881.75	32535707.82 Cr
41130-10 Accumulated Depreciation-Roads - Road Dividers	152133.72 Cr	355528.43	507662.15 Cr
41130-11 Accumulated Dep Gaurav Path	8533156.06 Cr	3704343.00	12237499.06 Cr
41132-09 Accumulated Depreciation-Roads - Footpaths	207674.56 Cr	38453.14	246127.70 Cr
41132-11 Accumulated Depreciation-Bridges	1349121.00 Cr	281987.00	1631108.00 Cr
41132-12 Accumulated Depreciation-Road Under Bridge	4746921.16 Cr	893988.29	5640909.45 Cr
41134-05 - Culvert	17894378.55 Cr	7076149.90	24970528.45 Cr
41131 - Sewerage And Drainage	157119916.53 Cr	53883433.40	211003349.93 Cr
41131-01 - Underground Drains	25932464.47 Cr	20383803.03	46316267.50 Cr
41131-02 - Open Drains	32192414.90 Cr	16300980.37	48493395.27 Cr
41131-03 Accumulated Depreciation-Drains < 4 Feet	50848920.14 Cr	9540900.38	60389820.52 Cr
41131-04 Accumulated Depreciation-Drains > 4 Feet	40169095.53 Cr		40169095.53 Cr
41131-04 Drainage	7420984.05 Cr	7420984.05	14841968.10 Cr
41131-05 Accumulated Depreciation-Dustbins	332098.92 Cr	88227.50	420326.42 Cr
41170-10 Accumulated Depreciation-Water Septic Tanks	223938.52 Cr	148538.07	372476.59 Cr
41132 - Waterways	34948000.07 Cr	15257146.90	50205148.97 Cr
41132-01 - Borewell	6500646.54 Cr	4441483.57	10942130.11 Cr
41132-05 Accumulated Depreciation-Roads - Rain Water Drains	27753.52 Cr	5203.13	32956.65 Cr
41132-06 Accumulated Depreciation-Water Distribution Assets	15749897.64 Cr	4451531.50	20201429.14 Cr
41132-08 Accumulated Depreciation-Tube Wells	1174388.60 Cr	202088.90	1376477.50 Cr
41132-08 Water Pipeline Development	11123597.88 Cr	5728736.30	16852334.18 Cr
41132-13 Pipes	318811.89 Cr	379537.50	696349.39 Cr
41132-44 Turbine Pump	54904.00 Cr	48566.00	103470.00 Cr
41133 - Public Lighting	146222167.56 Cr	14455157.00	60677324.56 Cr
41133-04 Accumulated Depreciation-High Mast Lights	1670660.10 Cr		1670660.10 Cr
41133-04 Street Lights	428336.70 Cr	428336.70	856673.40 Cr
41133-05 Accumulated Depreciation-Electric Poles	21573076.80 Cr	10449803.30	32022880.10 Cr
41133-06 Accumulated Depreciation-Electrical Accessories	22550093.96 Cr	3577017.00	26127110.96 Cr
41140 - Plant & Machinery	7826620.40 Cr	1492197.65	9318818.05 Cr
41132-11 Accumulated Depreciation-Submersible Pump Sets	2628397.70 Cr	462218.30	3090616.00 Cr
41140-01 Accumulated Depreciation-Plant & Machinery - Electric	4855416.70 Cr	849970.45	5705387.15 Cr
41180-02 Accumulated Depreciation-Suction Sewer Cleaning Ma	342806.00 Cr	180008.90	522814.90 Cr
11150 - Vehicles	33392934.39 Cr	5855674.66	39248609.05 Cr
41150-01 - Motor Car	8678738.00 Cr	99314.00	8778052.00 Cr
41150-03 - Bus	126219.80 Cr	84146.60	210366.40 Cr
41150-04 - Trucks	2029797.00 Cr	957726.60	2987523.60 Cr
41150-05 - Tankers	718505.40 Cr	794886.70	1513392.10 Cr
41150-07 - Ambulances	443971.40 Cr	89734.10	533705.50 Cr
41150-10 Accumulated Depreciation-Loaders	6005236.40 Cr		6005236.40 Cr
41150-11 Accumulated Depreciation-Tractors	993902.40 Cr	231860.40	1225762.80 Cr
41150-12 Accumulated Depreciation-Cycles	3263925.00 Cr	5000.00	3268925.00 Cr
41150-12 Heavy Vehicles	1394199.80 Cr	1798738.80	3192938.60 Cr
41150-13 Accumulated Depreciation-JCB Ladder	7907054.04 Cr	1413476.76	9320530.80 Cr
41150-18 Elevator Vehicles	28806.40 Cr	14403.20	43209.60 Cr
41150-25 Hand Trolley	1570710.00 Cr	251400.00	1822110.00 Cr

  
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41188-04MOBILE Toilet	231868.75 Cr	114987.50	346856.25 Cr
41160 - Office & Other Equipments	14330154.26 Cr	3862987.54	18193141.80 Cr
411032-11 Water Purifier	451814.40 Cr	253652.70	705467.10 Cr
41120-21C C Tv (Camera)	11399.30 Cr	66703.20	78102.50 Cr
41132-12 Accumulated Depreciation-Water Purifier	550270.40 Cr		550270.40 Cr
41160-01 - Air Conditioners	330829.00 Cr	195934.20	526763.20 Cr
41160-02 - Computers	3917720.70 Cr	1249223.70	5166944.40 Cr
41160-03 - Faxes		390.00	390.00 Cr
41160-04 - Photo-Copiers	372306.65 Cr	171665.50	543972.15 Cr
41160-06 - Water Coolers	1189072.50 Cr	529083.85	1718156.35 Cr
41160-07 - Telephone Instrument		649.00	649.00 Cr
41160-07 Water Filter	10456.60 Cr	30528.30	40984.90 Cr
41160-08 - Typewriter	62378.00 Cr	3134.40	65512.40 Cr
41160-10 Accumulated Depreciation-Computer Laptop	210312.32 Cr	71708.14	282020.46 Cr
41160-11 Accumulated Depreciation-Printers	697846.54 Cr	358164.20	1056010.74 Cr
41160-12 Accumulated Depreciation-Servers	192009.20 Cr	42868.80	234678.00 Cr
41160-15 SOFTWARE	5641583.00 Cr		5641583.00 Cr
41160-29 Fanging Machine	166414.40 Cr	83207.20	249621.60 Cr
41160-80Empilfire & Mike	8960.75 Cr	5660.50	14621.25 Cr
41180-12green Belt Park		69626.95	69626.95 Cr
41180-32 Generator Machine	263323.70 Cr	107634.10	390957.80 Cr
41180- 34 LCD & LED & T.V	28597.60 Cr	517117.70	545715.30 Cr
41180 U P S & Batteries & Invertor	204879.20 Cr	106235.10	311114.30 Cr
41170-Furniture, Fixtures, Fittings & Electrical Appliance	26427445.95 Cr	9316930.50	35744376.45 Cr
41170-01 - Chairs	75948.50 Cr	68987.60	144936.10 Cr
41170-02 - Tables	200667.55 Cr	125369.30	326036.85 Cr
41170-03 - Almira's	196795.00 Cr	105148.00	301943.00 Cr
41170-05 - Fans	111353.00 Cr	56960.75	168313.75 Cr
41170-06 - Electrical Fittings	12028553.45 Cr	3181432.50	15209985.95 Cr
41170-11 Accumulated Depreciation-Furniture - Office	3150962.60 Cr	849274.30	4000236.90 Cr
41170-12 Accumulated Depreciation-Electrical Appliances	10388052.85 Cr	4782920.05	15170972.90 Cr
41170-12 Steel Brench	275113.00 Cr	146838.00	421951.00 Cr
41180 - Other Fixed Assets	6448053.30 Cr	7040086.15	13488139.45 Cr
41120-99- Path Indicator (Marg Sanketak)	433577.00 Cr	1019658.30	1453235.30 Cr
41180-03 Accumulated Depreciation-Panel Board	277986.45 Cr	158709.80	436696.35 Cr
41180-11 Labrotary Goods	466463.40 Cr	205349.20	671812.60 Cr
41180-12 Fencing		658428.50	658428.50 Cr
41180-12 Gym Accessories	239826.90 Cr	499015.05	738841.95 Cr
41180-35 Fiber Brench	55610.00 Cr	207085.00	262695.00 Cr
41180-59 Sports Accessories	4974589.55 Cr	4291840.20	9266429.75 Cr
412 - Capital Work-in- Progress	149641075.80 Dr	715482370.00	783538237.00
41210 - Assets Out Of Specific Grants	149641075.80 Dr	715482370.00	783538237.00
41210-01 CWIP OFFICE BUILDING		5084476.00	5084476.00
41210-02 CWIP COMMUNITY BUILDING		18683790.00	18431745.00
41210-02 CWIP - Community Toilet Complex	13883564.80 Dr	45842116.00	48534262.00
41210-03 CWIP RESIDENTIAL BUILDING	2202895.00 Dr	13157775.00	15360670.00
41210-04 CWIP Slaughter House		577500.00	577500.00
41210-05 CWIP-Parks and Playgrounds	2189299.00 Dr	32215453.00	27817806.00
41210-05 CWIP SCHOOL BUILDING		14798960.00	14798960.00
41210-06 CWIP -Building - Commercial	6935587.00 Dr	30267722.00	37203309.00
41210-06 CWIP TEMPLE		318434.00	318434.00
41210-06 GARDEN FOUNTAIN		640000.00	640000.00
41210-07 CWIP Pump House		488800.00	488800.00
41210-08 CWIP LIBRARY		244118.00	244118.00
41210-10 Garden		5534032.00	5534032.00
41210-13CWIP -Roads - Concrete	13028511.00 Dr	129631980.00	135563910.00
41210-14 Cwip Market Building	2755456.00 Dr		2755456.00 Dr
41210-15 Cwip Stadium		2688811.00	2688811.00 Dr
41210-15 Welcome Gate Construction		4037602.00	4037602.00

  
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41210-20 Cwip Smarak		573246.00	573246.00	545844.00 Dr
41210-21 Cwip Police Station	545844.00 Dr			6735816.00 Dr
41210-24 Cwip Bus Stand	6735816.00 Dr			
41210-25 Cwip Cultural Centre		585031.00	585031.00	
41210-27 Cwip Sports Complex		1793599.00		1793599.00 Dr
41210-29 Cwip Shed & Chabutra		5675630.00	4169221.00	1506409.00 Dr
41210-37 Cwip Underground Drains	5675630.00			247053.00 Dr
41210-38 Open Drain	562449.00 Dr	6344692.00	68840086.00	5683361.00 Dr
41210-42 CWIP - Electric Poles	5721511.00 Dr	23782116.00	23820286.00	
41210-44 Godown	411003.00 Dr	26397379.00	26808382.00	
41210-50 Cwip Cycle Stand		6984961.00	6984961.00	
41210-93 Mukti Dhaam		2151509.00	2151509.00	
41210-94 Divider Road	2922762.00 Dr	6565266.00	9488028.00	
41220-36 Cwip -Stage		4583026.00	4583026.00	
41220-38 CWIP HOSPITAL BUILDING	823877.00 Dr	5684181.00	6443751.00	44307.00 Dr
41240-04 CWIP -Ponds	3017401.00 Dr			3017401.00 Dr
41240-12 CWIP -Roads - Asphalt	4856137.00 Dr	25921900.00	30778037.00	
41240-14 CWIP -Roads - Kachcha	41429259.00 Dr	109472709.00	137697011.00	13204957.00 Dr
41240-32 CWIP - Water Distribution Assets	14174165.00 Dr	6634875.00	15233708.00	5575332.00 Dr
41240-33 CWIP -Culverts	10800649.00 Dr	104643994.00	110249025.00	5195618.00 Dr
41240-34 CWIP Water Pipeline Development	11564890.00 Dr	14538219.00	22499324.00	3603785.00 Dr
420 - Investments -General Fund		1860469.00		1860469.00 Dr
42080 - Other Investments	362557434.43 Dr			362557434.43 Dr
42080-01-Investment on FDR	362557434.43 Dr			362557434.43 Dr
430 - Stock - In- Hand	1849081.00 Dr			1849081.00 Dr
43010 - Stores	1695189.00 Dr			1695189.00 Dr
43080-41 Inventory - Computer Consumables	1695189.00 Dr			1695189.00 Dr
43020 - Loose Tools	153892.00 Dr			153892.00 Dr
43020-00 - Consolidated Loose Tools	153892.00 Dr			153892.00 Dr
431 - Sundry Debtors (Receivables)		120101128.00	82841597.57	37259530.43 Dr
43110 - Receivables For Property Taxes		71048750.00	36890851.00	32157899.00 Dr
43110-00 - Consoli Receivables for Property Taxes		837296.00	24900.00	812396.00 Dr
43110-01 - Property Tax Receivable -Current Year		70211454.00	38865951.00	31345503.00 Dr
43120 - Receivable For Other Taxes		23665420.00	20855640.00	2809780.00 Dr
43120-00 - Consolidated Receivable for Other Taxes		23665420.00	20855640.00	2809780.00 Dr
43130 - Receivable For Fees & User Charges		10548725.00	10037953.00	510772.00 Dr
43130-01 - Water Supply Receivable -Current Year		10548725.00	10037953.00	510772.00 Dr
43140 - Receivable From Other Sources		14836233.00	13057153.57	1781079.43 Dr
43140-00 -Consolidated Receivable From Other Source		2001547.00	1775490.57	226056.43 Dr
43140-11 - Lease Rentals		5847922.00	4887707.00	960215.00 Dr
43140-12 Receivable Education Cess		6968764.00	6393956.00	594808.00 Dr
432 - Accumulated Provision Against Debtors (Receivables)				15211033.00 Cr
43230 - Receivable From Other Sources	15211033.00 Cr			15211033.00 Cr
43230-02 Accumulated Provision on Receivables - Other Income	15211033.00 Cr			15211033.00 Cr
440 - Pre-Paid Expenses	4061642.00 Dr			4061642.00 Dr
44030 - Operations & Maintenance	4061642.00 Dr			4061642.00 Dr
44030-00 - Consoli Prepaid -Operations&Maintenance	4061642.00 Dr			4061642.00 Dr
460 - Loans, Advances and Deposits	34030516.07 Dr	117751120.00	7880484.00	143901152.07 Dr
46010 - Loans And Advances To Employees	37383766.07 Dr	15573316.00	7299484.00	45687598.07 Dr
46010-00 - Consolidated Loan&Advance to Employees			142942.00	142942.00 Cr
46010-11 - Advance for Vehicle Purchase	2738728.00 Dr		29479.00	2709249.00 Dr
46010-31 - Advance for Festivals	4111072.80 Dr	7818000.00	6842400.00	5084672.80 Dr
46010-51 Conveyance Advance	561.00 Dr		178793.00	178232.00 Cr
46010-52 Grain Advance	130361.00 Dr			130361.00 Dr
46010-53 Other Advance	17998092.27 Dr	58276.00	55870.00	18000498.27 Dr
46010-54 Permanent Imprest	145550.00 Dr	85000.00		230550.00 Dr
46010-55 Temporary Imprest	8363233.00 Dr	4206305.00	50000.00	12519538.00 Dr
46010-91 - Miscellaneous Advances	3896168.00 Dr	3407735.00		7303903.00 Dr
46040 - Advance To Suppliers And Contractors	3353250.00 Cr	1997804.00	581000.00	1936446.00 Cr
46040-00-Consoli Advance To Suppliers & Contractor		1695000.00	581000.00	1014000.00 Dr
46040-11 - Stores/Materials Supply		402804.00		402804.00 Dr
46040-21 - Material Advances To Contractors	3353250.00 Cr			3353250.00 Cr
46050 - Advance to Others		100000000.00		100000000.00 Dr
46050-50 Urban Sosaitie Public Transpopt Bhikai		100000000.00		100000000.00 Dr
46080 - Other Current Assets		180000.00		180000.00 Dr
46080-11 - Hire Purchase Instalments		180000.00		180000.00 Dr
470 - Other Assets	181500000.00 Dr			181500000.00 Dr
47010 - Deposit Works -Expenditure	181500000.00 Dr			181500000.00 Dr
47010-04 Deposit Works	181500000.00 Dr			181500000.00 Dr
Profit & Loss A/c			530004439.53	530004439.53 Cr
Grand Total		11277717527.25	11277717527.25	

  
**COMMISSIONER**  
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**Nagar Nigam Bhilai**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**For the period from 1 April 2014 to 31 March 2015**

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Opening Balance*	788,035,625					
	Cash Balance including Imprest Balances with Banks/Treasury (including in designated bank accounts)						
	<i>Operating Receipts</i>						
110	Tax Revenue	406,178,000					
120	Assigned Revenues & Compensations	260,464,069		210	Establishment Expenses	574,514,237	
130	Rental Income From Municipal Properties	77,263,013		220	Administrative Expenses	230,259,099	
140	Fees & User Charges	238,750,531		230	Operations & Maintenance	236,187,417	
150	Sale & Hire Charges	5,832,785		240	Interest & Finance Charges		
260	Revenue Grants, Contribution and Subsidies	223,552,762		250	Programme Expenses	11,807,523	
170	Income from investments			260	Revenue Grants, Contribution and Subsidies	223,552,761	
171	Interest Earned	346,849		290	Transfer to activity fund		
180	Other Incomes	2,800,318			Other collections on behalf of State & Central Government		
185	Prior Period Items				Provisions written off		
431	Sundry debtors						
	<i>Non-Operating Receipts</i>						
230	Operations & Maintenance						
460	Loans Received	7,880,484					
340	Deposits received	50,460,332		350	Other payables		
312	Reserve Funds	1,160,287,616		440	Prepaid Expenses		
320	Grants, Contribution for Specific Purposes	745,072,830		312	Reserve funds		
350	Other Liabilities	1,485,552,566		330	Secured Loans		
412	capital work in progress	783,538,237		340	Refund of Deposits	55,498	
420	Realization of Investment-General fund			320	Grants, Contribution for Specific Purposes	36,591,587	
	Realization of Investment-Other Fund			410	Acquisition/Purchase of fixed assets	1,195,265,993	
	Deposit works			412	Capital work-in-progress	698,700,161	
	Revenue Collected in Advance				Deposit Works	715,482,370	
	Loans & Advances to Employees (recovery)			420	Investment-General fund		
	Other loans & Advances (recovery)				Investment-Other Fund		
	Deposits with External Agencies (recovery)				Loans and Advances	117,751,120	
331	Unsecured loan	61,200			Deposits with External Agencies		
431	sundry debtors	82,841,598		430	Stock in hand		
410	Fixed asset			431	sundry debtors	120,101,128	
310	municipal fund				Other Liabilities	1,412,274,201	
				470	Other Assets		
					Closing Balance#	546,269,720	
					Cash Balance including Imprest Balances with Banks/Treasury (including in designated bank accounts)		
	<b>TOTAL</b>	<b>6,318,912,815</b>			<b>TOTAL</b>	<b>6,318,912,815</b>	

*[Signature]*

**COMMISSIONER**  
**Municipal Corporation**  
**Bhilai**

