

MUNICIPALITY

BALANGIR

FINAL REPORT ON IMPLIMENTATION OF

DEABAS

FOR THE FY: 2019-20

Submitted by:
Laldash & Co.
Chartered Accountant,
Similipada, Angul
e-Mail: subhashish.pradhan@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,
The Chairmain
Municipality Council
Balangir

We have audited the accompanying financial statements of **BALANGIR MUNICIPALITY, BALANGIR** which comprises the Balance Sheet as at **31st March 2020** and the Statement of Income and Expenditure and Receipt and Payment for the year ended as on that date and a summary of Notes on Accounts & significant Accounting Policies.

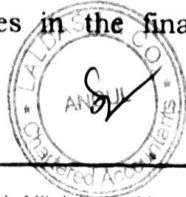
Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial Statements that give a true and fair view of the financial position, financial performance of the Agency in accordance with the applicable Accounting Standards and OMAR 2012. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure




selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with the Accounting policies and Notes on Accounts give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. In the case of the Balance Sheet, of the state of affairs of the Municipality as at March 31, 2020;
- b. In the case of the statement of Income and Expenditure, of the Surplus of the Municipality for the year ended on that date.
- c. In case of Receipt and Payment, the receipts and payments for the year ended on that date.

Date: -06/03/2021
Place: - Bhubaneswar

For Laldash and CO.
Chartered Accountants
(Firm Reg No 311147E)


CA S Pradhan, FCA
PARTNER
Membership No.302560



UDIN: 21302560AAAACS9255

**BALANGIR MUNICIPALITY
BALANGIR**

INCOME & EXPENDITURE STATEMENT FOR THE PERIOD 01.04.2019 TO 31ST MARCH 2020

SL.NO.	Account Code	Particulars	Schedule No.	INCOME	
				Current Year Amount Rs.	Previous Year Amount Rs.
1	1100000	Tax Revenue			
2	1200000	Assigned Revenues & Compensations	IE-1	26,67,207	24,86,793
3	1300000	Rental Income from Municipality Property	IE-2	9,60,44,000	8,65,84,857
4	1400000	Fees & User Charges	IE-3	34,77,571	39,71,403
5	1500000	Sales & Hire Charges	IE-4	85,78,449	66,81,290
6	1700000	Income From Investments-General Fund	IE-5	3,54,276	12,03,740
7	1600000	Revenue Grants,Contribution& Subsidies	IE-6	-	-
8	1710000	Interest Earned	IE-7	31,500	-
9	1800000	Other Income	IE-8	71,36,041	80,82,434
10	1900000	Reverse Fund	IE-9	3,68,216	8,37,042
			IE-10	5,14,57,398	1,13,83,971
A		TOTAL INCOME		17,01,14,658	12,12,31,530
		EXPENDITURE			
1	2100000	Establishment Expenditure	IE-11	8,02,51,007	7,39,58,171
2	2200000	Administrative Expences	IE-12	1,15,92,008	51,76,939
3	2300000	Operation & Maintenance	IE-13	5,49,66,301	1,92,22,710
4	2400000	Interest & Finance Charges	IE-14	22,854	2,120
5	2500000	Program Expences	IE-15	13,35,478	12,83,466
6	1600000	Revenue Grants, Contributions and Subsidies	IE-16	-	-
7	2700000	Provisions and write off	IE-17	880	16,700
8	2710000	Miscellaneous Expences	IE-18	7,04,071	9,61,002
9	2720000	Depreciation	IE-19	1,44,07,806	1,39,22,132
B		TOTAL EXPENDITURE		16,32,80,405	11,45,43,240
A-B		Gross surplus/(Deficit) of Income over Expenditure before prior Period Expenditure		68,34,253	66,88,291
		Add:Prior Period Items(Net)			
		Net Balance-Surplus/(Deficit) carried over to Municipal Fund		68,34,253	66,88,291

* Previous Year figures have been group/re-group as and when necessary.

As per our Audit Report on Even date.

For Laldash & Co.
Chartered Accountants
(Firm Reg. No. 311147E)

(CA S Pradhan, FCA)
Partner

M.No.302560

Executive Officer,
Balangir, Municipality

UDIN: 21302560AAAACS9255

Dt:06/03/2021

**BALANGIR MUNICIPALITY
BALANGIR**

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31ST MARCH 2020

ACCOUNT CODE	PARTICULARS	CURRENT PERIOD Amount(Rs.)	ACCOUNT CODE	PARTICULARS	CURRENT PERIOD Amount(Rs.)
	Opening Balance				
4500000	Cash at Hand/Bank	49,78,45,436			
	Operating Receipts			Operating Payments	
1100000	Tax Revenue	9,60,44,000	2100000	Establishment Expenditure	27,54,956
1200000	Assigned Revenues & Compensations	34,77,571	2200000	Administrative Expences	1,15,92,008
1300000	Rental Income From Municipality Properties	81,24,624	2300000	Operation & Maintenance	1,93,81,554
1400000	Fees & User Charges	1,31,800	2400000	Interest & Finance Charges	22,854
1500000	Sales & Hire charges	31,500	2500000	Programme Expences	13,35,478
1600000	Revenue Grants,Contribution& Subsidies	71,36,041	2710000	Miscellaneous expences	6,87,735
1710000	Interest Earned	99,117			
1800000	Other Income				
	No-Operating Recedipts			No-Operating Payments	
3200000	Grants,Contribution for Specific Purpose	28,88,45,933	3200000	Grants,Contribution for Specific Purpose	8,06,51,809
3400000	Deposit Received	12,67,500	3400000	Deposit Refund	45,26,814
3500000	Other Liabilities	81,24,745	3500000	Other Liabilites	17,58,97,080
4310000	Sundry Debtors receivable	33,35,131	4100000	Fixed Assets	27,35,632
4600000	Loans & Advances and deposit		4600000	Loans & Advances and Deposits	15,22,500
				Closing Balance	
			4500000	Cash in Hand	
			4500000	Cash at Bank	61,33,54,978
	Grand Total	91,44,63,398		Grand Total	91,44,63,398

* Previous Year figures have been group/re-group as and when necessary.

Executive Officer,
Balangir, Municipality

As per our Audit Report on Even date.
For Laldash & Co.
Chartered Accountants
(Firm Reg. No. 311147E)

(CA S Pradhan, FCA)
Partner
M.No.302560

UDIN: 21302560AAAACS9255

Dt.06/03/2021

**BALANGIR MUNICIPALITY
BALANGIR**

Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Fund Codes		
3101001	Opening balance as per the last account(Rs.)	4,29,66,357	3,54,78,066
	Additions during the year(RS.)		8,00,000
	Surplus for the year		
	Transfers		
	Total	4,29,66,357	3,62,78,066
	Deductions during the year (Rs.)		
	Deficit for the year	68,34,253	66,88,291
	Transfers		
	Balance at the end of the current year(Rs.)	4,98,00,609	4,29,66,357



Schedule B-2- Reserve 3120000

Account Code	Particulars	Opening Balances(Rs.)	Addition During the Year	Total Rs.	Deductions during the Year	Balance at the end of the current year(Rs.)
3121001	Capital Contribution	35,71,52,579	5,31,90,207	41,03,42,786	9,31,47,750	31,71,95,036



**BALANGIR MUNICIPALITY
BALANGIR**

Schedule B-3: Grants & Contribution for Specific Purposes(3200000)

Particulars	Grants from Central	Grants from State	Grants from Other Government Agencies	Others
	Government	Government		
Account Code	3201000	3202000	3203000	3208000
(a) Opening Balance	15,91,13,175	42,98,58,527	2,68,10,521	30,01,428
(b) Additions to the Grants *				
<input type="checkbox"/> Grant received during the year	8,76,77,560	17,46,39,253	12,00,000	2,53,29,120
<input type="checkbox"/> Interest/Dividend earned on Grant		-	-	-
Investments				
<input type="checkbox"/> Profit on disposal of Grant Investments				
<input type="checkbox"/> Appreciation in Value of Grant Investments				
<input type="checkbox"/> Other addition (Specify nature)				
Total (b)	8,76,77,560	17,46,39,253	12,00,000	2,53,29,120
Total (a + b)	24,67,90,735	60,44,97,780	2,80,10,521	2,83,30,548
(c) Payments out of funds				
(i) Capital expenditure on Fixed Asset				
<input type="checkbox"/> Capital Expenditure on Other	2,00,02,128	11,34,33,582	7,00,000	-
Others				
(II) Revenue Expenditure on:				
Salary, Wages and allowance etc				
Rent other administrative charges				
(III) Other:				
Total (c)	2,00,02,128	11,34,33,582	7,00,000	-
Net balance at the year end - (a + b) - (c)	22,67,88,607	49,10,64,198	2,73,10,521	2,83,30,548



Balangir Municipality
Balangir Municipality

SCHEDULE : 04 : FIXED ASSETS SCHEDULE AS ON 31.03.2020

Account Code	PARTICULARS	GROSS BLOCK				DEP RATE	AD	Accumulated Depreciation			NET BLOCK			
		COST AS ON 01.04.2019	ADDITION DURING THE YEAR		COST AS ON 31.03.2020			AS ON 01.04.2019	DEP	DURING THE YEAR	Total	AS ON 31.03.2020	W.D.V AS ON	
			> 6Months	< 6Months									31.03.2020	31.03.2020
4101001	Land	1,41,979	-	-	1,41,979	-	-	-	-	-	-	1,41,979	1,41,979	
	Ground	5,96,261	-	4,69,872	10,66,133	-	-	-	-	-	-	10,66,133	5,96,261	
	Ponds	67,83,435	9,50,986	98,000	78,32,421	-	4118001	12,96,837	2728001	1,38,121.65	1,38,122	14,34,958	78,32,421	
	Stadium	26,78,053	-	-	26,78,053	10%	4118001	24,63,724	2728001	7,89,022.06	7,89,022	32,52,746	13,81,217	
	Parks	73,08,831	23,76,035	13,38,157	1,10,23,023	10%	-	-	-	-	-	77,70,277	48,45,107	
	Total	1,75,06,559	33,27,021	19,06,029	2,27,41,609			37,60,560		9,27,144	9,27,144	46,87,704	1,80,53,905	
4102005	Building	20,36,299	8,72,653	28,35,569	57,44,521	3.33%	-	2,66,246	-	1,35,214	1,35,214	4,01,460	53,43,061	
	Boundary Wall/Compound Wall	19,76,674	6,97,757	3,22,278	29,96,709	3.33%	-	69,678	-	92,104	92,104	1,61,783	28,34,926	
	Public Toilet	15,97,605	-	-	15,97,605	3.33%	-	1,65,562	-	47,687	47,687	2,13,249	13,84,356	
	Bus Stand	47,94,622	-	-	47,94,622	3.33%	-	1,62,095	-	1,54,263	1,54,263	3,16,358	44,78,264	
4102006	Slaughter House	81,57,567	62,59,056	3,91,391	1,48,08,014	3.33%	-	-	-	-	-	1,48,08,014	81,57,567	
4102007	Kalyan Mandap(WIP)	1,08,85,358	-	-	1,08,85,358	3.33%	-	56,56,767	-	1,74,112	1,74,112	58,30,879	50,54,479	
4102001	Office Building	2,31,88,069	26,14,254	13,05,430	2,71,07,753	3.33%	-	42,99,998	-	7,37,763	7,37,763	50,37,760	2,20,69,993	
4102002	Community Building	90,31,917	-	-	90,31,917	3.33%	-	46,19,953	-	1,46,918	1,46,918	47,66,872	42,85,045	
4102003	Market Building	-	3,50,654	-	3,50,654	3.33%	-	-	-	11,677	11,677	11,677	3,38,977	
4102012	Vending Zone	-	-	-	-	-	4112001	1,52,40,299	2722001	14,99,739	14,99,739	1,67,40,037	6,05,77,116	
4102000	Building	6,16,68,111	1,07,94,374	48,54,668	7,73,17,153								4,54,27,812	
	Infrastructure Assets													
4103000	Roads & Bridges	40,81,21,505	1,18,59,895	66,48,095	42,66,29,495	10%	-	18,55,67,477	-	2,37,73,797	2,37,73,797	20,93,41,274	21,72,88,221	
4103001	CC	22,93,92,173	-	-	22,93,92,173	10%	-	15,40,44,938	-	75,34,724	75,34,724	16,15,79,662	6,78,12,512	
4103002	BT	4,47,48,114	45,64,159	32,01,645	5,25,13,918	10%	-	1,19,89,700	-	38,92,340	38,92,340	3,66,31,878	3,27,58,414	
	Other Road	2,41,12,244	6,46,621	2,00,000	2,49,58,865	10%	-	1,39,31,443	-	10,92,742	10,92,742	1,50,24,185	99,34,680	
4103005	Culverts	70,63,74,036	1,70,70,675	1,00,49,740	73,34,94,451	10%	4113001	36,55,33,558	2723001	3,62,93,602	3,62,93,602	40,18,27,161	33,16,67,290	
4103100	Sewerage & Drainage	3,35,12,731	61,73,662	2,67,885	3,99,54,278	10%	4113101	77,18,739	2723101	32,10,160	32,10,160	1,09,28,898	2,90,25,380	
		3,35,12,731	61,73,662	2,67,885	3,99,54,278	0	4113101	77,18,739	2723101	32,10,160	32,10,160	1,09,28,898	2,90,25,380	
4103200	Water Ways	36,59,709	-	39,655	36,59,709	10%	-	7,73,939	-	2,88,577	2,88,577	10,62,516	25,97,193	
4103201	Borewell	97,015	-	39,655	1,36,670	10%	-	9,702	-	1,983	1,983	11,685	1,24,985	
4103207	Water ATM	-	10,03,824	39,655	10,03,824	10%	4113201	-	2723201	1,00,382	1,00,382	1,00,382	9,03,442	
		37,56,724	10,03,824	39,655	48,00,203			7,83,641		3,90,942	3,90,942	11,74,583	36,25,620	
4103300	Public Lighting	8,59,67,960	-	-	8,59,67,960	10%	4113301	3,66,86,253	2723301	49,28,171	49,28,171	4,16,14,424	4,43,53,536	
		8,59,67,960	-	-	8,59,67,960		4113301	3,66,86,253	2723301	49,28,171	49,28,171	4,16,14,424	4,43,53,536	
	Other Assets													
4104003	Plants & Machinery	63,63,245	-	13,20,986	76,84,231	10%	4114001	22,37,242	2724001	4,78,650	4,78,650	27,15,892	49,88,339	
4105000	Vehicles	1,48,85,361	-	-	1,48,85,361	10%	4115001	85,56,258	2725001	6,32,910	6,32,910	91,89,168	56,96,193	
4106000	Office & Other equipments	7,74,92,521	1,71,800	1,35,980	7,78,00,301	10%	4116001	2,54,16,050	2726001	52,31,626	52,31,626	3,06,47,676	4,71,52,625	
4106000	Office & Other equipments(Con	9,34,780	-	-	9,34,780	33.33%	4116001	7,54,655	2726001	60,036	60,036	8,14,691	1,20,089	
4107000	Furniture, Fixture, Fitting & elec	1,51,93,809	6,02,247	6,94,231	1,64,90,287	5%	4117001	15,29,892	2727001	7,30,664	7,30,664	22,60,556	1,42,29,731	
4108000	Other Fixed Assets	1,53,86,041	40,67,835	30,80,736	2,25,34,612	10%	4118001	38,49,092	2728001	17,14,515	17,14,515	55,63,607	1,69,71,005	
	Total	13,02,55,757	48,41,882	52,31,933	14,03,29,572			4,23,43,189		88,48,401	88,48,401	5,11,91,590	8,91,37,982	
	Total	1,03,90,43,878	4,32,11,438	2,23,40,910	1,10,46,05,226			47,20,66,238		5,60,98,158	5,60,98,158	52,81,64,397	57,64,40,829	



**BALANGIR MUNICIPALITY
BALANGIR**

Schedule B-5: Sundry Debtors (Receivables)4310000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4	5	6
4311000	Consolidated Receivables for Property Taxes	5,98,302		5,98,302	15,70,756
4311100	Conservancy/Latrine tax Receivable-Current Year	56,924		56,924	57,050
4311200	Consolidated Receivables for Light Tax	31,97,932		31,97,932	30,99,696
4311300	Consolidated Receivables for Water Tax	28,90,542		28,90,542	26,84,123
4314000	Consolidated Receivable from other sources	5,98,602		5,98,602	5,98,602
	Total of Sundry Debtors (Receivables)	73,42,302	-	73,42,302	80,10,227



BALANGIR MUNICIPALITY
BALANGIR

Schedule B-6: Cash and Bank Balances(4500000)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
4502001	Cash Balance with Bank - Municipal Funds		
4506001	Balance with Bank - Grant Funds		
1	PL Treasury A/c	39,65,10,566	28,37,21,085
2	IDBI BANK (13TH FINANCE)	3,13,960	4,71,754
3	S.B.I CURRENT A/C (GENERAL)	3,65,78,891	89,48,680
4	HDFC BANK(Animal Birth Control Programme)	2,10,78,743	2,37,33,832
5	IDBI BANK (WODC)	24,14,133	17,36,255
6	UCO BANK	2,31,143	2,23,260
7	SBI (NON LFS-PENSION)	18,06,479	17,51,297
8	UNITED BANK OF INDIA (Octroi compensation)	99,68,307	59,06,728
9	UCO BANK (13th Finance Commission)	4,03,823	3,90,051
10	UNITED BANK OF INDIA-(T.F.C)	-	-
11	S.B.I (Retd. LFS Pension)	1,116	1,078
12	ALLAHABAD BANK (NOAP)	9,347	9,026
13	AXIS BANK (NOAP)	53,76,920	1,76,58,714
14	UNITED BANK OF INDIA (NOAP)	-	-
15	S.B.I (S.B)-NOAP	22,034	21,300
16	S.B.I (S.B)-B.R.G.F	-	-
17	AXIS BANK(S.B)-B.R.G.F	55,95,698	58,89,431
18	BANK OF INDIA (ROAD & BRIDGES)	70,63,602	69,30,609
19	UTKAL GRAMYA BANK(C.R.F/S.R.C)	-	6,14,221
20	INDIAN OVERSEAS BANK (SJSRY-SUBSIDY)	1,13,284	1,09,462
21	BANK OF BARODA(S.B)-SJSRY	-	21,581
22	PANJAB NATIONAL BANK(SJSRY)	17,65,060	12,60,112
23	UNITED BANK OF INDIA (SJSRY)	-	-
24	UNION BANK(RMG-H.C)	65,155	62,987
25	INDIAN OVERSEAS BANK(RMG-N)	36,954	35,746
26	UNITED BANK OF INDIA(MLA LAD)	67,83,876	65,17,491
27	CENTRAL BANK(MLA LAD)	-	1,864
28	AXIS BANK (IHSDP)	-	3,538
29	BANK OF BARODA (IHSDP)	-	2,84,067
30	PANJAB NATIONAL BANK (IHSDP)	2,93,804	99,672
31	ANDHRA BANK (Road Development)	1,03,036	16,566
32	ALLAHABAD BANK (Road Development)	17,082	31,96,320
33	ALLAHABAD BANK (MPLAD)	49,21,462	-
34	ALLAHABAD BANK (NSDP)	-	17,898
35	AXIS BANK (Greenary of Park)	-	-
36	UNITED BANK OF INDIA (S.D)	-	-
37	AXIS BANK (S.D)	69,56,619	1,05,53,120
38	AXIS BANK (SPECIAL PROBLEM FUND)	-	28,083
39	AXIS BANK (A.P.S/E.M.D/Tender)	-	3,148
40	AXIS BANK (Income Tax)	-	1,68,131
41	P.N.B (WODC)	23,87,486	23,05,510
42	P.N.B (Moter Vehicle Tax)	90,03,083	89,43,657
43	P.N.B (Water Supply & Public Toilet)	65,65,464	63,14,858
44	U.B.I (Maintenance & Imp. of Street Light)	-	19,05,076
45	I.C.I.C.I (General)	6,94,164	6,35,150
46	IDBI BANK (General)	8,09,267	-39,666
47	BANK OF INDIA (C.A)	-	-
48	UTKAL GRAMYA BANK	-	1,715
49	Bank of India	2,01,553	1,94,811
50	P.N.B	-	-
51	DCB	37,183	35,827
52	IDBI	2,32,92,670	1,36,11,121
53	AXIS BANK	5,54,786	1,81,005
54	AXIS BANK	11,17,111	4,98,819



55	AXIS BANK		
56	AXIS BANK		
57	AXIS BANK	7,172,847	11,84,752
58	AXIS BANK	2,35,30,934	19,22,431
59	IDBI BANK		
60	PNB	21,24,744	2,31,43,263
61	ICICI BANK	-	-
62	ICICI BANK	2,52,85,402	4,44,81,164
		8,65,266	5,38,830
		12,81,911	-
Total of Cash and Bank Balances		61,33,54,978	49,78,45,436



**BALANGIR MUNICIPALITY
BALANGIR**

Schedule B-7: Loans, advances, and deposits(4600000)

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.)
1	2	3	4	5	6
4601000	Consolidated Loans and advances to Employees	28,15,225	21,21,715	17,30,667	32,06,273
4603000	Consolidated Loans to Others	-	-	-	-
4604000	Consolidated Advance to suppliers and Contractors	-	-	-	-
	Total of Loans, advances, and deposits	28,15,225	21,21,715	17,30,667	32,06,273



**BALANGIR MUNICIPALITY
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Schedule B-8: Deposits Received(3400000)

Account Code 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
3401001	Earnest Deposit - Municipal Fund	9,45,685	10,79,685
3401002	Security Deposit - Municipal Fund	1,59,38,489	1,51,51,103
3401004	Security Deposit - Special Contribution	28,94,456	28,94,456
3401007	Deposits Withheld - Contractors	63,30,803	43,10,943
3401008	Additional Performance Security	2,16,471	62,471
3401010	Market Security Deposit	44,18,300	39,49,300
		-	-
	Total of Deposits Received	3,07,44,204	2,74,47,958

Schedule B-9: Other Liabilities (3500000)

Account Code 1	Particulars 2	Current Year Amount (Rs.) 3	Previous Year Amount (Rs.) 4
3501000	Consolidated Creditors	1,62,21,767	1,62,21,767
3501100	Consolidated Employee Liabilities	1,11,52,051	1,02,97,607
3502000	Consolidated Recoveries Payable	17,36,843	27,78,610
	Total of Other Liabilities (Sundry Creditors)	2,91,10,661	2,92,97,984



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Schedule IE-1: Tax Revenue 1100000

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
100101	Property Tax on Building	11,15,540	10,73,526
100106	Town Development Cess		
100108	Interest/Surcharge on Property Tax/Holding Tax		6,63,948
100205	Water Tax	7,50,888	
100301	Sewerage/Drainage Tax		7,49,319
100501	Lighting Tax	8,00,779	
101104	Advertisement Tax		
Total Tax Revenue		26,67,207	24,86,793

Schedule IE-2: Assigned Revenues & Compensations 1200000

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
202001	Compensation in lieu of Octroi	9,60,44,000	8,65,60,000
203001	Compensation in lieu of concessions		24,857
Total Assigned Revenues & Compensations		9,60,44,000	8,65,84,857

Schedule IE-3: Rental Income from Municipal Properties 1300000

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
301001	Rent from Market	30,33,971	29,87,703
301002	Rent from Shopping Complexes		
301003	Rent from Community Halls		
301006	Rent from Kalyan Mandap	20,000	2,94,760
301007	Rent from Town Hall	4,23,600	
301008	Rent from Other Properties		
303002	Rent from Guest Houses		6,88,940
308001	Lease Rentals - Others		
Total Rental Income from Municipal Properties		34,77,571	39,71,403

Schedule IE-4: Fees & User Charges 1400000

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1401102	License fees	10,000	12,02,235
1401101	Trade license fees		31,500
1401103	License fees from Dangerous/Offensive Trade	1,22,400	1,01,136
1401117	Fees from leasing of ponds		
1401119	Income from providers of telephony services	31,800	
1401120	Fees from Daily/Weekly Market	4,21,800	3,46,489
1401121	Roadside Sale	1,47,115	1,43,066
1401122	License fee on Row		
1401201	Fees from sanction of building plans	38,04,895	28,24,888
1401302	Birth and Death Registration fees	80,630	73,870
1401401	Development Charges		280
1401402	Betterment Charges	16,09,755	
1401501	Regularisation Fees - Encroachment	8,300	
1402005	Penalty - Others	7,300	
1404006	Notice Fee/Scrutiny Fee		
1404012	Miscellaneous fees	8,50,215	2,88,752
1404014	RTI Application Fees	654	344
1405002	Septic tank cleaning charges	4,54,700	4,41,745
1405003	Ambulance charges		
1404007	Warrant fees		
1405009	Water supply		
1405010	Charges for supply of water by tankers		
1405019	Income from Temporary Shed/Platforms	1,79,700	2,26,720
1406002	Entry Fees of Rajendra Park		
1407002	Recovery charges for damages to roads	3,95,360	4,85,370
1407005	Overhead Charges (OHC)		
1408001	Other Fees and Charges		1,10,775
Total Fees & User Charges		4,53,825	4,04,120
		85,78,449	66,81,290



Schedule IE-5: Sale & Hire Charges 1500000

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
601001	Sale of garbage and rubbish		
601101	Sale of tender papers	1,31,800	8,52,425
601202	Sale of Stores and Scrap - Obsolete Assets		
601203	Sale of Bitumen/Drums/Empty Gunny Bags	2,22,476	3,51,315
604001	Hire Charges for Vehicles		
Total	Sale & Hire Charges	3,54,276	12,03,740

Schedule IE-7: Revenue Grants, Contributions and Subsidies 1600000

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
601001	Revenue Grant from State Government		
602004	Reimbursement of CENSUS related expenditure	31,500	-
Total	Revenue Grants, Contributions and Subsidies	31,500	-

Schedule IE-6: Income From Investments-General Fund 1700000

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
701001	Interest on Fixed Deposit		
Total	Income From Investments-General Fund	-	-

Schedule IE-8: Interest Earned 1710000

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1711001	Interest from Bank Accounts	71,36,041	80,82,434
Total	Interest Earned	71,36,041	80,82,434

Schedule IE-9: Other Income 1800000

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1808008	Recovery-Others	2,44,236	
1808001	Penalty on Contractors		6,69,168
1808005	Audit Recovery	1,11,020	1,33,405
1804003	Recovery From Employees - Quarter Rent	12,960	34,469
Total	Other Income	3,68,216	8,37,042

Schedule IE-10: Reverse Fund 1900000

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1901001	Transfer from general account	91,06,221	
1902001	Transfer from water supply, sewerage and drainage acco	3,47,35,492	
1903001	Transfer from road development and maintenance accou	76,15,685	1,13,83,971
Total	Other Income	5,14,57,398	1,13,83,971



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Schedule IE-11: Establishment Expenses(2100000)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1001	Salaries and Allowances - Officers	7,71,41,805	6,37,48,869
1002	Salaries and Allowances - Staff	7,27,232	4,25,332
1003	Wages	4,64,337	40,51,340
1005	Revised Pay Arrear	12,59,482	13,91,669
1006	Wages-Outsource Employees	70,000	96,450
2001	Remuneration and Fees - Corporators, Mayor and Mayor-in-C		
2002	Remuneration and Fees - Officers and Staff		
2004	Medical Allowance		26,413
2007	Staff welfare expenses	5,995	
2008	Staff training expenses	1,69,000	
2010	Assured Career Progression (ACP)		1,97,964
2011	Leave Salary		25,46,039
3001	Pension / Family Pension		
3003	Pension Fund Contribution	3,51,068	
3004	Pension Fund Employer's Contribution - NPS	62,088	
4001	Death cum Retirement Benefit		12,44,147
4002	Retirement Gratuity		2,29,948
4003	Provident Fund Contribution		
Total Establishment Expenses		8,02,51,007	7,39,58,171

Schedule IE-12: Administrative Expenses(2200000)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
01003	Rates and Taxes		
01002	Rent - Others		35,561
01004	Road Tax - RTO		
01101	Electricity charges - Official Premises	57,41,813	
01201	Telephone expenses	11,523	11,054
01203	Postage and Courier expenses	2,500	5,000
01204	Internet and Broadband Charges	76,004	2,300
202002	Newspapers		
202101	Printing expenses	8,43,073	2,39,448
202102	Stationery	27,205	3,12,261
202103	Computer stationery and consumables	1,55,450	81,400
203001	Traveling and Vehicle expenses	53,029	3,940
203002	Fuel, Petrol and Diesel - Travel	38,04,402	34,43,275
203003	Hire and Conveyance expenses	67,199	1,35,080
204001	Insurance Charges		
205001	Audit Fees		
205101	Legal Fees	1,46,320	
205203	Consultancy fees	25,000	1,11,500
206001	Guest entertainment expenses	29,535	1,09,103
206002	Advertisement expenses		
206003	Exhibition expenses	6,08,955	6,40,636
208001	Expenses for Meeting of ULBs		10,000
Total Establishment Expenses		1,15,92,008	51,76,939



Schedule IE-13: Operations & Maintenance(2300000)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1001	Electricity Charges - Operation and Maintenance		1,50,000
1002	Diesel/Petrol/Mobil - Operation and Maintenance	91,06,221	
3001	Consumption of Stores		
3002	Consumption of General Stores		
3003	Consumption of Electrical Stores		2,200
3005	Consumption of Phynile, Bleaching & Other Sanitation goods	4,29,860	6,35,684
4001	Hire Charges of machineries	1,48,680	2,49,000
05001	Repair and Maintenance - Roads and Bridges	76,15,685	3,33,540
05003	Repair and Maintenance - Water Supply and Drains	48,202	
05004	Repair and Maintenance - Street Lighting System		30,000
05005	Repair and Maintenance - Storm Water Drains		
05101	Repair and Maintenance - Parks, Nurseries and Gardens	70,939	69,117
05102	Repair and Maintenance - Lakes and Ponds	2,96,900	1,55,000
05103	Repair and Maintenance - Playgrounds and Stadium		
05106	Repair and Maintenance - Markets and Complexes	48,905	
05107	Repair and Maintenance - Public Toilets		
05108	Repair and Maintenance - Street Lights		
05109	Repair and Maintenance - Play materials		48,712
05201	Repair and Maintenance - Office Buildings	2,59,282	1,84,121
05203	Repair and Maintenance - Other Buildings		4,81,959
05301	Repair and Maintenance - Vehicles	3,72,637	6,018
05902	Repair and Maintenance - Electrical Appliances	6,98,027	91,613
05903	Repair and Maintenance - Office Equipments	1,38,080	1,12,595
05905	Repair and Maintenance - Other fixed assets	2,000	
05906	Repair & Maintenance - Plant and Machinery		
05907	Repair & Maintenance - Others	9,018	14,750
05908	Annual Maintenance Charges		
308001	Water Purification charges	9,86,373	1,13,83,971
308003	Garbage and Clearance expenses	3,47,35,492	46,50,000
308004	Cleaning by private agencies		6,24,430
308004	Expenditure on Jalachatra (heatwave)		
Total Operations & Maintenance		5,49,66,301	1,92,22,710

Schedule IE-14: Interest & Finance Charges(2400000)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2406001	Other Interest	1,054	107
2407001	Bank Charges	21,800	2,013
2408002	Other Finance Expenses		
Total Interest & Finance Charges		22,854	2,120

Schedule IE-15: Programme Expenses(2500000)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2501002	Honorarium for Census Work/Census Expenditure	-	-
2501001	Election Expense	2,39,490	20,415
2502001	Training Programme Expense	3,73,762	6,30,606
2502002	Puja and Celebration Expense	1,70,910	6,32,445
2502003	Awareness Program Expense	5,51,316	
2503001	Share in Programme of Others		
Total Programme Expenses		13,35,478	12,83,466



Module IE-16: Revenue Grants, Contributions and Subsidies

Account Code	Particulars	Current year(Rs.)	previous Year(Rs.)
		0.00	
Total Revenue Grants, Contributions and Subsidies			

Module IE-17: Provisions and write off(2700000)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2001	Misc. Exp. Written Off - Debentures and Bond issue expenses	-	16,700
2001	Tax Remission and Refunds - Property Tax	880	16,700
Total Provisions and write off		880	16,700

Module IE-18: Miscellaneous Expenses(2710000)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
3001	Miscellaneous Expenses	3,06,847	9,61,002
3008	Rehabilitation of Slum Dwellers	17,216	
3010	IHHL(Individual House Hold Latrine) Expenses	3,80,008	
Total Miscellaneous Expenses		7,04,071	9,61,002

Module IE-19: Depreciation(2720000)

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
22001	Depreciation - Building	14,99,738.82	12,20,539
23001	Depreciation - Roads and Bridges	3,62,93,602.27	3,57,62,927
23101	Depreciation - Sewerage and Drainage	32,10,159.70	24,43,936
23201	Depreciation - Waterways	3,90,942.20	2,85,199
23301	Depreciation - Public Lighting	49,28,170.68	54,75,745
25001	Depreciation - Vehicles	6,32,910.33	7,03,234
26001	Depreciation - Office and Other Equipments	57,70,311.24	63,19,391
27001	Depreciation - Furniture, Fixtures, Fittings and Electrical	7,30,663.99	4,99,943
28001	Depreciation - Other Fixed Assets	26,41,658.88	18,80,730
Total Depreciation as per Fixed Assets Schedule B11		5,60,98,158	5,45,91,642
21001	Less: Amount transferred to Capital contribution Account	4,16,90,352.30	4,06,69,511
722001	Depreciation - Building	13,49,764.94	10,98,485
723001	Depreciation - Roads and Bridges	3,26,64,242.04	3,21,86,635
723101	Depreciation - Sewerage and Drainage	28,89,143.73	21,99,542
723201	Depreciation - Waterways	3,51,847.98	2,56,679
723301	Depreciation - Public Lighting	44,35,353.61	49,28,171
	Amount transferred to P/I Account	1,44,07,806	1,39,22,132



B-12: Notes to Account & Significant Accounting policies:

1. The financial statements have been prepared as per the guide-lines prescribed in the Odisha Municipality Accounting Manual Rules-2012 and National Accounting Manual.
2. Balance Sheet as on 31.03.2020 has been drawn on the basis of historical cost method. In absence of historical cost, the assets have been valued as per Model National Municipal Asset Valuation Methodology.
3. **Valuation of fixed asset: -**
 - A. **LAND:**

Land register is maintained by the Municipality. The lands owned by municipality is either transferred from Govt. of Odisha or gifted by any authority without any consideration. Hence the value of each land has been taken as Rs.1/-. The land which is not transferred in favor of municipality has not been shown as asset.
 - B. **BUILDING:**

The valuation of building has been made on basis of actual cost as reflected in the bill registers.
 - C. **ROADS:**

The valuation of roads has been made on basis of actual cost as reflected in the bill registers.
 - D. **DRAINS:**

The valuation of drain has been made on basis of actual cost as reflected in the bill registers.
 - E. **CULVERTS:**

The valuation of culverts has been made on basis of actual cost as reflected in the bill registers.
 - F. **Public lighting (Electrical Installation) :**

The valuation of public lighting has been made on basis of actual purchases/procurement cost.
4. **Municipality Liabilities:**

The liabilities are accounted for after being analyzed as per the individual ledger maintained by the municipality. Expenses of revenue nature due for the accounting period but not paid are accounted under liabilities.
5. **Sundry Debtors:**

The amount of Rs. 73,42,302/- shown on 31.03.20 as recoverable on account of holding/ lighting taxes as Certified by the Municipality.
6. **Cash & Bank Balances:**

It includes closing balances of cash & bank accounts as on 31.03.20. given in annexure-B-6 is as certified by the Municipality.



7. **Depreciation:**

Straight Line Method (SLM) has been followed for ascertaining the depreciation.

8. **Revenue Recognition:**

Revenue has been recognized and accounted in respective accounting period on mercantile system of accounting.

9. **Revenue Expenditure:**

All expenditure of revenue nature has been recognized for respective accounting period on mercantile system of accounting.

10. **Govt Grants:**

Government grants related to depreciable fixed assets has been transferred to capital contribution account on the basis of utilization certificate (UC) submitted to the Govt. The capital contribution account has been apportion on the basis of depreciation rate over the life of the depreciable Assets.

II. Government grants related to non-depreciable fixed assets & operational expenses has been transferred to capital contribution account on the basis of utilization certificate (UC) submitted to the Govt. The amount spend during the FY towards Operational & Maintenance (AC-2300000) has been withdrawn from capital contribution account and transferred to revenue on actual expenses basis for an amount of Rs.5,14,57,398/-.

