Cuttack Municipal Corporation

Balance Sheet as on 31-03-2015

Particulars	Schedule No.	Current Year (Amount Rs.)		Previous Year (Amount Rs.)
1	2	3	4	5
SOURCES OF FUNDS				
Reserves and Surplus				
Municipal (General) Fund	*B-1*		3206,00,937	3206,42,242
Earmarked Funds	*B-2*		-	-
Reserves	*B-3*		8878,06,095	6449,73,679
Grants, Contributions for Specific Purpose	*B-4*		11060,14,516	10966,56,968
Loans				
Secured loans	*B-5*		-	
Unsecured loans	*B-6*		-	
TOTAL OF SOURCES OF FUNDS			**23144,21,548**	**20622,72,889**
APPLICATION OF FUNDS				
Fixed Assets including Statues & Heritage Assets	*B-11*			
Gross Block		15519,23,303		13071,52,508
Less: Accumulated Depreciation		6105,84,986		4861,78,540
Net Block		**9413,38,317**		**8209,73,968**
Capital Work In Progress		-	9413,38,317	-
Investments:				
Investment General Fund	*B-12*	-		
Investment Other Funds	*B-13*	-	-	2326,94,380
Current assets, loans & advances		-		
Stock in hand (Inventories)	*B-14*	80,93,321		83,59,826
Sundry Debtors (Receivables):	*B-15*	-		-
Gross amount outstanding		428,12,425		493,21,749
Less: Accumulated provision against bad and doubtful receivables		151,85,185		80,47,739
Prepaid expenses	*B-16*	-		-
Cash and Bank Balances	*B-17*	14437,06,352		10611,94,330
Loans, advances and deposits	*B-18*	424,28,420		272,94,576
Total of Current Assets (A)		**15218,55,333**		**11381,22,742**
Current Liabilities and Provisions:				
Deposits received	*B-7*	559,07,128		447,15,278
Deposit Works	*B-8*	73,800		
Other liabilities (Sundry Creditors)	*B-9*	927,91,174		848,02,923
Provisions	*B-10*	-		**1295,18,201**
Total of Current Liabilities (B)		**1487,72,102**		
Working Capital (Current Assets less Current liabilities i.e. A-B)			13730,83,231	**10086,04,541**
Other Assets	*B-19*		-	-
Miscellaneous Expenditure (to the extent not written off)	*B-20*		-	-1
Capital Deficit				
TOTAL OF APPLICATION OF FUNDS			**23144,21,548**	**20622,72,889**

Notes to accounts & Significant accounting policies are forming the Balance Sheet.

for Raghu Nath Rai & Co.
Chartered Accountants
F.Reg No: 000451N

Raghu Nath Rai & Co. Bhubaneswar Chartered Accountants

CA. Sugyan Ku Sahoo
Partner
Mem No: 222541

For Cuttack Municipal Corporation, Cuttack

Finance Officer

Commissiner
Municipal Commissioner,
Cuttack Municipal Corporation

Income & Expenditure Statement of Cuttack Municipal Corporation
for the Year ended 31-03-2015

Particulars	Sch No	2014-2015 Amount (₹)	2013 -2014 Amount (₹)
INCOME			
Tax Revenue	*IE1*	47,744,805	42,078,206
Assigned Revenues and Compensations	*IE2*	703,857,000	717,040,498
Rental Income from Municipal Properties	*IE3*	9,956,212	7,297,518
Fees and User Charges	*IE4*	18,728,833	38,873,333
Sale and Hire Charges	*IE5*	3,857,724	7,698,858
Revenue Grants, Contribution and Subsidies	*IE6*	53,378,719	67,230,404
Income from Investments	*IE7*	161,627	14,540,323
Interest Earned	*IE8*	3,240,154	14,128,053
Other Income	*IE9*	471,144	598,420
Total Income		**841,396,218**	**909,485,613**
EXPENDITURE			
Establishment Expenses	*IE-10*	476,178,612	496,754,832
Administrative Expenses	*IE-11*	49,366,316	53,714,617
Operations and Maintenance	*IE-12*	262,020,225	346,551,552
Interest and Finance Charges	*IE-13*	6,935	81,127
Programme Expenses	*IE-14*	6,485,557	11,812,557
Revenue Grants, Contribution and Subsidies	*IE-15*	-	-
Provisions and Write off	*IE-16*	7,137,446	8,047,739
Miscellaneous Expenses	*IE-17*	2,603,644	14,955,739
Depreciation		124,406,446	103,102,914
Total-Expenditure		**928,205,181**	**1,035,021,077**
Gross surplus/ (deficit) of income over expenditure before Prior Period Items		-86,808,963	-125,535,464
Add/Less: Prior period Items (Net)	*IE-18*	7,936	-
Gross surplus / (deficit) of income over expenditure after Prior Period Items		-86,801,027	-125,535,464
Less: Transfer Reverse Fund		67,765,812	28,720,344
Net balance being surplus/ deficit carried over to Municipal Fund		***-19,035,215***	***-96,815,120***

Notes to accounts & Significant accounting policies are forming the Income & Expenditure Account.

for **Raghu Nath Rai & Co.**
Chartered Accountants
F.Reg No: 000451N

Raghu Nath Rai & Co. Bhubaneswar Chartered Accountants

CA. Sugyan Ku Sahoo
Partner
Mem No: 222541

For Cuttack Municipal Corporation, Cuttack

Finance Officer

Commissiner
Municipal Commissioner, Cuttack Municipal Corporation

MUNICIPAL CORPORATION, CUTTACK

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTES:

1. Basis of Accounting:

The balance sheet has been prepared under historical cost convention on accrual basis following double entry principles of accounting. Under this basis, the effects of transactions and other events are recognized when they occur (and not as cash or a cash equivalent when received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

2. Going Concern:

The opening balance sheet has been prepared assuming the urbal local body (ULB) will continue as a going concern. Accordingly, the balabce sheet do not include any adjustment regarding the recoverability and classification of the carrying amounts of the assets or the amounts and classification of liability that might result should the company be unable to continue as a going concern.

3. Property and Other Taxes:

Revenue in respect of 'Property and Other Taxes' shall be recognized in the period in which it becomes due and demand is ascertainable. In case of new or changes in assessments, it can be accrued in the month in which the demand is served. Interest element and penalties, if any, in demand shall be reckoned only on receipt. Revenue in respect of 'notice fee, warrant fee and other fees' charged shall be recognized when the bills for the same are served. Revenue in respect of 'Property Transfer Charges' shall be recognized on actual receipt.

4. Grants:

a. General grants , which are of a revinue nature, are recognized as income on actual receipt. Grant's towards revinue expenditure, received prior to the incurrence of the expenditure are treated as a liability till such time that the expenditure is incurred.

b. Grants received towards capital expenditure are treated as a liabilty till such time that the fixed asset is constructed or accured. On the construction / acquisition of a fixed asset out of the grants so received , the extent of the

Raghu Nath Rai & Co. Bhubaneswar Chartered Accountants liability coresponding to the value of the assets so cunstructed / acuired stands reduced and the amount is treated as a capital and is transfered from the respective specific grant account to the capital contribution.

c. 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 right for AMC shall be treated as aliability till such time it is used for the intended purpose. Upon utilization for the intendend purpose, the extent of liability shall stand reduced with the value of such utilization and no further treatment, as a capital receipt is required.

5. Recognition of income & Expenditure:

Income is booked as per significant accounting principles stimulated in Odisha Municipal Accounts Manual published by Goverment of India, Ministry of Urban Devlopment.Provision for arrers of income is made as per the guidlines prescribed in above maual and recovery towards previous year's arrers is considered as per the FIFO Methords.

6. Water Supply:

Revenue in respect of 'water tax, water benefit tax, water supply charges, water meter rent, sewerage charge, disposal charges' shall be recognized in the period in which they become due, i.e., when the bills are raised. It is to be noted that water tax and related taxes may also be included in the bill raised for the property tax. Revenue in respect of 'notice fee, warrant fee, and other fees' shall be recognized when the bills for the same are served. Revenue in respect of 'connection charges for water supply' shall be recognized on actual receipt. Revenue in respect of 'water tanker charges, road damage recovery charges, and penalties' shall be recognized on actual receipt.

7. Cess:

Revenue in respect of collection of 'cess income' with returns (on filling of returns by the dealers) shall be recognized on actual receipt. Revenue in respect of 'cell income' on assessment shall be recognized in the period in which it becomes due, i.e., when the demand is raised. Revenue in respect of 'cell registration fee, interest and penalties' levied on assessment shall be recognized on actual receipt.

8. Rentals, Fees and Other Sources of Income

Revenue in respect of advertisement rights shall be accrued either based on demand or based on the contract. Principles for revenue recognition from sale of goods (manufactured items by the Bhubaneswar Municipal Corporation, Scrap items, Cash on delivery sales: When any goods are sold by the Bhubaneswar Municipal Corporation, it would be recognized on cash basis. Sale of scrap arising from the disposal of stores materials would be considered in the accounts on cash basis, i.e., on the basis of actual receipt. Revenue from the processing of court cases, Royalties and fees are paid for the use of Municipal Corporation's assets, such as trademarks, patents, space, leased assets, which are normally recognized in accordance with the terms of the agreement. Such royalties and fees would be considered on a due basis, subject to specific conditions in the agreement. Renewable license are those, which are granted by the Municipal Corporation to give privilege of engaging in a regulated activity. Often such licenses are granted in the first year to the person to be engaged in the activity and renewed every year thereafter, until such person cancels for some reason (like death of the person, discontinuance of the activity, etc.). In this case, license income to be recognized on accrual basis, i.e., recognized whenever it is due, provided the person had not informed of cancellation prior to issue of the demand.

9. Other Income:

Other income , in respect of which demand is ascertanable and can be raised in regular course of operation of the CMC shall be recognized in the periods in which they became due, i.e, when the bills are raised.The 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 of the CMC , shall be recognized on actual receipt. Interest on investment , loan and interest bearing advance is recognized on due basis.

10. Fixed Assets:

All fixed assets are started at cost of acquisition less accumulted depriciation . Cost included incidental expensess related to acquisition. Cost of fixed assets has been determine as per record and information from ULB staff, in same cases where cost were not available, current standered cost is determined as per guidlines stipulated in model National Municipa Assets Valuation Methodology Manual published by Goverment of India , Ministry of Urban Devlopment. All the depricaible assets purchase or constructed are shown at historical cost of purchase or construction less accumulted depriciation. Any

Raghu Nath Rai & Co. Bhubaneswar Chartered Accountants addition or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the assts are capitalized and incliuded in the cost of the asset. Revinue expenditure in the nature of repairs and maintenance incurred to maintain the asset and substain its functioning or the benifit of which is less than for a year , are charge off.

11. Depreciation:

No depreciation is provided for on land. Estimated year of acusition is in same cases where the acuarate data / year of acusition is not ascertainable, depriciation on all depreciable fixed assets is provided consistently on straight line method, at the rates prescribed for urbal local bodies in the odisha Municipal Accounting Manual issued by the Central Goverment of India.

12. Investments:

Investments are disclosed distinctly as current investment and long term investment. Current investments are by its nature readly realizable and are intended to be held for not more than one year from the date on which such investment is made. The carrying amount for current investments an long term investments. Current investments for which an active market exists, market value generally provides the best evidence of fair value. The cost of investment includes cost incurred in acquiring investment and other incidental expenses incurred for its acquisition. Interest on investment are recognized on time proportionate basis.

13. Inventory:

The stock laying at the period end shall be valued at cost in accordance with the first in first out (FIFO) Method. Inventories of consumable supplies such as stationary, fuel shall be charged to the income and expenditure account for the year.

14. Retirement Benefit:

Contribution payable to defined contribution scheme (like Provident Fund) is charged to the income and expenditure account for the year. Leave encashment has not been provided in the absence of consolidated data on leave and its financial implications being estimated.

Municipal Commissioner,
Cuttack Municipal Corporation

Name of the ULB: Cuttack Municipal Corporation

Schedule B-1: Municipal (General) Fund:

As On Date: 31/Mar/2015

Account Code	Particulars	Water Supply,Swerage ,and Drainage	Road Development and Maintainance	Bustee Services	Commercial Projects	General Account
	Fund Codes					
3100000	Opening Balance as per the last account (Rs.)					320,642,242
	Additions during the year(Rs.)					
3109001	Surplus for the year					0
3100000	Transfers					18,993,910
	Total (Rs.)					18,993,910
	Deductions during the year (Rs.)					
3109001	Deficit for the year					19,035,215
3100000	Transfers					0
	Total (Rs.)					19,035,215
	Balance at the end of the current year(Rs.)					320,600,937

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Name of the ULB: Cuttack Municipal Corporation

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

As On Date: 31/Mar/2015

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
Account Code							
(a) Opening balance	--	--	--	--	--	--	--
(b) Additions to the Special Fund	--	--	--	--	--	--	--
• Transfer from Municipal Fund	--	--	--		--	--	--
• Interest/Dividend earned on Special Fund	--	--	--	--	--	--	--
Investments	--	--	--	--	--	--	--
• Profit on disposal of Special Fund Investments	--	--	--	--	--	--	--
• Appreciation in Value of Special Fund Investments	--	--	--	--	--	--	--
• Other addition (Specify nature)	--	--	--	--	--	--	--
Total (b)	--	--	--	--	--	--	--
Total (a + b)	--	--	--	--	--	--	--
(c) Payments out of funds	--	--	--	--	--	--	--
[I] Capital expenditure on:	--	--	--	--	--	--	--
• Fixed Asset	--	--	--	--	--	--	--
• Others	--	--	--	--	--	--	--
[II] Revenue Expenditure on:	--	--	--	--	--	--	--
• Salary, Wages and allowances etc	--	--	--	--	--	--	--
• Rent Other administrative charges	--	--	--	--	--	--	--
[III] Other:	--	--	--	--	--	--	--
• Loss on disposal of Special Fund Investments	--	--	--	--	--	--	--

Name of the ULB : Cuttack Municipal Corporation

Schedule B-3: Reserves

As On Date : 31/Mar/2015

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5(3+4)	6	7(5-6)
3121000	Capital Contribution	644,973,679	242,832,416	887,806,095	0	887,806,095
3121100	Capital Reserve	0	0	0	0	0
3122000	Borrowing Redemption Reserve	0	0	0	0	0
3123000	Special Funds (Utilised)	0	0	0	0	0
3124000	Statutory Reserve	0	0	0	0	0
3125000	General Reserve	0	0	0	0	0
3126000	Revaluation Reserve	0	0	0	0	0
		644,973,679	242,832,416	887,806,095	0	887,806,095

Name of the ULB: Cuttack Municipal Corporation

Schedule B-4: Grants & Contribution for Specific Purposes

As On Date: 31/Mar/2015

Particulars	Grants from Central Government (Rs.)	Grants from State Government (Rs.)	Grants from Other Government Agencies(Rs.)	Grants from Financial Institutions (Rs.)	Grants from Welfare Bodies (Rs.)	Grants from International Organizations (Rs.)	Others (Rs.)
Account Code	3201000	3202000	3203000	3204000	3205000	3206000	3208000
(a) Opening balance	554,915,734	407,010,691	26,572,313	0	0	0	108,158,230
(b) Additions to the Grants *	148,808,238	405,763,316	1,677,884	0	0	0	279,869,039
• Grant received during the year							
• Interest/Dividend earned on Grant Investments							
• Profit on disposal of Special Fund Investments							
• Appreciation in Value of Grant Investments							
• Other addition (Specify nature)							
Total(b)	148,808,238	405,763,316	1,677,884	0	0	0	279,869,039
Total (a + b)	703,723,972	812,774,007	28,250,197	0	0	0	388,027,269
(c) Payments out of funds	491,835,197	298,354,225	0	0	0	0	36,571,507
• Capital expenditure on Fixed Assets							
• Capital Expenditure on Other							
• Revenue Expenditure on							
o Salary, Wages, allowances etc.							
o Rent							
• Other:							
o Loss on disposal of Grant Investments							
o Diminution in Value of Grant Investments							
o Grants Refunded							
• Other administrative charges							
Total (c)	491,835,197	298,354,225	0	0	0	0	36,571,507
Net balance at the year end –(a + b) - (c)	211,888,775	514,419,782	28,250,197	0	0	0	351,455,762

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Name of the ULB: Cuttack Municipal Corporation

Schedule B 5: Secured Loans

As On Date: 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
3301000	Loans from Central Government	0	0
3302000	Loans from State Government	0	0
3303000	Loans from Govt. bodies & Associations	0	0
3304000	Loans from international agencies	0	0
3305000	Loans from banks & other financial institutions	0	0
3306000	Other Term Loans	0	0
3307000	Bonds & debentures	0	0
3308000	Other Loans	0	0
		0	0

Name of the ULB: Cuttack Municipal Corporation

Schedule B 6: Unsecured Loans

As On Date: 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
3311000	Loans from Central Government	0	0
3312000	Loans from State Government	0	0
3313000	Loans from Govt. bodies & Associations	0	0
3314000	Loans from international agencies	0	0
3315000	Loans from banks & other financial institutions	0	0
3316000	Other Term Loans	0	0
3317000	Bonds & debentures	0	0
3318000	Other Loans	0	0
	Total Un-Secured Loans	0	0

Name of the ULB: Cuttack Municipal Corporation

Schedule B-7: Deposits Received

As On Date: 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
3401000	From Contractors	55,907,128	44,715,278
3402000	From Revenues	0	0
3403000	From Staff	0	0
3408000	From Others	0	0
	Total deposits received	55,907,128	44,715,278

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Name of the ULB: Cuttack Municipal Corporation

Schedule B-8: Deposits Works

As On Date : 31/Mar/2015

Account Code	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilization / expenditure Amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
1	2	3	4	5	6
3411000	Civil Works	0	62,800	0	62,800
3412000	Electrical works	0	0	0	0
3418000	Others	0	11,000	0	11,000
	Total of Deposit Works	0	73,800	0	73,800

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Name of the ULB: Cuttack Municipal Corporation

Schedule B 9: Other Liabilities (Sundry Creditors)

As On Date: 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
3501000	Creditors	64,638,439	55,125,145
3501100	Employee Liabilities	14,184,772	15,700,922
3501200	Interest Accrued and Due	0	0
3502000	Recoveries Payable	13,822,555	13,887,836
3503000	Government Dues Payable	87,554	89,020
3504000	Refunds Payable	0	0
3504100	Advance Collection of Revenues	0	0
3508000	Others	57,854	0
3509000	Sale Proceeds	0	0
	Total Other liabilities (Sundry Creditors)	92,791,174	84,802,923

Name of the ULB: Cuttack Municipal Corporation

Schedule B-10: Provisions

As On Date: 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
3601000	Provision for Expenses	0	0
3602000	Provision for Interest	0	0
3603000	Provision for Other Assets	0	0
	Total Provisions	0	0

Name of the ULB : Cuttack Municipal Corporation

Schedule B 11: Fixed Assets

As on Date : 31/Mar/2015

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance (Rs.)	Additions during the period(Rs.)	Deductions during the period(Rs.)	Cost at the end of the year (Rs.)	Opening Balance (Rs.)	Additions during the period (Rs.)	Deductions during the period(Rs.)	Total at the end of the year (Rs.)	At the end of current year (Rs.)	At the end of previous year (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12
4101000	Land	20,506,511	3,436,650	0	23943161	0	0	0	0	23,943,161	20,506,511
4102000	Buildings	121,645,783	9,208,885	0	130854668	19,966,693	4847722	0	24,814,415	106,040,253	101,679,090
	Infrastructure										
4103000	Roads and Bridges	685,775,227	137,007,993	12,716,073	810067147	291,649,067	71241985	0	362,891,051	447,176,096	394,126,160
4103100	Sewerage and drainage	217,149,054	55,677,944	7,833,804	264993194	100,196,621	22915205	0	123,111,826	141,881,368	116,952,433
4103200	Water ways	60,175,055	5,594,537	0	65769592	12,761,720	3295377	0	16,057,097	49,712,495	47,413,335
4103300	Public Lighting	115,429,203	17,970,832	0	133400035	32,733,969	14274378	0	47,008,347	86,391,688	82,695,234
	Other Assets										
4104000	Plants & Machinery	22,908,368	28,170,064	0	51078432	9,235,268	3654573	0	12,889,841	38,188,591	13,673,100
4105000	Vehicles	13,982,057	0	0	13982057	8,265,846	1619220	0	9,885,066	4,096,991	5,716,211
4106000	Office & other equipment	13,350,975	590,573	0	13941548	8,263,073	1762943	0	10,026,016	3,915,532	5,087,902
4107000	Furniture, fixtures, fittings and electrical	15,656,146	2,302,867	0	17959013	1,975,572	752533	0	2,728,106	15,230,907	13,680,574
4108000	Other fixed assets	20,574,129	5,360,327	0	25934456	1,130,711	42511	0	1,173,221	24,761,235	19,443,418
4109000	Assets under Disposal	0	0	0	0	0	0	0	0	0	0
	Total	1307152508	265320672	20549877	1551923303	486178540	124406447	0	610584987	941338316	820973968

Name of the ULB: Cuttack Municipal Corporation

Schedule B-12: Investments - General Funds

As On Date: 31/Mar/2015

Account Code	Particulars	With Whom Invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
1	2	3	4	5	6
4201000	Central Government Securities			0	0
4202000	State Government Securities			0	0
4203000	Debentures and Bonds			0	0
4204000	Preference Shares			0	0
4205000	Equity Shares			0	0
4206000	Units of Mutual Funds			0	0
4208000	Other Investments			0	232,694,380
4209000	Provisions			0	0
	Total of Investments General Funds			0	232,694,380

Name of the ULB: Cuttack Municipal Corporation

Schedule B-13: Investments - Other Funds

As On Date: 31/Mar/2015

Account Code	Particulars	With Whom Invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
1	2	3	4	5	6
4211000	Central Government Securities			0	0
4212000	State Government Securities			0	0
4213000	Debentures and Bonds			0	0
4214000	Preference Shares			0	0
4215000	Equity Shares			0	0
4216000	Units of Mutual Funds			0	0
4218000	Other Investments			0	0
4219000	Provisions			0	0
	Total of Investments General Funds			0	0

Name of the ULB: Cuttack Municipal Corporation

Schedule B-14: Stock In Hand (Inventories)

As On Date: 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
4301000	Stores Loose	8,093,321	8,359,826
4302000	Tools Others	0	0
4308000	Other Stores	0	0
	Total Stock In Hand	8,093,321	8,359,826

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Name of the ULB: Cuttack Municipal Corporation

Schedule B-15: Sundry Debtors (Receivables)

As On Date: 31/Mar/2015

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Current Year Net Amount (Rs.)	Previous Year Net Amount (Rs.)
1	2	3	4	5	6
4311000	Receivables for Property Taxes				
	Less Than 5 Years	30,546,378			
	More Than 5 Years*	0			
	Sub-Total	30,546,378			
	Less: State Government Cesses/Levies in Taxes – Control Accounts	0			
	Net Receivables of Property Taxes	30,546,378	6,079,020	24,467,358	34,539,128
4311900	Receivables for other Taxes				
	Less than 3 years	0			
	More than 3 years*	0			
	Sub-Total	0			
	Less: State Government Cesses/Levies in Taxes – Control Accounts	0			
	Net Receivables of Other Taxes	0	3,390,624	-3,390,624	-1,320,615
	Receivables of Cess Income				
	Less than 3 years	0			
	More than 3 years*	0			
	Sub-Total	0	0	-3,390,624	0
4313000	Receivables for Fees and User Charges				
	Less than 3 years	2,547,690			
	More than 3 years*	0			
	Sub-Total	2,547,690	0	2,547,690	2,075,941
4314000	Receivables from Other Source				
	Less than 3 years	9,718,357			
	More than 3 years*	0			
	Sub-Total	9,718,357	5,715,541	4,002,816	5,979,556
4315000	Receivables from Government	0			
	Sub-Total	0	0	0	0
	Total of Sundry Debtors (Receivables)	42,812,425	15,185,185	27,627,240	41,274,010

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Name of the ULB: Cuttack Municipal Corporation

Schedule B-16: Prepaid Expenses

As On Date: 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
4401000	Establishment	0	0
4402000	Administrative	0	0
4403000	Operations and Maintenance	0	0
	Total Prepaid expenses	0	0

NAME OF THE ULB : Cuttack Municipal Corporation

Schedule B-17: Cash and Bank Balances

As on Date : 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
4501000	Cash	1,804,657	1,784,325
	Balance with Bank - Municipal Funds		
4502001	Nationalised Bank	66,881,469	102,847,092
4502002	Other Scheduled Bank	124,861,978	105,444,458
4502003	Co-operative Bank	621,067	14,700,240
4502004	Post Office Account	0	0
	Sub-total :	192,364,514	222,991,790
	Balance with Bank - Special Funds		
4504001	Nationalised Bank	57,953,920	0
4504002	Other Scheduled Bank	131,206	219,787
4504003	Co-operative Bank	0	0
4504004	Post Office Account	0	0
	Sub-total :	58,085,126	219,787
	Balance with Bank - Grant Funds		
4506001	Nationalised Bank	1,094,371,058	775,672,499
4506002	Other Scheduled Bank	91,256,873	53,286,083
4506003	Co operative Bank	5,824,125	7,230,846
4506004	Post Office Account	0	0
	Sub-total :	1,191,452,055	836,198,428
	Total Cash and Bank balances	1,443,706,352	1,061,194,330

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Name of the ULB: Cuttack Municipal Corporation

Schedule B-18: Loans, advances, and deposits

As on Date : 31/Mar/2015

Account Code	Particulars	Opening Balance at the Beginning of the Year (Rs.)	Paid during the Current Year (Rs.)	Recovered during the Current Year (Rs.)	Balance outstanding at the end of the Year (Rs.)
1	2	3	4	5	6
4601000	Consolidated Loans and advances to Employees	22,107,249	13,394,590	34,030	35,467,809
4602000	Consolidated Employee Provident Fund Loans	0	0	0	0
4603000	Consolidated Loans to Others	1,177,372	3,871,088	2,170,868	2,877,592
4604000	Consolidated Advance to Suppliers and Contractors	70,000	0	0	70,000
4605000	Consolidated Advance to Others	1,592,000	0	0	1,592,000
4606000	Consolidated Deposits with external Agencies	2,347,955	73,063	0	2,421,018
4608000	Consolidated Other current Assets	0	0	0	0
	Sub Total	27,294,576	17,338,741	2,204,898	42,428,419

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4610000	Less: Accumulated Provisions against Loans, Advances and deposits [Schedule B-18 (a)]	0	0	0	0
	Total Loans, advances, and deposits	27,294,576	17,338,741	2,204,898	42,428,419

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Name of the ULB: Cuttack Municipal Corporation

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

As On Date : 31/Mar/2015

Account Code	Particulars	Current Year Amount(RS.)	Previous Year Amount(RS.)
1	2	3	4
4611000	Loans to Others	0	0
4612000	Advances	0	0
4613000	Deposits	0	0
	Total Accumulated Provision	0	0

Name of the ULB: Cuttack Municipal Corporation

Schedule B-19:Other Assests

As On Date : 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
4701000	Deposit Works	0	0
4703000	Other Asset Control Accounts	0	0
4704000	Clearing Accounts	0	0
	Total Other Assests	0	0

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Name of the ULB: Cuttack Municipal Corporation

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

As On Date : 31/Mar/2015

Account Codes	Particulars	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
1	2	3	4
4801000	Loan Issue Expenses	0	0
4802000	Deferred Discount on Issue of loans	0	0
4803000	Others	0	0
	Total Miscellaneous expenditure	0	0

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RECEIPT AND PAYMENT ACCOUNT

From Date: 2014-04-01
To Date: 2015-03-31
ULB Name: Cuttack Municipal Corporation

Transaction Statements

GL Code	Gl Account Name	Trans.Debit	Trans.Credit	Net Amount
	Opening Balance - Cash/Bank			
4501001	Cash in hand (head office)	-	-	1784325.00
4502001	Bank Account - Municipal Fund - Nationalised Bank	-	-	102847091.95
4502002	Bank Account - Municipal Fund - Other Scheduled Bank	-	-	105444458.02
4502003	Bank Account - Municipal Fund - Co-operative Bank	-	-	14700240.23
4504001	Bank Account - Special Fund - Nationalised Bank	-	-	0.00
4504002	Bank Account - Special Fund - Other Scheduled Bank	-	-	219787.00
4506001	Bank Account - Grant Fund - Nationalised Bank	-	-	775672499.03
4506002	Bank Account - Grant Fund - Other Scheduled Bank	-	-	53286082.54
4506003	Bank Account - Grant Fund - Co-operative Bank	-	-	7239846.00
	Total Opening Balance - Cash/Bank			1061194329.77
	Other Transactions:			
1100801	Animal Tax	0	1800	1800.00
1101109	Advertisement Tax - On Others	0	12011763	12011763.00
1108004	Tax on Carriage and Carts	0	207528	207528.00
1201001	Compensation in lieu of Entertainment Tax/Public Resort	0	300000	300000.00
1202001	Compensation in lieu of Octroi	0	703557000	703557000.00
1301002	Rent from Shopping Complexes	0	4807122	4807122.00
1301003	Rent from Community Halls	0	1611390	1611390.00
1301006	Rent from Kalyan Mandap	0	3453700	3453700.00
1304001	Rent from lease of land	0	84000	84000.00
1401001	Fees from empanelment of Contractors	0	35600	35600.00
1401101	Trade license fees	0	10368915	10368915.00
1401102	License fees	0	14400	14400.00
1401103	License fees from Dangerous/Offensive Trade	0	2136750	2136750.00
1401109	Fees for Projections/erections	0	60700	60700.00
1401401	Development Charges	0	4600	4600.00
1401403	Demolition Charges	0	315850	315850.00
1402005	Penalty - Others	0	25000	25000.00
1404002	Cattle pounding fees	0	240235	240235.00
1404005	Property transfer charges/Mutation Fees	0	13260	13260.00
1404011	Application fees	0	24305	24305.00
1404012	Miscellaneous fees	0	49600	49600.00
1404013	Marriage Registration Fees	0	174000	174000.00
1405001	Litter and debris collection charges	0	8400	8400.00
1405002	Septic tank cleaning charges	0	412372	412372.00
1405003	Ambulance charges	0	52896.75	52896.75
1405010	Charges for supply of water by tankers	0	250	250.00
1405013	Crematorium Fees	0	58600	58600.00
1405015	User Fees	0	2851850	2851850.00
1407002	Recovery charges for damages to roads	0	54319	54319.00
1408001	Other Fees and Charges	0	265037.6	265037.60
1501001	Sale of garbage and rubbish	0	400	400.00
1501005	Sale of nursery plants	0	57775	57775.00
1501101	Sale of tender papers	0	2799100	2799100.00
1504001	Hire Charges for Vehicles	0	800	800.00
1601003	Revenue Grant from Others	0	3642030	3642030.00
1602004	Reimbursement of CENSUS related expenditure	0	99000	99000.00

1701001	Interest on Fixed Deposit	30	53246859.91	53246829.91
1711001	Interest from Bank Accounts	419293	26730340.25	26311047.25
1801001	Deposits Forfeited	0	20	20.00
1804003	Recovery From Employees - Quarter Rent	0	43946	43946.00
1808005	Audit Recovery	0	61772	61772.00
1808006	Income from Town Bus Service	0	140061.4	140061.40
1853001	Prior Period Income - Others	0	7935.8	7935.80
3101002	Adjustments to Opening Balance Sheet	0	18235004	18235004.00
3201002	13th Finance Commission Grant	0	90754000	90754000.00
3201005	Grant - Social Economic Caste Sensus (SECC)	0	750923	750923.00
3201008	IGNOAP - Central Grant	22530600	8110800	-14419800.00
3201011	UIDSSMT - Central Grant	343250000	115119	-343134881.00
3202003	Grants for Road Development	0	32546000	32546000.00
3202005	MPLAD/MLA funds	0	1768010	1768010.00
3202008	VAMBAY	0	1000	1000.00
3202009	SJSRY	238774	2016750	1777976.00
3202010	National Family Benefit Scheme (NFBS)	1905000	395000	-1510000.00
3202015	Other Grants	40	35094987	35094947.00
3202016	Grant for Renovation of Dying Water Bodies	0	12400000	12400000.00
3202017	Grant for Development of Park	0	4498000	4498000.00
3202018	Grant for Accounting Reforms	0	194400	194400.00
3202019	Election Fund Grant	0	346855	346855.00
3202022	DP- Aids	218700	15600	-203100.00
3202024	Old Age Pension Grant	0	60748400	60748400.00
3202028	Motor Vehicle - State Grant	0	27569000	27569000.00
3202029	Road & Bridge - State Grant	0	18000000	18000000.00
3202032	MBPY - State Grant	52309200	13969200	-38340000.00
3202033	Pension/Family Pension - State Grant	0	5000000	5000000.00
3202034	Devolution of Fund - State Grant	0	76627000	76627000.00
3202035	Harischandra Sahayata - State Grant	258000	600000	342000.00
3202038	Special Problem Fund - State Grant	0	4689800	4689800.00
3202039	Car Festival Grant/Local Festival Grant - State Grant	0	683000	683000.00
3202040	Grants for Construction of Public Toilets - State Grant	0	14388750	14388750.00
3202041	Grants for Solid Waste Management - State Grant	0	2000000	2000000.00
3202045	13th FC - Roads & Bridges - State Grant	0	31859000	31859000.00
3202046	Development of Night Shelter/Community Amenities - State Grant	0	3059000	3059000.00
3202047	Chief Minister's Relief Fund	0	1000000	1000000.00
3203006	Special Development Programme	0	1400000	1400000.00
3208008	JnNURM - City Bus	0	125048750	125048750.00
3208010	SJSRY - USEP - Subsidy on Loan	0	75000	75000.00
3208015	SJSRY - UCDN - Community Development	946609	0	-946609.00
3208022	Rajiv Awas Yojana	0	2166095	2166095.00
3208025	Special Relief Commission (SRC) Grant	0	80000000	80000000.00
3208027	CDPO/Anganbadi Building Construction Grant	0	13800000	13800000.00
3208031	NULM - SM & ID	0	1444000	1444000.00
3208032	NULM - SEP(I) & (G)	0	1969000	1969000.00
3208033	NULM - EST & P	394010	27883000	27488990.00
3208034	NULM - CB & T	0	2580000	2580000.00
3208035	NULM - SUH	1160000	6400000	5240000.00
3401001	Earnest Deposit - Municipal Fund	500	1954674	1954174.00
3401002	Security Deposit - Municipal Fund	1555496	26106	-1529390.00
3401008	Additional Performance Security	0	720977	720977.00
3401009	Initial Security Deposit	0	1218478	1218478.00
3411001	Deposit Works - MPLAD Fund	0	62800	62800.00
3418001	Deposit Works - Others	0	11000	11000.00
3501001	Suppliers Control Account	113200431	0	-113200431.00
3501002	Contractors Control Account	370388589	0	-370388589.00

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3501003	Expenses Payable	34700	0	-34700.00
3501101	Salary Payable (staff and officers)	251372190	199500	-251172690.00
3502004	Service Tax Deductions/Recovery	0	388746	388746.00
3502005	Profession Tax Deduction	3501149	0	-3501149.00
3502006	TDS - Employees	593652	1000	-592652.00
3502007	Deduction for Works Contract Tax	9867203	0	-9867203.00
3502009	TDS - Contractors	6784261	0	-6784261.00
3502015	Other Deductions	3000	0	-3000.00
3502016	Recovery Payable - ORHDC	35232	0	-35232.00
3502023	Construction Cess Payable	3335789	0	-3335789.00
3502024	Royalty Payable	4486280	0	-4486280.00
3502026	GIS Recovery	3662100	151500	-3510600.00
3502032	Recovery Payable - CPF	87281	117238	29957.00
3502033	Recovery Payable - LIC Premium	21117296	4000	-21113296.00
3502034	Recovery Payable - GPF	33141646	10000	-33131646.00
3502035	Recovery Payable - EPF	17254184	0	-17254184.00
3502040	Recovery Payable - Union/Sangha Fees	125115	0	-125115.00
3502041	Recovery Payable - Housing Loan	17577930	6564	-17571366.00
3502042	VAT - 5%	121125	146735	25610.00
3503002	Court Attachment fees payable	126361	0	-126361.00
3508001	Stale Cheques	0	57854	57854.00
2101002	Salaries and Allowances - Staff	792980	27708	-765272.00
2101005	Revised Pay Arrear	51739732	5650	-51734082.00
2102001	Remuneration and Fees - Corporators, Mayor and Mayor-in-Council, etc.	306271	0	-306271.00
2102007	Staff welfare expenses	10000	0	-10000.00
2102009	House Rent Allowance	2431148	0	-2431148.00
2102011	Leave Salary	1387174	0	-1387174.00
2103001	Pension / Family Pension	53845921	13410	-53832511.00
2104002	Retirement Gratuity	1633969	0	-1633969.00
2201201	Telephone expenses	527179	2160	-525019.00
2201203	Postage and Courier expenses	35649	0	-35649.00
2201204	Internet and Broadband Charges	38014	0	-38014.00
2202001	Magazines	2620	0	-2620.00
2202002	Newspapers	11349	0	-11349.00
2202101	Printing expenses	10730	0	-10730.00
2202103	Computer stationery and consumables	22685	0	-22685.00
2203001	Traveling and Vehicle expenses	36916	0	-36916.00
2205101	Legal Fees	28800	0	-28800.00
2205203	Consultancy fees	405854	0	-405854.00
2206002	Advertisement expenses	85970	0	-85970.00
2206101	Membership and Subscription Fees	20000	0	-20000.00
2208001	Expenses for Meeting of ULBs	48883	0	-48883.00
2301001	Electricity Charges - Operation and Maintenance	47723175	141073	-47582102.00
2301002	Diesel/Petrol/Mobil - Operation and Maintenance	72118	0	-72118.00
2303002	Consumption of General Stores	3050	0	-3050.00
2305003	Repair and Maintenance - Water Supply and Drains	408167	0	-408167.00
2305006	Repair and Maintenance - Traffic Signals	100000	0	-100000.00
2305101	Repair and Maintenance - Parks, Nurseries and Gardens	1265082	0	-1265082.00
2305301	Repair and Maintenance - Vehicles	204503	0	-204503.00
2305902	Repair and Maintenance - Electrical Appliances	151570	0	-151570.00
2305907	Repair & Maintenance - Others	11775	0	-11775.00
2308001	Water Purification charges	251250	0	-251250.00
2407001	Bank Charges	9926.43	2991	-6935.43
2501001	Election Expense	817235	4920	-812315.00
2501002	Honorarium for Census Work/Census Expenditure	4920	0	-4920.00
2502002	Puja and Celebration Expense	71386	0	-71386.00
2502003	Awareness Program Expense	24850	0	-24850.00

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2718001	Miscellaneous Expenses	82410	916	-81494.00
2718005	Obsequies - Cremation Ceremony Expense	45000	0	-45000.00
4108002	Other Fixed Assets	13500	0	-13500.00
4208001	Other Investments	386924600	625255686	238331086.00
4311001	Property Tax Receivable - Current Year	0	20181372.63	20181372.63
4311002	Property Tax Receivable - Year 1	7991	4427778.01	4419787.01
4311101	Conservancy/Latrine tax Receivable-Current Year	1997.5	3617483.68	3615486.18
4311102	Conservancy/Latrine tax Receivable- Year-1	0	1131810.62	1131810.62
4311201	Light Tax Receivable- Current Year	0	5802327.77	5802327.77
4311202	Light Tax Receivable- Year-1	3197.75	1781692.61	1778494.86
4311301	Water Tax Receivable- Current Year	0	4227761.34	4227761.34
4311302	Water Tax Receivable- Year-1	3197.75	1350943.79	1347746.04
4601004	Loans and advances to Employees - Festival Advance	13390000	0	-13390000.00
4601006	Loans and advances to Employees - Miscellaneous Advances	0	24850	24850.00
4601008	Loans and advances to Employees - Travel Advance	0	4590	4590.00
4603001	Loans and Advance to Others	3871088	82599	-3788489.00
	Net Inflow/(Outflow)			382512022.73
	Closing Balance - Cash & Bank [OB-Net Inflow/(Outflow)]			1443706352.50
	Closing Balance - Cash/Bank			
4501001	Cash in hand (head office)	-	-	1804657.00
4502001	Bank Account - Municipal Fund - Nationalised Bank	-	-	66881469.17
4502002	Bank Account - Municipal Fund - Other Scheduled Bank	-	-	124861978.02
4502003	Bank Account - Municipal Fund - Co-operative Bank	-	-	621067.18
4504001	Bank Account - Special Fund - Nationalised Bank	-	-	57953920.00
4504002	Bank Account - Special Fund - Other Scheduled Bank	-	-	131206.00
4506001	Bank Account - Grant Fund - Nationalised Bank	-	-	1094371057.59
4506002	Bank Account - Grant Fund - Other Scheduled Bank	-	-	91256872.54
4506003	Bank Account - Grant Fund - Co-operative Bank	-	-	5824125.00
	Total of Closing Balance - Cash/Bank			1443706352.50

NAME OF THE ULB : Cuttack Municipal Corporation

Schedule IE 1: Tax Revenue

for the period from 01/Apr/2014 to 31/Mar/2015

ACCOUNT CODE	PARTICULARS	CURRENT YEAR AMOUNT(Rs.)	PREVIOUS YEAR AMOUNT(Rs.)
1	2	3	4
1100100	Property Tax	17,328,641	33,705,909
1100200	Water Tax	6,931,456	0
1100300	Sewerage/Drainage Tax	0	0
1100400	Conservancy/Latrine Tax	4,332,160	0
1100500	Lighting Tax	6,931,456	0
1100600	Education Tax	0	0
1100700	Vehicle Tax	0	0
1100800	Tax on Animals	1,800	1,600
1100900	Electricity Tax	0	0
1101000	Professional Tax	0	0
1101100	Advertisement Tax	12,011,763	8,035,000
1101200	Pilgrimage Tax	0	0
1101300	Export Tax	0	0
1105100	Octroi and Toll	0	0
1108000	Others Taxes	207,528	335,697
A	Sub - Total	47,744,805	42,078,206

	Less: Tax Remissions and Refund [Schedule IE - 1 (a)]	0	0
B	Sub-Total	0	0
A-B	Total tax revenue	47,744,805	42,078,206

Name of the ULB: Cuttack Municipal Corporation

Schedule IE1 (a): Remission and Refund of taxes

for the period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
2709001	Property Tax	0	0
2709002	Others	0	0
	Total refund and remission of tax revenues	0	0

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Name of the ULB: Cuttack Municipal Corporation

Schedule IE 2: Assigned Revenues and Compensation:

for the period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1201000	Taxes and Duties collected by other Governments.	300,000	303,682
1202000	Compensation in lieu of Taxes and Duties	703,557,000	716,736,816
1203000	Compensations in lieu of Concessions	0	0
	Total assigned revenues and compensation	703,857,000	717,040,498

NAME OF THE ULB : Cuttack Municipal Corporation

Schedule IE 3: Rental income from Municipal

for the period from 01/Apr/2014 to 31/Mar/2015

ACCOUNT CODE	PARTICULARS	CURRENT YEAR AMOUNT(Rs.)	PREVIOUS YEAR AMOUNT(Rs.)
1	2	3	4
1301000	Rent from Civic Amenities	9,872,212	7,141,418
1302000	Rent from Office Buildings	0	0
1303000	Rent from Guest Houses	0	0
1304000	Rent from lease of lands	84,000	21,000
1308000	Other rents	0	135,100
A	Sub - Total	9,956,212	7,297,518
	Less:Rent Remission and Refunds	0	0
B	Sub - Total	0	0
A-B	Total Rental Income from Municipal Properties	9,956,212	7,297,518

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Name of the ULB: Cuttack Municipal Corporation

Schedule IE 4: Fees and User Charges Income headwise

for the period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
1401000	Empanelment and Registration Charges	35,600	3,000
1401100	Licensing Fees	13,052,514	24,394,275
1401200	Fees for Grant of Permit	0	0
1401300	Fees for Certificate or Extract	0	0
1401400	Development Charges	320,450	0
1401500	Regularization Fees	0	0
1402000	Penalties and Fines	64,891	3,514,446
1404000	Other Fees	501,400	3,021,487
1405000	User Charges	3,384,369	2,643,800
1406000	Entry Fees	0	0
1407000	Service / Administrative Charges	1,104,571	3,114,616
1408000	Other Charges	265,038	2,181,709

A	Sub - Total	18,728,832	38,873,333
	Less: Fees and User Charges Remissions and Refunds	0	0
B	Sub - Total	0	0
A-B	Total income from Fees & User Charges	18,728,832	38,873,333

Name of the ULB: Cuttack Municipal Corporation

Schedule IE 5: Sale and Hire Charges

for the period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
1	2	3	4
1501000	Sale of Products	58,175	197,793
1501100	Sale of Forms and Publications	2,799,100	6,157,920
1501200	Sale of stores and scrap	999,649	1,343,145
1503000	Sale of Others	0	0
1504000	Hire Charges for Vehicles	800	0
1504100	Hire Charges on Equipments	0	0
	Total Income from Sale and Hire charges - income head-wise.	3,857,724	7,698,858

Name Of The ULB: CUTTACK MUNICIPAL CORPORATION

Schedule IE-6: Revenue Grants, Contributions and Subsidies:

For the Period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
1601000	Revenue Grant	53,279,719	67,195,754
1602000	Re-imbursement of expenses	99,000	34,650
1603000	Contribution towards schemes	0	0
	Total Revenue Grants, Contributions and Subsidies	53,378,719	67,230,404

Name Of The ULB: CUTTACK MUNICIPAL CORPORATION

Schedule IE 7: Income from Investments General Fund

For the Period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
1701000	Interest on Investments	161,627	14,540,323
1702000	Dividend	0	0
1703000	Income from projects taken upon commercial basis	0	0
1704000	Profit in Sale of Investments	0	0
1708000	Others	0	0
	Total Income from Investments	161,627	14,540,323

Name Of The ULB: CUTTACK MUNICIPAL CORPORATION

Schedule IE 8: Interest Earned

For the Period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
1711000	Interest from Bank Accounts	3,215,890	14,128,053
1712000	Interest on Loans and advances to Employees.	0	0
1713000	Interest on loans to others	0	0
1718000	Other Interest	6,443	0
	Total - Interest Earned	3,222,333	14,128,053

Name Of The ULB: CUTTACK MUNICIPAL CORPORATION

Schedule IE 9: Other Income

For the Period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
1801000	Deposits Forfeited	20	0
1801100	Lapsed Deposits	0	0
1802000	Insurance Claim Recovery	0	0
1803000	Profit on Disposal of Fixed asses	0	0
1804000	Recovery from Employees	217,112	173,976
1805000	Unclaimed Refund/ Liabilities	0	0
1806000	Excess Provisions written back	0	0
1808000	Miscellaneous Income	254,012	424,444
	Total Other Income	471,144	598,420

Name of the ULB: Cuttack Municipal Corporation

Schedule IE 10: Establishment Expenses

For the period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
1	2	3	4
2101000	Salaries, Wages and Bonus	416,573,039	448,624,576
2102000	Benefits and Allowances	4,139,093	6,978,163
2103000	Pension	53,832,511	34,776,859
2104000	Other Terminal and Retirement Benefits	1,633,969	6,375,234
	Total Establishment Expenses	476,178,612	496,754,832

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Name of the ULB: Cuttack Municipal Corporation

Schedule IE 11: Administrative Expenses

For the period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
1	2	3	4
2201000	Rent, Rates and Taxes	0	243,946
2201100	Office maintenance	2,382,874	3,474,335
2201200	Communication Expenses	598,682	606,328
2202000	Books and Periodicals	81,545	116,527
2202100	Printing and Stationery	1,092,865	1,034,442
2203000	Travelling and Conveyance	42,017,024	40,322,168
2204000	Insurance	0	175,492
2205000	Audit Fees	0	0
2205100	Legal Expenses	213,800	0
2205200	Professional and other Fees	1,947,597	4,161,614
2206000	Advertisement and Publicity	873,836	3,411,526
2206100	Membership and subscriptions	20,000	20,000
2208000	Other Administrative Expenses	138,093	148,239
	Total administrative expenses	49,366,316	53,714,617

Name of the ULB: Cuttack Municipal Corporation

Schedule IE 12: Operations & Maintenance

For the period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
1	2	3	4
2301000	Power and Fuel	53,495,972	55,523,055
2302000	Bulk Purchases	0	0
2303000	Consumption of Stores	2,388,162	3,976,490
2304000	Hire Charges	0	0
2305000	Repairs and maintenance Infrastructure Assets	56,393,297	149,938,538
2305100	Repairs and maintenance Civic Amenities	4,729,536	5,267,303
2305200	Repairs and maintenance Buildings	103,814	642,093
2305300	Repairs and maintenance Vehicles	430,190	1,697,728
2305900	Repairs and Maintenance - Others	1,711,762	2,867,078
2308000	Other operating and maintenance expenses	142,767,492	126,639,266
	Total Operations and Maintenance	262,020,225	346,551,552

Name of the ULB: CUTTACK MUNICIPAL CORPORATION

Schedule IE 13: Interest and Finance Charges

For the Period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
2401000	Interest on Loans from Central Government	0	0
2402000	Interest on Loans from State Government	0	0
2403000	Interest on Loans from Government Bodies and Associations	0	0
2404000	Interest on Loans from International Agencies.	0	0
2405000	Interest on Loans from Banks & Other Financial Institutions.	0	0
2406000	Other Interest	0	0
2407000	Bank Charges	6,935	81,127
2408000	Other Finance Expenses	0	0
	Total Interest and Finance Charges	6,935	81,127

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Name of the ULB: CUTTACK MUNICIPAL CORPORATION

Schedule IE14: Programme Expenses

For the Period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
2501000	Election Expenses	2,692,649	8,479,069
2502000	Own Programmes	3,792,907	3,333,488
2503000	Share in Programmes of others	0	0
	Total Programme Expenses	6,485,556	11,812,557

Name of the ULB: CUTTACK MUNICIPAL CORPORATION

Schedule IE15: Revenue Grants, Contributions and Subsidies

For the Period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
2601000	Grants	0	0
2602000	Contributions	0	0
2603000	Subsidies	0	0
	Total Revenue Grants, Contributions	0	0

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Name of the ULB: CUTTACK MUNICIPAL CORPORATION

Schedule IE16:Provisions and Write off

For the Period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
2701000	Provisions for doubtful receivables	7,137,446	8,047,739
2702000	Provision for other Assets	0	0
2703000	Revenues written off	0	0
2704000	Assets written off	0	0
2705000	Miscellaneous Expense written off	0	0
2709000	Consolidated Tax Remission & Refunds	0	0
2709100	Consolidated Fees Remission and Refund	0	0
	Total Provisions and Write off	7,137,446	8,047,739

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Name of the ULB: CUTTACK MUNICIPAL CORPORATION

Schedule IE17: Miscellaneous Expenses:

For the Period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
2711000	Loss on disposal of Assets	0	0
2712000	Loss on disposal of Investments	0	0
2718000	Other Miscellaneous Expenses	2,603,644	14,955,739
	Total Miscellaneous expenses	2,603,644	14,955,739

Name of the ULB: CUTTACK MUNICIPAL CORPORATION

Schedule IE18: Prior Period Items (Net)

For the Period from 01/Apr/2014 to 31/Mar/2015

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
1	2	3	4
1851000	Taxes, Other - Revenues	0	0
1852000	Recovery of revenues written off	0	0
1853000	Other income	7,936	0
	Sub - Total Income (a)	7,936	0
	Expenses		
2855000	Bank Charges	0	0
2856000	Other Finance Expenses	0	0
2858000	Other Expenses	0	0
	Sub Total Income (b)	0	0
	Total Prior Period (Net) (a–b)	7,936	0