Cuttack Municipal Corporation

Balance Sheet as on 31st March 2020

(Amount in Rupees)

Fund Codes	Account Codes	Particulars	Schedule No.	As At 31st March 2020			As At 31st March 2019		
				Amount	Amount	Amount	Amount	Amount	Amount
1	2	3	4	5	6	7	8	9	10
SOURCES OF FUNDS									
		Reserves and Surplus							
10	310	Municipal (General) Fund	B-1		15,10,86,421			8,27,47,879	
10	311	Earmarked Funds	B-2		-			-	
10	312	Reserves	B-3		2,73,42,83,487	**2,88,53,69,908**		2,38,32,54,995	**2,46,60,02,874**
10	320	**Grants, Contributions for specific purposes**	B-4			**2,56,60,89,219**			**1,71,43,85,494**
10		**Loans**							
10	330	Secured loans	B-5		-	-		-	-
10	331	Unsecured loans	B-6		-	-		-	-
		TOTAL OF SOURCES OF FUNDS				**5,45,14,59,127**			**4,18,03,88,368**
APPLICATION OF FUNDS									
		Fixed Assets including Statues & Heritage Assets	B-11						
10	410	Gross Block		3,44,18,29,517			3,04,38,72,027		
10	411	Less: Accumulated Depreciation		1,77,22,25,864			1,47,10,57,090		
10		Net Block		1,66,96,03,653	1,66,96,03,653		1,57,28,14,937	1,57,28,14,937	
10	412	Capital work-in-progress			5,81,22,154	**1,72,77,25,807**		5,81,22,154	**1,63,09,37,091**
		Investments							
10	420	Investment-General Fund	B-12		-			-	
10	421	Investment-Other Funds	B-13		-	-		-	-
		Current assets, Loans & advances							
10	430	Stock in hand(Inventories)	B-14		1,05,47,055			1,06,64,920	
10	431	Sundary Debtors (Receivables)	B-15						
10		Gross amount outstanding		47,30,41,479			32,40,98,778		
10	432	Less: Accumulated provision against bad and doubtful receivables		6,51,88,631	40,78,52,849		2,65,90,570	29,75,08,208	
10	440	Prepaid Expenses	B-16		-			-	
10	450	Cash and Bank Balances	B-17		3,50,44,65,700			2,45,11,34,576	
10	460	Loans,advances and deposits	B-18		4,42,71,225			2,57,20,436	
		Total of Current Assets(A)			3,96,71,36,829			2,78,50,28,140	

M Dash

		Current Liabilities And Provisions							
10	340	Deposits received	B-7		13,07,38,672			10,20,42,173	
10	341	Deposit Works	B-8		1,73,800			1,73,800	
10	350	Other Liabilities(Sundary Creditors)	B-9		11,24,91,038			13,33,60,890	
		Provisions	B-10		-			-	
		Total of Current Liabilities(B)			24,34,03,509			23,55,76,863	
		Working Capital (current Assets less Current Liabilities i.e. A-B)				**3,72,37,33,320**			**2,54,94,51,277**
10	470	Other Assets	B-19			-			-
10	480	Miscellaneous Expenditure (to the extent not written off)	B-20			-			-
		Capital Deficit							
		TOTAL OF APPLICATION OF FUNDS				**5,45,14,59,127**			**4,18,03,88,368**

		Significant Accounting Principles	B-21A	
		Notes to Accounts	B-21B	

For MANAS DASH & CO
Chartered Accountants
Firm Registration Number :325267E

Manas Dash

MANAS DASH
Partner
Membership No:062096

UDIN : 21062096AAAANN7710

Date: 26.02.2021
Place: Cuttack

MANAS DASH & CO. BHUBANESWAR CHARTERED ACCOUNTANTS

For Cuttack Municipal Corporation

Finance Officer
Finance Officer
Cuttack Municipal Corporation

Commissioner
Municipal Commissioner,
Cuttack Municipal Corporation

INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31st MARCH 2020

(Amount in Rupees)

Fund Code	Account code	Item/Head of Account	Schedule No.	Year ended 31st March 2020	Year ended 31st March 2019
1	2	3	4	5	6
		INCOME			
10	1-10	Tax Revenue	I-1	56,76,85,141	34,56,35,655
10	1-20	Assigned Revenue & Compensation	I-2	60,26,89,000	54,91,26,000
10	1-30	Rental Income From Municipal Properties	I-3	1,45,19,660	1,09,54,619
10	1-40	Fees & User Charges	I-4	5,04,90,379	3,94,52,038
10	1-50	Sales & Hire Charges	I-5	14,80,490	24,90,710
10	1-60	Revenue Grants, Contribution & Subsidies	I-6	48,60,97,095	40,70,02,928
10	1-70	Income From Investments	I-7	3,26,189	-
10	1-71	Interest Earned	I-8	2,39,71,888	1,71,23,535
10	1-80	Other Income	I-9	3,73,455	49,591
10	1-90	Transfer from solid waste management account			-
	A	**Total - Revenue**		**1,74,76,33,297**	**1,37,18,35,076**
		EXPENDITURE			
10	2-10	Establishment Exp	I-10	78,30,16,754	62,48,48,558
10	2-20	Administrative Expenses	I-11	8,35,97,008	13,27,28,716
10	2-30	Operation & Maintenance	I-12	36,10,01,979	34,74,45,966
10	2-40	Interest & Finance Charges	I-13	2,34,82,693	40,47,774
10	2-50	Programme Expenses	I-14	84,53,174	90,06,104
10	2-60	Revenue Grants,Contribution & Subsidies(I. E.)	I-15	-	-
10	2-70	Provisions and Write Off	I-16	4,59,43,338	1,79,81,247
10	2-71	Miscellaneous Expenses	I-17	7,34,28,440	16,99,465
10	2-72	Depreciation on Fixed Assets	B-11	30,11,68,774	28,24,57,933
	B	**Total - Expenditure**		**1,68,00,92,160**	**1,42,02,15,763**
	A-B	**Gross Surplus/(deficit) of income over expenditure before prior period items**		**6,75,41,137**	**(4,83,80,687)**
10	2-80	Add : Prior period Items (Net)		20,00,026	11,82,631
		Gross Surplus/(deficit) of income over expenditure after prior period items		**6,95,41,162**	**(4,71,98,056)**
10	**2-90**	**Less : Transfer to Reserve funds**		-	-
		Net balance being surplus/deficit carried over to Municipal fund		**6,95,41,162**	**(4,71,98,056)**

For MANAS DASH & CO
Chartered Accountants
Firm Registration Number :325267E

Manas Dash

MANAS DASH
Partner
Membership No:062096

UDIN : 21062096AAAANN7710

Date: 26.02.2021
Place: Cuttack

For Cuttack Municipal Corporation

Finance Officer
Finance Officer
Cuttack Municipal Corporation

Commissioner
Municipal Commissioner,
Cuttack Municipal Corporation

CUTTACK MUNICIPAL CORPORATION

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2020

(Amount in Rupees)

Code No.	Head of Account	Amount	Code No.	Head of Account	Amount
	Opening Balance				
	Cash balances including Imprest Balances with Banks/ Treasury (including balances in designated bank accounts)/ Bank Balance	2,45,11,34,576			
	Operating Receipts			**Operating Payments**	
1-10	Tax Revenue	2,07,70,239	2-10	Establishment Expenses	28,08,17,516
1-20	Assigned Revenues & Compensation	60,26,89,000	2-20	Administrative Expenses	25,37,148
1-30	Rental Income From Municipal Properties	1,58,69,284	2-30	Operation & Maintenance	5,44,41,859
1-40	Fees & User Charges	5,02,06,596	2-40	Interest & Finance Charges	29,856
1-50	Sales & Hire Charges	6,10,372	2-50	Programme Expenses	37,11,522
1-60	Revenue Grants, Contributions & Subsidies	1,49,45,857	2-60	Revenue Grants, Contributions & Subsidies	
1-70	Income from Investments	3,26,189	2-70	Provision and Write off	
1-71	Interest Earned	5,73,80,915	2-71	Miscellaneous Expenses	7,06,76,698
1-80	Other Income	87,074	2-85	Prior Period Expenses - Other	6,69,852
			2-90	Transfer to Activity Funds	
	Non-Operating Receipts			**Non- Operating Payments**	
3-10	Adjustments to Opening Balance Sheet	9,71,094	3-10	Adjustments to Opening Balance Sheet	20,68,715
3-20	Grants and contribution for specific purpose	1,88,77,37,382	3-20	Grants and contribution for specific purpose	24,51,99,820
3-40	Deposits received	90,21,161	3-40	Deposits Received	50,76,967
3-41	Deposit Works	-	4-10	Fixed Assets	36,91,389
3-50	Other Liabilities	4,67,503	3-50	Other Liabilities	1,31,67,45,063
4-30	AAY/BPL/APL - Rice/Wheat/Sugar/Kerosene	24,226	4-30	AAY/BPL/APL - Rice/Wheat/Sugar/Kerosene	-
4-31	Sundary receivables	39,79,49,600	4-31	Sundary debtors	-
4-60	Loans, advances & deposits	2,23,448	4-60	Loans, advances & deposits	2,02,82,410
4-70	Other Assets		4-70	other Assets	
				Closing Balances	
				Cash balances including Imprest Balances with Banks /Treasury (including balances in designated bank accounts)	3,50,44,65,700
	Total	**5,51,04,14,515**		**Total**	**5,51,04,14,515**

Schedule B-1:MUNICIPAL (GENERAL)COUNCIL

Account code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account (Municipal Fund) As on 31.03.2020
1	2	3	4	5	6	7
31010	Fund Codes					
	Opening balance as per the last account (Rs.)					8,27,47,879
	Additions during the year(Rs.)					7,05,12,257
	Surplus for the year					6,95,41,163
	Transfers					9,71,094
	Total (Rs.)					**15,32,60,136**
	Deductions during the year(Rs.)					21,73,715
	Deficit for the year					-
	Transfers					21,73,715
	Balance at the end of the current year (Rs.)	-	-	-	-	**15,10,86,421**

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

Account code	Particulars	Special Fund	Sinking Fund	General Provident Fund (Rs.)	Total
	Account Code	31110	31150		
	(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	-	-	-	-

	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		-	-	-	-
	Diminution in Value of Special Fund Investments		-	-	-	-
	Transferred to Municipal Fund		-	-	-	-
	Total (c)	**-**	**-**	**-**	**-**	**-**
	Net Balance of Special Funds (A+b)-(c)	-	-	-	-	-

Schedule B3: Reserves

Account code	Particulars	Balance as at 31.03.2019	Additions during the year	Total as at 31.03.2020	Deductions during the year	Balance as at 31.03.2020
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	2,38,32,54,995	35,10,28,492	2,73,42,83,487	-	2,73,42,83,487
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	**2,38,32,54,995**	**35,10,28,492**	**2,73,42,83,487**	**-**	**2,73,42,83,487**

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organizations	Others	Total
Account Code	32010	32020	32030	32040	32050	32060	32080	
(a) Opening Balance	23,13,49,180	1,25,94,55,737	2,68,02,797	-	-	2,11,43,903	17,56,33,877	1,71,43,85,494
(b) Additions to the Grants	78,23,52,472	1,11,19,18,617	92,39,000	-	-	14,70,374	5,15,71,712	1,95,65,52,175
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)	-	-	-	-	-	-	-	-
Total (b)	78,23,52,472	1,11,19,18,617	92,39,000	-		14,70,374	5,15,71,712	1,95,65,52,175
Total (a+b)	1,01,37,01,652	2,37,13,74,354	3,60,41,797	-		2,26,14,277	22,72,05,589	3,67,09,37,669
(c) Payments out of funds	19,44,58,596	84,58,05,600	75,04,064	-		1,02,98,173	4,67,82,017	1,10,48,48,450
Capital expenditure on Fixed Assets	-	-	-		-	-	-	-
Capital Expenditure on Other Assets	-	-	-	-	-	-	-	-
Revenue Expenditure on	-	-	-	-	-	-	-	-
Salary, Wages, allowances etc.	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-	-
Loss on disposal of Grant Investments	-	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-	-
Grants Refunded/disbursed	-	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-	-
Total (c)	19,44,58,596	84,58,05,600	75,04,064	-		1,02,98,173	4,67,82,017	1,10,48,48,450
Net balance at the year and -(a+b)-(c)	**81,92,43,056**	**1,52,55,68,754**	**2,85,37,733**	**-**	**-**	**1,23,16,104**	**18,04,23,572**	**2,56,60,89,219**

Schedule B-5: Secured Loans			
Account Code	**Particulars**	**Balance as at 31st March 2020**	**Balance as at 31st March 2019**
33010	Loans from Central Government	-	-
33020	Loans from State Government	-	-
33030	Loans from Govt. Bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other term loans	-	-
33070	Bonds & debentures	-	-
33080	Other loans	-	-
	Total Secured Loans	**-**	**-**

Schedule B-6: Unsecured Loans			
Code No.	**Particulars**	**Balance as at 31st March 2020**	**Balance as at 31st March 2019**
1	**2**	**3**	**4**
33110	Loans from Central Government (NSDP)	-	-
33120	Loans from State Government	-	-
33130	Loans from Govt. Bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other term loans	-	-
33170	Bonds & debentures	-	-
33180	Other loans	-	-
	Total Unsecured Loans	**-**	**-**

Schedule B-7: Deposits Received			
Account Code	**Particulars**	**Balance as at 31st March 2020**	**Balance as at 31st March 2019**
1	**2**	**3**	**4**
34010	I. From Contractors	12,95,28,973	10,07,87,474
34020	III. From Revenues	12,09,699	12,54,699
34030	IV. From staff	-	-
34080	II. From Others	-	-
	Total Deposits Received	**13,07,38,672**	**10,20,42,173**

Schedule B-8: Deposits Works

Account Code	Particulars	Opening Balance as Beginning of the year Amount (Rs)	Additions during the current year Amount (Rs)	Utilisation/ Expenditure Amount (Rs)	Balance outstanding at the end of the current year Amount (Rs)
1	2	3	4	5	6
34110	For Civil Works	1,62,800	-		1,62,800
34120	For Electrical works				
34180	For Others	-			11,000
	Total of Deposit Works	**1,62,800**	**-**	**-**	**1,73,800**

Schedule B-9:Other Liabilities (Sundary Creditors)

Account code	Particulars	Balance as at 31st March 2020	Balance as at 31st March 2019
1	2	3	4
35010	Creditors	6,86,25,100	8,69,28,497
35011	Employee Liabilities	2,63,88,684	2,81,72,133
	Leave Salary Payable	-	-
	Pension Liabilities	-	-
	Old Age Pension Payable	-	-
	Retirement Gratuity Payable	-	-
	Revised Pay Arrear Payable	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	1,52,74,295	1,59,64,173
35030	Government Dues Payable	96,816	1,00,085
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	**21,06,143**	**21,96,002**
	Total Other Liabilities	**11,24,91,038**	**13,33,60,890**

Schedule B-10: Provisions

Account code	Particulars	Balance as at 31st March 2020	Balance as at 31st March 2019
1	2	3	4
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	**-**	**-**

Schedule B-11:Fixed Assets

Account code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during year	Deductions during the year	Cost at the end of the year	Opening balance	Additions during year	Deductions during the year	Total at the end of the year	As on 31.03.2020	As on 31.03.2019
1	2	3	4	5	6	7	8	9	10	11	12
41010	**Land**	8,86,46,677	2,09,92,645	-	10,96,39,322	-	-	-	-	10,96,39,322	8,86,46,677
41020	**Buildings**	53,06,63,037	3,48,92,299	-	56,55,55,336	11,02,29,928	3,36,70,599	-	14,39,00,527	42,16,54,809	42,04,33,109
	Infrastructure Assets										-
41030	Roads and Bridges	1,10,01,17,283	11,89,37,007		1,21,90,54,290	75,09,86,866	11,91,51,386	-	87,01,38,252	34,89,16,038	34,91,30,417
41031	Sewerage and drainage	61,73,92,988	12,90,10,308	-	74,64,03,296	30,98,60,377	7,24,98,179	-	38,23,58,556	36,40,44,740	30,75,32,611
41032	water ways	8,40,01,579	81,14,722	-	9,21,16,301	3,34,10,532	55,96,350	-	3,90,06,882	5,31,09,419	5,05,91,047
41033	Public lighting	34,21,56,998	3,94,94,694	-	38,16,51,692	14,21,42,260	4,07,56,298	-	18,28,98,558	19,87,53,134	20,00,14,738
	Other assets			-				-			-
41040	Plants & Machinery	6,86,98,045	3,82,958	-	6,90,81,003	3,98,10,017	67,07,452	-	4,65,17,469	2,25,63,534	2,88,88,028
41050	Vehicles	10,49,06,690	45,60,000	-	10,94,66,690	4,20,14,210	1,18,86,469	-	5,39,00,679	5,55,66,011	6,28,92,480
41060	Office equipment & Other Equipment	1,68,75,245	10,43,933	-	1,79,19,178	2,06,20,849	87,38,324	-	2,93,59,173	(1,14,39,995)	(37,45,604)
41070	Furniture, Fixtures and Fittings	3,85,92,723	11,89,652	-	3,97,82,375	90,51,286	21,63,716	-	1,12,15,002	2,85,67,373	2,95,41,437
41080	Other Fixed Assets	5,18,20,762	3,93,39,272	-	9,11,60,034	1,29,30,765	-	-	1,29,30,765	7,82,29,269	3,88,89,997
	Total	**3,04,38,72,027**	**39,79,57,490**	**-**	**3,44,18,29,517**	**1,47,10,57,090**	**30,11,68,774**	**-**	**1,77,22,25,864**	**1,66,96,03,653**	**1,57,28,14,937**
412	**Capital Work-in-Progress**	**5,81,22,154.00**	**-**	**-**	5,81,22,154.00	**-**	**-**	**-**	**-**	**5,81,22,154**	**5,81,22,154**

Schedule B-12: Investments-General funds					
Account code	**Particulars**	**With whom invested**	**Face Value (Rs)**	**Balance as at 31st March 2020**	**Balance as at 31st March 2019**
1	2	3	4	5	6
42010	Central Government Securities	-	-	-	-
42020	State Government Securities	-	-	-	-
42030	Debentures and Bonds	-	-	-	-
42010	Preference Shares	-	-	-	-
42050	Equity Shares	-	-	-	-
42060	Units of Mutual Funds	-	-	-	-
42080	Other Investments	-	-	-	-
Total of Investments - General Fund		**-**	**-**	**-**	**-**

Schedule B-13: Investments- Other funds					
Account code	**Particulars**	**With whom invested**	**Face Value**	**Balance as at 31st March 2020**	**Balance as at 31st March 2019**
1	2	3	4	5	6
42110	Central Government Securities	-	-	-	-
42120	State Government Securities	-	-	-	-
42130	Debentures and Bonds	-	-	-	-
42140	Preference Shares	-	-	-	-
42150	Equity Shares	-	-	-	-
42160	Units of Mutual Funds	-	-	-	-
42180	Other Investments	-	-	-	-
	Total of Investment-Other Funds	**-**	**-**	**-**	**-**

Schedule B-14: Stock in Hand (Inventories)			
Account code	**particulars**	**Balance as at 31st March 2020**	**Balance as at 31st March 2019**
1	**2**	**3**	**4**
43010	Stores	1,05,47,055	1,06,64,920
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in Hand	**1,05,47,055**	**1,06,64,920**

Schedule B-15: Sundary Debtors (Receivables)					
Account code	**Particulars**	**Gross Amount (Rs)**	**Provision for Outstanding revenues (Rs)**	**Balance as at 31st March 2020**	**Balance as at 31st March 2019**
1	2	3	4	5	6
43110	**Receivables for Property Taxes**				
	Less than 5 years	46,07,75,432			
	More than 5 years	-			
	Sub total	46,07,75,432			
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-			
	Net Receivables of Property Taxes	46,07,75,432			
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-			
	Sub Total	46,07,75,432	1,72,47,418	44,35,28,014	29,58,35,696
	Receivables from other source				
	Less than 3 Years				
	More than 3 years	-			
	Sub Total	-			

	Receivable of Other Taxes				
	Less Than 3 Years	-			
	More than 3 years	-			
	Sub Total	**-**	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-			
	Net Receivables of Other Taxes	**-**			
	Receivables for Fees and User Charges				
	Less Than 3 Years	19,50,641			
	More than 3 years	5,97,049			
	Sub Total	**25,47,690**	**3,82,22,855**	(3,56,75,165)	12,11,195
	Rent				
	Less Than 3 Years	9,22,635			
	More than 3 years	87,95,722			
	Sub Total	97,18,357.00	97,18,357.20	-	4,61,317.40
	Receivables from Government	-			-
	Total of Sundry Debtors (Receivables)	**47,30,41,479**	**6,51,88,631**	**40,78,52,849**	**29,75,08,208**

Schedule B-16:Prepaid Expenses

Account code	Particulars	Balance as at 31st March 2020	Balance as at 31st March 2019
1	2	3	4
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	**-**	**-**

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Balance as at 31st March 2020	Balance as at 31st March 2019
1	2	3	4
45010	**Cash in Hand**	**72,62,473**	**51,73,850**
45020	**Cash Balance with Bank- Municipal Funds**		
	Nationalised Banks	29,25,77,557	23,15,96,307
	Other Scheduled Banks	1,82,03,75,059	1,17,36,08,069
	Scheduled Co-operative Banks	9,89,662	7,24,217
	Post Office		
	Sub Total	2,11,39,42,278	1,40,59,28,593
45040	**Balance with Bank- Special Funds**		
	Nationalised Banks	47,23,64,749	51,83,17,598
	Other Scheduled Banks	4,07,56,798	1,75,39,482
	Scheduled Co-operative Banks		
	Post Office		
	Sub Total	51,31,21,547	53,58,57,080
45060	**Balance with Bank-Grant Funds**		
	Nationalised Banks	73,95,34,828	46,06,19,984
	Other Scheduled Banks	13,06,04,574	4,35,55,069
	Scheduled Co-operative Banks	-	**-**
	Post Office		
	Sub total	87,01,39,402	50,41,75,053
	Total Cash and Bank balances	**3,50,44,65,700**	**2,45,11,34,576**

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)**
1	2	3	4	5	6
46010	Loans and Advances to Employees	1,62,20,172	1,99,54,930	1,56,07,893	2,05,67,209
46020	Employee Provident Fund				
46030	Loans to others	63,39,972	2,20,52,241	79,23,447	2,04,68,766
46040	Advance to Suppliers and contractors	94,000	-	-	94,000
46050	Advance to others	92,000	-	-	92,000
46060	Deposit with External agencies	29,74,292	74,958	-	30,49,250
46080	Other current assets				
	Sub Total	**2,57,20,436**	**4,20,82,129**	**2,35,31,340**	**4,42,71,225**
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				
	Total of Loans, Advances, and Deposits	**2,57,20,436**	**4,20,82,129**	**2,35,31,340**	**4,42,71,225**

Schedule B-18(a): accumulated Provisions against Loans, Advances, and Deposits			
Account code	**Particulars**	**Balance as at 31st March 2020**	**Balance as at 31st March 2019**
1	2	3	4
46110	Loans to Others	-	-
46120	Advance	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets			
Account Code	**Particulars**	**Balance as at 31st March 2020**	**Balance as at 31st March 2019**
1	2	3	4
47010	Deposit Works		
	Bank Clearing Accounts	-	-
	Total Other Assets	**-**	**-**

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)			
Code No	**Particulars**	**Balance as at 31st March 2020**	**Balance as at 31st March 2019**
1	2	3	4
48010	Loan Issue Expenses Deferred	-	-
48020	Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	**-**	**-**

CUTTACK MUNICIPAL CORPORATION

Schedules to Income & Expenditure Statement for the period from 1st April 2019 to 31st March 2020

(Amount in Rupees)

SCHEDULE I-1 : Tax Revenue [Code No. 110]

Account Code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
110-01	Property Tax (Revenue)	34,28,53,268	15,40,50,589
110-02	Water tax	-	-
110-03	Sewerage Tax	7,67,09,379	6,88,15,189
110-04	Conservancy Tax	4,73,92,365	4,13,61,190
110-05	Lighting Tax	8,20,26,013	6,31,65,199
110-06	Education Tax	-	-
110-07	Vehicle Tax	-	-
110-09	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement Tax	1,87,01,216	1,82,29,298
110-12	Pilgrimage Tax	-	-
110-08	Tax on Animals	1,600	1,200
110-51	Octroi & Toll	1,300	-
110-52	Cess	-	-
110-80	Other taxes	-	12,990
	Sub - Total	**56,76,85,141**	**34,56,35,655**
110-90	Less : tax remission and Refund (Schedule I-1(a)	-	
	Total	**56,76,85,141**	**34,56,35,655**

SCHEDULE I-2 : Assigned Revenues & Compensation [Code No. 120]

Account Code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
120-10	Taxes and Duties collected by others	-	
120-20	Compensation in lieu of Taxes/duties	60,26,89,000	54,91,26,000
120-30	Compensation in lieu of Concessions	-	
	Total	**60,26,89,000**	**54,91,26,000**

SCHEDULE I-3 : Rental Income from Municipal Properties [Code No. 130]

Account Code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
130-10	Rent From Civic Amenities	1,43,97,738	1,06,22,897
130-20	Rent From Office Buildings	-	-
130-30	Rent From Guest Houses	-	-
130-40	Rent From Lease Land	69,830	46,292
130-80	Other Rents	52,092	2,85,430
	Sub - Total	1,45,19,660	1,09,54,619
130-90	Less: Rent Remissions & Refunds	-	-
	Total	**1,45,19,660**	**1,09,54,619**

SCHEDULE I-4 : Fees & User Charges- Income head-wise [Code No. 140]

Account Code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
140-10	Empanelment & Registration Charges	19,400	4,53,574
140-11	Licensing(License Fee)	3,56,85,779	3,29,25,922
140-12	Fees for Grants of Permit	-	-
140-13	Fees for Certificate or Extract	-	-
140-14	Dev,Betterment,Demolition,Space Contribution,Park	9,44,870	4,79,100
140-15	Regularization Fees	34,86,657	-
140-20	Penalties and Fines	2,09,463	98,415
140-40	Other Fees	19,70,673	19,34,717
140-50	User Fees	79,48,038	34,67,339
140-60	Entry Fees	10,000	30,000
140-70	Service/Administrative Charges	43,927	62,152
140-80	Other Charges	1,71,572	819
	Sub - Total	5,04,90,379	3,94,52,038
140-90	Less: Rent Remissions & Refunds	-	-
	Total	**5,04,90,379**	**3,94,52,038**

SCHEDULE I-5 : Sale and Hire charges- Income head- wise [Code No. 150]

Account Code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
150-10	Product Sale	3,08,340	2,12,030
150-11	Sale of Forms and Publications	2,36,632	7,50,528
150-12	Sale of Store and Scrap	9,29,118	7,38,052
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	6,400	7,90,100
150-41	Hire Charges for Equipment	-	-
	Total	**14,80,490**	**24,90,710**

SCHEDULE I-6 : Revenue Grants, Contribution and Subsidies [Code No. 160]

Account code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
160-10	Revenue Grant	48,47,42,595	40,30,16,728
160-20	Re-imbursement of expenses	13,54,500	39,86,200
160-30	Contribution towards schemes	-	-
	Total	**48,60,97,095**	**40,70,02,928**

SCHEDULE I-7 : Income from Investments - General Fund [Code No. 170]

Account Cde	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
170-10	Interest on Investments	**3,26,189**	**-**
170-20	Dividend	**-**	**-**
170-30	Income from projects taken up on commercial basis	**-**	**-**
170-40	Profit in Sale of Investments	**-**	**-**
170-80	Others	**-**	**-**
	Total	**3,26,189**	**-**

SCHEDULE I-8 : Interest Earned [Code No. 171]

Account Code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
171-10	Interest from Bank Accounts	2,39,71,888	1,71,23,535
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-80	Other Interest	-	-
	Total	**2,39,71,888**	**1,71,23,535**

SCHEDULE I-9 : Other Income [Code No. 180]

Account Code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed Assets	-	-
180-40	Recovery from Employees	13,326	20,432
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	3,60,129	29,159
	Total	**3,73,455**	**49,591**

CUTTACK MUNICIPAL CORPORATION

Schedules to Income & Expenditure Statement for the period from 01st April 2019 to 31st March 2020

(Amount in Rupees)

SCHEDULE I-10 : Establishment Expenses [Code No. 210]

Account code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
210-10	Salaries and Allowances- Officers,Staff,Wage, Ex-Gratia,Bonus,Octroi, Bonus	55,07,82,158	46,44,00,929
210-20	Benefits and Allowances	2,79,98,448	2,76,50,270
210-30	Pension	18,24,80,350	11,86,76,114
210-40	Other Terminal and Retirement Benefits	2,17,55,798	1,41,21,245
	Total	**78,30,16,754**	**62,48,48,558**

SCHEDULE I-11 : Administrative Expenses [Code No. 220]

Account Code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
220-10	Rent,Rates and Taxes	1,70,603	3,62,243
220-11	Office Maintenance	3,59,695	56,64,415
220-12	Communication Expenses	6,17,695	5,79,501
220-20	Books & Periodicals	2,55,145	1,10,904
220-21	Printing & Stationery	6,99,438	15,39,711
220-30	Travelling and Conveyance	7,61,55,754	11,53,23,236
220-40	Insurance	5,54,708	5,69,877
220-50	Audit Fees	59,000	59,000
220-51	Legal Fees	6,96,500	6,11,155
220-52	Professional and Other Fees	9,89,267	54,54,785
220-60	Advertisement and Publicity	19,36,766	21,77,597
220-61	Membership & subscriptions	-	-
220-80	Others (Adm. Expenses)	11,02,437	2,76,292
	Total	**8,35,97,008**	**13,27,28,716**

SCHEDULE I-12 : Operations & Maintenance [Code No. 230]

Account Code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
230-10	Power & Fuel	5,23,19,528	5,20,14,472
230-20	Bulk Purchases	-	5,10,188
230-30	Consumption of Stores	16,78,088	1,34,25,512
230-40	Hire Charges	-	55,888
230-51	Repair & Maintenance-Infrastructure Assets	2,91,28,194	2,33,63,967
230-52	Repair & Maintenance- Civic Amenities ☐	65,59,792	95,71,856
230-53	Repairs & Maintenance- Buildings	30,30,241	38,97,768
230-54	Repairs & Maintenance- Vehicles	4,68,871	75,800
230-59	Repair & Maintenance- Others☐ ☐ ☐	1,50,28,552	35,48,332
230-80	Other Operating & Maintenance Expenses☐ ☐ ☐	25,27,88,713	24,09,82,183
	Total	**36,10,01,979**	**34,74,45,966**

SCHEDULE I-13 : Interest and Finance charges [Code No. 240]

Account code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
240-10	Interest on loans from Central Government	-	-

240-20	Interest on loans from State Government	-	-
240-30	Interest on loans from Government Bodies & Associations	2,34,52,020	26,88,283
240-40	Interest on loans from International Agencies	-	-
240-50	Interest on loans from Banks & Other Financial Institutions	-	-
240-60	Other Interest	830	12,12,905
240-70	Bank Charges	29,843	1,44,586
240-80	Other Finance Expenses	-	2,000
	Total	**2,34,82,693**	**40,47,774**

SCHEDULE I-14 : Programme Expenses [Code No. 250]

Account Code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
250-10	Election Expenses	34,46,500	22,89,541
250-20	Own Programmes (Festival Expenses)	40,69,872	67,16,563
250-30	Share in Programmes of others	9,36,802	-
	Total	**84,53,174**	**90,06,104**

SCHEDULE I-15 : Revenue Grants , contribution and subsidies [Code No. 260]

Account code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
260-10	Grants	-	-
260-20	Contributions	-	-
260-30	Subsidies	-	-
	Total	-	-

SCHEDULE I-16 : Provision and Write off [Code No. 270]

Account code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
270-10	Provisions for doubtful receivables	4,59,43,338	**1,79,81,247**
270-90	Tax Remission & refunds	-	-
270-91	Fees Remission ans refund	-	-
	Total	**4,59,43,338**	**1,79,81,247**

SCHEDULE I-17 : Miscellaneous Expenses [Code No. 271]

Account Code	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	7,34,28,440	16,99,465
	Total	**7,34,28,440**	**16,99,465**

SCHEDULE I-18: Prior Period Items (Net) [Code No 280]

Code No.	Particulars	Year ended 31.03.2020	Year ended 31.03.2019
	Income		
280-10	Taxes	-	-
280-20	Other-Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	73,45,278	11,82,631
	Sub - Total	**73,45,278**	**11,82,631**
	Expenses		
280-50	Refund of taxes	-	
280-60	Refund of Other-Revenues	-	
280-80	Other Expenses	53,45,252	
	Sub - Total	**53,45,252**	**-**
	Total	**20,00,026**	**11,82,631**