AUDIT REPORT OF ROURKELA MUNICIPAL CORPORATION

For the period 01.04.2019 to 31.03.2020



AUDITED BY: JBMT & Associates Chartered Accountant L/138, Baramunda Housing Colony Bhubaneswar, Pin -751003 Lenka, FCA L.R. Pani, FCA L.D. Ojha, FCA K. Behera, FCA M. Patro, FCA M. Jhunjhunwala, FCA Dusmanta Sahoo, FCA

R. K Kar, FCA

Sanjay Kumar Swain, FCA

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JEMT & ASSOCIATES

L-138, BARAMUNDA HOUSING BOARD COLONY, BHUBANESWAR-751003 Ph. : 0674-2354523, 9861805020, 9090080665 E-mail : cadusmanta@gmail.com

Date

INDEPENDENT AUDITOR'S REPORT

To The Commissioner Rourkela Municipal Corporation

Report on the Financial Statement

We have audited the accompanying financial statement of **Rourkela Municipal Corporation** ("Corporation"), which comprise the balance sheet as at 31st March 2020, the statement of Income & Expenditure and the Receipt & Payment account, and a summary of significant accounting policies and explanatory information.

Management's Responsibility for the financial statement

The Corporation's management is responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and receipt & payment statement of the corporation in accordance with the accounting principles generally accepted in India, including the rules as specified in OMAR, 2012 ("rules"). This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the rule for safeguarding the assets of the corporation and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statements that give a true and fair view and 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 have taken into account the provisions of the Rule, the accounting and auditing standards and matters that are required to be included in the audit report under the provisions of the Rules made there under.

Deputy Commissio Rourkela Municipal Corpo



203. 2nd Floor, Ratna Tower - II, Cuttack Road, Bhubaneswar - 751 006, Phone : 0674 - 2571688, Fax : 2570661
 Branches at : Bhubaneswar • Ranchi • Balasore • Berhampur • Cuttack

We conducted our audit in accordance with the standards on auditing specified by Institute of Chartered Accountants of India ("ICAI"), 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 the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the corporation's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the corporation has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Corporation 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 on the standard financial statements.

Observations

- 1. The Corporation has not updated fixed asset register; hence we are unable to comment on the existence, usability and physical condition of such fixed assets. Further it was explained to us no physical verification of fixed assets and inventories amounting to 175.88 crore and .44 crore respectively has been carried out during the year.
- 2. During the financial year 2019-20 the Corporation has not conducted any Internal Audit.
- 3. During the financial year 2019-20 the Corporation has received interest from fixed deposits held in different banks. The fixed deposits held are not separately disclosed in the Investment Schedule B-12. However, it was included in the Schedule B-17: Cash and Bank Balances.
- *Reconciliation of fixed deposits held by the Corporation were not made.*
- 5. RMC has not passed any entry for provision against sundry debtors. Proper ageing of the receivables is not available. As per the OMAR 2012 provision has to be made against the outstanding sundry debtors.
- 6. The capital contribution entry for the FY 2019-20 was not passed.

Deputy Commissioner Rourkela Municipal Corporation



7. Reconciliation and confirmation for the following ledger balances are required

	Amount
Inventories (stores loose)	Rs 4490149
Consolidated Loans and advances to Employees	Rs 24407912
Consolidated Deposits with external Agencies	Rs10022714
Consolidated Other current Assets	Rs 10750
Deposits received from Contractors	Řs 148582057
Other Liabilities (Sundry Creditors)	Rs 8275764
ledger account needs to be reconciled.	

Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the 'Observations' paragraph the aforesaid financial statements 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, of the state of affairs of the Corporation as at 31st March 2020 and its income & expenditure and its receipt & payment for the year ended on that date.



For JBMT & Associates. Chartered Accountants Firm Registration No – 320232E

CA Dushmanta Sahoo Partner Membership No -067399

Place: Rourkela Date: 12th June, 2021

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Deputy Commission Rourkela Municipal Corporation

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e of the ULB:	Rourkela Municipal Corporation	i -	
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Balance Sheet

As On March 31, 2020

Figures in Rupees

Fund Codes	Account Codes		Schedule No.	Amount	Amount	Amount
1	2	3	4	5	6	7
		SOURCES OF FUNDS			•	
		Reserves and Surplus		1		
	3100000	Municipal (General) Fund	B-1	1,988,449,891		
	3110000	Earmarked Funds	B-2	0		
	3120000	Reserves	B-3	759,822,586	2,748,272,477	
	3200000	Grants, Contributions for Specific Purpose	B-4		1,712,816,496	and the second second
		Loans				
	3300000	Secured loans	B-5	36,820,426		
	3310000	Unsecured loans	B-6	0	36,820,426	and the second second
		TOTAL OF SOURCES OF FUNDS			A	4,497,909,40
		APPLICATION OF FUNDS				
		Fixed Assets including Statues & Heritage Assets	B-11			
	4100000	Gross Block	star was an entered and the	4,350,573,554	- A Contract of the second second	and the second second
	4110000	Less: Accumulated Depreciation		-2,591,755,146		
		Net Block -		1,758,818,407		
	4120000	Capital workinprogress		0	1,758,818,407	
		Investments				
	4200000	Investment General Fund	B-12	250,000	and the state of the second	And a second second second
	4210000	Investment Other Funds	B-13	0	250,000	
		Current assets, loans & advances				
	4300000	Stock in hand (Inventories)	B-14	4,490,149		
		Sundry Debtors (Receivables)	B-15			
	4310000	Gross amount outstanding		95,864,364	and the second	
	4320000	Less: Accumulated provision against bad and doubtful receivables		0		
	4400000	Prepaid expenses	B-16	0		46
	4500000	Cash and Bank Balances	B-17	2,760,883,325	and the second second second second	
	4600000	Loans, advances and deposits	B-18	34,460,976		
		Total of Current Assets (A)		2,895,698,813		
		Current Liabilities and Provisions	And the second		0	and the second s
	3400000	Deposits received	B-7	148,582,057		and the second second
	3410000	Deposit Works	B-8	0	11	•
	3500000	Other liabilities (Sundry Creditors)	B-9	8,275,764		
	3600000	Provisions	B-10	0		
		Total of Current Liabilities (B)		156,857,821		
		Working Capital (Current Assets less Current liabilities i.e. A-B)		-	2,738,840,992	
	4700000	Other Assets	B-19	4	0	
	4800000	Miscellaneous Expenditure (to the extent not written off)	B-20	en e	0	
		Capital Deficit			0	
		TOTAL OF APPLICATION OF FUNDS			1	4,497,909,40
	1000	Notes to the Balance Sheet	the second states and second states	same and a state of the second second	and the second second second	

Deputy Commissioner Rourkela Municipal Corporation

For JBMT & ASSOCIATES CHARTERED ACCOUNTANTS aho 2

CA. DUSMANTA SAHOO, FCA. PARTNER Membership No.: 067399



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Rourkela Municipal Corporation Income Expenditure Statement

		to 31/Mar/2020		-	
Hand Cade	n 01/Apr/2019 Account Code	Item/Head of Code	Schedule No	Current Year Amount(Rs)	Previous Year Amount(Rs)
	2	3	4	5	6
-	-	INCOME	in the second		
	1100000	Tax Revenue	IE1 .	96,719,773	120,393,726
	1200000	Assigned Revenues and Compensations	IE2	305,882,000	278,698,000
	1300000	Rental Income from Municipal Properties	IE3	16,314,493	15,224,720
-	1400000	Fees and User Charges	IE4	64,033,884	37,571,907
-	1500000	Sale and Hire Charges	IE5	3,280,186	3,606,049
-	1600000	Revenue Grants, Contribution and Subsidies	IE6	222,795,776	145,977,24
-	1700000	Income from Investments	IE7	0	
-	1710000	Interest Earned	IE8	43,960,991	45,215,15
-	1800000	Other Income	IE9	777,096	494,44
	A	Total-INCOME		753,764,199	647,181,2
_		EXPENDITURE		•	
	2100000	Establishment Expenses	IE-10	524,807,610	220,123,3
	2200000	Administrative Expenses	IE-11	24,837,209	° 29,996,6
-	2300000	Operations and Maintenance	IE-12	193,691,840	169,729,6
-	2400000	Interest and Finance Charges	IE-13	2,122,486	928,5
-	2500000	Programme Expenses	IE-14	5,112,216	4,554,
-	2600000	Révenue Grants, Contribution and Subsidies	IE-15	0	
	2700000	Provisions and Write off	IE-16	0	1
	2710000	Miscellaneous Expenses	IE-17	455,597	188,
-	2720000	Depreciation		400,677,310	392,813,4

Deputy Commissioner Rourkela Municipal Corporation

For JEMT & ASSOCIATES CHARTERED ACCOUNTANTS 00



CA. DUSMANTA SAHOO, FCA. PARTNER Membership No.: 067399

в	rotal-EXPENDITURE		1,151,704,268	818,334,514
C=A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		-397,940,069	-171,153,254
D	Add/Less: Prior period Items (Net)	IE-18	0	0
E=C +/- D	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		-397,940,069	-171,153,254
F	Less: Transfer to Reserve Funds		0	0
G=E-F	Net balance being surplus/ deficit carried over to Municipal Fund		-397,940,069	-171,153,254

For JBMT & ASSOCIATES CHARTERED ACCOUNTANTS aba

CA. DUSMANTA SAHOO, FCA. PARTNER Membership No.: 067399

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Deputy Commissioner Rourkela Municipal Corporation

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Name of the ULB: Rourkela Municipal Corporation Schedule B-1: Municipal (General) Fund:

As On Date: 31/Mar/2020

		-	1 -							-			
		General Account		1.926.008.571		0	476,077,701	476,077,701		397,940,069	15,696,312	413,636,381	1,988,449,891
	Commercial	Projects									.,		
	Bustee	Services									•		
	Road Development and Maintainance												
	, and	Drainage										e	-
AND NH	Particulars	Fund Codes	Opening Balance as per the last account (Be)	Additions during the vear(Rs.)	Surplus for the year	Transfers	Total (Rs.)	Deductions during the year (Rs.)	Deficit for the year	Transfers	Total (Rs.)	Balance at the end of the current vear(Rs.)	
	Account Code		3100000	× *	3109001	3100000		0	3109001	3100000			



Deputy Commissioner Rourkela Municipal Corporation

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund) Name of the ULB: Rourkela Municipal Corporation As On Date: 31/Mar/2020

Particulars	Special Fund 1	Special Fund	Special Fund 3	Special Fund 4	Special Fund Special Fund Special Fund Special Fund 1 2 3 4 5	Pension Fund	General Provident Fund
Account Code							
(a) Opening balance	I	1	1	1	1	:	1
(b) Additions to the Special Fund	1	1	1	1	-	:	1
 Transfer from Municipal Fund 	1	1	1		ł	1	1
 Interest/Dividend earned on Special Fund 	1	1	1	1	1	;	1
Investments	1	1	1	1	1	1	1
 Profit on disposal of Special Fund Investments 	1	1	1	1	1	1	1
 Appreciation in Value of Special Fund Investments 	1	1	1	ł	1	1	1
Other addition (Specify nature)	ł	1	1	1	1	-	1
Total (b)	1	1,	1	-	1	1	1
Total (a + b)	1	1	1	1	I		1
(c) Payments out of funds	1	1	1	-	-	р	ł
[I] Capital expenditure on:	1	1	1	-	I	-	I
 Fixed Asset 	ł	1	1	1	1		I
Others		1	+	+	1	1	1
[II] Revenue Expenditure on:	1	1	I	-	•	., 1	1
 Salary, Wages and allowances etc 	1	1.0	1	:	-	/	-
 Rent Other administrative charges 	-	1	-	1	1	, ,	1
[III] Other:	· · ·	:	-	1	I	*	ł
Loss on disposal of Special Fund Investments	1	1	1	ł	1	-	1

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Deputy Commissioner Rourkela Municipal Corporation

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Schedule B-3: Reserves

As On Date : 31/Mar/2020	31/Mar/2020					
4			Additions		Deductions	Balance at the end of the
Account Code	Particulars	opening balance (Rs.)	duing the year (Rs.)	Total (Rs.)	during the year (Rs.)	0
Ŧ	~	S	4	5(3+4)	9	7(5-6)
3121000	Canital Contribution	759,822,586	0	759,822,586	0	759,822,586
		0	0	0	0	0
3121100	Capital Reserve		C	C	0	0
3122000	Borrowing Redemption Reserve	Ð	2	>		
	Charial Funds (Utilised)	0	0	0	0	0
3123000		0	0	0	0	0
3124000	Statutory Reserve		c		C	0
3125000	General Reserve	D	2	>		
3126000	Revaluation Reserve	0	0	0	0	
		759,822,586	0	759,822,586	0	759,822,586



Deputy Commissioner Rourkela Municipal Corporation

Name of the ULBI Rourkela Municipal Corporation Schedule B-4. Grants & Contribution for Specific Purposes As On Date: 31/Mar/2020

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	-		- 1- from	Pronte from	and an Annual	Grants Itom	
Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government	Financial Institutions	Grants from Welfare Bodies (Rs.)	International Organizations (Rs.)	Others (Rs.)
	(Rs.)	(Bs.)	Agencies(no.)		3205000	3206000	3208000
oper .	3201000	3202000	3203000		0000010		0 16,336,173
Account Code	700 061 767	857.541.698	6,465,914	0	1		
(a) Opening balance	230,000 ,200	678 282 947	5,893,494	0	0		0
(h) Additions to the Grants *	336,916,179	010/010					
Crant received during the year							
Claim concerned on Grant Investments							
Interesting of Special Fund Investments							
Appreciation in varie of the			*				0 6,950,800
Other addition (Specify nature)	000 016 170	678.282,947	17 5,893,494	#	0	2	
Total(b)	330,910,113		12.359,408		0	0	0 23,286,973
Total (a + b)	867,777,446	-			0	0	0
(c) Payments out of funds	443,842,666	282,589,310		2			
Capital expenditure on Fixed Assets							
Canital Expénditure on Other							
			0				
o Salary, Wages, allowances etc.						I	
o Rent							
• Other:		-			•		
o Loss on disposal of Grant Investments							
o Diminution in Value of Grant Investments		0					
o Grants Befunded	-						
					-		0
Other aufilinishance of a second	() 443,842,666	366 282,589,310	1,310	0	0	0	0 00 000 073
	103 034 780	ZR0 1 253.235.335	.335 12,359,408	408	0	0	0 23,20
Net balance at the year end $-(a + b) - (c)$	440,001			-	-		5

Deputy Commissioner Rourkela Municipal Corporation



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Schedule B 5: Secured Loans

As On Date: 31/Mar/2020

Previous Year Amount(Rs)	4	0	40,786,878	0	0	0	0	0	0	40,786,878
Current Year P	S	0	36,820,426	0	0	0	0	0	0	36,820,426
Particulars	2	Loans from Central Government	Loans from State Government	Loans from Govt. bodies & Associations	Loans from international agencies	Loans from banks & other financial institutions	Other Term Loans	Bonds & debentures	Other Loans	
Account Code	-	3301000	3302000	3303000	3304000	3305000	3306000	3307000	3308000	



Deputy Commissioner Rourkela Municipal Corporation

0 0 0 0 0 0 0 0 0 Previous Year Amount(Rs) 4 Deputy Commission Rourkela Municipal Corporation 0 0 0 0 0 0 0 0 0 Current Year Amount(Rs) 3 Loans from banks & other financial institutions Particulars Loans from Govt. bodies & Associations Name of the ULB: Rourkela Municipal Corporation N -Loans from international agencies Loans from Central Government Loans from State Government Total Un-Secured Loans Bonds & debentures Other Term Loans Schedule B 6: Unsecured Loans Other Loans stuetung As On Date: 31/Mar/2020 here Account Code 3312000 3314000 3315000 3316000 3317000 3318000 3311000 3313000

1							· ·								Ŧ
PPPPP		Previous Year Amount(Rs)	4	133,273,994	0	0	0	133,273,994				•			
PPPPPPP		Current Year Amount(Rs)	c	148,582,057	0	0	0	148,582,057		Arriver .	Deputy Commission Rourkela Municipal Corporation		-		
	Name of the ULB: Rourkela Municipal Corporation Schedule B-7: Deposits Received	Particulars	2	From Contractors	From Revenues	From Staff	From Others	Total denosits received		SINEIT	Chantered Acc	•		•	
	Name of the ULB: Schedule B-7: Depot	As on Date. Of Account Code	-	3401000	3402000	3403000	3408000								

Schedule B-8: Deposits Works

As On Date : 31/Mar/2020

		Opening balance	Additions	Utilization /	Balance outstanding at
Account Code	Particulars	as the beginning of the year	current year	expenditure	the end of the
	and the second se	Amount (Rs.)	Amount (Rs.)	Amount (HS.)	Amount (Rs.)
-	2	m	4	5	9
3411000	Civil Works	0	0	0	0
3412000	Electrical works	0	0	0	0
3418000	Others	0	0	0	0
	Total of Deposit Works	0	0	0	0
	M .				



Deputy Commissioner Rourkela Municipal Corporation

Schedule B 9: Other Liabilities (Sundry Creditors)

As On Date: 31/Mar/2020

Account Code Particulars	ulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
5		3	4
Creditors		0	0
3501100 Employee Liabilities		13,879,540	10,489,139
Interest Accrued and Due		0	0
Recoveries Payable		-5,603,776	310,803
Government Dues Payable	A.	0	0
Refunds Payable		0	,
3504100 Advance Collection of Revenues		0	0
Others	*	0	0
3509000 Sale Proceeds		0	0
Total Other liabilities (Sundry Creditors)	ors)	8,275,764	10,799,942



N Deputy Commissioner Rourkela Municipal Corporation

Schedule B-10: Provisions

As On Date: 31/Mar/2020

		Current Year	Previous Year	
Account Code	Particulars	Amount(Rs)	Amount(Rs)	
	c	¢.	4	-
	7	>		Т
3601000	Provision for Expenses	0	O	
000-000		C	C	-
3602000	Provision for Interest	C	C	<u>,</u>
0001000		c	C	-
3603000	Provision for Other Assets	S	>	T
00000		C	C	-
		>		,
×.				
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Deputy Commissioner Rourkela Municipal Corporation,

Name of the ULB | Rourkela Municipal Corporation Schedule B 11; Fixed Assets

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As on Date : 31/Mar/2020

	Account	Particulars		Gross Block	Block			Accumulated Depression	nehieriario			
2 3 4 5 6 7 8 10 10 11 Land 128,038,486 38,401 0 128,173837 0 0 0 128,173,837 Buildings 314,245,543 33,477,649 0 347,271,245 0 1,176,274 0 1,162,647,704 256,152,448 Buildings 2,127,186,053 19,416,576 0 347,273,06 0 1,746,647,519 256,354 258,324,416 366,567,314 256,356,324,326 354,415,566 354,415,566 366,576 366,567,576 0 1,746,567,567 256,415,567 256,41	ode			Additions during the period(Rs.)	Deductions during the period(Rs.)	Cost at the end of the year (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.)
x x				4	5	9	7	8	σ	10	11	12
Lunion 317.27192 74,448,430 17126274 0 91.574,704 266.122,468 Buildings 314.249,543 354.77,643 354.77,644 963.5477,646 963.5477,646 963.5477,646 963.5477,646 963.546,644 963.546,646 963.5477,646 963.5477,646 963.5477,646 963.546,644 269.5463,647 266.122,468 265.374,746 266.126,466 963.546,547 266.166,547 266.166,547 266.166,547 266.166,547 266.166,547 266.166,544 256.342,412 0 1,752,647 264.766,944 963.3695,765 266.373,456 852.73468 274.2560,60 0 1,752,647,646 963.369,547 266.426,547 </td <td></td> <td></td> <td>128.089.496</td> <td>90,401</td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td></td> <td>128,179,897</td> <td>128,089,496</td>			128.089.496	90,401				0	0		128,179,897	128,089,496
Buildings 314,248,513 354,77,845 354,77,845 354,77,845 354,77,845 354,77,845 354,77,845 354,77,845 355,733 356,712 1762,647,646 983,559,025 Assets 2,727,186,035 19,416,576 0 2746606677 1,484,515 0 2745606677 1,484,515 882,73468 983,559,442 283,359,025 Pouds and forkings 8,056,69,914 292,299,442 0 0 1,762,647,6016 983,559,025 Nueter ways 8,376,130 1556,261 0 1053,447 1,601,395 60,566,246 286,594 286,596 286,596 286,596 286,596 286,596 286,596 286,596				- Andrews					0	-	256,152,488	239,801,113
Intrastructure 1 0 2/72/160.06 0 1/762.647.648 983.959.026 Assets 2/22/160.06 19,416.578 0 27466066731,488,419.568 8.2723488 8.036.645,944 228,342,412 Sewenge and drainage 805.689314 25.268.473,466 8.273488 8.2673488 8.2673488 9.036.645,944 228,342,412 Sewenge and drainage 805.689314 1.556.261 0 10534774 1.601.9393 243968 0 76.647,351 86.468.301 Water ways 6.976.10 1.556.261 0 1053474 1.601.9393 243968 0 76.647,351 86.468.301 Public Lightling 147,854.824 15.219.028 0 1053474 1.601.9393 243969 0 76.647,351 86.468.301 Public Lightling 147,854.824 15.219.028 0 1650738 80.666.249 9179378 86.666.301 Public Lightling 147.564.824 15.7184.824 15.71847 1.601.9393 9179378 91.754.96 4.333.401 Public		Buildings	314,249,543	33,477,645								
Roads and Bridges 2.727,188,095 19,418,578 0 27460066731,488,415,508 227,46006731,488,415,508 227,46066731,488,414 228 Sewerage and drainage 808,689,314 29,289,442 0 803,68,544 22 Nuteer ways 8,978,133 1,556,281 0 1053,4474 1,601,983 243908 0 1,845,901 Nuteer ways 8,978,133 1,556,281 0 1053,4474 1,601,983 243908 0 1,845,901 Nuteer ways 8,978,133 1,556,281 0 1053,4474 1,601,983 243908 0 1,845,901 Nuteer ways 8,978,133 15,56,281 0 1653073852 60,868,248 15,779302 0 76,647,551 8 Nuteer ways 8,033,410 156,590 0 1630,73852 60,868,248 15,779302 0 76,647,551 8 Other Assets 8,033,410 156,590 0 1630,73852 50,868,249 0 51,649,645 Other Assets 8,033,414 1,501,991		Infrastructure Assets		-								1,238,768,507
Sewerage and drainage B08.683 914 22,293,442 0 8378,983 528.373,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,456 8273,493 1,345,590 9 1,47,557,150 9 76,647,551 9 Nuter. ways 8,378,193 1,5219,028 0 16530,7352 6.0,865,44 810525 0 76,647,551 9 Other Assetts 8,033,410 136,560 0 8170000 3,025,674 810525 0 76,647,551 9 Dehnic Lightling 1,47,854 15,219,028 0 16501,932 3,474978 0 23,356,139 9 26,47,551 9 Dehnic Lightling 8,033,410 133,292 0 8,1750,029 0 3,14978 0 21,324,804 Dennic Lightling 8,040,1730 0 8,1052,475 3,14978 0 2,1324	3000	Roads and Bridges	2,727,188,095	19,418,578	<i>u</i> -		31,488,419,588	N				000 216 A58
Water ways 8,978,193 1,556,281 0 1053,474 1,601,993 243908 0 1,845,901 Public Lighting 147,654,824 15,219,028 0 163073852 60,688,249 15779302 0 76,647,551 1 Public Lighting 147,654,824 15,219,028 0 163073852 60,688,249 15779302 0 76,647,551 1 Other Assets 8,033,410 136,590 0 8170000 3,025,674 810525 0 21,324,904 Public Lighting 8,033,410 136,590 0 8170000 3,025,674 810525 0 21,324,904 Prants & Machinery 8,033,410 136,590 0 817029 0 21,324,904 Prants & Machinery 8,033,410 136,591 0 348,492 16,647,551 0 21,324,904 Prants & Machinery 8,033,410 133,292 0 21,324,904 0 21,324,904 Prants & Machinery 8,283,175 3,691,179 879237 0 </td <td>33100</td> <td>Sewerage and drainage</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>228,342,412</td> <td>04'01 0'707</td>	33100	Sewerage and drainage									228,342,412	04'01 0'707
Public Lighting 147,854,824 15,219,028 0 163073852 60,868,249 15779302 0 76,647,551 6 Public Lighting 147,854,824 15,219,028 0 163073852 60,868,249 15779302 0 76,647,551 6 Other Assets 8,033,410 136,590 0 8170000 3,025,674 810525 0 3,864,199 Plants & Machinery 8,033,410 135,590 0 8170000 3,025,674 810525 0 21,324,804 Vehicles 3466,175 133,292 0 34816,471 17,843,826 0 21,324,804 Vehicles 346,175 0 8,233,954 584,775 0 24,506 0 21,324,804 Office & other 8,233,954 584,775 0 24,9237 0 21,324,804 Office & other 8,233,954 5847,757 1,386,475 1466497 0 21,320,4897 Funture 8,233,554 58,547,56 0 29,488,475 1466497 <td>03200</td> <td></td> <td>8,978,193</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>8,688,573</td> <td>7,376,200</td>	03200		8,978,193								8,688,573	7,376,200
Other Assets No.033,410 136,590 0 8170000 3,025,674 810525 0 3,836,199 Plants & Machinery 8,033,410 136,590 0 8170000 3,025,674 810525 0 3,836,199 Plants & Machinery 8,033,410 136,590 0 8170000 3,025,674 810525 0 3,836,199 Vehicles 34,683,129 133,292 0 34816421 17,849,826 0 21,324,804 Vehicles 34,681 17,849,826 3,691,179 879237 0 4,570,416 Office & other 8,283,757 1,387,676 0 8678243 3,691,179 879237 0 4,570,416 Furniture, futures, 8,804 8,482,475 1466497 0 9,948,972 Funiture, futures, 28,584,767 1,387,676 0 2972443 8,482,475 1466497 0 9,948,972 Funiture, futures, 28,584 3,591,179 8,782,475 1466497 0 9,948,972	03300		147,854,824	S. 1							86,426,301	86,986,575
Plants & Machinery B,033,410 136,590 0 8170000 3,025,674 810525 0 3,836,199 Plants & Machinery 8,033,410 136,590 0 8170000 3,025,674 810525 0 3,836,199 Vehicles 34,683,129 133,292 0 34816421 17,849,826 3474978 0 21,324,804 Vehicles 8,293,954 584,775 0 8878729 3,691,179 879237 0 4,570,416 Office & other 8,293,954 584,775 0 8878729 3,691,179 879237 0 4,570,416 Office & other 8,293,954 584,775 0 8878729 3,691,179 879237 0 4,570,416 Furniture, fixtures, 8,295,954 5148,975 1466497 0 9,948,972 Ittings and electrical 8,285,475 1,387,670 0 29,482,475 0 9,948,972 Ittings and electrical 33,276,302 1,348,214 0 24,924,975 0 9,448,972<											1	
Vehicles 34,683,129 133,292 0 34816421 17,849,826 3474978 0 21,324,804 Vehicles 34,683,129 133,292 0 8878729 3,691,179 879237 0 4,570,416 Office & other 8,293,954 584,775 0 8878729 3,691,179 879237 0 4,570,416 Furniture, fixtures, fittings and electrical appliances 28,584,767 1,387,676 0 29972443 8,482,475 1466497 0 9,948,972 Furniture, fixtures, fittings and electrical appliances 33,276,302 1,348,214 0 29972443 8,482,475 1466497 0 9,948,972 Other fixed assets 33,276,302 1,348,214 0 24624516 6,316,968 3395041 0 9,772,009 Assets under Disposal 0 0 0 34624516 6,316,968 3395041 0 9,712,009 Assets under Disposal 0 0 0 0 0 9,712,009 Assets under Disposal 0	04000		8,033,410		06				2			5,007,736
Office & other 8,293,354 584,775 0 8878729 3,691,179 879237 0 4,570,416 4 Office & other 8,293,354 584,775 0 8,79237 0 4,570,416 4 Furniture, fixtures, fixtures, additionation 28,584,767 1,387,676 0 29972443 8,482,475 1466497 0 9,948,972 Furniture, fixtures, fixtures, and electrical 28,584,767 1,387,676 0 29972443 8,482,475 1466497 0 9,948,972 Other fixtures, fixtures, and electrical 28,584,767 1,387,676 0 29972443 8,482,475 1466497 0 9,948,972 Other fixtures, and electrical 28,584,767 1,387,676 0 34624516 6,316,968 3395041 0 9,712,009 Other fixed assets 33,276,302 1,348,214 0 34624516 6,316,968 3395041 0 9,712,009 Assets under Disposal 0 0 0 0 0 9,712,009 0 0 <	USODO	100	34,683,129		92				8			16,833,303
Office & other B.,593,394 Office & other B.,482,475 1,387,676 0 29972443 B,482,475 1466497 0 9,948,972 Furniture. fixtures. 28,584,767 1,387,676 0 29972443 B,482,475 1466497 0 9,948,972 Furniture. fixtures. 28,584,767 1,387,676 0 29972443 B,482,475 1466497 0 9,948,972 Ittings and electrical appliances 33,276,302 1,348,214 0 34624516 6,316,968 3395041 0 9,712,009 Other fixed assets 33,276,302 1,348,214 0 34624516 6,316,968 3395041 0 9,712,009 Assets under Disposal 0 0 0 0 0 0 0 0 712,009 Assets under Disposal 0		1000	00000		75				2		-	4 4,602,776
Furniture, fixtures, fittings and electrical 28,584,767 1,387,676 0 29972443 0,0000 29972443 0,0000 0 9,712,009 0 0 0 0 0 0 0 </td <td>106000</td> <td></td> <td>8,293,95</td> <td></td> <td>2</td> <td></td> <td></td> <td></td> <td>2</td> <td></td> <td></td> <td>1 20,102,292</td>	106000		8,293,95		2				2			1 20,102,292
Other fixed assets 33,276,302 1,348,214 0 34624516 0.316,300 3335041 0	107000		28,584,76		376							8 26,959,335
Assets under Disposal 0 0 0 0 0 2591755148 Total Total Total 400677310 0 2591755148 0 2591755148	108000		33,276,30	1	214							
0 102651326 0 4350573553 2191077838 400677310 0 2591755148	109000	1 28	= 4	0	0	0	0	0	2	-		
		a fes	0 42479216		926				0			05 2056843791

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48791 Beputy Commissioner

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Schedule B-12: Investments - General Funds

As On Date: 31/Mar/2020

			-				-		-		-		5.1	0	1
Previous, Year Carrying Cost (Rs.)	9			0	0		2	0		0	250,000		•	250,000	
Current Year Carrying Cost (Rs.)	Ľ		0	0	0		0	0	,	0	250,000		0	250,000	
Face Value (Rs.)		+													
With Whom Invested	c	'n													
Particulars		2	Central Government Securities	State Government Securities		Debentures and Bonds	Drafarance Shares		Equity Shares	Units of Mutual Funds		Other Investments	Provisions		Total of Investments General Funds
Account Code		1	4201000			4203000		000104	4205000	4206000		4208000		4400000	



Deputy Commissioner Rourkela Municipal Corporation

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Name of the ULB: Rourkela Municipal Corporation

Schedule B-13: Investments - Other Funds

As On Date: 31/Mar/2020

						Г
Account Code	Particulars	With Whom Invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)	
	N	3	4	ъ	9	
4211000	Central Government Securities			0	0	-
4212000	State Government Securities			0	· O	
4213000	Debentures and Bonds			0	0	
4214000	Preference Shares	-		0	0	
4215000	Equity Shares			0	0	
4216000	Units of Mutual Funds	-		0	0	0
4218000	Other Investments			0 .	U	0
4219000	Provisions			0	*	0
	Total of Investments General Funds			0		0
	Beputy Commissioner Rourkela Municipal Corporation	nissioner al Corporation				7

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Schedule B-14: Stock In Hand (Inventories)

As On Date: 31/Mar/2020

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
	~	3	4
	Storee Once	4,490,149	4,490,149
000000		0	0
4302000		0	0
4308000	Other Stores	4 490 149	4.490.149
		0.16011	



Deputy Commissioner Rourkela Municipal Corporation

Rourkela Municipal Corporation Name of the ULB: Schedule B-15: Sundry Debtors 31/Mar/2020 As On Date:

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	94,119,902			
	More Than 5 Years*	0			*
	Sub-Total	94,119,902			
	Less: State Government Cesses/Levies in Taxes – Control Accounts	0			
	Net Receivables of Property Taxes	94,119,902	0	94,119,902	85,761,71
4311900	Receivables for other Taxes				
	Less than 3 years	426,257			
	More than 3 years*	0			
	Sub-Total	426,257	14 S.		
	Less: State Government Cesses/Levies in Taxes – Control Accounts	0		0	
	Net Receivables of Other Taxes	426,257	0	426,257	426,25
	Receivables of Cess Income			11	•
	Less than 3 years	0		-	1
	More than 3 years*	0			
	Sub-Total	C) 0	426,257	-
4313000	Receivables for Fees and User Charges		1		
	Less than 3 years	С			
	More than 3 years*	C)		
	Sub-Total	C	o c	0	
4314000	Receivables from Other Source				
	Less than 3 years	1,318,204	4		
	More than 3 years*	- (D		
	Sub-Total	1,318,204	4 (1,318,204	1,318,20
4315000	Receivables from Government	- \ (D		
	Sub-Tota		0 . (0	
	Total of Sundry Debtors (Receivables)	95,864,36	4 (95,864,364	87,506,1

Deputy Commissioner Rourkela Municipal Corporation



Previous Year Amount(Rs) Current Year Amount(Rs) Rourkela Municipal Corporation Particulars Schedule B-16: Prepaid Expenses 31/Mar/2020 Name of the ULB: Account Code As On Date:

T	-		1	-									
	4												
	თ		0		0		0		0				
	2		Establishment		Administrative		Operations and Maintenance		Total Prepaid expenses		fe	CSOCIATED SOCIATED	and a
	-	-	4401000	0000-0	4402000	00000-1	4403000	000001		· + .			



Deputy Commission Routed Municipal Corporation

NAME OF THE ULB : Rourkela Municipal Corporation

Schedule B-17: Cash and Bank Balances

As on Date : 31/Mar/2020

Particulars Amount (FIs) Cash 3 Cash 3 Balance with Bank 1,732,342,189 Mationalised Bank 1,732,342,189 Nationalised Bank 5,2,184,761,064 Orber Scheduled Bank 5,2,184,761,064 Doperative Bank 5,0,0,011 Post Office Account S,0,0 Doperative Bank 5,184,761,064 Nationalised Bank 5,184,761,064 Doperative Bank 5,1748 <	Ode Particulars Amount (R) Amount (R) <th>AS ON Date . 9</th> <th>0.1/Waitedee</th> <th>Current Vear</th> <th>Previous Year *</th>	AS ON Date . 9	0.1/Waitedee	Current Vear	Previous Year *
A 3 4 Cash 2 0 1,722,342,189 1,1 Balance with Bank - Municipal Funds 1,722,342,189 1,1 1,722,342,189 1,1 Nationalised Bank Other Scheduled Bank 452,418,875 0 0 1,1 Nationalised Bank Co-operative Bank 452,418,875 0 0 1,1 Nationalised Bank Co-operative Bank Sub-total 2,18,476,1064 1,1 1,1 Co-operative Bank Sub-total Sub-total 2,18,476,1064 1,1 1,1 Post Office Account Sub-total Sub-total 2,18,366,942 0 1,1 Nationalised Bank Other Scheduled Bank Sub-total 2,18,366,942 1,1 1,1 Deparative Bank Sub-total Sub-total 9,1519 9,1519 1,1 Nationalised Bank Sub-total Sub-total 9,1519 9,1519 1,1 Deparative Bank Sub-total Sub-total 2,18,356,942 1,1 1,1 Inter Schedu	A 3 4 Cash Cash 0 0 0 1,722,342,189 1,1 Balance with Bank - Municipal Funds Nationalised Bank 4,22,418,875 1,1 1,1 Nationalised Bank Obserscheduled Bank 2,184,751,064 1,1 1,1 Cooperative Bank Cooperative Bank 2,184,751,064 1,1 Dest Office Account Sub-total 2,184,751,064 1,1 Nationalised Bank Sub-total 2,184,751,064 1,1 Nationalised Bank Sub-total 2,184,751,064 1,1 Dest Office Account Sub-total 2,184,751,064 1,1 Nationalised Bank Nationalised Bank 9,621,244 1,1 Nationalised Bank Dest Office Account 3,27,532,221 1,2,43 Nationalised Bank Sub-total 1,0,453,532 1,0,453,532 1,0,453,532 Dest Office Account Sub-total 3,27,532,231 1,0,453,532 1,0,453,532 1,0,453,532 1,0,453,532 1,0,453,532 1,0,453,532 1,0,453,532 1,0,453,53	count Code	Particulars	Amount(Rs)	Amount(Rs)
Cash 0 0 Iteration 1,732,342,189 1,732,342,189 Nationalised Bank 452,418,875 1,132,342,189 Nationalised Bank 452,418,875 0 Conserstive Bank 500-total 0 0 Cooperative Bank 452,418,875 0 Cooperative Bank 500-total 2,184,761,064 1,1 Past Office Account Sub-total 2,184,761,064 1,1 Nationalised Bank Nationalised Bank 9,051,244 9,052,337 Nationalised Bank Nationalised Bank 10,453,537 9,1519 Cooperative Bank Sub-total 238,523,414 9,1519 Nationalised Bank Nationalised Bank 10,453,537 9,1519 Pest Office Account Sub-total 238,573,7183 9,1519 Nationalised Bank Nationalised Bank 10,453,537 9,1513 Nationalised Bank Nationalised Bank 10,453,537 9,1514 Nationalised Bank Nationalised Bank 10,453,537 9,1514 Nationalised Ban	cash 0 Cash 1,732,342,189 Nationalised Bank 1,732,342,189 Nationalised Bank 1,732,342,189 Ohrer Scheduled Bank 452,418,875 Ohrer Scheduled Bank 2,184,761,064 Dest Office Account 2,184,761,064 Ealance with Bank - Special Funds 2,184,761,064 Dest Office Account Sub-total Balance with Bank - Special Funds 2,184,761,064 Interscheduled Bank Sub-total Dest Office Account Sub-total Co-operative Bank 9,053,57 Dest Office Account 327,522,41 Dest Office Account 327,522,41 Dest Office Account 327,523,241 Dest Office Account 327,523,241 Dest Office Account 327,523,241 Dest Office Account 327,523,241 Nationalised Bank 0,04 Post Office Account Sub-total Nationalised Bank 0,0543,57 Dest Office Account 2,06,633,27,378 Dest Office Account 2,06,633,273,783 De			co	4
Cash Cash Cash I,723,342,189 I,1 Nationalised Bank Nationalised Bank 452,418,875 1,1 Other Scheduled Bank Other Scheduled Bank 452,418,875 0 It Co-operative Bank 0 1,723,342,189 0 It Post Office Account 5ub-total 2,184,761,064 1 It Post Office Account Sub-total 2,184,761,064 1 It Nationalised Bank Sub-total 327,523,241	Cash Cash I.732,342,189 I. Nationalised Bank Nationalised Bank 1,732,342,189 1,732,342,189 Nationalised Bank Other Scheduled Bank 452,418,075 0 Other Scheduled Bank Co-operative Bank 96,271,894 1,1 Datance with Bank Sub-total 2,184,761,064 1,1 Nationalised Bank Sub-total 2,184,761,064 1,1 A Post Office Account Sub-total 2,184,761,064 1,1 A Nationalised Bank Sub-total 2,184,761,064 1,1 A Post Office Account Sub-total 2,184,761,064 1,1 A Post Office Account Sub-total 2,194,761,064 1,1 A Post Office Account Sub-total 2,194,778 1,0,453,537 B Post Office Account </td <td>1</td> <td></td> <td>0</td> <td>0</td>	1		0	0
Balance with Bank Municipal Funds 1.732.342.189 1.1 Nationalised Bank 452.418.875 0 Other Scheduled Bank 452.418.875 0 Co-operative Bank 0 0 0 Co-operative Bank 2,184.761.064 1 Post Office Account Sub-total : 2,184.761.064 1 Nationalised Bank Sub-total : 2,184.761.064 1 Ocoperative Bank Sub-total : 327.523.241 91.519 Post Office Account Sub-total : 327.523.541 91.519 Nationalised Bank Other Scheduled Bank 91.519 91.519 Nationalised Bank Other Scheduled Bank 91.519 0 0 Nationalised Bank Sub-total : 229.573.783 0<	Balance with Bank Index	4501000	Cash		
Nationalised Bank Associated Bank Other Scheduled Bank 0 Co-operative Bank 0 Post Office Account Sub-total : Balance with Bank - Special Funds Sub-total : Nationalised Bank 0 Nationalised Bank 0 Nationalised Bank 2;184,761,064 Nationalised Bank 10,453,537 Other Scheduled Bank 10,453,537 Other Scheduled Bank 10,453,537 Co-operative Bank 10,453,537 Dest Office Account Sub-total : 327,523,231 Balance with Bank - Grant Funds Sub-total : 327,523,231 Balance with Bank - Grant Funds Sub-total : 327,523,231 Nationalised Bank 0 0 Co-operative Bank Sub-total : 327,523,231 Nationalised Bank Sub-total : 327,523,231 Post Office Account Sub-total : 327,523,231 Post Office Account Sub-total : 327,523,231 Post Office Account Sub-total : 327,523,231 Post Office Ac	Nationalised Bank Astronalised Bank Other Scheduled Bank 452,418,875 Deet Office Account 5,00-total : Deet Office Account 5,184,761,064 Mationalised Bank 5,184,761,064 Mationalised Bank 5,184,761,064 Deet Office Account 2,184,761,064 Nationalised Bank 9,052,1244 Orner Scheduled Bank 9,053,1244 Orner Scheduled Bank 9,053,1244 Orner Scheduled Bank 9,053,1244 Deet Office Account 5,194,761,064 Nationalised Bank 9,053,234 Orner Scheduled Bank 9,053,234 Deet Office Account 5,00-total : Nationalised Bank 0 Orner Scheduled Bank 9,025,236 Nationalised Bank 0 Orner Scheduled Bank 0 Orner Scheduled Bank 0 Orner Scheduled Bank 0 Orner Scheduled Bank 5,00-total : Deputy Commission 2,186,019 Post Office Account 5,760,083,325 Post Office Account 5,760,083,325 Deputy Commission 0 Deputy Commission 0 Deputy Commission 0		Balance with Bank - Municipal Funds	1 732 342 189	1,218,507,122
Other Scheduled Bank Other Scheduled Bank 0 0 Post Office Account Sub-total: 2,184,761,064 1, Balance with Bank - Special Funds Sub-total: 2,184,761,064 1, Nationalised Bank Nationalised Bank 2,184,761,064 1, Nationalised Bank Nationalised Bank 99,621,244 91,519 Other Scheduled Bank 10,453,537 91,519 91,519 Co-operative Bank Sub-total: 327,523,241 91,519 Nationalised Bank Nationalised Bank 91,519 91,519 Nationalised Bank Co-operative Bank 9,025,236 91,523,241 Nationalised Bank Sub-total: 327,523,241 91,519 Post Office Account Sub-total: 2,295,326 91,519 Nationalised Bank Nationalised Bank 9,025,326 91,519 Post Office Account Sub-total: 2,760,883,325 91,925,326 Nationalised Bank Post Office Account 9,025,326 91,925,326 Post Office Account Sub-total: 2,760,883,32	Other Scheduled Bank Other Scheduled Bank Nationalised Bank Sub-total : 2:184,761,064 1. Post Office Account Sub-total : 2:184,761,064 1. 1. Balance with Bank - Special Funds Sub-total : 2:184,761,064 1. Nationalised Bank Nationalised Bank 98,621,244 10,453,637 10,453,637 Co-operative Bank Co-operative Bank 98,621,244 91,519 91,519 91,519 Dest Office Account Sub-total : Sub-total : 327,523,237 91,519 91,519 91,519 91,519 91,519 91,519 91,523,237 91,519 91,523,237 91,519 91,523,237 91,519 91,519 91,519 91,519 91,519 91,523,237 91,519 91,519 91,523,236 91,519 91,523,236 91,519 91,523,236 91,519 91,523,236 91,519 91,523,236 91,516 91,523,523 91,516 91,523,523 91,519 91,519 91,523,523,536 91,519 91,523,523,536 91,519 91,523,523,536 91,519	4502001	Nationalised Bank	AF2 418 875	368,142,843
Co-operative Bank Co-operative Bank 0 0 Post Office Account Sub-total: 2,184,751,064 1,1 Balance with Bank - Special Funds Sub-total: 2,184,751,064 1,1 Nationalised Bank Nationalised Bank 9,651,244 91,519 Other Scheduled Bank Other Scheduled Bank 91,519 91,519 Post Office Account Sub-total: 327,523,241 Nationalised Bank Nationalised Bank 9,025,236 Nationalised Bank Other Scheduled Bank 9,025,236 Nationalised Bank Nationalised Bank 9,025,236 Nationalised Bank Doputy Connission 0 Nationalised Bank 20,010 9,025,236 Nationalised Bank Sub-total: 2,760,833,325	Co-operative Bank Co-operative Bank Nutronalised Bank Sub-total 2,184,761,064 1,1 Balance with Bank - Special Funds Sub-total 2,184,761,064 1,1 Balance with Bank - Special Funds Sub-total 2,184,761,064 1,1 Nationalised Bank Nationalised Bank 99,621,244 1,0,453,537 Other Scheduled Bank Co-operative Bank 90,621,244 91,519 Co-operative Bank 10,453,537 91,519 91,519 Nationalised Bank Nationalised Bank 90,523,532,41 91,519 Nationalised Bank Other Scheduled Bank 91,519 91,519 Nationalised Bank Co-operative Bank 2,248,599,019 0 Post Office Account Sub-total 2,760,883,325 0 Post Office Account Co-operative Bank 0 0 0 Post Office Account Post Office Account 2,248,599,019 0 Post Office Account Post Office Account 2,760,883,325 0 Post Office Account </td <td>4502002</td> <td>Other Scheduled Bank</td> <td></td> <td>¢,</td>	4502002	Other Scheduled Bank		¢,
Post Office Account Sub-total : 2,184,761,064 1 Balance with Bank - Special Funds Sub-total : 2,184,761,064 1 Nationalised Bank Nationalised Bank 98,621,244 98,621,244 Noter Scheduled Bank Co-operative Bank 98,621,244 91,519 Post Office Account Sub-total : 91,519 91,519 Post Office Account Sub-total : 91,519 91,519 Nationalised Bank 0 91,519 91,519 Nationalised Bank Sub-total : 327,523,241 Nationalised Bank 0 90,53,783 Nationalised Bank Sub-total : 239,573,783 Nationalised Bank 90,051 90,052,236 Post Office Account Sub-total : 20,057,373 Nationalised Bank 90,051 90,052,36 Post Office Account Sub-total : 239,573,783 Post Office Account Sub-total : 90,052,36 Post Office Account Sub-total : 90,052,36 Post Office Account Sub-total : 239,573,783 Post Office Account Sub-total : 239,573,783 Post Office Account Sub-total : 90,052,36 Post Office Account Sub-total : 246,599,019	Post Office Account Sub-total: 2,184,761,064 11. Balance with Bank - Special Funds 2,184,761,064 11. Nationalised Bank Nationalised Bank 2,18,356,942 Nationalised Bank 0ther Scheduled Bank 9,621,244 Co-operative Bank 9,621,244 9,533,537 Co-operative Bank 0ther Scheduled Bank 10,453,537 Nationalised Bank 0ther Scheduled Bank 9,523,241 Nationalised Bank 0ther Scheduled Bank 0,235,328 Nationalised Bank 0ther Scheduled Bank 0,025,328 Nationalised Bank 0ther Scheduled Bank 0 Deputy 0 0 0 Post Office Account Sub-total 2,760,83,325 Post Office Account Sub-total 2,760,83,325	4502003	Co-operative Bank		0
Sub-total: Sub-total: 2,184,761,064 Balance with Bank - Special Funds 218,356,942 Nationalised Bank 218,356,942 Other Scheduled Bank 98,621,244 Co-operative Bank 98,621,244 Post Office Account 327,523,241 Balance with Bank - Grant Funds 327,523,241 Nationalised Bank 327,523,241 Nationalised Bank 239,573,783 Nationalised Bank Sub-total : 327,523,241 Other Scheduled Bank Sub-total : 327,523,241 Other Scheduled Bank Sub-total : 239,573,783 Internalised Bank Deputy Contrinso (019) 0	Sub-total: Sub-total: 2,184,761,064 Balance with Bank - Special Funds 218,356,942 Nationalised Bank 98,621,244 Other Scheduled Bank 98,621,244 Co-operative Bank 98,621,244 Post Office Account 5ub-total: 91,519 Nationalised Bank 91,519 Nationalised Bank 91,519 Nost Office Account 5ub-total: 327,523,241 Nationalised Bank 0 90,25,236 Nationalised Bank 90,25,236 0 Nationalised Bank 0 239,573,783 Nationalised Bank 200,019 9,025,236 Nationalised Bank 9,025,236 0 Post Office Account 5ub-total: 239,573,783 Nationalised Bank 9,025,236 0 Post Office Account 5ub-total: 239,573,783 Post Office Account 5ub-total: 239,573,783 Post Office Account 5ub-total: 0 Post Office Account 5ub-total: 239,573,783 Post Office Account 5ub-total: 239,573,783 Post Office Account <td>4502004</td> <td>Post Office Account</td> <td></td> <td>1 586 640 965</td>	4502004	Post Office Account		1 586 640 965
Balance with Bank - Special Funds 218,356,942 Nationalised Bank 218,356,942 Nationalised Bank 98,821,244 Other Scheduled Bank 98,821,244 Other Scheduled Bank 91,519 Post Office Account Sub-total : Nationalised Bank 327,523,241 Post Office Account Sub-total : Nationalised Bank 239,573,783 Nationalised Bank 239,573,783 Nationalised Bank 200-total : Co-operative Bank 200-total : Nationalised Bank 200-total : Co-operative Bank 9,025,236 Post Office Account 0 Nationalised Bank 0 I Post Office Account Sub-total : Dost Office Account 20,0583,325 Total Cash and Bank balances 9,025,236 I Total Cash and Bank balances 9,026,325	Balance with Bank - Special Funds 218,356,942 Nationalised Bank 98,621,244 Nationalised Bank 98,621,244 Cher Scheduled Bank 98,621,244 Cher Scheduled Bank 98,621,244 Co-operative Bank 91,519 Post Office Account Sub-total : Balance with Bank - Grant Funds 327,523,241 Nationalised Bank 91,519 Other Scheduled Bank 91,519 Dest Office Account 239,573,783 Nationalised Bank 90,25,236 Other Scheduled Bank 90,25,236 Co-operative Bank 90,25,236 Deputy Commission 0 Post Office Account Sub-total : Co-operative Bank 90,25,236 Deputy Commission 0 Post Office Account Sub-total : Dost Office Account 2,760,883,325			2,184,761,064	000'0+0'000'1
Datatuce with outwort outwot outwort outwort outwort outwort outwort outwort ou	Datative With Datie 218,356,942 Nationalised Bank 98,621,244 Nationalised Bank 98,621,244 Other Scheduled Bank 98,621,244 Co-operative Bank 91,519 Post Office Account Sub-total : 327,523,241 Nationalised Bank Sub-total : 327,523,241 Alaance with Bank - Grant Funds Sub-total : 327,523,241 Nationalised Bank Other Scheduled Bank 9,025,236 Nationalised Bank Other Scheduled Bank 9,025,236 Doter Scheduled Bank Sub-total : 238,573,783 Nationalised Bank Other Scheduled Bank 9,025,236 Other Scheduled Bank Sub-total : 2,760,883,325 Post Office Account Sub-total : 2,760,883,325		Belence with Bank - Snecial Funds		
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Other Scheduled Bank 91,519 Co-operative Bank 91,519 Post Office Account 327,523,241 Post Office Account 327,523,241 Nationalised Bank 327,523,241 Nationalised Bank 9,025,236 Other Scheduled Bank 9,025,236 Other Scheduled Bank 9,025,236 Other Scheduled Bank 9,025,236 Other Scheduled Bank 0 Dopter Scheduled Bank 0 Total Cash and Bank balances 200-total Total Cash and Bank balances 200-total	Other Scheduled Bank 10,453,537 Co-operative Bank 10,453,537 Co-operative Bank 91,519 Post Office Account Sub-total: Balance with Bank - Grant Funds Sub-total: Nationalised Bank Sub-total: Other Scheduled Bank 0 Co-operative Bank 9,025,236 Co-operative Bank 0 Deputy Commission 239,573,783 Total Cash and Bank Sub-total: Deputy Commission 239,573,783	4504001	Nationalised Bank	98.621.244	
Co-operative Bank 91,519 Post Office Account 91,519 Post Office Account 327,523,241 Balance with Bank - Grant Funds Sub-total : 327,523,243 Nationalised Bank Other Scheduled Bank 9,025,236 Other Scheduled Bank Co-operative Bank 9,025,236 Nationalised Bank Deputy Conmission 0	Co-operative Bank Co-operative Bank 91,519 Post Office Account Sub-total : 327,523,241 Balance with Bank - Grant Funds Sub-total : 327,523,241 Nationalised Bank Other Scheduled Bank 9,025,236 Other Scheduled Bank Deperty Commission 0 Post Office Account Sub-total : 239,573,783 Nationalised Bank Deputy Commission 0 Dotorative Bank Deputy Commission 0	4504002	Other Scheduled Bank	10 453 537	
Post Office Account Sub-total : 327,523,241 Balance with Bank - Grant Funds Sub-total : 327,523,241 Nationalised Bank Other Scheduled Bank 9,025,236 Other Scheduled Bank 0 0 Co-operative Bank 0 0 Post Office Account 239,573,783 Total Cash and Bank balances 239,573,783 Deputy Contrist for the scount 239,573,783	Post Office Account Sub-total : Sub-total : Sub-total : Balance with Bank - Grant Funds Sub-total : 327,523,241 Nationalised Bank Option : 327,523,241 Other Scheduled Bank 9,025,236 Other Scheduled Bank 9,025,236 Doperative Bank 0 Total Cash and Bank balances 0 Total Cash and Bank balances 0 Deputy Commission 2,760,883,325	4504003	Co-operative Bank	01 610	
Balance with Bank - Grant Funds Sub-total : 327,523,241 Balance with Bank - Grant Funds 327,523,241 Nationalised Bank 9,025,236 Other Scheduled Bank 9,025,236 Co-operative Bank 0 Post Office Account 0 Post Office Account Sub-total : Total Cash and Bank balances 0 Deputy Conmission 2,760,883,325	Sub-total : 327,523,241 Balance with Bank - Grant Funds 327,523,783 Nationalised Bank 9,025,236 Other Scheduled Bank 9,025,236 Other Scheduled Bank 0 Dother Scheduled Bank 0 Total Cash and Bank balances 248,599,019 Total Cash and Bank balances 2,760,883,325	леойоол	Post Office Account	e 10,19	
Balance with Bank - Grant Funds 239,573,783 Nationalised Bank 239,573,783 Other Scheduled Bank 9,025,236 Other Scheduled Bank 0 Co-operative Bank 0 Post Office Account 248,599,019 Total Cash and Bank balances 216,0483,325	Balance with Bank - Grant Funds 239,573,783 Nationalised Bank 239,573,783 Other Scheduled Bank 9,025,236 Other Scheduled Bank 0 Co-operative Bank 0 Post Office Account 248,599,019 Total Cash and Bank balances 20-total : Deputy Commission 2,760,883,325	1001001		327,523,241	•
Balance with Bank 239,573,783 Nationalised Bank 9,025,236 Other Scheduled Bank 9,025,236 Co-operative Bank 0 Post Office Account 248,599,019 Total Cash and Bank balances 20.0ch but Commission	Balance with Bank - Gram Funds 239,573,783 Nationalised Bank 9,025,236 Other Scheduled Bank 9,025,236 Co-operative Bank 0 Co-operative Bank 0 Post Office Account 248,599,019 Post Office Account 2,760,883,325 Total Cash and Bank balances 0 Deputy Commission of the Account 0		· · · · · · · · · · · · · · · · · · ·		
Nationalised Bank 9,025,236 Other Scheduled Bank 9,025,236 Other Scheduled Bank 0 Co-operative Bank 0 Post Office Account 248,599,019 Total Cash and Bank balances 2,760,883,325	Nationalised Bank 9,025,236 Other Scheduled Bank 0 Co-operative Bank 0 Post Office Account 248,599,019 Total Cash and Bank balances 9,025,236		Balance with Bank - Grani Funds	239,573,783	
Other Scheduled Bank 0 Co-operative Bank 0 Post Office Account 0 Total Cash and Bank balances 0 Total Cash and Bank balances 0	Other Scheduled Bank 0 0 0 Co-operative Bank 0 0 0 Post Office Account 248,599,019 0 Total Cash and Bank balances 0 2,760,883,325 Anneed Account 0 0	4506001	Nationalised Bank	9.025.236	
Co-operative Bank 0 0 Post Office Account 248,599,019 Total Cash and Bank balances 2	Co-operative Bank 0 0 Post Office Account 248,599,019 Total Cash and Bank balances 2,760,883,325 Annicipal Commission 2,760,883,325	4506002	Other Scheduled Bank		-
Post Office Account 248,599,019 Total Cash and Bank balances 2000,000	Post Office Account CSOC(1) Sub-total : 248,599,019 Total Cash and Bank balances Deputy Commissioner 2,760,883,325	4506003	Co-operative Bank		1
Total Cash and Bank balances	Total Cash and Bank balances	4506004	ASSOCIAL		
Deputy Commission	A BUIRDANAR * 2,760,883,325 * Deputy Commissioner 2,760,883,325		12	248,399,01	
EIL CAL	A Buttore			2,760,883,32	
			USIL AND A	y commissioner	

Schedule B-18: Loans, advances, and deposits

As on Date : 31/Mar/2020

AS OIL Date .			חכיא אייזיא tho	Recovered during	Becovered during Balance outstanding
Account Code	Particulars	Opening balance at the Beginning of the Year (Rs.)	Current Year (Rs.)	the Current Year (Rs.)	Current Year (Rs.) the Current Year at the end of the Year (Rs.) (Rs.)
	6	e	4	ъ	9
4601000	Consolidated Loans and advances to Employees	19,309,328	5,139,084	40,500	24,407,912
4602000	Consolidated Employee Provident Fund Loans	0	0	0	0
4603000	Consolidated Loans to Others	2,600	0	0	2,600
4604000	Consolidated Advance to Suppliers and Contractors	10,000		0	10,000
4605000	Consolidated Advance to Others	7,000		0	7,000
4606000	Consolidated Deposits with external Agencies	3,608,172	6,414,542		0 10,022,714
4608000	Consolidated Other current Assets	10,750		0	0 10,750
	Sub Total	22,947,850	11,553,626	6 40,500	34,460,976
	Contraction and Contraction of Contr				

Deputy Commissioner Rourkela Municipal Corporation



-				
-	0	34,460,976		
>		34,4		
2				
5	0	40,500		
>		4		
2				-7
2	0	11,553,626		- 1
5		11,5	E C	
2			orporat	
2	0	22,947,850	Deputy Commissioner Rourkela Municipal Corporation	
2		22,9	ala Muni	
-			Dourke	
-	oans, (a)]			
-	B-18	sits		
5	Less: Accumulated Provisions against Loai Advances and deposits [Schedule B-18 (a)	Total Loans, advances, and deposits		
2	ovision 6 (Sch	s, and	1 45 * SIUBJURO	
-	ed Pro	ances	Streed Accounting * Processing	
-	mulat and de	s, adv	THE THE TRUE OF	
-	Acou	Loan		
-	Less Adva	Total		
>	00			
-	4610000			
2	_			

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Name of the ULB: Rourkela Municipal Corporation

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits As On Date : 31/Mar/2020

Particulars	Amount(RS.)	Previous⁼rear Amount(RS.)
2	3	4
Loans to Others	0	0
Advances	0	0
Deposits	0	0
Total Accumulated Provision	0	0



Deputy Commissionar Rourkela Municipal Corporation

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Name of the ULB: Rourkela Municipal Corporation

Schedule B-19: Other Assests

As On Date : 31/Mar/2020

				_
Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)	
	c 7	3	4	
4701000	Deposit Works	0	0	
4703000	Other Asset Control Accounts	0	0	-
4704000	Clearing Accounts	0	0	
4705000	Statutory Dues Receivable	0	0	
4712000	Other Intangible Assets	0	0	
	Total Other Assests	0	0	
			*	



Deputy Commissioner Rourkela Municipal Corporation

1 Rourkela Municipal Corporation Name of the ULB:

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

As On Date : 31/Mar/2020

			Disting Veer Amount(De)	
Account Codes	Particulars	Current Year Amount(Rs.) Previous Year Amount(ns.)	Previous Year Arriounitons)	
	* 2 *	3	4	
4801000	Loan Issue Expenses	0	0	
4802000	Deferred Discount on Issue of Ioans	0	0	-
4803000	Others	0	0	
	Total Miscellaneous expenditure	0	0	-



Deputy Commission Rourkela Municipal Corporation

NAME OF THE ULB : Rourkela Municipal Corporation

Schedule IE 1: Tax Revenue	
for the period from 01/Apr/2019	to 31/Mar/2020

									-									
PREVIOUS YEAR AMOUNT(Rs.)	4	71,722,620	0	14,000,106	0	21,516,786	0	0	0	0	• . 480	12,007,374	0	0	0	1,146,360	120,393,726	
CURRENT YEAR AMOUNT(Rs.)	3	55,645,587	0	10,745,935	0	16,693,675	0	0	0	0	0	12,541,282	0	0	0	1,093,294	96,719,773	
PARTICULARS	2	Property Tax	Water Tax	Sewerage/Drainage Tax	Conservancy/Latrine Tax	Lighting Tax	Education Tax	Vehicle Tax	Tax on Animals	Electricity Tax	Professional Tax	Advertisement Tax	Pilgrimage Tax	Export Tax	Octroi and Toll	Others Taxes	Sub - Total	
ACCOUNT CODE	-	1100100	1100200	1100300	1100400	1100500	1100600	1100700	1100800	1100900	1101000	1101100	1101200	1101300	1105100	1108000	A	

Deputy Commissioner Rourkela Municipal Corporation

0 120,393,726 0 1 0 0 96,719,773 Deputy Commissioner Rourkela Municipal Corporation Less: Tax Remissions and Refund [Schedule IE - 1] Sub-Total +* Total tax revenue STUBIUL e SOCIA (a)] Nar A-B 8

	Current Year Amount Previous Year Amount (Rs.) (Rs.) 4	0 0	0	
	Current Year Amount (Rs.) 3	0 0	0	
Name of the ULB: Rourkela Municipal Corporation Schedule IE1 (a): Remission and Refund of taxes for the period from 01/Apr/2019 to 31/Mar/2020	Particulars	Property Tax	Total refund and remission of tax revenues	Routeda Municipal Corporation
Name of the ULB: Schedule IE1 (a): Re for the period from	Account Code	2709001		

		Previous Year Amount (Rs.)	4	0	278,698,000	0	278,698,000	
HHHHH		Current Year Amount (Rs.)	3	0	305,882,000	0	305,882,000	
Name of the ULB: Rourkela Municipal Corporation	Schedule IE 2: Assigned Revenues and Compensation: for the period from 01/Apr/2019 to 31/Mar/2020	Account Code Particulars	1	1201000 Taxes and Duties collected by other Governments.	1202000 Compensation in lieu of Taxes and Duties	1203000 Compensations in lieu of Concessions	Total assigned revenues and compensation	Tenerson Teners

NAME OF THE ULB : Rourkela Municipal Corporation

Schedule IE 3: Rental income from Municipal

for the period from	01/Apr/2019 to 31/Mar/2020		
ACCOUNT CODE	PARTICULARS	CURRENT YEAR AMOUNT(Rs.)	PREVIOUS YEAR AMOUNT(Rs.)
-	··· ··· 2	3	4
1301000	Rent from Civic Amenities	16,282,493	15,194,820
1302000	Rent from Office Buildings	0	0
1303000	Rent from Guest Houses	32,000	29,900
4, 1304000	Rent from lease of lands	0	0
1308000	Other rents	0	0
A	Sub - Total	16,314,493	15,224,720
	Less:Rent Remission and Refunds	0	O
ß	Sub - Total	0	0
A-B	Total Rental Income from Municipal Properties	16,314,493	15,224,720
	ASSOCIATE .		



Deputy Commissioner
 Rourkela Municipal Corporation

2 **Rourkela Municipal Corporation** 1 1 Name of the ULB: Ē

Schedule IE 4: Fees and User Charges Income headwise

for the period from	01/Apr/2019 to 31/Mar/2020		
	Darticulars	Current Year	Previous Year
		Amount (Rs.)	Amount (Rs.)
-	2	S	4
1401000	Empanelment and Registration Charges	0	77,200
1401100	Licensing Fees	5,157,480	5,550,725
/1401200	Fees for Grant of Permit	44,319,949	,
1401300	Fees for Certificate or Extract	0	
1401400	Development Charges	0	
1401500	Regularization Fees	0	Ŧ
1402000	Penalties and Fines	116,650	2,236,750
1404000	Other Fees	6,128,441	21,073,712
1405000	User Charges	8,243,904	8,501,842
1406000	Entry Fees	0	
1407000	Service / Administrative Charges	67,460	117,645
1408000	Other Charges	0	14,033
	1	-	

Deputy Communication Rourkela Municipal Corporation

0	0 37,571,907 *	
0 0	64,033,884	
A Sub - Total Less: Fees and User Charges Remissions and Refunds	B Sub - Total A-B Total income from Fees & User Charges	Deputy Commissioner
Name Of The ULB: ROURKELA MUNICIPAL CORPORATION

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

For the Period from 01/Apr/2019 to 31/Mar/2020

				-	
Previous Year Amount(Rs)	4	145,977,245	0	0	145,977,245
Current Year Amount(Rs)	3	222,795,776	0	0	222,795,776
Particulars	C.	Revenue Grant	Re-imbursement of expenses	Contribution towards schemes	Total Revenue Grants, Contributions and Subsidies
Account Code	-	1601000	1602000	1603000	· · ·



Deputy Comments Rourkela Municipal Corporation

					-					
HILLI		Previous Year Amount(Rs)	4	0	0	0	0	0	0	
HHJJJ.		Current Year Amount(Rs)	3	0	0	0	0	0	0	
ULB: ROURKELA MUNICIPAL CORPORATION	Schedule IE 7: Income from Investments General Fund For the Period from 01/Apr/2019 to 31/Mar/2020	Particulars	N	Interest on Investments	Dividend	Income from projects taken upon commercial pasis	Profit in Sale of Investments	Others	Total Income from Investments	Deputy Commissioner
Name Of The ULB:	Schedule IE 7: Incor For the Period from	Account Code	-	1701000	1702000	1703000	1704000	1708000		•

000 2 1 Name Of The ULB: ROURKELA MUNICIPAL CORPORATION

Schedule IE 8: Interest Earned

For the Period from	om 01/Apr/2019 to 31/Mar/2020	Cutteria Topol	£
	ordinoitrod	Current Year	Previous Year
Account Code		Amount(Rs)	Amount(Rs)
-	. 2	S	4
1711000	Interest from Bank Accounts	43,960,991	45,215,153
1712000	Interest on Loans and advances to Employees.	0	0
1713000	Interest on loans to others	0	0
1718000	Other Interest	0	0
	Total - Interest Earned	43,960,991	45,215,153



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Name Of The ULB: ROURKELA MUNICIPAL CORPORATION

Schedule IE 9: Other Income

For the Period from 01/Apr/2019 to 31/Mar/2020

Г			0	0	0	0	0	0	0	461	461
	Previous Year Amount(Rs)	4								494,461	494,461
	Current Year Amount(Rs)	3	0	0	0	0	148,601	0	0	628,495	777,096
-	Particulars	1	Deposits Forfeited	Lapsed Deposits	Insurance Claim Recovery	Profit on Disposal of Fixed asses	Recovery from Employees	Unclaimed Refund/ Liabilities	Excess Provisions written back	Miscellaneous Income	Total Other Income
	Account Code	-	1801000	1801100	1802000	1803000	1804000	1805000	1806000	1808000	0





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Name of the ULB: Rourkela Municipal Corporation

Schedule IE 10: Establishment Expenses

For the period from 01/Apr/2019 to 31/Mar/2020

		Current Year	Previous
Account Code	Particulars	Amount(Rs.)	Amount(Rs.)
	2	3	4
2101000	Salaries, Wages and Bonus	221,579,960	156,927,284
2102000	Benefits and Allowances	7,974,927	10,650,602
2103000	Pension	263,325,857	29,725,060
2104000	Other Terminal and Retirement Benefits	31,926,866	22,820,415
	Total Establishment Expenses	524,807,610	220,123,361



Hourkela Municipal Corporation Name of the ULB:

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Schedule IE 11: Administrative Expenses

For the period from 01/Apr/2019 to 31/Mar/2020

Account Code 1 2201000 R	Particulars	Amount(Rs.)	Amount(Rs.)
		c	
	*** 2	0	4
		89.789	97,350
	Hent, Hates and Taxes		
2201100 0	Office maintenance	0	
	Communication Expenses	323,143	116,256
	Books and Periodicals	106,579	,19,438
	Drinting and Stationerv	2,383,935	3,538,209
		16.015.798	18,568,895
5203000	Iravelling and conveyance		
2204000 Ir	Insurance	332,919	200,930
	Audit Fees	271,400	50,000
		286.000	93,750
2205100 L			VUC V FV 1
2205200 P	Professional and other Fees	3,808,055	5,414,204
	Advertisement and Publicity	1,215,391	1,829,590
	Membership and subscriptions	0	•
	Other Administrative Exnenses	4,200	2,000
	Total administrative expenses	24,837,209	29,996,630

Deputy Commissioner Rourkela Municipal Corporation



Name of the ULB: Rourkela Municipal Corporation Schedule IE 12: Operations & Maintenance

For the period from 01/Apr/2019 to 31/Mar/2020

	Noor House	Drowing Voor
Particulars	Amount(Rs.)	Amount(Rs.)
2	3	4
Power and Fuel	22,263,475	22,611,668
Bulk Purchases		0 2,284,724
Consumption of Stores	1,431,690	1,103,102
Hire Charges		0
Repairs and maintenance Infrastructure Assets	s 74,055,146	5 72,981,243
Repairs and maintenance Civic Amenities	16,654,808	24,155,516
Repairs and maintenance Buildings	1,366,991	1 2,865,127
Repairs and maintenance Vehicles	496,224	4 790,293
Repairs and Maintenance - Others	6,726,960	0 4,235,319
Other operating and maintenance expenses	70,696,546	6 38,702,671
Total Onerations and Maintenance	193,691,840	0 169,729,663



Deputy Communication Rourtela Municipal Corporation

4 4 4 ROURKELA MUNICIPAL CORPORATION F Name of the ULB:

Schedule IE 13: Interest and Finance Charges

For the Period from 01/Apr/2019 to 31/Mar/2020

Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
-	2	3	4
2401000	Interest on Loans from Central Government	0	0
2402000	Interest on Loans from State Government	2,120,571	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
0000010	Other Interest	0	927,555
2406000			
2407000	Bank Charges	1,915	980
2408000	Other Finance Expenses	0	0
1	Total Interest and Finance Charges	2,122,486	928,536



Depusy Constraints Rourkela Municipal Corporation

Name of the ULB:	LB: ROURKELA MUNICIPAL CORPORATION	111111	111111
Schedule IE14: Pro	Schedule IE14: Programme Expenses For the Period from 01/Apr/2019 to 31/Mar/2020		£
Account Code	Particulars	Current Year Amount(Rs)	Previous Year Amount(Rs)
-	2	3	4
2501000	Flection Expenses	755,700	0
	Own Programmes	4,356,516	4,554,173
2002000	Chirt 109/ammes of others	0	.0
0002092	Total Programme Expenses	5,112,216	4,554,173
	A Hubble Routed Aco		
		-	•
	•		

0 0 0 0 Previous Year Amount(Rs) 4 0 0 0 0 **Current Year** Amount(Rs) 3 **HOURKELA MUNICIPAL CORPORATION** Rourkela Municipal Corporation Deputy Commissioner 31/Mar/2020 Schedule IE15: Revenue Grants, Contributions and Subsidies Particulars 4 Total Revenue Grants, Contributions 2 to 01/Apr/2019 Sluelu SOCIA Contributions Subsidies 181 Grants For the Period from vame of the ULFI Account Code 2602000 2601000 2603000

5													
		Γ		Т	0				0		0	0	-
1111		ł	Previous Year Amount(Rs)	4			-			No.			•
~				_	0	0	0	0	0	0	0	0	
l l l l l			Current Year Amount(Rs)	3									
Name of the ULB: ROURKELA MUNICIPAL CORPORATION	Schedule IE16: Provisions and Write off	For the Period from 01/Apr/2019 to 31/Mar/2020	Account Code Particulars		2701000 Provisions for doubtful receivables		2703000 Revenues written off						Rourkela Municipal Corporation

JJJJJJJJJJ 0

Name of the ULB: Rourkela Municipal Corporation

Schedule IE17: Miscellaneous Expenses

or the period from 01/Apr/2019 to 31/Mar/2020

Particulars Particulars 1 2 2 3 2 3 1 Loss on disposal of Assets 2 3 2 3 2 3 2 3 3 0 1 Other Miscellaneous Expenses 1 Total Miscellaneous expenses	Account Codo		Contraction of the second seco	-
2 3 4 2 3 4 3 4 0 0 1 455,597 455,597 455,597		Particulars	Amount Year	Previous Year
2 3 4 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			AITIOUIII(HS.)	Amount(Rs.)
0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			ę	
0 0 0 455,597 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Loss on disposal of Assate)	,
0 455,597 tenses	T		0	0
(penses		Loss on disposal of Investments	c	
(penses		Other: 11 1	C	0
			ARE EDT	
AEE EQ1			100,004	188,669
			AEE ED7	



Deputy Commissioner Rourkela Municipal Corporation

ROURKELA MUNICIPAL CORPORATION ī 2 Name of the ULB:

Schedule IE18: Prior Period Items (Net)

to 31/Mar/2020	
9	
01/Apr/2019	
For the Period from	

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



Deputy Commissioner Rourkela Municipal Corporation

SEHEDULE 21A- SIGNIFICANT ACCOUNTING POLICIES

Schedule 21A: Significant Accounting Policies for Preparation of the Balance Sheet as at 31st March 2020

1.1. Common Principles

- 1.1.1 The financial statements prepared by the Rourkela Municipal Corporation under the double entry accrual accounting system for the financial year 1st April 2019 to 31st March 2020.
- 1.1.2 All assets, which are under the ownership and permissive possession of the Rourkela Municipal Corporation, are accounted. Similarly, all liabilities payable on 31st March 2020 are considered in the Balance Sheet.
- 1.1.3. Assets constructed/purchases by some other agency/government and handed over to the Rourkela Municipal Corporation have been accounted based on ownership of the asset. If the ownership remains with the other agency, then it is not recognized as an asset in the books of the Rourkela Municipal Corporation. If there has been a transfer of ownership without any consideration, then the asset has been valued at Rs.1/- and recognized in the Balance Sheet.
- 1.1.4. Revenue heads have been recognized only when there are measurable and there is reasonable certainty of collection. If the levy of any income or user charge is in dispute and any legal case is pending against it, it has not been taken as the income receivable of the Rourkela Municipal Corporation. The details of such court cases and the amount, if measurable, have been disclosed in the "Notes to Accounts" under the head contingent liabilities.
- 1.1.5. Revaluation of assets has not been considered at the time of preparing the Balance Sheet.
- 1.1.6. All figures are in Indian Rupees

1.2Basic Assumptions

1.2.1 In view of the uncertainty attached to future events, profits or gains are not anticipated but recognized only when realized though not necessarily in cash. Provision is made for known liabilities and losses even though the amount cannot be determined with certainty and represents only a best estimate in light of available information.



- 1.2.2 Financial statements should disclose all materials items, i.e. items, the knowledge of which might influence the decisions of the users of the financial statements.
- 1.2.3 In order to meet the objectives set by the Government of India, financial statement of RMC is prepared on the accrual basis of accrual-based accounting following double entry principles of accounting.
- 1.2.4 The financial statements are prepared on the assumption that an urban local body is a going entity and will continue in its service operation for the foreseeable future.
- 1.2.5 In order to achieve comparability of the financial statements of the Rourkela Municipal Corporation through time, the accounting principles as set here would be followed consistently form one period to another; change in accounting principles only in certain exceptional circumstances should be disclosed separately.

1.3 Property and Other Taxes.

- 1.3.1 Revenue in respect of Property and Other Taxes is recognized in the period in which it becomes due and demand is ascertainable.
- 1.3.2 In case of new or changes in assessments, it can be accrued in the month in which the demand is served.
- 1.3.3 Interest element and penalties, if any, in demand is reckoned only on receipt.
- 1.3.4 Revenue in respect of notice fee, warrant fee and other fees charged is recognized when the bills for the same are served
- 1.3.5 Revenue in respect of Property Transfer Charges' is recognized on actual receipt.
- 1.3.6 In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the Rourkela Municipal Corporation recognized on an accrual basis, based on the following provisioning norms.
 - Outstanding for more than two (2) year but not exceeding three (3) years
 - Outstanding for more than three (3) years but not exceeding four
 (4) years: 50% (additional 25%).

- Outstanding for more than four (4) years but not exceeding five (5) years75% (additional 25%).
- Outstanding for more than five (5) years: 100% (additional 25%).

1.4. Cess

1.4.1 Revenue in respect of collection of 'cess income' with returns is recognized on actual receipt.

1.5. Water Supply

- 1.5.1. Revenue in respect of 'water tax, is recognized in the period in which they become due, i.e., when the bills are raised.
- 1.5.2. Revenue in respect of 'water tanker charges, road damage recovery charges, and penalties' is recognized on actual receipt.

1.6 Other Revenues

- 1.6.1. Principles for revenue recognition from sale of goods
 - 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.

1.7. Rentals, Fees and Other Sources of Income

- 1.7.1. Non-renewable (one time) licenses are those, which are issued to citizens for the privilege of engaging in a regulated and non-repetitive activity. Revenue from such licenses should be recognized on cash basis.
- 1.7.2. The other incomes, which are or an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the R M C, is recognized on actual receipt.
- 1.7.3 Interest element and penalties is recognized only on receipt.
- 1.7.4 Any subsequent collection or recovery of receivables of rental, fees and other incomes', which were already written off, is recognized as a prior period Income.

1.8 Public Works

- 1.8.1 The earnest money deposit and security deposit' received, if forfeited, shall be recognized as income when the right for claiming refund of deposit has expired.
- 1.8.2 Deposits received under deposit works is treated as a liability till such time as the projects for which the money is received is completed. Upon completion of the projects, the cost incurred against it is reduced from the liability.

1.9 Stores

1.9.1 Expenditure in respect of material, equipment, etc, procured is be recognized on accrual basis.

1.9.2 The stock lying at the period-end is valued at cost following the first in - first out (FIFO) method of valuation.

1.10 Employee-Related Transactions

- 1.10.1 Expenses on salaries and other allowances is recognized as and when they are due for payment (i.e., at the month end).
- 1.10.2 Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, etc., is recognized as liability in the same period in which the corresponding salary is recognized as expense.
- 1.10.3. Bonus, ex-gratia, other allowances and reimbursements to employees is recognized as an expense as and when they are due for payment.

1.13 Grants

- 1.11.1 General grants, which are of a revenue nature, is recognized as income on actual receipt.
- 1.11.2 Grants towards revenue expenditure, received prior to the incurrence of the expenditure, is treated as a liability till such time that the expenditure is incurred.
- 1.11.3 Grants received or receivable in respect of specific revenue expenditure is recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the 'Income and Expenditure Account',
- 1,11.4 Grants received towards capital expenditure is treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired shall stand reduced and the amount is treated as a capital receipt and is transferred from the respective 'specific grant account to the 'capital contribution'.

1.11.5 Capital grants received as a nodal agency or as implementing agency for an intended purpose, which does not result in creation of assets with ownership rights for the Rourkela Municipal Corporation, is treated as a liability till such time it is used for the intended purpose, Upon utilization for the intended purpose, the extent of liability shall stand reduced with the value of such utilization and no further treatment, as a capital receipt, is required.

1.12 Borrowings or Loans Received

1.12.1 Interest expenditure on loans is recognized on accrual basis.

1.12.2 Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets is capitalized.

1.13 Special Funds

1.13.1 Special funds are treated as a liability on their creation.

1.13.2 Income on investments made from special funds is recognized and credited to the 'special fund', whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'special fund' is recognized and credited/debited to 'special fund account'.

1.14 Fixed Assets

1.14.1 All fixed assets is carried at cost less accumulated depreciation.

1.14.2 The cost of fixed assets includes cost incurred/money spent in acquiring or installing or construction a fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that month.

1.14.3 Any fixed asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Rs.1/-.

1.14.4 The method of allocating depreciation over the useful life of the asset would be the straight-line method where the historical cost or any other value of the asset is divided by the useful life of the asset to arrive at an equated annual depreciation to be charged on the asset every year (an illustrative list on the life of assets in annexed herewith).

1.14.5 Depreciation is provided at full rates for assets, which are deposed on or after October 1 of the accounting year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of the accounting year.

1.14.14 Depreciation would be provided on all fixed assets except on those which are non-depreciable (like land, water body) and those, which are complete and yet not put to use (i.e. those, which are capital work in progress and those, which are abandoned before completion).

Deputy Commeter Rourkela Municipal Corporation .



1.15. Useful Life of Assets- An illustrative List

1.15.1 The following is the useful life of assets for adopting the straight-line

method of depreciation in Rourkela Municipal Corporation:

Accots	Useful Life					
Assets	perpetual					
Land	20/30 years					
Land with Structure	(for structure)					
Landfill Sites- Dumping Ground	20 years (for structure) 30 years					
nuilding	20 years					
Cls I Structure Cls II Structure						
Water Supply System	10 years					
 Pipelines Pumps and Motors	10 years 40 years					
Decoryoir						
 Water Reservoir Drainage and Sewerage Network 	10 years					
	10 Years					
Roads Network						
Mastic						
• Concrete						
• Bitumen						
Others						
 Road over Bridges (ROB) 						
 Road Under Bridges (RUB) 	10 Years					
Subways, Causeways, Culvert						
Office Equipment	10 Years					
	10 years					
Plant and Machinery	3 years					
Computers						
Street Lighting System	10 years					
Furniture	20 years					
• Office						
School and Hospitals	10 years					
• Park	10 years					
• Park • Road	10 years					
• Kuau	10 years					
Heavy Vehicle						
Light Vehicles	10 years					
Earth Moving Vehicle	10 years					

SCHEDULE 21B - NOTES TO ACCOUNTS

2.1 General:

The account has been prepared using e-municipality system. The provisions of the Odisha Municipal Accounts Rules, 2012 have been followed while preparing the accounts except the coding structure provided in Rule 115.

2.2 Fixed Assets:

The accumulated depreciation is provided on assets under the straight-line basis using the estimated life of each asset as provided under the significant accounting principles for preparing the Balance Sheet as at 31st March 2020.

2.3 Investment:

The custody and details of investments are with the accountant of the Rourkela Municipal Corporation. The investments are in the nature of fixed deposits held with scheduled and nationalized banks. The investments are recorded at face value and, include the accrued interest on the fixed deposits until 31st March 2020. All the investments are in the nature of long-term investments. The investments as at 31st March 2020 show the figure of investments of Rourkela Municipal Corporation.

2.4 Stores/Stock in Hand:

Closing stock has been accounted for during the year 2019-20. The closing stock figure appearing in Balance sheet is as per stock valuation statement and used by stores division.

1.5 Sundry Debtor (Receivables):

the Rourkela Municipal Corporation responsible for the management revenue head, e.g., holding tax Section maintains information holding tax, light tax, and latrine tax. The dues shown in the section the balance due as at 31st March 2020. Provision for the Rourkela has been created as per the norms set out in the section the balance sheet as at 31st

The figures shown in books of accounts in Rourkela Municipal Corporation because figures of closing balances after taking into consideration the opening

> Deputy Commence May Rourkela Municipal Corporation

balance figure as at 1st April 2019, making entry for demand, collections of the whole year. The balance after the above is the closing balance standing in books of accounts.

2.6 Cash and Bank Balance:

The balances shown in the Balance Sheet as at 31st March 20198 include cash and bank balances held at the Rourkela Municipal Corporation. The custodial responsibility of the cash and bank balances concerning the Rourkela Municipal Corporation headquarters lies with the Accountant. Rourkela Municipal Corporation also maintains a Public Ledger (PL) Account with the Government Treasury.

Bank balances held at Rourkela Municipal Corporation are segregated between balances held against Municipal Fund, Earmarked Funds, MPLAD Funds and Public Ledger Account (Treasury).

2.7 Loans and Advance:

Loans and advances include loans and advances to employees' contractors/ suppliers, and deposits with utility agencies. The details of employee loans are available with the advance section and the establishment section of the Rourkela Municipal Corporation. All loans to employees are unsecured.

2.8 Grant and Contribution for Specific Purposes:

Grants and contributions received by Rourkela Municipal Corporation from any authority for revenue maintenance and not utilized as at 3lst March 2020 are shown under this head. The Balance sheet as at 3lst March 2020 carries disclosures concerning the nature of the grant received by the Rourkela Municipal Corporation.

2.9 The Capital Expenditures incurred against Special Funds and Grants for specific purposes have been capitalized as per the availability of utilization certificates.

2.10 Secured Loans:

Rourkela Municipal Corporation does not have any outstanding secured loan as at 31st March 2020.

2.11 Deposits Received:

This head covers all deposits received from contractors, which comprises earnest money deposits, initial security deposits, security deposits, and additional performance security. Security deposits received from market

Deputy Com Rourkela Municipal Corporation

stallholders are also included under this head. All the deposits are refundable, as and when demands are raised on the Rourkela Municipal Corporation. All deposits are non-interest bearing. Details of deposits are available with the Municipal Engineering Section (concerning deposits from contractors) and Market Section (concerning deposits from stallholders).

2.12 Deposit Works:

Deposit works represents the amount received from outside parties specifically for the construction of works. The un-utilized balance amounts of the deposit works received from Members of Parliament under the MPLADS for specific works, as at 31st March 2020 are shown under this head.

2.13 Other Liabilities:

All short-term liabilities are covered under this head. This head covers dues to government, contractors, employees, service providers and to others.

2.14 Municipal Fund:

The Municipal fund in the Balance sheet as at 1st April 2012 was determined as the balancing figure of all assets and liabilities on that date. From this figure the deficit or surplus of the subsequent year is subtracted or added to arrive at the figure of Municipal Fund as at 31st March 2020. In the case of Rourkela Municipal Corporation, the total net worth shows a positive balance representing accumulated surplus over the past period. Any subsequent changes to any value of assets and liabilities, which may arise upon further verifications and scrutiny, will be adjusted with a corresponding adjustment to the Municipal Fund.

2.15 Contingent Liabilities:

Contingent liability arises mainly due to pending cases in court or legal forum against Rourkela Municipal Corporation. Upon the finalization of pending cases against Rourkela Municipal Corporation, the contingent liabilities in respect of them may accrue to the Rourkela Municipal Corporation. However due to the non-availability of documents pertaining to various cases pending at different legal forums, no specific contingent liability could be ascertained

2.16 In accordance with the Rule 100 (4) of the Odisha Municipal Accounts Rules 2012 all amounts in the Financial Statements rounded off to the nearest rupee; an amount of fifty^o paisa or more rounded off to the next higher rupee, while an amount below fifty paisa rounded off to the immediately lower rupee.

2.17 The previous year figures are re grouped and recasted to make it comparable with the current year figure.