

ADITYAPUR NAGAR NIGAM

(URBAN DEVELOPMENT AND HOUSING DEPARTMENT)



ANNUAL FINANCIAL STATEMENT FOR THE FINANCIAL YEAR 2020-21

CA

M/S SPARK & ASSOCIATES
CHARTERED ACCOUNTANTS
C/O DURGA PRASAD MITAL, 1ST FLOOR,
BASANT TALKIES COMPLEX, SAKCHI,
JAMSHEDPUR, JHARKHAND - 831004, Mob. No. 8860275379

ADITYAPUR NAGAR NIGAM
BALANCE SHEET AS ON 31/03/2021

| Code | Description | Sch. No | As on 31.03.2021 | As on 31.03.2020 |
|---|---|---------|------------------|------------------|
| CAPITAL & LIABILITIES | | | | |
| Capital, Reserves & Surplus | | | | |
| 3-10 | Municipal General Funds | B-1 | 208,964,458.17 | 181,770,703.45 |
| 3-11 | Earmarked Funds | B-2 | - | - |
| 3-12 | Reserve Funds | B-3 | 166,898,499.87 | 216,868,831.87 |
| | Total Capital, Reserves & Surplus | | 375,862,958.04 | 398,639,535.32 |
| 3-20 | Grants, Contribution for Specific Purposes | B-4 | 1,401,874,384.01 | 1,016,809,762.01 |
| Loans & Advances | | | | |
| 3-30 | Secured Loans | B-5 | - | - |
| 3-31 | Unsecured Loans | B-6 | - | - |
| | Total Loans & Advances | | - | - |
| Current Liabilities & Provisions | | | | |
| 3-40 | Deposits Received | B-7 | 74,777,765.35 | 76,297,777.35 |
| 3-41 | Deposit Works | B-8 | - | - |
| 3-50 | Deposit Works | B-9 | 1,505,578.79 | 33,205,459.79 |
| 3-60 | Provisions | B-10 | - | - |
| | Total Current Liabilities & Provisions | | 76,283,344.14 | 109,503,237.14 |
| | TOTAL LIABILITIES | | 1,854,020,686.19 | 1,524,952,534.47 |




 Add. Municipal Commissioner
 Municipal Corporation Adityapur


ADITYAPUR NAGAR NIGAM
BALANCE SHEET AS ON 31/03/2021

| Code | Description | Sch. No | As on 31.03.2021 | As on 31.03.2020 |
|---|--|---------|-------------------------|-------------------------|
| ASSETS & PROPERTIES | | | | |
| Fixed Assets | | | | |
| 4-10 | Gross Block | B-11 | 895,423,614.85 | 822,034,021.85 |
| 4-11 | Less : Accumulated Depreciation | | 426,530,088.00 | 376,559,756.00 |
| | Net Block | | 468,893,526.85 | 445,474,265.85 |
| 4-12 | Capital Work-in-Progress | | 445,752,310.00 | 360,757,644.00 |
| | Total Fixed Assets | | 914,645,836.85 | 806,231,909.85 |
| Investments | | | | |
| 4-20 | Investment - General Funds | B-12 | - | - |
| 4-21 | Investment - Other Funds | B-13 | 64,795,317.58 | 122,983,677.58 |
| | Total Investments | | 64,795,317.58 | 122,983,677.58 |
| Current Assets, Loans & Advances | | | | |
| 4-30 | Stock in Hand (Inventories) | B-14 | - | - |
| Sundry Debtors | | | | |
| 4-31 | Gross Amount Outstanding | B-15 | 61,000,078.03 | 61,000,078.03 |
| 4-32 | Less : Accumulated Provisions against Bad and Doubtful Receivables | | 49,851,564.36 | 49,851,564.36 |
| | Net Amount Outstanding | | 11,148,513.67 | 11,148,513.67 |
| 4-40 | Prepaid Expenses | B-16 | 15,600.00 | 15,600.00 |
| 4-50 | Cash & Bank Balances | B-17 | 747,686,881.09 | 528,854,989.37 |
| 4-60 | Loans, Advances and Deposits | B-18 | 115,728,537.00 | 55,717,844.00 |
| 4-61 | Less : Accumulated Provisions against Loans | | - | - |
| | Net Amount Outstanding | | 115,728,537.00 | 55,717,844.00 |
| | Total Current Assets, Loans & Advances | | 874,579,531.76 | 595,736,947.04 |
| 4-70 | Other Assets | B-19 | - | - |
| 4-80 | Miscellaneous Expenditure (to the Extent not Written Off) | B-20 | - | - |
| | TOTAL ASSETS | | 1,854,020,686.19 | 1,524,952,534.47 |



Add. Municipal Commissioner
Municipal Corporation Adityapur

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ADITYAPUR NAGAR NIGAM
INCOME AND EXPENDITURE STATEMENT AS ON 31/03/2021

| Code | Description | Sch. No | As on 31.03.2021 | As on 31.03.2020 |
|---------------|--|---------|-----------------------|-----------------------|
| INCOME | | | | |
| 1-10 | Tax Revenue | I-1 | 57,308,626.80 | 43,626,173.70 |
| 1-20 | Assigned Revenues & Compensations | I-2 | - | - |
| 1-30 | Rental Income From Municipal Properties | I-3 | 514,621.00 | 441,311.00 |
| 1-40 | Fees & User Charges | I-4 | 33,192,774.50 | 104,906,381.85 |
| 1-50 | Sale & Hire Charges | I-5 | - | - |
| 1-60 | Revenue Grants, Contribution & Subsidies | I-6 | 89,805,647.00 | 58,919,377.00 |
| 1-70 | Income From Investments | I-7 | - | - |
| 1-71 | Interest Earned | I-8 | 3,286,913.00 | 3,350,403.00 |
| 1-80 | Other Income | I-9 | 881,020.00 | 1,125,890.00 |
| A | TOTAL REVENUE | | 184,989,602.30 | 212,369,536.55 |

| | | | | |
|--------------------|---|-------|-----------------------|-----------------------|
| EXPENDITURE | | | | |
| 2-10 | Establishment Expenses | I-10 | 9,470,286.00 | 15,165,336.00 |
| 2-20 | Administrative Expenses | I-11 | 12,359,551.00 | 12,075,358.00 |
| 2-30 | Operation & Management | I-12 | 45,956,703.00 | 29,886,817.00 |
| 2-40 | Interest & Finance Charges | I-13 | 6,600.58 | 2,535.10 |
| 2-50 | Programme Expenses | I-14 | 197,060.00 | 202,106.00 |
| 2-60 | Revenue Grants, Contribution & Subsidies | I-15 | 39,835,315.00 | 13,760,772.00 |
| 2-70 | Provisions & Written off | I-16 | - | 49,851,564.36 |
| 2-71 | Miscellaneous Expenses | I-17 | - | - |
| 2-71 | Depreciation on Fixed Assets | B -11 | 49,970,332.00 | 33,090,714.00 |
| B | TOTAL EXPENDITURE | | 157,795,847.58 | 154,035,202.46 |
| A-B | Gross Surplus (Deficit) of Income over Expenditure before Prior Period Items | | 27,193,754.72 | 58,334,334.09 |
| 2-80 | Add : Prior Period Items | I-18 | - | - |
| | Gross Surplus (Deficit) of Income over Expenditure after Prior Period Items | | 27,193,754.72 | 58,334,334.09 |
| 2-90 | Less : Transfer to Reserve Funds | | - | - |
| | Net Balance being Surplus / Deficit carried over to Municipal Funds | | 27,193,754.72 | 58,334,334.09 |



Add. Municipal Commissioner
Municipal Corporation Adityapur

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SCHEDULE TO BALANCE SHEET

Schedule - B-1 Municipal General Fund - (GL Code - 310)

| Code | Particulars | Opening Balance | Fund Received during the Year | Total | Funds Utilized during the Year | Closing Balance |
|--------|-----------------------------------|-----------------------|-------------------------------|-----------------------|--------------------------------|-----------------------|
| 310-10 | Municipal (General) Fund | 138,796,626.00 | - | 138,796,626.00 | - | 138,796,626.00 |
| 310-90 | Excess of Income Over Expenditure | 42,974,077.45 | 27,193,754.72 | 70,167,832.17 | - | 70,167,832.17 |
| | TOTAL | 181,770,703.45 | 27,193,754.72 | 208,964,458.17 | - | 208,964,458.17 |

Schedule - B-2 earmarked Fund - (GL Code - 311)

| Code | Particulars | Opening Balance | Fund Received during the Year | Total | Funds Utilized during the Year | Closing Balance |
|--------|----------------------------|-----------------|-------------------------------|----------|--------------------------------|-----------------|
| 311-10 | Road Fund | - | - | - | - | - |
| 311-11 | Development Fund | - | - | - | - | - |
| 311-12 | Sewerage and Drainage Fund | - | - | - | - | - |
| 311-13 | Water Supply Fund | - | - | - | - | - |
| 311-14 | City Development Fund | - | - | - | - | - |
| 311-50 | Sinking Fund | - | - | - | - | - |
| 311-70 | Pension Fund | - | - | - | - | - |
| 311-71 | Provident Fund | - | - | - | - | - |
| 311-72 | Benevolent Fund | - | - | - | - | - |
| | TOTAL | - | - | - | - | - |

Schedule - B-3 Reserve Fund - (GL Code - 312)

| Code | Particulars | Opening Balance | Fund Received during the Year | Total | Funds Utilized during the Year | Closing Balance |
|--------|------------------------------|-----------------------|-------------------------------|-----------------------|--------------------------------|-----------------------|
| 312-10 | Capital Contribution | 216,868,831.87 | - | 216,868,831.87 | 49,970,332.00 | 166,898,499.87 |
| 312-11 | Capital Reserve | - | - | - | - | - |
| 312-12 | Grant Against Fixed Assets | - | - | - | - | - |
| 312-20 | Borrowing Redemption Reserve | - | - | - | - | - |
| 312-30 | Special Funds (Utilised) | - | - | - | - | - |
| 312-40 | Statutory Reserve | - | - | - | - | - |
| 312-50 | General Reserve | - | - | - | - | - |
| 312-60 | Revaluation Reserve | - | - | - | - | - |
| | TOTAL | 216,868,831.87 | - | 216,868,831.87 | 49,970,332.00 | 166,898,499.87 |

Schedule - B-4 Grants, Contributions for Specific Purpose - (GL Code - 320)

| Code | Particulars | Opening Balance | Fund Received during the Year | Total | Funds Utilized during the Year | Closing Balance |
|--------|--------------------------------------|-------------------------|-------------------------------|-------------------------|--------------------------------|-------------------------|
| 320-10 | Capital Contribution | 64,779,951.82 | 37,002,500.00 | 101,782,451.82 | 74,381,095.00 | 27,401,356.82 |
| 320-20 | Grant Against Fixed Assets | 917,600,747.19 | 420,254,573.00 | 1,337,855,320.19 | 697,136.00 | 1,337,158,184.19 |
| 320-30 | Grant from Other Government Agencies | 22,717,477.00 | - | 22,717,477.00 | - | 22,717,477.00 |
| 320-40 | State Government | 3,573,586.00 | - | 3,573,586.00 | - | 3,573,586.00 |
| 320-50 | Special Funds (Utilised) | - | - | - | - | - |
| 320-60 | Statutory Reserve | - | - | - | - | - |
| 320-80 | Other Organization | 8,138,000.00 | 3,577,500.00 | 11,715,500.00 | 691,720.00 | 11,023,780.00 |
| | TOTAL | 1,016,809,762.01 | 460,834,573.00 | 1,477,644,335.01 | 75,769,951.00 | 1,401,874,384.01 |

Schedule - B-5 Secured Loan - (GL Code - 330)

| Code | Particulars | Opening Balance | Fund Received during the Year | Total | Funds Utilized during the Year | Closing Balance |
|--------|--|-----------------|-------------------------------|----------|--------------------------------|-----------------|
| 330-10 | Loans From Central Government | - | - | - | - | - |
| 330-20 | Loans From State Government | - | - | - | - | - |
| 330-30 | Loans From Government Bodies & Association | - | - | - | - | - |
| 330-40 | Loans From International Agencies | - | - | - | - | - |
| 330-50 | Loans From Bank & Other Financial Institutions | - | - | - | - | - |
| 330-60 | Other Term Loans | - | - | - | - | - |
| 330-70 | Bonds & Debentures | - | - | - | - | - |
| 330-80 | Other Loans | - | - | - | - | - |
| | TOTAL | - | - | - | - | - |

Schedule - B-6 Unsecured Loan - (GL Code - 331)

| Code | Particulars | Opening Balance | Fund Received during the Year | Total | Funds Utilized during the Year | Closing Balance |
|--------|--|-----------------|-------------------------------|-------|--------------------------------|-----------------|
| 331-10 | Loans From Central Government | - | - | - | - | - |
| 331-20 | Loans From State Government | - | - | - | - | - |
| 331-30 | Loans From Government Bodies & Association | - | - | - | - | - |
| 331-40 | Loans From International Agencies | - | - | - | - | - |
| 331-50 | Loans From Bank & Other Financial Institutions | - | - | - | - | - |
| 331-60 | Other Term Loans | - | - | - | - | - |
| 331-70 | Bonds & Debentures | - | - | - | - | - |




 Add. Municipal Commissioner
 Municipal Corporation Adityapur


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|--------------|-------------|---|---|---|---|---|
| 331-80 | Other Loans | - | - | - | - | - |
| TOTAL | | - | - | - | - | - |

Schedule - B-7 Deposit Received - (GL Code - 340)

| Code | Particulars | Opening Balance | Fund Received during the Year | Total | Funds Utilized during the Year | Closing Balance |
|--------------|----------------------------|-----------------|-------------------------------|---------------|--------------------------------|-----------------|
| 340-10 | From Contractors/Suppliers | 76,297,777.35 | 22,553,716.00 | 98,851,493.35 | 24,073,728.00 | 74,777,765.35 |
| 340-20 | Deposits - Revenues | - | - | - | - | - |
| 340-30 | Deposit Staff | - | - | - | - | - |
| 340-80 | Deposit Others | - | - | - | - | - |
| TOTAL | | 76,297,777.35 | 22,553,716.00 | 98,851,493.35 | 24,073,728.00 | 74,777,765.35 |

Schedule - B-8 Deposit Works - (GL Code - 341)

| Code | Particulars | Opening Balance | Fund Received during the Year | Total | Funds Utilized during the Year | Closing Balance |
|--------------|------------------|-----------------|-------------------------------|-------|--------------------------------|-----------------|
| 341-10 | Civil Works | - | - | - | - | - |
| 341-20 | Electrical Works | - | - | - | - | - |
| 341-80 | Others | - | - | - | - | - |
| TOTAL | | - | - | - | - | - |

Schedule - B-9 Other Liabilities - (GL Code - 350)

| Code | Particulars | Opening Balance | Fund Received during the Year | Total | Funds Utilized during the Year | Closing Balance |
|--------------|--------------------------------|-----------------|-------------------------------|-----------------|--------------------------------|-----------------|
| 350-10 | Creditors | 582,436.00 | 240,691,351.80 | 241,273,787.80 | 241,866,212.80 | (592,425.00) |
| 350-11 | Employee Liabilities | (22,297,963.00) | 6,346,297.00 | (15,951,666.00) | 22,499,114.00 | (38,444,780.00) |
| 350-12 | Interest Accrued And Due | - | - | - | - | - |
| 350-13 | Outstanding Liabilities | 32,465.00 | 61,961,547.00 | 61,994,012.00 | 83,722,548.00 | (21,728,536.00) |
| 350-19 | Recoveries Payable | 20,737,691.80 | 25,910,535.00 | 46,648,226.80 | 18,527,737.00 | 28,120,489.80 |
| 350-30 | Government Dues Payable | 34,150,829.99 | - | 34,150,829.99 | - | 34,150,829.99 |
| 350-40 | Refunds Payable | - | - | - | - | - |
| 350-41 | Advance Collection of Revenues | - | - | - | - | - |
| 350-80 | Others | - | - | - | - | - |
| 350-80 | Sale Proceeds | - | - | - | - | - |
| TOTAL | | 33,205,459.79 | 334,909,730.80 | 368,115,190.59 | 366,609,611.80 | 1,505,578.79 |

Schedule - B-20 Provisions - (GL Code - 360)

| Code | Particulars | Opening Balance | Fund Received during the Year | Total | Funds Utilized during the Year | Closing Balance |
|--------------|----------------------------|-----------------|-------------------------------|-------|--------------------------------|-----------------|
| 360-10 | Provisions For Expenses | - | - | - | - | - |
| 360-20 | Provision for Interest | - | - | - | - | - |
| 360-30 | Provision for Other Assets | - | - | - | - | - |
| TOTAL | | - | - | - | - | - |



Add. Municipal Commissioner
Municipal Corporation Adityapur

[Handwritten Signature]

SCHEDULE TO BALANCE SHEET

Schedule - B-12 Investment General Fund - (GL Code - 420)

| Code | Particulars | With Whom Invested | Face Value | AS on 31.03.2021 (Carrying Cost) | AS on 31.03.2020 (Carrying Cost) |
|--------|-------------------------------|--------------------|------------|----------------------------------|----------------------------------|
| 420-10 | Central Government Securities | - | - | - | - |
| 420-20 | State Government Securities | - | - | - | - |
| 420-30 | Debentures And Bonds | - | - | - | - |
| 420-40 | Preference Shares | - | - | - | - |
| 420-50 | Equity Shares | - | - | - | - |
| 420-60 | Units of Mutual Funds | - | - | - | - |
| 420-80 | Other Investments | - | - | - | - |
| 420-90 | Accumulated Provision | - | - | - | - |
| | TOTAL | - | - | - | - |

Schedule - B-13 Investment Other Fund - (GL Code - 421)

| Code | Particulars | With Whom Invested | Face Value | AS on 31.03.2021 (Carrying Cost) | AS on 31.03.2020 (Carrying Cost) |
|--------|-------------------------------|--------------------|------------|----------------------------------|----------------------------------|
| 421-10 | Central Government Securities | - | - | - | - |
| 421-20 | State Government Securities | - | - | 64,795,317.58 | 122,983,677.58 |
| 421-30 | Debentures And Bonds | - | - | - | - |
| 421-40 | Preference Shares | - | - | - | - |
| 421-50 | Equity Shares | - | - | - | - |
| 421-60 | Units of Mutual Funds | - | - | - | - |
| 421-80 | Other Investments | - | - | - | - |
| 421-90 | Accumulated Provision | - | - | - | - |
| | TOTAL | - | - | 64,795,317.58 | 122,983,677.58 |

Schedule - B-14 Stock in Hand - (GL Code - 430)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|--------------|------------------|------------------|
| 430-10 | Stores | - | - |
| 430-20 | Loose Tools | - | - |
| 430-80 | Others | - | - |
| | TOTAL | - | - |

Schedule - B-15 Sundry Debtors - (GL Code - 431)

| Code | Particulars | Gross Amount Receivable | Provision for Outstanding Revenues (GL Code : 432) | Net Amount As on 31.03.2021 | Net Amount As on 31.03.2020 |
|--------|---------------------------------------|-------------------------|--|-----------------------------|-----------------------------|
| 431-10 | Receivables for Holding Taxes | 15,694,301.03 | 12,154,145.86 | 3,540,155.17 | 3,540,155.17 |
| 431-11 | Receivables for Advertisement Taxes | - | - | - | - |
| 431-19 | Receivables for Other Taxes | - | - | - | - |
| 431-20 | Receivables for Cess | 13,782,375.00 | - | 13,782,375.00 | 13,782,375.00 |
| 431-30 | Receivables for Fees and User Charges | 31,711,503.00 | 37,697,418.50 | (5,985,915.50) | (5,985,915.50) |
| 431-40 | Receivables From Other Sources | (158,084.00) | - | (158,084.00) | (158,084.00) |
| 431-50 | Receivables From Government | - | - | - | - |
| 431-80 | Receivables Control Accounts | (30,017.00) | - | (30,017.00) | (30,017.00) |
| | TOTAL | 61,000,078.03 | 49,851,564.36 | 11,148,513.67 | 11,148,513.67 |

Schedule - B-16 Prepaid Expenses - (GL Code - 440)

| Code | Particulars | Net Amount As on 31.03.2021 | Net Amount As on 31.03.2020 |
|--------|--------------------------|-----------------------------|-----------------------------|
| 440-10 | Establishment | - | - |
| 440-20 | Administration | 15,600.00 | 15,600.00 |
| 440-30 | Operations & Maintenance | - | - |
| | TOTAL | 15,600.00 | 15,600.00 |



Add. Municipal Commissioner
Municipal Corporation Adityapur

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Schedule - B-17 Cash & Bank Balances - (GL Code - 450)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|---|-----------------------|-----------------------|
| 450-10 | Cash in Hand | 129,496.00 | 11,800.00 |
| 450-21 | Nationalised Banks-Municipal Fund | 747,557,385.09 | 528,843,189.37 |
| 450-22 | Other Scheduled Banks- Municipal Fund | - | - |
| 450-23 | Scheduled Cooperative Banks- Municipal Fund | - | - |
| 450-24 | Post Office- Municipal Fund | - | - |
| 450-25 | Treasury-Municipal Fund | - | - |
| 450-41 | Nationalised Banks- Special Fund | - | - |
| 450-42 | Other Scheduled Banks- Special Fund | - | - |
| 450-43 | Scheduled Cooperative Banks- Special Fund | - | - |
| 450-44 | Post Office- Special Fund | - | - |
| 450-45 | Treasury-Special Fund | - | - |
| 450-61 | Nationalised Banks- Grant Fund | - | - |
| 450-62 | Other Scheduled Banks- Grant Fund | - | - |
| 450-63 | Scheduled Cooperative Banks- Grant Fund | - | - |
| 450-64 | Post Office- Grant Fund | - | - |
| | TOTAL | 747,686,881.09 | 528,854,989.37 |

Schedule - B-18 Loans, Advances and Deposits - (GL Code - 460)

| Code | Particulars | Opening Balance As on 01.04.2020 | Paid / Recorded | Recovered | Closing Balance As on 31.03.2021 |
|--------|--------------------------------------|-------------------------------------|----------------------|------------------|-------------------------------------|
| 460-10 | Loans And Advances To Employees | 20,000.00 | 10,202.00 | 10,202.00 | 20,000.00 |
| 460-20 | Employee Provident Fund Loans | - | - | - | - |
| 460-30 | Loans to Others | 55,697,844.00 | 60,010,693.00 | - | 115,708,537.00 |
| 460-40 | Advance To Suppliers And Contractors | - | - | - | - |
| 460-50 | Advance to Others | - | - | - | - |
| 460-60 | Deposits With External Agencies | - | - | - | - |
| 460-80 | Other Current Assets | - | - | - | - |
| | TOTAL | 55,717,844.00 | 60,020,895.00 | 10,202.00 | 115,728,537.00 |

Schedule - B-19 Other Assets - (GL Code - 470)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|---------------------------------|------------------|------------------|
| 470-10 | Loans And Advances To Employees | - | - |
| 470-20 | Employee Provident Fund Loans | - | - |
| 470-30 | Loans to Others | - | - |
| | TOTAL | - | - |

Schedule - B-20 Miscellaneous Expenditure to Be Written Off - (GL Code - 480)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|----------------------------|------------------|------------------|
| 480-10 | Loan Issue Expenses | - | - |
| 480-20 | Discount on Issue of Loans | - | - |
| 480-30 | Others | - | - |
| | TOTAL | - | - |



Add. Municipal Commissioner
Municipal Corporation Adityapur

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| Code | Particulars | Gross Block | | Addition During the Year | Deduction During the Year | Closing Balance | Opening Balance | Accumulated Depreciation | | Net Block | |
|--------|---|-----------------------|----------------------|--------------------------|---------------------------|-----------------------|-----------------------|--------------------------|---------------------------|----------------------------|-----------------------------|
| | | Before 10/09/20 | After 10/09/20 | | | | | Addition During the Year | Deduction During the Year | At the End of Current Year | At the End of Previous Year |
| 410-10 | Land | 1.00 | - | - | - | 1.00 | - | - | - | 1.00 | 1.00 |
| 410-15 | Trees & Plants | 82,163,317.00 | 2,470,510.00 | - | - | 82,163,318.00 | 12,241,527.00 | 2,461,549.00 | - | 72,620,113.00 | 69,921,790.00 |
| 410-20 | Buildings | 15,828,423.00 | 931,818.00 | - | - | 16,760,241.00 | 2,186,548.00 | 2,781,619.00 | - | 11,592,194.00 | 13,442,175.00 |
| 410-21 | Fences and Pavedways | - | - | - | - | - | - | - | - | - | - |
| 410-22 | Statues, Heritage Assets, Antiques and Other Works of Art | - | - | - | - | - | - | - | - | - | - |
| 410-30 | Booths | 394,261,861.00 | 10,076,189.00 | 27,986,184.00 | - | 432,324,234.00 | 219,667,128.00 | 25,521,448.00 | - | 167,131,678.00 | 154,594,751.00 |
| 410-31 | Sewerage and Drainage | 140,167,011.85 | 2,160,818.00 | 2,196,900.00 | - | 144,944,731.85 | 41,665,962.00 | 6,678,688.00 | - | 50,344,650.00 | 96,721,051.85 |
| 410-32 | Waterways | 53,016,125.00 | 3,143,964.00 | 935,282.00 | - | 55,113,371.00 | 31,695,974.00 | 2,294,976.00 | - | 31,990,950.00 | 21,340,151.00 |
| 410-33 | Public Lighting | 68,195,711.00 | - | 19,461,001.00 | - | 87,656,714.00 | 25,986,370.00 | 5,213,984.00 | - | 31,200,154.00 | 42,409,143.00 |
| 410-40 | Plant & Machinery | 4,067,000.00 | 148,316.00 | - | - | 4,215,316.00 | 2,254,178.00 | 196,116.00 | - | 2,450,249.00 | 1,812,832.00 |
| 410-50 | Vehicles | 46,152,277.00 | 2,795,000.00 | - | - | 48,947,277.00 | 10,879,278.00 | 3,807,750.00 | - | 14,687,528.00 | 15,282,501.00 |
| 410-60 | Office & Other Equipments | 3,868,011.00 | 148,680.00 | 47,319.00 | - | 4,064,010.00 | 2,048,410.00 | 199,199.00 | - | 2,287,625.00 | 1,819,601.00 |
| 410-70 | Furniture, Fixtures, Fitting & Electrical Appliance | 1,267,705.00 | - | - | - | 1,267,705.00 | 1,203,598.00 | 256,411.00 | - | 1,410,009.00 | 2,064,107.00 |
| 410-80 | Other Fixed Assets | 10,596,528.00 | - | - | - | 10,596,528.00 | 4,530,570.00 | 606,546.00 | - | 5,137,166.00 | 6,065,958.00 |
| 410-90 | Assets under Disposal | - | - | - | - | - | - | - | - | - | - |
| | TOTAL | 822,034,021.85 | 19,160,419.00 | 54,029,114.00 | - | 895,423,614.85 | 376,559,756.00 | 49,970,332.00 | - | 426,510,088.00 | 445,474,265.85 |
| 412 | Capital Work in Progress | 360,757,644.00 | 84,994,666.00 | - | - | 445,752,310.00 | - | - | - | - | 360,757,644.00 |




 Add. Municipal Commissioner
 Municipal Corporation Adityapur
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SCHEDULE TO PROFIT & LOSS ACCOUNT**Schedule - 1-1 Tax Revenue - (GL Code - 110)**

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|------------------------------|----------------------|----------------------|
| 110-01 | Holding Tax | 49,486,825.80 | - |
| 110-02 | Water Tax | 7,821,801.00 | 8,734,478.00 |
| 110-03 | Sewerage Tax | - | - |
| 110-04 | Conservancy Tax/ Latrine Tax | - | - |
| 110-05 | Lighting Tax | - | - |
| 110-06 | Education Tax | - | - |
| 110-07 | Vehicle Tax | - | - |
| 110-08 | Tax on Animals | - | - |
| 110-09 | Electricity Tax | - | - |
| 110-10 | Professional Tax | - | - |
| 110-11 | Advertisement Tax | - | - |
| 110-12 | Pilgrimage Tax | - | - |
| 110-51 | Octroi & Toll | - | - |
| 110-52 | Cess | - | - |
| 110-80 | Others Taxes | - | - |
| 110-90 | Tax Remissions and Refunds | - | 34,891,695.70 |
| | TOTAL | 57,308,626.80 | 43,626,173.70 |

Schedule - 1-2 Assigned Revenues & Compensations - (GL Code - 120)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|--|------------------|------------------|
| 120-10 | Taxes & Duties Collected By Others | - | - |
| 120-20 | Compensation in Lieu Of Taxes & Duties | - | - |
| 120-30 | Compensation in Lieu Of Concession | - | - |
| | TOTAL | - | - |

Schedule - 1-3 Rental Income From Municipal Properties - (GL Code - 130)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|----------------------------|-------------------|-------------------|
| 130-10 | Rent From Civic Amenities | 514,621.00 | 441,311.00 |
| 130-20 | Rent From Office Buildings | - | - |
| 130-30 | Rent From Guest Houses | - | - |
| 130-40 | Rent From Lease of Lands | - | - |
| 130-80 | Other Rents | - | - |
| 130-90 | Rent Remission And Refund | - | - |
| | TOTAL | 514,621.00 | 441,311.00 |

Schedule - 1-4 Fees & User Charges - (GL Code - 140)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|------------------------------------|----------------------|-----------------------|
| 140-10 | Empanelment & Registration Charges | 2,980,267.00 | 3,676,750.00 |
| 140-11 | Licensing Fees | - | - |
| 140-12 | Fees for Grant of Permit | - | 18,837,726.65 |
| 140-13 | Fees For Certificate Or Extract | 5,247.00 | 5,472.00 |
| 140-14 | Development Charges | 1,520,285.00 | 3,101,706.00 |
| 140-15 | Regularisation Fees | - | - |
| 140-20 | Penalties And Fines | 196,381.00 | 901,634.00 |
| 140-40 | Other Fees | 28,174,783.50 | 78,329,193.20 |
| 140-50 | User Charges | 315,811.00 | 53,900.00 |
| 140-60 | Entry Fees | - | - |
| 140-70 | Service / Administrative Charges | - | - |
| 140-80 | Other Charges | - | - |
| 140-90 | Fees Remission and Refund | - | - |
| | TOTAL | 33,192,774.50 | 104,906,381.85 |

Schedule - 1-5 Sale & Hire Charges - (GL Code - 150)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|------------------------------|------------------|------------------|
| 150-10 | Sale Of Products | - | - |
| 150-11 | Sale of Forms & Publications | - | - |
| 150-12 | Sale of Stores & Scrap | - | - |
| 150-30 | Sale of Others | - | - |
| 150-40 | Hire Charges for Vehicles | - | - |
| 150-41 | Hire Charges on Equipments | - | - |
| | TOTAL | - | - |



Add. Municipal Commissioner
Municipal Corporation Adityapur

[Signature]

Schedule - 1 - 6 Revenue Grants, Contribution & Subsidies - (GL Code - 160)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|------------------------------|----------------------|----------------------|
| 160-10 | Revenue Grants | 39,835,315.00 | 13,760,772.00 |
| 160-20 | Reimbursement of Expenses | - | - |
| 160-30 | Contribution Towards Schemes | - | - |
| 160-40 | Contribution Towards Assets | 49,970,332.00 | 45,158,605.00 |
| | TOTAL | 89,805,647.00 | 58,919,377.00 |

Schedule - 1 - 7 Income From Investments - (GL Code - 170)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|--|------------------|------------------|
| 170-10 | Interest | - | - |
| 170-20 | Dividend | - | - |
| 170-30 | Income From Project Taken Up On Commercial Basis | - | - |
| 170-40 | Profit on Sale of Investments | - | - |
| 170-80 | Others | - | - |
| | TOTAL | - | - |

Schedule - 1 - 8 Interest Earned - (GL Code - 171)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|---|---------------------|---------------------|
| 171-10 | Interest From Bank Accounts | 3,286,913.00 | 3,350,403.00 |
| 171-20 | Interest On Loans And Advances To Employees | - | - |
| 171-30 | Interest On Loans To Others | - | - |
| 171-80 | Other Interest | - | - |
| | TOTAL | 3,286,913.00 | 3,350,403.00 |

Schedule - 1 - 9 Other Income - (GL Code - 180)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|--|-------------------|---------------------|
| 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 | - | - |
| 180-50 | Unclaim Refund Payable/liabilit Written Back | - | - |
| 180-60 | Excess Provisions Written Back | - | - |
| 180-80 | Miscellaneous Income | 881,020.00 | 1,125,890.00 |
| | TOTAL | 881,020.00 | 1,125,890.00 |



Add. Municipal Commissioner
Municipal Corporation Adityapur

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SCHEDULE TO PROFIT & LOSS ACCOUNT

Schedule - I - 10 Establishment Expenses - (GL Code - 210)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|--------------------------------------|---------------------|----------------------|
| 210-10 | Salaries, Wages And Bonus | 6,499,312.00 | 7,113,260.00 |
| 210-20 | Benefits And Allowances | 2,970,974.00 | 3,821,066.00 |
| 210-30 | Pension | - | - |
| 210-40 | Other Terminal & Retirement Benefits | - | 4,231,010.00 |
| | | | |
| | TOTAL | 9,470,286.00 | 15,165,336.00 |

Schedule - I - 11 Administrative Expenses - (GL Code - 220)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|-----------------------------|----------------------|----------------------|
| 220-10 | Rent, Rates and Taxes | - | - |
| 220-11 | Office Maintenance | 2,943,791.00 | 3,601,848.00 |
| 220-12 | Communication Expenses | 31,884.00 | 24,086.00 |
| 220-20 | Books & Periodicals | - | - |
| 220-21 | Printing and Stationery | 112,064.00 | 51,383.00 |
| 220-30 | Travelling & Conveyance | - | 43,433.00 |
| 220-40 | Insurance | 130,812.00 | - |
| 220-50 | Audit Fees | - | 70,780.00 |
| 220-51 | Legal Expenses | 463,048.00 | 46,511.00 |
| 220-52 | Professional and Other Fees | 8,677,952.00 | 6,769,013.00 |
| 220-60 | Advertisement And Publicity | - | 829,824.00 |
| 220-61 | Membership & Subscriptions | - | - |
| 220-80 | Others | - | 638,480.00 |
| | | | |
| | TOTAL | 12,359,551.00 | 12,075,358.00 |

Schedule - I - 12 Operation & Maintenance - (GL Code - 230)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|--|----------------------|----------------------|
| 230-10 | Power & Fuel | 7,771,353.00 | 4,366,282.00 |
| 230-20 | Bulk Purchases | - | - |
| 230-30 | Consumption of Stores | 746,280.00 | - |
| 230-40 | Hire Charges | 1,039,732.00 | 217,936.00 |
| 230-41 | Repair and Maintenance-Statues and Heritage Assets | - | - |
| 230-50 | Repairs & Maintenance Infrastructure Assets | 9,197,012.00 | - |
| 230-51 | Repairs & Maintenance Civic Amenities | - | - |
| 230-52 | Repairs & Maintenance Buildings | - | - |
| 230-53 | Repairs & Maintenance Vehicles | - | 38,399.00 |
| 230-54 | Repairs & Maintenance Furniture | - | - |
| 230-55 | Repairs & Maintenance Office Equipments | - | - |
| 230-56 | Repairs & Maintenance Electrical Appliances | - | - |
| 230-59 | Repairs & Maintenance Others | 2,693,552.00 | 2,523,891.00 |
| 230-80 | Other Operating & Maintenance Expenses | 24,508,774.00 | 22,740,309.00 |
| | | | |
| | TOTAL | 45,956,703.00 | 29,886,817.00 |



Add. Municipal Commissioner
Municipal Corporation Adityapur

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Schedule - I - 13 Interest & Finance Charges - (GL Code - 240)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|--|------------------|------------------|
| 240-10 | Interest on Loans From Central Government | - | - |
| 240-20 | Interest on Loans From State Government | - | - |
| 240-30 | Interest on Loans From Govt. Bodies & Association | - | - |
| 240-40 | Interest on Loans From International Agencies | - | - |
| 240-50 | Intt.on Loans From Banks & Other Financial Institution | - | - |
| 240-60 | Other Term Loans | - | - |
| 240-70 | Bank Charges | 6,600.58 | 2,535.10 |
| 240-80 | Other Finance Expenses | - | - |
| | TOTAL | 6,600.58 | 2,535.10 |

Schedule - I - 14 Programme Expenses - (GL Code - 250)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|------------------------------|-------------------|-------------------|
| 250-10 | Election Expenses | - | - |
| 250-20 | Own Programme | 197,060.00 | 202,106.00 |
| 250-30 | Share in Programme Of Others | - | - |
| | TOTAL | 197,060.00 | 202,106.00 |

Schedule - I - 15 Revenue Grants, Contribution and Subsidies - (GL Code - 260)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|---------------|----------------------|----------------------|
| 260-10 | Grants | 39,835,315.00 | 13,760,772.00 |
| 260-20 | Contributions | - | - |
| 260-30 | Subsidies | - | - |
| | TOTAL | 39,835,315.00 | 13,760,772.00 |

Schedule - I - 16 Provisions and Write Off - (GL Code - 270)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|-------------------------------------|------------------|----------------------|
| 270-10 | Provisions for Doubtful Receivables | - | 49,851,564.36 |
| 270-20 | Provision for Other Assets | - | - |
| 270-30 | Revenues Written Off | - | - |
| 270-40 | Assets Written Off | - | - |
| 270-50 | Miscellaneous Expense Written Off | - | - |
| | TOTAL | - | 49,851,564.36 |

Schedule - I - 17 Miscellaneous Expenses - (GL Code - 271)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|---------------------------------|------------------|------------------|
| 271-10 | Loss on Disposal Of Assets | - | - |
| 271-20 | Loss on Disposal Of Investments | - | - |
| 271-30 | Decline in Value of Investments | - | - |



Add. Municipal Commissioner
Municipal Corporation Adityapur

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|--|--------------|---|---|
| | | | |
| | TOTAL | - | - |

Schedule - I - 18 Prior Period Items - (GL Code - 280)

| Code | Particulars | As on 31.03.2021 | As on 31.03.2020 |
|--------|----------------------------------|------------------|------------------|
| 280-10 | Taxes | - | - |
| 280-20 | Other Income | - | - |
| 280-30 | Recovery of Revenues Written Off | - | - |
| 280-40 | Other Income | - | - |
| 280-50 | Refund of Taxes | - | - |
| 280-60 | Refund of Other-Revenue | - | - |
| 280-80 | Other-Expenses | - | - |
| | TOTAL | - | - |




 Add. Municipal Commissioner
 Municipal Corporation Adityapur
