



VIJAYAWADA MUNICIPAL CORPORATION

FINANCIAL STATEMENTS FOR THE YEAR 2016-17

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1. Double Entry Accrual Based Accounting

With the 74th Constitutional Amendment the Urban Local Bodies (ULBs) have been accorded a constitutional status and are expected to function as local self governments to provide better governance. One of the important reforms expected of the ULBs is switch over to Accrual Based Accounting System from the present single entry cash based accounting system. A Task Force set up by the Comptroller and Auditor General of India (CAG) has prescribed accounting and budgeting formats, significant accounting policies, etc. The Ministry of Urban Development has with the support of CAG of India, USAID-FIRE-D and National Institute of Urban Affairs has had a National Municipal Accounting Manual prepared for adoption by all the states. Accordingly, GoI has sent the National Municipal Accounting Manuals to state governments for developing state-specific accounts and budget manuals on the lines of NMAM for adoption by all ULBs across the state.

In GO Ms. No.233 MA dated 22nd May, 2002, Government of Andhra Pradesh (GoAP) has taken a policy decision that urban local bodies (ULBs) in the State would adopt accrual based double entry accounting system within their jurisdiction with immediate effect.

System Launch

1.6.1 As contemplated, the system software was launched at VMC and it came into live environment on 1st April, 2007 with entry of transactions in the software. The Standing Committee, VMC in its resolution No.334 of the meeting held on 17th December, 2007 has adopted the manuals published by GoAP and agreed to switch over to the accrual system of accounting from the FY 2007-08. From the financial year onwards the books of accounts are maintained under accrual based accounting system.

Assumption in Preparation of Financial Statement

The assumption in the preparation of financial statements is in conformity with NMAM/APMAM guidelines. Various estimates and judgments are NMAM and APMAM compliant. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about carrying value of assets and liabilities which are not readily apparent from the record. Actual results may differ from these estimates. The estimates and underlying assumptions shall be reviewed on a regular basis. Revisions to accounting estimates en-course, due to the misclassification of accounting heads, or otherwise may affect the estimates of past, present and future estimates as the case may be without contributing to any major financial implications.

Vijayawada Municipal Corporation
Income and Expenditure for the year ended 31/03/2017

(Rs in Lakhs)

Code	Account Name	SCH	Municipal General Fund	Capital Project Fund	Primary Education Fund	Total
110	Tax Revenue	I-1	12827.37	-	-	12827.37
120	Assigned Revenues and Compensations	I-2	6409.57	-	-	6409.57
130	Rental Income from Municipal Properties	I-3	1493.43	-	-	1493.43
140	Fees and User Charges	I-4	19977.92	0.07	-	19977.99
150	Sale and Hire Charges	I-5	886.47	-	-	886.47
160	Revenue Grants Contribution and Subsidies	I-6	3115.86	6900.00	389.16	10405.02
170	Income from Investments	I-7	25.90	-	-	25.90
171	Interest Earned	I-8	159.28	118.38	16.38	294.04
180	Other Income	I-9	81.56	-	-	81.56
-	Total Income		44977.36	7018.45	405.54	52401.35
210	Establishment Expenses	I-10	19515.16	1110.69	1.28	20627.12
220	Administrative Expenses	I-11	1574.44	29.95	-	1604.39
230	Operations and Maintenance	I-12	9646.14	4406.08	-	14052.22
240	Interest and Finance Charges	I-13	940.71	0.14	-	940.85
250	Programme Expenses	I-14	1041.03	275.54	-	1316.58
260	Revenue Grants Contribution and Subsidies	I-15	15.77	-	-	15.77
-	Total Expenditure		32728.36	5822.40	1.28	38556.93

-	Gross surplus/(deificit) of income over expenditure before depreciation and Prior Period Items	-	12244.11	1196.05	404.26	13844.43
270	Provisions and Write off	I-16	-	-	-	0.00
271	Miscellaneous Expenses	I-17	5.08	-	-	5.08
272	Depreciation	I-19	21.15	-	-	21.15
-	Gross surplus/(deificit) of income over expenditure before Prior Period Items	-	12217.87	1196.05	404.26	13818.19
280	Prior Period Item	I-18	0.39	0.13	-	0.52
-	Gross surplus/(deificit) of income over expenditure after Prior Period Items	-	11217.49	1195.92	404.26	12817.67
290	Transfer to Reserve Funds	I-20	-	-	-	0.00
-	Net balance being surplus/deficit carried over to Municipal Fund	-	11217.49	1195.92	404.26	12817.67

P. Indira Kumar
Accounts Consultant

15.11.2017
FA and C.A.O i/c
Vijayawada Municipal Corpn
26.9.2017
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COMMISSIONER
Municipal Corporation
VIJAYAWADA


Asst. Audit Officer
State Audit (Mandal Parishad)
Krishna, Machilipatnam
District Audit Officer
State Audit, Krishna
Machilipatnam

Balance Sheet as on 31/03/2017

(Rs in Lakhs)

Code	Account Name	SCH	Municipal General Fund	Capital Project Fund	Primary Education Fund	Total
310	Municipal Fund	B-1	76406.38	-16978.99	233.92	59661.31
311	Earmarked Funds	B-2	103.41	9057.61	-	9161.02
312	Reserves	B-3	-	-	-	-
	Total Reserves & Surplus	-	76509.79	-7921.38	233.92	68822.33
320	Grants Contribution for specific p	B-4	17504.87	74294.94	563.17	92362.98
330	Secured Loans	B-5	-	-	-	-
331	Unsecured Loans	B-6	20056.27	-	-	20056.27
	Total Loans	-	37561.15	74294.94	563.17	112419.26
	Current Liabilities and Provisions					
340	Deposits Received	B-7	2678.93	3160.45	20.37	5859.74
341	Deposit works	B-8	-	-	-	-
350	Other Liabilities	B-9	6909.27	5996.17	-441.01	12464.42
360	Provisions	B-10	-14.63	12254.61	0.00	12239.97
	Total Curent Liabilities and Prov	-	9573.57	21411.22	-420.65	30564.14
	TOTAL LIABILITIES		123644.51	87784.78	376.44	211805.73

	ASSETS					
410	Fixed Assets	B-11	76271.07	63398.62	0.00	139669.68
411	Accumulated Depreciation	B-21	-35771.85	-5219.35	0.00	-40991.19
412	Capital Work-In-Progress	B-11A	27032.21	8101.23	0.00	35133.44
	Total Fixed Assets	-	67531.43	66280.49	0.00	133811.93
	Investments	-	-	-	-	0.00
420	Investments-General Fund	B-12	0.00	4000.00	0.00	4000.00
421	Investments-Other Funds	B-13	0.00	50.00	0.00	50.00
	Total Investments	-	0.00	4050.00	0.00	4050.00
	Current Assets, Loans & Advances	-	-	-	-	0.00
430	Stock-in- hand	B-14	262.44	302.03	0.00	564.47
431	Sundry Debtors (Receivables)	B-15	5986.94	9164.12	0.00	15151.06
432	Accumulated Provisions against Debtors	B-22	-	-	-	0.00
440	Pre-paid Expenses	B-16	57.51	0.00	0.00	57.51
450	Cash and Bank balance	B-17	12287.45	10304.02	289.97	22881.44
460	Loans Advances and Deposits	B-18	9912.29	10443.45	0.00	20355.74
461	Accumulated Provisions against Loans & Advances	B-18A	-	-	-	0.00
	Total Current Assets, Loans & Advances	-	28506.63	30213.62	289.97	59010.21
470	Other Assets	B-19	15921.59	-12956.40	86.48	3051.66
480	Miscellaneous Expenditure to be verified	B-20	11684.86	197.07	0.00	11881.93
	Difference in Trail Balance		-	-	-	-
	TOTAL ASSETS		123644.51	87784.78	376.44	211805.73

P. S. Indira Kumar
Accounts Consultant

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24/9/17
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Vijayawada Municipal Corpn
26-9-2017
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COMMISSIONER
Municipal Corporation
VIJAYAWADA

Asst. Audit Officer
State Audit (Mandal Parishad)
Krishna, Machilipatnam

Receipts & Payments for the year ended 31/03/2017

Municipal General Fund

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
	To Opening Balance				
	Cash in Hand	0			
	Cash at Bank	88,19,26,444.94			
	Cheque in Hand	0			
✓ 1100101	Properties-General (Property Tax)	83,46,38,010.98	2101001	Basic Pay	63,45,92,129.50
✓ 1100102	Vacant Land (Property Tax)	10,37,34,768.87	2101002	Dearness Allowance	9,52,71,101
✓ 1100201	Properties-Water Tax	20,38,37,950.40	2101003	House Rent Allowance	11,94,29,709
✓ 1100301	Properties-Sewerage Tax	8,34,41,716.34	2101004	CCA	84,60,904.50
✓ 1101101	Hoardings	2,00,00,000	2101005	Conveyance Allowance	4,26,509
	Hoardings On Vehicles				
✓ 1101103	(Advertisement Tax)	24,238	2101006	Interim Relief	23,41,280
✓ 1101111	Others	3,70,60,124	2101011	Wages to workers through Placement Agencies	68,64,18,744
	Surcharge On Stamp Duty For				
1201001	Transfer Of Immovable Properties	23,07,74,959	2101016	Family Planning Allowance	1,04,680
1201002	Entertainment Tax	29,38,22,753	2101017	Graduate Allowance	85,822
1201003	Profession Tax	11,63,59,266	2101020	Physically Handicapped Allowance	2,98,879
1301001	Markets and Shopping Complexes (Rent From Civic Amenities)	13,71,08,356	2101022	Special Pay	1,750
✓ 1301002	Auditoriums (Rent from civic amenities)	24,59,498	2102002	Medical Reimbursement	35,94,142

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
✓ 1301003	Function Or Community Halls (Rent from civic amenities)	73,28,495	2102006	Workmen Compensations	20,00,000
✓ 1301004	Playgrounds (Rent from civic amenities)	5,000	2102012	Special Allowance	1,26,594
1301005	Staff Quarters (Rent from civic amenities)	1,12,575	2102019	Washing Allowance	1,09,453
1301006	Canteens (Rent from civic amenities)	19,582	2102020	Physically Handicapped Allowance	4,444
✓ 1301010	Lease Or Rent From Parking Places (Rent from civic amenities)	24,335	2102022	Risk Allowance	54,692
✓ 1301015	Shopping Complexes (Rent From Civic Amenities)	4,39,848	2102023	Typist Allowance	24,998
✓ 1302001	Government (Rent from Office Buildings)	4,05,912	2102024	Computer Allowance	5,000
✓ 1303001	Guest House (Rent from Guest Houses)	74,150	2102031	Other Allowance	2,79,686
1304001	Lease Of Land (Rent)	13,52,385	2103001	Service Pension	31,14,86,676
✓ 1308000	Other Rents	13,008	2103002	Family Pension	12,22,406
✓ 1401101	Trade License (Licensing Fees)	4,27,75,941	2104001	Leave encashment on Retirement	5,12,493
✓ 1401106	Encroachment Fees (Licensing Fees)	14,682	2104002	Death cum Retirement gratuity	4,44,22,220
✓ 1401111	Other License Fee	6,84,062	2104003	Commutated Pension	3,96,35,154
✓ 1401202	Building Permit Fee(Fees For Grant Of Permit)	9,96,754	2104006	Obsequies Expenses	7,75,000
✓ 1401302	Birth And Death Certificates (Fees For Cetificate Or Extract)	84,482	2201101	Electricity Charges	17,25,882

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
✓ 1401401	Building Development Charges	18,23,250	2201104	Hospitality expenses	3,79,63,040
✓ 1401402	Betterment Charges	8,50,055	2201201	Telephone	29,95,507
✓ 1401403	External Betterment Charges	8,99,500	2201202	Mobiles	98,29,368
✓ 1401404	Special Development Contribution	11,61,317	2201204	Leased Lines and Internet	33,91,080
✓ 1401405	Impact Fee (Development Charges)	9,00,000	2202001	Newspapers and Journals	5,635
✓ 1401407	Open Space Contribution (Development Charges)	96,80,882	2202101	Printing	22,55,465
✓ 1401409	Postage And Advertisement Charges (Development Charges)	500	2202102	Stationery	13,07,911
✓ 1401410	Other Town Planning Receipts	1,35,182	2202103	Computer Consumables	7,79,753
✓ 1401501	Building Regularization	1,75,47,08,967.47	2202104	Service postage	11,673
✓ 1402001	Penalty for Un-authorized Construction	1,09,10,400	2203001	Traveling In land	3,44,731
✓ 1402004	Spot Fines	80,150	2203002	Traveling Abroad	2,14,250
✓ 1402005	Other Penalties and Fines	71,16,655	2203003	Fuel for Office Vehicles	5,49,34,660
✓ 1404001	School Fee	1,26,000	2204001	Buildings	5,26,973
✓ 1404003	Sports Fee	59,78,770	2204002	Vehicles	29,64,340
✓ 1404006	Connection/Disconnection charges (Water Supply and Sewerage)	57,72,721	2204003	Electronic Equipment	4,83,920
✓ 1404010	Property Transfer Charges	4,49,63,630	2204004	Furniture	17,175
✓ 1404011	Other Fees	99,40,913	2205002	Certification Fee	8,900
✓ 1405005	Garbage Collection Charges (User Charges)	450	2205101	Legal Fees	2,44,933
✓ 1405006	Littering And Debris Collection (User Charges)	1,42,470	2205104	Compensations Ordered by Courts	31,58,455

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
✓ 1405008	Special Sanitation Charges (User Charges)	1,000	2205201	Consultancy Charges	18,27,127
✓ 1405009	Sewerage Clearance Charges (User Charges)	95,76,411	2205202	Other Professional Charges	35,55,447
✓ 1405013	Water Supply (User Charges)	5,69,069	2206001	Advertisement Print Media	54,69,704
✓ 1405015	Water Tanker (User Charges)	15,000	2206002	Advertisement TV and Radio Media	1,31,895
✓ 1405016	Water Meter Charges	22,55,742.57	2206003	Hoardings	4,96,740
✓ 1405017	Fire Extinguishing (User Charges)	39,11,195	2206006	Maintenance of Statutes	1,19,481
✓ 1405021	Parking Fees (User Charges)	65,37,563	2206100	Membership and subscriptions	94,244
✓ 1405025	Coaching Camp (User Charges)	92,215	2208000	Others	1,79,45,013.16
✓ 1405026	Gym	30,390	2208001	Honorarium/sitting fee to Chairman and Councilors	26,92,532
✓ 1405027	Drainage User Charges	88,50,918	2208002	Honorarium - Others	18,50,450
✓ 1405031	Other User Charges	2,45,366	2208003	Organization of Festivals	97,977
✓ 1406001	Parks (Entry Fees)	57,97,533	2301001	Power Charges For Street Lighting	5,07,79,213
✓ 1406002	Playgrounds (Entry Fees)	6,670	2301002	Power Charges for Water Pumping	19,87,27,225
✓ 1406003	Swimming Pool (Entry Fees)	1,77,000	2301003	Power charges for other services	6,47,34,701
✓ 1407001	Road Cutting And Restoration Charges	53,86,410	2301004	Fuel to Heavy Vehicles	38,91,960

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
✓ 1407009	NOC of Public Health/ Town Planning Section	160	2301005	Fuel to Light Vehicles	17,63,305
✓ 1407011	Water Supply- Tap Estimation Charges	1,28,18,021	2301006	Fuel supply for Field Staff Vehicles	51,47,469
✓ 1407012	Water Supply - Tap repairs	13,25,675	2302001	Sanitation or Conservancy Material	30,72,461
✓ 1408001	Compounding fee	4,04,38,015	2302002	Purchase of Medicines	3,50,000
✓ 1408002	Other Charges	10,000	2302003	Fogging/Anti-malaria	29,07,780
✓ 1501001	Tree-Guards	31,600	2303001	Engineering Stores	68,16,083
✓ 1501011	Water Meter	8,55,44,234	2303003	Medical Stores	6,45,630
✓ 1501101	Tenders Schedules	26,92,505	2303008	Others	1,38,70,984
✓ 1501201	Obsolete stores	3,00,000	2304001	Machinery Rent	2,00,21,511
✓ 1503002	Old newspapers	42,552	2304002	Vehicles	3,90,90,843
✓ 1504101	Rollers	36,075	2305001	Main Roads	26,11,18,215
1601006	Secondary Education Grant	1,400	2305002	By-lane Roads	18,86,798
1601011	Other Grant	28,34,60,751	2305003	Bridges	7,09,572
1603005	Water Supply - Tap Donation	17,58,971	2305004	Fly-Overs	1,69,740
1603006	Water Supply - Security Deposits	34,89,875	2305005	Water Supply Lines	3,56,46,292
1603011	Other Contribution	14,89,856	2305006	Sewerage Lines	1,86,01,709
1604001	Salary	2,13,72,806	2305007	Storm Water Drains	30,23,733
1604002	Pension	11,947	2305008	Traffic Signals	9,84,431
1701001	Fixed Deposits with Scheduled Banks	25,90,274	2305009	Street Lighting	1,50,73,176
1711001	Savings Bank Accounts	1,59,28,333.63	2305010	Burial Grounds	9,78,930
1801001	Security Deposits	3,000	2305011	Water Supply	72,07,377
1801101	Earnest Money Deposit	3,32,527	2305014	Dumping yard	3,67,961

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
1804003	Recovery of Water and Electricity Charges	20,290	2305021	Other repairs and maintenances	1,93,69,453
✓ 1806002	Advertisement Tax	33,31,891	2305101	Major Parks	9,75,016
1806004	Rents	1,43,446	2305102	Minor Parks	85,58,734
1806006	Others	280	2305103	Colony Parks	12,19,661
1808001	Pension and Leave Salary Contribution	8,59,137	2305104	Stadium	21,83,438
1808006	Other Income Un-Classified	34,65,314.37	2305106	Swimming Pools	32,70,472
3101001	Revenue Transfers	1,88,23,588	2305107	Nursery	22,46,223
3117003	General Provident Fund	11,550	2305109	Public Toilets	4,63,45,760
3201003	Jnnurm	67,200	2305111	Parking Lots	27,87,298
3202001	Water Supply	1,49,06,186	2305112	Avenue and Other Plantations	1,67,39,451
3202023	Others	11,58,21,000	2305121	Others	53,76,900
3401001	Ernest Money Deposit	4,32,64,994	2305201	Community Halls	1,85,30,689
3401003	Further Security Deposit	6,09,27,990	2305202	Commercial Complex	2,50,168
3402002	Security Deposits	84,480	2305203	Office Buildings	67,64,384
3403000	From Staff	1,36,393	2305211	Other Buildings	38,49,623
3501102	Pension Payable	3,723	2305301	Heavy Vehicles	57,14,941
3501103	Leave Salary Payable	5,238	2305302	Light Vehicles	5,45,031
3501107	Contributory Pension Payable	99,83,890	2305902	Computers and Net Work	11,09,130
✓ 3501206	Others	2,65,11,104	2305903	Electronic Equipment	1,33,70,474
3502001	GPF	5,64,87,799.90	2305904	Office Equipment	4,65,755
3502003	GIS	11,55,105	2305905	Survey and Drawing Equipment	11,45,000
3502004	Profession Tax	39,69,717.70	2305906	Plant and Machinery	3,50,765
3502005	APGLI	1,35,344	2305908	Statues	6,88,215

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
3502006	LIC	1,49,46,929.90	2305909	Quality Control Expenses	29,332
3502007	Banks Loan	58,46,077	2305911	Other Repairs and Maintenance	77,48,294
3502008	TDS from Employees	3,36,42,977	2308001	Garbage Clearance Equipment	98,35,784
3502009	APWEF	41,967	2308002	Testing and Inspection	6,79,000
3502010	Court Recoveries	29,41,153	2308004	Water Purification	62,71,438
3502011	Rent on Quarters	1,12,575	2308005	Mapping Plotting and Drawing Expenses	4,31,775
3502015	Labour Cess	1,09,99,630	2308006	Naming and Numbering of Streets	5,00,000
3502016	Employee Provident Fund	22,33,20,396	2308007	Demolition and Removal Expenses	34,48,314
3502017	Employee State Insurance	2,78,58,597	2308012	Control of Stray Animals	8,50,400
3502024	Other Employee Deductions	3,39,12,219	2308013	Sanitation or Conservancy Expenses	21,48,774
3502025	TDS from Contractors	3,60,85,374	2308015	Maintenance of Garbage Dumping Yards or Transfer Stations	31,71,027
3502052	VAT	6,25,88,997	2308021	Others	1,08,04,563
3502054	Service Tax	5,34,167	2404000	Interest on Loans from International Agencies	6,79,26,424
3502055	NAC	8,470	2405000	Interest on Loans from Banks and Other Financial Institutions	2,42,59,764

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
3502056	Seignorage Charges	2,03,62,319	2406003	Hire Purchase	13,717
3502058	Other Recoveries From Contractors	1,85,29,515	2406011	Others	1,18,500
3504006	Others	26,352	2407001	Miscellaneous Bank Charges	17,51,977.51
3504007	Others	11,583	2501001	Local Body Elections	50,000
4313002	Trade License Receivables (Fees and User Charges)	158	2502003	Study Tour or Trainings	28,95,200
4601006	Other Advance	65,140	2502006	Cultural Programmes	1,88,09,173
4702051	Inter Fund Transfer	82,78,50,000	2502011	Others	7,35,08,890
2101012	Pensionary Contribution	1,68,395	2503011	Others	88,40,204
2308008	Quality Control Expenses	7,48,644	2602000	Contributions	15,77,048
4601004	Festival Advance	2,500	2718000	Other Miscellaneous Expenditure	5,08,465
4601007	Marriage Advance	5,81,124	2723100	Sewerage and Drainage	9,55,001
			2723300	Public Lighting	9,89,302
			2727000	Furniture Fixtures Fittings and Electrical Appliances	60,060
			2728001	Parks and gardens	1,10,250
			2806000	Refund of Other Revenues	38,600
			3202023	Others	1,03,24,64,702
			3314000	Loans from International Agencies	10,95,68,000
			3401001	Ernest Money Deposit	1,46,49,793
			3401003	Further Security Deposit	4,98,53,910

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
			3402002	Security Deposits	5,70,456
			3502001	GPF	24,17,76,514
			3502003	GIS	3,87,294
			3502004	Profession Tax	200
			3502006	LIC	1,53,12,671
			3502007	Banks Loan	60,65,946
			3502008	TDS from Employees	1,73,45,043
			3502010	Court Recoveries	33,60,351
			3502015	Labour Cess	1,09,20,863
			3502016	Employee Provident Fund	10,90,90,785
			3502017	Employee State Insurance	3,24,33,413
			3502024	Other Employee Deductions	1,46,202
			3502025	TDS from Contractors	6,50,02,383
			3502052	VAT	6,26,67,579
			3502054	Service Tax	1,52,50,381
			3502056	Seignorage Charges	1,95,96,864
			3502057	TDS Payable Interest	20,92,480
			3503001	Library Cess current	1,69,08,554
			3504003	Group Insurance Settlements	3,20,798
			3504006	Others	12,954
			3504007	Others	10
			3601002	Administrative Expenses	14,63,428
			4101003	Parks	1,44,528

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
			4102001	Office Buildings	1,22,23,900
			4102004	Community Halls and Reading Rooms	1,78,58,960
			4102008	School Buildings	13,19,118
			4102011	Other Buildings	20,03,437
			4103001	Concrete Road	1,96,42,871
			4103002	Black Topped Roads	30,85,35,544
			4103004	Footpaths and Table Drains	6,18,282
			4103005	Bridges and Culverts	2,02,171
			4103011	Others	33,85,108
			4103101	Underground Drains	96,59,226
			4103102	Major Drains	84,484
			4103201	Water works	83,58,223
			4103202	Open or bore Wells	84,77,802
			4103203	Reservoirs	13,71,227
			4103204	Pump house	7,08,620
			4103205	Water Mains	18,49,807
			4103208	Water bodies - Minor	17,43,826
			4103301	Lighting On Main Roads	3,12,80,961
			4104001	Roads	10,34,921
			4104003	Transport	5,00,000
			4104004	Electrical	10,32,535
			4104005	Others	13,38,167
			4105004	Cranes/JCB/ Proclainer	4,35,396
			4105010	Two Wheelers	79,280
			4105011	Other Vehicles	62,57,885
			4106001	Air Conditioners	35,73,334

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
			4106002	Computers	17,96,238
			4106004	Photocopiers	22,53,908
			4106006	Network Equipment	16,30,346
			4106011	Other Equipment	34,60,127
			4107004	Electrical Fittings	6,27,959
			4107005	Tables and Chairs	2,72,328
			4107011	Others	14,88,952
			4108000	Other Fixed Assets	44,12,163
			4601006	Other Advance	1,09,15,424
			4604002	Contractors (Advance)	4,95,905
			4605001	Employees For Works (Advance to others)	10,000
			4606001	Telephone (Deposits with external agencies)	6,617
			4606002	Electricity (Deposits with external agencies)	3,37,500
			4701001	Civil Works	18,81,386
			4702051	Inter Fund Transfer	24,69,24,605
				To Closing Balance	
				Cash in Hand	0
				Cash at Bank	1,22,64,85,128.40
				Cheque in Hand	22,59,632
	Total	7,05,31,43,089.07		Total	7,05,31,43,089.07

P. Indira Lakshmi
Accounts Consultant.

K. V. Sathya 26/9/17
F.A and C.A.O I/c
Vijayawada Municipal Corpn
26-9-2017
B1

COMMISSIONER
Municipal Corporation
VIJAYAWADA

Asst. Audit Officer
State Audit (Mandal Parishad)
Krishna, Machilipatnam
District Audit Officer
State Audit, Krishna
Machilipatnam

Receipts & Payments for the period year ended 31/03/2017					
Capital Project Fund (Grant Funds)					
Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
	To Opening Balance				
	Cash in Hand	-			
	Cash at Bank	99,20,52,499.62			
	Cheque in Hand	-			
1402005	Other Penalties and Fines	7,000	2101011	Wages to workers through Placement Agencies	5,06,764
1601011	Other Grant	69,00,00,000	2103001	Service Pension	11,05,61,842.50
1711001	Savings Bank Accounts	1,18,37,965.17	2202101	Printing	60,000
3101001	Revenue Transfers	2,03,07,732	2204003	Electronic Equipment	3,32,052
3117006	Old Age Pension	10,35,50,533	2208000	Others	12,85,995
3201003	Jnnurm	23,07,64,336	2208002	Honorarium - Others	30,000
3202003	MP Local Area Development	26,84,035	2301001	Power Charges For Street Lighting	6,30,606
3202004	Assembly Constituency Development Programme	4,16,55,311	2302001	Sanitation or Conservancy Material	15,70,000
3202007	RAY	6,57,000	2303001	Engineering Stores	42,26,046
3202009	MEPMA	3,84,20,243	2304002	Vehicles	1,87,740
3202023	Others	61,95,24,084.99	2305001	Main Roads	9,16,49,941
3401001	Ernest Money Deposit	3,08,520	2305002	By-lane Roads	1,67,253
3401003	Further Security Deposit	2,45,80,495	2305005	Water Supply Lines	19,24,59,378
3501206	Others	3,40,03,167	2305006	Sewerage Lines	4,92,49,248
3502004	Profession Tax	1,200	2305007	Storm Water Drains	3,27,54,715

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
3502008	TDS from Employees	10,869	2305009	Street Lighting	15,56,733
3502015	Labour Cess	94,53,420	2305010	Burial Grounds	1,64,188
3502025	TDS from Contractors	1,86,94,020	2305011	Water Supply	3,06,479
3502052	VAT	4,41,99,941	2305021	Other repairs and maintenances	47,90,384
3502055	NAC	30,491	2305103	Colony Parks	25,10,730
3502056	Seignorage Charges	1,02,63,207	2305104	Stadium	17,20,035
3502058	Other Recoveries From Contractors	13,54,421	2305109	Public Toilets	50,75,660
4702051	Inter Fund Transfer	24,69,24,605	2305112	Avenue and Other Plantations	1,66,76,580
2305909	Quality Control Expenses	34,176	2305201	Community Halls	65,74,717
2308008	Quality Control Expenses	1,42,484	2305211	Other Buildings	1,71,61,197
			2308005	Mapping Plotting and Drawing Expenses	6,10,466
			2308013	Sanitation or Conservancy Expenses	60,44,099
			2308015	Maintenance of Garbage Dumping Yards or Transfer Stations	22,17,289
			2308021	Others	22,69,429
			2407001	Miscellaneous Bank Charges	13,670.62
			2502001	Environmental Awareness Programme	1,12,424
			2502003	Study Tour or Trainings	1,52,85,200
			2502006	Cultural Programmes	2,00,000

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
			2503002	Financial Aid for Urban Self Help Groups	86,97,610
			2503003	Disbursements to TandS or DWCUA and Self Help Groups under SJSRY	32,59,000
			2806000	Refund of Other Revenues	13,300
			3202023	Others	60,57,512
			3401001	Ernest Money Deposit	4,17,398
			3401003	Further Security Deposit	2,94,60,589
			3402002	Security Deposits	2,14,400
			3502004	Profession Tax	1,200
			3502015	Labour Cess	95,22,590
			3502025	TDS from Contractors	2,04,64,183
			3502052	VAT	4,56,30,066
			3502055	NAC	27,187
			3502056	Seignorage Charges	1,05,45,827
			4101003	Parks	1,97,06,979
			4101004	Gardens	9,97,376
			4101006	Others	28,77,473
			4102004	Community Halls and Reading Rooms	1,86,14,112
			4102007	Public Latrines and Urinals	66,97,609
			4102008	School Buildings	16,41,291
			4102011	Other Buildings	16,11,00,678
			4103001	Concrete Road	2,20,24,348
			4103002	Black Topped Roads	6,20,35,398
			4103004	Footpaths and Table Drains	9,75,736
			4103005	Bridges and Culverts	11,56,445

Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
			4103011	Others	74,94,973
			4103101	Underground Drains	16,41,53,476
			4103103	Minor Drains	14,25,057
			4103201	Water works	1,07,53,132
			4103202	Open or bore Wells	25,43,261
			4103203	Reservoirs	1,41,83,387
			4103301	Lighting On Main Roads	1,78,30,595
			4103302	Lighting On Lanes By-lanes	1,87,65,355
			4104001	Roads	2,52,50,924
			4104004	Electrical	79,85,097
			4104005	Others	49,32,444
			4108000	Other Fixed Assets	13,12,935
			4218001	Fixed Deposits with Banks	50,00,000
			4604002	Contractors (Advance)	4,80,000
			4702051	Inter Fund Transfer	82,78,50,000
				To Closing Balance	
				Cash in Hand	-
				Cash at Bank	1,03,04,01,951.66
				Cheque in Hand	-
	Total	3,14,14,61,755.78		Total	3,14,14,61,755.78

P. Indira Kumar
Accounts Consultant

K. V. Salgo
FA and C.A.O. i/c
Vijayawada Municipal Corpn

26-9-2017
B1

COMMISSIONER
Municipal Corporation
VIJAYAWADA

Asst. Audit Officer

State Audit (Mandal Parishad)
Krishna, Machilipatnam

District Audit Officer
State Audit, Krishna
Machilipatnam

Receipts & Payments for the year ended 31/03/2017					
Education Fund					
Code	Receipts	Amount (Rs.)	Code	Payments	Amount (Rs.)
	To Opening Balance				
	Cash in Hand	-			
	Cash at Bank	2,41,27,195			
	Cheque in Hand	-			
1601006	Secondary Education Grant	3,89,16,241	2104001	Leave encashment on Retirement	1,27,743
1711001	Savings Bank Accounts	16,37,696	3502001	GPF	2,48,19,868
			3502007	Banks Loan	1,01,22,908
			3502010	Court Recoveries	6,14,041
				To Closing Balance	
				Cash in Hand	-
				Cash at Bank	2,89,96,572
				Cheque in Hand	-
	Total	6,46,81,132		Total	6,46,81,132

P. S. Indira Prasad
Accounts Consultant

S. V. Satya 26/9/17
FA and C.A.O. i/c
Vijayawada Municipal Corpn
26.9.2017
B.

[Signature]
COMMISSIONER
Municipal Corporation
VIJAYAWADA

[Signature]
Asst. Audit Officer
State Audit (Mandal District) Audit Officer
Krishna, Machilipatnam State Audit, Krishna
Machilipatnam
gy

Trail Balance as on 31/03/2017									
Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
1100101	Properties-General (Property Tax)	0	834638010.98	0	0	0	0	0	834638010.98
1100102	Vacant Land (Property Tax)	0	103734768.87	0	0	0	0	0	103734768.87
1100201	Properties-Water Tax	0	203837950.4	0	0	0	0	0	203837950.4
1100301	Properties-Sewerage Tax	0	83441716.34	0	0	0	0	0	83441716.34
1101101	Hoardings	0	20000000	0	0	0	0	0	20000000
1101103	Hoardings On Vehicles (Advertisement Tax)	0	24238	0	0	0	0	0	24238
1101111	Others	0	37060124	0	0	0	0	0	37060124
1201001	Surcharge On Stamp Duty For Transfer Of Immovable Properties	0	230774959	0	0	0	0	0	230774959
1201002	Entertainment Tax	0	293822753	0	0	0	0	0	293822753
1201003	Profession Tax	0	116359266	0	0	0	0	0	116359266
1301001	Markets and Shopping Complexes (Rent From Civic Amenities)	0	137108356	0	0	0	0	0	137108356
1301002	Auditoriums (Rent from civic amenities)	0	2459498	0	0	0	0	0	2459498
1301003	Function Or Community Halls (Rent from civic amenities)	0	7328495	0	0	0	0	0	7328495
1301004	Playgrounds (Rent from civic amenities)	0	5000	0	0	0	0	0	5000
1301005	Staff Quarters (Rent from civic amenities)	0	112575	0	0	0	0	0	112575
1301006	Canteens (Rent from civic amenities)	0	19582	0	0	0	0	0	19582
1301010	Lease Or Rent From Parking Places (Rent from civic amenities)	0	24335	0	0	0	0	0	24335
1301015	Shopping Complexes (Rent From Civic Amenities)	0	439848	0	0	0	0	0	439848
1302001	Government (Rent from Office Buildings)	0	405912	0	0	0	0	0	405912
1303001	Guest House (Rent from Guest Houses)	0	74150	0	0	0	0	0	74150
1304001	Lease Of Land (Rent)	0	1352385	0	0	0	0	0	1352385
1308000	Other Rents	0	13008	0	0	0	0	0	13008
1401101	Trade License (Licensing Fees)	0	42775941	0	0	0	0	0	42775941
1401106	Encroachment Fees (Licensing Fees)	0	14682	0	0	0	0	0	14682
1401111	Other License Fee	0	684062	0	0	0	0	0	684062

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
1401202	Building Permit Fee(Fees For Grant Of Permit)	0	996754	0	0	0	0	0	996754
1401302	Birth And Death Certificates (Fees For Certificate Or Extract)	0	84482	0	0	0	0	0	84482
1401401	Building Development Charges	0	1823250	0	0	0	0	0	1823250
1401402	Betterment Charges	0	850055	0	0	0	0	0	850055
1401403	External Betterment Charges	0	899500	0	0	0	0	0	899500
1401404	Special Development Contribution	0	1161317	0	0	0	0	0	1161317
1401405	Impact Fee (Development Charges)	0	900000	0	0	0	0	0	900000
1401407	Open Space Contribution (Development Charges)	0	9680882	0	0	0	0	0	9680882
1401409	Postage And Advertisement Charges (Development Charges)	0	500	0	0	0	0	0	500
1401410	Other Town Planning Receipts	0	135182	0	0	0	0	0	135182
1401501	Building Regularization	0	1754708967.47	0	0	0	0	0	1754708967.47
1402001	Penalty for Un-authorized Construction	0	10910400	0	0	0	0	0	10910400
1402004	Spot Fines	0	80150	0	0	0	0	0	80150
1402005	Other Penalties and Fines	0	7116655	0	7000	0	0	0	7123655
1404001	School Fee	0	126000	0	0	0	0	0	126000
1404003	Sports Fee	0	5978770	0	0	0	0	0	5978770
1404006	Connection/Disconnection charges (Water Supply and Sewerage)	0	5772721	0	0	0	0	0	5772721
1404010	Property Transfer Charges	0	44963630	0	0	0	0	0	44963630
1404011	Other Fees	0	9940913	0	0	0	0	0	9940913
1405005	Garbage Collection Charges (User Charges)	0	450	0	0	0	0	0	450
1405006	Littering And Debris Collection (User Charges)	0	142470	0	0	0	0	0	142470
1405008	Special Sanitation Charges (User Charges)	0	1000	0	0	0	0	0	1000
1405009	Sewerage Clearance Charges (User Charges)	0	9576411	0	0	0	0	0	9576411
1405013	Water Supply (User Charges)	0	569069	0	0	0	0	0	569069
1405015	Water Tanker (User Charges)	0	15000	0	0	0	0	0	15000
1405016	Water Meter Charges	0	2255742.57	0	0	0	0	0	2255742.57
1405017	Fire Extinguishing (User Charges)	0	3911195	0	0	0	0	0	3911195
1405021	Parking Fees (User Charges)	0	6537563	0	0	0	0	0	6537563
1405025	Coaching Camp (User Charges)	0	92215	0	0	0	0	0	92215

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
1405026	Gym	0	30390	0	0	0	0	0	30390
1405027	Drainage User Charges	0	8850918	0	0	0	0	0	8850918
1405031	Other User Charges	0	245366	0	0	0	0	0	245366
1406001	Parks (Entry Fees)	0	5797533	0	0	0	0	0	5797533
1406002	Playgrounds (Entry Fees)	0	6670	0	0	0	0	0	6670
1406003	Swimming Pool (Entry Fees)	0	177000	0	0	0	0	0	177000
1407001	Road Cutting And Restoration Charges	0	5386410	0	0	0	0	0	5386410
1407009	NOC of Public Health/ Town Planning Section	0	160	0	0	0	0	0	160
1407011	Water Supply- Tap Estimation Charges	0	12818021	0	0	0	0	0	12818021
1407012	Water Supply - Tap repairs	0	1325675	0	0	0	0	0	1325675
1408001	Compounding fee	0	40438015	0	0	0	0	0	40438015
1408002	Other Charges	0	10000	0	0	0	0	0	10000
1501001	Tree-Guards	0	31600	0	0	0	0	0	31600
1501011	Water Meter	0	85544234	0	0	0	0	0	85544234
1501101	Tenders Schedules	0	2692505	0	0	0	0	0	2692505
1501201	Obsolete stores	0	300000	0	0	0	0	0	300000
1503002	Old newspapers	0	42552	0	0	0	0	0	42552
1504101	Rollers	0	36075	0	0	0	0	0	36075
1601006	Secondary Education Grant	0	1400	0	0	0	38916241	0	38917641
1601011	Other Grant	0	283460751	0	690000000	0	0	0	973460751
1603005	Water Supply - Tap Donation	0	1758971	0	0	0	0	0	1758971
1603006	Water Supply - Security Deposits	0	3489875	0	0	0	0	0	3489875
1603011	Other Contribution	0	1489856	0	0	0	0	0	1489856
1604001	Salary	0	21372806	0	0	0	0	0	21372806
1604002	Pension	0	11947	0	0	0	0	0	11947
1701001	Fixed Deposits with Scheduled Banks	0	2590274	0	0	0	0	0	2590274
1711001	Savings Bank Accounts	0	15928333.63	0	11837965.17	0	1637696	0	29403994.8
1801001	Security Deposits	0	3000	0	0	0	0	0	3000
1801101	Earnest Money Deposit	0	332527	0	0	0	0	0	332527
1804003	Recovery of Water and Electricity Charges	0	20290	0	0	0	0	0	20290
1806002	Advertisement Tax	0	3331891	0	0	0	0	0	3331891
1806004	Rents	0	143446	0	0	0	0	0	143446
1806006	Others	0	280	0	0	0	0	0	280

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
1808001	Pension and Leave Salary Contribution	0	859137	0	0	0	0	0	859137
1808006	Other Income Un-Classified	0	3465314.37	0	0	0	0	0	3465314.37
2101001	Basic Pay	634592129.5	0	0	0	0	0	634592129.5	0
2101002	Dearness Allowance	95271101	0	0	0	0	0	95271101	0
2101003	House Rent Allowance	119429709	0	0	0	0	0	119429709	0
2101004	CCA	8460904.5	0	0	0	0	0	8460904.5	0
2101005	Conveyance Allowance	426509	0	0	0	0	0	426509	0
2101006	Interim Relief	2341280	0	0	0	0	0	2341280	0
2101011	Wages to workers through Placement Agencies	686418744	0	506764	0	0	0	686925508	0
2101012	Pensionary Contribution	0	168395	0	0	0	0	0	168395
2101016	Family Planning Allowance	104680	0	0	0	0	0	104680	0
2101017	Graduate Allowance	85822	0	0	0	0	0	85822	0
2101020	Physically Handicapped Allowance	298879	0	0	0	0	0	298879	0
2101022	Special Pay	1750	0	0	0	0	0	1750	0
2102002	Medical Reimbursement	3594142	0	0	0	0	0	3594142	0
2102006	Workmen Compensations	2000000	0	0	0	0	0	2000000	0
2102012	Special Allowance	126594	0	0	0	0	0	126594	0
2102019	Washing Allowance	109453	0	0	0	0	0	109453	0
2102020	Physically Handicapped Allowance	4444	0	0	0	0	0	4444	0
2102022	Risk Allowance	54692	0	0	0	0	0	54692	0
2102023	Typist Allowance	24998	0	0	0	0	0	24998	0
2102024	Computer Allowance	5000	0	0	0	0	0	5000	0
2102031	Other Allowance	279686	0	0	0	0	0	279686	0
2103001	Service Pension	311486676	0	110561842.5	0	0	0	422048518.5	0
2103002	Family Pension	1222406	0	0	0	0	0	1222406	0
2104001	Leave encashment on Retirement	512493	0	0	0	127743	0	640236	0
2104002	Death cum Retirement gratuity	44422220	0	0	0	0	0	44422220	0
2104003	Commutated Pension	39635154	0	0	0	0	0	39635154	0
2104006	Obsequies Expenses	775000	0	0	0	0	0	775000	0
2201101	Electricity Charges	1725882	0	0	0	0	0	1725882	0
2201104	Hospitality expenses	37963040	0	0	0	0	0	37963040	0
2201201	Telephone	2995507	0	0	0	0	0	2995507	0
2201202	Mobiles	9829368	0	0	0	0	0	9829368	0
2201204	Leased Lines and Internet	3391080	0	0	0	0	0	3391080	0
2202001	Newspapers and Journals	5635	0	0	0	0	0	5635	0
2202101	Printing	2255465	0	60000	0	0	0	2315465	0
2202102	Stationery	1307911	0	0	0	0	0	1307911	0

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
2202103	Computer Consumables	779753	0	0	0	0	0	779753	0
2202104	Service postage	11673	0	0	0	0	0	11673	0
2203001	Traveling In land	344731	0	0	0	0	0	344731	0
2203002	Traveling Abroad	214250	0	0	0	0	0	214250	0
2203003	Fuel for Office Vehicles	54934660	0	0	0	0	0	54934660	0
2204001	Buildings	526973	0	0	0	0	0	526973	0
2204002	Vehicles	2964340	0	0	0	0	0	2964340	0
2204003	Electronic Equipment	483920	0	332052	0	0	0	815972	0
2204004	Furniture	17175	0	0	0	0	0	17175	0
2205002	Certification Fee	8900	0	0	0	0	0	8900	0
2205101	Legal Fees	244933	0	0	0	0	0	244933	0
2205104	Compensations Ordered by Courts	3158455	0	0	0	0	0	3158455	0
2205201	Consultancy Charges	1827127	0	0	0	0	0	1827127	0
2205202	Other Professional Charges	3555447	0	0	0	0	0	3555447	0
2206001	Advertisement Print Media	5469704	0	0	0	0	0	5469704	0
2206002	Advertisement TV and Radio Media	131895	0	0	0	0	0	131895	0
2206003	Hoardings	496740	0	0	0	0	0	496740	0
2206006	Maintenance of Statutes	119481	0	0	0	0	0	119481	0
2206100	Membership and subscriptions	94244	0	0	0	0	0	94244	0
2208000	Others	17945013.16	0	2572995	0	0	0	20518008.16	0
2208001	Honorarium/sitting fee to Chairman and Councilors	2692532	0	0	0	0	0	2692532	0
2208002	Honorarium - Others	1850450	0	30000	0	0	0	1880450	0
2208003	Organization of Festivals	97977	0	0	0	0	0	97977	0
2301001	Power Charges For Street Lighting	50779213	0	630606	0	0	0	51409819	0
2301002	Power Charges for Water Pumping	198727225	0	0	0	0	0	198727225	0
2301003	Power charges for other services	64734701	0	0	0	0	0	64734701	0
2301004	Fuel to Heavy Vehicles	3891960	0	0	0	0	0	3891960	0
2301005	Fuel to Light Vehicles	1763305	0	0	0	0	0	1763305	0
2301006	Fuel supply for Field Staff Vehicles	5147469	0	0	0	0	0	5147469	0
2302001	Sanitation or Conservancy Material	3072461	0	1570000	0	0	0	4642461	0
2302002	Purchase of Medicines	350000	0	0	0	0	0	350000	0
2302003	Fogging/Anti-malaria	2907780	0	0	0	0	0	2907780	0
2303001	Engineering Stores	6816083	0	4226046	0	0	0	11042129	0
2303003	Medical Stores	645630	0	0	0	0	0	645630	0
2303008	Others	13870984	0	0	0	0	0	13870984	0
2304001	Machinery Rent	20021511	0	0	0	0	0	20021511	0
2304002	Vehicles	39090843	0	187740	0	0	0	39278583	0
2305001	Main Roads	261118215	0	91649941	0	0	0	352768156	0

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
2305002	By-lane Roads	1886798	0	167253	0	0	0	2054051	0
2305003	Bridges	709572	0	0	0	0	0	709572	0
2305004	Fly-Over	169740	0	0	0	0	0	169740	0
2305005	Water Supply Lines	35646292	0	192459378	0	0	0	228105670	0
2305006	Sewerage Lines	18601709	0	49249248	0	0	0	67850957	0
2305007	Storm Water Drains	3023733	0	32754715	0	0	0	35778448	0
2305008	Traffic Signals	984431	0	0	0	0	0	984431	0
2305009	Street Lighting	15073176	0	1556733	0	0	0	16629909	0
2305010	Burial Grounds	978930	0	164188	0	0	0	1143118	0
2305011	Water Supply	7207377	0	306479	0	0	0	7513856	0
2305014	Dumping yard	367961	0	0	0	0	0	367961	0
2305021	Other repairs and maintenances	19369453	0	4790384	0	0	0	24159837	0
2305101	Major Parks	975016	0	0	0	0	0	975016	0
2305102	Minor Parks	8558734	0	0	0	0	0	8558734	0
2305103	Colony Parks	1219661	0	2510730	0	0	0	3730391	0
2305104	Stadium	2183438	0	1720035	0	0	0	3903473	0
2305106	Swimming Pools	3270472	0	0	0	0	0	3270472	0
2305107	Nursery	2246223	0	0	0	0	0	2246223	0
2305109	Public Toilets	46345760	0	5075660	0	0	0	51421420	0
2305111	Parking Lots	2787298	0	0	0	0	0	2787298	0
2305112	Avenue and Other Plantations	16739451	0	16676580	0	0	0	33416031	0
2305121	Others	5376900	0	0	0	0	0	5376900	0
2305201	Community Halls	18530689	0	6574717	0	0	0	25105406	0
2305202	Commercial Complex	250168	0	0	0	0	0	250168	0
2305203	Office Buildings	6764384	0	0	0	0	0	6764384	0
2305211	Other Buildings	3849623	0	17161197	0	0	0	21010820	0
2305301	Heavy Vehicles	5714941	0	0	0	0	0	5714941	0
2305302	Light Vehicles	545031	0	0	0	0	0	545031	0
2305902	Computers and Net Work	1109130	0	0	0	0	0	1109130	0
2305903	Electronic Equipment	13370474	0	0	0	0	0	13370474	0
2305904	Office Equipment	465755	0	0	0	0	0	465755	0
2305905	Survey and Drawing Equipment	1145000	0	0	0	0	0	1145000	0
2305906	Plant and Machinery	350765	0	0	0	0	0	350765	0
2305908	Statues	688215	0	0	0	0	0	688215	0
2305909	Quality Control Expenses	29332	0	0	34176	0	0	29332	34176
2305911	Other Repairs and Maintenance	7748294	0	0	0	0	0	7748294	0
2308001	Garbage Clearance Equipment	9835784	0	0	0	0	0	9835784	0
2308002	Testing and Inspection	679000	0	0	0	0	0	679000	0
2308004	Water Purification	6271438	0	0	0	0	0	6271438	0

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
2308005	Mapping Plotting and Drawing Expenses	431775	0	610466	0	0	0	1042241	0
2308006	Naming and Numbering of Streets	500000	0	0	0	0	0	500000	0
2308007	Demolition and Removal Expenses	3448314	0	0	0	0	0	3448314	0
2308008	Quality Control Expenses	0	748644	69217	0	0	0	69217	748644
2308012	Control of Stray Animals	850400	0	0	0	0	0	850400	0
2308013	Sanitation or Conservancy Expenses	2148774	0	6044099	0	0	0	8192873	0
2308015	Maintenance of Garbage Dumping Yards or Transfer Stations	3171027	0	2217289	0	0	0	5388316	0
2308021	Others	10804563	0	2269429	0	0	0	13073992	0
2404000	Interest on Loans from International Agencies	67926424	0	0	0	0	0	67926424	0
2405000	Interest on Loans from Banks and Other Financial Institutions	24259764	0	0	0	0	0	24259764	0
2406003	Hire Purchase	13717	0	0	0	0	0	13717	0
2406011	Others	118500	0	0	0	0	0	118500	0
2407001	Miscellaneous Bank Charges	1752168.51	0	13670.62	0	0	0	1765839.13	0
2501001	Local Body Elections	50000	0	0	0	0	0	50000	0
2502001	Environmental Awareness Programme	0	0	112424	0	0	0	112424	0
2502003	Study Tour or Trainings	2895200	0	15285200	0	0	0	18180400	0
2502006	Cultural Programmes	18809173	0	200000	0	0	0	19009173	0
2502011	Others	73508890	0	0	0	0	0	73508890	0
2503002	Financial Aid for Urban Self Help Groups	0	0	8697610	0	0	0	8697610	0
2503003	Disbursements to TandS or DWCUA and Self Help Groups under SJSRY	0	0	3259000	0	0	0	3259000	0
2503011	Others	8840204	0	0	0	0	0	8840204	0
2602000	Contributions	1577048	0	0	0	0	0	1577048	0
2718000	Other Miscellaneous Expenditure	508465	0	0	0	0	0	508465	0
2723100	Sewerage and Drainage	955001	0	0	0	0	0	955001	0
2723300	Public Lighting	989302	0	0	0	0	0	989302	0
2727000	Furniture Fixtures Fittings and Electrical Appliances	60060	0	0	0	0	0	60060	0
2728001	Parks and gardens	110250	0	0	0	0	0	110250	0
2806000	Refund of Other Revenues	38600	0	13300	0	0	0	51900	0
3101001	Revenue Transfers	0	5961317257.77	897109271.34	0	54496068	0	1951605339.34	5961317257.77

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
3109000	Surplus/deficit	0	457571126.2	0	79618184.21	0	37461488	0	574650798.41
3111002	Urban Poverty Elevation Fund	0	0	0	1479829	0	0	0	1479829
3111006	Others	0	2145	0	0	0	0	0	2145
3115002	Others	0	67305	0	0	0	0	0	67305
3117002	Pension Fund	0	7326065	0	128209	0	0	0	7454274
3117003	General Provident Fund	0	2224787	0	0	0	0	0	2224787
3117006	Old Age Pension	0	715101	0	904153011	0	0	0	904868112
3117011	Others	0	5844	0	0	0	0	0	5844
3201003	Jnnurm	0	1049412	0	3831864833	0	0	0	3832914245
3201004	RAY	0	0	0	4497000	0	0	0	4497000
3201011	Others	0	914618698	0	31117975	0	56317210	0	1002053883
3202001	Water Supply	0	14906186	0	0	0	0	0	14906186
3202002	XIIth Finance Commission	0	41347000	10663000	0	0	0	10663000	41347000
3202003	MP Local Area Development	0	0	0	29584322	0	0	0	29584322
3202004	Assembly Constituency Development Programme	0	13628	0	160118664	0	0	0	160132292
3202005	XIII Finance Commission	0	0	32587000	0	0	0	32587000	0
3202007	RAY	0	0	0	657000	0	0	0	657000
3202008	Improvement of Cities	0	0	0	20000000	0	0	0	20000000
3202009	MEPMA	0	0	0	38420243	0	0	0	38420243
3202015	SJSRY	0	2065750	0	103596091	0	0	0	105661841
3202017	Local Water Supply and Sewerage in Slums	0	3286826	0	0	0	0	0	3286826
3202018	Urban Community Development (UCD)	0	425000	0	40531672	0	0	0	40956672
3202020	Natural Calamities Grant	0	65000000	0	24560000	0	0	0	89560000
3202023	Others	0	477801158	0	84515328.99	0	0	0	3562316486.99
3206001	Water and Sanitation Programme (World Bank)	98450	0	0	0	0	0	98450	0
3208001	Public Contribution for Works	0	360000	0	0	0	0	0	360000
3208003	Other Contribution	0	229712021	0	103280798	0	0	0	332992819
3314000	Loans from International Agencies	0	54223368	0	0	0	0	0	54223368
3315001	From Banks	0	976788054	0	0	0	0	0	976788054
3315003	Institutional Agencies	0	974616000	0	0	0	0	0	974616000
3401001	Ernest Money Deposit	0	102481515	0	11956726	0	0	0	114438241
3401003	Further Security Deposit	0	165761237	0	304302359	0	111579	0	470175175
3402002	Security Deposits	485976	0	214400	0	0	0	700376	0
3403000	From Staff	0	136393	0	0	0	0	0	136393
3408000	From Others	0	0	0	0	0	1925035	0	1925035

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
3501003	Expenses	0	8042828	0	1416266	0	0	0	9459094
3501005	OB-Contractor/Supplier Payable Account	0	724071	0	0	0	0	0	724071
3501102	Pension Payable	0	15720	314726159	0	0	0	314726159	15720
3501103	Leave Salary Payable	0	5238	0	0	0	0	0	5238
3501107	Contributory Pension Payable	0	59625260	0	0	0	0	0	59625260
3501206	Others	0	65986138	0	116366503	0	0	0	182352641
3502001	GPF	70576073.1	0	0	2573097	33364406	0	103940479.1	2573097
3502002	GPF Employees on Deputation	0	75615746	0	0	0	0	0	75615746
3502003	GIS	0	10204966	0	0	0	0	0	10204966
3502004	Profession Tax	0	3969517.7	0	0	0	0	0	3969517.7
3502005	APGLI	0	135344	0	0	0	0	0	135344
3502006	LIC	365741.1	0	0	0	0	0	365741.1	0
3502007	Banks Loan	219869.3	0	0	0	10122908	0	10342777.3	0
3502008	TDS from Employees	0	16297934	0	10869	0	0	0	16308803
3502009	APWEF	0	41967	0	0	0	0	0	41967
3502010	Court Recoveries	419198	0	0	0	614041	0	1033239	0
3502011	Rent on Quarters	0	112575	0	0	0	0	0	112575
3502015	Labour Cess	0	97414	432263	0	0	0	432263	97414
3502016	Employee Provident Fund	0	114229611	0	12527	0	0	0	114242138
3502017	Employee State Insurance	0	14770296.28	0	115642	0	0	0	14885938.28
3502020	Cooperative Society 3	0	3730	0	0	0	0	0	3730
3502024	Other Employee Deductions	0	244505326.5	0	4422133	0	0	0	248927459.5
3502025	TDS from Contractors	31660849.48	0	4876219	0	0	0	36537068.48	0
3502052	VAT	0	14655	3245589	0	0	0	3245589	14655
3502054	Service Tax	0	37243799	0	0	0	0	0	37243799
3502055	NAC	0	5449631.33	0	12761880	0	0	0	18211511.33
3502056	Seignorage Charges	0	89182484	0	79126732	0	0	0	168309216
3502057	TDS Payable Interest	2092480	0	0	0	0	0	2092480	0
3502058	Other Recoveries From Contractors	0	43537170.46	0	589361588	0	0	0	632898758.46
3503001	Library Cess current	0	3368114	0	0	0	0	0	3368114
3504003	Group Insurance Settlements	320798	0	0	0	0	0	320798	0
3504006	Others	0	1581099	0	0	0	0	0	1581099
3504007	Others	0	1820781	0	116770911	0	0	0	118591692
3504105	Others	0	1166	0	0	0	0	0	1166
3509003	Stores	0	0	41125	0	0	0	41125	0
3601002	Administrative Expenses	1463428	0	0	0	0	0	1463428	0
3604011	Others	0	0	0	1225460615	0	0	0	1225460615
4101001	Open Space	518418	0	0	0	0	0	518418	0

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4101002	Grounds	4298029	0	999588	0	0	0	5297617	0
4101003	Parks	7141659	0	34262914	0	0	0	41404573	0
4101004	Gardens	15118	0	997376	0	0	0	1012494	0
4101005	Burial ground	749542	0	5041781	0	0	0	5791323	0
4101006	Others	86230517	0	102358121	0	0	0	188588638	0
4102001	Office Buildings	25824901.56	0	13017968	0	0	0	38842869.56	0
4102002	Commercial Complex	157904496	0	189611783	0	0	0	347516279	0
4102003	Hospitals Dispensaries and Health Posts	36877151	0	734183	0	0	0	37611334	0
4102004	Community Halls and Reading Rooms	339353480	0	69497868	0	0	0	408851348	0
4102005	Gust Houses	67956	0	1571682	0	0	0	1639638	0
4102007	Public Latrines and Urinals	4713868	0	6697609	0	0	0	11411477	0
4102008	School Buildings	190486412.9	0	20931483	0	0	0	211417895.9	0
4102009	Stadium	2044119	0	1270035	0	0	0	3314154	0
4102011	Other Buildings	233694700	0	1169813998	0	0	0	1403508698	0
4103001	Concrete Road	1090502318	0	275965505	0	0	0	1366467823	0
4103002	Black Topped Roads	1105580832	0	256961705	0	0	0	1362542537	0
4103003	Link Roads Parallel Roads and Slip Roads	1216815	0	1476911	0	0	0	2693726	0
4103004	Footpaths and Table Drains	78620105	0	20480197	0	0	0	99100302	0
4103005	Bridges and Culverts	588297772	0	458068608	0	0	0	1046366380	0
4103006	Fly-overs and Over Bridges	4938471	0	26255520	0	0	0	31193991	0
4103007	Subways and Causeways	993375	0	242443	0	0	0	1235818	0
4103008	Foot-over Bridges	1040687	0	1063712	0	0	0	2104399	0
4103011	Others	124975008	0	169500555	0	0	0	294475563	0
4103101	Underground Drains	435438968	0	906834472	0	0	0	1342273440	0
4103102	Major Drains	1362672372	0	67617275	0	0	0	1430289647	0
4103103	Minor Drains	427634091	0	30723303	0	0	0	458357394	0
4103201	Water works	66956827	0	242214681	0	0	0	309171508	0
4103202	Open or bore Wells	534693754	0	5180538	0	0	0	539874292	0
4103203	Reservoirs	3421299	0	206062869	0	0	0	209484168	0
4103204	Pump house	44087373	0	218572335	0	0	0	262659708	0
4103205	Water Mains	19856343	0	219965456	0	0	0	239821799	0
4103206	Distribution lines	1317783	0	192225397	0	0	0	193543180	0
4103207	Water bodies - Major	1526539	0	151200000	0	0	0	152726539	0
4103208	Water bodies - Minor	18619927	0	960361	0	0	0	19580288	0
4103301	Lighting On Main Roads	206694088	0	83600926	0	0	0	290295014	0
4103302	Lighting On Lanes By-lanes	242464	0	18765355	0	0	0	19007819	0

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4104001	Roads	212956973.3	0	486673776	0	0	0	699630749.3	0
4104002	Water Supply	2973991	0	153482930	0	0	0	156456921	0
4104003	Transport	2693230	0	34117190	0	0	0	36810420	0
4104004	Electrical	34070196	0	81307540	0	0	0	115377736	0
4104005	Others	6350394	0	27830229	0	0	0	34180623	0
4105002	Buses	0	0	9749342	0	0	0	9749342	0
4105003	Cars and Jeeps	282220	0	2966814	0	0	0	3249034	0
4105004	Cranes/JCB/ Proclainer	456196	0	7302000	0	0	0	7758196	0
4105005	Trucks	1237362	0	4477560	0	0	0	5714922	0
4105006	Tankers	1014163	0	0	0	0	0	1014163	0
4105007	Sweeping Machines	8485687	0	0	0	0	0	8485687	0
4105008	Autos	458123	0	0	0	0	0	458123	0
4105009	Tractors	33550	0	0	0	0	0	33550	0
4105010	Two Wheelers	79280	0	43000	0	0	0	122280	0
4105011	Other Vehicles	28020063	0	4890253	0	0	0	32910316	0
4106001	Air Conditioners	3919777	0	168209	0	0	0	4087986	0
4106002	Computers	21065082	0	2808190	0	0	0	23873272	0
4106004	Photocopiers	2698297	0	0	0	0	0	2698297	0
4106005	Refrigerators	162758	0	33891	0	0	0	196649	0
4106006	Network Equipment	3348496	0	42795731	0	0	0	46144227	0
4106007	Network Cabling	1951322	0	51251907	0	0	0	53203229	0
4106008	TV	192665	0	0	0	0	0	192665	0
4106011	Other Equipment	7488090	0	7557559	0	0	0	15045649	0
4107001	Cabinets and Partitions	383140	0	0	0	0	0	383140	0
4107002	Cupboards	4918	0	0	0	0	0	4918	0
4107004	Electrical Fittings	7976059	0	8956163	0	0	0	16932222	0
4107005	Tables and Chairs	4881508	0	0	0	0	0	4881508	0
4107011	Others	13585041	0	1356486	0	0	0	14941527	0
4108000	Other Fixed Assets	50388028	0	241348255	0	0	0	291736283	0
4109001	Valuable Assets	702590	0	0	0	0	0	702590	0
4112001	Office Buildings	0	138375.46	0	0	0	0	0	138375.46
4112002	Commercial Complex	0	63057694.98	0	0	0	0	0	63057694.98
4112003	Hospitals Dispensaries and Health Posts	0	5687524	0	0	0	0	0	5687524
4112004	Community Halls and Reading Rooms	0	9329213.95	0	0	0	0	0	9329213.95
4112005	Gust Houses	0	680	0	0	0	0	0	680
4112007	Public Latrines and Urinals	0	6941	0	0	0	0	0	6941
4112008	School Buildings	0	40884572.38	0	0	0	0	0	40884572.38

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4112011	Other Buildings	0	23730275.87	0	0	0	0	0	23730275.87
4113001	Concrete Road	0	581870345	0	50260719	0	0	0	632131064
4113002	Black Topped Roads	0	408061173	0	59992770	0	0	0	468053943
4113003	Link Roads Parallel Roads and Slip Roads	0	0	0	104851	0	0	0	104851
4113004	Footpaths and Table Drains	0	12026352	0	3746070	0	0	0	15772422
4113005	Bridges and Culverts	0	311911956	0	12983407	0	0	0	324895363
4113011	Other Roads	0	0	0	2621493	0	0	0	2621493
4113101	Underground Drains	0	136726467	0	0	0	0	0	136726467
4113102	Major Drains	0	1152992290	0	0	0	0	0	1152992290
4113103	Minor Drains	0	344413856.8	0	0	0	0	0	344413856.8
4113201	Bore wells	89677	0	0	2765917	0	0	89677	2765917
4113202	Open/Bore Wells	0	326474526	0	4873275	0	0	0	331347801
4113203	Reservoirs	0	0	0	92562364	0	0	0	92562364
4113204	Pump House	0	0	0	76966654	0	0	0	76966654
4113205	Water Mains	0	0	0	14868522	0	0	0	14868522
4113206	Distributions Lines	0	0	0	120156883	0	0	0	120156883
4113207	Water Bodies - Major	0	0	0	41867823	0	0	0	41867823
4113208	Water Bodies - Minor	0	813153	0	661392	0	0	0	1474545
4113301	Lighting on Main Roads	0	137961841	0	0	0	0	0	137961841
4114001	Roads	0	0	0	13122509	0	0	0	13122509
4114002	Water Supply	0	0	0	478999	0	0	0	478999
4114003	Transport	575000	0	0	2606719.35	0	0	575000	2606719.35
4114004	Electrical	0	0	0	2574293.65	0	0	0	2574293.65
4114005	Others	0	0	0	419701	0	0	0	419701
4115002	Buses	0	0	0	4095351	0	0	0	4095351
4115003	Cars and Jeeps	0	0	0	2843413.75	0	0	0	2843413.75
4115004	Cranes/JCB/Proclainer	0	0	0	5255890	0	0	0	5255890
4115005	Trucks	0	0	0	3809586	0	0	0	3809586
4115010	Two Wheelers	0	0	0	42998	0	0	0	42998
4115011	Other Vehicles	0	0	0	40553	0	0	0	40553
4116001	Air Conditioners	0	0	0	168208	0	0	0	168208
4116002	Computers	0	3035305	0	753745	0	0	0	3789050
4116005	Refrigerators	0	0	0	33890	0	0	0	33890
4116006	Network Equipment	0	5723534	0	1256562	0	0	0	6980096
4116007	Networking Cabling	0	7102975	0	0	0	0	0	7102975
4116011	Other Equipment	0	1281235	0	0	0	0	0	1281235
4117002	Cupboards	0	361	0	0	0	0	0	361
4117004	Electrical Fittings	0	1490686	0	0	0	0	0	1490686

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4117005	Tables and Chairs	0	1838746	0	0	0	0	0	1838746
4117011	Others	0	852167	0	0	0	0	0	852167
4118000	Other Fixed Assets	0	436969	0	0	0	0	0	436969
4122001	Office Buildings	1056111	0	3424779	0	0	0	4480890	0
4122002	Commercial Complex	2081864	0	7415316	0	0	0	9497180	0
4122003	Hospitals Dispensaries and Health Posts	28235582	0	295355673	0	0	0	323591255	0
4122004	Community Halls and Reading Rooms	1004962	0	1972977	0	0	0	2977939	0
4122007	Public Latrines and Urinals	504486	0	437335	0	0	0	941821	0
4122008	School Buildings	9026332	0	1571541	0	0	0	10597873	0
4122011	Other Buildings	333926	0	0	0	0	0	333926	0
4123003	Link Roads Parallel Roads and Slip Roads	39331	0	0	0	0	0	39331	0
4123004	Footpaths and Table Drains	4403623	0	16345572	0	0	0	20749195	0
4123005	Bridges and Culverts	1436636	0	12232492	0	0	0	13669128	0
4123006	Fly-Over and Over Bridges	0	0	4280765	0	0	0	4280765	0
4123007	Subways and Causeways	359804	0	0	0	0	0	359804	0
4123011	Others	86740672	0	350819681	0	0	0	437560353	0
4123101	Underground Drains	31287214	0	31638073	0	0	0	62925287	0
4123102	Major Drains	5360154	0	26750513	0	0	0	32110667	0
4123103	Minor Drains	4679504	0	13853861	0	0	0	18533365	0
4123201	Water Works	5170110	0	3064212	0	0	0	8234322	0
4123301	Lighting On Main Roads	0	0	1000000	0	0	0	1000000	0
4124005	Others	13371792	0	10570347	0	0	0	23942139	0
4125004	Cranes/JCB/Proclainer	1673009	0	7024483	0	0	0	8697492	0
4127001	Cabinets and Partitions	4367282	0	1452204	0	0	0	5819486	0
4127004	Electrical Fitting	180384	0	264018	0	0	0	444402	0
4127005	Tables and Chairs	2179293	0	0	0	0	0	2179293	0
4128000	Other Fixed Assets	2499729082	0	20648677	0	0	0	2520377759	0
4208001	Fixed Deposits	2	0	400000000	0	0	0	400000002	0
4218001	Fixed Deposits with Banks	0	0	5000000	0	0	0	5000000	0
4301001	Engineering Stores	14938830	0	4434481	0	0	0	19373311	0
4301004	Central Stationary Stores	152898	0	0	0	0	0	152898	0
4308000	Others	11151988	0	25768384	0	0	0	36920372	0
4311001	Property Tax Receivables (Pvt.)	70383255	0	0	0	0	0	70383255	0
4311003	Vacant Land Receivables	266075745	0	0	0	0	0	266075745	0
4313001	Water Supply Receivables (Fees)	59980625	0	245031	0	0	0	60225656	0

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4313002	Trade License Receivables (Fees and User Charges)	24256450	0	0	0	0	0	24256450	0
4313003	Others	7510217	0	0	0	0	0	7510217	0
4314001	Rent (Receivables From Other Sources)	169562341	0	0	0	0	0	169562341	0
4315001	State Government (Receivables from Government)	1008886	0	0	0	0	0	1008886	0
4315002	Central Government (Receivables from Government)	0	0	912976000	0	0	0	912976000	0
4315004	Public Sector Undertakings (Receivables from Government)	0	0	2916712	0	0	0	2916712	0
4318001	Property Taxes	0	83496	274047	0	0	0	274047	83496
4402002	Insurance	5750944	0	0	0	0	0	5750944	0
4501051	Cheque In Hand	2259632	0	0	0	0	0	2259632	0
4502104	SYNDICATE BANK LABBI PETA 7778	13205183.3	0	0	0	0	0	13205183.3	0
4502105	State Bank Of Inda V.M.C 30024652967	11080985.55	0	0	0	0	0	11080985.55	0
4502106	State Bank Of Inda V.M.C 10442743007	8944678.46	0	0	0	0	0	8944678.46	0
4502107	State Bank Of Inda V.M.C 10442742934	30880039.71	0	0	0	0	0	30880039.71	0
4502108	State Bank Of Inda V.M.C 10442742956	137431105	0	0	0	0	0	137431105	0
4502110	State Bank Of Inda V.M.C 10442746881	208931418.4	0	0	0	0	0	208931418.4	0
4502111	State Bank Of Inda V.M.C 31487878865	0	0	15762478	0	0	0	15762478	0
4502112	State Bank Of Inda V.M.C 31532350530	538611	0	0	0	0	0	538611	0
4502113	State Bank Of Inda V.M.C 30280139506	0	0	3104500.3	0	0	0	3104500.3	0
4502114	State Bank Of Inda V.M.C 31143315962	0	0	141080.08	0	0	0	141080.08	0
4502117	STATE BANK OF HYDERABAD vijayawada 62079496073	0	0	59663426.41	0	0	0	59663426.41	0
4502118	ANDHRA BANK R R APPA RAO STREET AB 27081	0	0	1674126	0	0	0	1674126	0

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4502121	ANDHRA BANK R R APPA RAO STREET 022310011014604	1957769	0	0	0	0	0	1957769	0
4502124	State Bank Of Inda VMC BRANCH 10442743052	0	0	1394502	0	0	0	1394502	0
4502125	State Bank Of Inda VMC BRANCH 30173107056	0	0	23886103.1	0	0	0	23886103.1	0
4502127	ANDHRA BANK Ajithsingh nagar 1013332	0	0	141313	0	0	0	141313	0
4502129	State Bank Of Inda vijayawada 30435759233	0	0	0	0	38195148	0	38195148	0
4502130	State Bank Of Inda vijayawada 31869517930	0	0	578719	0	0	0	578719	0
4502131	State Bank Of Inda VMC BRANCH 10442742990	0	0	6949012.49	0	0	0	6949012.49	0
4502134	State Bank Of Inda V.M.C 30193712275	0	0	122507	0	0	0	122507	0
4502136	State Bank Of Inda V.M.C 10442742945	0	0	849377.8	0	0	0	849377.8	0
4502137	SYNDICATE BANK LABBI PETA 33432170000020	157119.86	0	0	0	0	0	157119.86	0
4502138	SYNDICATE BANK LABBI PETA 30402200011374	0	0	35258.58	0	0	0	35258.58	0
4502139	SYNDICATE BANK LABBI PETA 33432200011389	0	0	6934.56	0	0	0	6934.56	0
4502141	State Bank Of Inda VMC BRANCH 30193704105	40358046.5	0	0	0	0	0	40358046.5	0
4502142	State Bank Of Inda VMC BRANCH 30193710903	10452461.8	0	0	0	0	0	10452461.8	0
4502143	State Bank Of Inda VMC BRANCH 30911393323	41480	0	0	0	0	0	41480	0
4502144	State Bank Of Inda V.M.C 10442742912	0	0	0	0	0	9198576	0	9198576
4502145	AXIS BANK vijaywada 069010100273923	0	0	535382	0	0	0	535382	0
4502146	State Bank Of Inda V.M.C 30307194700	1008778.24	0	0	0	0	0	1008778.24	0
4502147	ANDHRA BANK Ajithsingh nagar 022310011012646	107668.5	0	0	0	0	0	107668.5	0

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4502148	ANDHRA BANK Ajithsingh nagar 022310011013353	0	0	2776318	0	0	0	2776318	0
4502149	SYNDICATE BANK LABBI PETA 33432170000034	39325198.18	0	0	0	0	0	39325198.18	0
4502152	Union Bank Of India Vijayawada Main 329701010035028	0	0	131.5	0	0	0	131.5	0
4502154	ANDHRA BANK Ajithsingh nagar 022310100001857	0	0	1878561	0	0	0	1878561	0
4502155	AXIS BANK vijaywada 909020041562578	6034960.78	0	0	0	0	0	6034960.78	0
4502160	State Bank Of Inda V.M.C 10442747013	0	0	6933883.5	0	0	0	6933883.5	0
4502161	ING VYSYA Bank Gayatri Nagar 740010092824	40246	0	0	0	0	0	40246	0
4502162	State Bank Of Inda V.M.C 30244987981	0	0	9113146	0	0	0	9113146	0
4502164	INDIAN BANK VIJAYAWADA 818903492	0	0	1813124	0	0	0	1813124	0
4502165	State Bank Of Inda V.M.C 30244630237	0	0	1343659	0	0	0	1343659	0
4502169	State Bank Of Inda V.M.C 10442742989	836180	0	0	0	0	0	836180	0
4502173	AXIS BANK Benj Circle 248945	0	0	602559	0	0	0	602559	0
4502190	SYNDICATE BANK LABBI PETA 14177	0	0	53484.51	0	0	0	53484.51	0
4502194	State Bank Of Inda SBI GOVERNERPET 844810206	354450481	0	0	0	0	0	354450481	0
4502195	State Bank Of Inda VMC BRANCH 33670370008	0	0	262675.5	0	0	0	262675.5	0
4502196	S B H GOVERNOR PET 062079496073	0	1496853	0	0	0	0	0	1496853
4502197	State Bank Of Inda VMC BRANCH 34677374032	0	0	18181523.5	0	0	0	18181523.5	0
4502198	State Bank Of Inda V.M.C 010442742989	0	0	55367110.5	0	0	0	55367110.5	0
4502199	State Bank Of Inda V.M.C 32956593405	71780481.7	0	0	0	0	0	71780481.7	0
4502204	AXIS BANK Benj Circle 188180	187842198	0	0	0	0	0	187842198	0

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4502208	SYNDICATE BANK LABBI PETA 33432200011485	42247.13	0	0	0	0	0	42247.13	0
4502501	State Bank Of Inda vijayawada 31437813261	1595699	0	0	0	0	0	1595699	0
4502502	AXIS BANK vijaywada 915010061362990	7812973.4	0	0	0	0	0	7812973.4	0
4502503	AXIS BANK vijaywada 915010061363786	4023306.07	0	0	0	0	0	4023306.07	0
4502504	AXIS BANK vijaywada 915020029737159	0.05	0	0	0	0	0	0.05	0
4502505	AXIS BANK vijaywada 913020037597956	1625.87	0	0	0	0	0	1625.87	0
4502506	CORPORATION BANK MAIN BRANCH 115524	696	0	0	0	0	0	696	0
4502507	SYNDICATE BANK SINGH NAGAR 37572010013805	0	0	1422715.96	0	0	0	1422715.96	0
4502508	TREASURY PASS BOOK VIJAYAWADA 8448001020006004	0	0	516336626	0	0	0	516336626	0
4502509	State Bank Of Inda V.M.C 36002723216	4201216.2	0	0	0	0	0	4201216.2	0
4502510	State Bank Of Inda VMC BRANCH 35985721681	333907.5	0	0	0	0	0	333907.5	0
4502511	State Bank Of Inda VMC BRANCH 10442742967	0	110295	0	0	0	0	0	110295
4502512	ICICI Bank vijayawada 180305000185 State Bank Of Inda V.M.C	6527802	0	0	0	0	0	6527802	0
4504102	30173102183 AXIS BANK Benj Circle	0	0	4262774.38	0	0	0	4262774.38	0
4504103	069010100260848 State Bank Of Inda V.M.C	0	0	200694	0	0	0	200694	0
4504104	30244983817 INDIAN BANK VIJAYAWADA	0	0	33819	0	0	0	33819	0
4504105	765550884 CORPORATION BANK ONE TOWN	0	0	720516	0	0	0	720516	0
4504106	018237 THIRTEEN FINANCE SBI GOVERNOR	78147712.2	0	0	0	0	0	78147712.2	0
4504108	PET 844810206003	0	0	31568193	0	0	0	31568193	0

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4504109	ROAD GRANT SBI SBI VMC BRANCH 7289	0	0	63218144	0	0	0	63218144	0
4504110	State Bank Of Inda VMC BRANCH 31879378120	0	0	0	5829	0	0	0	5829
4504112	CORPORATION BANK ONE TOWN 012700301150001	0	0	18336053.99	0	0	0	18336053.99	0
4504113	State Bank Of Inda VMC BRANCH 907487	0	0	37947230.5	0	0	0	37947230.5	0
4504201	SYNDICATE BANK LABBI PETA 33432200011393	0	0	37832.89	0	0	0	37832.89	0
4506106	AXIS BANK Benj Circle 069010100249409	0	0	63339368.74	0	0	0	63339368.74	0
4506107	AXIS BANK Benj Circle 913020015097537	0	0	66538826	0	0	0	66538826	0
4506109	SYNDICATE BANK LABBI PETA 33432140000080	0	0	166239.37	0	0	0	166239.37	0
4506110	SYNDICATE BANK SINGH NAGAR 37572010011685	0	0	2270803	0	0	0	2270803	0
4506111	ACDP PD A/C GANDHI NAGAR 35148948913	0	0	9533338	0	0	0	9533338	0
4506112	State Bank Of Inda VMC BRANCH 34417560559	0	0	1303709.5	0	0	0	1303709.5	0
4601001	House Building Advance	346033	0	70000990	0	0	0	70347023	0
4601002	Conveyance Advance	720349	0	47760	0	0	0	768109	0
4601004	Festival Advance	0	868103.6	37247	0	0	0	37247	868103.6
4601005	Education Advance	12360	0	6060756	0	0	0	6073116	0
4601006	Other Advance	47230087.5	0	34681052	0	0	0	81911139.5	0
4601007	Marriage Advance	0	6562777.9	0	4998474	0	0	0	11561251.9
4601009	Pay advance	2214721	0	0	0	0	0	2214721	0
4601010	Medical Advance	464131	0	0	0	0	0	464131	0
4602000	Employee Provident Fund Loans	18073216	0	0	0	0	0	18073216	0
4603000	Loans to Others	455366735	0	0	3214193	0	0	455366735	3214193
4604001	Suppliers (Advance)	9630715.5	0	118169020	0	0	0	127799735.5	0
4604002	Contractors (Advance)	425593853	0	760938751	0	0	0	1186532604	0
4604003	Expenses (Advance)	19729258	0	0	0	0	0	19729258	0
4604004	Materials Issued To Contractors (Advance)	7668535	0	0	0	0	0	7668535	0
4605001	Employees For Works (Advance to others)	3219994	0	0	0	0	0	3219994	0

Code	Account Name	Municipal General Fund		Capital Project Fund		Education Fund		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4605002	Travel Advance	695158	0	0	0	0	0	695158	0
4605003	Imprest (Advance to others)	1061681	0	90000	0	0	0	1151681	0
4606001	Telephone (Deposits with external agencies)	776205	0	0	0	0	0	776205	0
4606002	Electricity (Deposits with external agencies)	5397187	0	8982051	0	0	0	14379238	0
4606011	Other Deposit with External Agencies	0	0	4000000	0	0	0	4000000	0
4608001	HP Installments Receivable	31336	0	0	0	0	0	31336	0
4608011	Others	428383	0	49550325	0	0	0	49978708	0
4701001	Civil Works	2484295	0	13076658	0	0	0	15560953	0
4701002	Electric Works	7178733	0	26147637	0	0	0	33326370	0
4701003	Other Works	4199863	0	4495693	0	0	0	8695556	0
4702000	Inter Unit Accounts	9345720	0	0	0	0	0	9345720	0
4702051	Inter Fund Transfer	1568950007	0	0	1339360357	8647511	0	1577597518	1339360357
4803000	Others	1168486331	0	19707114	0	0	0	1188193445	0
	Difference	0	0	0	0	0	0	0	0
	Total	9336028321.81	19336028321.81	494173561.12	94173561.12	145567825	145567825	32975769707.93	32975769707.93

P. P. Reddy
Accounts Consultant

IC V. Satya
F.A and C.A.O. Sd/-
Vijayawada Municipal Corpn

26.9.17
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Asst. Audit Officer
State Audit (Mandal Parishad)
Krishna, Machilipatnam
District Audit Officer
State Audit, Krishna
Machilipatnam

NOTE ON ACCOUNTS

Basis of Accounting

The financial statements are prepared on a going concern and historical cost basis. The method of accounting is the accrual based double entry accounting system.

RECOGNITION OF REVENUE

Tax Revenue

Property Tax, Water Tax and Sewerage Tax are accounted during the year only upon actual receipt.

Advertisement taxes and Water Meter Charges are accounted during the year only upon actual receipt.

Non Tax Revenue

Revenue in respect of Shop Rents and D & O Trade License Fees accounted during the year only upon actual receipt.

Other Incomes

Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognised on actual receipt (For example. Interest on Savings Bank and Fixed Deposits, Fines, penalties etc.,)

Assigned Revenue

Assigned revenues like Entertainment Tax, Profession Tax, Duty / Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.

RECOGNITION OF EXPENDITURE

Expenses on Salaries and other allowances are recognised as and when they are due for payment All revenue expenditures are treated as expenditures in the period in which they are incurred. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.

Provisions for expenses are made at the year-end for all bills received upto a cut off date.

Statutory deductions

Statutory deduction from claimants (Salary, Works, Supplier etc.,) which includes income tax, Sales tax(VAT), professional tax, provident fund contribution etc., are to be recognized as liability in the same period in which the corresponding claim is recognized as expense.

Depreciation

During the financial year 2016-17, No Depreciation provisions are made against Fixed Assets.

Revaluation of Fixed assets

There is no revaluation of fixed assets during the financial year 2016-17.

Investments

Investments are recognized at cost. The income earned on Fixed Deposits with Banks is not being considered till the date of Maturity, since most of the investments are of short term, in nature. Hence, interest realized on investments is only recognized in the books of accounts.

Borrowing Cost:

Borrowing cost is recognized as revenue expenditure during the year of actual payment.

Loans

Loans are repaid out of General revenues of Municipal Corporation of Vijayawada when the instalments are due.

Grants

General Grants such as Elementary Education Grant, Secondary Education Grant Fixed Assets other general grants which are revenue in nature, are recognized as income on actual receipt. Grants received towards capital expenditure are treated as a liability till such time the fixed asset is constructed or acquired. On construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to capital contribution.

P. Indira Kumar Murthy
Accounts Consultant

K. V. Satya
26/9/17
F.A and C.A.O I/c
Vijayawada Municipal Corpn
26-7-17
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COMMISSIONER
Municipal Corporation
VIJAYAWADA

Asst. Audit Officer
State Audit (Mandal Parishad)
District Audit Officer
Krishna Machilipatnam
State Audit, Krishna
Machilipatnam