

**MUNICIPAL ADMINISTRATION DEPARTMENT**

**AUDITED ANNUAL ACCOUNTS**

**2016-17**

**BHIMAVARAM MUNICIPALITY**

WEST GODAVARI DISTRICT, A.P.

**BHIMAVARAM MUNICIPALITY**  
Balance Sheet Statement for the year 2016-17

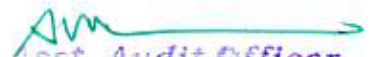

AS ON 31-03-2017

Amount in Rupees

| Account Code | Head of Account                            | Schedule No | 31-Mar-2017(Rs)      |
|--------------|--|-------------|----------------------|
|              | <b>LIABILITIES</b>                         |             |                      |
| 310          | Fund Balance                               | B-01        | 1011129178           |
| 311          | EARMARKED FUNDS                            | B-02        | 6059907.70           |
| 320          | GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES | B-04        | 323802698.00         |
| 340          | DEPOSITS RECEIVED                          | B-07        | 36072562.00          |
| 350          | OTHER LIABILITIES                          | B-09        | 55768874.00          |
|              | <b>Total LIABILITIES</b>                   |             | <b>1432833219.34</b> |
|              | <b>ASSETS</b>                              |             |                      |
| 410          | FIXED ASSETS                               | B-11        | 1063196930.00        |
| 411          | ACCUMULATED DEPRECIATION                   | B-12        | -851286628.00        |
| 412          | CAPITAL WORK IN PROGRESS                   | B-13        | 41190384.00          |
| 430          | STOCK IN HAND                              | B-16        | 2951405.00           |
| 431          | SUNDRY DEBTORS (RECEIVABLES)               | B-17        | 129059626.50         |
| 450          | CASH AND BANK BALANCES                     | B-20        | 1041483779.84        |
| 460          | LOANS, ADVANCES AND DEPOSITS               | B-21        | 6237722.00           |
|              | <b>Total ASSETS</b>                        |             | <b>1432833219.34</b> |

  
 Commissioner  
 Bhimavaram Municipality  


The Annual Account for the year 2016-17 is herewith certified, subject to rectification of defects pointed out in the Audit Report for the year 2016-17


  
 Asst. Audit Officer  
 State Audit (M.P.) ELURU  


**Bhimavaram Municipality**  
**INCOME AND EXPENDITURE A/C FOR THE PERIOD 01-04-2016 TO 31-03-2017**

| Account Code | Head of Account                            | Schedule No | 31-Mar-2017(Rs)     |
|--------------|--|-------------|---------------------|
|              | <b>INCOME</b>                              |             |                     |
| 110          | TAX REVENUE                                | I-01        | 99095343.5          |
| 120          | ASSIGNED REVENUE AND COMPENSATIONS         | I-02        | 64076462            |
| 130          | RENTAL INCOME FROM MUNICIPAL PROPERTIES    | I-03        | 16550089            |
| 140          | FEES AND USER CHARGES                      | I-04        | 181894695           |
| 150          | SALE AND HIRE CHARGES                      | I-05        | 224789              |
| 160          | Revenue Grants, Contribution and Subsidies | I-06        | 7048817             |
| 170          | Income from Investment                     | I-07        | 15940351            |
| 171          | INTEREST EARNED                            | I-08        | 3926896             |
| 180          | OTHER INCOME                               | I-09        | 1590643             |
| <b>A</b>     | <b>Total INCOME</b>                        |             | <b>390348085.50</b> |
|              | <b>EXPENDITURE</b>                         |             |                     |
| 220          | Administrative Expenses                    | I-11        | 6495539             |
| 230          | OPERATION AND MAINTENANCE EXPENSES         | I-12        | 114148522           |
| 240          | INTEREST AND FINANCE CHARGES               | I-13        | 70346.34            |
| 250          | Programme Expenses                         | I-14        | 445357              |
| 272          | Depreciation                               | I-18        | 57898329            |
| <b>B</b>     | <b>Total EXPENDITURE</b>                   |             | <b>179058093.34</b> |
| <b>A-B</b>   | <b>Income Over Expenditure</b>             |             | <b>211289992.16</b> |

  
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 Audit Officer  
 Audit (M.R.) ELURU



**BHIMAVARAM MUNICIPALITY**

**RECEIPTS AND PAYMENTS A/C FOR THE PERIOD 01-04-2016 TO 31-03-2017**

| Account Code | Account Head   |             | RECEIPTS            | Account Code | PAYMENTS   |
|--------------|--|-------------|---------------------|--------------|--|
|              | <b>OPENING BALANCE</b>                                       |             |                     |              |  |
|              | Cash in Hand   |             | 3234905.00          |              |  |
|              | Cash In Transit  |             | 104555.00           |              |  |
|              | Cash at Bank   |             | 766536872.00        |              |  |
|              | Cheque in Hand   |             | 2400.00             | 1109004      | Early Payment Rebate                                       |
|              |  |             |                     |              | 84803.00   |
|              | <b>PROPERTY TAX</b>  |             |                     |              |  |
| 1100101      | Properties- General Tax                                      | 77544642.00 |                     | 1601006      | Secondary Education Grant                                  |
|              |  |             |                     |              | 536350.00  |
| 1402010      | Interest on PT Late Payment                                  | 7623655.00  |                     | 2201201      | Telephone Charges  |
|              |  |             |                     |              | 1176779.00   |
| 3503001      | Library Cess   | 5810999.00  |                     | 2201204      | Leased Lines & Internet Charges                            |
|              |  |             |                     |              | 715516.00  |
| 3504101      | Property Tax Advance Collection                              | 1406721.00  |                     | 2202001      | Newspapers & Journals                                      |
|              |  |             |                     |              | 61205.00   |
| 4311004      | PT Receivable - Arrears - Private Properties                 | 13444514.00 | <b>105830531.00</b> | 2202101      | Printing   |
|              |  |             |                     |              | 810419.00  |
| 1100801      | Tax on Animals   |             | 1065.00             | 2202102      | Stationery   |
|              |  |             |                     |              | 367731.00  |
| 1101101      | Advt. Tax on Hoardings                                       |             | 1904807.00          | 2202104      | Service postage  |
|              |  |             |                     |              | 17949.00   |
| 1201001      | Surcharge on Stamp Duty for Transfer of Immovable Properties |             | 42504350.00         | 2203001      | Traveling In land  |
|              |  |             |                     |              | 60000.00   |
| 1201002      | Entertainment Tax  |             | 21572112.00         | 2205101      | Legal Fees   |
|              |  |             |                     |              | 349405.00  |
| 1301001      | Rent from Markets  |             | 6799596.00          | 2205202      | Other Professional Charges                                 |
|              |  |             |                     |              | 45325.00   |
| 1301002      | Rent from Auditoriums  |             | 7304.00             | 2206001      | Advertisement - Print Media                                |
|              |  |             |                     |              | 891453.00  |
| 1301003      | Rent from Function/Community Halls                           |             | 11027.00            | 2208001      | Honorarium/Conveyance Allowance to Chairman and Councilors |
|              |  |             |                     |              | 1911153.00   |
| 1301005      | Rent from Staff Quarters                                     |             | 292723.00           | 2301001      | Power Charges for Lighting                                 |
|              |  |             |                     |              | 9821170.00   |
| 1301007      | Rent from stalls in Slaughter Houses                         |             | 65000.00            | 2301002      | Power Charges for Water Pumping                            |
|              |  |             |                     |              | 16027221.00  |
| 1301015      | Rent from Shopping Complexes                                 |             | 6333434.00          | 2301004      | Fuel to Heavy Vehicles                                     |
|              |  |             |                     |              | 1418036.00   |
| 1301019      | Rent from Sports Grounds/Stadia                              |             | 217187.00           | 2301005      | Fuel to Light Vehicles                                     |
|              |  |             |                     |              | 5069001.00   |
| 1301021      | Lease from Fish Tanks  |             | 6100.00             | 2302001      | Sanitation/Conservancy Material                            |
|              |  |             |                     |              | 1410265.00   |
| 1301099      | Rent from other Civic Amenities                              |             | 239558.00           | 2302005      | Street Lighting Material                                   |
|              |  |             |                     |              | 1524208.00   |

| Account Code | Account Head                               |            | RECEIPTS    | Account Code |  | PAYMENTS    |
|--------------|--|------------|-------------|--------------|--|-------------|
| 1304001      | Rent from Lease of Land                    |            | 1037570.00  | 2304002      | O & M Vehicles Hire Charges                        | 896335.00   |
| 1401003      | Regn. Charges from Builders & Developers   |            | 75006.00    | 2305001      | Main Roads - Repairs and Maintenance               | 7470844.00  |
| 1401101      | Trade License Fees                         | 4441072.00 |             | 2305005      | Water Supply Lines - Repairs and Maintenance       | 979366.00   |
| 1402015      | Penalty on Trade License Late Payment      | 37555.00   | 4478627.00  | 2305018      | CC Drains Repairs and Maintenance                  | 1203080.00  |
| 1401106      | Encroachment Fee                           |            | 708138.00   | 2305021      | Reservoirs and Tanks - Repairs and Maintenance     | 288841.00   |
| 1401199      | Other License Fees                         |            | 179593.00   | 2305101      | Major Parks - Repairs and Maintenance              | 28853.00    |
| 1401201      | Fee for Layout/Sub division                |            | 3876.00     | 2305109      | Public Toilets & Urinals - Repairs and Maintenance | 480780.00   |
| 1401202      | Building Permit/License Fee                |            | 22271174.00 | 2305203      | Office Buildings - Repairs and Maintenance         | 409278.00   |
| 1401207      | Fee for installing Machinery               |            | 300000.00   | 2305301      | Heavy Vehicles - Repairs and Maintenance           | 1584522.00  |
| 1401301      | Fee for Copy of Plan/Certificate           |            | 18990.00    | 2305302      | Light Vehicles - Repairs and Maintenance           | 430166.00   |
| 1401302      | Fee for Birth & Death Certificates         |            | 16949.00    | 2305303      | Vehicle Tax  | 511598.00   |
| 1401303      | Fee for Sanitation Certificate             |            | 3312.00     | 2305304      | Machinery and Equipment - Repairs and Maintenance  | 1470486.00  |
| 1401306      | Fee for No Due Certificate                 |            | 29202.00    | 2305902      | Computers & Net Work - Repairs and Maintenance     | 346928.00   |
| 1401307      | Fee for Valuation Certificate              |            | 53135.00    | 2305909      | Quality Control Expenses                           | 2236322.00  |
| 1401401      | Building Development Charges               |            | 1062486.00  | 2305999      | Other Repairs and Maintenance                      | 1611170.00  |
| 1401402      | Betterment Charges                         |            | 891258.00   | 2308004      | Water Purification - Repairs and Maintenance       | 2088422.00  |
| 1401403      | External Betterment Charges                |            | 218199.00   | 2308012      | Control of Stray Animals                           | 295113.00   |
| 1401407      | Open Space Contribution                    |            | 10160740.00 | 2308026      | Mother and Child Care Centers Maintenance          | 38361.00    |
| 1401499      | Other Town Planning Receipts               |            | 333.00      | 2308028      | School Sweeping Expenses                           | 1384411.00  |
| 1402004      | Spot Fines                                 |            | 49869.00    | 2308035      | Contract Labour Wages                              | 53389375.00 |
| 1402005      | Fine for littering                         |            | 1206.00     | 2308040      | Bulk Water Supply Expenses                         | 1738171.00  |
| 1402006      | Late fee for Birth & Death Regn.           |            | 1550.00     | 2407001      | Miscellaneous Bank Charges                         | 70346.00    |
| 1402014      | Interest on Shop Rents/Leases Late Payment |            | 43569.00    | 2502012      | Sankranthi Sambaralu                               | 100000.00   |
| 1402099      | Other Penalties and Fines                  |            | 300.00      | 2502099      | Other Program Expenses                             | 326757.00   |
| 1404001      | School Fee                                 |            | 11783.00    | 2503005      | Urban Malaria Eradication                          | 18600.00    |



| Account Code | Account Head                        |             | RECEIPTS    | Account Code |   | PAYMENTS    |
|--------------|-------------------------------------|-------------|-------------|--------------|---|-------------|
| 1404002      | School Admission Fees               |             | 35.00       | 3117003      | Municipal Provident Fund                        | 3750458.00  |
| 1404005      | Survey fees                         |             | 77734.00    | 3117006      | Old age Pension                                 | 99150971.00 |
| 1404009      | Mutation Fees                       |             | 420034.00   | 3201006      | XIII Finance Commission                         | 2998000.00  |
| 1404011      | Fee under RTI Act                   |             | 3076.00     | 3201008      | XIV Finance Commission                          | 735928.00   |
| 1404012      | Training Fees                       |             | 2654.00     | 3201009      | Mid Day Meals - School Kitchens Grant           | 352916.00   |
| 1404013      | Tap Re open Fee                     |             | 3890.00     | 3202023      | Grants from Other State Government Agencies     | 1094028.00  |
| 1404016      | BPS Application Fee                 |             | 96194403.00 | 3203002      | Ernest Money Deposit                            | 3912011.00  |
| 1404099      | Other Fees                          |             | 422892.00   | 3208012      | GIS   | 9790.00     |
| 1405002      | Examination Charges                 |             | 375.00      | 3401001      | LIC Premia                                      | 5341970.00  |
| 1405005      | Garbage Collection Charges          |             | 183556.00   | 3401003      | Bank Loan                                       | 8912904.00  |
| 1405015      | Water Tanker Charges                |             | 946047.00   | 3402001      | APEWF   | 64700.00    |
| 1405016      | Water Meter                         | 20594738.00 |             | 3402002      | Court Recoveries                                | 1010496.00  |
| 3504106      | Water Charges Advance Collection    | 51281.00    | 20646019.00 | 3402004      | Employee Provident Fund                         | 15536488.00 |
| 1405030      | Valuation Estimation Charges        |             | 76601.00    | 3502003      | Service Tax on Rents                            | 1824519.00  |
| 1405034      | Garbage Administration Charges      |             | 200.00      | 3502006      | Service Tax on Sale of Space for Advertisements | 85701.00    |
| 1405099      | Other User Charges                  |             | 175659.00   | 3502007      | Library Cess                                    | 4312676.00  |
| 1407001      | Road Cutting & Restoration Charges  |             | 4126979.00  | 4122001      | CWIP-Office Buildings                           | 1431236.00  |
| 1407011      | Water Supply Tap Estimation Charges |             | 330681.00   | 4122008      | CWIP-School Buildings                           | 2216722.00  |
| 1407012      | Water Supply Tap Repair Charges     |             | 73906.00    | 4122022      | CWIP-Public Conveniences                        | 3076372.00  |
| 1407013      | Fee for Solvency Certificate        |             | 503.00      | 4122023      | CWIP-Compound Walls                             | 136193.00   |
| 1407014      | Water Supply Tap Shifting Charges   |             | 27291.00    | 4123001      | CWIP-Concrete Road                              | 87578366.00 |
| 1407017      | Rent of Tools/Plant                 |             | 2000.00     | 4123004      | CWIP-Footpaths & Pavements Concrete             | 396000.00   |
| 1408001      | Compounding fee                     |             | 9964956.00  | 4123102      | CWIP-Major Drains                               | 21211323.00 |
| 1409001      | Refund of Fees                      |             | 12151.00    | 4123206      | CWIP-Water Distribution Lines                   | 1090319.00  |
| 1501005      | Sale of Grass, Flowers & Fruits     |             | 25000.00    | 4124002      | CWIP-Water Supply Machinery                     | 1308390.00  |
| 1501101      | Sale of Tender Schedules            |             | 32646.00    | 4126002      | CWIP-Computers                                  | 910202.00   |
| 1503001      | Sale of Assets                      |             | 39503.00    | 4127004      | CWIP-Electrical Fittings                        | 610998.00   |

| Account Code | Account Head                                    | RECEIPTS    | Account Code | PAYMENTS                                     |
|--------------|---|-------------|--------------|--|
| 1503002      | Sale of Old news papers                         | 2500.00     | 4128099      | <b>CWIP-Other Fixed Assets</b><br>2192206.00 |
| 1504101      | Hire Charges from Rollers                       | 24467.00    | 4122023      | Fixed Deposits with Banks<br>8000000.00      |
| 1504102      | Hire Charges from Tools & Equipments            | 2003.00     | 4123001      | Vehicle Advance<br>360000.00                 |
| 1601001      | Road Maintenance Grant                          | 1952000.00  | 4123004      | Marriage Advance<br>150000.00                |
| 1601006      | Secondary Education Grant                       | 1554141.00  | 4123102      | Advance for Expenses<br>1974470.00           |
| 1601099      | Other Revenue Grants                            | 633810.00   | 4123206      | Travel Advance<br>30000.00                   |
| 1602005      | Reimbursement of Anti Malaria Expenses          | 69200.00    | 4124002      | Electricity Deposit<br>855350.00             |
| 1602099      | Reimbursement of Other Expenses                 | 82875.00    |              | Revenue Transfer (Difference)<br>169374.00   |
| 1603005      | Water Supply Tap Donation                       | 3293141.00  |              |  |
| 1701001      | Interest on FDs with Scheduled Banks            | 565597.00   |              |  |
| 1702001      | Dividend on Mutual Fund Investments/Shares      | 1003.00     |              |  |
| 1711001      | Interest on Savings Bank Accounts               | 3926896.00  |              |  |
| 1801002      | Rental Deposits Forfeited                       | 118400.00   |              |  |
| 1804004      | Employees                                       | 91628.00    |              |  |
| 1808003      | Magisterial Fines                               | 16.00       |              |  |
| 1808005      | Other Penalties                                 | 74373.00    |              |  |
| 1808006      | Other Income Un Classified                      | 1306226.00  |              |  |
| 3101001      | Revenue Transfers (reverse of uncleared cheque) | 140000.00   |              |  |
| 3201008      | Old age Pension                                 | 99290268.00 |              |  |
| 3201009      | XIV Finance Commission                          | 49702654.00 |              |  |
| 3202023      | AMRUT   | 87700000.00 |              |  |
| 3203002      | Mid Day Meals - School Kitchens Grant           | 985890.00   |              |  |
| 3208012      | Tree Guards Contribution                        | 3006.00     |              |  |
| 3401001      | Ernest Money Deposit                            | 4840880.00  |              |  |
| 3402001      | Rental Deposits                                 | 1382754.00  |              |  |
| 3402002      | Security Deposits                               | 117224.00   |              |  |
| 3402004      | Auction Deposits - Slaughter Houses             | 42000.00    |              |  |



| Account Code | Account Head              | RECEIPTS             | Account Code | PAYMENTS               |
|--------------|---------------------------|----------------------|--------------|------------------------|
| 3502003      | GIS                       | 20800.00             |              |                        |
| 3502006      | LIC Premia                | 5568730.00           |              |                        |
| 3502007      | Bank Loan                 | 8930538.00           |              |                        |
| 3502009      | APEWF                     | 95460.00             |              |                        |
| 3502010      | Court Recoveries          | 1846664.00           |              |                        |
| 3502016      | Employee Provident Fund   | 19699727.00          |              |                        |
| 3502024      | Other Employee Deductions | 518455.00            |              |                        |
| 3502027      | Service Tax on Rents      | 1503276.00           |              |                        |
| 3502028      | Advertisements            | 273489.00            |              |                        |
| 4208001      | Fixed Deposits with Banks | 17500000.00          |              |                        |
| 4601002      | Vehicle Advance           | 265794.00            |              |                        |
| 4601009      | Marriage Advance          | 176590.00            |              |                        |
| 4604003      | Advance for Expenses      | 599314.00            |              |                        |
|              |                           |                      |              | <b>CLOSING BALANCE</b> |
|              |                           |                      |              | Cash in Hand           |
|              |                           |                      |              | 3492847.00             |
|              |                           |                      |              | Cash at Bank           |
|              |                           |                      |              | 1037429065.00          |
|              |                           |                      |              | Cash In Transit        |
|              |                           |                      |              | 561868.00              |
|              |                           | <b>1445970971.00</b> |              | <b>1445970971.00</b>   |

  
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