

KMF NO.74 -RECEIPTS AND PAYMENTS ACCOUNT  
(Rule 123 & 125(2)(a))

RECEIPTS					PAYMENTS				
Account code	Head of Account	Schedule No.	For the Period ended 31st March 2020	For the Period ended 31st March 2019	Account code	Head of Account	Schedule No.	For the Period ended 31st March 2020	For the Period ended 31st March 2019
1	2	3	4	5	6	7	8	9	10
470	Opening Cash & Bank balances	R-01	40,22,73,69,116	24,20,71,88,210		Operating Payments			
110	Operating Receipts	R-02	23,83,86,27,966	24,06,63,36,252	*	Remissions & Refunds	R-19	-	40,27,26,376
120	Tax Revenue	R-03	-	-	210	Human Resource Expenses	R-20	9,62,71,10,886	8,39,54,75,628
130	Assigned Revenues & Compensations	R-04	-	-	220	General Expenses	R-21	37,28,17,35,552	40,92,72,44,967
140	Rental Income from Municipal Properties	R-05	28,45,51,835	1,82,14,36,221	230	Operations & Maintenance	R-22	12,96,71,33,109	9,08,59,24,029
150	Fees, User Charges and Other Charges	R-06	9,26,69,55,127	6,79,70,54,918	240	Interest & Finance Charges	R-23	11,12,291	65,06,32,487
160	Sale & Hire Charges	R-07	-	2,75,94,857	250	Programme Expenses/Grants etc	R-24	3,91,46,67,107	11,77,72,144
170	Grants and Contributions	R-08	7,38,80,00,000	44,85,06,80,350	280	Prior Period Expenses	R-25	-	-
180	Interest/Dividend Earned	R-09	-1,17,03,244	1,36,04,22,745	450	Purchase of Stores	R-26	-	-
280	Other Income	R-10	3,76,67,32,610	7,33,35,42,354	321	Expenditure out of Welfare Funds	R-27	-	-
	Prior Period Income	R-10	-	-		Non-Operating Payments			
340	Grants and Contributions for Specific Purposes	R-11	19,58,44,37,189	-	350	Repayment of Secured Loans	R-28	2,76,31,62,646	4,28,18,79,017
350	Secured Loans Received	R-12	-	-	360	Repayment of Unsecured Loans	R-29	-	-
360	Unsecured Loans Received	R-13	-	-	370	Refund of Deposits	R-30	1,53,05,06,524	1,01,96,80,514
370	Deposits Received	R-14	3,55,34,82,187	2,43,29,53,458	380	Payment of Other Liabilities	R-31	10,14,84,84,385	5,09,98,92,592
380	Other Liabilities	R-15	2,65,58,28,019	3,29,77,23,166	410	Acquisition of Fixed Assets	R-32	6,10,12,43,658	5,96,60,08,239
410	Sale / Disposal of Fixed Assets	R-16	-	-	430	Capital Work in Progress(CWIP)	R-33	84,37,07,622	-
440	Sale / Realisation of Investments	R-17	-	-	440	Investments	R-34	-	-
480	Recovery of Loans, Advances and Deposits	R-18	38,59,36,400	-	480	Loan, Advances and Deposits	R-35	5,80,26,989	2,03,27,422
460	Other Receipts [specify]		-	-	490	Miscellaneous Expenditure	R-36	6,86,49,42,135	-
311	Fund Balance /Adjustment		-	-	460	Other Payments [specify]	R-38	-	-
472	flexi deposit		-	-	470	Closing Cash & Bank Balances	R-37	18,83,83,84,299	40,22,73,69,116
	GRAND TOTAL		1,10,94,02,17,204	1,16,19,49,32,530	472	flexi deposit		1,10,94,02,17,204	1,16,19,49,32,530

Special Commissioner (Finance)  
BRUHAT BENGALURU MAHANAGARA PALIKE

CHIEF AUDITOR

Bruhat Bengaluru Mahanagara Palike

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**SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNT**

Account Head	Particulars	Current Year	Previous Year
1	2	3	4
<b>Schedule R-01 : Opening Cash &amp; Bank Balances [Major Code 47 ]</b>			
471	Cash	-	-
472	Nationalised Banks	20,10,93,59,725.99	29,61,25,32,250.29
473	Scheduled Banks	-	-
474	Treasury	-	-
478	Other Banks	-	-
479	Fixed Deposits in Banks	20,11,80,09,389.68	9,83,71,60,998.68
	<b>Total</b>	<b>40,22,73,69,115.67</b>	<b>39,44,96,93,248.97</b>
<b>Schedule R-02 : Tax Revenue [Major Code 11 ]</b>			
111	Property Tax	23,81,29,83,426.85	24,01,36,67,905.62
112	Advertisement Tax	2,56,44,538.80	5,25,44,586.00
118	Other Taxes	-	1,23,760.00
	<b>Total</b>	<b>23,83,86,27,965.65</b>	<b>24,06,63,36,251.62</b>
<b>Schedule R-03 : Assigned Revenues &amp; Compensations [Major Code 12]</b>			
121	Taxes and Duties collected by others	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule R-04 Rental Income from Municipal Properties [Major Code 13]</b>			
131	Rent from Civic Amenities	28,45,51,834.99	1,60,94,03,033.30
132	Rent from Municipal Buildings	-	20,43,23,428.00
133	Rent from Travellers Bungalow & Guest Houses	-	-
134	Rent from Lease of Lands	-	77,09,760.00
138	Other Rents	-	-
	<b>Total</b>	<b>28,45,51,834.99</b>	<b>1,82,14,36,221.30</b>
<b>Schedule R-05 : Fees, User Charges and Other Charges [Major Code 14]</b>			
141	Fees for Certificate & Extract	86,46,25,001.17	92,56,90,926.00
142	Regulation/Licensing Fees	5,56,53,86,927.08	2,75,77,85,847.00
143	Development Charges and Betterment Fees	2,20,22,32,454.28	16,67,49,654.00
144	Regularization Fees, Penalties and Fines	13,76,29,952.00	46,69,666.00
145	Other Fees	-	15,55,57,911.95
146	User Charges	49,70,80,791.99	1,59,55,91,589.30
147	Service / Administrative Charges	-	-
148	Other Charges	-	1,19,10,09,324.00
	<b>Total</b>	<b>9,26,69,55,126.52</b>	<b>6,79,70,54,918.25</b>
<b>Schedule R-06 : Sale &amp; Hire Charges [Major Code 15]</b>			
151	Sale of Products/Municipal Wastes	-	21,46,906.00
152	Sale of Forms & Publications	-	2,54,28,059.00
153	Sale of Stores & Scrap	-	11,442.00
154	Hire Charges for Vehicles	-	-
155	Hire Charges for Equipments	-	-
158	Other Sale & Hire Charges	-	8,450.00
	<b>Total</b>	<b>-</b>	<b>2,75,94,857.00</b>
<b>Schedule R-07: Grants and Contributions [Major Code 16]</b>			
161	Revenue Grants	7,38,80,00,000.00	44,85,06,80,350.00



Account Head	Particulars	Current Year	Previous Year
1	2	3	4
162	Reimbursement of Expenses	-	-
163	Contributions towards Schemes	-	-
	<b>Total</b>	<b>7,38,80,00,000.00</b>	<b>44,85,06,80,350.00</b>
<b>Schedule R-08: Interest/Dividend Earned [Major Code 17]</b>			
171	Interest from Investments	18,50,65,813.00	79,04,97,514.00
172	Dividend from Investments.	-	-
173	Interest from Bank Accounts.	-19,67,69,056.73	56,99,25,231.40
174	Interest on Loans & Advances to Employees	-	-
175	Interest on Loans to Others	-	-
178	Interest – Others	-	-
	<b>Total</b>	<b>-1,17,03,243.73</b>	<b>1,36,04,22,745.40</b>
<b>Schedule R-09: Other Income [Major Code 18]</b>			
182	Cess Income	-	2,12,976.00
183	Income from Projects taken up on commercial basis.	-	-
185	Recoveries	-	52,67,805.00
188	Other Income	3,76,67,32,610.03	7,32,80,61,572.85
	<b>Total</b>	<b>3,76,67,32,610.03</b>	<b>7,33,35,42,353.85</b>
<b>Schedule R-10: Prior Period Item [Major Code 28]</b>			
281	Taxes	-	-
282	Other Income	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule R-11: Grants and Contributions for Specific Purposes [Major Code 34]</b>			
341	Grants & Contributions for Specific Purposes- from Central Government	5,22,72,04,561.00	-
342	Grants & Contributions for Specific Purposes- from State Government	14,35,00,00,000.00	-
343	Grants & Contributions for Specific Purposes- from Other Government Agencies	-	-
344	Grants & Contributions for Specific Purposes- from Financial Institutions	-	-
345	Grants & Contributions for Specific Purposes- from Welfare Bodies	-	-
346	Grants & Contributions for Specific Purposes- from International Organisations	-	-
348	Grants & Contributions for Specific Purposes- from Others	72,32,628.00	-
	<b>Total</b>	<b>19,58,44,37,189.00</b>	<b>-</b>
<b>Schedule R – 12: Secured Loans Received [Major Code 35]</b>			
351	Secured Loans from Central Government	-	-
352	Secured Loans from State Government	-	-
353	Secured Loans from Government Bodies & Associations	-	-
354	Secured Loans from International Agencies	-	-
355	Secured Loans from Banks & Other Financial Institutions	-	-
357	Secured Bonds & Debentures	-	-
358	Secured Loans –Others	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule R –13: Unsecured Loans Received [Major Code 36]</b>			



Account Head	Particulars	Current Year	Previous Year
1	2	3	4
361	Unsecured Loans from Central Government	-	-
362	Unsecured Loans from State Government	-	-
363	Unsecured Loans from Government Bodies & Associations	-	-
364	Unsecured Loans from International Agencies	-	-
365	Unsecured Loans from Banks & Other Financial Institutions	-	-
367	Unsecured Bonds & Debentures	-	-
368	Unsecured Loans—Others	-	-
	<b>Total</b>	-	-
<b>Schedule R –14: Deposits Received [Major Code 37]</b>			
371	Deposits From Contractors / Suppliers	1,46,15,10,208.04	2,42,46,54,967.00
372	Deposits - Revenues	2,09,03,97,569.50	-
373	Deposits from Staff	-	-
374	Deposit Works given to the Municipality	-	-
378	Deposits from Others	15,74,409.00	82,98,490.50
	<b>Total</b>	<b>3,55,34,82,186.54</b>	<b>2,43,29,53,457.50</b>
<b>Schedule R-15 : Other Liabilities [Major Code 38]</b>			
381	Creditors	36,99,70,727.00	-
384	Recoveries Payable	1,82,78,82,061.42	2,48,25,51,536.00
385	State Government Dues Payable	45,79,75,231.00	81,51,71,629.76
386	Refunds Payable	-	-
388	Other Liabilities	-	-
	<b>Total</b>	<b>2,65,58,28,019.42</b>	<b>3,29,77,23,165.76</b>
<b>Schedule R-16 : Sale / Disposal of Fixed Assets [Major Code 41]</b>			
410	Sale / Disposal of Fixed Assets	-	-
	<b>Total</b>	-	-
<b>Schedule R-17: Sale / Realisation of Investments [Major Code 44]</b>			
441	Sale / Realisation of Central Government Securities	-	-
442	Sale / Realisation of State Government Securities	-	-
443	Sale / Realisation of Debentures and Bonds	-	-
445	Sale / Realisation of Equity Shares	-	-
448	Sale / Realisation Other Investments	-	-
	<b>Total</b>	-	-
<b>Schedule R-18 : Recovery of Loans, Advances &amp; Deposits [Major Code 48]</b>			
481	Loans and Advances to Employees	-	-
482	Loans to Others	-	-
483	Advance to Suppliers & Contractors	38,59,21,007.00	-
485	Deposits with External Agencies	-	-
486	Inter-Fund Transfer Account	-	-
488	Other Loans, Advances & Deposits.	15,393.00	-
	<b>Total</b>	<b>38,59,36,400.00</b>	-
<b>Schedule R-19 : Remission &amp; Refund [Major Codes 11,13 &amp; 14]</b>			
119	Tax Remission & Refund	-	40,27,26,376.00
139	Rent Remissions and Refund	-	-
149	Fees, User charges and Other Charges-Remission and Refund	-	-
	<b>Total</b>	-	<b>40,27,26,376.00</b>



Account Head	Particulars	Current Year	Previous Year
1	2	3	4
<b>Schedule R-20: Human Resource Expenses [Major Code 21]</b>			
211	Pay, Allowances and Benefits	7,23,88,58,796.47	6,23,22,86,883.08
212	Wages	93,54,916.00	3,10,08,534.00
213	Contributions	1,10,10,194.00	1,78,81,75,432.00
214	Terminal and Retirement Benefits	13,66,03,362.00	23,90,30,347.00
215	Pension	2,23,12,83,618.00	10,49,74,432.00
	<b>Total</b>	<b>9,62,71,10,886.47</b>	<b>8,39,54,75,628.08</b>
<b>Schedule R-21: General Expenses [Major Code 22]</b>			
221	Rent, Rates & Taxes and Insurances	25,40,794.00	15,34,853.00
222	Books, Periodicals, Printing, Stationery & Photocopying Expenses	16,90,64,452.00	13,81,93,935.00
223	Travelling & Conveyance	14,81,09,563.00	9,33,65,389.00
224	Council related Expenses.	67,92,49,097.00	64,00,30,689.00
225	Professional Fees, Other Fees and Charges	15,27,61,323.00	2,51,07,989.00
226	Advertisement and Publicity	30,03,35,181.00	-
227	Office Expenses	11,50,56,59,557.00	20,02,20,01,104.00
228	Other General Expenses	24,32,40,15,585.22	18,92,24,04,816.70
265	Miscellaneous Expenditure-Others	-	1,08,46,06,191.00
	<b>Total</b>	<b>37,28,17,35,552.22</b>	<b>40,92,72,44,966.70</b>
<b>Schedule R-22: Operations &amp; Maintenance [Major Code 23]</b>			
231	Power & Fuel	14,20,36,264.00	54,73,32,015.00
232	Bulk Purchases	-	-
233	Consumption of Stores	25,84,04,053.00	2,73,23,677.00
234	Repairs & Maintenance - Civic Amenities	2,01,58,98,284.00	1,21,12,92,829.00
235	Repairs & Maintenance –Infrastructure Assets	2,99,37,38,403.00	1,09,77,81,439.00
236	Repairs & Maintenance – Buildings	3,91,39,399.00	2,85,59,205.00
237	Repairs & Maintenance – Other Fixed Assets	33,75,24,460.00	10,52,73,928.00
238	Other Operating Expenses	6,77,39,30,623.00	6,05,06,90,581.00
239	Outsourced Operating Expenses	40,64,61,623.00	1,76,70,355.00
	<b>Total</b>	<b>12,96,71,33,109.00</b>	<b>9,08,59,24,029.00</b>
<b>Schedule R-23: Interest &amp; Finance Charges [Major Code 24]</b>			
241	Interest on Loans from Central Government	-	-
242	Interest on Loans from State Government	-	-
243	Interest on Loans from Government Bodies & Associations	-	-
244	Interest on Loans from International Agencies	-	-
245	Interest on Loans from Banks & Other Financial Institutions	-	63,32,14,812.00
246	Bank Charges	11,12,291.06	1,74,17,674.55
248	Other Finance Charges	-	-
	<b>Total</b>	<b>11,12,291.06</b>	<b>65,06,32,486.55</b>
<b>Schedule R-24: Programme Expenses, Grants etc. [Major Code 25]</b>			
251	Election Expenses	49,00,52,474.00	3,29,88,074.00
252	Programme Expenses	3,24,61,28,874.00	-
253	Share in Programmes of Others	-	-
254	Grants [give details]	-	-
255	Contributions [give details]	17,84,85,759.00	8,47,84,070.00
256	Subsidies [give details]	-	-
	<b>Total</b>	<b>3,91,46,67,107.00</b>	<b>11,77,72,144.00</b>




Account Head	Particulars	Current Year	Previous Year
1	2	3	4
<b>Schedule R-25 Prior Period Item (Net) [Major Code 28]</b>			
286	Refund of Taxes	-	-
288	Other Expenses	-	-
	<b>Total</b>	-	-
<b>Schedule R-26: Purchase of Stores [Major Code 45]</b>			
451	General Stores	-	-
452	Public Works related Stores	-	-
	<b>Total</b>	-	-
<b>Schedule R-27: Expenditure out of Earmarked Funds : [Major Code 32]</b>			
321	Expenditure out of Welfare Funds	-	-
325	Expenditure out of Sinking Funds	-	-
327	Expenditure out of Trust & Agency Funds	-	-
328	Expenditure out of Earmarked Funds	-	-
	<b>Total</b>	-	-
<b>Schedule R – 28: Repayment of Secured Loans [Major Code 35]</b>			
351	Secured Loans from Central Government	-	-
352	Secured Loans from State Government	-	-
353	Secured Loans from Government Bodies & Associations	-	-
354	Secured Loans from International Agencies	-	-
355	Secured Loans from Banks & Other Financial Institutions	2,76,31,62,646.00	4,28,18,79,017.00
357	Secured Bonds & Debentures	-	-
358	Other Secured Loans	-	-
	<b>Total</b>	<b>2,76,31,62,646.00</b>	<b>4,28,18,79,017.00</b>
<b>Schedule R –29: Repayment of Unsecured Loans [Major Code 36]</b>			
361	Unsecured Loans from Central Government	-	-
362	Unsecured Loans from State Government	-	-
363	Unsecured Loans from Government Bodies & Associations	-	-
364	Unsecured Loans from International Agencies	-	-
365	Unsecured Loans from Banks & Other Financial Institutions	-	-
367	Unsecured Bonds & Debentures	-	-
368	Unsecured Loans-Others	-	-
	<b>Total</b>	-	-
<b>Schedule R –30: Refund of Deposits Received [Major Code 37]</b>			
371	Deposits From Contractors / Suppliers	1,52,35,21,245.12	1,01,96,80,514.20
372	Deposits-Revenues	29,64,623.00	-
373	Deposits from Staff	-	-
374	Deposit Works given to the Municipality	-	-
378	Deposits from Others	40,20,656.00	-
	<b>Total</b>	<b>1,53,05,06,524.12</b>	<b>1,01,96,80,514.20</b>
<b>Schedule R-31: Payment of Other Liabilities [Major Code 38]</b>			
381	Creditors	6,75,97,74,868.00	2,29,67,00,000.00
382	Employee Recoveries Payable	-	-
384	Recoveries Payable	2,07,35,38,101.00	2,48,43,74,003.00
385	State Government Dues Payable	1,31,51,71,416.00	31,88,18,588.76
386	Refunds Payable	-	-
388	Other Liabilities	-	-
	<b>Total</b>	<b>10,14,84,84,385.00</b>	<b>5,09,98,92,591.76</b>





Account Head	Particulars	Current Year	Previous Year
1	2	3	4
<b>Schedule R-32: Payment for acquisition of Fixed Assets [Major Code 41]</b>			
411	Land	2,99,66,55,947.00	2,71,37,87,347.00
412	Buildings	2,35,12,809.00	-
413	Roads, Bridges, Surface Drains & Lighting	2,75,07,15,807.00	3,25,22,20,892.00
414	Sewerage related Assets	-	-
415	Water Works	-	-
416	Plant & Machinery and Equipments	-	-
417	Vehicles	1,78,95,621.00	-
418	Other Fixed Assets	21,67,27,864.00	-
419	Office Equipment, Furniture, Fixtures, and Fittings	9,57,35,610.00	-
	<b>Total</b>	<b>6,10,12,43,658.00</b>	<b>5,96,60,08,239.00</b>
<b>Schedule R-33: Payment for Capital Work in Progress [Major Code 43]</b>			
432	Buildings	22,24,35,810.00	-
433	Roads, Bridges, Surface Drains & Lighting	-	-
434	Sewerage related Assets	-	-
435	Water Works	-	-
438	Other Fixed Assets	62,12,71,812.00	-
	<b>Total</b>	<b>84,37,07,622.00</b>	<b>-</b>
<b>Schedule R-34: Investments [Major Code 44]</b>			
441	Central Government Securities	-	-
442	State Government Securities	-	-
443	Debentures & Bonds	-	-
445	Equity Shares	-	-
448	Other Investments	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule R-35: Loans, Advances and Deposits [Major Code 48]</b>			
481	Loans and Advances to Employees	-	-
482	Loans to Others	-	-
483	Advance to Suppliers & Contractors	-	-
484	Advance to Others	-	39,51,000.00
485	Deposits with External Agencies	-	-
486	Inter-Fund Transfer Account	-	-
488	Other Loans, Advances & Deposits	5,80,26,989.00	1,63,76,422.00
	<b>Total</b>	<b>5,80,26,989.00</b>	<b>2,03,27,422.00</b>
<b>Schedule R-36: Miscellaneous Expenditure [Major Code 49]</b>			
491	Loan Issue Expenses-Deferred	-	-
498	Other Miscellaneous Expenditure	6,86,49,42,134.99	-
	<b>Total</b>	<b>6,86,49,42,134.99</b>	<b>-</b>
<b>Schedule R-37: Closing Cash &amp; Bank Balances [Major Code 47]</b>			
471	Cash	-	-
472	Nationalised Banks	1,78,83,81,130.02	20,10,93,59,726.34
473	Scheduled Banks	-	-
474	Treasury	-	-
478	Other Banks	-	-
479	Fixed Deposits in Banks	17,05,00,03,168.21	20,11,80,09,389.68



Account Head	Particulars	Current Year	Previous Year
1	2	3	4
	<b>Total</b>	<b>18,83,83,84,298.23</b>	<b>40,22,73,69,116.02</b>
<b>Schedule R-38: Other Payments [Major Code 46]</b>			
461	Receivables Taxes	-	-
462	Receivables rental income	-	-
463	Fee, user chares and other charges	-	-
464	Receivables other income	-	-
465	Receivables from Government	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

  
 Special Commissioner (Finance)  
 BRUHAT BENGALURU MAHANAGARA PALIKE

  
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 CHIEF AUDITOR  
 Bruhat Bengaluru Mahanagara Palike  
 Bengaluru



KMF NO 78  
(Rule 125(2)(c))

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

Account Code	Item/ Head of Account	Schedule No	Current year
1	2	3	4
	<b>INCOME</b>		
110	Tax Revenue	I-01	22,02,31,45,161
120	Assigned Revenues & Compensations	I-02	-
130	Rental Income from Municipal Properties	I-03	24,96,89,764
140	Fees, User Charges and Other Charges	I-04	7,76,73,26,384
150	Sale & Hire Charges	I-05	-
160	Grants and Contributions	I-06	7,38,79,00,000
170	Interest/Dividend Earned	I-07	1,03,76,50,792
180	Other Income	I-08	5,72,04,14,379
<b>A</b>	<b>TOTAL INCOME</b>		<b>44,18,61,26,480</b>
	<b>EXPENDITURE</b>		
210	Human Resource Expenses	I-09	10,31,46,99,920
220	General Expenses	I-10	5,18,58,90,510
230	Operations & Maintenance	I-11	14,53,41,38,075
240	Interest & Finance Charges	I-12	38,42,68,473
250	Programme Expenses, Grants etc	I-13	2,91,53,41,430
260	Provisions and Write off	I-14	-
<b>B</b>	<b>TOTAL EXPENDITURE</b>		<b>33,33,43,38,408</b>
(A-B)	<b>Gross Surplus/(Deficit)</b>		<b>10,85,17,88,072</b>
270	Less : Depreciation	I-15	36,21,44,35,738
	<b>Surplus/ (Deficit) before Prior Period &amp; Extraordinary Items</b>		<b>-25,36,26,47,666</b>
280	Add/Less : Prior period/Extraordinary items (Net)	I-16	-5,77,25,13,152
	<b>Net Surplus/ (deficit)</b>		<b>-31,13,51,60,818</b>
290	Less : Transfer to Reserves and Funds	I-17	-
	Net balance being Surplus/ Deficit carried over to Municipal Fund		<b>-31,13,51,60,818</b>

16/4/20  
Special Commissioner (Finance)  
BRUHAT BENGALURU MAHANAGARA PALIKE

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CHIEF AUDITOR  
Bruhat Bengaluru Mahanagara Palike  
Bengaluru



**SCHEDULES TO INCOME AND EXPENDITURE STATEMENT**

Account Code	Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
1	2	3	3
<b>Schedule I-01 : Tax Revenue [Major Code 11 ]</b>			
111	Property Tax	21,99,75,00,622.40	10,58,12,19,604.60
112	Advertisement Tax	2,56,44,538.80	5,25,44,586.00
118	Other Taxes	-	1,23,760.00
	Sub-total	<b>22,02,31,45,161.20</b>	<b>10,63,38,87,950.60</b>
119	Less : Tax Remission & Refund	-	-
	<b>Total</b>	<b>22,02,31,45,161.20</b>	<b>10,63,38,87,950.60</b>
<b>Schedule I-02 : Assigned Revenues &amp; Compensations [Major Code 12]</b>			
121	Taxes and Duties collected by others	-	-
	<b>Total</b>	-	-
<b>Schedule I-03 Rental Income from Municipal Properties [Major Code 13]</b>			
131	Rent from Civic Amenities	24,96,89,763.59	1,60,94,03,033.30
132	Rent from Municipal Buildings	-	20,43,23,428.00
133	Rent from Travellers Bungalow & Guest Houses	-	-
134	Rent from Lease of Lands	-	77,09,760.00
138	Other Rents	-	-
	Sub-total	<b>24,96,89,763.59</b>	<b>1,82,14,36,221.30</b>
139	Less: Rent Remission and Refund	-	-
	<b>Total</b>	<b>24,96,89,763.59</b>	<b>1,82,14,36,221.30</b>
<b>Schedule I-04 : Fees, User Charges and Other Charges [Major Code 14]</b>			
141	Fees for Certificate & Extracts	53,22,50,466.17	92,56,90,926.00
142	Regulation/Licensing Fees	5,55,18,52,171.08	2,75,77,85,847.00
143	Development Charges and Betterment Fees	1,05,05,01,183.28	16,67,49,654.00
144	Regularization Fees, Penalties and Fines	13,56,41,771.00	2,29,00,67,378.00
145	Other Fees	-	15,55,57,911.95
146	User Charges	49,70,80,791.99	1,59,55,91,589.30
147	Service / Administrative Charges	-	-
148	Other Charges	-	1,19,10,09,324.00
	Sub-total	<b>7,76,73,26,383.52</b>	<b>9,08,24,52,630.25</b>
149	Less: Fees, User Charges and Other charges-Remission and Refund	-	-
	<b>Total</b>	<b>7,76,73,26,383.52</b>	<b>9,08,24,52,630.25</b>
<b>Schedule I-05 : Sale &amp; Hire Charges [Major Code 15]</b>			
151	Sale of Products / Municipal Wastes	-	21,46,906.00
152	Sale of Forms & Publications	-	2,54,28,059.00
153	Sale of Stores & Scrap	-	11,442.00
154	Hire Charges for Vehicles	-	-
155	Hire charges for Equipments	-	-
158	Other Sale & Hire Charges	-	8,450.00
	<b>Total</b>	-	<b>2,75,94,857.00</b>
<b>Schedule I-06: Grants and Contributions [ Major Code 16]</b>			
161	Revenue Grants	7,38,79,00,000.00	38,77,57,48,000.00
162	Reimbursement of Expenses	-	-
163	Contributions towards Schemes	-	-
164	Transfer from Deferred Income in respect of assets purchased out of Specific Grant	-	-
165	Transfer from Specific Grants (Liability) in respect of Revenue Expenditure incurred	-	-
	<b>Total</b>	<b>7,38,79,00,000.00</b>	<b>38,77,57,48,000.00</b>
<b>Schedule I-07: Interest/Dividend Earned [Major Code 17]</b>			
171	Interest from Investments	83,98,49,007.00	82,22,23,016.65
172	Dividend from Investments.	-	-
173	Interest from Bank Accounts.	19,78,01,785.31	53,81,99,728.75
174	Interest on Loans and Advances to Employees	-	-
175	Interest on Loan to Others	-	-
178	Interest – Others	-	-



Account Code	Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
1	2	3	3
	<b>Total</b>	<b>1,03,76,50,792.31</b>	<b>1,36,04,22,745.40</b>
<b>Schedule I-08: Other Income [Major Code 18]</b>			
181	Deposits Forfeited/ Lapsed	-	-
182	Cess Income	-	3,32,12,03,833.00
183	Income from Projects taken up on commercial basis	-	-
184	Profit /Loss on disposal of Assets	-	-
185	Recoveries	-	52,67,805.00
186	Unclaimed Refund/ Liabilities	-	-
187	Excess Provisions written back	-	-
188	Other Income	5,72,04,14,379.49	7,32,80,61,923.00
	<b>Total</b>	<b>5,72,04,14,379.49</b>	<b>10,65,45,33,561.00</b>
<b>Schedule I-09: Human Resource Expenses [Major Code 21]</b>			
211	Pay, Allowances and Benefits	7,87,63,67,188.47	6,23,22,86,883.08
212	Wages	93,54,916.00	3,10,08,534.00
213	Contributions	1,10,10,194.00	1,78,81,75,432.00
214	Terminal and Retirement Benefits	28,50,89,468.00	23,90,30,347.00
215	Pension	2,13,28,78,154.00	10,49,74,432.00
	<b>Total</b>	<b>10,31,46,99,920.47</b>	<b>8,39,54,75,628.08</b>
<b>Schedule I-10: General Expenses [Major Code 22]</b>			
221	Rent, Rates & Taxes and Insurances	25,40,794.00	15,34,853.00
222	Books, Periodicals, Printing, Stationery & Photocopying Expenses	16,90,64,452.00	13,81,93,935.00
223	Travelling & Conveyance	14,81,09,563.00	9,33,65,389.00
224	Council related Expenses.	13,80,05,513.00	4,08,72,329.00
225	Professional Fees, Other Fees and Charges	15,27,61,323.00	10,18,15,395.00
226	Advertisement and Publicity	30,03,35,181.00	-
227	Office Expenses	32,02,88,884.00	1,14,44,34,780.00
228	Other General Expenses	3,95,47,84,800.00	3,07,15,31,055.00
	<b>Total</b>	<b>5,18,58,90,510.00</b>	<b>4,59,17,47,736.00</b>
<b>Schedule I-11: Operations and Maintenance [Major Code 23]</b>			
231	Power & Fuel	2,40,31,52,579.00	2,63,03,22,452.00
232	Bulk Purchases	-	-
233	Consumption of Stores	25,84,04,053.00	2,73,23,677.00
234	Repairs & Maintenance - Civic Amenities	72,96,44,047.00	68,03,30,294.00
235	Repairs & Maintenance –Infrastructure Assets	3,41,37,17,993.00	2,66,88,99,900.00
236	Repairs & Maintenance – Buildings	58,02,13,064.00	1,55,57,19,625.00
237	Repairs & Maintenance – Other Fixed Assets	19,43,89,698.00	7,30,76,710.00
238	Other Operating Expenses	6,35,60,75,612.00	6,37,49,87,496.00
239	Outsourced Operating Expenses	59,85,41,029.00	20,14,27,890.00
	<b>Total</b>	<b>14,53,41,38,075.00</b>	<b>14,21,20,88,044.00</b>
<b>Schedule I-12: Interest &amp; Finance Charges [Major Code 24]</b>			
241	Interest on Loans from Central Government	-	-
242	Interest on Loans from State Government	-	-
243	Interest on Loans from Government Bodies & Associations	-	-
244	Interest on Loans from International Agencies	-	-
245	Interest on Loans from Banks & Other Financial Institutions	38,32,65,916.00	63,32,14,812.00
246	Bank Charges	10,02,557.00	1,53,03,979.55
248	Other Finance Charges	-	-
	<b>Total</b>	<b>38,42,68,473.00</b>	<b>64,85,18,791.55</b>
<b>Schedule I-13: Programme Expenses, Grants etc. [Major Code 25]</b>			
251	Election Expenses	49,00,52,474.00	-
252	Programme Expenses	2,29,64,14,891.00	2,95,29,759.00
253	Share in Programmes of Others	-	-
254	Grants [give details]	-	-
255	Contributions [give details]	12,88,74,065.00	1,92,25,910.00
256	Subsidies [give details]	-	-



Account Code	Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
1	2	3	3
	<b>Total</b>	<b>2,91,53,41,430.00</b>	<b>4,87,55,669.00</b>
<b>Schedule I-14: Provisions and Write off [Major Code 26]</b>			
261	Provision for Doubtful Receivables	-	-
262	Provision—Others	-	-
263	Revenues written off	-	-
264	Assets written off	-	-
265	Miscellaneous Expenditure written off	-	1,08,46,06,191.00
	<b>Total</b>	<b>-</b>	<b>1,08,46,06,191.00</b>
<b>Schedule I-15: Depreciation [Major Code 27]</b>			
272	Depreciation on Buildings	1,37,67,92,675.00	1,37,05,52,808.00
273	Depreciation on Roads, Bridges , Surface Drains & Lighting	33,74,34,31,266.00	31,29,18,32,025.00
274	Depreciation on Sewerage related Assets	1,03,98,182.00	61,18,202.00
275	Depreciation on Water Works	25,80,43,458.00	22,04,81,448.00
276	Depreciation on Plant & Machinery and Equipments	-	-
277	Depreciation on Vehicles	2,87,71,262.00	2,69,81,700.00
278	Depreciation on Other Fixed Assets	77,78,51,773.00	75,55,60,946.00
279	Depreciation on Office Equipments, Furniture ,Fixtures and Fittings	1,91,47,122.00	-
	<b>Total</b>	<b>36,21,44,35,738.00</b>	<b>33,67,15,27,129.00</b>
<b>Schedule I-16: Prior Period / Extraordinary Items (Net) [Major Code 28]</b>			
<b>a. Prior-period/Extraordinary Income</b>			
			-
131	Rent from Civic Amenities	3,48,62,071.40	-
141	Fees for Certificate & Extracts	33,23,74,535.00	-
142	Regulation/Licensing Fees	1,35,34,756.00	-
143	Development Charges and Betterment Fees	1,15,17,31,271.00	-
144	Regularization Fees, Penalties and Fines	19,88,181.00	-
161	Revenue Grants	1,00,000.00	-
171	Interest from Investments	-22,73,85,945.00	-
173	Interest from Bank Accounts.	-39,45,70,842.04	-
188	Other Income	3,01,66,75,175.00	-
	<b>sub-total</b>	<b>3,92,93,09,202.36</b>	
<b>b. Prior Period/Extraordinary Expenses</b>			
211	Pay, Allowances and Benefits	-63,75,08,392.00	-
214	Terminal and Retirement Benefits	-14,84,86,106.00	-
215	Pension	9,84,05,464.00	-
227	Office Expenses	5,48,86,437.00	-
228	Other General Expenses	9,39,10,09,003.22	-
245	Interest on Loans from Banks & Other Financial Institutions	-22,718.00	-
246	Bank Charges	1,09,734.06	-
252	Indira Canteen Expenses	94,34,28,932.00	-
	<b>Sub-total</b>	<b>9,70,18,22,354.28</b>	-
	<b>(Net) (a-b)</b>	<b>-5,77,25,13,151.92</b>	-
<b>Schedule I-17: Transfer to Reserves and Funds [Major Code 29]</b>			
291	Transfer to Reserves	-	-
292	Transfer to Earmarked Funds	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

Special Commissioner (Finance)  
BRUHAT BENGALURU MAHANAGARA PALIKE

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CHIEF AUDITOR  
Bruhat Bengaluru Mahanagara Palike  
Bengaluru



KMF No. 77  
Rule 125(2)(b)

BALANCE SHEET AS AT 31ST MARCH 2020

Account Code	Description of items	Schedule No.	As at 31st March 2020	Previous Year
1	2	3	4	5
	LIABILITIES			
	Municipal Fund :			
310	Fund Balance	B-01	1,71,20,78,28,701	2,02,34,29,89,519
320	Earmarked Funds	B-02	-	-
330	Reserves	B-03	-	-
	Total		1,71,20,78,28,701	2,02,34,29,89,519
340	Grants & Contributions for Specific Purposes	B-04	19,58,44,37,189	
	Loans			
350	Secured Loans	B-05	5,73,59,89,850	8,11,59,09,298
360	Unsecured Loans	B-06	-	-
	Total		25,32,04,27,039	8,11,59,09,298
	Current Liabilities and Provisions			
370	Deposits	B-07	18,29,12,13,045	16,48,64,08,070
380	Other Liabilities	B-08	5,47,92,31,971	11,07,90,62,772
390	Provisions	B-09	-	-
	Total		23,77,04,45,017	27,56,54,70,842
	TOTAL LIABILITIES		2,20,29,87,00,757	2,38,02,43,69,660
	ASSETS			
	Fixed Assets			
410	Gross Block	B-10	2,40,40,65,61,115	2,23,56,63,30,767
420	Less: Accumulated Depreciation		1,37,54,22,84,106	1,01,32,78,48,368
	Net Block		1,02,86,42,77,009	1,22,23,84,82,399
430	Capital Work in Progress	B-11	64,67,28,25,343	47,16,98,21,214
440	Investments	B-12	-	-
	Current Assets			
450	Stock in Hand	B-13	-	-
460	Receivable	B-14	5,19,47,02,362	6,58,27,87,917
	Gross Amount		5,19,47,02,362	6,58,27,87,917
	Less: Provisions for Doubtful Receivables		-	-
	Net Amount		5,19,47,02,362	6,58,27,87,917
470	Cash and Bank Balance	B-15	18,83,83,84,298	55,46,98,74,155
480	Loans, Advances and Deposits	B-16	6,62,10,64,569	6,56,34,03,974
	Less: Provisions for Doubtful Loans, Advances and Deposits		-	-
	Net Amount		6,62,10,64,569	6,56,34,03,974
490	Miscellaneous Expenditure to be written off (to the extent not written off)	B-17	22,10,74,47,176	-
	TOTAL ASSETS		2,20,29,87,00,757	2,38,02,43,69,660

Special Commissioner (Finance)  
BRUHAT BENGALURU MAHANAGARA PALIKE

CHIEF COMMISSIONER  
BRUHAT BENGALURU MAHANAGARA PALIKE

CHIEF AUDITOR  
Bruhat Bengaluru Mahanagara Palike  
Bengaluru



SCHEDULES TO BALANCE SHEET

Account Code	Particulars	Current Year	Previous Year
1	2	3	4
<b>Schedule B-01 - Fund Balance (Major Code 31)</b>			
311	Fund Balance	2,02,34,29,89,519.48	1,92,63,96,32,742.56
312	Income & Expenditure Account	-31,13,51,60,818.28	9,70,33,56,776.92
490	Miscellaneous Expenditure to be written off(to the extent not written off)		-
	<b>Total</b>	<b>1,71,20,78,28,701.20</b>	<b>2,02,34,29,89,519.48</b>
<b>Schedule B-02 - Earmarked Fund (Major Code 32)</b>			
3211	SC/ST Development (18%) Fund :	-	-
3218	Welfare Funds-Others	-	-
3251	Sinking Funds for Loan Repayment		
3252	Sinking Funds for Asset Replacement		
3278	Trust & Agency Funds-Others		
3288	Other Earmarked Funds-Others		
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule B-03 - Reserves (Major Code 33)</b>			
331	Capital Contribution	-	-
332	Capital Reserve	-	-
333	Earmarked Funds (Utilised)	-	-
334	Statutory Reserve	-	-
335	General Reserve	-	-
336	Revaluation Reserve	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule B-04 - Grants &amp; Contributions for Specific Purposes (Major Code 34)</b>			
341	Grants & Contributions for Specific Purposes from Central Government	5,22,72,04,561.00	-
342	Grants & Contributions for Specific Purposes from State Government	14,35,00,00,000.00	-
343	Grants & Contributions for Specific Purposes from Other Government Agencies	-	-
344	Grants & Contributions for Specific Purposes from Financial Institutions	-	-
345	Grants & Contributions for Specific Purposes from Welfare Bodies	-	-
346	Grants & Contributions for Specific Purposes from International Organisations	-	-
348	Grants & Contributions for Specific Purposes from Others	72,32,628.00	-
349	Deferred Income in respect of Assets created out of Grants & Contributions	-	-
	<b>Total</b>	<b>19,58,44,37,189.00</b>	
<b>Schedule B-05 - Secured Loans (Major Code 35)</b>			
351	Secured Loans from Central Government	-	-
352	Secured Loans from State Government	-	-
353	Secured Loans from Government Bodies & Associations	-	-
354	Secured Loans from International Agencies	-	-
355	Secured Loans from Banks & Other Financial Institutions	5,73,59,89,850.00	8,11,59,09,298.00
357	Secured Bonds & Debentures	-	-
358	Secured Loans- Others	-	-
	<b>Total</b>	<b>5,73,59,89,850.00</b>	<b>8,11,59,09,298.00</b>
<b>Schedule B-06 - Unsecured Loans (Major Code 36)</b>			
361	Unsecured Loans from Central Government	-	-
362	Unsecured Loans from State Government	-	-
363	Unsecured Loans from Government Bodies & Associations	-	-
364	Unsecured Loans from International Agencies	-	-
365	Unsecured Loans from Banks & Other Financial Institutions	-	-
367	Unsecured Bonds & Debentures	-	-
368	Unsecured Loans- Others	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule B-07 - Deposits (Major Code 37)</b>			




Account Code	Particulars	Current Year	Previous Year
1	2	3	4
371	Deposits From Contractors / Suppliers	14,13,97,58,165.44	14,20,17,69,202.52
372	Deposits - Revenues	2,08,74,32,946.50	21,81,70,687.00
373	Deposits from Staff	-	-
374	Deposit Works given to the Municipality	-	-
378	Deposits from Others	2,06,40,21,933.51	2,06,64,68,180.51
	<b>Total</b>	<b>18,29,12,13,045.45</b>	<b>16,48,64,08,070.03</b>
<b>Schedule B-08 - Other Liabilities (Major Code 38)</b>			
381	Creditors	66,47,98,009.00	79,12,01,628.00
382	Employee Related Liabilities	-	-
384	Recoveries Payable	21,67,38,675.64	98,61,41,362.66
385	State Government Dues Payable	4,59,76,95,286.63	9,30,17,19,781.65
387	Advance Collection of Revenues	-	-
388	Other Liabilities (*Specify)	-	-
	<b>Total</b>	<b>5,47,92,31,971.27</b>	<b>11,07,90,62,772.31</b>
<b>Schedule B-09 - Provisions (Major Code 39)</b>			
391	Provision for Expenses	-	-
392	Provision for Interest	-	-
398	Provisions-Others	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule B-11 - Capital Work in Progress (CWIP) (Major Code 43)</b>			
432	CWIP - Buildings	70,54,71,806.00	51,56,44,215.00
433	CWIP – Roads, Bridges, Surface Drains & Lighting	55,67,04,93,789.00	39,38,48,09,584.00
434	CWIP – Sewerage related Assets	55,10,79,954.00	37,94,88,914.00
435	CWIP – Water Works	88,24,19,519.00	22,16,20,577.00
438	CWIP – Other Fixed Assets	6,86,33,60,275.00	6,66,82,57,924.00
	<b>Total</b>	<b>64,67,28,25,343.00</b>	<b>47,16,98,21,214.00</b>
<b>Schedule B-12 - Investments (Major Code 44)</b>			
441	Central Government Securities	-	-
442	State Government Securities	-	-
443	Debentures and Bonds	-	-
445	Equity Shares	-	-
448	Other Investments	-	-
449	Provision for diminution in the value of Investments	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule B-13 - Stock-in-hand (Major Code 45)</b>			
451	General Stores	-	-
452	Public Works related Stores	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule B-15 - Cash and Bank balances (Major Code 47)</b>			
471	Cash	-	-
472	Nationalised Banks	1,78,83,81,130.02	35,35,18,64,765.68
473	Scheduled Banks	-	-
474	Treasury	-	-
478	Other Banks	-	-
479	Fixed Deposits in Banks	17,05,00,03,168.21	20,11,80,09,389.68
	<b>Total</b>	<b>18,83,83,84,298.23</b>	<b>55,46,98,74,155.36</b>
<b>Schedule B-16 - Loans, Advances and Deposits (Major Code 48)</b>			
481	Loans and Advances to Employees	5,44,80,244.40	5,44,80,244.40
482	Loans to Others	-	-
483	Advance to Suppliers and Contractors	4,32,57,506.00	4,36,08,507.00
484	Advance to Others	5,56,12,77,245.00	5,56,12,77,245.00
485	Deposit with External Agencies	11,09,40,181.00	11,09,40,181.00
486	Inter-Fund Transfer Account	-	-
488	Other Loans, Advances, & Deposits.	85,11,09,393.00	79,30,97,797.00
	<b>Sub Total</b>	<b>6,62,10,64,569.40</b>	<b>6,56,34,03,974.40</b>



Account Code	Particulars	Current Year	Previous Year
1	2	3	4
489	Less: Provision for Doubtful Loans, Advances & Deposits		
	Net Amount	6,62,10,64,569.40	6,56,34,03,974.40
	<b>Total</b>	<b>6,62,10,64,569.40</b>	<b>6,56,34,03,974.40</b>
<b>Schedule B-17 - Miscellaneous Expenditure to be written off (to the extent not written</b>			
491	Loan Issue Expenses-Deferred	-	-
492	Discount on Issue of Loans-Deferred	-	-
498	Other Miscellaneous Expenditure	22,10,74,47,175.68	
	<b>Total</b>	<b>22,10,74,47,175.68</b>	<b>-</b>

  
 Special Commissioner (Finance)  
 BRUHAT BENGALURU MAHANAGARA PALIKE

  
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 Bruhat Bengaluru Mahanagara Palike  
 Bengaluru



Schedule B-10 - Fixed Assets (Major Code 41)

Account Code	Particulars	Gross Block (Major code 41)					Accumulated Depreciation (Major code 42)					Net Block	
		Opening Balance	Additions during the year	Deductions during the year	Closing Balance (3+4-5)	Account Code	Opening Balance	Additions during the year	Deductions during the year	Closing Balance (8+9-10)	For the year (6-11)	Previous Year	
1	General Fund	3	4	5	6	7	8	9	10	11	12	13	
411	Land and Buildings	34,80,45,26,847.00	40,14,14,288.00	-	35,20,59,41,115.00	-	-	-	-	-	35,20,59,41,115.00	34,80,45,26,847.00	
411	Land-Parks & Gardens	40,84,77,858.00	70,81,76,947.00	-	1,11,66,54,805.00	-	-	-	-	-	1,11,66,54,805.00	40,84,77,858.00	
412	Buildings	15,07,70,15,241.00	18,77,00,195.00	-	15,26,47,15,436.00	422	4,03,75,48,873.00	1,37,67,92,675.00	-	5,41,43,41,548.00	9,85,03,73,888.00	11,03,94,66,368.00	
	Infrastructure Assets					423							
413	Roads, Bridges, Surface Drains & Lighting	1,63,92,67,47,088.00	14,53,17,12,623.00	-	1,78,45,84,59,711.00	423	92,51,04,40,766.00	33,74,34,31,266.00	-	1,26,25,58,72,032.00	52,20,45,87,679.00	71,41,63,06,322.00	
414	Sewerage related Assets	18,37,29,811.00	12,85,27,902.00	-	31,22,57,713.00	424	75,42,826.00	1,03,98,182.00	-	1,79,41,008.00	29,43,16,705.00	17,61,86,985.00	
415	Water Works	1,34,04,07,462.00	54,61,58,917.00	-	1,88,65,66,379.00	425	34,15,80,838.00	25,80,43,458.00	-	59,96,24,296.00	1,28,69,42,083.00	99,88,26,624.00	
	Other Assets					426							
416	Plants & Machinery and Equipments	-	-	-	-	426	17,24,88,081.00	2,87,71,262.00	-	20,12,59,343.00	8,64,53,278.00	9,73,28,919.00	
417	Vehicles	76,98,17,000.00	1,78,95,621.00	-	28,77,12,621.00	427	4,25,82,46,984.00	77,78,51,773.00	-	5,03,60,98,757.00	2,74,24,18,968.00	3,29,73,62,476.00	
418	Other Fixed Assets	7,55,56,09,460.00	22,29,08,265.00	-	7,77,85,17,725.00	428	-	-	-	-	-	-	
	Office Equipment, Furniture, Fixtures and Fittings					429							
419	Grant Total	2,23,56,63,30,767.00	16,84,02,30,348.00	-	2,40,40,65,61,115.00		1,01,32,78,48,368.00	36,21,44,35,738.00	-	1,37,54,22,84,106.00	1,02,86,42,77,009.00	1,22,23,84,82,399.00	

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Schedule B-14 - Receivables (Major Code 46)

Account Code	Particulars	Gross Amount	Provision for Doubtful Receivables (Major Code 466)		Net Amount (3-5)	Previous Year
			Account Code	Amount		
1	2	3	4	5	6	7
	<b>General Fund</b>					
4611	Receivables - Property Tax	2,97,68,95,033.76		-	2,97,68,95,033.76	4,79,23,77,838.21
4691	Less : Cesses Control Account - Property Tax			-		
	Net Receivables - Property Tax	2,97,68,95,033.76	4661	-	2,97,68,95,033.76	4,79,23,77,838.21
4612 & 4618	Receivables- Advertisement Tax & Other Taxes			-		
4692	Less : Cesses Control Account - Others			-		
	Net Receivables-Advertisement Tax & Other Taxes	2,92,47,327.00	4662		2,92,47,327.00	2,92,47,327.00
463	Receivables-Fees, User charges & Other Charges :			-		
4632	Pertaining to Water & UGD Charges	3,86,37,752.00	4664		3,86,37,752.00	3,86,37,752.00
	Pertaining to other Fees, User charges & Other Charges		4665			
4642	Receivables-Other Incomes	42,73,97,249.00	4668		42,73,97,249.00	
4652	Receivables from Government	1,72,25,25,000.00	--		1,72,25,25,000.00	1,72,25,25,000.00
	<b>TOTAL</b>	<b>5,19,47,02,361.76</b>		-	<b>5,19,47,02,361.76</b>	<b>6,58,27,87,917.21</b>

As at 31st March 2020

Special Commissioner (Finance)  
BRUHAT BENGALURU MAHANAGARA PALIKE

CHIEF AUDITOR

Bruhat Bengaluru Mahanagara Palike  
Bengaluru

CHIEF COMMISSIONER  
BRUHAT BENGALURU MAHANAGARA PALIKE



## Financial Year 2019-20 – Notes to Accounts

### Bank and Loan Accounts

1. Bank Interest entries have been made based on the bank certificates provided
2. Loan entries have been considered from the loan register maintained by BBMP. SBI, HUDCO and KUIDFC loan accounts have been reconciled.
3. Bank Interest income entries have been made based on the bank certificates provided.
4. "Opening Balance Difference in Bank account" amounting to Rs 1,524.25 and Rs 686.49 crores as part of Balance Sheet Clean up activity has been regrouped under Miscellaneous Expenditure.

### Fixed Assets

1. Opening CWIP balance of 2017 of Rs 745 crores has been retained in CWIP account due to non-availability of details.
2. Fixed asset capitalization is done based on the Final bill status updated in IFMS for the current financial year.
3. Depreciation has been calculated for the whole year irrespective of the date the asset is put to use (as in earlier years).

### Income & Expenditure

1. Grants have been fully reconciled with the details provided.
2. Other receipts have been accounted based on the IFMS report provided.
3. Salary and Pension expenses have been accounted based on the inputs provided.
4. During the year specific grants received from State Government and Central Government has been considered under "**Grants & Contributions for Specific Purposes**" under Liabilities. The corresponding amount for the previous year from these grants were Rs 2581.72 crores against Rs 1,958.44 crores for the current year.
5. We have considered one-time charge of Rs 577 crores as part of Balance Sheet Clean up activity

	<b>a. Prior-period/Extraordinary Income</b>	<b>Amount</b>	<b>Remarks</b>
131	Rent from Civic Amenities	3.49	Ground Rent Difference of 2018-19
141	Fees for Certificate & Extracts	33.24	Birth & Death Registrations charges of 2018-19
142	Regulation/Licensing Fees	1.35	Trade License difference for 2018-19
143	Development Charges and Betterment Fees	115.17	Betterment charges difference for 2018-19
144	Regularization Fees, Penalties and Fines	0.20	Difference of Misc Fines for 2018-19
161	Revenue Grants	0.01	2017-18 - 1 lac of grant recognised
171	Interest from Investments	-22.74	Excess FD interest of 2018-19 now reversed & additional interest booked
173	Interest from Bank Accounts.	-39.46	Statutory deduction wrongly credited to Interest
188	Other Income	301.67	Unreconciled Receipts for 2018-19
	<b>sub-total</b>	<b>392.93</b>	



b. Prior Period/Extraordinary Expenses			
211	Pay, Allowances and Benefits	-63.75	Salary rectification of 2018-19
214	Terminal and Retirement Benefits	-14.85	Pension account rectification for 2017-18 & 2019-19
215	Pension	9.84	2017-18 pension now accounted
227	Office Expenses	5.49	Double payment entry reversal now rectified
228	Other General Expenses	939.10	Unreconciled Payments 2018-19
245	Interest on Loans from Banks & Other Financial Institutions	-0.00	Opening Balance Difference
246	Bank Charges	0.01	2018-19 Bank Charges Accounted
252	Indira Canteen Expenses	94.34	Indira canteen expenses of 18-19 recognised
	Sub-total	<b>970.18</b>	
	<b>(Net) (a-b)</b>	<b>-577.25</b>	

  
 Special Commissioner (Finance)  
 15/11/21  
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Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
128	Other Income	302.87	121	Revenue Grants	0.01
129	Interest from Bank Accounts	39.48	122	Additional Interest Received	45.74
130	Interest from Investments	302.87	123	Government Grants	112.17
131	Development Charges and Settlement	112.17	124	Government Grants	6.30
132	Regulatory/Technical Fees	1.32	125	Trade License Difference for 2018-19	1.32
133	Fee for Certificate & Extracts	32.34	126	Birth & Death Registration charges of 2018-19	32.34
134	Part from Civil Authorities	1.43	127	Ground Rent	1.43
135	Sub-total	382.98			