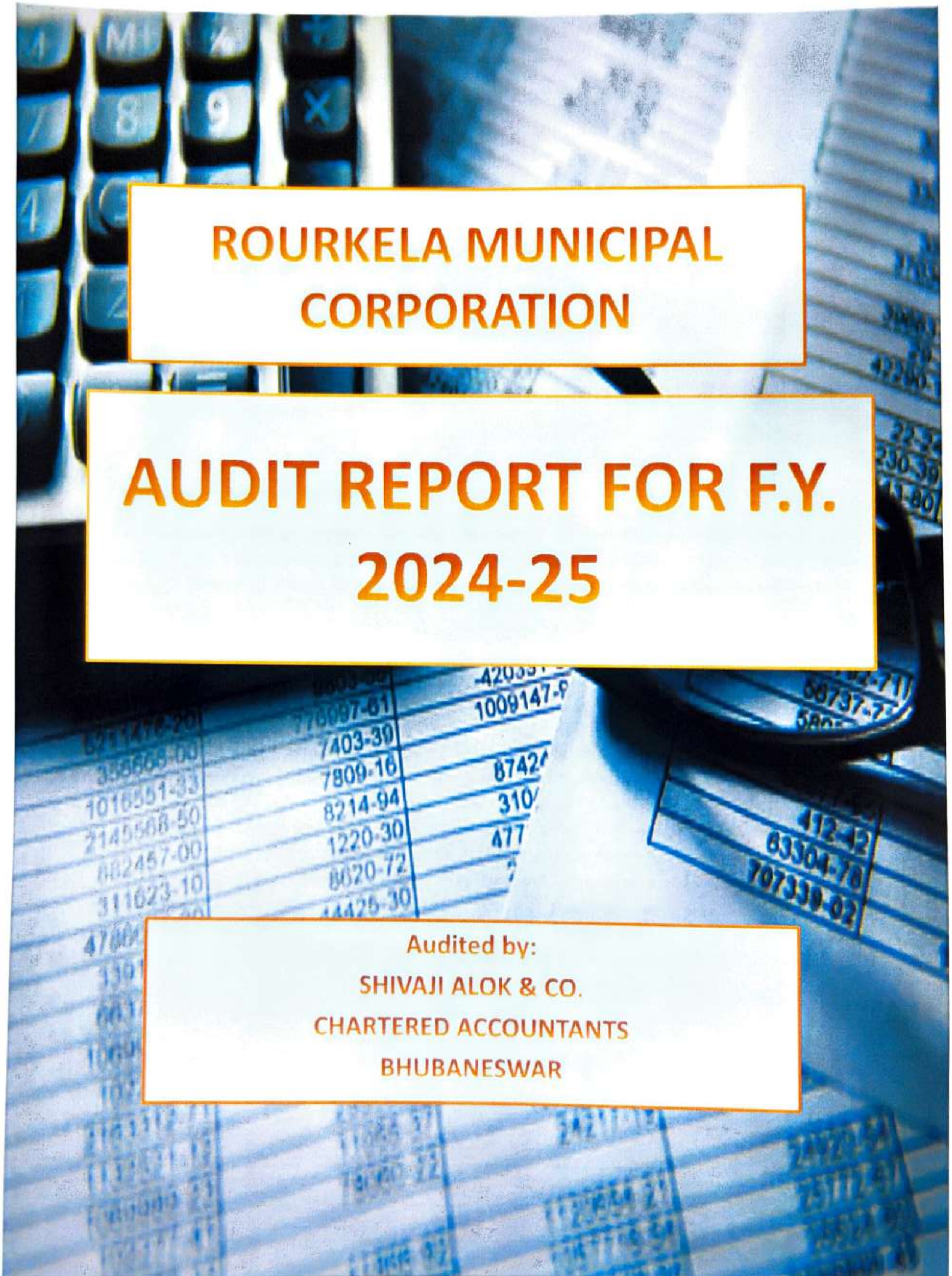

ROURKELA MUNICIPAL CORPORATION

AUDIT REPORT FOR F.Y. 2024-25

Audited by:

SHIVAJI ALOK & CO.

CHARTERED ACCOUNTANTS

BHUBANESWAR

A-102, Khushi Classic, Jharpada, Bhubaneswar, Odisha, PIN: 751006

CA INDIA

Shivaji Alok & Co
CHARTERED ACCOUNTANTS

E-mail : cajyotiranjandash@gmail.com
Mobile No. +91-8763493321

INDEPENDENT AUDITOR'S REPORT

To

The Executive Officer

Rourkela Municipal Corporation

Report on the Financial Statement

We have audited the accompanying financial statement of **Rourkela Municipal Corporation**, which comprise the balance sheet as at 31st March 2025, the statement of Income & Expenditure for the period ending on 31st March 2025, and a summary of significant accounting policies and explanatory information.

Management's Responsibility for the financial statement

The administration and management is responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and receipt & payment statement of the Municipality in accordance with the accounting principles generally accepted in India, including the rules as specified in OMAR, 2012 ("rules"). This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the rule for safeguarding the assets of the corporation and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Rule, the accounting and auditing standards and matters that are required to be included in the audit report under the provisions of the Rules made there under.

We conducted our audit in accordance with the standards on auditing specified by Institute of Chartered Accountants of India ("ICAI"), those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Municipality's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Municipality has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Municipality as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standard financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India. We have submitted Audit Report, Balance Sheet, Income Expenditure and required Annexure along with notes to account.

Place: Bhubaneswar
Date: 07-10-2025

For Shivaji Alok & Co.
Chartered Accountants

CA Jyotiranjan Dash
Partner

Accounts Officer
Rourkela Municipal Corporation

Joint Commissioner
Rourkela Municipal Corporation

Balance Sheet Statement for the year 2024-25

Account Code	Head of Account	Schedule No	31-Mar-2025(Rs)	31-Mar-2024(Rs)
	LIABILITIES			
310	Municipal (General) Fund	B-01	1,95,71,89,368	1,83,76,64,519
312	Reserves	B-03	75,98,22,586	75,98,22,586
320	Grants , Contribution for specific Purposes	B-04	2,25,94,99,208	2,49,24,70,800
330	Secured Loans	B-05	4,67,76,852	4,67,76,852
340	Deposits Received	B-07	26,51,57,458	28,54,79,430
350	Other Liabilities	B-09	6,28,00,453	6,59,74,975
	Total		5,35,12,45,926	5,48,81,89,163
	Total Liabilities		5,35,12,45,926	5,48,81,89,163
	ASSETS			
410	Fixed Assets	B-11	6,57,67,53,400	6,10,80,35,040
411	Accumulated Depreciation	B-12	-4,42,73,87,417	-4,17,59,37,010
412	Capital Work in Progress	B-13	36,16,462	36,16,462
420	Investments General Fund	B-14	2,50,000	2,50,000
430	Stock in hand	B-16	2,22,151	-
431	Sundry Debtors (Receivables)	B-17	21,74,16,137	17,02,52,659
450	Cash and Bank balance	B-20	2,93,41,24,554	3,33,70,89,980
460	Loans, Advances and Deposits	B-21	4,48,55,640	4,34,87,033
471	Intangible Assets	B-24	13,95,000	13,95,000
	Total		5,35,12,45,926	5,48,81,89,163
	Total Assets		5,35,12,45,926	5,48,81,89,163

Rourkela Municipal Corporation Income And Expenditure Statement for the Financial Year 2024-25

Account Code	Head of Account	Schedule No	31-Mar-2025(Rs)	31-Mar-2024(Rs)
	INCOME			
110	Tax Revenue	I-01	85876133.00	85032069.00
120	Assigned Revenues and Compensations	I-02	365486000.00	335308000.00
130	Rental Income from Municipal Properties	I-03	30524867.00	25283651.00
140	Fees and User Charges	I-04	6859926.76	103202334.98
150	Sale and Hire Charges	I-05	1341525.00	1991658.00
160	Revenue Grants, Contribution and Subsidies	I-06	550285757.00	673223264.00
171	Interest Earned	I-08	70408320.50	75097624.00
180	Other Income	I-09	635920.00	222173.00
A	Total Income		1111418449.26	1299360773.98
	EXPENDITURE			
210	Establishment Expenses	I-14	432277675.16	342786302.00
220	Administrative Expenses	I-15	82273157.00	79449106.00
230	Operations and Maintenance Expenses	I-16	636724602.00	595023968.00
240	Interest and Finance Charges	I-17	481.07	70080.13
250	Programme Expenses	I-18	28874452.00	87505899.00
260	Revenue Grants, Contribution and Subsidies	I-19		
271	Miscellaneous Expenses	I-21	2936845.00	52744698.00
272	Depreciation	I-22	251450407.00	284655403.00
B	Total Expenditure		1434537619.23	1442235456.13
B-A	Expenditure Over Income		323119169.97	142874682.15

Accounts Officer
Rourkela Municipal Corporation

Joint Commissioner
Rourkela Municipal Corporation

Balance Sheet Schedule Report for the year 2024-25

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
3101001	Municipal (General) Fund	5805935652.17	5363291633.17
3101002	Adjustments to Opening Balance Sheet	286421660.00	286421660.00
3109001	Excess of Income over Expenditure	-4135167944.22	-3812048774.25
	Total	1957189367.95	1837664518.92

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
3121001	Capital Contribution	759822586.40	759822586.40
	Total	759822586.40	759822586.40

SHIVAJI ALOK & CO. CHARTERED ACCOUNTANTS

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
3201006	BRGF - Central Grant	1373414.00	1373414.00
3201007	IHSDP - Central Grant	1986950.59	5951875.59
3201016	Grant for Swachh Bharat Mission	-0.33	7659619.67
3201019	Grant for AMRUT	4084534.00	4084534.00
3201020	15th Finance Commission Grant	106262485.00	326910646.00
3201021	Tied Up Grants(15th Finance Commission)	247945798.00	481024333.00
3202005	MPLAD/MLA funds	7956969.00	7956969.00
3202006	Grants for Drinking Water programme	400000.00	400000.00
3202009	SJSRY	1032954.00	1032954.00
3202010	National Family Benefit Scheme (NFBS)	13633853.00	13633853.00
3202012	Mid-Day Meal Program	60000.00	60000.00
3202015	Other Grants	250794000.10	326595000.10
3202019	Election Fund Grant	755000.00	755000.00
3202020	Grants for Construction of Boundary Wall	1204761.00	1204761.00
3202021	Grant for Dev. And Beautification of Old Town	0.00	-2879885.00
3202023	Grant for Hospital (CMR Fund)	0.00	-900000.00
3202024	Old Age Pension Grant	202676295.90	188643280.90
3202025	Grant - Storm Water Drainage Project	30000000.00	30000000.00
3202027	Kalyan Mandap - State Grant	67984.00	67984.00
3202028	Motor Vehicle - State Grant	122234680.00	135369879.00
3202029	Road & Bridge - State Grant	12330000.00	0.00
3202030	Special Development Funds (C.C Road)-State Grant	670898.00	670898.00
3202033	Pension/Family Pension - State Grant	1856035.00	1856035.00
3202034	Devolution of Fund - State Grant	188509792.00	308880619.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
3202035	Harischandra Sahayata - State Grant	-2589228.00	-2213228.00
3202038	Special Problem Fund - State Grant	44265000.00	44265000.00
3202040	Grants for Construction of Public Toilets - State Grant	27748513.00	27748513.00
3202041	Grants for Solid Waste Management - State Grant	34608752.00	0.00
3202042	Grants for Maintenance of Non-Residential Buildings - State	5064930.00	4250556.00
3202043	Performace Based Incentives for Providing Basic Urban Servic	19996387.00	19996387.00
3202044	Animal Birth Control - State Grant	15092679.00	6884729.00
3202046	Development of Night Shelter/Community Amenities - State Gra	809838.00	259838.00
3202047	Chief Minister's Relief Fund	0.00	775582.00
3202051	Grant for City Development Plans	785738.00	785738.00
3202053	Grant for Smart City Mission-State Grant	16487191.00	16487191.00
3202059	Grant for Aahar	31111691.00	0.00
3202060	4th State Finance Commission-Creation of Capital Asset	61205039.00	68316038.00
3202061	4th State Finance Commission-Maintenance of Capital	31757899.00	24990899.00
3202064	Grant for Mini Stadium/Playground	3719464.00	3719464.00
3202065	BIJU YUVA VAHINI (BYV)	631175.00	631175.00
3202070	Debt Service coverage of OUIDF Loan Grant	804498.00	12170934.00
3202071	Funds for Novel Corona Virus (COVID-19)	2806782.00	2806782.00
3202072	UNNATI (UWEI)	417604696.00	0.00

3202073	JAGA Mission	4267500.00	14834525.00
3202075	Development of Crematorium Grant	967400.00	967400.00
3202077	Manintenance of Primary School Building	3320000.00	2490000.00
3202081	5th SFC - Development of Water Bodies	21967908.00	22500000.00
3202089	5th SFC - Sanitation & Solid waste management	99576356.00	83841766.00
3202090	5th SFC - Septage Management	5629500.00	3786000.00
3202091	5th SFC - Storm Water Drainage	10000000.00	0.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
3202092	MUKTA (Mukhyamantri Karma Tatpara Abhiyan)	44725383.00	189296229.00
3203002	Grant for Street Light	45273270.00	36512270.00
3203003	WODC Grant	2769055.00	2769055.00
3203006	Special Development Programme	588075.00	588075.00
3203007	District Innovation Fund	5817672.00	5817672.00
3208008	JnNURM - City Bus	89700000.00	40000000.00
3208010	SJSRY - USEP - Subsidy on Loan	100000.00	100000.00
3208022	Rajiv Awas Yojana	16100000.00	16100000.00
3208031	NULM - SM & ID	949642.00	499642.00
3208035	NULM - SUH	0.00	129621.00
3208036	NULM - SUSV	0.00	11177.00
	Total	2259499208.26	2492470800.26

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
3302001	Secured Loan From State Govt	46776852.00	46776852.00
	Total	46776852.00	46776852.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
3401001	Earnest Deposit - Municipal Fund	6075040.00	5870652.00
3401002	Security Deposit - Municipal Fund	169791904.00	186325925.00
3401003	Earnest Deposit - Special Contribution	8958.00	8958.00
3401004	Security Deposit - Special Contribution	100254.00	23911.00
3401006	Security Deposit - Special Fund	1288303.00	1288303.00
3401007	Deposits Withheld - Contractors	24163454.00	27019036.00
3401008	Additional Performance Security	-5335519.00	-5335519.00
3401009	Initial Security Deposit	1090471.00	1090471.00
3401010	Market Security Deposit	69339343.00	69339343.00
3402003	Caution Money - Kalyan Mandap and Meeting Halls	-1364750.00	-151650.00
	Total	265157458.00	285479430.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
3501101	Salary Payable (staff and officers)	14058102.00	13582970.00
3501106	Welfare Funds Liability	810.00	810.00
3501110	Pension Fund Contribution Payable and NPS	240442.00	0.00
3502005	Profession Tax Deduction	58000.00	62450.00
3502006	TDS - Employees	74000.00	56500.00
3502009	TDS - Contractors	1537202.00	1537202.00
3502015	Other Deductions	18492826.30	18455102.30
3502023	Construction Cess Payable	0.00	9566500.00
3502026	GIS Recovery	17120.00	0.00
3502032	Recovery Payable - CPF	326519.00	0.00
3502033	Recovery Payable - LIC Premium	27048.00	33016.00
3502034	Recovery Payable - GPF	312460.00	432460.00
3502035	Recovery Payable - EPF	424515.00	474055.00
3502050	Solid Waste Management Fund	15190.00	0.00
3502051	GST Payable	1259742.10	1259742.10
3502058	DISTRICT MINERAL FUND	47683.00	-85.00
3502059	ODISHA ENVIRONMENT MANAGEMENT FUND	20623.00	-172.00
3503004	Land Right Certificate Fees	25875044.00	20509048.00
3504005	Refunds Payable - Other Income	7750.00	0.00
3504106	Advance Receipts - Other Revenues	14127.00	14127.00
3508001	Stale Cheques	-8750.00	-8750.00
	Total	62800453.40	65974975.40

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4101001	Land	3984709.00	3984709.00
4101002	Grounds	6700614.00	6700614.00
4101003	Parks and Gardens/Open Space Development	214729888.00	188193591.00
4101004	Stadiums	10356011.00	10356011.00
4101005	Artificial Fountain	17537230.00	17537230.00
4102001	Office Buildings	82717413.81	82717413.81
4102002	Community Building/Micro Activity Centre (MAC)	50673265.00	41327456.00
4102003	Market Building	69562644.27	58352597.27
4102004	Hospital Building	3082189.00	3082189.00
4102005	Boundary/Compound Walls	88250644.00	81283628.00
4102006	Slaughter House	1681902.00	1681902.00
4102007	Kalyan Mandap	41433520.00	41433520.00
4102008	Public/Community/Hybrid Toilet	172602410.00	139354454.00
4102009	Bus Stand	45388714.00	45388714.00
4102010	Other Buildings	243511286.00	235688562.00
4102011	Night Shelter & Yatri Nivas	3440100.00	3440100.00
4102012	Vending Zone	12736805.00	12367125.00
4102013	Sports Arena	2855786.00	2855786.00
4103001	Concrete Roads	1184935138.40	1063217404.40
4103002	Metalled Roads (Bitumen)	1736048259.60	1727570252.60
4103003	Other Roads	254023176.50	241456739.50
4103004	Bridges and Flyovers	939735.00	939735.00
4103005	Culverts	63437260.06	62141425.06
4103006	Paver Block Road	49730911.00	22701769.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4103101	Underground Drains	171635315.00	134859636.00
4103102	Open Drains	1032379454.30	912718923.30
4103201	Bore well	2499696.00	2499696.00
4103202	Open Wells	1096335.00	1096335.00
4103203	Water Reservoirs	11275133.00	11275133.00
4103204	Water Ways	5596370.00	5596370.00
4103205	Lakes & Ponds	9028050.00	9028050.00
4103207	Water ATM	7944929.00	7944929.00
4103208	Rain Water Harvesting Structure (RWHS)	79377124.00	79377124.00
4103301	Lamp posts	3222737.00	3222737.00
4103302	Transformer	13650207.00	13650207.00
4103303	Public Lighting System	288751318.63	268474794.63
4104001	Pump Sets	2410523.00	2361671.00
4104002	Fogging Machine (Mosquito Control)	1609802.00	1609802.00
4104003	Plant and Machinery	31572734.00	26676794.00
4104004	DG Sets	1705241.00	1705241.00
4104005	Inverter	468524.00	462860.00
4104006	MCCs & MRFs (SWM Unit)	55723412.00	54344429.00
4104007	Solar System	7929968.00	7929968.00
4105001	Motor Car	988575.00	988575.00
4105002	Jeep	480203.00	480203.00
4105004	Trucks	29987136.20	29987136.20
4105005	Tankers	15100492.00	15100492.00
4105006	Cranes	3728833.00	3728833.00
4105008	Fire Tenders	213605.00	213605.00
4105009	Vehicles	61015447.00	61015447.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4106001	Air Conditioners	4013158.73	3746267.73
4106002	Computers	7394467.00	4193198.00
4106003	Faxes	11.00	11.00
4106004	Photo-copiers	477163.00	477163.00
4106006	Water Coolers	2981558.62	2726678.62
4106008	Office & Other Equipments	4626993.00	4482213.00
4106009	LAN/WAN	269100.00	269100.00
4106010	CCTV Camera	2244794.00	1246667.00
4107001	Chairs	613944.00	613944.00
4107002	Tables	3641968.00	3641968.00
4107003	Almirah	205302.00	205302.00
4107005	Fans	12980.00	12980.00
4107006	Electrical Fittings	38227900.00	36906057.00
4107007	Furniture and Fixtures	11373615.00	6483744.00
4108001	Crematorium	9996774.00	9996774.00
4108002	Other Fixed Assets	87706108.00	87282389.00
4108003	Wheelbarrow	5362524.00	5362524.00
4108004	Gymnasium Equipment	173313368.00	173313368.00
4108005	Temporary Shed	5189862.00	1284416.00
4108006	Dustbins	5949235.50	4900035.50
4108007	Mobile Toilet	1476506.00	1476506.00
4108008	Tricycle/ Rikshaw	11925292.00	9291815.00
	Total	6576753399.62	6108035039.62

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4112001	Accumulated Depreciation - Buildings	-227541635.96	-187558186.96
4113001	Accumulated Depreciation - Roads and Bridges	-2771687814.50	-2683918436.50
4113101	Accumulated Depreciation - Sewerage and Drainage	-1027330287.89	-984537559.89
4113201	Accumulated Depreciation - Waterways	-10462714.65	-7542273.65
4113301	Accumulated Depreciation - Public Lighting	-180590472.52	-156559701.52
4114001	Accumulated Depreciation - Plant and Machinery	-40999190.25	-31143091.25
4115001	Accumulated Depreciation - Vehicles	-48534869.21	-39647416.21
4116001	Accumulated Depreciation - Office and Other Equipments	-14113534.57	-11188596.57
4117001	AccumulatedDepreciation-Furniture,Fixture,Fittings and Elect	-21600810.00	-18901611.00
4118001	Accumulated Depreciation - Other Fixed Assets	-84526087.55	-54940136.55
	Total	-4427387417.10	-4175937010.10

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4124003	CWIP - Sewerage & Drainage	3616462.00	3616462.00
	Total	3616462.00	3616462.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4208001	Other Investments	250000.00	250000.00
	Total	250000.00	250000.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4301003	Tube Well Spares	222151.00	0.00
	Total	222151.00	0.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4311001	Property Tax Receivable - Current Year	66927859.00	35461785.00
4311002	Property Tax Receivable - Year 1	33640798.00	37820659.00
4311201	Light Tax Receivable- Current Year	24114125.25	11493363.25
4311202	Light Tax Receivable- Year-1	41091712.50	42348923.50
4311302	Water Tax Receivable- Year-1	1184443.00	1184443.00
4311401	Sewerage/Drainage Tax Receivable- Current Year	3724301.03	-4657055.97
4311402	Sewerage/Drainage Tax Receivable- Year-1	44015639.00	44856080.00
4311902	Other Tax Receivable - Year 1	426257.00	426257.00
4314002	Rent Receivable - Year 1	1318204.00	1318204.00
4314006	Lease Rentals	972798.00	0.00
	Total	217416136.78	170252658.78

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4502001	BOB-ROURKELA-490100012937	263.00	255.00
4502003	BOI-ROURKELA-520010110001914	688241.00	668735.00
4502005	TREASURY-ROURKELA-8448	0.00	1099917490.63
4502006	SBI-ROURKELA-33344662415	37387525.25	7100284.25
4502007	UBI-ROURKELA-302102010242872	1697103.04	1651104.04
4502008	SBI-ROURKELA-30777307990	1124.00	1096.00
4502009	OBC-ROURKELA-5782011001959	28148.70	27403.70
4502010	SBI-ROURKELA-32334469828	104720.00	101945.00
4502011	SBI-ROURKELA-32305053959	33654476.25	27604232.25
4502012	SDCC-ROURKELA-9053040953	406596.00	395611.00
4502013	BOI-ROURKELA-520010100013666	1091769.00	1060741.00
4502014	UGB-ROURKELA-84001561335	1459385.20	1420429.20
4502015	ALLA-ROURKELA-20214338878	2916626.00	2836862.00
4502016	BOB-ROURKELA-490100012888	120847.00	117578.00
4502018	BOI-ROURKELA-520310210000003	278598.77	277063.00
4502019	SDCC-ROURKELA-9053041191	1762032.00	1714430.00
4502020	IDBI-ROURKELA-240104000080778	3421204.00	3319328.00
4502021	SBI-ROURKELA-31087953087	3280334.00	3193420.00
4502022	ALLA-ROURKELA-20214337716	764888.00	744210.00
4502023	ALLA-ROURKELA-20214434528	94017.00	91476.00
4502024	SDCC-ROURKELA-9053002118	4466025.00	4345373.00
4502025	IDBI-ROURKELA-240104000002264	2344648.00	2276284.00
4502026	IDBI-ROURKELA-240104000002615	2506856.00	2477962.00
4502027	BOI-ROURKELA-520310210000014	0.19	191420.19

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4502028	VIJAYA-ROURKELA-740501011001161	5355894.94	5211071.94
4502029	BOM-ROURKELA-60091534187	10868.64	111442.91
4502030	CORP-ROURKELA-54400101008790	127919.70	124452.70
4502032	OBC-ROURKELA-5782191012103	18242064.50	9720173.50
4502033	SBI-ROURKELA-30334644738	728765.00	1327889.00
4502034	SBI-ROURKELA-30334643586	136081.00	883463.00
4502035	IDBI-ROURKELA-240104000037518	50932.00	49550.00
4502037	BOI-ROURKELA-520310110007695	171503.00	166753.00
4502038	IDBI-ROURKELA-240104000061117	425310.00	420492.00
4502040	UCO-ROURKELA-1440110015551	8198331.18	46240278.12
4502042	SBI-ROURKELA-10950367791	889209.63	142374.63
4502043	BOI-ROURKELA-520310100007133	191670.00	186344.00
4502044	UGB-ROURKELA-12160070566	1022332.60	995042.60
4502047	ANDB-ROURKELA-134910100015595	11453373.00	10610444.00
4502048	SBI-ROURKELA-32582099123	21731895.00	19094366.00
4502049	BOI-ROURKELA-520310210000011	12005920.99	11031655.35
4502050	PNB-ROURKELA-410000100187747	2477088.84	2178360.84
4502051	ALLA-ROURKELA-50058275976	10202269.20	9248646.00
4502052	ICICI-ROURKELA-19501004446	22272295.00	18732764.00
4502053	ALLA-ROURKELA-20214433535	419532.00	397024.00
4502054	IDBI-ROURKELA-240104000079976	785618.00	763511.00
4502060	YES-ROURKELA-8194600000300	168741.68	163143.68
4502062	SDCC-ROURKELA-3053011784	2770294.00	2435140.00
4502064	SBI-ROURKELA-10950368194	588474.92	588474.92
4502065	UCO-ROURKELA-7120100007764	27017.00	26453.00
4502068	BOB-ROURKELA-30530100002906	4028670.00	3919688.00

BHUBANESWAR
CHARTERED ACCOUNTANTS

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4502069	BOI-ROURKELA-520310110010853	12996240.00	12625262.00
4502070	OBC-ROURKELA-5782191014084	127177.00	123801.00
4502074	Kotak-ROURKELA-4411328593	1079887.00	1045150.00
4502076	BOM-ROURKELA-60190990589	636045.72	950118.72
4502078	ICICI-ROURKELA-150301000521	269550.00	261635.00
4502080	Indusind-ROURKELA-100010816586	888946.30	845875.30
4502081	Indusind-ROURKELA-100036031909	14637.38	14401.38
4502082	SBI-ROURKELA-34684003668	265580.00	258543.00
4502084	AXIS-ROURKELA-913010056714054	15834473.00	19736802.00
4502086	YES-ROURKELA-8194600000312	7879603.73	8544983.73
4502087	ICICI-ROURKELA-19501005037	767201.00	744671.00
4502088	ICICI-ROURKELA-19501004664	56178.00	640595.00
4502089	ICICI-ROURKELA-19501005247	1063136.00	1031916.00
4502093	CANARA-ROURKELA-2564101055842	296652.00	4233912.00
4502094	IDBI-ROURKELA-240104000108010	67599442.00	68857402.00
4502095	BOI-ROURKELA-520010310000381	212572.38	206649.38
4502096	SBI-ROURKELA-32415280933	0.00	1481639.00
4502097	AXIS-ROURKELA-916010038861915	5746.00	5746.00
4502098	UBI-ROURKELA-755002010001243	641829.00	624433.00
4502100	IOB-ROURKELA-40701000015818	134204235.78	150767434.78
4502101	PNB-ROURKELA-7661000100008900	493216.00	480122.00
4502102	ICICI-ROURKELA-19501005601	10160.00	667854.00
4502104	UBI-ROURKELA-755002010001394	4535640.12	4412704.12
4502105	HDFC-ROURKELA-50100190265130	14949.00	14510.00
4502108	YES-ROURKELA-8194600000777	69884.96	67831.96
4502109	AXIS-ROURKELA-916010058743567	0.00	465522.00

JDash

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4502110	YES-ROURKELA-8194600000355	10171.38	9871.38
4502111	AXIS-ROURKELA-917010027050280	313854.00	258994.00
4502112	ICICI-ROURKELA-19501005565	12899984.64	162547.64
4502113	IDBI-ROURKELA-240104000119931	0.00	11864558.00
4502114	CANARA-ROURKELA-6150101000560	748237.00	1541387.00
4502115	HDFC-ROURKELA-50200026995455	3787341.00	4030283.00
4502116	AXIS-ROURKELA-917010049165036	7472192.00	7355148.00
4502117	SBI-ROURKELA-37619845820	44520.62	44520.62
4502119	AXIS-ROURKELA-918010110752250	86288323.52	84765414.52
4502120	IOB-ROURKELA-40701000017972	4802094.64	4132419.77
4502121	HDFC-ROURKELA-50200021521153	32956461.00	26870111.00
4502123	IOB-ROURKELA-40701000018085	15212.40	28652.40
4502124	IOB-ROURKELA-40701000017322	34305518.00	25287573.00
4502126	Kotak-ROURKELA-4950020000236	300881.02	272118.02
4502127	YES-ROURKELA-8194600000651	296825.62	286240.62
4502128	CANARA-ROURKELA-6150101000701	4722175.00	4567473.00
4502129	HDFC-ROURKELA-50100314671570	20732.00	20123.00
4502130	SBI-ROURKELA-39250404408	5172770.00	5035714.00
4502132	ANDB-ROURKELA-49210100059605	-0.20	-0.20
4502137	IOB-ROURKELA-40701000018200	3794003.60	3691207.20
4502142	CORP-ROURKELA-510101003180645	9791587.89	8599402.30
4502143	ICICI-ROURKELA-19501007178	1801181.00	29930797.00
4502153	ICICI-PLANNING-0001-Uditnagar-756101000001	272129928.35	146553751.35
4502154	ICICI-PLANNING-0002-Uditnagar-756101000002	2051081.50	113517197.50
4502201	AXIS Bank ROURKELA 920010066123374	18833.00	18279.00
4502202	AXIS Bank Panposh 919010047974830	1826792.00	44084.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4502204	ICICI BANK ROURKELA 756101000003	3403583.00	10066337.00
4502205	Union Bank of India PLANT SITE 520101078481534	1587509.70	1544481.70
4502206	HDFC Bank Bisra Road 50100390578651	562276.00	2003136.00
4502207	Punjab National Bank ROURKELA 7661001200000027	1142150.50	748319.50
4502208	Vijaya Bank ROURKELA 78320100005289	2542135.00	2473396.00
4502209	AXIS Bank Panposh 919020081146524	26158308.00	11699672.00
4502210	AXIS Bank Panposh 920010066474863	39425168.22	29863283.22
4502212	AXIS Bank ROURKELA 921010034962319	122329775.77	92420693.77
4502213	ICICI BANK ROURKELA 019501005422	217223.50	210844.50
4502214	Indian Overseas Bank ROURKELA 040701000019259	2070651.60	529985.60
4502215	ICICI BANK ROURKELA 019501005421	4667289.50	6959718.50
4502216	State Bank of India ROURKELA 40558556088	1211387.00	1179290.00
4502217	HDFC Bank ROURKELA 50100427070892	489868.30	475472.30
4502218	AXIS Bank Panposh 920010070836866	9595874.00	19297398.00
4502219	HDFC Bank Bisra Road 50100435179738	376817322.00	707209230.00
4502220	HDFC Bank ROURKELA 50100417322329	3402005.00	28437322.00
4502221	Vijaya Bank ROURKELA 78320100005288	491530.90	480560.90
4502222	HDFC Bank ROURKELA 50100417592974	24362.00	23646.00
4502223	Indian Overseas Bank ROURKELA 040701000019258	262325.00	624571.00
4502224	Indian Overseas Bank ROURKELA 040701000019260	15167.00	3408722.00
4502225	Indian Overseas Bank ROURKELA 040701000019261	437893.00	4434975.00

Jdash

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4502226	Indian Overseas Bank ROURKELA 040701000019262	34012.00	885033.00
4502227	Indian Overseas Bank ROURKELA 040701000019263	204949.00	1267244.00
4502228	Indian Overseas Bank ROURKELA 040701000019265	72362.20	3977392.20
4502229	State Bank of India ROURKELA 40827701033	394803.00	62400506.00
4502230	Indian Overseas Bank Sector-19 040701000019264	115484.00	893891.00
4502231	Indian Overseas Bank Sector-19 040701000019266	50162.00	653257.00
4502232	AXIS Bank ROURKELA 921010040190140	72112.00	3224765.00
4502233	State Bank of India ROURKELA 40925643749	2603593.00	1726744.00
4502234	BANDHAN BANK BANDHAN-ROURKELA 50200027758763	168833.88	161977.88
4502235	Bank of Baroda Power House Road 30530100006198	7439597.00	11231062.00
4502236	State Bank of India ROURKELA 41167590083	11968078.00	22544310.00
4502237	UCO BANK ROURKELA 01440210002674	0.00	6731.00
4502238	State Bank of India ROURKELA 41220017995	276586.00	262573.00
4502239	Indian Overseas Bank Sector-19 040701000019804	11194131.00	0.00
4502240	AXIS Bank ROURKELA 921010040190056	325024.00	45157676.00

4502241	Indian Overseas Bank ROURKELA 40701000019804	0.00	14204642.00
4502242	State Bank of India ROURKELA 41499495545	2227.00	2167.00
4502243	IDFC First Bank IDFC First Bank 77204500115	383585.95	5610684.00
4502244	BANDHAN BANK BANDHAN-ROURKELA 20200008530970	2732571.00	8779147.00
4502245	IDFC First Bank IDFC First Bank 24681357901	3930653.61	3752686.00
4502246	HDFC Bank Bisra Road 50100544237822	66203590.00	74231711.00
4502247	IDFC First Bank IDFC First Bank 10127383994	5564931.34	4513556.00
4502248	IDFC First Bank IDFC First Bank 66655544435	1096076.21	556201.00
4502249	BANDHAN BANK BANDHAN-ROURKELA 20200008702670	26989404.00	61218559.00
4502250	AXIS Bank Panposh 923010026273423	144064.98	139822.98
4502251	Bank of Baroda Power House Road 30530100006582	27440257.00	20582650.00
4502252	AXIS Bank Panposh 923020033490410	1645879.00	712824.00
4502253	TREASURY ROURKELA 029	61205038.63	0.00
4502254	TREASURY ROURKELA 041	122234680.00	0.00
4502255	TREASURY ROURKELA 044	99347345.00	0.00
4502256	TREASURY ROURKELA 053	188509792.00	0.00

JDash

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4502257	TREASURY ROURKELA 056	96507773.00	0.00
4502258	TREASURY ROURKELA 057	80585412.00	0.00
4502259	TREASURY ROURKELA 058	240511511.00	0.00
4502260	TREASURY ROURKELA 069	26408752.00	0.00
4502261	TREASURY ROURKELA 074	8068552.00	0.00
4502263	TREASURY ROURKELA 083	99576356.00	0.00
4502264	TREASURY ROURKELA 086	5629500.00	0.00
4502265	TREASURY ROURKELA 092	21967908.00	0.00
4502266	TREASURY ROURKELA 132	7650000.00	0.00
4502267	TREASURY ROURKELA 133	10350000.00	0.00
4502268	TREASURY ROURKELA 134	26725383.00	0.00
4502269	AXIS Bank ROURKELA 922010057253554	25099770.00	0.00
4502270	Indian Overseas Bank ROURKELA 040701000666666	524928.00	0.00
4502271	IDFC First Bank IDFC First Bank 77204500228	35999.82	0.00
4502272	TREASURY ROURKELA 026	31757899.00	0.00
4502273	TREASURY ROURKELA 100	40000000.00	0.00
4502274	TREASURY ROURKELA 121	3320000.00	0.00
4502277	TREASURY ROURKELA 080	2106000.00	0.00
4502278	TREASURY ROURKELA 081	596700.00	0.00
4502279	TREASURY ROURKELA 082	807300.00	0.00
4502280	TREASURY ROURKELA 072	3500000.00	0.00
4502281	TREASURY ROURKELA 073	4700000.00	0.00
	Total	2934124554.18	3337089979.99

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4601004	Loans and advances to Employees - Festival Advance	18003500.00	18141500.00
4601005	Loans and advances to Employees - Food/ration Advance	182000.00	182000.00
4601006	Loans and advances to Employees - Miscellaneous Advances	11321060.00	11257992.00
4601007	Loans and advances to Employees - Medical Advance	2591834.00	2538834.00
4601008	Loans and advances to Employees - Travel Advance	20000.00	20000.00
4601012	Advance to Sanitary Inspector	1064750.00	1064750.00
4601014	Loans and advances to Employees - Salary Advance	66000.00	66000.00
4602002	GPF Advance	32000.00	32000.00
4603001	Loans and Advance to Others	2600.00	2600.00
4604002	Advance to Suppliers and Contractors- Stores/Materials supply	40372.00	40372.00
4604006	Advance to Suppliers and Contractors - Others	10000.00	10000.00
4605003	Advance to Others - Advance against Schemes	7000.00	7000.00
4606001	Electricity Deposits	9679953.84	8289415.00
4606002	Telephone Deposits	1186620.00	1186620.00
4606003	Other Deposits	637200.00	637200.00
4608003	Scheme Expenses	10750.00	10750.00
	Total	44855639.84	43487033.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
4712001	Computer Software	1395000.00	1395000.00
	Total	1395000.00	1395000.00

Rourkela Municipal Corporation Income And Expenditure Schedule Statement for the Financial Year 2024-25

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-01:	Tax Revenue		
1100101	Property Tax on Building	56951955.00	52941128.00
1100301	Sewerage/Drainage Tax	11390391.00	14960620.00
1100501	Lighting Tax	17085587.00	16716393.00
1101101	Advertisement Tax - Land Hoardings	166630.00	171748.00
1108002	Toll Tax	281570.00	242180.00
	Total	85876133.00	85032069.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-02:	Assigned Revenues and Compensations		
1202001	Compensation in lieu of Octroi	365486000.00	335308000.00
	Total	365486000.00	335308000.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-03:	**Rental Income from Municipal Properties**		
1301002	Rent from Shopping Complexes	22400256.00	20202878.00
1301004	Rent from Stadium	1338400.00	
1301006	Rent from Kalyan Mandap	6498600.00	5069963.00
1301008	Rent from Other Properties	239030.00	10810.00
1303002	Rent from Guest House	48581.00	
	Total	30524867.00	25283651.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-04:	Fees and User Charges		
1401102	License fees		379830.00
1401106	Shop licensing fees	0.00	
1401117	Fees from leasing of ponds		863270.00
1401201	Fees from sanction of building plans	168778.00	82342275.00
1402005	Penalty - Others	1085064.00	595555.00
1404005	Property transfer charges/Mutation Fees		209000.00
1404009	Electricity supply fees	49518.00	
1404012	Miscellaneous fees	1795224.00	5092400.00
1405002	Septic tank cleaning charges	704696.00	219900.00
1405008	Parking fees (On contract)	132550.00	141661.00
1405010	Charges for supply of water by tankers	2100.00	32200.00
1405014	Parking Fees from Bus/Car/Taxi/Auto/Rickshaw/Cycle Stand		849655.98
1405015	User Fees	2209630.00	9701400.00
1405020	Library Fees	8520.00	
1405021	Shelter for Urban Homeless(SUH) Fees		600000.00
1406003	Entry Fee from Parks	29880.00	91000.00
1407002	Recovery charges for damages to roads	135250.00	58300.00
1408001	Other Fees and Charges	538716.76	2025888.00
	Total	6859926.76	103202334.98

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-05:	Sale and Hire Charges		
1501001	Sale of garbage and rubbish	1470.00	
1501101	Sale of tender papers	512504.00	877347.00
1501203	Sale of Bitumen/Drums/Empty Gunny Bags	827551.00	1107311.00
1504001	Hire Charges for Vehicles		7000.00
	Total	1341525.00	1991658.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-06:	Revenue Grants, Contribution and Subsidies		
1601003	Revenue Grant from Others	550285757.00	673223264.00
	Total	550285757.00	673223264.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-08:	Interest Earned		
1711001	Interest from Bank Accounts	70408320.50	75097624.00
	Total	70408320.50	75097624.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-09:	Other Income		
1804003	Recovery From Employees - Quarter Rent	24370.00	17210.00
1808001	Penalty on Contractors	119876.00	
1808005	Audit Recovery	491674.00	108852.00
1808008	Recovery-Others	0.00	96111.00
	Total	635920.00	222173.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-14:	Establishment Expenses		
2101001	Salaries and Allowances - Officers	141020.00	
2101002	Salaries and Allowances - Staff	180197709.00	118813079.00
2101003	Wages	20805433.00	89961461.00
2101005	Revised Pay Arrear	7599213.00	15027590.00
2101006	Wages-Outsource Employees	44562320.00	7746149.00
2102002	Remuneration and Fees - Officers and Staff	7799105.00	3510180.00
2102005	Uniform Allowance		33500.00
2102008	Staff training expenses		327261.00
2102009	House Rent Allowance	2407623.16	
2102011	Leave Salary	15926253.00	6081418.00
2103001	Pension / Family Pension	102073685.00	63620155.00
2103004	Pension Fund Employer's Contribution - NPS	3760322.00	812060.00
2104002	Retirement Gratuity	27554731.00	16451820.00
2104003	Provident Fund Contribution	19450261.00	20401629.00
	Total	432277675.16	342786302.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-15:	Administrative Expenses		
2201002	Rent - Others	74400.00	1387112.00
2201101	Electricity charges - Official Premises		6237814.00
2201102	Security expenses - Official Premises	21270.00	
2201201	Telephone expenses	150806.00	50502.00
2201203	Postage and Courier expenses	25000.00	25829.00
2201204	Internet and Broadband Charges	637200.00	1652000.00
2202002	Newspapers	24980.00	20116.00
2202101	Printing expenses	2054253.00	2626471.00
2202102	Stationery	70080.00	863640.00
2202103	Computer stationery and consumables	417913.00	11304.00
2203001	Traveling and Vehicle expenses	6150130.00	9929447.00
2203002	Fuel, Petrol and Diesel - Travel	49701947.00	38834449.00
2203003	Hire and Conveyance expenses	2100.00	7730499.00
2204001	Insurance Charges	1643201.00	2078881.00
2205001	Audit Fees	165200.00	168048.00
2205101	Legal Fees	372406.00	371500.00
2205201	Architects' fee	11000.00	865268.00
2205202	Technical fees	11011860.00	3316500.00
2205203	Consultancy fees	3569819.00	718407.00
2206001	Guest entertainment expenses	1587929.00	1430878.00
2206002	Advertisement expenses	4546358.00	1073812.00
2208001	Expenses for Meeting of ULBs	35305.00	56629.00
	Total	82273157.00	79449106.00

JDash

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-16:	**Operations and Maintenance Expenses**		
2301001	Electricity Charges - Operation and Maintenance	46661621.00	38924613.00
2301002	Diesel/Petrol/Mobil - Operation and Maintenance		2875327.00
2302002	Bulk Electricity Purchase Expenses		2346055.00
2303001	Consumption of Stores	348851.00	788954.00
2303002	Consumption of General Stores		554975.00
2303003	Consumption of Electrical Stores	38387.00	1682391.00
2303005	Consumption of Phynile, Bleaching & Other Sanitation goods	2378960.00	5180172.00
2304001	Hire Charges of machineries	12727265.00	2974770.00
2305001	Repair and Maintenance - Roads and Bridges	46525159.00	72446333.00
2305003	Repair and Maintenance - Water Supply and Drains	20577667.00	63149071.00
2305004	Repair and Maintenance - Street Lighting System	5150214.00	31102971.00
2305005	Repair and Maintenance - Storm Water Drains	751818.00	69095.00
2305006	Repair and Maintenance - Traffic Signals		949645.00
2305101	Repair and Maintenance - Parks, Nurseries and Gardens	22908872.00	13028067.00
2305102	Repair and Maintenance - Lakes and Ponds	377944.00	12216648.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
2305103	Repair and Maintenance - Playgrounds and Stadium		889208.00
2305105	Repair and Maintenance - Parking Lots		145200.00
2305106	Repair and Maintenance - Markets and Complexes	25449488.00	10238128.00
2305107	Repair and Maintenance - Public Toilets	19992098.00	12486549.00
2305108	Repair and Maintenance - Street Lights	26314.00	9813329.00
2305201	Repair and Maintenance - Office Buildings	182792.00	5126130.00
2305202	Repair and Maintenance - Residential Buildings	58072.00	
2305203	Repair and Maintenance - Other Buildings	40237845.00	94406192.00
2305301	Repair and Maintenance - Vehicles	12073797.00	4530693.00
2305901	Repair and Maintenance - Furniture and Fixture		58879.00
2305902	Repair and Maintenance - Electrical Appliances	2894173.00	1345684.00
2305903	Repair and Maintenance - Office Equipments	23619.00	
2305905	Repair and Maintenance - Other fixed assets		25460882.00
2305906	Repair & Maintenance - Plant and Machinery	24512929.00	1499498.00

2305907	Repair & Maintenance - Others	156646062.00	78777290.00
2305908	Annual Maintenance Charges	51370.00	175239.00
2308002	Testing and Inspection charges		27114044.00
2308003	Garbage and Clearance expenses	113568982.00	46830353.00
2308004	Cleaning by private agencies	78190958.00	26747209.00
2308005	Water Tankers - Operation and Maintenance		192976.00
2308006	Night shelter maintenance Expenses	4314743.00	
2308007	Announcement Expenses		423984.00
2308008	Expenditure on Jalachatra (heatwave)	54602.00	473414.00
	Total	636724602.00	595023968.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-17:	Interest and Finance Charges		
2407001	Bank Charges	481.07	3080.13
2408002	Other Finance Expenses		67000.00
	Total	481.07	70080.13

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-18:	Programme Expenses		
2502001	Training Programme Expense	132090.00	1201035.00
2502002	Puja and Celebration Expense	10623334.00	77979096.00
2502003	Awareness Program Expense	13648028.00	8325768.00
2502004	NFSA Expenditure	4471000.00	
	Total	28874452.00	87505899.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-21:	Miscellaneous Expenses		
2718001	Miscellaneous Expenses	2030545.00	
2718004	Hospital Expense - Others		71000.00
2718005	Obsequies - Cremation Ceremony Expense	20000.00	
2718008	Rehabilitation of Slum Dwellers		1567178.00
2718009	Expenses towards Smart City		48502520.00
2718010	IHHL(Individual House Hold Latrine) Expenses	886300.00	1488000.00
2718011	Expenses towards Covid-19		1116000.00
	Total	2936845.00	52744698.00

Account Code	Head of Account	31-Mar-2025(Rs)	31-Mar-2024(Rs)
Schedule I-22:	Depreciation		
2722001	Depreciation - Building	39983449.00	34692683.00
2723001	Depreciation - Roads and Bridges	87769378.00	73734505.00
2723101	Depreciation - Sewerage and Drainage	42792728.00	103245938.00
2723201	Depreciation - Waterways	2920441.00	2907435.00
2723301	Depreciation - Public Lighting	24030771.00	21309392.00
2724001	Depreciation - Plant and Machinery	9856099.00	8893469.00
2725001	Depreciation - Vehicles	8887453.00	5997938.00
2726001	Depreciation - Office and Other Equipments	2924938.00	2404311.00
2727001	Depreciation - Furniture, Fixtures, Fittings and Electrical	2699199.00	4214353.00
2728001	Depreciation - Other Fixed Assets	29585951.00	27255379.00
	Total	251450407.00	284655403.00