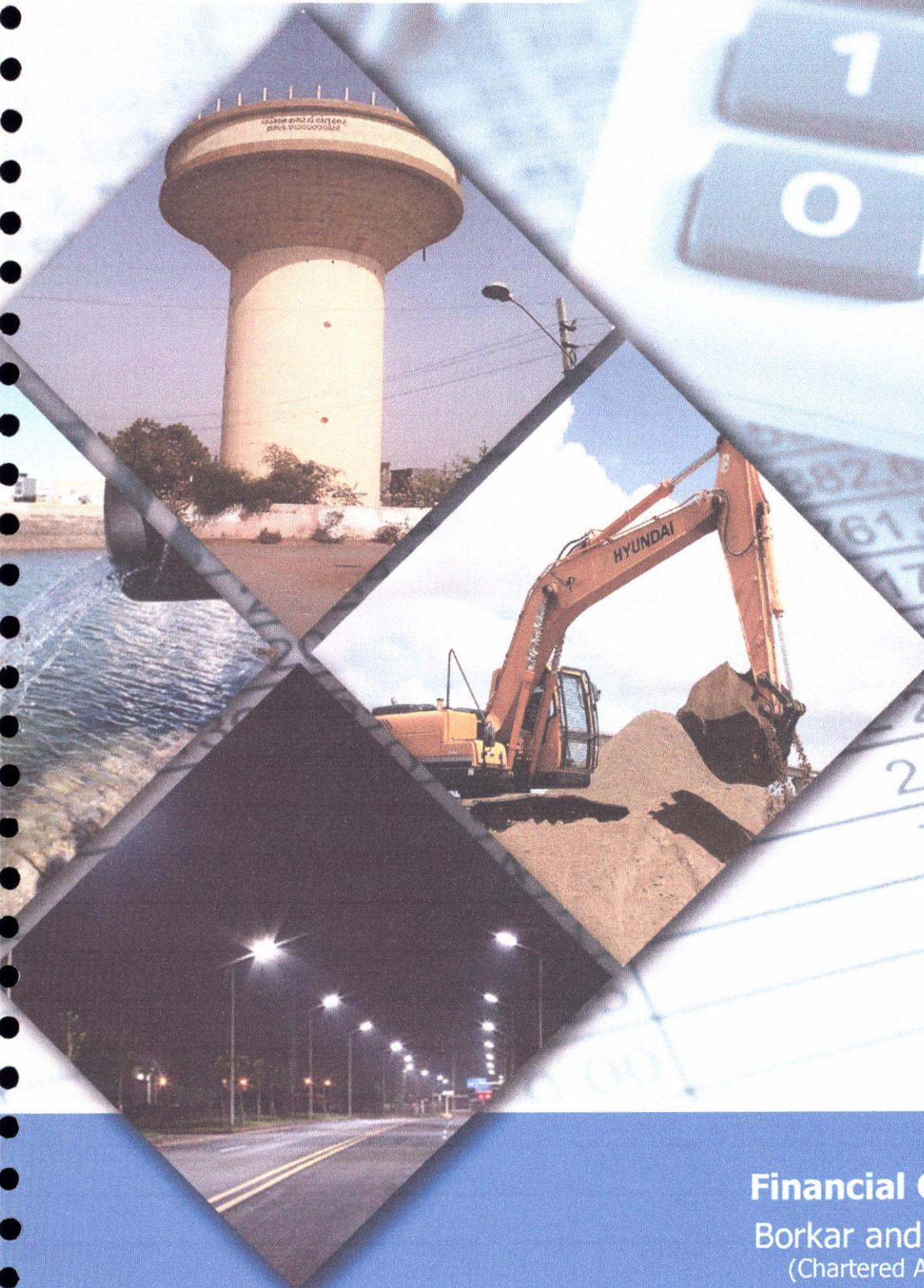


RAIPUR MUNICIPAL CORPORATION

Financial Statements (For the Financial Year 2011-12)



Financial Consultant
Borkar and Muzumdar
(Chartered Accountants)

RAIPUR MUNICIPAL CORPORATION

RAIPUR, CHHATTISGARH-492001

BALANCE SHEET

AS AT 31ST MARCH 2012

Account Code	Description of items	Schedule No.	As At 31st March 2012			As At 31st March 2011				
			₹	₹	₹	₹	₹	₹		
SOURCES OF FUNDS										
Reserves and Surplus										
3-10	Municipal (General) Fund	B-1	17,258,601,667.73			17,681,654,261.46				
3-11	Earmarked Funds	B-2	0.00			0.00				
3-12	Reserves	B-3	628,075,000.00			0.00				
	<i>Sub Total</i>		17,886,676,667.73			17,681,654,261.46				
3-20	Grants, Contributions for specific purposes	B-4	1,388,701,739.00			0.00				
3-30	Loans	B-5	909,368,641.00			909,368,641.00				
3-31	Secured loans	B-6	0.00			0.00				
	<i>Sub Total</i>		909,368,641.00			909,368,641.00				
	TOTAL		20,184,747,047.73			18,591,022,902.46				
APPLICATION OF FUNDS										
Fixed Assets including Statues & Heritage										
Assets										
4-10	Gross Block		14,195,844,294.64			13,565,004,378.80				
4-11	Less: Accumulated Depreciation		2,243,675,579.39			1,610,059,799.00				
4-12	Net Block		11,952,168,715.25			11,954,944,579.80				
	Capital work-in-progress		2,336,253,190.85			2,192,089,133.00				
	Investments									
4-20	Investment - General Fund	B-12	1,046,085,967.00			107,845,575.00				
4-21	Investment - Other Funds	B-13	0.00			0.00				
	Working Capital [Sub Total (A) - Sub Total (B)]									
Current assets, Loans & advances										
4-30	Stock in hand (Inventories)	B-14	19,624,549.00			19,624,549.00				
4-31	Sundry Debtors (Receivables)	B-15	102,451,196.00			84,990,010.00				
4-32	Less: Accumulated provision against bad and doubtful Receivables		0.00			84,990,010.00				

RAIPUR MUNICIPAL CORPORATION

RAIPUR, CHHATTISGARH-492001

BALANCE SHEET

AS AT 31ST MARCH 2012

Account Code	Description of items	Schedule No.	As At 31st March 2011		
			₹	₹	₹
4-40	Prepaid expenses	B-16	0.00	0.00	0.00
4-50	Cash and Bank Balances	B-17	1,781,625,586.16	1,929,424,867.66	1,929,424,867.66
4-60	Loans, advances and deposits	B-18	3,532,417,279.54	3,329,668,255.00	3,329,668,255.00
	<i>Sub Total (A)</i>		5,436,118,610.70	5,363,707,681.66	5,363,707,681.66
	Less: Current Liabilities and Provisions				
3-40	Deposits received	B-7	214,081,089.85	124,921,058.00	124,921,058.00
3-41	Deposit works	B-8	0.00	0.00	0.00
3-50	Other liabilities	B-9	917,090,321.22	902,643,009.00	902,643,009.00
3-60	Provisions	B-10	0.00	0.00	0.00
	<i>Sub Total (B)</i>		1,131,171,411.07	4,304,947,199.63	4,304,947,199.63
4-70	Other Assets				
	Miscellaneous Expenditure (to the extent not written off)	B-19	545,291,975.00	0.00	0.00
480		B-20			
	TOTAL			20,184,747,047.73	18,591,022,902.46
	Significant Accounting Principles	B-21A			
	Notes to Accounts	B-21B			

Accountant


Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)

Financial Consultant


Commissioner
Municipal Corporation, Raipur (C.G.)

Place: Raipur
Date:



RAIPUR MUNICIPAL CORPORATION

RAIPUR, CHHATTISGARH-492001

INCOME AND EXPENDITURE STATEMENT

For the year ended 31st March 2012

Account Code	Item/ Head of Account	Schedule No	Year ended 31st March 2012	Year ended 31st March 2011
			₹	₹
	INCOME			
1-10	Tax Revenue	IE-1	537,272,794.00	348,523,297.00
1-20	Assigned Revenues & Compensation	IE-2	530,310,674.36	539,402,743.00
1-30	Rental Income from Municipal Properties	IE-3	47,361,173.32	46,032,343.00
1-40	Fees & User Charges	IE-4	264,441,877.02	330,036,557.00
1-50	Sale & Hire Charges	IE-5	1,628,785.00	770,200.00
1-60	Revenue Grants, Contributions & Subsidies	IE-6	70,850,159.00	1,223,384,884.00
1-70	Income from Investments	IE-7	100,807,209.30	6,845,575.00
1-71	Interest Earned	IE-8	15,576,322.91	61,426,325.00
1-80	Other Income	IE-9	0.00	0.00
A	Total - INCOME		1,568,248,994.91	2,556,421,924.00
	EXPENDITURE			
2-10	Establishment Expenses	IE-10	596,165,643.50	607,933,187.00
2-20	Administrative Expenses	IE-11	105,297,840.60	78,120,940.00
2-30	Operations & Maintenance	IE-12	423,858,382.84	345,297,882.00
2-40	Interest & Finance Expenses	IE-13	551,185.00	159,930,583.50
2-50	Programme Expenses	IE-14	7,572,146.00	68,596,531.00
2-60	Revenue Grants, Contributions & subsidies	IE-15	39,751,995.00	5,442,932.00
2-70	Provisions & Write off	IE-16	0.00	0.00
2-71	Miscellaneous Expenses	IE-17	0.00	0.00
2-72	Depreciation		633,615,785.39	257,406,929.00
B	Total - EXPENDITURE		1,806,812,978.33	1,522,728,984.50
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(238,563,983.42)	1,033,692,939.50
2-80	Add/Less: Prior period Items (Net)	IE-18	(5,239,249.31)	0.00
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		(243,803,232.73)	1,033,692,939.50
2-90	Less: Transfer to Reserve Funds		0.00	0.00
	Net balance being surplus/ deficit carried over to Municipal Fund		(243,803,232.73)	1,033,692,939.50

Accountant

Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)

Commissioner

Commissioner
Municipal Corporation, Raipur (C.G.)

Financial Consultant



RAIPUR MUNICIPAL CORPORATION

Statement Of Cash Flow

For the year ended 31st March 2012

Particulars	Current Year Amount	Previous Year Amount
1	₹ 2	₹ 3
[A] Cash flows from operating activities		
Gross surplus/(deficit) over expenditure	(238,563,983.42)	-
<u>Add:Adjustments for</u>		
Depreciation	633,615,785.39	-
Provisions	-	-
Interest & finance expenses	-	-
<u>Less:Adjustments for</u>		
Profit on disposal of assets	-	-
Dividend Income	-	-
Investment Income	-	-
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	395,051,801.97	-
Changes in current assets and current liabilities		
(Increase)/decrease in Sundry debtors	(17,461,186.00)	-
(Increase)/decrease in Stock in hand	-	-
(Increase)/decrease in prepaid expenses	-	-
(Increase)/decrease in other current assets	(202,749,024.54)	-
(Decrease)/increase in Deposits received	89,160,031.85	-
(Decrease)/increase in Deposits works	(545,291,975.00)	-
(Decrease)/increase in other current liabilities	14,447,312.22	-
(Decrease)/increase in provisions	-	-
Extraordinary items{please specify)	(184,488,615.31)	-
Net cash generated from /(used in) operating activities [A]	(451,331,654.81)	-
[B] Cash flows from investing activities		
(Increase)/decrease of fixed assets & CWIP	(775,003,973.69)	-
(Increase)/decrease in Special funds/grants	-	-
(Increase)/decrease in Earmarked funds	-	-
(Increase)/decrease of Investments	(938,240,392.00)	-
Add:		
Proceeds from disposal of assets	-	-
Proceeds from disposal of investments	-	-
Investment income received	-	-
Net cash generated from /(used in) investing activities [B]	(1,713,244,365.69)	-
[c] Cash flows from financing activities		
Add:		
Grants	3,045,281,880.00	-
Loans from banks/others received	-	-
Less:		
Grants	1,028,505,141.00	-
Loans repaid during the period	-	-
Loans & advances to employees	-	-
Loans to others Finance expenses	-	-
Net cash generated from (used in) financing activities [c]	2,016,776,739.00	-

Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)



Particulars	Current Year Amount	Previous Year Amount
1	₹ 2	₹ 3
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	(147,799,281.50)	-
Cash and cash equivalents at beginning of period	1,929,424,867.66	-
Cash and cash equivalents at end of period Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
• Cash Balances	1,901,944.44	-
• Bank Balances	1,779,723,641.72	-
• Scheduled co-operative banks	-	-
• Balances with Post offices	-	-
• Balances with other banks	-	-
Total of the breakup of cash and cash equivalents	1,781,625,586.16	-

Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)



Commissioner
Municipal Corporation, Raipur (C.G.)

RAIPUR MUNICIPAL CORPORATION

RECEIPTS AND PAYMENTS ACCOUNT

For the period from 1st April 2011 to 31st March 2012

Account Code	Head of Account	Balance as at 31st March 2012		Head of Account	Balance as at 31st March 2012	
		Amount	₹		Amount	₹
Opening Balances						
	Cash balances including Imprest	0.00				
	Balances with Banks/Treasury (including balances in designated bank accounts)	1,929,424,867.66				
	Total (A)	1,929,424,867.66				
Operating Receipts						
1-10	Tax Revenue	35,976,798.00		2-10	Establishment Expenses	288,372,429.50
1-20	Assigned Revenues & Compensation	530,310,674.36		2-20	Administrative Expenses	61,107,540.60
1-30	Rental Income from Municipal Properties	29,561,246.00		2-30	Operations & Maintenance	175,640,957.00
1-40	Fees & User Charges	263,947,468.50		2-40	Interest & Finance Charges	549,993.00
1-50	Sale & Hire Charges	601,914.00		2-50	Programme Expenses	3,992,372.00
1-60	Revenue Grants, Contributions & Subsidies	31,957,750.00		2-60	Revenue Grants, Contributions & subsidies	11,198,886.00
1-70	Income from Investments	70,448,243.30		2-71	Miscellaneous Expenses	0.00
1-71	Interest Earned	15,575,130.91		2-85	Prior Period	5,689,763.41
1-80	Other Income	928,962.62		4-30	Purchase of Stores	0.00
					Other Collections on behalf of State and Central Government	
					0.00	
	Total (B)	979,308,187.69				
Non-Operating Receipts						
3-30/31	Loans Received	0.00		3-50	Other Payables	1,582,972,834.46
3-40	Deposits Received	86,623,409.00		3-50	Refunds Payable	0.00
3-20	Grants and contribution for specific purposes	2,822,973,687.00			Repayment of Loans	0.00
	Sale proceeds from Assets	0.00			Refund of Deposits	6,860,612.00
	Realization of Investment - General Fund	361,496,698.00		4-10	Acquisition / Purchase of Fixed Assets	76,669,960.00
	Realization of Investment - Other Funds	0.00		4-12	Capital Work - in - Progress	9,259,902.00
3-41	Deposit works	0.00		3-41	Deposit works	266,198,874.00
3-50	Revenue Collected in Advance	0.00		4-20	Investments - General Fund	1,216,883,499.00
	Loans & Advances to Employees (recovery)	345,948.46		4-21	Investments - Other Funds	0.00




 Deputy Commissioner (Finance)
 Municipal Corporation, Raipur (C.G.)

Commissioner
Municipal Corporation, Raipur (C.G.)

Geometric Properties (Response)

Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account (Municipal Fund)	Total
31010	Balance as at 31.03.2011 (A)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 17,681,654,261.46	₹ 17,681,654,261.46
	Surplus for the year	0.00	0.00	0.00	0.00	0.00	0.00
31090	Adjustments	0.00	0.00	0.00	0.00	99,110,607.00	99,110,607.00
	Additions during the year (B)	0.00	0.00	0.00	0.00	99,110,607.00	99,110,607.00
	Total (C= A+B)	0.00	0.00	0.00	0.00	17,780,764,868.46	17,780,764,868.46
	Deficit for the year	0.00	0.00	0.00	0.00	243,803,232.73	243,803,232.73
31090	Adjustments	0.00	0.00	0.00	0.00	278,359,968.00	278,359,968.00
	Deductions during the year (D)	0.00	0.00	0.00	0.00	522,163,200.73	522,163,200.73
310	Balance as at 31.03.2012 (E= C-D)	0.00	0.00	0.00	0.00	17,258,601,667.73	17,258,601,667.73

Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)



Commissioner
Municipal Corporation, Raipur (C.G.)

Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund (Unutilised)

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund	Total (Rs.)
	Balance as at 31.03.2011 (A)	0.00	0.00	0.00	0.00	0.00	₹	₹	₹
	Additions to the Special Fund (B)								
	Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest/Dividend earned on Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Appreciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other addition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (B)	0.00	0.00	0.00	0.00	0.00			
	Total (A+B)	0.00	0.00	0.00	0.00	0.00			
	Payments out of Funds(C)								
	(I)Capital expenditure on:								
	Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(II)Revenue Expenditure on:								
	Salary, Wages and allowances etc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Rent Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(III)Other:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loss on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Diminution in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	Balance as at 31.03.2012 (A+B-C)	0.00	0.00	0.00	0.00	0.00			



Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)

Schedule B-3: Reserves

Account Code	Particulars	Balance as at 31.03.2011	Additions during the year	Total	Deductions during the year	Balance as at 31.03.2012
31210	Capital Contribution	₹ 0.00	₹ 628,075,000.00	₹ 628,075,000.00	₹ 0.00	₹ 628,075,000.00
31211	Capital Reserve	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
31220	Borrowing Redemption Reserve	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
31230	Special Funds (Utilised)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
31240	Statutory Reserve	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
31250	General Reserve	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
31260	Revaluation Reserve	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
Total Reserve funds		₹ 0.00	₹ 628,075,000.00	₹ 628,075,000.00	₹ 0.00	₹ 628,075,000.00

Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)



Schedule B-4: Grants & Contribution for Specific Purposes - Unutilised

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others	Total
Account Code	₹ 32010	₹ 32020	₹ 32030	₹ 32040	₹ 32080	₹ 0.00
Balance as at 31.03.2011 (A)	0.00	0.00	0.00	0.00	0.00	0.00
Additions to the Grants (B)						
Grant received during the year	1,441,134,073.00	1,604,147,807.00	0.00	0.00	0.00	3,045,281,880.00
Interest/Dividend earned on Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00
Profit on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00
Appreciation in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00
Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
Total (B)	1,441,134,073.00	1,604,147,807.00	0.00	0.00	0.00	3,045,281,880.00
Total (A+B)	1,441,134,073.00	1,604,147,807.00	0.00	0.00	0.00	3,045,281,880.00
Payments out of funds (C)						
(I) Capital expenditure on Fixed Assets	0.00	628,075,000.00	0.00	0.00	0.00	628,075,000.00
(II) Capital Expenditure on Other Assets	0.00	0.00	0.00	0.00	0.00	0.00
(III) Revenue Expenditure on						
Salary, Wages, allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00
Other	625,305,141.00	403,200,000.00	0.00	0.00	0.00	1,028,505,141.00
(IV) Other:						
Loss on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00
Grants Refunded/disbursed	0.00	0.00	0.00	0.00	0.00	0.00
(V) Other administrative charges						
Total (C)	625,305,141.00	1,031,275,000.00	0.00	0.00	0.00	1,656,580,141.00
Balance as at 31.03.2012 (A+B-C)	815,828,932.00	572,872,807.00	0.00	0.00	0.00	1,388,701,739.00



[Signature]
Deputy Commissioner (Finance)
Municipal Corporation, Bhopal (C.G.)

Schedule B-5: Secured Loans

Account Code	Particulars	Balance as at 31.03.2012	Balance as at 31.03.2011
33010	Loans from Central Government	0.00	0.00
33020	Loans from State Government	837,281,615.00	837,281,615.00
33030	Loans from Govt. Bodies & Associations	0.00	0.00
33040	Loans from international agencies	0.00	0.00
33050	Loans from banks & other financial institutions	72,087,026.00	72,087,026.00
33060	Other term loans	0.00	0.00
33070	Bonds & debentures	0.00	0.00
33080	Other loans	0.00	0.00
	Total Secured Loans	909,368,641.00	909,368,641.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Balance as at 31.03.2012	Balance as at 31.03.2011
33110	Loans from Central Government	0.00	0.00
33120	Loans from State Government	0.00	0.00
33130	Loans from Govt. Bodies & Associations	0.00	0.00
33140	Loans from international agencies	0.00	0.00
33150	Loans from banks & other financial institutions	0.00	0.00
33160	Other term loans	0.00	0.00
33170	Bonds & debentures	0.00	0.00
33180	Other loans	0.00	0.00
	Total Unsecured Loans	0.00	0.00



Deputy Commissioner (Finance)
Municipal Corporation, Raigarh (C.G.)

Schedule B-7: Deposits Received

Account Code	Particulars	Balance as at 31.03.2012	Balance as at 31.03.2011
		₹	₹
34010	I. From Contractors		
	Earnest Money Deposits	3,256,742.00	1,500,000.00
	Initial Security Deposits	0.00	0.00
	Security Deposit	127,574,148.85	123,421,058.00
	Additional Performance Security	0.00	0.00
	DWH- Contractors	0.00	0.00
34020	II. From Revenues		
	Market Security Deposit	0.00	0.00
34030	III. From staff	83,195,049.00	0.00
34080	IV. From Others	55,150.00	0.00
	Total Deposits Received	214,081,089.85	124,921,058.00



Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)

Schedule B-8: Deposit Works

Account Code	Particulars	Balance as at 01.04.2011	Additions during the current year	Utilisation/Expenditure	Balance as at 31.03.2012
34110	For Civil Works	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
34120	For Electrical works	0.00	0.00	0.00	0.00
34180	For Others	0.00	0.00	0.00	0.00
Total of Deposit Works		₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00



Deputy Commissioner (Finance)
Bihar Legislative Assembly, Raipur (C.G.)

Schedule B-9: Other Liabilities

Account Code	Particulars	Balance as at 31.03.2012	Balance as at 31.03.2011
35010	Creditors	339,177,797.85	350,003,398.00
35011	Employee Liabilities	35,815,413.00	25,406,540.00
35012	Interest Accrued and Due	348,659,867.00	348,659,867.00
35013	Outstanding Liabilities	82,572,393.00	82,449,754.00
35020	Recoveries Payable	15,436,430.37	9,380,564.00
35030	Government Dues Payable	65,040,239.00	62,890,386.00
35040	Refunds Payable	23,852,500.00	23,852,500.00
35041	Advance Collection of Revenues	1,064.00	0.00
35080	Expenses Payable	6,534,617.00	0.00
	Total Other Liabilities	917,090,321.22	902,643,009.00

Schedule B-10: Provisions

Account Code	Particulars	Balance as at 31.03.2012	Balance as at 31.03.2011
36010	Provision for Expenses	0.00	0.00
36020	Provision for Interest	0.00	0.00
36030	Provision for Other Assets	0.00	0.00
	Total Provisions	0.00	0.00



Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)

Schedule B-11: Fixed Assets

Account Code	Particulars of Assets	Gross Block		Accumulated Depreciation		Balance as at 31.03.2012	Balance as at 31.03.2012	Net Block
		Balance as at 01.04.2011	Additions during the year	Deductions during the year	Additions during the year			
	Land and Building							
41010	Land	8,769,630,867.00	55,873,631.00	0.00	8,825,504,498.00	0.00	8,825,504,498.00	8,769,630,867.00
41015	Lake and Ponds	32,671,628.00	2,791,111.00	0.00	35,462,739.00	0.00	35,462,739.00	32,671,628.00
41020	Buildings	603,001,069.00	141,984,563.00	0.00	744,985,632.00	65,451,361.00	655,446,292.62	537,549,708.00
41025	Heritage Buildings	0.00	432,012.00	0.00	452,012.00	0.00	0.00	442,012.00
	Infrastructure Assets							
41030	Roads and Bridges	2,013,361,695.00	188,455,328.99	0.00	2,011,817,023.99	759,563,275.00	454,826,902.13	1,214,390,177.13
41031	Severage and drainage	993,564,894.00	125,970,622.85	0.00	1,119,525,511.5	356,798,056.00	72,744,231.09	695,923,264.76
41032	Water-ways	494,346,105.00	35,559,907.00	0.00	781,506,012.00	78,150,862.00	0.00	616,155,243.00
41033	Public Lighting	283,955,782.00	17,717,739.00	0.00	301,673,521.00	226,337,435.00	29,124,747.78	45,911,382.22
41034	Bridges	46,440,944.80	12,637,513.00	0.00	59,098,437.80	5,043,547.00	2,251,159.56	51,803,751.24
	Other Assets							
41040	Plants & Machinery	83,389,157.00	8,728,476.00	0.00	92,117,633.00	40,156,110.00	9,034,344.00	49,190,454.00
41050	Vehicles	119,207,333.00	33,256,122.00	0.00	152,493,445.00	45,259,707.00	14,643,365.02	42,927,179.00
41060	Office & other equipment	43,463,793.00	3,577,150.00	0.00	47,040,943.00	10,132,508.00	5,126,506.85	52,590,012.85
41070	Furniture, Fixtures, electrical appliances	81,971,111.00	3,785,735.00	0.00	85,756,846.00	29,166,968.00	8,017,832.60	37,184,798.60
41080	Other Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of Complete Assets (A)	13,565,004,378.80	630,839,915.84	0.00	14,195,844,294.64	1,610,059,799.00	633,615,785.39	5.00
	Capital work-in-progress							
	Municipal Properties	2,192,089,113.00	144,853,045.85	0.00	2,336,253,190.85	0.00	0.00	2,336,253,190.85
	Infrastructure Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
412	Total of Capital Work In Progress (B)	2,192,089,113.00	144,863,045.85	698,988.00	2,336,253,190.85	0.00	0.00	2,336,253,190.85



Deputy Commissioner of Revenue
Municipal Corporation, Raipur (C.G.)

Schedule B-12: Investments - General Fund

Account Code	Particulars	With whom invested	Face Value	Balance as at 31.03.2012	Balance as at 31.03.2011
		₹	₹	₹	₹
42010	Central Government Securities		0.00	0.00	0.00
42020	State Government Securities		0.00	0.00	0.00
42030	Debentures and Bonds		0.00	0.00	0.00
42040	Preference Shares		0.00	0.00	0.00
42050	Equity Shares		0.00	0.00	0.00
42060	Units of Mutual Funds		0.00	0.00	0.00
42080	Other Investments : (Fixed Deposits)		0.00	1,046,085,967.00	1,107,845,575.00
	Total of Investments - General Fund		0.00	1,046,085,967.00	107,845,575.00

Schedule B-13: Investments - Other Funds

Account Code	Particulars	With whom invested	Face Value	Balance as at 31.03.2012	Balance as at 31.03.2011
		₹	₹	₹	₹
42110	Central Government Securities		0.00	0.00	0.00
42120	State Government Securities		0.00	0.00	0.00
42130	Debentures and Bonds		0.00	0.00	0.00
42140	Preference Shares		0.00	0.00	0.00
42150	Equity Shares		0.00	0.00	0.00
42160	Units of Mutual Funds		0.00	0.00	0.00
42180	Other Investments		0.00	0.00	0.00
	Total of Investment-Other Funds		0.00	0.00	0.00



Deputy Commissioner Finance
Municipal Corporation, Raipur (C.G.)

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Balance as at 31.03.2012 ₹	Balance as at 31.03.2011 ₹
43010	Stores	19,624,549.00	19,624,549.00
43020	Loose tools	0.00	0.00
43030	Others	0.00	0.00
Total Stock in Hand		19,624,549.00	19,624,549.00



[Signature]
Deputy Commissioner (Finance)
Municipal Corporation, Nagpur (O.G.)

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount Receivable as at 31.03.2012	Provision on Receivables as at 31.03.2012	Balance as at 31.03.2012	Gross Amount Receivable as at 31.03.2011	Provision on Receivables as at 31.03.2011	Balance as at 31.03.2011
		₹	₹	₹	₹	₹	₹
43110 Receivables for Property Taxes							
	Holding Tax						
	Less than 5 years	39,235,000.00	0.00	39,235,000.00	48,488,370.00	0.00	48,488,370.00
	More than 5 years	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Sub Total</i>	39,235,000.00	0.00	39,235,000.00	48,488,370.00	0.00	48,488,370.00
43191 Less: State Government Cesses/Levies in Taxes:Control Accounts							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Net Receivables of Property Taxes	39,235,000.00	0.00	39,235,000.00	48,488,370.00	0.00	48,488,370.00
43119 Receivable of Other Taxes							
	Less Than 3 Years	18,150,196.00	0.00	18,150,196.00	15,322,430.00	0.00	15,322,430.00
	More than 3 years	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Sub Total</i>	18,150,196.00	0.00	18,150,196.00	15,322,430.00	0.00	15,322,430.00
43199 Less: State Government Cesses/Levies in Taxes - Control Accounts							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	18,150,196.00	0.00	18,150,196.00	0.00	0.00	0.00
43120 Receivable of Cess Income							
	Less than 3 years	0.00	0.00	0.00	0.00	0.00	0.00
	More than 3 years	0.00	0.00	0.00	0.00	0.00	0.00
43130 Receivables for Fees and User Charges							
	Less Than 3 Years	25,318,000.00	0.00	25,318,000.00	21,179,210.00	0.00	21,179,210.00
	More than 3 years	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Sub Total</i>	25,318,000.00	0.00	25,318,000.00	21,179,210.00	0.00	21,179,210.00
43140 Receivables from Other Sources							
	Market Rent Receivable						
	Less Than 3 Years	19,748,000.00	0.00	0.00	0.00	0.00	0.00
	More than 3 years	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Sub Total</i>	19,748,000.00	0.00	19,748,000.00	0.00	0.00	0.00
43150 Receivables from Government							
	<i>Sub Total</i>	0.00	0.00	0.00	0.00	0.00	0.00
43180 Receivables Control Account							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Sub-total</i>	0.00	0.00	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	102,451,196.00	0.00	102,451,196.00	84,990,010.00	0.00	84,990,010.00



Deputy Commissioner (Finance)
Municipal Corporation, Mumbai (C.G.)

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Balance as at 31.03.2012 ₹	Balance as at 31.03.2011 ₹
44010	Establishment	0.00	0.00
44020	Administrative	0.00	0.00
44030	Operations & Maintenance	0.00	0.00
	Total Prepaid expenses	0.00	0.00

Schedule B-17 :Cash and Bank Balances

Account Code	Particulars	Balance as at 31.03.2012 ₹	Balance as at 31.03.2011 ₹
45010	1. Cash in Hand		
	a. At Head Office	1,901,944.44	0.00
	Total Cash in Hand (A)	1,901,944.44	0.00
	2. Balance with Bank		
	Balance with Bank- Municipal Fund		
45021	Nationalised Bank	1,519,564,798.88	1,653,474,357.94
45022	Other Scheduled Bank	250,597,270.23	266,226,949.22
45023	Scheduled Co-operative Banks	9,561,572.61	9,723,560.50
45024	Post Office	0.00	0.00
	Balance with Bank- Special Fund		
45041	Nationalised Bank	0.00	0.00
45042	Other Scheduled Bank	0.00	0.00
45043	Scheduled Co-operative Banks	0.00	0.00
45044	Post Office	0.00	0.00
	Balance with Bank- Grant Fund		
45061	Nationalised Bank	0.00	0.00
45062	Other Scheduled Bank	0.00	0.00
45063	Scheduled Co-operative Banks	0.00	0.00
45064	Post Office	0.00	0.00
	Total Balance with Bank (B)	1,779,723,641.72	1,929,424,867.66
	Total Cash and Bank balances [A + B]	1,781,625,586.16	1,929,424,867.66



Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)

Schedule B-18: Loans, Advances, and Deposits

Account Code	Particulars	Opening Balance as at 01.04.2011	Paid during the Current Year	Recovered During the Year	Balance as at 31.03.2012
46010	Loans and advances to employees	0.00	10,070,175.46	878,700.92	9,191,474.54
46020	Employees Provident Fund Loans	0.00	0.00	0.00	0.00
46030	Loans to Others	0.00	193,314,750.00	0.00	193,314,750.00
46040	Advance to Suppliers and Contractors	3,316,803,005.00	150,000.00	0.00	3,316,953,005.00
46050	Advance to Others	12,865,250.00	20,000.00	0.00	12,885,250.00
46060	Deposit with External Agencies	0.00	72,800.00	0.00	72,800.00
46080	Other Current Assets	0.00	0.00	0.00	0.00
	<i>Sub Total/</i>	3,329,668,255.00	203,627,725.46	878,700.92	3,532,417,279.54
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	0.00	0.00	0.00	0.00
	Total of Loans, Advances, and Deposits	3,329,668,255.00	203,627,725.46	878,700.92	3,532,417,279.54



Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Balance as at 31.03.2012 ₹	Balance as at 31.03.2011 ₹
46110	Loans to Others	0.00	0.00
46120	Advances	0.00	0.00
46130	Deposits	0.00	0.00
	Total Accumulated Provision	0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Balance as at 31.03.2012 ₹	Balance as at 31.03.2011 ₹
47010	Deposit Works	545,291,975.00	0.00
47020	Other asset control accounts	0.00	0.00
	Total Other Assets	545,291,975.00	0.00

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Balance as at 31.03.2012 ₹	Balance as at 31.03.2011 ₹
48010	Loan Issue Expenses Deferred	0.00	0.00
48020	Discount on Issue of Loans	0.00	0.00
48030	Deferred Revenue Expenses	0.00	0.00
48090	Others	0.00	0.00
	Total Miscellaneous expenditure	0.00	0.00



[Signature]
Deputy Commissioner (Finance)
Municipal Corporation, Patlipur (C.G.)

Schedule IE-1: Tax Revenue

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
11001	Property tax	240,439,156.00	209,865,712.00
11002	Water tax	162,240,608.00	57,872,281.00
11003	Samekit Kar	81,647,309.00	71,458,483.00
11004	Conservancy Tax	0.00	0.00
11005	Lighting Tax	0.00	0.00
11006	Education tax	0.00	0.00
11007	Vehicle Tax	0.00	0.00
11008	Tax on Animals	0.00	0.00
11009	Electricity Tax	0.00	0.00
11010	Professional Tax	0.00	0.00
11011	Advertisement tax	15,532,000.00	0.00
11012	Pilgrimage Tax	0.00	0.00
11013	Export Tax	0.00	0.00
11051	Octroi & Toll	0.00	0.00
11052	Cess (Town Development Cess)	5,152,000.00	0.00
11080	Other taxes	32,261,721.00	9,326,821.00
Sub-total		537,272,794.00	348,523,297.00
Less			
11090	Tax Remissions and Refund [Schedule IE- 1(a)]	0.00	0.00
Sub-total		0.00	0.00
Total tax revenue		537,272,794.00	348,523,297.00

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
1109001	Property taxes	0.00	0.00
1109002	Octroi and toll	0.00	0.00
1109003	Cess Income	0.00	0.00
1109004	Advertisement tax	0.00	0.00
1109011	Others	0.00	0.00
Total refund and remission of tax revenues		0.00	0.00

Schedule IE-2: Assigned Revenues & Compensation

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
12010	Taxes and Duties collected by others	174,598,944.00	202,109,759.00
12020	Compensation in lieu of Taxes / duties	355,711,730.36	272,292,984.00
12030	Compensations in lieu of Concessions	0.00	65,000,000.00
Total assigned revenues & compensation		530,310,674.36	539,402,743.00

Schedule IE-3: Rental income from Municipal Properties

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
13010	Rent from Civic Amenities	45,147,149.32	43,724,764.00
13020	Rent from Office Buildings	0.00	0.00
13030	Rent from Guest Houses	0.00	0.00
13040	Rent from lease of lands	2,214,024.00	0.00
13080	Other rents	0.00	2,307,579.00
Sub-Total		47,361,173.32	46,032,343.00
13090	Less: Rent Remission and Refunds	0.00	0.00
Sub-total		0.00	0.00
Total Rental Income from Municipal Properties		47,361,173.32	46,032,343.00

Deputy Commissioner (Finance)
Municipal Corporation, Raipur (D.G.)



Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
14010	Empanelment & Registration Charges	90,000.00	0.00
14011	Licensing Fees	15,436,859.00	122,257,317.00
14012	Fees for Grant of Permit	4,971,584.00	122,802,806.00
14013	Fees for Certificate or Extract	0.00	0.00
14014	Development Charges	92,797,412.00	0.00
14015	Regularization Fees	82,585,878.00	0.00
14020	Penalties and Fines	659,606.00	0.00
14040	Other Fees	61,197,040.02	84,955,984.00
14050	User Charges	6,703,332.00	0.00
14060	Entry Fees	0.00	20,450.00
14070	Service / Administrative Charges	166.00	0.00
14080	Other Charges	0.00	0.00
	Sub-Total	264,441,877.02	330,036,557.00
14090	Less: Rent Remission and Refunds	0.00	0.00
	Sub-total	0.00	0.00
	Total income from Fees & User Charges	264,441,877.02	330,036,557.00

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
15010	Sale of Products	0.00	0.00
15011	Sale of Forms & Publications	601,914.00	770,200.00
15012	Sale of stores & scrap	0.00	0.00
15030	Sale of Others	1,026,871.00	0.00
15040	Hire Charges for Vehicles	0.00	0.00
15041	Hire Charges for Equipment	0.00	0.00
	Total Income from Sale & Hire charges -income head-wise	1,628,785.00	770,200.00

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
16010	Revenue Grant	46,459,931.00	1,223,384,884.00
16020	Re-imbursement of expenses	23,374,406.00	0.00
16030	Contribution towards schemes	1,015,822.00	0.00
	Total Revenue Grants, Contributions & Subsidies	70,850,159.00	1,223,384,884.00

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
17010	Interest on Investments	100,807,209.30	6,845,575.00
17020	Dividend	0.00	0.00
17030	Income from projects taken up on commercial basis	0.00	0.00
17040	Profit in Sale of Investments	0.00	0.00
17080	Others	0.00	0.00
	Total Income from Investments	100,807,209.30	6,845,575.00

Deputy Commissioner (Financial)
Municipal Corporation, Raipur (C.G.)



Schedule IE- 8: Interest Earned

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
17110	Interest from Bank Accounts	15,530,886.91	61,426,325.00
17120	Interest on Loans and advances to Employees	0.00	0.00
17130	Interest on loans to others	0.00	0.00
17180	Other Interest	45,436.00	0.00
	Total - Interest Earned	15,576,322.91	61,426,325.00

Schedule IE- 9: Other Income

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
18010	Deposits Forfeited	0.00	0.00
18011	Lapsed Deposits	0.00	0.00
18020	Insurance Claim Recovery	0.00	0.00
18030	Profit on Disposal of Fixed assets	0.00	0.00
18040	Recovery from Employees	0.00	0.00
18050	Unclaimed Refund/ Liabilities	0.00	0.00
18060	Excess Provisions written back	0.00	0.00
18080	Miscellaneous Income	0.00	0.00
	Total Other Income	0.00	0.00

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
21010	Salaries, Wages and Bonus	501,320,847.00	226,699,757.00
21020	Benefits and Allowances	2,012,588.00	197,289,573.00
21030	Pension	62,835,196.00	97,523,121.00
21040	Other Terminal & Retirement Benefits	29,997,012.50	86,420,736.00
	Total establishment expenses	596,165,643.50	607,933,187.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
22010	Rent, Rates and Taxes	0.00	0.00
22011	Office maintenance	25,373,165.60	0.00
22012	Communication Expenses	3,160,534.00	1,663,058.00
22020	Books & Periodicals	0.00	0.00
22021	Printing and Stationery	2,099,354.00	1,397,276.00
22030	Traveling & Conveyance	31,009,919.00	6,478,696.00
22040	Insurance	1,959,248.00	1,220,846.00
22050	Audit Fees	0.00	0.00
22051	Legal Expenses	1,077,586.00	1,859,243.00
22052	Professional and other Fees	2,590,467.00	17,340,342.00
22060	Advertisement and Publicity	30,101,469.00	30,129,927.00
22061	Membership & subscriptions	216,111.00	0.00
22080	Other Administrative Expenses	7,709,987.00	18,031,552.00
	Total administrative expenses	105,297,840.60	78,120,940.00

Deputy Commissioner (Finance),
Municipal Corporation, Raipur (C.G.)



Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
23010	Power & Fuel	56,477,645.62	54,946,822.00
23020	Bulk Purchases	0.00	0.00
23030	Consumption of Stores	33,529,476.00	384,156.00
23040	Hire Charges	2,865,193.00	62,593.00
23050	Repairs & Maintenance - Infrastructure Assets	77,799,922.00	130,766,113.00
23051	Repairs & Maintenance - Civic Amenities	23,165,042.00	10,548,071.00
23052	Repairs & Maintenance - Buildings	12,756,290.00	4,923,073.00
23053	Repairs & Maintenance - Vehicles	8,585,638.00	6,570,541.00
23054	Repairs & Maintenance - Furniture	487,751.00	434,440.00
23055	Repairs & Maintenance - Office Equipments	879,320.00	537,066.00
23056	Repairs & Maintenance - Electrical Appliances	1,704,327.00	2,136,324.00
23057	Repairs & Maintenance - Heritage Building	0.00	0.00
23059	Repairs & Maintenance - Others	0.00	11,784,735.00
23080	Other Operating & Maintenance Expenses	205,607,778.22	122,203,948.00
Total operations & maintenance		423,858,382.84	345,297,882.00

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
24010	Interest on Loans From Central Government	0.00	0.00
24020	Interest on Loans From State Government	0.00	64,618,901.00
24030	Interest on Loans From Government Bodies & Associations	0.00	0.00
24040	Interest on Loans From International Agencies	0.00	86,691,544.00
24050	Interest on Loans From Banks & Other Financial Institutions	0.00	7,125,225.00
24060	Other Interest	0.00	0.00
24070	Bank Charges	551,185.00	1,494,913.50
24080	Other Finance Expenses	0.00	0.00
Total Interest & Finance Charges		551,185.00	159,930,583.50

Schedule IE-14: Programme Expenses

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
25010	Election/Census Expenses	123,645.00	0.00
25020	Own Programs	7,448,501.00	68,596,531.00
25030	Share in Programs of others	0.00	0.00
	Total Programme Expenses	7,572,146.00	68,596,531.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
26010	Grants	37,342,899.00	2,722,932.00
26020	Contributions	1,993,096.00	2,720,000.00
26030	Subsidies	416,000.00	0.00
	Total Revenue Grants, Contributions & Subsidies	39,751,995.00	5,442,932.00

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Schedule IE-16: Provisions & Write off

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
		₹	₹
27010	Provisions for doubtful receivables	0.00	0.00
27020	Provision for other Assets	0.00	0.00
27030	Revenues written off	0.00	0.00
27040	Assets written off	0.00	0.00
27050	Miscellaneous Expense written off	0.00	0.00
	Total Provisions & Write off	0.00	0.00

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
		₹	₹
27110	Loss on Disposal Of Assets	0.00	0.00
27120	Loss on Disposal Of Investments	0.00	0.00
27180	Other Miscellaneous Expenses	0.00	0.00
	Total Miscellaneous expenses	0.00	0.00

Schedule IE-17A: Depreciation

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
		₹	₹
Depreciation on Complete Assets			
Land and Building			
	Land	0.00	0.00
	Lake and Ponds	0.00	0.00
27220	Buildings	24,037,978.38	4,589,051.00
	Heritage Buildings	0.00	0.00
Infrastructure Assets			
27230	Roads and Bridges	454,826,902.13	136,768,802.00
27231	Sewerage and drainage	72,744,231.09	62,577,011.00
27232	Water ways	13,508,717.98	9,619,796.00
27233	Public Lighting	29,424,747.78	9,385,618.00
27234	Bridges	2,251,159.56	617,665.00
Other assets			
27240	Plants & Machinery	9,034,344.00	7,686,934.00
27250	Vehicles	14,643,365.02	7,950,165.00
27260	Office & other equipment	5,126,506.85	1,565,488.00
27270	Furniture, Fixtures, electrical appliances	8,017,832.60	16,599,232.00
27280	Other Fixed Assets	0.00	47,167.00
27290	Live stock	0.00	0.00
	Total of Depreciation	633,615,785.39	257,406,929.00

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
		₹	₹
18500	Income		
18510	Taxes Other - Revenues	0.00	0.00
	Recovery of revenues written off	0.00	0.00
18540	Other income	1,354,964.69	0.00
	Sub - Total Income (a)	1,354,964.69	0.00
28500	Expenses		
28550	Refund of Taxes	0.00	0.00
28560	Refund of Other Revenues	0.00	0.00
28580	Other Expenses	6,594,214.00	0.00
	Sub - Total Expenses (b)	6,594,214.00	0.00
	Total Prior Period (Net) (a-b)	(5,239,249.31)	0.00

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Background:

Urban Local Bodies (ULB) were maintaining its financial statements on cash based single entry system, and accordingly there was a limitation on the flow of information and several objectives of financial and accounting controls were not met.

With a view to bring more transparency in the process and The need for better financial recording and control systems is imperative for modern-day ULBs to function as effective and efficient institutions of public service delivery. Presently, ULBs are following the single entry cash based system of accounting, which leaves a lot to be desired for in this day of need for heightened transparency and accountability in ULB decision making.

Raipur Municipal Corporation has decided to migrate its books of accounts from present cash based single entry system to Accrual Based Double Entry Accounting system and has prepared its first ever balance sheet as at April 1, 2008, in the prescribed format and details as provided in the National Municipal Accounting Manual. ULB will follow the accounting year which begins on April 1 of every calendar year and closes on March 31, next calendar year.

B-21A Significant Accounting Policies :

(a) Fixed Assets

- Fixed Assets are stated at cost of acquisition inclusive of duties taxes, incidental expenses, erection / commissioning expenses and technical know-how fees etc. upto the date the asset is put to use, less accumulated depreciation and impairment losses, if any. Further, costs of improvement are considered in the fixed assets, if such improvement results into increase in the efficiency and original estimated life of the assets.
- Machinery spares which can be used only in connection with an item of fixed asset and whose use as per technical assessment is expected to be irregular, are capitalised and depreciated over the residual useful lives of the respective assets.
- The carrying amounts of assets are reviewed at each balance sheet date to determine if there is any indication of impairment based on external / internal factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount which represents the greater of the net realizable value and 'Value in use' of the respective assets. The estimated future cash flows considered for determining the value in use are discounted to their present value at the weighted average cost of capital.
- Assets awaiting disposal are valued at lower of written down value and net realisable value and disclosed separately.
- An increase in net book value arising on revaluation is credited to a separate reserve account under the Municipal fund as 'Revaluation Reserve Account'. A decrease in net book value arising on revaluation of fixed assets is charged to Income and Expenditure accounts..
- Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is for less than a year, is charged off as Revenue Expenditure.
- Assets recorded in the register but not physically available is written off after a period of five years.

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- Lands that are acquired free of cost from the government or provided by individuals or institutions under endowment for specific purposes are priced at a nominal value of Re 1 as a symbolic cost. Where the ownership of the lands has not been transferred in favour of the ULB, but the land is in the permissive possession of the ULB, such lands is included in the Register of Land at nominal value. Cost of developing such vested lands, if any, is booked under the subhead 'land'.
- All lands that are under encroachment and belonging to the ULB and where it is not possible to have the land evacuated, appropriate provision is made on the cost of land. If the encroachment is for more than two years, provision equal to ninety percent (90%) of the carrying amount is made.
- Parks and Playgrounds is capitalized under two categories: (i) Land pertaining to Parks and Playgrounds including the cost of development of land that is booked under 'Land', and (ii) other amenities to Parks and Playgrounds is capitalized under the sub-head 'Parks and Playgrounds'. However, any building /structures/ plant and machinery etc. constructed/ installed in the Parks and Playgrounds and used for other purposes is booked under the appropriate heads/ sub-heads of assets
- If and when revaluation of asset is carried out, the value assigned upon revaluation of a class of assets does not result in the net book value of that class being greater than the recoverable amount of the assets of that class. Revaluation reserve is reduced by transfer of equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.
- Statues and Heritage Assets - Statues and valuable works of art are valued at the original cost and no depreciation is charged thereon. In case, however, the original cost is not available or the items have been gifted to the ULB by some other person/ authorities, a nominal value of Re 1 is taken. Heritage buildings declared through Gazette Notification is booked under this head and is valued at book value / cost of the material date. No depreciation is charged on such buildings. In case of capital improvements after the building has been so notified, depreciation at the normal rate of buildings is charged. Wherever, the book value /cost is not available or the items have been gifted to the ULB by some other person/ authorities, the value is taken at Re 1. Material date in this case would be the date of Gazette Notification.
- Intangible assets include computer software, which is valued at cost plus cost of staff time and consultants costs incurred, in implementing the software, if any. It is capitalized, only when the intangible asset is developed, and which is used by ULB over a period of time to derive economic benefits from it. In case it is not so, the entire amount is charged to revenue, in the year in which it is incurred. The intangible assets acquired are depreciated over a period of five years or useful life, whichever is earlier.

(b) Depreciation

- Depreciation on Fixed Assets is provided on Straight Line Method at the rates arrived at on the basis of their useful life of the respective assets, lives.
- Depreciation includes the amount amortised in respect of leasehold land over the respective lease period.
- In case of impairment, if any, depreciation is provided on the revised carrying value of the asset over its remaining useful life.
- All assets costing less than Rs.5,000 (Rupees Five thousands) is expensed/charged to Income & Expenditure Account in the year of purchase.

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- Depreciation is provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased / constructed on or after October 1 of an Accounting Year.
- Depreciation is provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.
- Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

(c) Deposits

- The Earnest Money Deposit and Security Deposit received if forfeited is recognized as income when the right for claiming refund of deposit has expired.
- Deposit received under Deposit works is treated as a liability till such time the projects for which money is received is completed. Upon completion of the projects, the cost incurred against it is reduced from the liability.

(d) Provisions

- A provision is recognised when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.
- Provisions made in terms of Accounting Standard 29 are not discounted to its present value and are determined based on the management estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates.

(e) Investments

- Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments.
- Profit/loss, if any, arising on disposal of investment (net of selling expense such as commission, brokerage, etc) from the Municipal Fund is recognized in the year when such disposal takes place.
- Income on investments made from Special Fund and Grants under specific Scheme is recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued. Profit/loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc) made from the Special Fund and Grants under specific Scheme is recognized and credited/debited to Special Fund Account and Grant under specific scheme Account respectively.

(f) Special Funds

- Special Funds is treated as a liability.
- Income on investments made from Special Fund is recognized and credited to Special Fund, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the Special Fund is recognised and credited/debited to Special Fund Account.

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- Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special Fund has been created, is charged to that Special Fund.
- On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the Grant against Asset Account. Amount proportionate to depreciation of the asset is credited to the Income and Expenditure Account every year Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

(g) Income from the following are booked as and when they become accrue and due for collection

- Property and Other Related Taxes e.g. Integrated tax, sanitation including surcharge
- Water Tax, Water Supply Charges, Meter Rent, Sewerage charge and Disposal charges
- Notice Fee, Warrant Fee and Other Fees
- Solid Waste management fee and charges
- Rents from municipal properties
- Trade License Fees
- Advertisement fee
- Rent of equipment provided to the contractors
- Notice Fee, Warrant Fee and Other Fees
- Interest on investments is recognized as and when due. At period ends, interest is accrued proportionately.
- Any Other income, in respect of which demand is ascertainable

(h) Income from the following are booked on actual receipt basis

- Connection Charges for Water Supply, Water Tanker Charges and Road Damage Recovery Charges, Penalties
- One time Trade License Fees
- Profession Tax on Organisations / entities
- Property Transfer Charges
- Revenue in respect of collection charges or share in collection made by ULB or by any other agency on behalf of State Government is recognized on actual receipt from the state government.
- Revenue in respect of Hospital fees, maternity homes fees, diagnostic centre fees and dispensaries fees, Hospital training fees, Rent and/or hire charges in respect of ambulance, hearse, suction unit, vehicle and road roller, Sale of waste and scrap where applicable is recognized on actual receipt.
- Interest element and Penalties, if any, in demand is reckoned only on receipt.
- Dividend on investments is recognized on actual receipt.
- Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations

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(i) Prior Period Income / Other Adjustments

- Refunds, remissions of taxes for the current year is adjusted against the income and if pertain to previous years then it is treated as prior period item.
- Write-offs of taxes is adjusted against the provisions made and to that extent recoverable gets reduced.
- Demands raised with retrospective effect are treated as prior period income to the extent it pertains to earlier years.
- Demand raised arising out of change in self-assessment of properties is treated as 'Change in Demand' and is accounted for as income relating to previous year to the extent it pertains to earlier years.
- Any additional provision for demand outstanding required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income.
- Refunds, remissions of all kind of incomes for the current year is adjusted against the income and if pertain to previous years then it is treated as prior period item.
- Write-offs of Other Incomes is adjusted against the provisions made and to that, extent recoverable is reduced.
- Any subsequent collection or recovery of all kinds of receivables which were already written off is recognized as a 'Prior Period Income'.
- Any additional provision for demand outstanding (net on overall basis) required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income of the ULB.
- All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis. However, at year-end, if the sanction orders for release of funds were issued and funds actually remitted, such amount will be accrued as income for the year.

(j) Revenue Grant

- General purpose Grants, mainly from the state government are of a revenue nature and is recognized as incomes on actual receipt basis.
- Grants received or receivable in respect of specific revenue expenditure is recognized as income in the accounting year in which the corresponding revenue expenditure is charged.

(k) Capital Grant

- Grants received towards capital expenditure (these are generally from State Government) is accounted on actual receipt basis as a liability. The amount utilized is transferred to the Capital Account.
- Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the ULB is treated as a liability till such time it is used for the intended purpose.
- Grants in the form of non-monetary assets are accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it is recorded at a nominal value.
- Income on investments made from 'Specific Grants received in advance' is recognised and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'Specific Grant received in advance' is also recognised and credited/debited to the Specific Grant.

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(l) Inventory

- Expenditure in respect of material, equipment, etc., procured is recognised on accrual basis, i.e., on admission of bill by the ULB in relation to materials, equipment, etc., delivered. The cost of inventories includes the purchase price including the expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc.
- The stock as at the close of the year is valued at cost following the valuation method - FIFO 'First in first out'.
- Value of store, material disposed off/ sold is recognized on actual receipt basis. Inventories of consumable supplies such as stationery, fuel is treated as expenditure and charged to revenue at the time of purchase.

(m) Employees Benefits

- Expenses on Salaries and other allowances including statutory deductions are recognized as and when they are due for payment.
- Gratuity is calculated upon retirement of the employee and will be due then.
- Leave encashment is recognized on actual payment basis.
- Pension is recognized on actual payment basis where Actuarial valuation is not adopted.
- Bonus, ex-gratia, overtime allowance, other allowances and reimbursements to the employees is recognized as an expense as and when they are accrued.
- Contribution due towards Pension and other retirement benefit funds is recognised as an expense and a liability. State Government defines the rate of contribution.

(n) Other Revenue Expenditures

- Other Revenue Expenditures is treated as expenditures in the period in which they are incurred.
- Provisions are made at the year-end for all bills received upto a cut-off date.
- Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period is treated as expenditure for the period in which its benefit arises and/or services are received.
- The expenditure for the current period includes the proportionate value of the benefits and/or services arising in the current period even if the payment therefore has been made in the previous period.
- Interest expenditure on loan is recognized on accrual basis.

(o) Borrowing Costs

- Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised until the time all substantial activities necessary to prepare the qualifying assets for their intended use are complete. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

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(p)Leases and Hire Purchase

Where the ULB is the lessee

- Finance leases, which effectively transfer to the ULB substantially all the risks and benefits incidental to ownership of the leased item, are capitalized at the lower of the fair value and present value of the minimum lease payments at the inception of the lease term and disclosed as leased assets. Lease payments are apportioned between the finance charges and reduction of the lease liability based on the implicit rate of return. Finance charges are charged directly against income. Lease management fees, legal charges and other initial direct costs are capitalised.
- If there is no reasonable certainty that the ULB will obtain the ownership by the end of the lease term, capitalized leased assets are depreciated over the shorter of the estimated useful life of the asset or the lease term.
- Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the Profit and Loss account on a straight-line basis over the lease term.

Where the ULB is the lessor

- Assets given under a finance lease are recognised as a receivable at an amount equal to the net investment in the lease. Lease rentals are apportioned between principal and interest on the IRR method. The principal amount received reduces the net investment in the lease and interest is recognised as revenue. Initial direct costs such as legal costs, brokerage costs, etc. are recognised immediately in the Profit and Loss Account.
- Assets subject to operating leases are included in fixed assets. Lease income is recognised in the Profit and Loss Account on a straight-line basis over the lease term. Costs, including depreciation are recognised as an expense in the Profit and Loss Account. Initial direct costs such as legal costs, brokerage costs, etc. are recognised immediately in the Profit and Loss Account.

Where the ULB is a purchaser under Hire purchase Scheme

- The purchase price is capitalized as the cost of fixed assets.
- Hire Purchase (HP) installments are apportioned between the finance charge and the reduction of the principal outstanding. The finance charge is allocated so as to produce a constant periodic rate of interest on the remaining balance of the liability;
- The total amount of interest portion out of the 'HP Payable' is accounted by debiting to a control account under current assets. This amount is adjusted on accounting of finance charges.
- The depreciation principle for assets purchased under HP is consistent with that for owned assets.

Where the ULB is a seller under Hire purchase Scheme

- The sale price (including the interest portion) is accounted as receivable from HP agreement;
- HP installments is apportioned between the interest income and the reduction of the principal amount receivable (the finance income is allocated so as to produce a constant periodic rate of interest on the remaining balance of the receivable);
- The total amount of interest portion out of the 'HP Receivable' is accounted by crediting to a control account under current assets. This amount is adjusted while accounting for finance charge.

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B-21B Notes to Accounts

Use of Estimates

The preparation of financial statements in conformity with accounting guidelines as per NMAM requires municipality to make estimates and assumptions that affect the reported balances of assets and liabilities and also disclosures relating to contingent liabilities as at the date of the financial statements and reported such estimates relied upon includes useful lives of fixed assets etc. Differences between actual result and estimates are recognized in the period in which the results are known/materialized.

Creation of Municipal General Fund

Preparation of Opening Balance Sheet as on 01.04.2008 was the starting point for conversion of the accounting system of municipality from cash to accrual basis and from single to double entry system, which required municipality to determine the value as on that date, of all the assets and liabilities belonging to the municipality. Under the accounting system followed by the municipality so far, no formal ledger was maintained and consequently no balances of assets and liabilities were carried over. Moreover, no concept of Equity/Propreity/Municipal Fund was there in existence. But for opening balance sheet purpose municipality identified assets and liabilities as on 01.04.2008 and excess or otherwise of opening balances of assets over opening balances of liabilities was recognized as Municipal General Fund as per relevant accounting guidelines provided in NMAM.

Grants & Contribution for Specific Purposes: Few grant registers have not been prepared / maintained properly as a result we have prepared a reconciliation statement to address the difference.

Realization of debtors: The collection details as per the "demand patrak" (Rs.4565.13 lakhs) does not reconciles with the collection as per cash book (Rs.4861.45 lakhs). As such the closing balance of the receivable also differs to that extent.

Provisions of doubtful debts

As per the information available with the ULB the total arrear income (comprising of property & other taxes and other sources) for Rs.102451196.00 are outstanding as on 31st March 2012. The ULB is in the process of compiling the age wise records of all receivables related to assesses and hence the entire amount of outstanding arrear income has been classified under the age bracket of "less than 3 year". As per the NMAM guidelines provision at the prescribed rates (refer table below) is required to be recognized on total arrears of income based on the age analysis. The management is confident of recovery of the entire amount from the respective assesses and hence no provision has been considered necessary in this regard. Necessary provision, if any will be provided in the financial statement of subsequent period based on case-to-case basis.

Service / Activity	< 2 years	2 to 3 years	3 to 4 years	4 to 5 years	>5 years
Property, and related, taxes	Nil	25%	50%	75%	100%
Water, sewerage, solid waste management fee and charges	Nil	25%	50%	75%	100%

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Lease, rentals	25%	25%	50%	75%	100%
All other accrued revenue	25%	50%	100%	100%	100%
Closed, sick industries, establishment			100%		

Cash at Bank

Bank Reconciliation Statement (BRS) has been prepared for all the bank accounts of the ULB as on 31st March 2012. Summary of bank balance as per cash book (tally) and as per bank statement are given in the following table.

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2012	Balance as per Bank 31.3.2012	Difference	Remarks
1	Allahabad Bank - 50095803073	83,391,069.00	92,008,023.00	-8,616,954.00	BRS
2	Bank of Baroda Pandri Branch 17388010008264	14,344,647.61	17,307,437.61	-2,962,790.00	BRS
3	Bank of Baroda Auto Sweep 8264	-	0.00	0.00	
4	Bank of Baroda Main Branch 05100100006296	2,385,467.00	2,385,467.00	0.00	
5	Bank of Baroda Pandri Branch 17380100007113	383,707.50	383,707.50	0.00	
6	Bank of Baroda Pandri Branch 31810100000044	2,371,786.00	2,371,786.00	0.00	
7	Bank of Baroda Pandri Branch 17380100007114	2,066,716.00	2,066,716.00	0.00	
8	Bank of Baroda Pandri Branch 17380100007115	1,665,092.00	1,665,092.00	0.00	
9	BANK OF INDIA TATYAPARA 935410110002572	938,677.00	938,677.00	0.00	
10	Canara Bank Telibandha Branch 2555101004262	3,388.00	3,388.00	0.00	
11	Canara Bank City Kotwali Branch 51356	194,248.00	194,248.00	0.00	
12	Central Bank of India Main Branch 1692193971	9,069,091.00	9,069,091.00	0.00	
13	CBI -5437	47,527.00	47,527.00	0.00	
14	Central Bank of India Sadar Bazar Branch 3111004850	202,671.00	532,062.00	-329,391.00	BRS
15	Central Bank of India Main Branch 1692188214	554,330.77	554,330.77	0.00	
16	Central Bank of India Sadar Bazar Branch 1384501401	36,604.64	36,604.64	0.00	
17	Central Bank of India Fafadih Branch 1261383124	579,565.00	579,565.00	0.00	
18	Central Bank of India Main Branch 1632242296	2,349,190.00	2,349,190.00	0.00	
19	Central Bank of India Fafadih Branch 1261383612	376,774.00	376,774.00	0.00	
20	Central Bank of India Civil Lines Branch 1279013844	101,660.25	101,660.25	0.00	

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Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2012	Balance as per Bank 31.3.2012	Difference	Remarks
21	Dena Bank Jawahar Nagar Branch 018810010410	3,700.00	3,700.00	0.00	
22	Dena Bank Jawahar Nagar Branch 018810010433	2,701,401.00	2,701,401.00	0.00	
23	Dena Bank Jawahar Nagar Branch 23776	45,768.00	45,768.00	0.00	
24	Dena Bank Jawahar Nagar Branch 018810006180	27,317.00	27,317.00	0.00	
25	Dena Bank Auto Sweep 6180	1,402,000.00	1,402,000.00	0.00	
26	Dena Bank Jawahar Nagar Branch 018810010577	36,234.00	36,234.00	0.00	
27	Dena Bank Auto Sweep 10577	86,720.00	86,720.00	0.00	
28	Indian Overseas Bank Gurunanak Chowk Branch 121301000003333	11,590,140.50	11,590,140.50	0.00	
29	Indian Overseas Bank Gurunanak Chowk Branch 121301000003334	6,137,941.00	6,137,941.00	0.00	
30	Indian Overseas Bank Gurunanak Chowk Branch 121301000003378	6,049,012.00	6,049,012.00	0.00	
31	Oriental Bank of Commerce Collectorate Branch 09721010000110	302,431.00	302,431.00	0.00	
32	Oriental Bank of Commerce Collectorate Branch 18680	41,142,275.60	41,142,275.60	0.00	
33	Oriental Bank of Commerce G E Road Branch 01882011002919	369,747.00	369,747.00	0.00	
34	Punjab National Bank Katora Talab 324600120000011	244,286,208.32	245,503,616.32	-1,217,408.00	BRS
35	Punjab National Bank Katora Talab 324600100065830	45,784,922.20	46,039,814.20	-254,892.00	BRS
36	Punjab National Bank Katora Talab 324600110000069	61,910,748.00	61,910,748.00	0.00	
37	Punjab National Bank (Market Rent) 3246000100073051	21,410,905.00	21,410,905.00	0.00	
38	Punjab National Bank Katora Talab 01000074078	2,092.00	2,092.00	0.00	
39	Punjab National Bank Katora Talab 01000074829	2,711,355.00	2,711,355.00	0.00	
40	State Bank of India Katcheri Branch 10470123352	122,490.20	122,490.20	0.00	
41	State Bank of Indore Mg Road Raipur 5301535908	7,979,272.75	12,950,201.75	-4,970,929.00	BRS
42	State Bank of Indore Mg Road Raipur 53015397712	53,863.03	53,863.03	0.00	
43	State Bank of Indore Mg Road	1,449,608.91	1,449,608.91	0.00	

Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)



RAIPUR MUNICIPAL CORPORATION

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2012	Balance as per Bank 31.3.2012	Difference	Remarks
...	Raipur 5301545420				
44	State Bank of Indore Mg Road Raipur 53015397938	665,447.09	665,447.09	0.00	
45	State Bank of Indore Mg Road Raipur 53015395895	301,262.00	301,262.00	0.00	
46	State Bank of India Main Branch 10822705355	33,946,222.12	42,981,290.12	-9,035,068.00	BRS
47	Union Bank of India Shankar Nagar 540902050000028	(23,249.00)	14,291.00	-37,540.00	BRS
48	Union Bank of India Auto Sweep 540902050000028	33,205,000.00	33,205,000.00	0.00	
49	Union Bank of India 327002010816212	320,808.30	320,808.30	0.00	
50	Union Bank of India Auto Sweep 6212	58,740,000.00	58,740,000.00	0.00	
51	Union Bank of India Shankar Nagar 540902050000020	(4,380.00)	11,386.00	-15,766.00	BRS
52	Union Bank of India Auto Sweep 540902050000020	4,294,000.00	4,294,000.00	0.00	
53	Union Bank of India Jawahar Nagar 540902050000059	10,500.00	10,500.00	0.00	
54	Union Bank of India Auto Sweep 540902050000059	79,255,000.00	79,255,000.00	0.00	
55	Union Bank of India Shankar Nagar 54090205000036	14,661.00	14,661.00	0.00	
56	Union Bank of India Auto Sweep 54090205000036	19,989,000.00	19,989,000.00	0.00	
57	Union Bank of India Shankar Nagar 54090205000046	11,527.00	11,527.00	0.00	
58	Union Bank of India Auto Sweep 54090205000046	1,017,000.00	1,017,000.00	0.00	
59	Union Bank of India Shankar Nagar 54090217000009	(2,741,615.00)	4,440.00	-2,746,055.00	BRS
60	Union Bank of India Auto Sweep 54090217000009	231,595,000.00	231,595,000.00	0.00	
61	Union Bank of India Shankar Nagar 327001110050001	542,034.00	542,034.00	0.00	
62	Union Bank of India Auto Sweep 27001110050001	100,000.00	100,000.00	0.00	
63	Union Bank of India Shankar Nagar 54090205000051	(4,517.00)	10,479.00	-14,996.00	BRS
64	Union Bank of India Auto Sweep 54090205000051	58,290,000.00	58,290,000.00	0.00	
65	Union Bank of India Jawahar Nagar 32700205000012	6,687.00	6,687.00	0.00	
66	Union Bank of India Auto Sweep 32700205000012	1,045,000.00	1,045,000.00	0.00	

Deputy Commissioner (Finance)
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RAIPUR MUNICIPAL CORPORATION

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2012	Balance as per Bank 31.3.2012	Difference	Remarks
67	Union Bank of India Shankar Nagar 540902050000050	14,673.00	14,673.00	0.00	
68	Union Bank of India Auto Sweep 540902050000050	8,287,000.00	8,287,000.00	0.00	
69	Union Bank of India Jawahar Nagar 540902050000078	10,748.00	10,748.00	0.00	
70	Union Bank of India Auto Sweep 540902050000078	5,964,000.00	5,964,000.00	0.00	
71	Union Bank of India PURANI BASTI 61940205000018	14,231.00	14,231.00	0.00	
72	Union Bank of India Auto Sweep 50000018	3,324,000.00	3,324,000.00	0.00	
73	Union Bank of India Shankar Nagar 540902050000037	10,827.00	10,827.00	0.00	
74	Union Bank of India Auto Sweep 540902050000037	2,378,000.00	2,378,000.00	0.00	
75	Union Bank of India Samta Colony 496801110050003	351,353.00	550,735.00	-199,382.00	BRS
76	Union Bank of India Auto Sweep 496801110050003	3,251,000.00	3,251,000.00	0.00	
77	Union Bank of India Shankar Nagar 540902050000027	(65,170.00)	12,868.00	-78,038.00	BRS
78	Union Bank of India Auto Sweep 540902050000027	37,402,000.00	37,402,000.00	0.00	
79	Union Bank of India Shankar Nagar 55750205000001	15,991.80	15,991.80	0.00	
80	Union Bank of India Auto Sweep 55750205000001	3,154,000.00	3,154,000.00	0.00	
81	Union Bank of India Jawahar Nagar 327002010010920	(16,304,570.93)	27,364.07	16,331,935.00	BRS
82	Union Bank of India Auto Sweep 7002010010920	92,918,000.00	92,918,000.00	0.00	
83	Union Bank of India Shankar Nagar 540902050000039	10,680.00	10,680.00	0.00	
84	Union Bank of India Auto Sweep 205-39	43,953,000.00	43,953,000.00	0.00	
85	AXIS BANK -(12th FC) -8306	11,290,746.00	11,290,746.00	0.00	
86	Axis Bank- 170079	61,538,847.00	61,538,847.00	0.00	
87	Axis Bank Pandri Branch 1844674	10,106,301.00	10,106,301.00	0.00	
88	Axis Bank Pandri Branch 139010100167642	11,499,588.04	11,547,415.04	-47,827.00	BRS
89	Axis Bank Pandri Branch 139010100140928	3,144,500.00	3,144,500.00	0.00	
90	Axis Bank Pandri Branch 645850	718,450.00	718,450.00	0.00	
91	Axis Bank Pachpedi Naka 911010007448508	515,058.00	515,058.00	0.00	

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RAIPUR MUNICIPAL CORPORATION

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2012	Balance as per Bank 31.3.2012	Difference	Remarks
92	Axis Bank Pachpedi Naka 910010016031484	45,703,722.00	47,874,025.00	-2,170,303.00	BRS
93	Axis Bank Pandri Branch 909020041699463	152,972.00	152,972.00	0.00	
94	Axis Bank Pandri Branch 139010200017347	4,315,003.00	6,394,405.00	-2,079,402.00	BRS
95	IDBI Bank 36449	35,289,117.00	36,162,871.00	-873,754.00	BRS
96	IndusInd Bank Katcheri Branch 10050/74961	421,688.22	421,688.22	0.00	
97	Jila Sahkari Bank Pandri 1157/5292	8,340,778.11	8,342,243.11	-1,465.00	BRS
98	Jila Sahkari Bank Pandri 11723	314,977.00	314,977.00	0.00	
99	Jila Sahkari Bank Pandri 14186	8,447.50	8,447.50	0.00	
100	Jila Sahkari Bank Pandri 40211	870,285.00	870,285.00	0.00	
101	Laxmi Mahila Nagrik Sahkari Bank Main Branch 101860	27,085.00	27,085.00	0.00	
Zone -1					
102	DENA BANK - 300	1,806,478.39	1,806,478.39	-	
103	DENA BANK - 301	110,387.02	110,387.02	-	
104	DENA BANK - 302	2,940,854.90	2,940,854.90	-	
105	DENA BANK - 761	1,558,542.00	1,558,542.00	-	
106	DENA BANK - 769	2,920,747.00	2,920,747.00	-	
107	DENA BANK - 782	840,380.00	840,380.00	-	
108	DENA BANK - 783	3,960,983.00	3,962,747.00	(1,764.00)	BRS
109	DENA BANK - 784	78,000.00	78,000.00	-	
110	DENA BANK - 391	1,417,341.29	1,418,907.29	(1,566.00)	BRS
111	AXIS BANK - 5487 FROM 01/09/2011	2548925.37	2548925.37	-	
112	DENA BANK - 327	7,674,115.68	7,693,639.68	(19,524.00)	BRS
113	State bank of india - 1622	1,212,176.00	1,220,569.00	(8,393.00)	BRS
Zone-2					
114	Dena bank-11416	768,789.50	802,129.50	(33,340.00)	BRS
115	Axis bank-71279	8,988,842.98	8,988,842.98	-	
116	Dena bank-25649	6,045,945.00	6,045,945.00	-	
117	Dena bank-11467	1,762,276.00	1,762,276.00	-	
118	Dena bank-10035	40,936.33	50,406.33	(9,470.00)	BRS
119	Dena bank-10037	678,177.50	678,177.50	-	
120	Dena bank-23888	6,245,305.00	6,414,855.00	(169,550.00)	BRS
121	Dena bank-11489	10,246,242.00	10,253,190.00	(6,948.00)	BRS

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RAIPUR MUNICIPAL CORPORATION

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2012	Balance as per Bank 31.3.2012	Difference	Remarks
122	Dena bank-23936	3,362,666.00	3,362,666.00	-	
123	Dena bank-27119	1,437,709.00	1,909,229.00	(471,520.00)	BRS
124	Dena bank-23894	1,325,553.00	1,325,553.00	-	
125	Dena bank-23946	200,000.00	200,000.00	-	
126	Dena bank-23944	445,314.00	445,314.00	-	
127	Dena bank-23878	48,348.00	67,367.00	(19,019.00)	BRS
128	Dena bank-23877	31,956.00	38,956.00	(7,000.00)	BRS
Zone-3					
129	AXIS BANK-79605	2,538,240.00	2,538,240.00	-	
130	SBI - 3114	95,314.20	106,692.20	(11,378.00)	BRS
131	CENTRAL BANK OF INDIA-50196	5,639,760.00	5,671,892.00	(32,132.00)	BRS
132	BANK OF MAHA-44251	6,278,867.00	6,363,097.00	(84,230.00)	BRS
133	PUNJAB NATIONAL-66501	15,259,143.00	15,288,142.00	(28,999.00)	BRS
134	BANK OF MAHA-55069	29,587.00	108,946.00	(79,359.00)	BRS
135	SBI - 3103	889,790.95	889,790.95	-	
136	BANK OF MAHA-55218	14,729.00	14,729.00	-	
137	BANK OF MAHA-55321	2,144,465.00	2,148,447.00	(3,982.00)	BRS
138	BANK OF MAHA-03285	6,636,146.00	6,636,146.00	-	
139	BANK OF MAHA-59369	200,000.00	200,000.00	-	
Zone-4					
140	BANK OF BARODA - 2105	250,636.50	250,636.50	-	
141	CANARA BANK - 23214	613,424.00	613,424.00	-	
142	CANARA BANK - 50944	3,506,395.24	3,506,395.24	-	
143	CANARA BANK - 50945	2,053,624.90	2,053,624.90	-	
144	CANARA BANK - 50946	251,458.37	430,564.37	(179,106.00)	BRS
145	CANARA BANK - 51418	271,562.00	527,455.00	(255,893.00)	BRS
146	CANARA BANK - 1419	11,561,617.00	11,561,617.00	-	
147	OBC BANK - 0767	292,658.00	292,658.00	-	
148	OBC BANK - 0774	75,593.00	75,593.00	-	
149	OBC BANK - 2969	478,386.00	478,386.00	-	
150	OBC BANK - 5717	5,017,072.00	5,017,072.00	-	
151	OBC BANK - 0798	3,620,363.00	3,626,805.00	(6,442.00)	BRS
152	AXIS BANK - 39774	641,134.00	645,411.00	(4,277.00)	BRS
153	AXIS BANK - 8930	7,148,462.00	7,148,462.00	-	
154	AXIS BANK - 5814	4,495,659.00	4,495,659.00	-	

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RAIPUR MUNICIPAL CORPORATION

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2012	Balance as per Bank 31.3.2012	Difference	Remarks
Zone-5					
155	CENTRAL BANK OF INDIA - 4756	4,772,352.10	4,867,538.10	(95,186.00)	BRS
156	CENTRAL BANK OF INDIA - 5607	1,037,970.00	1,926,757.00	(888,787.00)	BRS
157	CENTRAL BANK OF INDIA - 0014	2,773,806.00	3,347,646.00	(573,840.00)	BRS
158	CENTRAL BANK OF INDIA - 5629	49,244.57	736,041.57	(686,797.00)	BRS
159	CENTRAL BANK OF INDIA - 9325	946,720.64	946,720.64	-	
160	AXIS BANK - 8733	3,495,961.17	3,495,961.17	-	
161	CENTRAL BANK OF INDIA - 6178	11,853,339.00	11,901,537.00	(48,198.00)	BRS
162	AXIS BANK - 9397	8,436,011.28	8,436,011.28	-	
163	CENTRAL BANK OF INDIA - 4472	7,595,745.00	7,665,745.00	(70,000.00)	BRS
164	CENTRAL BANK OF INDIA - 9002	2,623,075.00	2,642,677.00	(19,602.00)	BRS
165	CENTRAL BANK OF INDIA - 5618	4,000,069.00	4,000,069.00	-	
Zone-6					
166	JAN SAMPARK(AXIS BANK-73063)	33,500.00	50,500.00	(17,000.00)	BRS
167	SAFAI THEKA CASH BOOK(AXIS BANK-73238)	838,823.75	838,823.75	-	
168	LICENCE AND NEW TAX(AXIS BANK-73416)	11,157,718.00	11,157,718.00	-	
169	REVENUE CASH BOOK(AXIS BANK-79786)	4,052,215.00	4,052,215.00	-	
170	PARSHAD NIDHI(CANARA BANK-21420)	75,570.00	81,117.00	(5,547.00)	BRS
171	COMMUNITY BUILDING-(CANARA BANK-22780)	935,686.00	977,031.00	(41,345.00)	BRS
172	DEVELOPMENT FEES CASH BOOK(CANARA BANK- 51359)	4,921,309.00	4,921,309.00	-	
173	SUCHNA KA ADHIKAAR(CANARA BANK-51360)	64,496.00	64,496.00	-	
174	RAIN WATER HARVESTING(CANARA BANK-51620)	6,294,952.00	6,294,952.00	-	
175	SALARY CASH BOOK(CANARA BANK-51362)	285,438.00	375,250.00	(89,812.00)	BRS
176	ROAD BADHA CASH BOOK(CANARA BANK-51417)	66,598.00	209,847.00	(143,249.00)	BRS
177	ADHO SANRACHNA(UBI-03107)	2,590,011.00	2,728,542.00	(138,531.00)	BRS
178	JAL PRAVAH CASH BOOK(UBI(03167)	558,331.00	555,331.00	3,000.00	BRS
179	VIDHAYK NIDHI (UBI-06177)	3,956,413.00	3,967,457.00	(11,044.00)	BRS
180	Bhagi Rathi NALJAL(UBI-06311)	500,000.00	500,000.00	-	

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SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2012	Balance as per Bank 31.3.2012	Difference	Remarks
181	CANARA BANK-51361	22,148.00	22,148.00	-	
Zone-7					
182	BOB-1433	18,160.00	21,154.00	-2,994.00	BRS
183	BOB-0056	1,102,301.50	1,138,966.50	-36,665.00	BRS
184	BOB-1436	1,445,052.00	1,445,052.00	-	
185	BOB-0054	3,347,253.60	3,347,253.60	-	
186	BOB-0178	3,761,632.00	3,761,632.00	-	
187	BOB-0154	11,246,088.00	11,348,096.00	-102,008.00	BRS
188	BOB-1509	4,153,038.50	4,153,038.50	-	
189	BOB-1434	74,506.50	74,506.50	-	
190	AXIS-9993	7,639,612.00	7,639,612.00	-	
191	BOB-0063	516,153.50	516,153.50	-	
192	BOB-0825	3,218,324.00	3,329,984.00	-111,660.00	BRS
193	UNION-2920	1,972,794.04	1,972,794.04	-	
194	BOB-1841	692,443.00	692,443.00	-	
195	Punjab National Bank Zone 7 75633	638.00	638.00	-	
196	BOB-00101	1,425,322.00	1,425,322.00	-	
Zone-8					
197	central bank of india-50233	4,761,027.10	5,082,523.10	(321,496.00)	BRS
198	central bank of india-50244	8,873.82	14,942.82	(6,069.00)	BRS
199	central bank of india-50222	411,869.46	411,869.46	-	
200	central bank of india-50211	2,976,673.66	2,976,673.66	-	
201	central bank of india-50288	7,825,018.82	7,834,535.82	(9,517.00)	BRS
202	central bank of india-50346	830,758.64	830,758.64	-	
203	central bank of india-20551	2,820,819.00	2,820,819.00	-	
204	central bank of india-38029	3,874,230.00	4,100,261.00	(226,031.00)	BRS
205	central bank of india-49028	2,659,009.00	2,715,140.00	(56,131.00)	BRS
206	central bank of india-50645	2,088.00	84,088.00	(82,000.00)	BRS
207	central bank of india-36771	224,122.00	224,122.00	-	
208	Axis bank - 53871	3,886,173.42	3,886,173.42	-	
	TOTAL	1,779,723,641.72	1,836,921,937.72	-57,198,296.00	

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RAIPUR MUNICIPAL CORPORATION

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Disclaimer:

1. **Bank Balance Adjustment:** Some Bank account balance has been overstated or under stated or not taken in the previous year 2010-11 balance sheet has been adjusted through general municipal fund. These are as follows.
 - a. Bank statement of Jilla Sahakari Kendriya Bank-Account no-14186 has not been provided to us. The closing balance Rs.8447.50 carried forward from the previous year balance sheet and there is no movement in bank balance.
 - b. United bank of India Account no-205-36 was under stated by Rs.1063800.00, so it is debited through Municipal Fund.
 - c. Panjab National Bank Account No-173051 has been under stated by Rs17440391.00 and the amount was debited by crediting Municipal Fund.
 - d. FDR- Account No-0032005681678 amounting to Rs 50000000.00 was not shown in the previous year balance sheet, is identified and adjusted through Municipal Fund
 - e. Central Bank of India Account No-5437 has not been shown in previous year balance sheet. Opening Balance as on 01.04.2011 amounting to Rs47527.00 has been adjusted through Municipal Fund.
 - f. Oriental Bank of commerce Account No-1882011002919 opened for swimming pool purpose has not been taken into account in the previous year balance sheet. Bank Account Balance as on 01.04.2011 was Rs10017260.00 has adjusted with municipal Fund.
 - g. United Bank of India Account No-205-51, was over stated by Rs49989968.00 and it was adjusted by debiting Municipal Fund.
2. **Rent Receivables:** Shop Rent receivable has not been considered in previous year balance sheet 2010-11. As per demand register, rent receivable as on 01.04.2011 is amounting to Rs.16307000.00 which was incorporated by adjusting with Municipal Fund.
3. **Unutilised Grant:** There was no unutilised grant shown in the balance sheet of FY 2010-11. Consequently the grant amount has been became debit balance at the closing balance sheet date 31.03.2012. Such debit balance grant account has been adjusted through Municipal Fund these are follows;
 - a. 12th Finance Grant amounting to Rs65000000.00 was refunded during 2011-12 out of opening balance; the amount was adjusted through municipal fund.
 - b. Grant for City Bus Amounting to Rs79890000.00 was became debit balance during the year, adjusted through Municipal Fund.
 - c. Jal Awardhan Yojna amounting to Rs.75980000.00 was became debit balance during the year, adjusted through Municipal Fund.
 - d. Social Security Pension Yojna amounting to Rs7500000.00 was became debit balance during the year, adjusted through Municipal Fund.
4. **Loan from state government** amounting to Rs 837281615.00 has been unchanged during the year as no information was provided by RMC.
5. **Loan from other financial institution** amounting to Rs.72087026.00 has been unchanged during the year as no information was provided by RMC.
6. **Stock in hand** amounting to Rs.19624549.00 has been unchanged during the year as no information was provided by RMC.
7. **Bank Reconciliation Statement:** Details of Bank reconciliation are given in separate report.
8. **Rounded off:** Municipal Fund has been rounded off by 0.05 due to depreciation amount charged in Income and Expenditure Account is in fraction of decimal point as per Fixed Assets Register.

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RAIPUR MUNICIPAL CORPORATION

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Contingent Liabilities

As per the information provided by the ULB and on the basis of documents reviewed by us in the preparation of the Opening Balance Sheet we did not come across any such information which needs to be disclosed as a contingent liability.

Identification and Determination of Opening Balances of Assets and Liabilities

Under the accounting system, followed hitherto, by the municipality, no ledger accounts were being maintained with respect to fixed assets acquired /constructed by the municipality, instead all the capital expenditure incurred were directly charged to Receipts & Payments Statement, the only annual accounting statement prepared by the municipality and consequently no balance were carried forward in respect of assets currently under the control of and in active use by the municipality. Since the municipality has adopted accrual accounting for the first time, there were often difficulties in compiling comprehensive information on the existence and valuation of assets. Thus, while preparing these financial statements, as per the guidelines and formats provided in the NMAM, the municipality has taken into account available historical cost less accumulated depreciation of all the assets that howsoever came into the knowledge of appropriate authority of municipality. Any asset which has been acquired free of cost or in respect of which no payment has been made from own fund is recorded at nominal values of Re. 1.

In case of liabilities, same environment, as stated above, was prevailing hitherto and all the capital / loan / deposit receipts directly and fully credited to receipts and payments statement in the year of receipts. The amount repaid if any was charged in the year of payment in an isolated way without updating the status of outstanding dues of lending institutions including interest and penal interest charged by them, at municipality level. Different items of liabilities incorporated in these financial statements are identified and determined from various documents / records which are subject to confirmation/reconciliation and consequent modifications if any.

These being the ground realities, there might be possibility that these financial statements may not cover assets / liabilities existing at the balance sheet date, if any, but unknown to the appropriate authority of the municipality. To that extent, these financial statements are not showing true and fair view of state of affairs as on reported date.

Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)



TRIAL BALANCE
Period:1st April 2011 to 31st March 2012
ULB Name: Raipur Municipal Corporation

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
Current Assets							
45010 - Cash-in-hand							
45010-01 - Cash, Zone 05		17,503,610.00		17,503,610.00			
45010-02 - Cash,Zone-1		7,726,031.00		7,726,031.00			
45010-03 - Cash, Zone 3		10,674,796.00		10,674,796.00			
45010-04 - Cash		98,286,194.32		96,384,249.88		1,901,944.44	
45010-05 - Cash - Tax Revenue		565,258,194.08		565,258,194.08			
Bank Accounts							
45021 - Nationalised Banks							
45021-01 Bank of Baroda 0056-Sadak-7		703,808.00		11,365.00		692,443.00	
45021-02 Bank of Baroda 0056-Sadak-7		3,484,040.00		4,001,465.00		1,102,301.50	
45021-03 Bank of Baroda-00154-Zone 7		17,861,028.00		6,614,940.00		11,246,088.00	
45021-04 Bank of Baroda-00178-Zone 7		6,000,000.00		2,238,368.00		3,761,632.00	
45021-05 BANK OF BARODA 014331SAFALTHEKA-ZONE 7		14,808,099.00		15,543,122.50		1,425,322.00	
45021-07 Bank of Baroda 01436-Vidhavak Nidhi 7		1,602,252.00		1,62,200.00		1,445,052.00	
45021-08 Bank of Baroda 01509-Zone 7		10,517,832.00		6,364,503.50		4,153,038.50	
45021-09 Bank of Baroda 2105		1,700,000.00		1,449,363.50		250,636.50	
45021-10 Bank of Baroda ZONE 7 31810100000825		2,448,076.00		1,760,515.00		742,264.00	
45021-11 Bank of Baroda ZONE 7 31810100000434		52,662.50		64,244.00		32,184,204.00	
45021-12 Bank of Baroda ZONE 7 31810200000054		1,119,852.60		73,294,892.00		930,267.00	
45021-13 Bank of Baroda ZONE 7 31810200000633		384,453.50		801,922.00		670,222.00	
45021-14 Bank of Maharashtra - Zone 3 - 03285		4,350,662.00		2,335,484.00		50,000.00	
45021-15 Bank of Maharashtra - Zone 3 - 44251		3,719,228.00		19,720,000.00		17,162,361.00	
45021-16 Bank of Maharashtra - Zone 3 - 55069		1,053,286.00		15,829,141.00		16,852,840.00	
45021-17 Bank of Maharashtra - Zone 3 - 55218		61,729.00		61,729.00		29,587.00	
45021-18 Bank of Maharashtra - Zone 3 - 55324				2,241,723.00		14,729.00	
45021-19 Bank of Maharashtra - Zone 3 - 59269				97,308.00		2,144,065.00	
45021-20 Canara Bank 23214		200,000.00		200,000.00		200,000.00	
45021-21 Canara Bank 50944		380,832.00		211,902.00		613,624.00	
45021-22 Canara Bank 50945		4,496,235.00		3,000,000.00		3,506,995.24	
45021-23 Canara Bank 50946		1,350,000.00		532,819.00		2,053,624.90	
45021-24 Canara Bank -Sadar Bada-1418		1,019,521.37		78,131,275.00		251,585.37	
45021-25 Canara Bank-Zone 2/21420		651,16.00		5,474,723.00		271,562.00	
45021-26 Canara Bank Zone 4 51419		2,225,369.00		3,581,4387.00		75,520.00	
45021-27 Canara Bank-Zone 6/21780		10,512,103.00		6,846,605.00		11,561,617.00	
45021-28 Canara Bank-Zone-6/51359		666,527.00		519,723.00		935,686.00	
45021-29 Canara Bank-Zone-6/51360		13,534,104.00		8,805,120.00		4,921,309.00	
45021-30 Canara Bank-Zone-6/51361		62,084.00		2,412.00		64,436.00	
45021-31 Canara Bank-Zone-2/51620		22,146.00				22,148.00	
45021-32 Canera Bank-Zone-6/51362				6,474,167.00		183,215.00	
45021-33 Canera Bank-Zone 6/51417		2,679,062.00		27,573,250.00		29,966,874.00	
45021-34 Central Bank of India - Zone 05 - 0014		1,548,228.00		12,636,688.00		14,118,318.00	
45021-35 Central Bank of India - Zone 05 - 4472		4,525,131.00		3,397,622.00		2,773,806.00	
45021-36 Central Bank of India - Zone 05 - 4756		1,133,817.00		8,343,621.10		7,595,745.00	
45021-37 Central Bank of India - Zone 05 - 5607		2,235,491.00		4,705,086.00		4,772,332.10	
45021-38 Central Bank of India - Zone 05 - 5618		1,821,564.00		34,547,571.00		1,037,920.00	
45021-39 Central Bank of India - Zone 05 - 5639		1,345,033.45		2,178,835.00		330.00	
45021-40 Central Bank of India - Zone 05 - 6178		10,930,233.00		16,676,959.00		17,972,717.88	
45021-41 Central Bank of India - Zone 05 - 9002		4,338.00		9,429,447.00		11,853,339.00	
45021-42 Central Bank of India - Zone 05 - 9325		337,155.64		3,080,737.00		4,62,000.00	
45021-43 Central Bank of India - Zone 05 - 50196		1,727,214.00		4,740,435.00		740,435.00	
45021-44 Central Bank of India - Zone 05 - 20551		1,297,599.00		34,547,571.00		8,834,033.00	
45021-45 Central Bank of India - Zone 05 - 36771				2,178,835.00		2,513,695.00	
45021-46 Central Bank of India - Zone 05 - 38029				1,024,290.00		4,036,815.00	
45021-47 Central Bank of India - Zone 05 - 49028				21,641,372.00		800,168.00	
45021-48 Central Bank of India - Zone 05 - 50211		759,530.00		22,209,496.00		21,641,372.00	
45021-49 Central Bank of India - Zone 05 - 50222		1,748,200.00		3,282,720.00		3,874,230.00	
45021-50 Central Bank of India - Zone 05 - 50233		3,535,339.00		9,429,447.00		2,659,009.00	
45021-51 Central Bank of India - Zone 05 - 50244		2,530,269.82		17,465,250.50		2,976,633.66	
45021-52 Central Bank of India - Zone 05 - 50288		10,185,120.00		3,812,430.82		7,825,018.82	
45021-53 Central Bank of India - Zone 05 - 50346		939,674.00		1,557,918.64		830,758.64	



Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
45021-54 Central Bank of India - Zone 8 - 50645	29,000.00			78,588.00	105,500.00	2,088.00	
45021-55 Dena Bank - Zone 01 - 0300	6,916,391.69	9,998,120.00	15,108,033.30			1,806,478.39	
45021-56 Dena Bank - Zone 01 - 0301	2,204,820.02	24,826,582.00	26,921,515.00			11,010,387.02	
45021-57 Dena Bank - Zone 01 - 0302	4,227,466.70	11,396,074.00	12,682,685.80			7,940,854.70	
45021-58 Dena Bank - Zone 01 - 0327	12,839,508.00	6,475,020.00	11,700,412.32			7,674,115.68	
45021-59 Dena Bank - Zone 01 - 0391	1,175,205.29	1,300,020.00	1,057,864.00			1,417,341.29	
45021-60 Dena Bank - Zone 01 - 3761	11,416.00	1,300,000.00	1,822,738.00			1,558,342.00	
45021-61 Dena Bank - Zone 01 - 3769	2,242,488.00	1,931,389.00	280,112.00			2,920,477.00	
45021-62 Dena Bank - Zone 01 - 3782	1,927,025.00	18,652,528.00	18,749,173.00			3,840,380.00	
45021-63 Dena Bank - Zone 01 - 3783	2,219,580.00	20,010,000.00	18,268,597.00			3,960,583.00	
45021-64 Dena Bank - Zone 01 - 3784	33,000.00	56,000.00	42,700.00			78,000.00	
45021-65 Dena Bank - Zone 21(0035)	1,179,881.33	42,700,000.00	43,838,945.00			49,936,33	
45021-66 Dena Bank - Zone 21(0037)		100,858,841.00	107,440,943.00			678,177.50	
45021-67 Dena Bank - Zone 2-11416	7,220,279.50	8,194,275.00	7,691,792.00			768,789.50	
45021-68 Dena Bank Zone 21(1467)	1,057,557.00	2,016,086.00	1,762,216.00			445,314.00	
45021-69 Dena Bank-Zone-21(1489)	10,242,076.00	5,274,528.00	5,270,362.00			10,246,242.00	
45021-70 Dena Bank-Zone 21(3877)	4,500.00	129,000.00	101,544.00			31,956.00	
45021-71 Dena Bank Zone-21(3878)	1,433,899.00	21,124,165.00	22,508,716.00			48,348.00	
45021-72 Dena Bank-Zone-21(3888)	4,483,010.00	26,101,198.00	24,340,903.00			6,245,305.00	
45021-73 Dena Bank-Zone 21(3894)		2,044,096.00	2,18,543.00			1,325,553.00	
45021-74 Dena Bank Zone-21(3936)		3,926,001.00	5,652,35.00			3,362,666.00	
45021-75 Dena Bank-Zone 21(3944)		500,000.00	54,686.00			445,314.00	
45021-76 Dena Bank-Zone 21(3946)		200,000.00	54,686.00			200,000.00	
45021-77 Dena Bank-Zone 21(5649)	4,565,054.00	1,480,891.00	1,480,891.00			6,045,245.00	
45021-78 Dena Bank-Zone-21(7119)	703,135.00	19,152,026.00	19,562,503.00			1,437,709.00	
45021-79 OBC Bank-Zone-4- 0767	3,560,464.00	85,638.00	85,638.00			292,658.00	
45021-80 OBC-Jaisamprak Nidhi -ZONE 4 -7744	35,945.00	2,556,634.00	5,638,712.00			75,593.00	
45021-81 OBC- ZONE 4-2072191012969	3,560,464.00	18,070,184.00	13,053,112.00			478,386.00	
45021-82 Oriental Bank of Commerce 5217		4,086,496.00	4,086,496.00			5,017,072.00	
45021-83 Oriental Bank of Commerce 0798		3,106,701.00	3,106,701.00			3,620,363.00	
45021-84 Punjab National Bank- Zone 3-66501	13,997,141.00		1,844,699.00			15,259,143.00	
45021-85 Punjab National Bank- Zone 7-756333	638.00					638.00	
45021-86 STATE BANK OF INDIA-ZONE 01-1622		4,490,000.00	3,187,824.00			1,212,726.00	
45021-87 State Bank of India - Zone 3 - 3103	1,054,432.95	1,200,000.00	1,363,642.00			889,790.95	
45021-88 State Bank of India - Zone 3 - 3114	1,700,254.20	38,834,789.00	40,439,729.00			95,314,20	
45021-89 Union Bank of India-Zone 6(03107)	2,479,900.00	21,693,588.00	21,579,477.00			2,590,011.00	
45021-90 Union Bank of India-Zone 6(03116)		558,331.00				558,331.00	
45021-91 Union Bank of India-Zone 6(06177)		4,298,636.00	3,42,283.00			3,956,413.00	
45021-92 Union Bank of India-Zone 6(06311)		500,000.00	500,000.00			500,000.00	
45021-93 Union Bank of India ZONE 7-61940210002220	1,375,000.00	3,333,560.00	2,735,765.96			1,972,794.04	
45021-94 ALLAHBAD BANK 3073		289,508,162.00	205,117,093.00			83,391,069.00	
45021-95 Bank of Baroda - (13th FC/12th FC/Anda Rahat)- 8264	246,417,762.61	919,171,153.00	1,151,244,568.00			14,344,647.61	
45021-96 Bank of Baroda- (13th FC)- 8264 Auto Sweed	2,258,574.00	421,982,344.00	421,982,344.00			431,982,344.00	
45021-97 Bank of Baroda-6296	360,033.00	126,893,000.00	126,893,000.00			2,385,467.00	
45021-98 Bank of Baroda Family Benefit-2113	7,000,554.00	4,841,252.00	4,841,252.00			383,707.50	
45021-99 Bank of Baroda (GPF)-044		9,971,051.00	9,971,051.00			14,599,829.00	
45021-100 Bank of Baroda (GPF-10)-7114		1,929,1305.00				2,371,786.00	
45021-101 Bank of Baroda (GPF-11)-7115	5,520,736.00	104,849.00	104,849.00			2,066,716.00	
45021-102 BANK OF INDIA - Ward Vikas- 2572	33,275,000.00	388,677,00	32,725,000.00			1,665,022.00	
45021-103 Canara Bank -262		326,000.00				938,637.00	
45021-104 Canara Bank -51356	3,805.00	1,28,000.00	1,28,000.00			3,388.00	
45021-105 CBI-1-1921,93771	14,692,799.00	2,004,796.00	2,004,796.00			194,248.00	
45021-106 CBI-1-5437		47,521,000.00				9,069,091.00	
45021-107 CBI-Dumcertar Market Premium)-4850						47,521,000.00	
45021-108 CBI-Interoperative-86214	38,920,000.00	64,610,233.00	64,610,233.00			202,671.00	
45021-109 Central Bank of India-2370/1401						554,330,77	
45021-110 Central Bank of India-3124	579,665.00	1,073,590.36	1,073,590.36			36,604,64	
45021-111 Central Bank of India-42296	4,712,088.00					579,565.00	
45021-112 Central Bank of India-83612	13,880,000.00					2,349,190.00	
45021-113 Central Bank of India-(Sancti Nidhi)-13844	132,924.00	279,692,25	310,956.00			376,724.00	
45021-114 DENA BANK 0410		141,00				101,660,25	
45021-115 DENA BANK 1033	2,499,921.00					2,701,401.00	
45021-116 DENA BANK 23371	4,38,025.00	8,290,00	8,290,00			45,768.00	
45021-117 Dena Bank(Filtrer Plant Flow Meter) 6180	1,304,639.00					1,402,000.00	
45021-118 Dena Bank(Filtrer Plant Flow Meter) 6180						3,326,028.00	
45021-119 Dena Bank(Filtrer Plant Flow Meter) 6180						1,924,000.00	

Deputy Commissioner (Finance) Municipal Commissioner, Darjeeling (C.G.)

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
45021-119 Dena Bank(NSDP) 10577	1,664,133.00			1,108,555.00	2,736,464.00	36,234.00	
45021-120 Dena Bank(NSDP) 10577-Auto Sweep		1,135,000.00		1,048,280.00	86,720.00		
45021-121 UBI 3333	6,329,438.00			11,348,933.00	6,138,250.50	11,590,140.50	
45021-122 UBI3334	8,925,723.00			52,170,318.00	54,958,100.00	6,137,941.00	
45021-123 UBI 3378	23,377.00			6,025,635.00		6,049,012.00	
45021-124 OBC 00110	302,431.00					302,431.00	
45021-125 OBC 33720/18680	1,099,731.01			40,042,544.59		41,141,275.60	
45021-126 OBC -Swimming Pool:18820/11002919		10,369,747.00		10,000,000.00		1,369,747.00	
45021-127 PNB 12-11	7,233,745.00			790,964,342.00	553,911,878.68	244,286,208.32	
45021-128 PNB -65830	30,563,864.20			4,23,914,929.00	408,692,871.00	45,784,922.20	
45021-129 PNB -(Astray Shukl)-1169	79,138,400.00			35,717,274.00	52,944,926.00	61,190,748.00	
45021-130 PNB Bank (Market Rent) - 0173051				21,411,917.00	1,012.00	21,410,905.00	
45021-131 PNB-Development Work By Temples - 74078	555,299.00			2,092.00	555,299.00	2,092.00	
45021-132 PNB-HUDCO/Sulabh Souchalaya 74829	2,998,518.00			2,158,756.00	2,445,919.00	2,711,355.00	
45021-133 SBI 23332	80,565.20			2,023,017,220.36	2,269,448,668.00	122,920.20	
45021-134 SBI Indore -5908	254,417,220.39					7,979,222.75	
45021-135 SBI INDORE 7712	51,856.00			2,007.03		53,863.03	
45021-136 SBLINDORE 5420	1,334,849.91			94,759.00		1,449,608.91	
45021-137 SBLINDORE 7938	1,170,302.00			2,672,338.09		3,177,253.00	
45021-138 SBI INDORE-Filter Plant Maintenance- 5895	631,182.00			3,229,920.00		301,262.00	
45021-139 SBI Main- 10822705355	43,704,390.12			113,537,312.00		33,946,222.12	
45021-140 UBI - 205-28 (Auto Sweep)	130,855,000.00			104,490,561.00		20,840,119.00	
45021-141 UBI 205-28 (Auto Sweep)	70,721,110.30			3,390,000.00		33,205,000.00	
45021-142 UBI - 816312				53,587,155.00		123,987,557.00	
45021-143 UBI -816212 (Auto Sweep)				2,445,497.00		6,136,655.00	
45021-144 UBI - (Anangawadi)	3,686,778.00			5,203,000.00	909,900.00	4,294,000.00	
45021-145 UBI - (Anangawadi) 205-20 Auto Sweep				80,554,556.00		10,560,000.00	
45021-146 UBI (Apoorv Rahat) 205-59	73,706,319.00			79,894,000.00		79,255,060.00	
45021-147 UBI (Apoorv Rahat) 205-59-Auto Sweep				6,39,000.00		6,39,000.00	
45021-148 UBI-(Astray Shukl) 205-36	10,858.00			2,702,603.00		2,698,800.00	
45021-149 UBI-(Astray Shukl) 205-39 Auto Sweep	16,394,000.00			2,698,800.00		1,064,000.00	
45021-150 UBI BANK- Bhaishtan/Usia Sium 205-46	6,522,198.00			5,904,329.00		12,415,000.00	
45021-151 UBI BANK- B-SUP- 217-09				5,698,000.00		5,698,000.00	
45021-152 UBI Bank -B-SUP- 217-09(Auto Sweep)				1,132,855,410.00		1,132,425,079.00	
45021-153 UBI Bank -B-SUP- 217-09(Auto Sweep)	214,787,000.00			1,171,946.00		563,205,000.00	
45021-154 UBI -CG Clean- 50001	638,127.00			3,907.00		542,034.00	
45021-155 UBI -CG Clean- 50001(Auto Sweep)				100,000.00		100,000.00	
45021-156 UBI - (Gourav Path)205-51				103,261,224.00		150,995,228.00	
45021-157 UBI - (Gourav Path)205-51-Auto Sweep	47,730,187.00			35,691,000.00		58,290,000.00	
45021-158 UBI-HQ Building- 205-12	17,796,164.00			12,580,081.00		30,922,528.00	
45021-159 UBLHO Building- 205-12 (Auto Sweep)	18,353,164.00			11,975,000.00		10,930,000.00	
45021-160 UBL -(IDSMT) 205-50	22,677,948.00			28,872,950.00		51,536,265.00	
45021-161 UBL -(IDSMT) 205-50 / (Auto Sweep)				29,865,000.00		21,578,000.00	
45021-162 UBI Javahar Nager 205-78	5,531,734.00			21,578,000.00		8,287,000.00	
45021-163 UBI Javahar Nager 205-78 (Auto Sweep)				443,014.00		443,014.00	
45021-164 UBI Purani Basti - 50003 (Auto Sweep)				5,964,000.00		5,964,000.00	
45021-165 UBI Purani Basti 205-18 (Auto Sweep)				5,060,414.00		12,580,081.00	
45021-166 UBI -Rally Ashray Yonna- 205-37				260,000.00		11,975,000.00	
45021-167 UBI -Rally Ashray Yonna- 205-37 (Auto Sweep)				2,406,000.00		2,518,497.00	
45021-168 UBI -School Building -50003	6,160,587.00			40,350,255.00		46,159,889.00	
45021-169 UBI -(Shikhsya Karmi & MDM) 205-27				5,621,000.00		5,621,000.00	
45021-170 UBI -(Shikhsya Karmi & MDM) 205-27-Auto Sweep				136,024,118.00		135,958,193.00	
45021-171 UBI -(Shikhsya Karmi & MDM) 205-27-Auto Sweep				73,025,000.00		3,324,000.00	
45021-172 UBI -Vidhyak Nidhi / Sansad Nidhi - 205-01				62,143,655.30		62,062,408.00	
45021-173 UBI -Vidhyak Nidhi / Sansad Nidhi - 205-01-Auto Sweep				21,434,000.00		28,000.00	
45021-174 Union Bank of India 3270020/100109201	57,238,000.00			40,350,255.00		1,181,155,201.12	
45021-175 Union Bank of India 3270020/100109201 (Auto Sweep)	10,325.00			5,621,000.00		57,238,000.00	
45021-176 Union Bank of India - Jai Awardhan Yonna - 205-39	224,000.00			1,218,804,695.00		1,218,804,540.00	
45022 - Other Scheduled Banks				593,270,000.00		593,541,000.00	
45022-01 Axis Bank 39774						3,730,671.00	
45022-02 Axis Bank 8930						3,089,537.00	
45022-03 Axis Bank -Zone 01 - 5487						7,148,462.00	
45022-04 Axis Bank -Zone 05 - 8733						29,332,088.63	
45022-05 Axis Bank -Zone 05 - 9937	4,313,093.00					34,262,000.00	
						10,399,615.00	



Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
45022-05 Axis Bank Zone-2(12/29)		75,527,350.62		66,586,507.64		8,988,842.98	
45022-07 Axis Bank - Zone 3 - 79605	4,309,140.00	42,878,151.97		44,649,240.00		2,538,240.00	
45022-08 Axis Bank-Zone 4: 5814	4,042,028.00	43,142,074.02		42,639,343.02		4,495,659.00	
45022-09 Axis Bank-Zone 6(73033)	2,500.00	18,70,000.00		39,000.00		33,500.00	
45022-10 Axis Bank-Zone 6(73238)	395,973.00	18,363,551.00		17,940,700.25		838,823.75	
45022-11 Axis Bank-Zone 6(73416)	5,628,874.00	6,276,190.00		747,346.00		11,157,718.00	
45022-12 Axis Bank Zone-6(72965)	4,197,390.00	31,962,379.00		32,107,554.00		4,052,215.00	
45022-13 Axis Bank Zone 8 - 53871	5,129,178.00	69,518,434.00		67,098,102.05		7,639,612.00	
45022-14 Axis Bank Zone 8 - 53871	7,043,485.00	43,588,413.63		46,745,413.63		3,886,743.42	
45022-15 AXIS BANK - (12th FCO)		112,807,541.00		101,516,795.00		11,290,700.00	
45022-16 Axis Bank - 170079		61,538,847.00		61,538,847.00			
45022-17 Axis Bank - 1844674		30,106,301.00		20,000,000.00		10,106,301.00	
45022-18 AXIS Bank (Adhosaranchan 35cr) - 161642	14,377,744.00	2,052,167.00		4,933,322.96		11,499,588.04	
45022-19 AXIS BANK - Bhairathan - 40928	3,022,877.00	121,213.00		12,692,700.00		3,144,500.00	
45022-20 Axis Bank - Govt. Recpt.Ashvya Shukla 45850	48,032,044.00	35,244.00		2,861,599.00		718,550.00	
45022-21 Axis Bank Pachpedi Naka 911010007448508	35,244.00	3,341,413.00		515,703,222.00		515,703,222.00	
45022-22 Axis Bank - Telibandha Talab - 910010016031484	44,254,916.00	11,808,808.00		10,360,002.00		45,703,222.00	
45022-23 Axis Bank - Telibandha Talab - 99463	100,014,000.00	9,861,028.00		9,861,028.00		115,972.00	
45022-24 AXIS BANK (Vikas Karya & Adho): 17347	18,032,907.00	210,635.00		13,928,599.00		4,315,003.00	
45022-25 IDBI Bank 36449		68,207,006.00		32,917,889.00		35,289,117.00	
45022-26 INDUSIND BANK 005074961	421,688.22					421,688.22	
45023 - Scheduled Cooperative Banks		1,633,048.00		2,660,000.00		314,977.00	
45023-01 Jila Sahakari Bank - 11723	1,341,929.00					8,447.50	
45023-02 JILA SAHAKARI BANK 14186	8,447.50	33,147.00				8,340,778.11	
45023-04 JSKB - (Shahid Smarak)-1157-5292	837,138.00	2,372,384.11				27,085.00	
45023-05 LAXMI MAHILA SAHAKARI BANK 101860	27,085.00						
Branch / Divisions							
Head Office - RMC		559,187,040.24		708,022,917.64		148,835,827.40	
Zone		16,728,732.64		24,520,814.00		7,792,081.36	
Zone-1		70,946,490.00		56,285,973.00		14,661,117.00	
Zone-2		98,532,166.00		17,948,398.00		80,951,232.00	
Zone-3		84,299,414.00		55,358,032.24		28,941,381.76	
Zone 4		127,336,412.00		57,382,988.00		69,953,424.00	
Zone 5		76,030,607.00		44,725,289.00		31,305,318.00	
Zone 6		77,420,877.00		47,024,084.00		30,396,793.00	
Zone 7		120,696,810.00		70,145,500.00		50,750,330.00	
Zone 8		67,201,319.00		55,630,492.00		11,157,082.77	
1 - Revenue Income							
110 - Tax Revenue							
11001 - Property Tax		225,146,358.00				225,146,358.00	
11001-01 - Property Tax on Building-Residential Use		15,292,298.00				15,292,298.00	
11001-41 - Surcharge on Property and Water Tax							
11002 - Water Tax (Incl Fee & Charges)		162,240,608.00				162,240,608.00	
11002-00 - Consolidated Water Tax							
11003 - Samikit Karidated Water Tax		91,647,309.00				91,647,309.00	
11011 - Advertisement Tax							
11011-04 - Advertisement Tax - Hoardings On Private Land		15,532,000.00				15,532,000.00	
11080 - Others Taxes							
11080-03 - Nirakshit Kar		32,261,771.00				32,261,771.00	
11080-22 Town Development Cess Current Year		5,152,000.00				5,152,000.00	
120 - Assigned Revenues & Compensations							
12010 - Taxes & Duties Collected By Others		554,000.00				554,000.00	
12010-00 - Consolidated Tax&Duties Collected by Other		39,000,000.00				39,000,000.00	
12010-01 - Entertainment Tax		7,666,944.00				7,666,944.00	
12010-31 - Basic Amenities		100,000,000.00				100,000,000.00	
12010-32 - Bar Licence Fees		36,378,000.00				36,378,000.00	
1202 - Compensation in Lieu of Taxes & Duties							
12020-01 - Compensation in Lieu of Taxes & Duties		355,711,730.36				355,711,730.36	
130 - Rental Income From Municipal Properties							
13010 - Rent From Civic Amenities		22,489,477.32				22,489,477.32	
13010-01 - Rent From Markets							
13010-02 - Rent From Shopping Complexes		17,943,000.00				17,943,000.00	



Deputy Commissioner (Finance)
Municipal Corporation, Nagpur (C.G.)

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
13010-03 - Rent From Community Halls		400,027.00		1,781,139.00		1,781,139.00	
13010-04 - Rent From Stadium			3,333,560.00			2,933,533.00	
13080 - Other Rents							
13080-02 - Lakes and Ponds		2,214,024.00				2,214,024.00	
140 - Fees & User Charges							
14010 - Employment & Registration Charges				90,000.00		90,000.00	
14010-00 -Consolidated Employment & Registration Charge				6,550,859.00		6,550,859.00	
14011-00 - Consolidated Licensing Fees			8,876,000.00			8,876,000.00	
14011-01 - Trade License Fees							
14012 - Fees for Grant of Permit				2,172,483.00		2,172,483.00	
14012-02 Income From Fire Brigade		620,266.00				620,266.00	
14012-01 - Fees From Sanction of Building Plans		2,178,835.00				2,178,835.00	
14014 - Development Charges				92,797,412.00		92,797,412.00	
14014-01 - Development Charges							
14015 - Regularisation Fees			29,213.00			29,213.00	
14015-11 - Building Permission Fees			4,123,750.00			4,123,750.00	
14015-00 - Consolidated Regularisation Fees			78,167,950.00			78,167,950.00	
14015-02 - Agreement Fees			3,954,965.00			3,954,965.00	
14015-03 -Building Construction Regularization Fees							
14020 - Penalties And Fines			652,606.00			652,606.00	
14020-00 - Consolidated Penalties and Fines			7,000.00			7,000.00	
14020-03 - Rents							
14030 - Other Fees				101,337.00		101,337.00	
14040-01-17 Market Fee				2,412.00		2,412.00	
14040-18 RTI				12,309.00		12,309.00	
14040-00 - Consolidated Other Fees				149,000.00		149,000.00	
14040-01 - Consolidated Fees				44,813,671.00		44,813,671.00	
14040-12 - Road Cutting Charges				1,582,059.00		1,582,059.00	
14040-13 - Application Fees				2,675,410.02		2,675,410.02	
14040-14 - Miscellaneous Fees				10,627,398.00		10,627,398.00	
14040-15 - Nal Connection(Savojant) Charges				3,000.00		3,000.00	
14040-16 - Nal Connection Material				1,230,444.00		1,230,444.00	
14040-17 Survey Fees							
14050 - User Charges							
14050-02 - Septic Tank Cleaning Charges				2,833,246.00		2,833,246.00	
14050-08 - Water Supply				70,000.00		70,000.00	
14050-11 - Penalty Imposed by Courts				15,830.00		15,830.00	
14050-22 Income From Fire Brigade				3,784,256.00		3,784,256.00	
14070 - Service / Administrative Charges							
14070-04 - Service Charges				166.00		166.00	
150 - Sale & Hire Charges							
15011 - Sale of Forms & Publications				319,314.00		319,314.00	
16010-01 - Sale of Tender Papers				212,600.00		212,600.00	
15011-00 -Consolidated Sale of Forms & Publications							
15030 - Sale of Others							
15030-35 -Material Supply				1,026,871.00		1,026,871.00	
160 - Revenue Grants, Contribution & Subsidies							
16010 - Revenue Grants				242,500.00		242,500.00	
16010-02-JANSAMPARK NIDHI				1,3,885,529.00		1,3,885,529.00	
16010-01 - From State Government				32,330,602.00		32,330,602.00	
16010-11 - From Central Government							
16020 - Reimbursement of Expenses				22,962,107.00		22,962,107.00	
16020-01 - From State Govt.				4,12,299.00		4,12,299.00	
16030-01 - From Central Government							
16030-01 - Contribution Towards Schemes							
16030-01 - From State Govt.							
170 - Income From Investments							
17010 - Interest				1,015,822.00		1,015,822.00	
17010-01 - Fixed Deposits							
171 - Interest Earned				100,807,209.30		100,807,209.30	
1710 - Interest From Bank Accounts							
17110-00 - Consolidated Interest From Bank Accounts				2,218,388.00		2,218,388.00	
17110-22 BANK INTEREST				13,312,498.91		13,312,498.91	



Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
17180 - Other Interest							
17180-01 - Interest From Other Receivables							45,436.00
185 - Prior Period							
18500 - Income							
18500-00 - Consolidated Prior Period Income							1,354,964.69
2 - Revenue Expenditure							
210 - Establishment Expenses							
21010 - Salaries, Wages And Bonus							
21010-01 - Salaries & Allowances Officers		70,573,451.00					
21010-11 - Salaries & Allowances Staff		417,874,520.00					
21010-21 - Wages		11,773,847.00					
21010-31 - Arrear Salary		1,099,029.00					
21020 - Benefits And Allowances							
21020-00 - Employee Benefits and Allowances		98,372.00					
21020-01 - Group Insurance Scheme		6,76,628.00					
21020-31 - Medical Allowance		1,021,155.00					
21020-41 - Uniform Allowance		138,218.00					
21020-61 - Staff Welfare Expenses		12,715.00					
21020-71 - Staff Training Expenses		60,000.00					
21030 - Pension							
21030-00 - Consolidated Pension		44,593,286.00					
21030-01 - Pension/Family Pen. Contribution		16,499,380.00					
21030-04 - Anticipatory Pension <input checked="" type="checkbox"/>		1,741,550.00					
21040 - Other Terminal & Retirement Benefits							
21040-01 - Death Cum Retirement Benefit		397,881.00					
21040-02 - Retirement Gratuity		3,177,253.00					
21040-11 - Leave Encashment		1,408,483.00					
21040-21 - Provident Fund Contribution		25,013,395.50					
220 - Administrativ E Expenses							
22011 - Office Maintenance							
22011-01 - Electricity Charges		17,280,872.60					
22011-02 - Security Expenses		8,092,293.00					
22012 - Communication Expenses							
22012-00 - Consolidated Communication Expenses		325,997.00					
22012-01 - Telephone Expenses		2,483,926.00					
22012-02 - Mobiles		122,117.00					
22012-11 - Web, Internet		223,424.00					
22021 - Printing and Stationery							
22021-01 - Printing Expenses		1,044,324.00					
22021-02 - Stationery		720,800.00					
22021-03 - Computer Stationery And Consumables		190,000.00					
22021-04 Photo Copy Expenses		144,230.00					
22030 - Travelling & Conveyance							
22030-00 - Consolidated Travelling & Conveyance		779,238.00					
22030-04 - Travelling And Conveyance - Officers		183,215.00					
22030-05 - Travelling And Conveyance Staff		252,924.00					
22030-11 Fuel, Petrol and Diesel Own Vehicles		26,297,650.00					
22030-21 - Hire & Conveyance Expenses		181,341.00					
22040 - Insurance		3,678,153.00					
22040-02 - Vehicles							
22051 - Legal Expenses		1,959,248.00					
22051-01 - Legal Fees							
22051-03 - Cost of Suits /compromises		944,686.00					
22052 - Professional and Other Fees		132,900.00					
22052-21 - Consultancy Fees,Charges							
22060 - Advertisement And Publicity		2,590,467.00					
22060-01 - Advertisement Expenses							
22060-11 - Publicity Expenses		29,504,481.00					
22060-31 - Cultural Events		549,975.00					
22061 - Membership & Subscriptions		47,013.00					
22061-00 - Consolidated Membership&Subscriptions							
22061-01 - Professional Societies		205,111.00					
22060 - Other Administrative Expenses		11,000.00					
22080 - 03 Honorarium		933,750.00					
22080-01 - Expenses For Meeting Of Corporation/MMIC		766,820.00					



Deputy Commissioner of Finance/
Municipal Corporation, Kollupitiya (C.G.)

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
22080-02 - Guest Entertainment Expenses		253,166.00				233,166.00	
22080-12 - Public Welfare Expd.		104,315.00				104,315.00	
22080-51 - Miscellaneous Expenses		5,322,98.00				5,214,769.00	
22080-52 - Housekeeping Expd.		437,167.00				437,167.00	
230 - Operations & Maintenance							
23010 - Power & Fuel							
23010-00 - Consolidated Power & Fuel		7,617,078.00				7,617,078.00	
23010-01 - Water Works		22,507,916.62				22,507,916.62	
23010-02 - Street Lighting		27,363,341.00				26,352,591.00	
23030 - Consumption of Stores							
23030-00 - Consolidated Consumption of Stores		8,244,087.00				8,244,087.00	
23030-01 - Consumption of Stores-Street Light		21,468,480.00				21,468,480.00	
23040 - Hire Charges							
23040-01 - Consumption of Stores-Water Works		3,816,909.00				3,816,909.00	
23040 - Hire Charges of Vehicles							
23040-02-Hire Charges of Vehicles		162,124.00				162,124.00	
23050 - Repairs & Maintenance Infrastructure Assets							
23050-25 - Others		2,703,069.00				2,703,069.00	
23050-35 Repair Maintenance Pumpset		1,100,950.00				1,100,950.00	
23050-36 Pipeline Repair		1,866,915.00				1,866,915.00	
23050-36 Repair & Maintenance Pipe		383,945.00				383,945.00	
23050-52 - Culverts		2,089,810.00				2,089,810.00	
23050-01 - Concrete Roads(CCR)		44,180.00				44,180.00	
23050-02 - Metalled Roads (Bitumen)		8,878,686.00				8,878,686.00	
23050-03 - Other Roads		4,56,160.00				4,56,160.00	
23050-04 - Bridges & Flyovers		11,821,553.00				11,821,553.00	
23050-10 Repair and Maintenance Filter Plant		4,570,232.00				4,570,232.00	
23050-11 - Underground Drains		5,372,155.00				5,372,155.00	
23050-12 - Open Drains		8,467,612.00				8,467,612.00	
23050-21 - Water Ways		14,957,390.00				14,957,390.00	
23050-22 - Borewell		912,788.00				912,788.00	
23050-23 - Open Wells		159,036.00				159,036.00	
23050-24 - Water Reservoirs		11,365.00				11,365.00	
23050-31 - Public Lighting		5,444,889.00				5,444,889.00	
23050-32 - Lamp Posts		420,577.00				420,577.00	
23050-33 - Transformer		1,38,555.00				1,38,555.00	
23050-34 - Others		2,019,238.00				2,019,238.00	
23050-41 - Plant & Machinery		8,189,663.00				8,189,663.00	
23051 - Repairs & Maintenance Civil Amenities							
23051-00 -Consolidated Repairs&Maintenance-Civic Amenities		105,357.00				105,357.00	
23051-01 - Parks, Nurseries & Gardens		12,152,091.00				12,152,091.00	
23051-02 - Lakes & Ponds		7,010,281.00				7,010,281.00	
23051-03 - Playgrounds & Stadium		899,578.00				899,578.00	
23051-05 - Parking Lots		42,318.00				42,318.00	
23051-10 - Fire Tender Engines		299,835.00				299,835.00	
23051-11 - Markets & Complexes		18,846.00				18,846.00	
23051-21 - Public Toilets		939,492.00				939,492.00	
23051-31 - Street Lights		1,697,234.00				1,697,234.00	
23052 - Repairs & Maintenance Buildings							
23052-15 - Welcome Gate		46,296.00				46,296.00	
23052-16 - Shed & Chabutra		273,164.00				273,164.00	
23052-00 - Consol Repairs & Maintenance -Buildings		2,816,991.00				2,816,991.00	
23052-01 - Office Buildings(R&M)		3,871,793.00				3,871,793.00	
23052-02 - Community Building		2,582,288.00				2,582,288.00	
23052-04 - Hospital Building		31,360.00				31,360.00	
23052-05 - Residential Quarters		55,631.00				55,631.00	
23052-07 - Shopping Centres		578,667.00				578,667.00	
23052-08 - Auditoriums		44,706.00				44,706.00	
23052-09 - School Building		2,127,983.00				2,127,983.00	
23052-11 - Temples		327,411.00				327,411.00	
23053 - Repairs & Maintenance Vehicles							
23053-00 - Consol Repairs & Maintenance -Vehicles		5,543,541.00				5,543,541.00	
23053-01 - Motor Car		1,669,186.00				1,669,186.00	
23053-04 - Trucks (Tractor)		308,123.00				308,123.00	
23053-05 - Tankers		591,293.00				591,293.00	



Deputy Commissioner (Finance)
Municipal Corporation, Raigarh (C.G.)

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
23053-08 - Fire Tenders		437,276.00		437,276.00			
23053-09 - Hearse Van		36,219.00				36,219.00	
23054 - Repairs & Maintenance Furniture				296,779.00		296,779.00	
23054-01 - Consolidated Repairs & Maintenance - Furniture				6,400.00			
23054-01 - Chairs				62,220.00			
23054-03 - Admirals				62,220.00			
23054-05 - Partitions				49,984.00			
23054-09 - Others				72,368.00			
23055 - Repairs & Maintenance Office Equipments				174,978.00			
23055-00 - Consolidated Office & Other Equipments				174,978.00			
23055-01 - Air Conditioners				70,361.00			
23055-02 - Computers				180,343.00			
23055-03 - Faxes				52,170.00			
23055-04 - Photo-Copiers				159,879.00			
23055-05 - Water Coolers				193,726.00			
23055-09 - Others				47,863.00			
23056 - Repairs & Maintenance Electrical Appliances						866,612.00	
23056-00 - Consolidated Electrical Appliances						866,612.00	
23056-02 - Electrical Fittings						837,715.00	
23080 - Other Operating & Maintenance Expenses						14,632,047.07	
23080-04 - Cleaning by Private Agencies (Outsourced) <input checked="" type="checkbox"/>						14,632,047.07	
23080-00 - Consolidated Other Operation&Maintenance Expenses						1,388,199.00	
23080-01 - Water Purification Charges						9,920.00	
23080-02 - Testing & Inspection Charges						562,588.00	
23080-03 - Garbage & Clearance Expenses						10,963,593.00	
23080-04 - Cleaning by Private Agencies (Outsourced)						137,414,856.15	
23080-05 - Water Tankers						36,186,181.00	
23080-07 - Water Works						5,853,401.00	
240 - Interest & Finance Charges							
24070 - Bank Charges							
24070-00 - Consolidated Bank Charges						551,550.00	
250 - Programme Expenses						365.00	
25010 - Election Expenses							
25010-00 - Consolidated Election Expenses							
25020 - Own Programme							
25020-00 - Consolidated Own Programme							
25020-09 - Raiva Uschab Expenses							
260 - Revenue Grants, Contribution and Subsidiies							
26010 - Grants							
26010-10 - Census Expense							
26010-00 - Consolidated Grants							
26010-01 - Mead Day Meal							
26010-07 - Census Expenses							
26010-09 - DSMT Expenses							
26010-10 - Contributions							
26020-00 - Consolidated Contributions Exe.							
26020-02 - Jansampatrik							
26020-01 - Health Programme							
26030 - Subsidies							
26030-01 - Stradhaniali Yojna							
272 - Depreciation							
27220 - Buildings							
27220-00 - Consolidated Depreciation on Buildings							
27230 - Roads & Bridges							
27230-00 - Consolidated Depreciation on Roads&Bridge							
27231 - Sewerage And Drainage							
27231-00 -Consolidated Depreciation On Waterways							
27232 - Waterways							
27232-00 -Consolidated Depreciation On Waterways							
27233 - Public Lighting System							
27234-Bridges							
27234-00 -Consolidated Dep. On Bridges							
27240 - Plant & Machinery							



Deputy Commissioner (Finance)
Municipal Corporation, Raipur (C.G.)

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
27240-00 - Consolidated Dep. on Plant & Machinery				9,034,344.00		9,034,344.00	
27250 - Vehicles						-	-
27250-00 - Consolidated Depreciation on Vehicles				14,643,365.02		14,643,365.02	
27260 - Office & Other Equipments						-	-
27260-00-Consolidated Dep. on Office & Other Equipment				5,126,596.85		5,126,596.85	
27270 -Furniture, Fixtures, Fittings&Electrical Appliance						-	-
27270-00 - Consolidated Dep. On Furniture, Fixtures, Fittings & Electrical Appliances				8,017,832.60		8,017,832.60	
285 -Prior Period						-	-
28500 - Expenses				5,657,625.00		5,657,625.00	
28500-00 - Consolidated Prior Period Expenses						-	-
28580 - Other Expenses						-	-
28580-01 - Other Expenses				936,589.00		936,589.00	
3 - Capital Receipts & Liabilities							
310 - Municipal (General) Fund						-	-
31010 - Municipal Fund						-	-
31010-00 - Consolidated Municipal Fund				17,681,654,261.46		278,359,968.00	99,110,607.00
3112 - Reserve Funds						-	-
31210 - Capital Contribution						-	-
31210-00 - Consolidated Capital Contribution				628,075,000.00		628,075,000.00	
320 - Grants, Contribution for Specific Purposes						-	-
32010 - Central Government						8,606,001.00	8,606,001.00
32010-31 - MPAD (Local Area Development Funds)						8,214,850.00	8,214,850.00
32010-01 - Grant for Census				65,000,000.00		67,342,446.00	2,342,446.00
32010-02 - Grants - 12th Finance Commission				2,785,955.00		2,62,800.00	2,62,800.00
32010-03 - Grants - 13th Finance Commission				233,000.00		450,400.00	195,200.00
32010-12-Basithiya, Vidhya Fund				255,200.00		7,500,000.00	7,500,000.00
32010-13-Basithiya, Viklang Fund						7,500,000.00	7,500,000.00
32010-14-Social Security Pension Yojna						23,838,600.00	23,838,600.00
32010-15-Basithiya, Vidhikavastha, Pension						39,971,600.00	7,257,392.00
32010-16-Sukhna, Sahara Pension						32,714,238.00	32,714,238.00
32010-17-Basithiya, Parivaar Sahaayata						2,753,600.00	3,132,048.00
32010-18-Sukhna, Karmi Anudan						38,183,751.00	43,607,173.00
32010-23-Rally Awas Yojna						2,500,000.00	2,500,000.00
32010-56-Jal Awasdhian Yojna-NNURM						425,534,540.00	464,639,000.00
32010-56-MADHYAN BHQJAN YOJNA						28,044,637.00	30,566,294.00
32010-58-BSUP HOUSING FUND						530,000,000.00	530,000,000.00
32010-60-Grants for City Bus						79,890,000.00	79,890,000.00
32010-61-ILCS Scheme Fund						22,050,000.00	22,050,000.00
32010-66 I.D.S.M.T. Grant						1,500,000.00	4,281,851.00
32020 - State Government							2,281,851.00
32020-01-Adhosanachana-150Cr							
32020-01-Adhosanachana-150Cr		500,000,000.00			500,000,000.00		
32020-01-Geurav Path Yojna					58,563,782.00		
32020-01-Geurav Path Yojna					2,883,000.00		
32020-02-Muktidham Yojna Fund-Raiva Paravartit						680,000.00	
32020-02-Muktidham Yojna Fund-Raiva Paravartit						14,845,000.00	
32020-08-Public Toilet Grant Fund						13,850,025.00	
32020-09-Pushp Vriksha Development Fund-Raiva Paravartit						129,475,000.00	
32020-10-Sarover Dharover Yojna						111,100,000.00	
32020-11 - Grants for Road Development						11,100,000.00	
32020-12-Parshad Nidhi Fund						675,000.00	
32020-14-MP / MIA Grant for Specific Purpose						1,212,000.00	
32020-15-Andhan Badi Scheme Fund						44,000,000.00	
32020-16-Pav Jai Sankat Niwaran Water Fund						40,000,000.00	
32020-16-Pav Jai Sankat Niwaran Water Fund						150,000,000.00	
32020-18-Jan Samashya Niwaran Grant-Adhosanachana						4,500,000.00	
32020-22-Bhagirath Naljal Yojna Grant						12,000,000.00	
32020-23-Sarover Dharover Yojna						10,000,000.00	
32020-25-Raiva Paravartit-Gyan Sthal Yojna						68,235,000.00	
32020-25-Raiva Paravartit-Gyan Sthal Yojna						24,395,000.00	
32020-26-Adhosanachana Mad-Vikash Yojna						1,651,000.00	
32020-27-Adhosanachana Mad-Vibhushan Yojna						44,000,000.00	
32020-28-Adhosanachana Mad-Danavikaran Yojna						40,000,000.00	
32020-28-Adhosanachana Mad-Danavikaran Yojna						150,000,000.00	
32020-30-Adhosanachana Mad-CG Club to Talukha Col						4,500,000.00	
32020-32-Adhosanachana Mad-Purna Bus Stand to Bahum						10,000,000.00	
32020-35-Adhosanachana Maintenance 227.45						68,235,000.00	
32020-53-Adhosanachana Mad-Vikash Yojna						24,395,000.00	
32020-57-Grants for Lakes and Ponds						1,651,000.00	
32020-58-Grant for Zone Building-Adhosanachana						10,000,000.00	
32020-66-Annajura Samudavik Seva-Raiva Paravartit						3,000,000.00	
32020-73-Flood Arrangement Grant						30,000,000.00	



Deputy Commissioner of
Municipal Corporation, Raipur (C.G.)