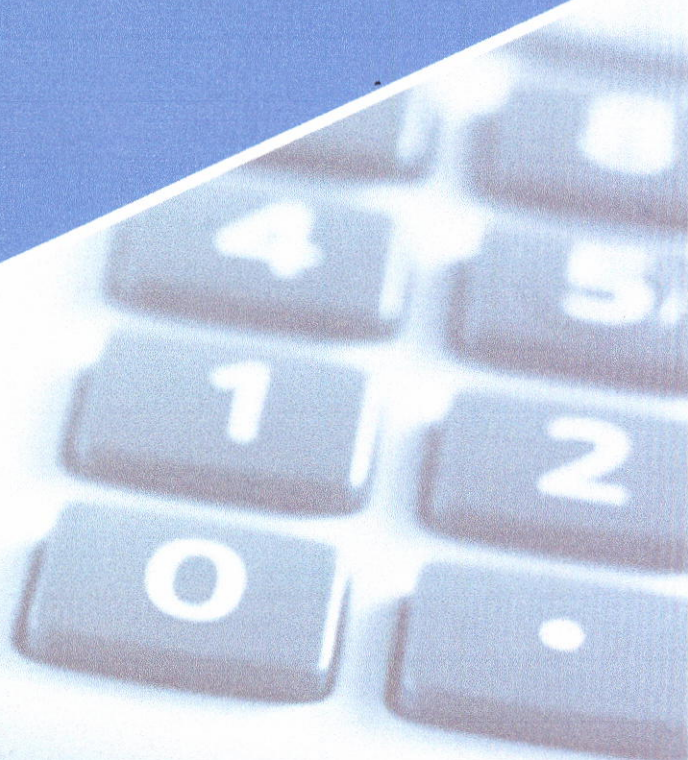


# RAIPUR MUNICIPAL CORPORATION

## 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		
			₹	₹	₹	₹	₹	₹
	<b>SOURCES OF FUNDS</b>							
	<b>Reserves and Surplus</b>							
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		17,681,654,261.46
3-20	Grants, Contributions for specific purposes	B-4		1,388,701,739.00		0.00		0.00
	<b>Loans</b>							
3-30	Secured loans	B-5		909,368,641.00		909,368,641.00		
3-31	Unsecured loans	B-6		0.00		0.00		
	<i>Sub Total</i>			909,368,641.00		909,368,641.00		
	<b>TOTAL</b>			<b>20,184,747,047.73</b>		<b>18,591,022,902.46</b>		
	<b>APPLICATION OF FUNDS</b>							
	<b>Fixed Assets including Statues &amp; Heritage</b>							
	<b>Assets</b>	B-11						
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		
	Net Block			11,952,168,715.25		11,954,944,579.80		
4-12	Capital work-in-progress			2,336,253,190.85		2,192,089,133.00		14,147,033,712.80
	<b>Investments</b>							
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		107,845,575.00
	<b>Working Capital [Sub Total (A) - Sub Total (B)]</b>							
	<b>Current assets, loans &amp; advances</b>							
4-30	Stock in hand (Inventories)	B-14		19,624,549.00		19,624,549.00		
4-31	Sundry Debtors (Receivables)	B-15						
	Gross amount outstanding		102,451,196.00			84,990,010.00		
	Less: Accumulated provision against bad and doubtful Receivables		0.00	102,451,196.00		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 2012			As At 31st March 2011		
			₹	₹	₹	₹	₹	₹
4-40	Prepaid expenses	B-16		0.00		0.00		
4-50	Cash and Bank Balances	B-17		1,781,625,586.16		1,929,424,867.66		
4-60	Loans, advances and deposits	B-18		3,532,417,279.54		3,329,668,255.00		
	Sub Total (A)			5,436,118,610.70		5,363,707,681.66		
3-40	Less: Current Liabilities and Provisions							
3-41	Deposits received	B-7		214,081,089.85		124,921,058.00		
3-50	Deposit works	B-8		0.00		0.00		
3-60	Other liabilities	B-9		917,090,321.22		902,643,009.00		
	Provisions	B-10		0.00		0.00		
	Sub Total (B)			1,131,171,411.07		1,027,564,067.00		4,336,143,614.66
4-70	Other Assets							0.00
480	Miscellaneous Expenditure (to the extent not written off)	B-19		545,291,975.00				0.00
		B-20		0.00				
	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.)

Commissioner

Commissioner  
Municipal Corporation, Raipur (C.G.)

Financial Consultant



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
			₹	₹
	<b>INCOME</b>			
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	<b>Total - INCOME</b>		<b>1,568,248,994.91</b>	<b>2,556,421,924.00</b>
	<b>EXPENDITURE</b>			
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	<b>Total - EXPENDITURE</b>		<b>1,806,812,978.33</b>	<b>1,522,728,984.50</b>
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		<b>(238,563,983.42)</b>	<b>1,033,692,939.50</b>
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
	<b>Net balance being surplus/ deficit carried over to Municipal Fund</b>		<b>(243,803,232.73)</b>	<b>1,033,692,939.50</b>

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
<b>[A] Cash flows from operating activities</b>		
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)	-
<b>Net cash generated from /(used in) operating activities [A]</b>	<b>(451,331,654.81)</b>	<b>-</b>
<b>[B] Cash flows from investing activities</b>		
(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)	-
<b>Add:</b>		
Proceeds from disposal of assets	-	-
Proceeds from disposal of investments	-	-
Investment income received	-	-
<b>Net cash generated from /(used in) investing activities [B]</b>	<b>(1,713,244,365.69)</b>	<b>-</b>
<b>[c] Cash flows from financing activities</b>		
<b>Add:</b>		
Grants	3,045,281,880.00	-
Loans from banks/others received	-	-
<b>Less:</b>		
Grants	1,028,505,141.00	-
Loans repaid during the period	-	-
Loans & advances to employees	-	-
Loans to others Finance expenses	-	-
<b>Net cash generated from (used in) financing activities [c]</b>	<b>2,016,776,739.00</b>	<b>-</b>

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	-
<b>Cash and cash equivalents at end of period</b> 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	<b>1,781,625,586.16</b>	-

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		Account Code	Head of Account	Balance as at 31st March 2012	
		Amount	₹			Amount	₹
	<b>Opening Balances</b>						
	Cash balances including Imprest		0.00				
	Balances with Banks/Treasury (including balances in designated bank accounts)		1,929,424,867.66				
	<b>Total (A)</b>		<b>1,929,424,867.66</b>				
	<b>Operating Receipts</b>				<b>Operating Payments</b>		
<b>1-10</b>	Tax Revenue		35,976,798.00	<b>2-10</b>	Establishment Expenses		288,372,429.50
<b>1-20</b>	Assigned Revenues & Compensation		530,310,674.36	<b>2-20</b>	Administrative Expenses		61,107,540.60
<b>1-30</b>	Rental Income from Municipal Properties		29,561,246.00	<b>2-30</b>	Operations & Maintenance		175,640,957.00
<b>1-40</b>	Fees & User Charges		263,947,468.50	<b>2-40</b>	Interest & Finance Charges		549,993.00
<b>1-50</b>	Sale & Hire Charges		601,914.00	<b>2-50</b>	Programme Expenses		3,992,372.00
<b>1-60</b>	Revenue Grants, Contributions & Subsidies		31,957,750.00	<b>2-60</b>	Revenue Grants, Contributions & subsidies		11,198,886.00
<b>1-70</b>	Income from Investments		70,448,243.30	<b>2-71</b>	Miscellaneous Expenses		0.00
<b>1-71</b>	Interest Earned		15,575,130.91	<b>2-85</b>	Prior Period		5,689,763.41
<b>1-80</b>	Other Income		928,962.62	<b>4-30</b>	Purchase of Stores		0.00
					Other Collections on behalf of State and Central Government		0.00
	<b>Total (B)</b>		<b>979,308,187.69</b>		<b>Total (A)</b>		<b>546,551,941.51</b>
	<b>Non-Operating Receipts</b>				<b>Non-Operating Payments</b>		
<b>3-30/31</b>	Loans Received		0.00	<b>3-50</b>	Other Payables		1,582,972,834.46
<b>3-40</b>	Deposits Received		86,623,409.00	<b>3-50</b>	Refunds Payable		0.00
<b>3-20</b>	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	<b>4-10</b>	Acquisition / Purchase of Fixed Assets		76,669,960.00
	Realization of Investment - Other Funds		0.00	<b>4-12</b>	Capital Work - in - Progress		9,259,902.00
<b>3-41</b>	Deposit works		0.00	<b>3-41</b>	Deposit works		266,198,874.00
<b>3-50</b>	Revenue Collected in Advance		0.00	<b>4-20</b>	Investments - General Fund		1,216,883,499.00
	Loans & Advances to Employees (recovery)		345,948.46	<b>4-21</b>	Investments - Other Funds		0.00



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



Account Code	Head of Account	Balance as at 31st March 2012		Account Code	Head of Account	Balance as at 31st March 2012	
		Amount				Amount	
		₹				₹	
	Other Loans & Advances (recovery)	8,177,302.00		4-60	Loans & Advances to Employees	203,507,750.00	
	Deposits with External Agencies (recovery)	0.00		4-40	Prepaid Expenses	0.00	
	Other Receipts (Specify)	32,803,602.00		4-60	Other Loans & Advances	0.00	
	Sundry Debtors	518,341,764.32		4-60	Deposits with External Agencies	0.00	
	Total (C)	3,830,762,410.78			Other Payments (Specify)	49,989,968.00	
					Grants and contribution for specific purposes	998,974,539.00	
					Total (B)	4,411,317,938.46	
					Closing Balances		
					Cash balances including Imprest	1,901,944.44	
					Balances with Banks/Treasury (including balances in designated bank accounts)	1,779,723,641.72	
					Total (C)	1,781,625,586.16	
	Grand Total (A+B+C)	6,739,495,466.13			Grand Total (A+B+C)	6,739,495,466.13	

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



Commissioner  
Municipal Corporation, Raipur (C.G.)



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	<b>Balance as at 31.03.2012 (E= C-D)</b>	0.00	0.00	0.00	0.00	<b>17,258,601,667.73</b>	<b>17,258,601,667.73</b>

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.)
		₹	₹	₹	₹	₹	₹	₹	₹
	<b>Balance as at 31.03.2011 (A)</b>	0.00	0.00	0.00	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
	<b>Total (B)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total (A+B)</b>	0.00	0.00	0.00	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
	<b>Total (C)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	<b>Balance as at 31.03.2012 (A+B-C)</b>	0.00	0.00	0.00	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
	<b>Total Reserve funds</b>	<b>0.00</b>	<b>628,075,000.00</b>	<b>628,075,000.00</b>	<b>0.00</b>	<b>628,075,000.00</b>

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





Schedule B-4: Grants &amp; 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
	₹	₹	₹	₹	₹	₹
<b>Account Code</b>	32010	32020	32030	32040	32080	
<b>Balance as at 31.03.2011 (A)</b>						
Additions to the Grants (B)	0.00	0.00	0.00	0.00	0.00	0.00
Grant received during the year						
Interest/Dividend earned on Grant	1,441,134,073.00	1,604,147,807.00	0.00	0.00	0.00	3,045,281,880.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00
Profit on disposal of Grant	0.00	0.00	0.00	0.00	0.00	0.00
Investments						
Appreciation in Value of Grant	0.00	0.00	0.00	0.00	0.00	0.00
Investments						
Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total (B)</b>	1,441,134,073.00	1,604,147,807.00	0.00	0.00	0.00	3,045,281,880.00
<b>Total (A+B)</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	0.00	0.00	0.00	0.00	0.00	0.00
Investments						
Diminution in Value of Grant	0.00	0.00	0.00	0.00	0.00	0.00
Investments						
Grants Refunded/disbursed						
(V) Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total (C)</b>	625,305,141.00	1,031,275,000.00	0.00	0.00	0.00	1,656,580,141.00
<b>Balance as at 31.03.2012 (A+B-C)</b>	<b>815,828,932.00</b>	<b>572,872,807.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,388,701,739.00</b>



Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (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
	<b>Total Secured Loans</b>	<b>909,368,641.00</b>	<b>909,368,641.00</b>

**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
	<b>Total Unsecured Loans</b>	<b>0.00</b>	<b>0.00</b>



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



Schedule B-7: Deposits Received

Account Code	Particulars	Balance as at 31.03.2012	Balance as at 31.03.2011
		₹	₹
34010	<b>I. From Contractors</b>		
	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	<b>II. From Revenues</b>		
	Market Security Deposit	0.00	0.00
34030	<b>III. From staff</b>	83,195,049.00	0.00
34080	<b>IV. From Others</b>	55,150.00	0.00
	<b>Total Deposits Received</b>	<b>214,081,089.85</b>	<b>124,921,058.00</b>

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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
	<b>Total of Deposit Works</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Deputy Commissioner (Finance)  
Municipal Corporation, 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
	<b>Total Other Liabilities</b>	<b>917,090,321.22</b>	<b>902,643,009.00</b>

**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
	<b>Total Provisions</b>	<b>0.00</b>	<b>0.00</b>



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

Schedule B-11: Fixed Assets

Account Code	Particulars of Assets	Gross Block			Accumulated Depreciation			Net Block	
		Balance as at 01.04.2011	Additions during year	Deductions during the year	Balance as at 31.03.2012	Balance as at 01.04.2011	Additions during year	Balance as at 31.03.2012	Balance as at 31.03.2011
	<b>Land and Building</b>								
41010	Land	8,769,630,867.00	55,873,631.00	0.00	8,825,504,498.00	0.00	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	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	24,037,978.38	89,489,339.38	537,549,708.00
41025	Heritage Buildings	0.00	452,012.00	0.00	452,012.00	0.00	0.00	452,012.00	0.00
	<b>Infrastructure Assets</b>								
41030	Roads and Bridges	2,013,361,695.00	188,455,328.99	0.00	2,201,817,023.99	759,563,275.00	454,826,902.13	1,214,390,177.13	1,253,798,420.00
41031	Sewerage and drainage	993,564,894.00	125,970,827.85	0.00	1,119,535,721.85	350,798,026.00	72,744,231.09	423,542,257.09	685,993,264.76
41032	Water ways	494,346,105.00	35,559,907.00	0.00	529,906,012.00	78,150,862.00	13,508,717.98	91,659,579.98	416,195,243.00
41033	Public Lighting	283,955,782.00	17,717,739.00	0.00	301,673,521.00	226,337,435.00	29,424,747.78	255,762,182.78	57,618,347.00
41034	Bridges	46,440,944.80	12,657,513.00	0.00	59,098,457.80	5,043,547.00	2,251,159.56	7,294,706.56	41,397,397.80
	<b>Other assets</b>								
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	43,233,047.00
41050	Vehicles	119,207,333.00	33,286,122.00	0.00	152,493,455.00	45,259,707.00	14,643,365.02	59,903,071.02	73,947,626.00
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	15,259,012.85	33,231,285.00
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	52,864,143.00
41080	Other Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total of Complete Assets (A)</b>	<b>13,565,004,378.80</b>	<b>630,839,915.84</b>	<b>0.00</b>	<b>14,195,844,294.64</b>	<b>1,610,059,799.00</b>	<b>633,615,785.39</b>	<b>2,243,675,579.39</b>	<b>11,952,168,715.25</b>
	<b>Capital work-in-progress</b>								
	Municipal Properties	2,192,089,133.00	144,863,045.85	698,988.00	2,336,253,190.85	0.00	0.00	2,336,253,190.85	2,192,089,133.00
	Infrastructure Assets	0.00	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	0.00
412	<b>Total of Capital Work in Progress (B)</b>	<b>2,192,089,133.00</b>	<b>144,863,045.85</b>	<b>698,988.00</b>	<b>2,336,253,190.85</b>	<b>0.00</b>	<b>0.00</b>	<b>2,336,253,190.85</b>	<b>2,192,089,133.00</b>



Deputy Commissioner (Finance)  
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 Deposit)		0.00	1,046,085,967.00	107,845,575.00
	<b>Total of Investments - General Fund</b>		<b>0.00</b>	<b>1,046,085,967.00</b>	<b>107,845,575.00</b>

**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
	<b>Total of Investment-Other Funds</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

*[Signature]*  
**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
	<b>Total Stock in Hand</b>	<b>19,624,549.00</b>	<b>19,624,549.00</b>

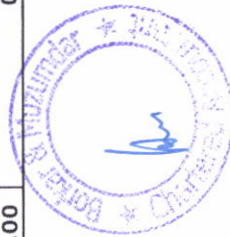
Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)





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	<b>Receivables for Property Taxes</b>						
	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
	<b>Sub Total</b>	39,235,000.00	0.00	39,235,000.00	48,488,370.00	0.00	48,488,370.00
43191	<b>Less: State Government Cesses/Levies in Taxes-Control Accounts</b>	0.00	0.00	0.00	0.00	0.00	0.00
	Net Receivables of Property Taxes	<b>39,235,000.00</b>	<b>0.00</b>	<b>39,235,000.00</b>	<b>48,488,370.00</b>	<b>0.00</b>	<b>48,488,370.00</b>
43119	<b>Receivable of Other Taxes</b>						
	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
	<b>Sub Total</b>	18,150,196.00	0.00	18,150,196.00	15,322,430.00	0.00	15,322,430.00
43199	<b>Less: State Government Cesses/Levies in Taxes - Control Accounts</b>	0.00	0.00	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	<b>18,150,196.00</b>	<b>0.00</b>	<b>18,150,196.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,322,430.00</b>
43120	<b>Receivable of Cess Income</b>						
	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	<b>Receivables for Fees and User Charges</b>						
	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
	<b>Sub Total</b>	<b>25,318,000.00</b>	<b>0.00</b>	<b>25,318,000.00</b>	<b>21,179,210.00</b>	<b>0.00</b>	<b>21,179,210.00</b>
43140	<b>Receivables from Other Sources</b>						
	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
	<b>Sub Total</b>	<b>19,748,000.00</b>	<b>0.00</b>	<b>19,748,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
43150	<b>Receivables from Government</b>						
	<b>Sub Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
43180	<b>Receivables Control Account</b>						
	Sub-total	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total of Sundry Debtors (Receivables)</b>	<b>102,451,196.00</b>	<b>0.00</b>	<b>102,451,196.00</b>	<b>84,990,010.00</b>	<b>0.00</b>	<b>84,990,010.00</b>



Deputy Commissioner (Finance)  
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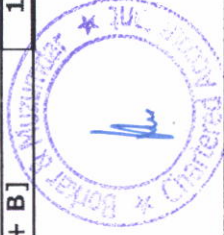
# Schedule B-16: Prepaid Expenses

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
	<b>Total Prepaid expenses</b>	<b>0.00</b>	<b>0.00</b>

# Schedule B-17 :Cash and Bank Balances

Account Code	Particulars	Balance as at 31.03.2012 ₹	Balance as at 31.03.2011 ₹
45010	<b>1. Cash in Hand</b>		
	a. At Head Office	1,901,944.44	0.00
	<b>Total Cash in Hand (A)</b>	<b>1,901,944.44</b>	<b>0.00</b>
	<b>2. Balance with Bank</b>		
	<b>Balance with Bank- Municipal Fund</b>		
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
	<b>Balance with Bank- Special Fund</b>		
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
	<b>Balance with Bank- Grant Fund</b>		
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
	<b>Total Balance with Bank (B)</b>	<b>1,779,723,641.72</b>	<b>1,929,424,867.66</b>
	<b>Total Cash and Bank balances [A + B]</b>	<b>1,781,625,586.16</b>	<b>1,929,424,867.66</b>

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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	<b>Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]</b>	0.00	0.00	0.00	0.00
	<b>Total of Loans, Advances, and Deposits</b>	<b>3,329,668,255.00</b>	<b>203,627,725.46</b>	<b>878,700.92</b>	<b>3,532,417,279.54</b>



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**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
	<b>Total Accumulated Provision</b>	<b>0.00</b>	<b>0.00</b>

**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
	<b>Total Other Assets</b>	<b>545,291,975.00</b>	<b>0.00</b>

**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
	<b>Total Miscellaneous expenditure</b>	<b>0.00</b>	<b>0.00</b>

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (O.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
	<b>Sub-total</b>	<b>537,272,794.00</b>	<b>348,523,297.00</b>
	<b>Less</b>		
11090	Tax Remissions and Refund [Schedule IE- 1(a)]	0.00	0.00
	<b>Sub-total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total tax revenue</b>	<b>537,272,794.00</b>	<b>348,523,297.00</b>

**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
	<b>Total refund and remission of tax revenues</b>	<b>0.00</b>	<b>0.00</b>

**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
	<b>Total assigned revenues &amp; compensation</b>	<b>530,310,674.36</b>	<b>539,402,743.00</b>

**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
	<b>Sub-Total</b>	<b>47,361,173.32</b>	<b>46,032,343.00</b>
13090	<b>Less: Rent Remission and Refunds</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sub-total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Rental Income from Municipal Properties</b>	<b>47,361,173.32</b>	<b>46,032,343.00</b>

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## Schedule IE- 4: Fees &amp; 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
	<b>Sub-Total</b>	<b>264,441,877.02</b>	<b>330,036,557.00</b>
14090	<b>Less: Rent Remission and Refunds</b>	0.00	0.00
	<b>Sub-total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total income from Fees &amp; User Charges</b>	<b>264,441,877.02</b>	<b>330,036,557.00</b>

## Schedule IE-5: Sale &amp; 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
	<b>Total Income from Sale &amp; Hire charges -income head-wise</b>	<b>1,628,785.00</b>	<b>770,200.00</b>

## Schedule IE-6: Revenue Grants, Contributions &amp; 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
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>70,850,159.00</b>	<b>1,223,384,884.00</b>

## 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
	<b>Total Income from Investments</b>	<b>100,807,209.30</b>	<b>6,845,575.00</b>

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**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
	<b>Total - Interest Earned</b>	<b>15,576,322.91</b>	<b>61,426,325.00</b>

**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 asses	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
	<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>

**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
	<b>Total establishment expenses</b>	<b>596,165,643.50</b>	<b>607,933,187.00</b>

**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
	<b>Total administrative expenses</b>	<b>105,297,840.60</b>	<b>78,120,940.00</b>

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**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
	<b>Total operations &amp; maintenance</b>	<b>423,858,382.84</b>	<b>345,297,882.00</b>

**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
	<b>Total Interest &amp; Finance Charges</b>	<b>551,185.00</b>	<b>159,930,583.50</b>

**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
	<b>Total Programme Expenses</b>	<b>7,572,146.00</b>	<b>68,596,531.00</b>

**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
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>39,751,995.00</b>	<b>5,442,932.00</b>

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## Schedule IE-16: Provisions &amp; 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
	<b>Total Provisions &amp; Write off</b>	<b>0.00</b>	<b>0.00</b>

## 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
	<b>Total Miscellaneous expenses</b>	<b>0.00</b>	<b>0.00</b>

## Schedule IE-17A: Depreciation

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
		₹	₹
	<b>Depreciation on Complete Assets</b>		
	<b>Land and Building</b>		
	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
	<b>Infrastructure Assets</b>		
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
	<b>Other assets</b>		
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
	<b>Total of Depreciation</b>	<b>633,615,785.39</b>	<b>257,406,929.00</b>

## Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Year ended 31st March 2012	Year ended 31st March 2011
		₹	₹
18500	<b>Income</b>		
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
	<b>Sub - Total Income (a)</b>	<b>1,354,964.69</b>	<b>0.00</b>
28500	<b>Expenses</b>		
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
	<b>Sub - Total Expenses (b)</b>	<b>6,594,214.00</b>	<b>0.00</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>(5,239,249.31)</b>	<b>0.00</b>

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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

#### 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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### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

- 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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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

- 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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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

#### (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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### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

#### (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.

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



## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

#### (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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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

#### 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 31<sup>st</sup> 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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## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

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 31<sup>st</sup> 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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# 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
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	

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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
	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 540902050000036	14,661.00	14,661.00	0.00	
56	Union Bank of India Auto Sweep 540902050000036	19,989,000.00	19,989,000.00	0.00	
57	Union Bank of India Shankar Nagar 540902050000046	11,527.00	11,527.00	0.00	
58	Union Bank of India Auto Sweep 540902050000046	1,017,000.00	1,017,000.00	0.00	
59	Union Bank of India Shankar Nagar 540902170000009	(2,741,615.00)	4,440.00	-2,746,055.00	BRS
60	Union Bank of India Auto Sweep 540902170000009	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 540902050000051	(4,517.00)	10,479.00	-14,996.00	BRS
64	Union Bank of India Auto Sweep 540902050000051	58,290,000.00	58,290,000.00	0.00	
65	Union Bank of India Jawahar Nagar 327002050000012	6,687.00	6,687.00	0.00	
66	Union Bank of India Auto Sweep 327002050000012	1,045,000.00	1,045,000.00	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
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 619402050000018	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 557502050000001	15,991.80	15,991.80	0.00	
80	Union Bank of India Auto Sweep 557502050000001	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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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	
<b>Zone -1</b>					
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
<b>Zone-2</b>					
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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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
<b>Zone-3</b>					
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	-	
<b>Zone-4</b>					
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	-	

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
<b>Zone-5</b>					
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	-	
<b>Zone-6</b>					
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	-	

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
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	-	
	<b>TOTAL</b>	<b>1,779,723,641.72</b>	<b>1,836,921,937.72</b>	<b>-57,198,296.00</b>	

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



## 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. 12<sup>th</sup> 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.

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





## 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: Ralpur Municipal Corporation

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	<b>Current Assets</b>						
45010-01	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			96,286,194.32	96,286,194.32		
45010-05	Cash - Tax Revenue			565,258,194.08	565,258,194.08	1,901,944.44	
	<b>Bank Accounts</b>						
45021	Nationalised Banks						
45021-01	Bank of Baroda-1841			703,808.00	11,365.00	692,443.00	
45021-02	Bank of Baroda 00056-Sadak-7	1,619,726.50		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--0101			1,425,378.00	56.00	1,425,322.00	
45021-06	BANK OF BARODA 01433 SAFAI THEKA-ZONE 7	753,183.50		14,808,099.00	15,843,122.50	18,160.00	
45021-07	Bank of Baroda 01436-Vidhayaak Nidhi 7			1,607,252.00	162,200.00	1,445,052.00	
45021-08	Bank of Baroda 01509-Zone 7			10,517,842.00	6,364,803.50	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	990,267.00	3,218,324.00	
45021-11	Bank of Baroda ZONE 7 318101000001434	52,262.50		64,244.00	42,000.00	74,506.50	
45021-12	Bank of Baroda ZONE 7 318102000000054	1,139,852.60		73,294,895.00	71,087,494.00	3,347,253.60	
45021-13	Bank of Baroda ZONE 7 318102000000063□	384,453.50		801,922.00	670,222.00	516,153.50	
45021-14	Bank of Maharashtra - Zone 3 - 03285	4,350,662.00		2,335,484.00	50,000.00	6,636,146.00	
45021-15	Bank of Maharashtra Zone 3 - 44251	3,719,228.00		19,720,000.00	17,160,361.00	6,278,867.00	
45021-16	Bank of Maharashtra Zone 3 - 55069			15,829,141.00	16,852,840.00		
45021-17	Bank of Maharashtra -Zone 3 - 55218			61,729.00	47,000.00	14,729.00	
45021-18	Bank of Maharashtra -Zone 3 - 55321	1,053,286.00		2,241,773.00	97,308.00	2,144,465.00	
45021-19	Bank of Maharashtra - Zone 3 - 59369			200,000.00		200,000.00	
45021-20	Canara Bank 23214	444,504.00		380,822.00	211,902.00	613,424.00	
45021-21	Canara Bank 50944	2,010,159.24		4,496,236.00	3,000,000.00	3,506,395.24	
45021-22	Canara Bank 50945	1,236,443.90		1,350,000.00	532,819.00	2,053,624.90	
45021-23	Canara Bank 50946	1,019,521.37		78,131,275.00	78,899,338.00	281,458.37	
45021-24	Canara Bank -Sadak Badha-1418	651,216.00		5,474,733.00	5,854,387.00		
45021-25	Canara Bank-Zone-2(21420)	2,225,269.00		1,431,376.00	3,581,075.00	75,570.00	
45021-26	Canara Bank-Zone 4 51419□	10,512,103.00		6,846,605.00	5,802,091.00	11,561,617.00	
45021-27	Canara Bank-Zone-6(22780)	666,527.00		519,703.00	250,544.00	935,686.00	
45021-28	Canara Bank-Zone-6(51359)	13,534,104.00		8,805,611.00	17,418,406.00	4,921,309.00	
45021-29	Canara Bank-Zone 6(51360)	62,084.00		2,412.00		64,496.00	
45021-30	Canara Bank-Zone-6(51361)	22,148.00				22,148.00	
45021-31	Canara Bank-Zone-2(51620)			6,478,167.00	183,215.00	6,294,952.00	
45021-32	Canara Bank-Zone 6(51362)	2,679,062.00		27,573,250.00	29,966,874.00	285,438.00	
45021-33	Canara Bank-Zone 6(51417)	1,548,228.00		12,636,688.00	14,118,318.00	66,598.00	
45021-34	Central Bank of India - Zone 05 - 0014	3,399,669.00		19,404,758.00	20,030,621.00	2,773,806.00	
45021-35	Central Bank of India - Zone 05 - 4472	4,525,131.00		3,397,622.00	327,008.00	7,595,745.00	
45021-36	Central Bank of India - Zone 05 - 4756	1,133,817.00		8,343,621.10	4,705,086.00	4,772,352.10	
45021-37	Central Bank of India - Zone 05 - 5607	2,235,491.00		33,350,000.00	34,547,521.00	1,037,970.00	
45021-38	Central Bank of India - Zone 05 - 5618	1,821,564.00		2,178,835.00	330.00	4,000,069.00	
45021-39	Central Bank of India - Zone 05 - 5629	1,345,003.45		16,676,959.00	17,972,717.88	49,244.57	
45021-40	Central Bank of India - Zone 05 - 6178	10,930,723.00		9,429,447.00	8,506,831.00	11,853,339.00	
45021-41	Central Bank of India - Zone 05 - 9002	4,338.00		3,080,737.00	462,000.00	2,623,075.00	
45021-42	Central Bank of India - Zone 05 - 9325	337,155.64		1,350,000.00	740,435.00	946,720.64	
45021-43	Central Bank of India-Zone 3- 50196	1,772,514.00		12,701,279.00	8,834,033.00	5,639,760.00	
45021-44	Central Bank of India - Zone 8 - 20551	1,497,699.00		4,036,815.00	2,513,695.00	2,820,819.00	
45021-45	Central Bank of India - Zone 8 - 36771	3,306,106.00		1,024,290.00	21,641,372.00	224,123.00	
45021-46	Central Bank of India - Zone 8 - 38029	1,000.00		22,209,496.00	21,641,372.00	3,874,230.00	
45021-47	Central Bank of India - Zone 8 - 49028	759,530.00		3,282,720.00	624,711.00	2,659,009.00	
45021-48	Central Bank of India - Zone 8 - 50211	1,748,700.00		3,717,528.66	1,500,385.00	2,976,673.66	
45021-49	Central Bank of India - Zone 8 - 50222	3,535,339.00		19,929,196.46	21,266,027.00	411,869.46	
45021-50	Central Bank of India - Zone 8 - 50233	2,530,769.82		9,869,606.00	8,643,917.90	4,761,027.10	
45021-51	Central Bank of India - Zone 8 - 50244	10,185,170.00		14,944,054.50	17,465,950.50	8,873.82	
45021-52	Central Bank of India - Zone 8 - 50288			3,812,430.82	6,172,582.00	7,825,018.82	
45021-53	Central Bank of India - Zone 8 - 50346	939,674.00		1,557,918.64	1,666,834.00	830,758.64	



Deputy Commissioner (Finance)  
Ralpur Municipal Corporation, Ralpur (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	26,921,015.00	110,387.02	
45021-57	Dena Bank - Zone 01 - 0302	4,227,466.70		11,396,074.00	12,682,685.80	2,940,854.90	
45021-58	Dena Bank - Zone 01 - 0307	12,899,508.00		6,475,020.00	11,700,412.32	7,674,115.68	
45021-59	Dena Bank - Zone 01 - 0391	1,175,205.29		1,300,000.00	1,057,864.00	1,417,341.29	
45021-60	Dena Bank - Zone 01 - 3761	11,416.00		1,827,238.00	280,112.00	1,558,542.00	
45021-61	Dena Bank - Zone 01 - 3769	2,242,488.00		1,931,389.00	1,253,130.00	2,920,747.00	
45021-62	Dena Bank - Zone 01 - 3782	1,937,025.00		18,652,528.00	19,749,173.00	840,380.00	
45021-63	Dena Bank - Zone 01 - 3783	2,219,580.00		20,010,000.00	18,268,597.00	3,960,983.00	
45021-64	Dena Bank - Zone 01 - 3784	33,000.00		56,000.00	11,000.00	78,000.00	
45021-65	Dena Bank-Zone-2(10035)	1,179,881.33		42,700,000.00	43,838,945.00	40,936.33	
45021-66	Dena Bank-Zone-2(10037)	7,220,279.50		100,858,841.00	107,400,943.00	678,177.50	
45021-67	Dena Bank - Zone 2-11416	265,836.50		8,194,745.00	7,691,792.00	768,789.50	
45021-68	Dena Bank-Zone-2(11467)	1,057,557.00		2,016,086.00	1,311,367.00	1,762,276.00	
45021-69	Dena Bank-Zone-2(11489)	10,242,076.00		5,274,528.00	5,270,362.00	10,246,242.00	
45021-70	Dena Bank-Zone-2(23877)	4,500.00		129,000.00	101,544.00	31,956.00	
45021-71	Dena Bank-Zone-2(23878)	1,432,899.00		21,124,165.00	22,508,716.00	48,348.00	
45021-72	Dena Bank-Zone-2(23888)	4,485,010.00		26,101,198.00	24,340,903.00	6,245,305.00	
45021-73	Dena Bank-Zone-2(23894)			2,044,096.00	718,543.00	1,325,553.00	
45021-74	Dena Bank-Zone-2(23936)			3,926,001.00	563,335.00	3,362,666.00	
45021-75	Dena Bank-Zone 2(23944)			500,000.00	445,314.00	200,000.00	
45021-76	Dena Bank-Zone 2(23946)			200,000.00	54,686.00	200,000.00	
45021-77	Dena Bank-Zone 2(25649)	4,555,054.00		1,480,891.00		6,045,945.00	
45021-78	Dena Bank-Zone-2(27119)			5,700,000.00	4,262,291.00	1,437,709.00	
45021-79	ORC Bank-Zone-4 - 0767	703,135.00		19,152,026.00	19,562,503.00	292,658.00	
45021-80	ORC-Jansampark Nidhi - Zone 4 - 7774	35,945.00		85,648.00	46,000.00	75,593.00	
45021-81	ORC- ZONE 4 9722191012969	3,560,464.00		2,556,634.00	5,638,712.00	478,386.00	
45021-82	Oriental Bank of Commerce 5717			18,070,184.00	13,053,112.00	5,017,072.00	
45021-83	Oriental Bank of Commerce 0798			4,086,496.00	466,133.00	3,620,363.00	
45021-84	Punjab National Bank- Zone 3 - 66501	13,997,141.00		3,106,701.00	1,844,699.00	15,259,143.00	
45021-85	Punjab National Bank Zone 7 756330	638.00				638.00	
45021-86	STATE BANK OF INDIA-ZONE 01-1622			4,400,000.00	3,187,824.00	1,212,176.00	
45021-87	State Bank of India - Zone 3 - 3103	1,053,432.95		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)	2,475,900.00		21,693,588.00	21,579,477.00	2,590,011.00	
45021-90	Union Bank of India-Zone 6(03167)			558,331.00		558,331.00	
45021-91	Union Bank of India-Zone-6(06177)			4,288,696.00	342,283.00	3,956,413.00	
45021-92	Union Bank of India-Zone 6 (06311)			500,000.00		500,000.00	
45021-93	Union Bank of India-ZONE 7 619402010002920	1,375,000.00		3,333,560.00	2,735,765.96	1,972,794.04	
45021-94	ALLAHABAD BANK 3073			288,508,162.00	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	1,151,244,268.00	14,344,647.61	
45021-96	Bank of Baroda- 6296			471,982,344.00	421,982,344.00		
45021-97	Bank of Baroda-Family Benefit-7113	2,258,574.00		126,893.00		2,385,467.00	
45021-98	Bank of Baroda (GPF)-044	360,433.00		4,841,252.00	4,817,977.50	383,707.50	
45021-99	Bank of Baroda-(GPF)-1114	7,000,564.00		9,971,051.00	14,599,829.00	2,371,786.00	
45021-100	Bank of Baroda-(GPF)-1115	1,991,305.00		75,411.00		2,066,716.00	
45021-101	Bank of Baroda (GPF-III)-7115	5,520,736.00		104,849.00	3,960,493.00	1,665,092.00	
45021-102	BANK OF INDIA - Ward Vikas- 2572	33,275,000.00		388,677.00	32,725,000.00	938,677.00	
45021-103	Canara Bank 4262	3,260.00		128.00		3,388.00	
45021-104	Canara Bank - 51356	3,805.00		736,031.00	545,588.00	194,248.00	
45021-105	CBI-1692193971	14,692,799.00		2,004,796.00	7,628,504.00	9,069,091.00	
45021-106	CBI -5437			47,527.00		47,527.00	
45021-107	CBI-Dumertarai Market Premium)-4850	38,920,000.00		64,610,235.00	103,327,564.00	202,671.00	
45021-108	CBI -Inoperative-88214	554,330.77				554,330.77	
45021-109	Central Bank of India-2370/1401	1,110,195.00			1,073,590.36	36,604.64	
45021-110	Central Bank of India-3124	579,565.00				579,565.00	
45021-111	Central Bank of India-42296	4,712,088.00		158,499.00	2,521,397.00	2,349,190.00	
45021-112	Central Bank of India-83612	362,894.00		13,880.00		376,774.00	
45021-113	Central Bank of India (Sanchit Nidhi)-13844	132,824.00		279,692.25	310,956.00	101,660.25	
45021-114	DENA BANK 0410	3,587.00			28.00	3,700.00	
45021-115	DENA BANK 10433	2,499,921.00		201,480.00		2,701,401.00	
45021-116	DENA BANK 23776	438,025.00		8,280.00	400,547.00	45,768.00	
45021-117	Dena Bank(Filter Plant Flow Meter) 6180			2,048,696.00	3,326,028.00	27,317.00	
45021-118	Dena Bank(Filter Plant Flow Meter) 6180-Auto Sweep	1,304,649.00		3,326,000.00	1,924,000.00	1,402,000.00	



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



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
45021-119 Dena Bank(NSDP) 10577		1,664,133.00		1,108,565.00	2,736,464.00	36,234.00	-
45021-120 Dena Bank(NSDP) 10577-Auto Sweep		6,379,438.00		1,135,000.00	1,048,280.00	86,720.00	-
45021-121 IOB 3333		8,925,723.00		11,348,953.00	6,138,250.50	11,590,140.50	-
45021-122 IOB3334		23,377.00		52,170,318.00	54,958,100.00	6,137,941.00	-
45021-123 IOB 3378		302,431.00		6,025,635.00	6,049,012.00	6,049,012.00	-
45021-124 OBC 00110		1,099,731.01		40,042,544.59	302,431.00	302,431.00	-
45021-125 OBC - 3720/18680		7,233,745.00		10,369,747.00	10,000,000.00	41,142,275.60	-
45021-126 OBC - Swimming Pool-1882011002919		30,563,864.20		790,964,342.00	553,911,878.68	369,747.00	-
45021-127 PNB 12-11		79,138,400.00		423,914,929.00	408,693,871.00	244,286,208.32	-
45021-128 PNB - 65830		555,299.00		35,717,274.00	52,944,926.00	45,784,922.20	-
45021-129 PNB - (Ashray Shulk)-1169		2,998,518.00		21,411,917.00	21,410,905.00	61,910,748.00	-
45021-130 PNB Bank (Market Rent) - 0173051		80,565.20		2,092.00	555,299.00	2,092.00	-
45021-131 PNB-Development Work By Temples- 74078		254,417,220.39		2,158,756.00	2,445,919.00	2,711,355.00	-
45021-132 PNB-HUDCO/Sulabh Souchalaya 74829		51,856.00		41,925.00	122,490.20	122,490.20	-
45021-133 SBI 23352		1,354,849.91		2,007.03	2,269,448,668.00	53,863.03	-
45021-134 SBI Indore - 5908		1,170,302.00		2,672,398.09	3,177,253.00	1,449,608.91	-
45021-135 SBI INDORE 7712		631,182.00		113,537,312.00	329,920.00	665,447.09	-
45021-136 SBI INDORE 5420		43,704,390.12	83,673,691.00	104,490,561.00	123,295,480.00	33,946,222.12	-
45021-137 SBI INDORE 7938		130,855,000.00		3,390,000.00	20,840,119.00	33,205,000.00	23,249.00
45021-138 SBI INDORE-Filter Plant Maintenance- 5895		70,721,110.30		53,587,155.00	101,040,000.00	320,808.30	-
45021-139 SBI Main- 10822705355		3,686,778.00		58,740,000.00	123,987,457.00	58,740,000.00	-
45021-140 UBI - 205-28		73,706,319.00		2,445,497.00	61,36,655.00	4,294,000.00	4,380.00
45021-141 UBI 205-28 (Auto Sweep)		10,858.00		5,203,000.00	909,000.00	4,294,000.00	-
45021-142 UBI - 816212		18,354,200.00		6,858,637.00	80,554,456.00	10,500.00	-
45021-143 UBI - 816212 (Auto Sweep)		6,522,198.00		79,894,000.00	639,000.00	79,255,000.00	-
45021-144 UBI - (Anganwadi) 205-20		10,858.00		2,702,603.00	2,698,800.00	14,661.00	-
45021-145 UBI - (Anganwadi) 205-20 Auto Sweep		73,706,319.00		2,698,800.00	1,064,000.00	19,989,000.00	-
45021-146 UBI (Apda Rahat) 205-59		18,354,200.00		5,904,329.00	12,415,000.00	11,522.00	-
45021-147 UBI (Apda Rahat) 205-59-Auto Sweep		6,522,198.00		6,715,000.00	5,698,000.00	1,017,000.00	-
45021-148 UBI-(Ashray Shulk) 205-36		10,858.00		1,132,855,410.00	1,132,425,079.00	231,595,000.00	2,741,615.00
45021-149 UBI-(Ashray Shulk) 205-36 Auto Sweep		18,354,200.00		563,205,000.00	546,397,000.00	542,034.00	-
45021-150 UBI BANK- Bhaisathan/Usha Slum 205-46		6,522,198.00	3,171,946.00	3,907.00	100,000.00	100,000.00	-
45021-151 UBI BANK- BSUP- 217-09		214,787,000.00		100,000.00	150,995,928.00	58,290,000.00	4,517.00
45021-152 UBI Bank- BSUP- 217-09 (Auto Sweep)		638,127.00		103,261,224.00	35,691,000.00	58,290,000.00	-
45021-153 UBI - CG Clean- 50001 (Auto Sweep)		47,730,187.00		66,185,000.00	30,927,258.00	6,687.00	-
45021-154 UBI- CG Clean- 50001 (Auto Sweep)		27,796,000.00		12,580,081.00	10,930,000.00	1,045,000.00	-
45021-155 UBI- (Gourav Path)205-51		18,353,864.00		11,975,000.00	51,536,265.00	14,673.00	-
45021-156 UBI- (Gourav Path)205-51-Auto Sweep		18,353,864.00		28,872,990.00	21,578,000.00	8,287,000.00	-
45021-157 UBI HO Building- 205-12		22,677,948.00		29,865,000.00	5,964,000.00	10,748.00	-
45021-158 UBI HO Building- 205-12 (Auto Sweep)		22,677,948.00		443,014.00	5,964,000.00	5,964,000.00	-
45021-159 UBI - (IDSMT) 205-50		5,531,734.00		5,964,000.00	3,333,293.00	14,231.00	-
45021-160 UBI - (IDSMT) 205-50 (Auto Sweep)		5,531,734.00		5,060,414.00	1,999,000.00	3,324,000.00	-
45021-161 UBI Jawahar Nagar 205-78			1,712,890.00	260,000.00	2,518,497.00	10,827.00	-
45021-162 UBI Jawahar Nagar 205-78 (Auto Sweep)				2,529,324.00	28,000.00	2,378,000.00	-
45021-163 Ubi Purani Basti 205-18		5,063,000.00		40,350,255.00	46,159,889.00	351,353.00	-
45021-164 Ubi Purani Basti 205-18 (Auto Sweep)				5,621,000.00	2,370,000.00	3,251,000.00	-
45021-165 Ubi - Rali Asharav Yoina- 205-37				136,024,118.00	135,958,193.00	37,403,000.00	65,170.00
45021-166 Ubi - Rali Asharav Yoina- 205-37 (Auto Sweep)				73,275,000.00	58,095,000.00	37,403,000.00	-
45021-167 Ubi - School Building - 50003		6,160,987.00		62,143,855.30	62,062,408.00	15,991.80	-
45021-168 Ubi - School Building - 50003 (Auto Sweep)				30,500,000.00	48,780,000.00	3,154,900.00	-
45021-169 Ubi (Shiksha Karmi & MDH) 205-27		23,222,000.00	131,095.00	1,181,155,201.12	1,190,330,531.78	92,918,000.00	16,304,570.93
45021-170 Ubi (Shiksha Karmi & MDH) 205-27		21,434,000.00	65,455.50	574,740,000.00	539,050,000.00	10,680.00	-
45021-171 Ubi - Vidhyak Nidhi / Sansad Nidhi - 205-01		21,434,000.00		1,218,804,695.00	1,218,804,695.00	43,953,000.00	-
45021-172 Ubi - Vidhyak Nidhi / Sansad Nidhi - 205-01		21,434,000.00		593,270,000.00	549,541,000.00	43,953,000.00	-
45021-173 Ubi - Vidhyak Nidhi / Sansad Nidhi - 205-01-Auto Swe		57,238,000.00	7,129,240.27				
45021-174 Union Bank of India 327002010010920		57,238,000.00					
45021-175 Union Bank of India 327002010010920 (Auto Sweep)		10,525.00					
45021-176 Union Bank of India - Jal Awardhan Yoina- 205-39		224,000.00					
45021-177 Union Bank of India - Jal Awardhan Yoina- 205-39(Au							
45022 - Other Scheduled Banks							
45022-01 Axis Bank 39774				3,730,671.00	3,089,537.00	641,134.00	-
45022-02 Axis Bank 8930				7,168,462.00	20,000.00	7,148,462.00	-
45022-03 Axis Bank - Zone 01 - 5487				31,881,014.00	29,332,088.63	2,548,925.37	-
45022-04 Axis Bank - Zone 05 - 8733				34,934,003.17	34,262,000.00	3,495,961.17	-
45022-05 Axis Bank- Zone 05- 99397				10,399,615.00	6,276,696.72	8,436,011.28	-



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



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
45022-06	Axis Bank Zone-2(71279)			75,575,350.62	66,586,507.64	8,988,842.98	-
45022-07	Axis Bank - Zone 3 - 79605	4,309,140.00		42,878,151.97	44,649,051.97	2,538,240.00	-
45022-08	Axis Bank - Zone 4 - 5814	4,042,028.00		43,142,974.02	42,689,343.02	4,495,659.00	-
45022-09	Axis Bank - Zone 6(73063)	2,500.00		70,000.00	39,000.00	33,500.00	-
45022-10	Axis Bank - Zone 6(73238)	395,973.00		18,363,551.00	17,920,700.25	838,823.75	-
45022-11	Axis Bank - Zone 6(79786)	5,628,874.00		6,276,190.00	747,346.00	11,157,718.00	-
45022-12	Axis Bank - Zone 6(79786)	4,197,390.00		31,962,379.00	32,107,554.00	4,052,215.00	-
45022-13	Axis Bank Zone 7 909020043879993□	5,219,178.00		69,518,434.00	67,098,000.00	7,639,612.00	-
45022-14	Axis Bank Zone 8 - 53871	7,043,485.00		43,588,102.05	46,745,413.63	3,886,173.42	-
45022-15	AXIS BANK -(12th FC) -8306			112,807,541.00	101,516,795.00	11,290,746.00	-
45022-16	Axis Bank- 170079			61,538,847.00	20,000,000.00	61,538,847.00	-
45022-17	Axis Bank - 1844674			30,106,301.00	10,106,301.00	10,106,301.00	-
45022-18	Axis Bank (Adhosharchan 35cr) - 167642	14,377,744.00		2,057,167.00	4,935,322.96	11,499,588.04	-
45022-19	AXIS BANK- Bhalsathan- 40928	3,022,787.00		121,713.00		3,144,500.00	-
45022-20	Axis Bank- (Govt Rept Asthva Stulk) 45850	48,092,044.00		12,692,700.00	60,066,294.00	718,450.00	-
45022-21	Axis Bank Pechpedi Naka 911010007448508	35,244.00		3,341,413.00	2,861,599.00	515,058.00	-
45022-22	Axis Bank - Teilbandha Talab - 910010016031484	44,254,916.00		11,808,808.00	10,360,002.00	45,703,732.00	-
45022-23	AXIS BANK - Teilbandha Talab- 99463	100,014,000.00			99,861,028.00	152,972.00	-
45022-24	AXIS BANK (Vikas Karva & Adho)- 17347	18,032,907.00		210,695.00	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 1005074961	421,688.22				421,688.22	-
45023 -	Scheduled Cooperative Banks						
45023-01	Jila Sahakar Bank - 11723	1,341,929.00		1,633,048.00	2,660,000.00	314,977.00	-
45023-02	JILA SAHAKARI BANK 14186	8,447.50				8,447.50	-
45023-03	JILA SAHAKARI BANK 40211	837,138.00		33,147.00	1,540,577.00	870,285.00	-
45023-04	JSKB- (Shahid Smarak)-1157-5292	7,508,961.00		2,372,394.11		8,340,778.11	-
45023-05	LAXMI MAHILA SAHAKARI BANK 101860	27,085.00				27,085.00	-
<b>Branch / Divisions</b>							
<b>Head Office - RMC</b>							
Zone 1				559,187,040.24	708,022,917.64		148,835,877.40
Zone-2				16,728,732.64	24,520,814.00		7,792,081.36
Zone-3				70,946,490.00	56,285,373.00	14,661,117.00	
Zone 4				98,532,166.00	179,483,398.00		80,951,232.00
Zone 5				84,299,414.00	55,358,032.24	28,941,381.76	
Zone 6				127,336,412.00	57,382,988.00	69,953,424.00	
Zone 7				76,030,607.00	44,725,289.00	31,305,318.00	
Zone 8				77,420,877.00	47,024,084.00	30,396,793.00	
				120,896,830.00	70,146,500.00	50,750,330.00	
				67,201,319.00	55,630,492.00	11,570,827.00	
<b>1 - Revenue Income</b>							
<b>110 - Tax Revenue</b>							
<b>11001 - Property Tax</b>							
<b>11001-01 - Property Tax on Building-Residential Use</b>							
<b>11001-41 - Surcharge on Property and Water Tax</b>							
<b>11002 - Water Tax (Incl Fee &amp; Charges)</b>							
<b>11002-00 - Consolidated Water Tax</b>							
<b>11003 - Samekit Kar</b>							
<b>11003-00 - Samekit Kar</b>							
<b>11011 - Advertisement Tax</b>							
<b>11011-04 - Advtment Tax - Hoardings On Private Land</b>							
<b>11080 - Others Taxes</b>							
<b>11080-03 - Nirakshrit Kar</b>							
<b>11080-22 Town Development Cess Current Year</b>							
<b>120 - Assigned Revenues &amp; Compensations</b>							
<b>12010 - Taxes &amp; Duties Collected By Others</b>							
<b>12010-00 - Consolidated Tax&amp;Duties Collected by Other</b>							
<b>12010-01 - Entertainment Tax</b>							
<b>12010-21 - Passenger Tax</b>							
<b>12010-31 - Basic Amenities</b>							
<b>12010-32 - Bar Licence Fees</b>							
<b>12020 - Compensation In Lieu Of Taxes &amp; Duties</b>							
<b>12020-01 - Compensation In Lieu Of Taxes &amp; Duties</b>							
<b>130 - Rental Income From Municipal Properties</b>							
<b>13010 - Rent From Civic Amenities</b>							
<b>13010-01 - Rent From Markets</b>							
<b>13010-02 - Rent From Shopping Complexes</b>							



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



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	13010-03 - Rent From Community Halls				1,781,139.00		1,781,139.00
	13010-04 - Rent From Stadium			400,027.00	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 - Empanelment & Registration Charges						
	14010-00-Consolidat Empanelment&Registration Charge				90,000.00		90,000.00
	14011 - Licensing Fees						
	14011-00 - Consolidated Licensing Fees				6,560,859.00		6,560,859.00
	14011-01 - Trade License Fees				8,876,000.00		8,876,000.00
	14012 - Fees for Grant of Permit						
	14012-02 Building 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						
	14014-01 - Development Charges				92,797,412.00		92,797,412.00
	14015 - Regularisation Fees						
	14015-11 - Building Permission Fees				29,213.00		29,213.00
	14015-00 - Consolidated Regularisation Fees				423,750.00		423,750.00
	14015-02 - Agreement Fees				78,167,950.00		78,167,950.00
	14015-03 -Building Construction Regularization Fees				3,964,965.00		3,964,965.00
	14020 - Penalties And Fines						
	14020-00 - Consolidated Penalties and Fines				652,606.00		652,606.00
	14020-03 - Rents				7,000.00		7,000.00
	14040 - Other Fees						
	14040-17 Market Fee				101,337.00		101,337.00
	14040-18 RTI				2,412.00		2,412.00
	14040-00 - Consolidated Other Fees				12,309.00		12,309.00
	14040-01 - Advertisement Fees				149,000.00		149,000.00
	14040-12 - Road Cutting Charges				44,813,671.00		44,813,671.00
	14040-13 - Application Fees				1,582,059.00		1,582,059.00
	14040-14 - Miscellaneous Fees				2,675,410.02		2,675,410.02
	14040-15 - Nal Connection(Savolan()) Charges				10,627,398.00		10,627,398.00
	14040-16 - Nal Connection Material				3,000.00		3,000.00
	14040-17 Survey Fees				1,230,444.00		1,230,444.00
	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						
	15011-01 - Sale of Tender Papers				389,314.00		389,314.00
	15011-00 -Consolidated Sale of Forms & Publications				212,600.00		212,600.00
	15030 - Sale of Others						
	15030-35 -Material Supply				1,026,871.00		1,026,871.00
	160 - Revenue Grants, Contribution & Subsidies						
	16010 - Revenue Grants						
	16010-02-JANSAMPARK NIDHI				243,500.00		243,500.00
	16010-01 - From State Government				13,885,829.00		13,885,829.00
	16010-11 - From Central Government				32,330,602.00		32,330,602.00
	16020 - Reimbursement of Expenses						
	16020-01 - From State Govt.				22,962,107.00		22,962,107.00
	16020-11 - From Central Government				412,299.00		412,299.00
	16030 - Contribution Towards Schemes						
	16030-01 - From State Govt.				1,015,822.00		1,015,822.00
	170 - Income From Investments						
	17010 - Interest						
	17010-01 - Fixed Deposits				100,807,209.30		100,807,209.30
	171 - Interest Earned						
	17110 - 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		45,436.00
	185 - Prior Period						
	18500 - Income						
	18500-00 - Consolidated Prior Period Income				1,354,964.69		1,354,964.69
	<b>2 - Revenue Expenditure</b>						
	210 - Establishment Expenses						
	21010 - Salaries, Wages And Bonus						
	21010-01 - Salaries & Allowances Officers	70,573,451.00		70,573,451.00		70,573,451.00	
	21010-11 - Salaries & Allowances Staff	417,874,520.00		417,874,520.00		417,874,520.00	
	21010-21 - Wages	11,773,847.00		11,773,847.00		11,773,847.00	
	21010-31 - Arrear Salary	1,099,029.00		1,099,029.00		1,099,029.00	
	21020 - Benefits And Allowances						
	21020-00 - Employee Benefits and Allowances	98,372.00		98,372.00		98,372.00	
	21020-01 - Group Insurance Scheme	676,628.00		676,628.00		676,628.00	
	21020-31 - Medical Allowance	1,021,155.00		1,021,155.00		1,021,155.00	
	21020-41 - Uniform Allowance	138,718.00		138,718.00		138,718.00	
	21020-61 - Staff Welfare Expenses	17,715.00		17,715.00		17,715.00	
	21020-71 - Staff Training Expenses	60,000.00		60,000.00		60,000.00	
	21030 - Pension						
	21030-00 - Consolidated Pension	44,593,786.00		44,593,786.00		44,593,786.00	
	21030-01 - Pension/Family Pen Contribution	16,499,860.00		16,499,860.00		16,499,860.00	
	21030-04 - Anticipatory Pension	1,741,550.00		1,741,550.00		1,741,550.00	
	21040 - Other Terminal & Retirement Benefits						
	21040-01 - Death Cum Retirement Benefit	397,881.00		397,881.00		397,881.00	
	21040-02 - Retirement Gratuity	3,177,253.00		3,177,253.00		3,177,253.00	
	21040-11 - Leave Encashment	1,408,483.00		1,408,483.00		1,408,483.00	
	21040-21 - Provident Fund Contribution	25,013,395.50		25,013,395.50		25,013,395.50	
	220 - Administrative Expenses						
	22011 - Office Maintenance						
	22011-01 - Electricity Charges	17,280,872.60		17,280,872.60		17,280,872.60	
	22011-02 - Security Expenses	8,092,293.00		8,092,293.00		8,092,293.00	
	22012 - Communication Expenses						
	22012-00 - Consolidated Communication Expenses	325,997.00		325,997.00		325,997.00	
	22012-01 - Telephone Expenses	2,483,996.00		2,483,996.00		2,483,996.00	
	22012-02 - Mobiles	127,117.00		127,117.00		127,117.00	
	22012-11 - Web, Internet	223,424.00		223,424.00		223,424.00	
	22021 - Printing and Stationery						
	22021-01 - Printing Expenses	1,044,324.00		1,044,324.00		1,044,324.00	
	22021-02 - Stationery	720,800.00		720,800.00		720,800.00	
	22021-03 - Computer Stationery And Consumables	190,000.00		190,000.00		190,000.00	
	22021-04 - Photo Copy Expenses	144,230.00		144,230.00		144,230.00	
	22030 - Travelling & Conveyance						
	22030-00 - Consolidated Travelling & Conveyance	779,238.00		779,238.00		779,238.00	
	22030-04 - Travelling And Conveyance - Officers	183,215.00		183,215.00		183,215.00	
	22030-05 - Travelling And Conveyance Staff	252,994.00		252,994.00		252,994.00	
	22030-11 - Fuel, Petrol and Diesel Own Vehicles	26,297,650.00		26,297,650.00	181,341.00	26,116,309.00	
	22030-21 - Hire & Conveyance Expenses	3,678,163.00		3,678,163.00		3,678,163.00	
	22040 - Insurance						
	22040-02 - Vehicles	1,959,248.00		1,959,248.00		1,959,248.00	
	22051 - Legal Expenses						
	22051-01 - Legal Fees	944,686.00		944,686.00		944,686.00	
	22051-03 - Cost of Suits /Compromises	132,900.00		132,900.00		132,900.00	
	22052 - Professional and Other Fees						
	22052-21 - Consultancy Fees.Charges	2,590,467.00		2,590,467.00		2,590,467.00	
	22060 - Advertisement And Publicity						
	22060-01 - Advertisement Expenses	29,504,481.00		29,504,481.00		29,504,481.00	
	22060-11 - Publicity Expenses	549,975.00		549,975.00		549,975.00	
	22060-31 - Cultural Events	47,013.00		47,013.00		47,013.00	
	22061 - Membership & Subscriptions						
	22061-00 - Consolidat Membership&Subscriptions	205,111.00		205,111.00		205,111.00	
	22061-01 - Professional Societies	11,000.00		11,000.00		11,000.00	
	22080 - Other Administrative Expenses						
	22080 - 03 Honorarium	933,750.00		933,750.00		933,750.00	
	22080-01 - Expenses for Meeting Of Corporation/MMIC	766,820.00		766,820.00		766,820.00	



Deputy Commissioner (Finance)  
Municipal Corporation, Rajpur (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		253,166.00	
	22080-12 Public Welfare Exp.			104,315.00		104,315.00	
	22080-51 - Miscellaneous Expenses			5,322,498.00	107,729.00	5,214,769.00	
	22080-52 Housekeeping Exp.			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			22,507,976.62		22,507,976.62	
	23010-02 - Street Lighting			27,363,341.00	1,010,750.00	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	
	23030-01 - Consumption of Stores-Water Works			3,816,909.00		3,816,909.00	
	23040 - Hire Charges						
	23040-02-Hire Charges of Vehicles			162,124.00		162,124.00	
	23040-01 - Hire Charges Of Machineries			2,703,069.00		2,703,069.00	
	23050 - Repairs & Maintenance Infrastructure Assets						
	23050-25 - Others			1,100,950.00		1,100,950.00	
	23050-35 Repair Maintenance Pumpset			1,866,915.00		1,866,915.00	
	23050-36 Pipeline Repair			383,945.00		383,945.00	
	23050-36 Repair & Maintenance Pipe			2,089,810.00		2,089,810.00	
	23050-52 - Culverts			44,180.00		44,180.00	
	23050-01 - Concrete Roads(CCR)			8,878,686.00		8,878,686.00	
	23050-02 - Metalled Roads (Bitumen)			456,160.00		456,160.00	
	23050-03 - Other Roads			11,821,553.00		11,821,553.00	
	23050-04 - Bridges & Flvovrs			494,213.00		494,213.00	
	23050-10 Repair and Maintenance Filter Plant			4,570,232.00		4,570,232.00	
	23050-11 - Underground Drains			5,372,165.00		5,372,165.00	
	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			138,555.00		138,555.00	
	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 Civic Amenities						
	23051-00 - Consoli 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			299,845.00		299,845.00	
	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 - Consoli 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 - Consoli 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, Raipur (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						
	23054-00 - Consol. Repairs & Maintenance - Furniture			296,779.00		296,779.00	-
	23054-01 - Chairs			6,400.00		6,400.00	-
	23054-03 - Armchairs			62,220.00		62,220.00	-
	23054-05 - Partitions			49,984.00		49,984.00	-
	23054-09 - Others			72,368.00		72,368.00	-
	23055 - Repairs & Maintenance Office Equipments						
	23055-00 - Consolidated Office & Other Equipments			174,978.00		174,978.00	-
	23055-01 - Air Conditioners			70,361.00		70,361.00	-
	23055-02 - Computers			180,343.00		180,343.00	-
	23055-03 - Faxes			52,170.00		52,170.00	-
	23055-04 - Photo-Copiers			159,879.00		159,879.00	-
	23055-06 - Water Coolers			193,726.00		193,726.00	-
	23055-09 - Others			47,863.00		47,863.00	-
	23056 - Repairs & Maintenance Electrical Appliances						
	23056-00 - Consolidated Electrical Appliances			866,612.00		866,612.00	-
	23056-02 - Electrical Fittings			837,715.00		837,715.00	-
	23080 - Other Operating & Maintenance Expenses						
	23080-04 - Cleaning by Private Agencies (Outsourced)□			14,632,047.07		14,632,047.07	-
	23080-00-Consol. Other Operating&Maintenance Expenses			1,388,199.00		1,388,199.00	-
	23080-01 - Water Purification Charges			9,920.00		9,920.00	-
	23080-02 - Testing & Inspection Charges			562,588.00		562,588.00	-
	23080-03 - Garbage & Clearance Expenses			10,963,593.00		10,963,593.00	-
	23080-04 -Cleaning by Private Agencies (Outsourced)			137,414,856.15	1,403,007.00	136,011,849.15	-
	23080-05 - Water Tankers			36,186,181.00		36,186,181.00	-
	23080-07 -Water Works			5,853,401.00		5,853,401.00	-
	240 - Interest & Finance Charges						
	24070 - Bank Charges						
	24070-00 - Consolidated Bank Charges			551,550.00	365.00	551,185.00	-
	250 - Programme Expenses						
	25010 - Election Expenses						
	25010-00 - Consolidated Election Expenses			123,645.00		123,645.00	-
	25020 - Own Programme						
	25020-00 - Consolidated Own Programme			5,949,101.00		5,949,101.00	-
	25020-09 Raiva Uschab-Expenses			1,499,400.00		1,499,400.00	-
	260 - Revenue Grants, Contribution and Subsidies						
	26010 - Grants						
	26010-10 Census Expense			1,064,100.00		1,064,100.00	-
	26010-00 - Consolidated Grants			1,783,197.00		1,783,197.00	-
	26010-01 Mead Day Meal			28,044,637.00		28,044,637.00	-
	26010-07 Census Expenses			2,165,000.00		2,165,000.00	-
	26010-09 IDSMT Expenses			1,500,000.00		1,500,000.00	-
	26010-10 - Consultancy Fees-13th FC			2,785,965.00		2,785,965.00	-
	26020 - Contributions						
	26020-00 - Consolidated Contributions Exp.			46,000.00		46,000.00	-
	26020-02 Jansamparak			296,000.00		296,000.00	-
	26020-01-Health Programme			1,651,096.00		1,651,096.00	-
	26030 - Subsidies						
	26030-01 - Shredhamali Yojna			416,000.00		416,000.00	-
	272 - Depreciation						
	27220 - Buildings						
	27220-00 - Consolidated Depreciation on Buildings			24,037,978.39		24,037,978.39	-
	27230 - Roads & Bridges						
	27230-00 - Consolidated Depreciation on Road&Bridge			454,826,902.14		454,826,902.14	-
	27231 - Sewerage And Drainage						
	27231-00 -Consolidated Dep. On Sewerage & Drainage			72,744,231.09		72,744,231.09	-
	27232 - Waterways						
	27232-00 - Consolidated Depreciation On Waterways			13,508,718.00		13,508,718.00	-
	27233 - Public Lighting System						
	27233-00-Consolidated Dep.on Public Lighting System			29,424,747.78		29,424,747.78	-
	27234 -Bridges						
	27234-00 -Consolidated Dep. On Bridges			2,251,159.56		2,251,159.56	-
	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				5,126,506.85		5,126,506.85	-
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							-
28500-00 - Consolidated Prior Period Expenses				5,657,625.00		5,657,625.00	-
28580 - Other Expenses							-
28580-01 - Other Expenses				936,589.00		936,589.00	-
<b>3 - Capital Receipts &amp; Liabilities</b>							-
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	-	17,502,404,900.46
312 - 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							-
32010-31 - MPLAD (Local Area Development Funds)							-
32010-01 Grant for Census					8,606,001.00		8,606,001.00
32010-02 - Grants - 12th Finance Commission					8,214,850.00		8,214,850.00
32010-03 - Grants - 13th Finance Commission				65,000,000.00	67,342,446.00		2,342,446.00
32010-12-Rashtriva Vidhya Fund				2,785,965.00	99,260,000.00		96,474,035.00
32010-13-Rashtriva Viklang Fund				233,200.00	262,800.00		29,600.00
32010-14-Social Security Pension Joia				255,200.00	450,400.00		195,200.00
32010-15-Rashtriva Vridhawasta Pension					7,500,000.00		7,500,000.00
32010-16-Sukhad Sahara Pension				28,300,000.00	28,838,600.00		538,600.00
32010-17-Rashtriva Parivar Sahayata				32,714,238.00	39,971,600.00		7,257,362.00
32010-18-Shiksha Karmi Anudan				2,753,600.00	3,133,048.00		379,448.00
32010-23 Raliy Awas Yoia				38,183,761.00	43,607,183.00		5,423,422.00
32010-56 Jai Awardhan Yoia-JNNURM				425,534,540.00	464,639,000.00		39,104,460.00
32010-56 MADHYAN BHOJAN YOIA				28,044,637.00	30,586,294.00		2,541,657.00
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		2,781,851.00
32020 - State Government							-
32020-01 Adhosaranchana-150cr				500,000,000.00	500,000,000.00		-
32020-01 Gourav Path Yoia				58,563,782.00	58,563,782.00		58,563,782.00
32020-02-Muktidham Yoia Fund-Raiva Parvartit					2,883,000.00		2,883,000.00
32020-08-Public Toilet Grant Fund					680,000.00		680,000.00
32020-09-Pusha Vaitka Development Fund-Raiva Parvar					14,845,000.00		14,845,000.00
32020-10-Sarover Dharover Yoia					13,850,025.00		13,850,025.00
32020-11 - Grants for Road Development				128,075,000.00	129,475,000.00		1,400,000.00
32020-12-Parshad Nidhi Fund					11,100,000.00		11,100,000.00
32020-14-MP / MLA Grant for Specific Purpose					675,000.00		675,000.00
32020-15-Andan Badi Scheme Fund					1,212,000.00		1,212,000.00
32020-16-Pav Jal Sankat Niwaran Water Fund					750,000.00		750,000.00
32020-18-Jan Samashtha Niwaran Grant-Adhosaranchna					150,000,000.00		150,000,000.00
32020-23-Bhadrathi Nalal Yoia Grant					4,500,000.00		4,500,000.00
32020-25 Raiva Parvartit- Gvan Shali Yoia					433,000.00		433,000.00
32020-26 Adhosaranchna Mad-Vikash Karva (197 Lac)					19,700,000.00		19,700,000.00
32020-27 Adhosaranchna Mad- Viphinna Karva Hetu Gra					44,000,000.00		44,000,000.00
32020-28 Adhosaranchna Mad- Damarikaran Karva					40,000,000.00		40,000,000.00
32020-30 Adhosaranchna Mad- CG Club to Jalvihhar Col					12,000,000.00		12,000,000.00
32020-32 Adhosaranchna Mad-Purna Bus Stand to Bahum					10,000,000.00		10,000,000.00
32020-35 Adhosaranchna Maintenance 227.45					68,235,000.00		68,235,000.00
32020-53 Adhosaranchna Fund					24,395,000.00		24,395,000.00
3202057 Grants for Lakes and Ponds					1,651,000.00		1,651,000.00
3202058 Grant for Zone Building-Adhosaranchna					10,000,000.00		10,000,000.00
32020-66 Annapurma Samudawik Seva-Raiva Parvartit					3,000,000.00		3,000,000.00
32020-73 Flood Arrangement Grant					30,000,000.00		30,000,000.00

