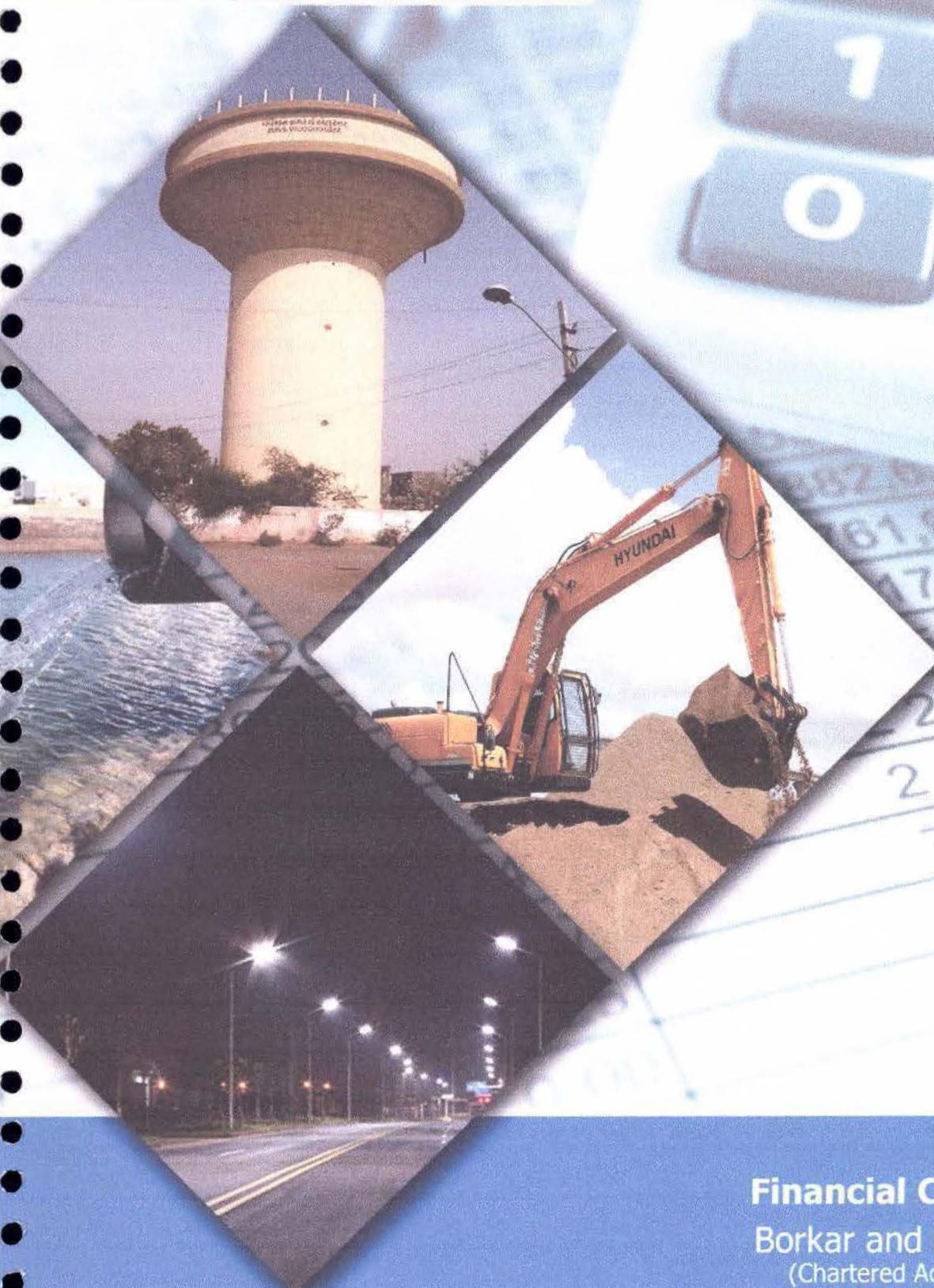


# RAIPUR MUNICIPAL CORPORATION

## Financial Statements (For the Financial Year 2014-15)



**Financial Consultant**  
Borkar and Muzumdar  
(Chartered Accountants)

**RAIPUR MUNICIPAL CORPORATION**

RAIPUR, CHHATTISGARH-492001

**BALANCE SHEET**

**AS AT 31ST MARCH 2015**

| Account<br>Code   | Description of items   | Schedule<br>No. | As At 31st March 2015 |                          |   | As At 31st March 2014 |                          |   |  |  |
|---|--|-----------------|-----------------------|--------------------------|---|-----------------------|--------------------------|---|--|--|
|   |  |                 | ₹                     | ₹                        | ₹ | ₹                     | ₹                        | ₹ |  |  |
| <b>SOURCES OF FUNDS</b>                                     |  |                 |                       |                          |   |                       |                          |   |  |  |
| <b>Reserves and Surplus</b>                                 |  |                 |                       |                          |   |                       |                          |   |  |  |
| <b>3-10</b>   | Municipal (General) Fund   | <b>B-1</b>      | 17,611,230,558.02     |                          |   | 17,569,811,660.53     |                          |   |  |  |
| <b>3-11</b>   | Earmarked Funds  | <b>B-2</b>      | 0.00                  |                          |   | 0.00                  |                          |   |  |  |
| <b>3-12</b>   | Reserves   | <b>B-3</b>      | 1,627,251,281.70      |                          |   | 1,218,777,958.31      |                          |   |  |  |
|   | Sub Total  |                 | 19,238,481,839.72     | 19,238,481,839.72        |   | 18,788,589,618.84     | 18,788,589,618.84        |   |  |  |
| <b>3-20</b>   | <b>Grants, Contributions for specific purposes</b>               | <b>B-4</b>      | 2,971,572,805.10      | 2,971,572,805.10         |   | 3,204,522,172.10      | 3,204,522,172.10         |   |  |  |
| <b>Loans</b>  |  |                 |                       |                          |   |                       |                          |   |  |  |
| <b>3-30</b>   | Secured loans  | <b>B-5</b>      | 909,368,641.00        |                          |   | 909,368,641.00        |                          |   |  |  |
| <b>3-31</b>   | Unsecured loans  | <b>B-6</b>      | 0.00                  |                          |   | 0.00                  |                          |   |  |  |
|   | Sub Total  |                 |                       | 909,368,641.00           |   |                       | 909,368,641.00           |   |  |  |
|   | <b>TOTAL</b>   |                 |                       | <b>23,119,423,285.82</b> |   |                       | <b>22,902,480,431.94</b> |   |  |  |
| <b>APPLICATION OF FUNDS</b>                                 |  |                 |                       |                          |   |                       |                          |   |  |  |
| <b>Fixed Assets including Statues &amp; Heritage Assets</b> |  |                 |                       |                          |   |                       |                          |   |  |  |
| <b>4-10</b>   | Gross Block  |                 | 21,032,812,854.14     |                          |   | 17,257,689,151.49     |                          |   |  |  |
| <b>4-11</b>   | Less: Accumulated Depreciation                                   |                 | 4,627,724,661.75      |                          |   | 3,704,611,785.14      |                          |   |  |  |
|   | Net Block  |                 | 16,405,088,192.39     |                          |   | 13,553,077,366.35     |                          |   |  |  |
| <b>4-12</b>   | Capital work-in-progress   |                 | 336,850,376.00        | 16,741,938,568.39        |   | 2,949,358,401.65      | 16,502,435,768.00        |   |  |  |
| <b>Investments</b>  |  |                 |                       |                          |   |                       |                          |   |  |  |
| <b>4-20</b>   | Investment - General Fund  | <b>B-12</b>     | 213,102,524.00        |                          |   | 101,367,853.00        |                          |   |  |  |
| <b>4-21</b>   | Investment - Other Funds   | <b>B-13</b>     | 0.00                  | 213,102,524.00           |   | 0.00                  | 101,367,853.00           |   |  |  |
| <b>Working Capital [Sub Total (A) - Sub Total (B)]</b>      |  |                 |                       |                          |   |                       |                          |   |  |  |
| <b>Current assets, loans &amp; advances</b>                 |  |                 |                       |                          |   |                       |                          |   |  |  |
| <b>4-30</b>   | Stock in hand (Inventories)                                      | <b>B-14</b>     | 21,476,364.67         |                          |   | 21,476,364.67         |                          |   |  |  |
| <b>4-31</b>   | Sundry Debtors (Receivables)                                     | <b>B-15</b>     | 192,774,921.00        |                          |   | 118,127,656.00        |                          |   |  |  |
|   | Gross amount outstanding   |                 |                       |                          |   |                       |                          |   |  |  |
| <b>4-32</b>   | Less: Accumulated provision against bad and doubtful Receivables |                 | 0.00                  | 192,774,921.00           |   | 0.00                  | 118,127,656.00           |   |  |  |
| <b>4-40</b>   | Prepaid expenses   | <b>B-16</b>     | 0.00                  |                          |   |                       | 0.00                     |   |  |  |
| <b>4-50</b>   | Cash and Bank Balances   | <b>B-17</b>     | 4,001,176,557.31      |                          |   | 3,933,062,612.10      |                          |   |  |  |
| <b>4-60</b>   | Loans, advances and deposits                                     | <b>B-18</b>     | 3,395,797,069.54      |                          |   | 3,375,006,633.54      |                          |   |  |  |
|   | Sub Total (A)  |                 | 7,611,224,912.52      |                          |   | 7,447,673,266.31      |                          |   |  |  |

**RAIPUR MUNICIPAL CORPORATION**

RAIPUR, CHHATTISGARH-492001

**BALANCE SHEET**

**AS AT 31ST MARCH 2015**

| Account<br>Code                                 | Description of items                                      | Schedule<br>No. | As At 31st March 2015 |                  |                          | As At 31st March 2014 |                  |                          |
|---|---|-----------------|-----------------------|------------------|--------------------------|-----------------------|------------------|--------------------------|
|   |   |                 | ₹                     | ₹                | ₹                        | ₹                     | ₹                | ₹                        |
| <b>Less: Current Liabilities and Provisions</b> |   |                 |                       |                  |                          |                       |                  |                          |
| 3-40  | Deposits received   | B-7             |                       | 441,058,894.96   |                          |                       | 327,723,147.28   |                          |
| 3-41  | Deposit works   | B-8             |                       | 0.00             |                          |                       | 0.00             |                          |
| 3-50  | Other liabilities   | B-9             |                       | 1,029,271,486.13 |                          |                       | 1,021,369,395.09 |                          |
| 3-60  | Provisions  | B-10            |                       | 0.00             |                          |                       | 0.00             |                          |
|   | <i>Sub Total (B)</i>                                      |                 |                       | 1,470,330,381.09 | 6,140,894,531.43         |                       | 1,349,092,542.37 | 6,098,580,723.94         |
| 4-70  | <b>Other Assets</b>                                       | B-19            |                       |                  | 23,487,662.00            |                       |                  | 200,096,087.00           |
| 480   | Miscellaneous Expenditure (to the extent not written off) | B-20            |                       |                  | 0.00                     |                       |                  | 0.00                     |
|   | <b>TOTAL</b>  |                 |                       |                  | <b>23,119,423,285.82</b> |                       |                  | <b>22,902,480,431.94</b> |
|   | Significant Accounting Principles                         | B-21A           |                       |                  |                          |                       |                  |                          |
|   | Notes to Accounts   | B-21B           |                       |                  |                          |                       |                  |                          |

\_\_\_\_\_  
**Accountant**

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

\_\_\_\_\_  
**Commissioner**

Financial Consultant



Place: Raipur  
Date:

*[Signature]*  
**Commissioner**  
Municipal Corporation, Raipur (C.G.)

**RAIPUR MUNICIPAL CORPORATION**

RAIPUR, CHHATTISGARH-492001

**INCOME AND EXPENDITURE STATEMENT**

For the year ended 31st March 2015

| <b>Account Code</b> | <b>Item / Head of Account</b>   | <b>Schedule No</b> | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|---------------------|---|--------------------|-----------------------------------|-----------------------------------|
|                     |   |                    | ₹                                 | ₹                                 |
|                     | <b>INCOME</b>   |                    |                                   |                                   |
| <b>1-10</b>         | Tax Revenue   | IE-1               | 574,092,944.00                    | 588,537,049.00                    |
| <b>1-20</b>         | Assigned Revenues & Compensation  | IE-2               | 402,351,433.00                    | 562,888,120.00                    |
| <b>1-30</b>         | Rental Income from Municipal Properties                                       | IE-3               | 30,199,397.00                     | 36,662,852.00                     |
| <b>1-40</b>         | Fees & User Charges   | IE-4               | 224,972,154.00                    | 160,485,518.37                    |
| <b>1-50</b>         | Sale & Hire Charges   | IE-5               | 4,610,601.00                      | 5,321,743.00                      |
| <b>1-60</b>         | Revenue Grants, Contributions & Subsidies                                     | IE-6               | 202,090,008.00                    | 400,405,577.00                    |
| <b>1-70</b>         | Income from Investments   | IE-7               | 101,066,604.00                    | 99,054,028.20                     |
| <b>1-71</b>         | Interest Earned   | IE-8               | 31,138,293.15                     | 28,875,803.00                     |
| <b>1-80</b>         | Other Income  | IE-9               | 0.00                              | 3,409.00                          |
| <b>A</b>            | <b>Total - INCOME</b>   |                    | <b>1,570,521,434.15</b>           | <b>1,882,234,099.57</b>           |
|                     | <b>EXPENDITURE</b>  |                    |                                   |                                   |
| <b>2-10</b>         | Establishment Expenses  | IE-10              | 869,335,926.00                    | 848,610,837.00                    |
| <b>2-20</b>         | Administrative Expenses   | IE-11              | 86,838,552.00                     | 101,471,635.87                    |
| <b>2-30</b>         | Operations & Maintenance  | IE-12              | 566,430,853.68                    | 700,564,851.74                    |
| <b>2-40</b>         | Interest & Finance Expenses   | IE-13              | 166,962.98                        | 168,110.25                        |
| <b>2-50</b>         | Programme Expenses  | IE-14              | 7,673,100.00                      | 16,703,117.00                     |
| <b>2-60</b>         | Revenue Grants, Contributions & subsidies                                     | IE-15              | 120,359,155.00                    | 161,940,256.00                    |
| <b>2-70</b>         | Provisions & Write off  | IE-16              | 0.00                              | 0.00                              |
| <b>2-71</b>         | Miscellaneous Expenses  | IE-17              | 0.00                              | 100,000.00                        |
| <b>2-72</b>         | Depreciation  |                    | 923,112,876.61                    | 694,151,331.39                    |
| <b>Less</b>         | Depreciation Transfer to Capital Contribution                                 |                    | (923,112,876.61)                  | (694,151,331.39)                  |
| <b>B</b>            | <b>Total - EXPENDITURE</b>  |                    | <b>1,650,804,549.66</b>           | <b>1,829,558,807.86</b>           |
| <b>A-B</b>          | Gross surplus/ (deficit) of income over expenditure before Prior Period Items |                    | <b>(80,283,115.51)</b>            | <b>52,675,291.71</b>              |
| <b>2-80</b>         | <b>Add/Less:</b> Prior period Items (Net)                                     | IE-18              | 126,202,013.00                    | 0.00                              |
|                     | Gross surplus/ (deficit) of income over expenditure after Prior Period Items  |                    | 45,918,897.49                     | 52,675,291.71                     |
| <b>2-90</b>         | <b>Less:</b> Transfer to Reserve Funds  |                    | -                                 | 0.00                              |
|                     | <b>Net balance being surplus/ deficit carried over to Municipal Fund</b>      |                    | <b>45,918,897.49</b>              | <b>52,675,291.71</b>              |

**Accountant**

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

**Commissioner**

**Financial Consultant**



Jyoti  
Commissioner  
Municipal Corporation, Raipur (C.G.)

# RAIPUR MUNICIPAL CORPORATION

## RECEIPTS AND PAYMENTS ACCOUNT

For the period from 1st April 2014 to 31st March 2015

| Account<br>Code               | Head of Account   | Balance as at 31st<br>March 2015 |   | Account<br>Code               | Head of Account   | Balance as at 31st<br>March 2015 |                       |
|-------------------------------|---|----------------------------------|---|-------------------------------|---|----------------------------------|-----------------------|
|                               |   | Amount                           | ₹ |                               |   | Amount                           | ₹                     |
|                               |   | ₹                                |   |                               |   | ₹                                |                       |
| <b>Opening Balances</b>       |   |                                  |   |                               |   |                                  |                       |
|                               | Cash balances including Imprest   | 2,088,220.08                     |   |                               |   |                                  |                       |
|                               | Balances with Banks/Treasury (including balances in designated bank accounts) | 3,930,974,392.02                 |   |                               |   |                                  |                       |
|                               | Bank balance in transit   | 71,638,000.00                    |   |                               |   |                                  |                       |
|                               | <b>Total (A)</b>  | <b>4,004,700,612.10</b>          |   |                               |   |                                  |                       |
| <b>Operating Receipts</b>     |   |                                  |   | <b>Operating Payments</b>     |   |                                  |                       |
| <b>1-10</b>                   | Tax Revenue   | 38,015,595.00                    |   | <b>2-10</b>                   | Establishment Expenses                                      |                                  | 382,457,987.00        |
| <b>1-20</b>                   | Assigned Revenues & Compensation  | 402,351,433.00                   |   | <b>2-20</b>                   | Administrative Expenses                                     |                                  | 50,483,387.00         |
| <b>1-30</b>                   | Rental Income from Municipal Properties                                       | 7,413,447.00                     |   | <b>2-30</b>                   | Operations & Maintenance                                    |                                  | 282,266,062.00        |
| <b>1-40</b>                   | Fees & User Charges   | 224,972,154.00                   |   | <b>2-40</b>                   | Interest & Finance Charges                                  |                                  | 166,962.98            |
| <b>1-50</b>                   | Sale & Hire Charges   | 4,610,601.00                     |   | <b>2-50</b>                   | Programme Expenses  |                                  | 1,072,338.00          |
| <b>1-60</b>                   | Revenue Grants, Contributions & Subsidies                                     | 44,575,903.00                    |   | <b>2-60</b>                   | Revenue Grants, Contributions & subsidies                   |                                  | 31,733,682.00         |
| <b>1-70</b>                   | Income from Investments   | 95,831,933.00                    |   | <b>2-71</b>                   | Miscellaneous Expenses                                      |                                  |                       |
| <b>1-71</b>                   | Interest Earned   | 31,138,293.15                    |   | <b>2-85</b>                   | Prior Period  |                                  |                       |
| <b>1-80</b>                   | Other Income  |                                  |   | <b>4-30</b>                   | Purchase of Stores  |                                  |                       |
| <b>1-85</b>                   | Prior Period  |                                  |   |                               | Other Collections on behalf of State and Central Government |                                  |                       |
|                               | <b>Total (B)</b>  | <b>848,909,359.15</b>            |   |                               |   |                                  |                       |
|                               |   |                                  |   |                               |   | <b>Total (A)</b>                 | <b>748,180,418.98</b> |
| <b>Non-Operating Receipts</b> |   |                                  |   | <b>Non-Operating Payments</b> |   |                                  |                       |
| <b>3-30/31</b>                | Loans Received  |                                  |   | <b>3-50</b>                   | Other Payables  |                                  | 2,181,308,103.96      |
| <b>3-40</b>                   | Deposits Received   | 123,406,195.00                   |   | <b>3-50</b>                   | Refunds Payable   |                                  |                       |
| <b>3-20</b>                   | Grants and contribution for specific purposes                                 | 1,922,731,207.00                 |   |                               | Repayment of Loans  |                                  |                       |
|                               | Sale proceeds from Assets   |                                  |   |                               | Refund of Deposits  |                                  | 18,248,328.00         |
|                               | Realization of Investment - General Fund                                      | 480,800,000.00                   |   | <b>4-10</b>                   | Acquisition / Purchase of Fixed Assets                      |                                  | 37,768,301.00         |
|                               | Realization of Investment - Other Funds                                       |                                  |   | <b>4-12</b>                   | Capital Work - in - Progress                                |                                  | 36,695,395.00         |
| <b>3-41</b>                   | Deposit works   |                                  |   | <b>3-41</b>                   | Deposit works   |                                  | 1,462,013.00          |
| <b>3-50</b>                   | Revenue Collected in Advance  |                                  |   | <b>4-20</b>                   | Investments - General Fund                                  |                                  | 587,300,000.00        |
|                               | Loans & Advances to Employees (recovery)                                      | 4,750,944.00                     |   | <b>4-21</b>                   | Investments - Other Funds                                   |                                  |                       |

Dy. Commissioner Finance  
Raipur Municipal Corporation  
Raipur



| Account<br>Code | Head of Account                            | Balance as at 31st<br>March 2015 | Account<br>Code | Head of Account  | Balance as at 31st<br>March 2015 |
|-----------------|--|----------------------------------|-----------------|--|----------------------------------|
|                 |  | Amount                           |                 |  | Amount                           |
|                 |  | ₹                                |                 |  | ₹                                |
|                 | Other Loans & Advances (recovery)          |                                  | 4-60            | Loans & Advances to Employees  | 25,541,380.00                    |
|                 | Deposits with External Agencies (recovery) |                                  | 4-40            | Prepaid Expenses   |                                  |
|                 | Other Receipts (Specify)                   | 33,372,474.00                    | 4-60            | Other Loans & Advances   |                                  |
|                 | Sundry Debtors                             | 611,589,463.00                   | 4-60            | Deposits with External Agencies  |                                  |
|                 | <b>Total (C)</b>                           | <b>3,176,650,283.00</b>          |                 | Other Payments (Specify)   | 744,083.00                       |
|                 |  |                                  |                 | Grants and contribution for specific purposes                                    | 391,835,674.00                   |
|                 |  |                                  |                 | <b>Total (B)</b>   | <b>3,280,903,277.96</b>          |
|                 |  |                                  |                 | <b>Closing Balances</b>  |                                  |
|                 |  |                                  |                 | Cash balances including Imprest  | 2,001,606.68                     |
|                 |  |                                  |                 | Balances with Banks/Treasury (including balances<br>in designated bank accounts) | 3,999,174,950.63                 |
|                 |  |                                  |                 | <b>Total (C)</b>   | <b>4,001,176,557.31</b>          |
|                 | <b>Grand Total (A+B+C)</b>                 | <b>8,030,260,254.25</b>          |                 | <b>Grand Total (A+B+C)</b>   | <b>8,030,260,254.25</b>          |

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



  
Commissioner  
Municipal Corporation, Raipur (C.G.)

# RAIPUR MUNICIPAL CORPORATION

## Statement Of Cash Flow

For the year ended 31st March 2015

| Particulars  | Current Year Amount       | Previous Year Amount      |
|--|---------------------------|---------------------------|
| 1  | ₹ 2                       | ₹ 3                       |
| <b>[A] Cash flows from operating activities</b>  |                           |                           |
| Gross surplus/(deficit) over expenditure   | (80,283,115.51)           | 52,675,291.71             |
| <u>Add: Adjustments for</u>  |                           |                           |
| Depreciation   | -                         | -                         |
| Provisions   | -                         | -                         |
| Interest & finance expenses  | -                         | -                         |
| <u>Less: Adjustments for</u>   |                           |                           |
| Profit on disposal of assets   | -                         | -                         |
| Dividend Income  | -                         | -                         |
| Investment Income  | -                         | -                         |
| Adjusted income over expenditure before<br>effecting changes in current assets and current<br>liabilities and extra ordinary items | (80,283,115.51)           | 52,675,291.71             |
| Changes in current assets and current liabilities  |                           |                           |
| (Increase)/decrease in Sundry debtors  | (74,647,265.00)           | (6,932,448.00)            |
| (Increase)/decrease in Stock in hand   | -                         | (1,817,878.67)            |
| (Increase)/decrease in prepaid expenses  | -                         | -                         |
| (Increase)/decrease in other current assets  | (20,790,436.00)           | (18,081,967.00)           |
| (Decrease)/increase in Deposits received   | 113,335,747.68            | 79,652,250.21             |
| (Decrease)/increase in Deposits works  | 176,608,425.00            | (196,964,962.00)          |
| (Decrease)/increase in other current liabilities   | 7,902,091.04              | 33,721,358.89             |
| (Decrease)/increase in provisions  | -                         | -                         |
| Extraordinary items{ please specify}   | 121,702,013.00            | -                         |
| <b>Net cash generated from /(used in) operating activities</b>   | <b>243,827,460.21</b>     | <b>(57,748,354.86)</b>    |
| <b>[A1]</b>  |                           |                           |
| <b>[B] Cash flows from investing activities</b>  |                           |                           |
| (Increase)/decrease of fixed assets & CWIP   | (1,162,615,677.00)        | (1,781,407,528.00)        |
| (Increase)/decrease in Special funds/grants  | -                         | -                         |
| (Increase)/decrease in Earmarked funds   | -                         | -                         |
| (Increase)/decrease of Investments   | (111,734,671.00)          | 149,382,900.00            |
| <u>Add:</u>  |                           |                           |
| Proceeds from disposal of assets   | -                         | -                         |
| Proceeds from disposal of investments  | -                         | -                         |
| Investment income received   | -                         | -                         |
| <b>Net cash generated from /(used in) investing activities</b>   | <b>(1,274,350,348.00)</b> | <b>(1,632,024,628.00)</b> |
| <b>[B1]</b>  |                           |                           |
| <b>[c] Cash flows from financing activities</b>  |                           |                           |
| <b>Add:</b>  |                           |                           |
| Grants   | 1,927,231,207.00          | 2,819,196,996.45          |
| Loans from banks/others received   | -                         | -                         |
| <b>Less:</b>   |                           |                           |
| Grants   | 828,594,374.00            | 465,190,450.00            |
| 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>1,098,636,833.00</b>   | <b>2,354,006,546.45</b>   |
|  |                           |                           |

Dy. Commissioner Finance  
Municipal Corporation



| Particulars  | Current Year Amount     | Previous Year Amount    |
|--|-------------------------|-------------------------|
|  | ₹                       | ₹                       |
| 1  | 2                       | 3                       |
| <b>Net increase/ (decrease) in cash and cash equivalents (A + B + C)</b>   | <b>68,113,945.21</b>    | <b>664,233,563.59</b>   |
| <b>Cash and cash equivalents at beginning of period</b>  | <b>3,933,062,612.10</b> | <b>3,268,829,048.51</b> |
| <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  | 2,001,606.68            | 2,088,220.08            |
| • Bank Balances  | 3,999,174,950.63        | 3,930,974,392.02        |
| • Scheduled co-operative banks   | -                       | -                       |
| • Balances with Post offices   | -                       | -                       |
| • Balances with other banks  | -                       | -                       |
| Total of the breakup of cash and cash equivalents  | <b>4,001,176,557.31</b> | <b>3,933,062,612.10</b> |

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



Schedule B-1: Municipal (General) Fund

| Account<br>Code | Particulars                              | Water<br>Supply,<br>Sewerage<br>and Drainage | Road<br>Development<br>and<br>Maintenance | Bustee<br>Services | Commercial<br>Projects | General Account<br>(Municipal Fund) | Total                    |
|-----------------|--|--|---|--------------------|------------------------|-------------------------------------|--------------------------|
|                 |  | ₹  | ₹   | ₹                  | ₹                      | ₹                                   |                          |
| 31010           | Balance as at 31.03.2014 (A)             | 0.00   | 0.00                                      | 0.00               | 0.00                   | 17,569,811,660.53                   | <b>17,569,811,660.53</b> |
|                 | Surplus for the year                     | 0.00   | 0.00                                      | 0.00               | 0.00                   | 45,918,897.49                       | 45,918,897.49            |
| 31090           | Adjustments                              | 0.00   | 0.00                                      | 0.00               | 0.00                   | 0.00                                | 0.00                     |
|                 | Additions during the year (B)            | 0.00   | 0.00                                      | 0.00               | 0.00                   | 45,918,897.49                       | 45,918,897.49            |
|                 | Total (C= A+B)                           | 0.00   | 0.00                                      | 0.00               | 0.00                   | 17,615,730,558.02                   | <b>17,615,730,558.02</b> |
|                 | Deficit 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                   | 4,500,000.00                        | 4,500,000.00             |
|                 | Deductions during the year (D)           | 0.00   | 0.00                                      | 0.00               | 0.00                   | 4,500,000.00                        | 4,500,000.00             |
| 310             | <b>Balance as at 31.03.2015 (E= C-D)</b> | 0.00   | 0.00                                      | 0.00               | 0.00                   | <b>17,611,230,558.02</b>            | <b>17,611,230,558.02</b> |

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



Schedule B-3: Reserves

| Account Code               | Particulars                  | Balance as at 31.03.2014 | Additions during the year | Total                   | Deductions during the year | Balance as at 31.03.2015 |
|----------------------------|------------------------------|--------------------------|---------------------------|-------------------------|----------------------------|--------------------------|
|                            |                              | ₹                        | ₹                         | ₹                       | ₹                          | ₹                        |
| 31210                      | Capital Contribution         | 1,218,777,958.31         | 1,331,586,200.00          | 2,550,364,158.31        | 923,112,876.61             | 1,627,251,281.70         |
| 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>1,218,777,958.31</b>  | <b>1,331,586,200.00</b>   | <b>2,550,364,158.31</b> | <b>923,112,876.61</b>      | <b>1,627,251,281.70</b>  |

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



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

| Particulars  | Grants from Central Government | Grants from State Government | Grants from Other Government Agencies | Grants from Financial Institutions | Others       | Total                   |
|--|--------------------------------|------------------------------|---------------------------------------|------------------------------------|--------------|-------------------------|
|  | ₹                              | ₹                            | ₹                                     | ₹                                  | ₹            | ₹                       |
| <b>Account Code</b>  | <b>32010</b>                   | <b>32020</b>                 | <b>32030</b>                          | <b>32040</b>                       | <b>32080</b> |                         |
| <b>Balance as at 31.03.2014 (A)</b>                        | 728,498,795.10                 | 2,476,023,377.00             | 0.00                                  | 0.00                               | 0.00         | 3,204,522,172.10        |
| Additions to the Grants (B)                                |                                |                              |                                       |                                    |              |                         |
| Grant received during the year                             | 763,390,682.00                 | 1,163,840,525.00             | 0.00                                  | 0.00                               | 0.00         | 1,927,231,207.00        |
| Interest/Dividend earned on Grant Investments              | 0.00                           | 0.00                         | 0.00                                  | 0.00                               | 0.00         | 0.00                    |
| Profit on disposal of Grant Investments                    | 0.00                           | 0.00                         | 0.00                                  | 0.00                               | 0.00         | 0.00                    |
| Appreciation in Value of Grant Investments                 | 0.00                           | 0.00                         | 0.00                                  | 0.00                               | 0.00         | 0.00                    |
| Other addition (Specify nature)                            | 0.00                           | 0.00                         | 0.00                                  | 0.00                               | 0.00         | 0.00                    |
| <b>Total (B)</b>   | <b>763,390,682.00</b>          | <b>1,163,840,525.00</b>      | <b>0.00</b>                           | <b>0.00</b>                        | <b>0.00</b>  | <b>1,927,231,207.00</b> |
| <b>Total (A+B)</b>   | <b>1,491,889,477.10</b>        | <b>3,639,863,902.00</b>      | <b>0.00</b>                           | <b>0.00</b>                        | <b>0.00</b>  | <b>5,131,753,379.10</b> |
| Payments out of funds (C)                                  |                                |                              |                                       |                                    |              |                         |
| (I) Capital expenditure on Fixed Assets                    | 0.00                           | 1,331,586,200.00             | 0.00                                  | 0.00                               | 0.00         | 1,331,586,200.00        |
| (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  | 747,027,488.00                 | 81,566,886.00                | 0.00                                  | 0.00                               | 0.00         | 828,594,374.00          |
| (IV)Other:   |                                |                              |                                       |                                    |              |                         |
| Loss on disposal of Grant Investments                      | 0.00                           | 0.00                         | 0.00                                  | 0.00                               | 0.00         | 0.00                    |
| Diminution in Value of Grant Investments                   | 0.00                           | 0.00                         | 0.00                                  | 0.00                               | 0.00         | 0.00                    |
| Grants Refunded/disbursed                                  | -                              | 0.00                         | 0.00                                  | 0.00                               | 0.00         | 0.00                    |
| (V)Other administrative charges                            |                                |                              |                                       |                                    |              |                         |
| <b>Total (C)</b>   | <b>747,027,488.00</b>          | <b>1,413,153,086.00</b>      | <b>0.00</b>                           | <b>0.00</b>                        | <b>0.00</b>  | <b>2,160,180,574.00</b> |
| <b>Balance as at 31.03.2015 (A+B-C)</b>                    | <b>744,861,989.10</b>          | <b>2,226,710,816.00</b>      | <b>0.00</b>                           | <b>0.00</b>                        | <b>0.00</b>  | <b>2,971,572,805.10</b> |

Deputy Commissioner (Finance),  
Mumbai City Corporation, Parel (C.G.)



**Schedule B-5: Secured Loans**

| Account Code | Particulars                                     | Balance as at 31.03.2015 | Balance as at 31.03.2014 |
|--------------|---|--------------------------|--------------------------|
|              |   | ₹                        | ₹                        |
| 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 31.03.2015 | Balance as at 31.03.2014 |
|--------------|---|--------------------------|--------------------------|
|              |   | ₹                        | ₹                        |
| 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 31.03.2015 | Balance as at 31.03.2014 |
|--------------|---------------------------------|--------------------------|--------------------------|
|              |                                 | ₹                        | ₹                        |
| 34010        | <b>I. From Contractors</b>      |                          |                          |
|              | Earnest Money Deposits          | 2,172,902.00             | 2,334,742.00             |
|              | Initial Security Deposits       | 0.00                     | 0.00                     |
|              | Security Deposit                | 93,660,050.14            | 99,848,046.46            |
|              | Additional Performance Security | 0.00                     | 0.00                     |
|              | DWH- Contractors                | 0.00                     | 0.00                     |
| 34020        | <b>II. From Revenues</b>        | 345,170,792.82           | 225,485,208.82           |
| 34030        | <b>III. From staff</b>          | 0.00                     | 0.00                     |
| 34080        | <b>IV. From Others</b>          | 55,150.00                | 55,150.00                |
|              | <b>Total Deposits Received</b>  | <b>441,058,894.96</b>    | <b>327,723,147.28</b>    |

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



Schedule B-8: Deposit Works

| Account Code                  | Particulars          | Balance as at 01.04.2014 | Additions during the current year | Utilisation/Expenditure | Balance as at 31.03.2015 |
|-------------------------------|----------------------|--------------------------|-----------------------------------|-------------------------|--------------------------|
|                               |                      | ₹                        | ₹                                 | ₹                       | ₹                        |
| 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**

| <b>Account Code</b>            | <b>Particulars</b>             | <b>Balance as at<br/>31.03.2015</b> | <b>Balance as at<br/>31.03.2014</b> |
|--------------------------------|--------------------------------|-------------------------------------|-------------------------------------|
|                                |                                | ₹                                   | ₹                                   |
| 35010                          | Creditors                      | 350,753,847.19                      | 341,008,721.19                      |
| 35011                          | Employee Liabilities           | 47,147,274.24                       | 61,365,090.20                       |
| 35012                          | Interest Accrued and Due       | 348,659,867.00                      | 348,659,867.00                      |
| 35013                          | Outstanding liabilities        | 82,880,836.00                       | 82,855,088.00                       |
| 35020                          | Recoveries Payable             | 24,958,803.70                       | 24,835,919.70                       |
| 35030                          | Government Dues Payable        | 55,542,268.00                       | 55,590,136.00                       |
| 35040                          | Refunds Payable                | 23,852,500.00                       | 23,852,500.00                       |
| 35041                          | Advance Collection of Revenues | 1,064.00                            | 1,064.00                            |
| 35080                          | Expenses Payable               | 95,475,026.00                       | 83,201,009.00                       |
| <b>Total Other Liabilities</b> |                                | <b>1,029,271,486.13</b>             | <b>1,021,369,395.09</b>             |

**Schedule B-10: Provisions**

| <b>Account Code</b>     | <b>Particulars</b>         | <b>Balance as at<br/>31.03.2015</b> | <b>Balance as at<br/>31.03.2014</b> |
|-------------------------|----------------------------|-------------------------------------|-------------------------------------|
|                         |                            | ₹                                   | ₹                                   |
| 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 01.04.2014 | Additions during year   | Deductions during the year | Balance as at 31.03.2015 | Balance as at 01.04.2014 | Additions during year | Deductions during the year | Balance as at 31.03.2015 | Balance as at 31.03.2015 | Balance as at 31.03.2014 |
| <b>Land and Building</b>            |  |                          |                         |                            |                          |                          |                       |                            |                          |                          |                          |
| 41010                               | Land   | 8,986,492,443.00         | 133,480,684.00          | 0.00                       | 9,119,973,327.00         | 0.00                     | 0.00                  | 0.00                       | 9,119,973,327.00         | 8,986,492,443.00         |                          |
| 41015                               | Lake and Ponds                               | 120,839,014.00           | 57,051,958.00           | 0.00                       | 217,890,982.00           | 0.00                     | 0.00                  | 0.00                       | 217,890,982.00           | 120,839,014.00           |                          |
| 41020                               | Buildings                                    | 1,169,997,347.00         | 1,047,326,878.50        | 0.00                       | 2,217,324,225.50         | 158,150,240.85           | 60,527,552.93         | 0.00                       | 216,677,793.78           | 1,998,646,431.73         | 1,011,847,106.15         |
| 41025                               | Heritage Buildings                           | 2,371,300.00             | 7,233,155.00            | 0.00                       | 9,604,455.00             | 0.00                     | 0.00                  | 0.00                       | 9,604,455.00             | 2,371,300.00             |                          |
| <b>Infrastructure Assets</b>        |  |                          |                         |                            |                          |                          |                       |                            |                          |                          |                          |
| 41030                               | Roads and Bridges                            | 3,402,224,826.34         | 1,291,011,250.00        | 0.00                       | 4,693,236,076.34         | 2,220,797,677.65         | 614,796,051.67        | 0.00                       | 2,835,593,729.32         | 1,857,642,347.02         | 1,181,427,148.69         |
| 41031                               | Sewerage and drainage                        | 1,873,769,061.35         | 913,990,394.15          | 0.00                       | 2,787,759,455.50         | 636,349,018.35           | 159,871,638.33        | 0.00                       | 796,220,656.68           | 1,991,538,798.82         | 1,237,420,043.00         |
| 41032                               | Water ways                                   | 765,141,785.00           | 229,201,508.00          | 0.00                       | 995,343,293.00           | 129,489,890.88           | 26,559,421.81         | 0.00                       | 156,049,312.69           | 839,293,980.31           | 636,651,894.12           |
| 41033                               | Public Lighting                              | 346,966,849.00           | 15,240,338.00           | 0.00                       | 362,207,187.00           | 295,525,420.32           | 7,221,312.97          | 0.00                       | 302,746,733.29           | 59,460,453.71            | 51,441,428.68            |
| 41034                               | Bridges                                      | 101,298,058.80           | 15,115,590.00           | 0.00                       | 116,413,648.80           | 14,931,655.46            | 6,019,135.99          | 0.00                       | 20,950,791.45            | 95,462,857.35            | 86,366,403.34            |
| <b>Other assets</b>                 |  |                          |                         |                            |                          |                          |                       |                            |                          |                          |                          |
| 41040                               | Plants & Machinery                           | 126,682,756.00           | 16,021,739.00           | 0.00                       | 142,704,495.00           | 72,307,442.60            | 13,818,217.00         | 0.00                       | 86,125,659.60            | 56,578,835.40            | 54,375,313.40            |
| 41050                               | Vehicles                                     | 202,225,947.00           | 3,016,034.00            | 0.00                       | 205,241,981.00           | 95,649,095.53            | 19,269,650.56         | 0.00                       | 114,916,746.14           | 90,323,234.86            | 106,576,851.42           |
| 41060                               | Office & other equipment                     | 54,576,706.00            | 4,067,910.00            | 0.00                       | 58,646,616.00            | 25,462,803.30            | 5,289,296.10          | 0.00                       | 30,772,099.40            | 27,874,516.60            | 29,095,902.70            |
| 41070                               | Furniture, Fixtures, electrical appliances   | 103,743,283.00           | 1,866,054.00            | 0.00                       | 105,609,337.00           | 55,856,985.15            | 9,679,821.75          | 0.00                       | 65,536,806.90            | 40,072,530.10            | 47,886,297.85            |
| 41080                               | Other Fixed Assets                           | 357,775.00               | 500,000.00              | 0.00                       | 857,775.00               | 71,555.00                | 60,777.50             | 0.00                       | 132,332.50               | 725,442.50               | 286,220.00               |
| <b>Total of Complete Assets (A)</b> |  | <b>17,257,689,151.49</b> | <b>3,775,123,702.65</b> | <b>0.00</b>                | <b>21,032,812,854.14</b> | <b>3,704,611,785.14</b>  | <b>923,112,876.61</b> | <b>0.00</b>                | <b>4,627,724,661.75</b>  | <b>16,405,088,192.39</b> | <b>13,553,077,366.35</b> |
| <b>Capital work-in-progress</b>     |  |                          |                         |                            |                          |                          |                       |                            |                          |                          |                          |
| Municipal Properties                |  | 0.00                     | 0.00                    | 0.00                       | 0.00                     | 0.00                     | 0.00                  | 0.00                       | 0.00                     | 0.00                     | 0.00                     |
| Infrastructure Assets               |  | 2,949,358,401.65         | 112,106,834.00          | 2,724,614,859.65           | 336,850,376.00           | 0.00                     | 0.00                  | 0.00                       | 0.00                     | 336,850,376.00           | 2,949,358,401.65         |
| Other assets                        |  | 0.00                     | 0.00                    | 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>2,949,358,401.65</b>  | <b>112,106,834.00</b>   | <b>2,724,614,859.65</b>    | <b>336,850,376.00</b>    | <b>0.00</b>              | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>              | <b>336,850,376.00</b>    | <b>2,949,358,401.65</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 31.03.2015 | Balance as at 31.03.2014 |
|--|-------------------------------------|--------------------|-------------|--------------------------|--------------------------|
| 42010                                      | Central Government Securities       | ₹                  | ₹           | ₹                        | ₹                        |
| 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        | 213,102,524.00           | 101,367,853.00           |
| <b>Total of Investments - General Fund</b> |                                     |                    | <b>0.00</b> | <b>213,102,524.00</b>    | <b>101,367,853.00</b>    |

Schedule B-13: Investments - Other Funds

| Account Code                           | Particulars                   | With whom invested | Face Value  | Balance as at 31.03.2015 | Balance as at 31.03.2014 |
|--|-------------------------------|--------------------|-------------|--------------------------|--------------------------|
| 42110                                  | Central Government Securities | ₹                  | ₹           | ₹                        | ₹                        |
| 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>              |

Municipal Corporation, Raipur (C.G.)



Schedule B-14: Stock in Hand (Inventories)

| Account Code | Particulars                | Balance as at<br>31.03.2015 | Balance as at<br>31.03.2014 |
|--------------|----------------------------|-----------------------------|-----------------------------|
|              |                            | ₹                           | ₹                           |
| 43010        | Stores                     | 21,476,364.67               | 21,476,364.67               |
| 43020        | Loose tools                | 0.00                        | 0.00                        |
| 43030        | Others                     | 0.00                        | 0.00                        |
|              | <b>Total Stock in Hand</b> | <b>21,476,364.67</b>        | <b>21,476,364.67</b>        |

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



Schedule B-15: Sundry Debtors (Receivables)

| Account Code | Particulars  | Gross Amount Receivable as at 31.03.2015 | Provision on Receivables as at 31.03.2015 | Provision on Receivables for the Year 2013-14 | Balance as at 31.03.2015 | Gross Amount Receivable as at 31.03.2014 | Provision on Receivables as at 31.03.2014 | Balance as at 31.03.2014 |
|--------------|--|--|---|---|--------------------------|--|---|--------------------------|
|              |  | ₹  | ₹   | ₹   | ₹                        | ₹  | ₹   | ₹                        |
| 43110        | <b>Receivables for Property Taxes</b>                            |  |   |   |                          |  |   |                          |
|              | Holding Tax  | 0.00                                     | 0.00                                      |   | 0.00                     | 0.00                                     | 0.00                                      | 0.00                     |
|              | Less than 5 years  | 65,056,000.00                            | 0.00                                      | 0.00  | 65,056,000.00            | 42,245,000.00                            | 0.00                                      | 42,245,000.00            |
|              | More than 5 years  | 0.00                                     | 0.00                                      | 0.00  | 0.00                     | 0.00                                     | 0.00                                      | 0.00                     |
|              | Sub Total ~  | 65,056,000.00                            | 0.00                                      | 0.00  | 65,056,000.00            | 42,245,000.00                            | 0.00                                      | 42,245,000.00            |
| 43191        | Less: State Government Cesses/Levies in Taxes-Control Accounts   | 0.00                                     | 0.00                                      | 0.00  | 0.00                     | 0.00                                     | 0.00                                      | 0.00                     |
|              | Net Receivables of Property Taxes                                | <b>65,056,000.00</b>                     | <b>0.00</b>                               | <b>0.00</b>                                   | <b>65,056,000.00</b>     | <b>42,245,000.00</b>                     | <b>0.00</b>                               | <b>42,245,000.00</b>     |
| 43119        | <b>Receivable of Other Taxes</b>                                 |  |   |   |                          |  |   |                          |
|              | Less Than 3 Years  | 37,751,836.00                            | 0.00                                      |   | 37,751,836.00            | 23,198,105.00                            | 0.00                                      | 23,198,105.00            |
|              | More than 3 years  | 0.00                                     | 0.00                                      | 0.00  | 0.00                     | 0.00                                     | 0.00                                      | 0.00                     |
|              | Sub Total  | 37,751,836.00                            | 0.00                                      | 0.00  | 37,751,836.00            | 23,198,105.00                            | 0.00                                      | 23,198,105.00            |
|              | Less: State Government Cesses/Levies in Taxes - Control Accounts | 0.00                                     | 0.00                                      | 0.00  | 0.00                     | 0.00                                     | 0.00                                      | 0.00                     |
|              | Net Receivables of Other Taxes                                   | <b>37,751,836.00</b>                     | <b>0.00</b>                               | <b>0.00</b>                                   | <b>37,751,836.00</b>     | <b>23,198,105.00</b>                     | <b>0.00</b>                               | <b>23,198,105.00</b>     |
| 43120        | <b>Receivable of Cess Income</b>                                 |  |   |   |                          |  |   |                          |
|              | Less than 3 years  | 0.00                                     | 0.00                                      | 0.00  | 0.00                     | 0.00                                     | 0.00                                      | 0.00                     |
|              | More than 3 years  | 0.00                                     | 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  | 69,706,000.00                            | 0.00                                      | 0.00  | 69,706,000.00            | 34,053,000.00                            | 0.00                                      | 34,053,000.00            |
|              | More than 3 years  | 0.00                                     | 0.00                                      | 0.00  | 0.00                     | 0.00                                     | 0.00                                      | 0.00                     |
|              | Sub Total  | <b>69,706,000.00</b>                     | <b>0.00</b>                               | <b>0.00</b>                                   | <b>69,706,000.00</b>     | <b>34,053,000.00</b>                     | <b>0.00</b>                               | <b>34,053,000.00</b>     |
| 43140        | <b>Receivables from Other Sources</b>                            |  |   |   |                          |  |   |                          |
|              | Market Rent Receivable   |  |   |   |                          |  |   |                          |
|              | Less Than 3 Years  | 20,261,085.00                            | 0.00                                      | 0.00  | 0.00                     | 18,631,551.00                            | 0.00                                      | 18,631,551.00            |
|              | More than 3 years  | 0.00                                     | 0.00                                      | 0.00  | 0.00                     | 0.00                                     | 0.00                                      | 0.00                     |
|              | Sub Total  | <b>20,261,085.00</b>                     | <b>0.00</b>                               | <b>0.00</b>                                   | <b>20,261,085.00</b>     | <b>18,631,551.00</b>                     | <b>0.00</b>                               | <b>18,631,551.00</b>     |
| 43150        | <b>Receivables from Government</b>                               | 0.00                                     | 0.00                                      |   | 0.00                     | 0.00                                     | 0.00                                      | 0.00                     |
|              | 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>0.00</b>              |
| 43180        | <b>Receivables Control Account</b>                               | 0.00                                     | 0.00                                      | 0.00  | 0.00                     | 0.00                                     | 0.00                                      | 0.00                     |
|              | 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>0.00</b>              |
|              | <b>Total of Sundry Debtors (Receivables)</b>                     | <b>192,774,921.00</b>                    | <b>0.00</b>                               | <b>0.00</b>                                   | <b>192,774,921.00</b>    | <b>118,127,656.00</b>                    | <b>0.00</b>                               | <b>118,127,656.00</b>    |

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Schedule B-16: Prepaid Expenses

| Account Code | Particulars                   | Balance as at<br>31.03.2015 | Balance as at<br>31.03.2014 |
|--------------|-------------------------------|-----------------------------|-----------------------------|
|              |                               | ₹                           | ₹                           |
| 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<br>31.03.2015 | Balance as at<br>31.03.2014 |
|--------------|---|-----------------------------|-----------------------------|
|              |   | ₹                           | ₹                           |
| 45010        | <b>1. Cash in Hand</b>                      | 0.00                        |                             |
|              | a. At Head Office                           | 2,001,606.68                | 2,088,220.08                |
|              | <b>Total Cash in Hand (A)</b>               | <b>2,001,606.68</b>         | <b>2,088,220.08</b>         |
|              | <b>2. Balance with Bank</b>                 |                             |                             |
|              | <b>Balance with Bank- Municipal Fund</b>    |                             |                             |
| 45021        | Nationalised Bank                           | 2,862,603,320.74            | 3,027,196,806.53            |
| 45022        | Other Scheduled Bank                        | 1,118,706,352.49            | 887,260,610.88              |
| 45023        | Scheduled Co-operative Banks                | 17,865,277.40               | 16,516,974.61               |
| 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>3,999,174,950.63</b>     | <b>3,930,974,392.02</b>     |
|              | <b>Total Cash and Bank balances [A + B]</b> | <b>4,001,176,557.31</b>     | <b>3,933,062,612.10</b>     |



Schedule B-18: Loans, Advances, and Deposits

| Account Code | Particulars  | Opening Balance as at 01.04.2014 | Paid during the Current Year | Recovered During the Year | Balance as at 31.03.2015 |
|--------------|--|----------------------------------|------------------------------|---------------------------|--------------------------|
|              |  | ₹                                | ₹                            | ₹                         | ₹                        |
| 46010        | Loans and advances to employees  | 45,034,978.54                    | 25,541,380.00                | 4,726,944.00              | 65,849,414.54            |
| 46020        | Employees Provident Fund Loans   | 0.00                             | 0.00                         | 0.00                      | 0.00                     |
| 46030        | Loans to Others  | 24,000.00                        | 0.00                         | 24,000.00                 | 0.00                     |
| 46040        | Advance to Suppliers and Contractors   | 3,316,953,005.00                 | 0.00                         | 0.00                      | 3,316,953,005.00         |
| 46050        | Advance to Others  | 12,885,250.00                    | 0.00                         | 0.00                      | 12,885,250.00            |
| 46060        | Deposit with External Agencies   | 109,400.00                       | 0.00                         | 0.00                      | 109,400.00               |
| 46080        | Other Current Assets   | 0.00                             | 0.00                         | 0.00                      | 0.00                     |
|              | <i>Sub Total</i>   | 3,375,006,633.54                 | 25,541,380.00                | 4,750,944.00              | 3,395,797,069.54         |
| 461          | <b>Less: Accumulated Provisions against<br/>Loans, Advances and Deposits [Schedule<br/>B-18 (a)]</b> | 0.00                             | 0.00                         | 0.00                      | 0.00                     |
|              | <b>Total of Loans, Advances, and Deposits</b>  | <b>3,375,006,633.54</b>          | <b>25,541,380.00</b>         | <b>4,750,944.00</b>       | <b>3,395,797,069.54</b>  |

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

| Account Code | Particulars                        | Balance as at<br>31.03.2015 | Balance as at<br>31.03.2014 |
|--------------|------------------------------------|-----------------------------|-----------------------------|
|              |                                    | ₹                           | ₹                           |
| 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<br>31.03.2015 | Balance as at<br>31.03.2014 |
|--------------|------------------------------|-----------------------------|-----------------------------|
|              |                              | ₹                           | ₹                           |
| 47010        | Deposit Works                | 23,487,662.00               | 128,458,087.00              |
| 47020        | Other asset control accounts | 0.00                        | 71,638,000.00               |
|              | <b>Total Other Assets</b>    | <b>23,487,662.00</b>        | <b>200,096,087.00</b>       |

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

| Account Code | Particulars                            | Balance as at<br>31.03.2015 | Balance as at<br>31.03.2014 |
|--------------|--|-----------------------------|-----------------------------|
|              |  | ₹                           | ₹                           |
| 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>                 |

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**Schedule IE-1: Tax Revenue**

| <b>Account Code</b>      | <b>Particulars</b>                             | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|--------------------------|--|-----------------------------------|-----------------------------------|
| 11001                    | Property tax                                   | 278,832,442.00                    | 291,244,523.00                    |
| 11002                    | Water tax                                      | 159,158,154.00                    | 174,740,675.00                    |
| 11003                    | Samekit Kar                                    | 85,680,000.00                     | 77,430,000.00                     |
| 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                              | 18,407,147.00                     | 19,207,000.00                     |
| 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)                   | 0.00                              | 0.00                              |
| 11080                    | Other taxes                                    | 32,015,201.00                     | 25,914,851.00                     |
| <b>Sub-total</b>         |  | <b>574,092,944.00</b>             | <b>588,537,049.00</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>574,092,944.00</b>             | <b>588,537,049.00</b>             |

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

| <b>Account Code</b>                               | <b>Particulars</b> | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|---|--------------------|-----------------------------------|-----------------------------------|
| 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**

| <b>Account Code</b>                               | <b>Particulars</b>                     | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|---|--|-----------------------------------|-----------------------------------|
| 12010   | Taxes and Duties collected by others   | 288,471,178.00                    | 479,623,879.00                    |
| 12020   | Compensation in lieu of Taxes / duties | 113,880,255.00                    | 83,264,241.00                     |
| 12030   | Compensations in lieu of Concessions   | 0.00                              | 0.00                              |
| <b>Total assigned revenues &amp; compensation</b> |  | <b>402,351,433.00</b>             | <b>562,888,120.00</b>             |

**Schedule IE-3: Rental income from Municipal Properties**

| <b>Account Code</b>                                  | <b>Particulars</b>                      | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|--|---|-----------------------------------|-----------------------------------|
| 13010  | Rent from Civic Amenities               | 29,576,622.00                     | 35,995,540.00                     |
| 13020  | Rent from Office Buildings              | 0.00                              | 0.00                              |
| 13030  | Rent from Guest Houses                  | 0.00                              | 0.00                              |
| 13040  | Rent from lease of lands                | 0.00                              | 0.00                              |
| 13080  | Other rents                             | 622,775.00                        | 667,312.00                        |
| <b>Sub-Total</b>                                     |   | <b>30,199,397.00</b>              | <b>36,662,852.00</b>              |
| 13090  | <b>Less:</b> Rent Remission and Refunds | 0.00                              | 0.00                              |
| <b>Sub-total</b>                                     |   | <b>0.00</b>                       | <b>0.00</b>                       |
| <b>Total Rental Income from Municipal Properties</b> |   | <b>30,199,397.00</b>              | <b>36,662,852.00</b>              |



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

| <b>Account Code</b>                              | <b>Particulars</b>                 | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|--|------------------------------------|-----------------------------------|-----------------------------------|
| 14010  | Empanelment & Registration Charges | 0.00                              | 0.00                              |
| 14011  | Licensing Fees                     | 6,046,529.00                      | 14,067,311.00                     |
| 14012  | Fees for Grant of Permit           | 21,079,880.00                     | 5,134,808.00                      |
| 14013  | Fees for Certificate or Extract    | 0.00                              | 0.00                              |
| 14014  | Development Charges                | 79,683,813.00                     | 62,311,833.00                     |
| 14015  | Regularization Fees                | 24,248,052.00                     | 9,539,186.00                      |
| 14020  | Penalties and Fines                | 0.00                              | 0.00                              |
| 14040  | Other Fees                         | 84,164,163.00                     | 65,253,630.00                     |
| 14050  | User Charges                       | 8,172,163.00                      | 4,110,901.37                      |
| 14060  | Entry Fees                         | 961,090.00                        | 67,849.00                         |
| 14070  | Service / Administrative Charges   | 616,464.00                        | 0.00                              |
| 14080  | Other Charges                      | 0.00                              | 0.00                              |
| <b>Sub-Total</b>                                 |                                    | <b>224,972,154.00</b>             | <b>160,485,518.37</b>             |
| 14090  | Less: Rent Remission and Refunds   | 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>224,972,154.00</b>             | <b>160,485,518.37</b>             |

**Schedule IE-5: Sale & Hire Charges**

| <b>Account Code</b>  | <b>Particulars</b>           | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|--|------------------------------|-----------------------------------|-----------------------------------|
| 15010  | Sale of Products             | 0.00                              | 1,700,000.00                      |
| 15011  | Sale of Forms & Publications | 4,610,601.00                      | 3,621,743.00                      |
| 15012  | Sale of stores & scrap       | 0.00                              | 0.00                              |
| 15030  | Sale of Others               | 0.00                              | 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>4,610,601.00</b>               | <b>5,321,743.00</b>               |

**Schedule IE-6: Revenue Grants, Contributions & Subsidies**

| <b>Account Code</b>  | <b>Particulars</b>           | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|--|------------------------------|-----------------------------------|-----------------------------------|
| 16010  | Revenue Grant                | 173,059,223.00                    | 246,165,995.00                    |
| 16020  | Re-imbursement of expenses   | 29,030,785.00                     | 153,723,582.00                    |
| 16030  | Contribution towards schemes | 0.00                              | 516,000.00                        |
| <b>Total Revenue Grants, Contributions &amp; Subsidies</b> |                              | <b>202,090,008.00</b>             | <b>400,405,577.00</b>             |

**Schedule IE-7: Income from Investments - General Fund**

| <b>Account Code</b>                  | <b>Particulars</b>                                | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|--------------------------------------|---|-----------------------------------|-----------------------------------|
| 17010                                | Interest on Investments                           | 101,066,604.00                    | 99,054,028.20                     |
| 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>101,066,604.00</b>             | <b>99,054,028.20</b>              |



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**Schedule IE- 8: Interest Earned**

| <b>Account Code</b>            | <b>Particulars</b>                          | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|--------------------------------|---|-----------------------------------|-----------------------------------|
| 17110                          | Interest from Bank Accounts                 | 31,138,293.15                     | 28,875,803.00                     |
| 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                              | 0.00                              | 0.00                              |
| <b>Total - Interest Earned</b> |   | <b>31,138,293.15</b>              | <b>28,875,803.00</b>              |

**Schedule IE- 9: Other Income**

| <b>Account Code</b>       | <b>Particulars</b>                 | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|---------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| 18010                     | Deposits Forfeited                 | 0.00                              | 0.00                              |
| 18011                     | Lapsed Deposits                    | 0.00                              | 0.00                              |
| 18020                     | Insurance Claim Recovery           | 0.00                              | 0.00                              |
| 18030                     | Profit on Disposal of Fixed assets | 0.00                              | 0.00                              |
| 18040                     | Recovery from Employees            | 0.00                              | 0.00                              |
| 18050                     | Unclaimed Refund/ Liabilities      | 0.00                              | 0.00                              |
| 18060                     | Excess Provisions written back     | 0.00                              | 0.00                              |
| 18080                     | Miscellaneous Income               | 0.00                              | 3,409.00                          |
| <b>Total Other Income</b> |                                    | <b>0.00</b>                       | <b>3,409.00</b>                   |

**Schedule IE-10: Establishment Expenses**

| <b>Account Code</b>                 | <b>Particulars</b>                   | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|-------------------------------------|--------------------------------------|-----------------------------------|-----------------------------------|
| 21010                               | Salaries, Wages and Bonus            | 675,261,131.00                    | 676,456,418.00                    |
| 21020                               | Benefits and Allowances              | 17,138,224.00                     | 15,158,490.00                     |
| 21030                               | Pension                              | 116,755,964.00                    | 99,613,978.00                     |
| 21040                               | Other Terminal & Retirement Benefits | 60,180,607.00                     | 57,381,951.00                     |
| <b>Total establishment expenses</b> |                                      | <b>869,335,926.00</b>             | <b>848,610,837.00</b>             |

**Schedule IE-11: Administrative Expenses**

| <b>Account Code</b>                  | <b>Particulars</b>            | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|--------------------------------------|-------------------------------|-----------------------------------|-----------------------------------|
| 22010                                | Rent, Rates and Taxes         | 963,535.00                        | 1,076,070.00                      |
| 22011                                | Office maintenance            | 8,851,473.00                      | 14,034,407.00                     |
| 22012                                | Communication Expenses        | 1,964,337.00                      | 1,832,626.00                      |
| 22020                                | Books & Periodicals           | 195,899.00                        | 0.00                              |
| 22021                                | Printing and Stationery       | 2,603,328.00                      | 2,589,709.08                      |
| 22030                                | Traveling & Conveyance        | 35,783,755.00                     | 19,606,278.00                     |
| 22040                                | Insurance                     | 1,376,141.00                      | 2,076,559.00                      |
| 22050                                | Audit Fees                    | 0.00                              | 0.00                              |
| 22051                                | Legal Expenses                | 2,559,598.00                      | 15,019,176.00                     |
| 22052                                | Professional and other Fees   | 10,000,075.00                     | 9,471,128.00                      |
| 22060                                | Advertisement and Publicity   | 17,058,840.00                     | 24,511,923.00                     |
| 22061                                | Membership & subscriptions    | 30,000.00                         | 35,000.00                         |
| 22080                                | Other Administrative Expenses | 5,451,571.00                      | 11,218,759.79                     |
| <b>Total administrative expenses</b> |                               | <b>86,838,552.00</b>              | <b>101,471,635.87</b>             |



Chhattisgarh State Capital Municipal Corporation, Raipur (C.G.)

**Schedule IE-12: Operations & Maintenance**

| <b>Account Code</b>                       | <b>Particulars</b>                            | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|---|---|-----------------------------------|-----------------------------------|
| 23010                                     | Power & Fuel                                  | 226,869,009.00                    | 260,227,517.00                    |
| 23020                                     | Bulk Purchases                                | 63,665.00                         | 12,000.00                         |
| 23030                                     | Consumption of Stores                         | 18,415,138.00                     | 36,985,405.00                     |
| 23040                                     | Hire Charges                                  | 178,020.00                        | 2,887,986.00                      |
| 23050                                     | Repairs & Maintenance - Infrastructure Assets | 90,081,373.84                     | 103,793,496.58                    |
| 23051                                     | Repairs & Maintenance - Civic Amenities       | 18,808,695.84                     | 26,011,102.00                     |
| 23052                                     | Repairs & Maintenance - Buildings             | 24,835,640.00                     | 22,101,190.00                     |
| 23053                                     | Repairs & Maintenance - Vehicles              | 7,665,591.00                      | 7,217,983.00                      |
| 23054                                     | Repairs & Maintenance - Furniture             | 1,423,137.00                      | 330,985.00                        |
| 23055                                     | Repairs & Maintenance - Office Equipments     | 1,332,476.00                      | 1,064,841.00                      |
| 23056                                     | Repairs & Maintenance - Electrical Appliances | 3,425,776.00                      | 2,909,099.00                      |
| 23057                                     | Repairs & Maintenance - Heritage Building     | 0.00                              | 30,650.00                         |
| 23059                                     | Repairs & Maintenance - Others                | 119,538.00                        | 2,345,931.00                      |
| 23080                                     | Other Operating & Maintenance Expenses        | 173,212,794.00                    | 234,646,666.16                    |
| <b>Total operations &amp; maintenance</b> |   | <b>566,430,853.68</b>             | <b>700,564,851.74</b>             |

**Schedule IE-13: Interest & Finance Charges**

| <b>Account Code</b>                         | <b>Particulars</b>  | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|---|---|-----------------------------------|-----------------------------------|
| 24010                                       | Interest on Loans From Central Government                   | 0.00                              | 0.00                              |
| 24020                                       | Interest on Loans From State Government                     | 0.00                              | 0.00                              |
| 24030                                       | Interest on Loans From Government Bodies & Associations     | 0.00                              | 0.00                              |
| 24040                                       | Interest on Loans From International Agencies               | 0.00                              | 0.00                              |
| 24050                                       | Interest on Loans From Banks & Other Financial Institutions | 0.00                              | 0.00                              |
| 24060                                       | Other Interest  | 0.00                              | 0.00                              |
| 24070                                       | Bank Charges  | 166,962.98                        | 168,110.25                        |
| 24080                                       | Other Finance Expenses                                      | 0.00                              | 0.00                              |
| <b>Total Interest &amp; Finance Charges</b> |   | <b>166,962.98</b>                 | <b>168,110.25</b>                 |

**Schedule IE-14: Programme Expenses**

| <b>Account Code</b>             | <b>Particulars</b>          | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|---------------------------------|-----------------------------|-----------------------------------|-----------------------------------|
| 25010                           | Election/Census Expenses    | 297,196.00                        | 211,450.00                        |
| 25020                           | Own Programs                | 7,375,904.00                      | 16,491,667.00                     |
| 25030                           | Share in Programs of others | 0.00                              | 0.00                              |
| <b>Total Programme Expenses</b> |                             | <b>7,673,100.00</b>               | <b>16,703,117.00</b>              |

**Schedule IE-15: Revenue Grants, Contributions & Subsidies**

| <b>Account Code</b>  | <b>Particulars</b> | <b>Year ended 31st March 2015</b> | <b>Year ended 31st March 2014</b> |
|--|--------------------|-----------------------------------|-----------------------------------|
| 26010  | Grants             | 118,729,079.00                    | 157,699,798.00                    |
| 26020  | Contributions      | 605,494.00                        | 3,837,425.00                      |
| 26030  | Subsidies          | 1,024,582.00                      | 403,033.00                        |
| <b>Total Revenue Grants, Contributions &amp; Subsidies</b> |                    | <b>120,359,155.00</b>             | <b>161,940,256.00</b>             |



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

**Schedule IE-16: Provisions & Write off**

| Account Code                            | Particulars                         | Year ended 31st March 2015 | Year ended 31st March 2014 |
|---|-------------------------------------|----------------------------|----------------------------|
| 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 2015 | Year ended 31st March 2014 |
|-------------------------------------|---------------------------------|----------------------------|----------------------------|
| 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                       | 100,000.00                 |
| <b>Total Miscellaneous expenses</b> |                                 | <b>0.00</b>                | <b>100,000.00</b>          |

**Schedule IE-17A: Depreciation**

| Account Code                                     | Particulars                            | Year ended 31st March 2015 | Year ended 31st March 2014 |
|--|--|----------------------------|----------------------------|
|  | <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                                  | 60,527,552.93                          | 38,343,333.98              |                            |
| Heritage Buildings                               | 0.00                                   | 0.00                       |                            |
|  | <b>Infrastructure Assets</b>           |                            |                            |
| 27230 Roads and Bridges                          | 614,796,051.67                         | 457,683,396.20             |                            |
| 27231 Sewerage and drainage                      | 159,871,638.33                         | 119,887,737.84             |                            |
| 27232 Water ways                                 | 26,559,421.81                          | 21,388,808.09              |                            |
| 27233 Public Lighting                            | 7,221,312.97                           | 6,507,813.62               |                            |
| 27234 Bridges                                    | 6,019,135.99                           | 4,572,088.03               |                            |
|  | <b>Other assets</b>                    |                            |                            |
| 27240 Plants & Machinery                         | 13,818,217.00                          | 12,370,559.20              |                            |
| 27250 Vehicles                                   | 19,269,650.56                          | 18,729,563.98              |                            |
| 27260 Office & other equipment                   | 5,289,296.10                           | 4,922,348.45               |                            |
| 27270 Furniture, Fixtures, electrical appliances | 9,679,821.75                           | 9,709,904.50               |                            |
| 27280 Other Fixed Assets                         | 60,777.50                              | 35,777.50                  |                            |
| 27290 Live stock                                 | 0.00                                   | 0.00                       |                            |
| <b>Total of Depreciation</b>                     |  | <b>923,112,876.61</b>      | <b>694,151,331.39</b>      |

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

| Account Code                          | Particulars                      | Year ended 31st March 2015 | Year ended 31st March 2014 |
|---------------------------------------|----------------------------------|----------------------------|----------------------------|
|                                       |                                  | ₹                          | ₹                          |
| 18500                                 | <b>Income</b>                    |                            | 0.00                       |
| 18510                                 | Taxes Other - Revenues           | 64,853,912.00              | 0.00                       |
|                                       | Recovery of revenues written off | 0.00                       | 0.00                       |
| 18540                                 | Other income                     | 61,352,881.00              | 0.00                       |
| <b>Sub - Total Income (a)</b>         |                                  | <b>126,206,793.00</b>      | <b>0.00</b>                |
| 28500                                 | <b>Expenses</b>                  | 0.00                       |                            |
| 28550                                 | Refund of Taxes                  | 0.00                       | 0.00                       |
| 28560                                 | Refund of Other Revenues         | 0.00                       | 0.00                       |
| 28580                                 | Other Expenses                   | 4,780.00                   | 0.00                       |
| <b>Sub - Total Expenses (b)</b>       |                                  | <b>4,780.00</b>            | <b>0.00</b>                |
| <b>Total Prior Period (Net) (a-b)</b> |                                  | <b>126,202,013.00</b>      | -                          |



Municipal Corporation, Raipur (C.G.)

## 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.

Dy. Commissioner Finance  
Municipal Corporation  
Raipur



## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

- 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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Municipal Corporation  
Raipur



## RAIPUR MUNICIPAL CORPORATION

### **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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Municipal Corporation  
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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 andisrecognized as incomes on actual receipt basis.
- Grants received or receivable in respect of specific revenue expenditure isrecognized 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' isrecognised 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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## RAIPUR MUNICIPAL CORPORATION

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

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#### **(l) Inventory**

- Expenditure in respect of material, equipment, etc., procured is recognised on accrual basis, i.e., on admission of bill by the ULB in relation to materials, equipment, etc., delivered. The cost of inventories includes the purchase price including the expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc.
- The stock as at the close of the year is valued at cost following the valuation method - FIFO 'First in first out'.
- Value of store, material disposed off/ sold is recognised 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 recognised as and when they are due for payment.
- Gratuity is calculated upon retirement of the employee and will be due then.
- Leave encashment is recognised on actual payment basis.
- Pension is recognised on actual payment basis where Actuarial valuation is not adopted.
- Bonus, ex-gratia, overtime allowance, other allowances and reimbursements to the employees is recognised 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 recognised on accrual basis.

#### **(o) Borrowing Costs**

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

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## 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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### 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.5581.82 lakhs) does not reconciles with the collection as per cash book (Rs.5835.16 lakhs). As such the closing balance of the receivable also differs to that extent.

**Capital work In Progress (CWIP):** The CWIP which are noted to be unmoved since last three years, have been capitalized during the year,due to non availability of information / work completion certificates at ULBs.

##### **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.192774921.00 are outstanding as on 31<sup>st</sup> March 2015. 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.

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| 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%     |
| 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 2015. 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<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference     | Remarks |
|---------|--|-----------------------------------|----------------------------------|----------------|---------|
| 1       | Allahabad Bank - 50095803073                 | (2,887,465.56)                    | 98,163.44                        | (2,985,629.00) |         |
| 2       | Allahabad Bank - 50095803073(Auto Sweep)     | 1,075,524,557.00                  | 1,075,524,557.00                 |                |         |
| 3       | Bank of Baroda Pandri Branch 17388010008264  | 24,226.61                         | 24,226.61                        | -              |         |
| 4       | Bank of Baroda Auto Sweep 8264               | 20,300,000.00                     | 20,300,000.00                    | -              |         |
| 5       | Bank of Baroda Main Branch 05100100006296    | 3,207,787.00                      | 3,207,787.00                     | -              |         |
| 6       | Bank of Baroda Pandri Branch 17380100007113  | 263,496.50                        | 263,496.50                       | -              |         |
| 7       | Bank of Baroda Pandri Branch 31810100000044  | 508,615.00                        | 508,615.00                       | -              |         |
| 8       | Bank of Baroda Pandri Branch 17380100007114  | 2,560,192.00                      | 2,560,192.00                     | -              |         |
| 9       | Bank of Baroda Pandri Branch 17380100007115  | 1,328,416.00                      | 1,328,416.00                     | -              |         |
| 10      | BANK OF INDIA TATYAPARA 935410110002572      | 519,496.00                        | 519,496.00                       | -              |         |
| 11      | Canara Bank Telibandha Branch 2555101004262  | 3,817.00                          | 3,817.00                         | -              |         |
| 12      | Canara Bank City Kotwali Branch 51356        | 49,747.00                         | 77,194.00                        | (27,447.00)    | BRS     |
| 13      | Central Bank of India Main Branch 1692193971 | 7,020,360.00                      | 7,020,360.00                     | -              |         |
| 14      | Central Bank of India 8699                   | 19,302.00                         | 19,302.00                        | -              |         |
| 15      | Central Bank of India 8699 (Auto Sweep)      | 822,883.00                        | 822,883.00                       | -              |         |

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| Sr. No. | Name of Bank Account                                       | Balance as per Tally<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference   | Remarks |
|---------|--|-----------------------------------|----------------------------------|--------------|---------|
| 16      | Central Bank of India Sadar Bazar Branch 3111004850        | 86,775,807.00                     | 87,482,096.00                    | (706,289.00) | BRS     |
| 17      | Central Bank of India Main Branch 1692188214               | 600,538.77                        | 600,538.77                       | -            |         |
| 18      | CBI- (R Paschim)- 3211868670                               | 9,269.00                          | 9,269.00                         | -            |         |
| 19      | CBI- (R Paschim)- 3211868670 Auto Sweep                    | 29,565,606.00                     | 29,565,606.00                    | -            |         |
| 20      | Central Bank of India Sadar Bazar Branch 1384501401/2370   | 36,525.64                         | 36,525.64                        | -            |         |
| 21      | Central Bank of India Fafadiah Branch 1261383124           | 579,565.00                        | 579,565.00                       | -            |         |
| 22      | Central Bank of India Main Branch 1632242296               | 2,580,505.00                      | 2,580,505.00                     | -            |         |
| 23      | Central Bank of India Fafadiah Branch 1261383612           | 424,354.00                        | 424,354.00                       | -            |         |
| 24      | Central Bank of India Civil Lines Branch 1279013844        | 1,071,803.25                      | 1,071,803.25                     | -            |         |
| 25      | Dena Bank Jawahar Nagar Branch 018810010410                | 4,043.00                          | 4,043.00                         | -            |         |
| 26      | Dena Bank Jawahar Nagar Branch 018810010433                | 3,221,649.00                      | 3,221,649.00                     | -            |         |
| 27      | Dena Bank Jawahar Nagar Branch 23776                       | 51,536.00                         | 51,536.00                        | -            |         |
| 28      | Dena Bank Jawahar Nagar Branch 32643                       | 29,161,621.00                     | 26,630,567.00                    | 2,531,054.00 | BRS     |
| 29      | Dena Bank Jawahar Nagar Branch 018810006180                | 27,091.00                         | 27,091.00                        | -            |         |
| 30      | Dena Bank Auto Sweep 06180                                 | 1,958,819.00                      | 1,958,819.00                     | -            |         |
| 31      | Dena Bank Jawahar Nagar Branch 018810010577                | 26,994.00                         | 26,994.00                        | -            |         |
| 32      | Dena Bank Auto Sweep 0577                                  | 623,911.00                        | 623,911.00                       | -            |         |
| 33      | Indian Overseas Bank GurunanakChowk Branch 121301000003333 | 1,505,409.50                      | 1,505,409.50                     | -            |         |
| 34      | Indian Overseas Bank GurunanakChowk Branch 121301000003334 | 217,521.00                        | 217,521.00                       | -            |         |

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| Sr. No. | Name of Bank Account   | Balance as per Tally<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference     | Remarks |
|---------|--|-----------------------------------|----------------------------------|----------------|---------|
| 35      | Oriental Bank of Commerce<br>Collectorate Branch<br>09721010000110 | 302,431.00                        | 302,431.00                       | -              |         |
| 36      | Oriental Bank of Commerce<br>Collectorate Branch 18680             | 1,369,092.60                      | 1,369,092.60                     | -              |         |
| 37      | Oriental Bank of Commerce<br>G E Road Branch<br>01882011002919     | 416,318.00                        | 416,318.00                       | -              |         |
| 38      | Punjab National Bank<br>KatoraTalab<br>324600120000011             | 171,770,271.62                    | 171,770,271.62                   | -              |         |
| 39      | Punjab National Bank<br>KatoraTalab<br>324600100065830             | 10,573,227.50                     | 10,573,227.50                    | -              |         |
| 40      | Punjab National Bank<br>KatoraTalab<br>324600110000069             | 121,670,961.30                    | 124,148,375.30                   | (2,477,414.00) | BRS     |
| 41      | Punjab National Bank<br>(Market Rent)<br>3246000100073051          | 46,160,578.00                     | 46,160,578.00                    | -              |         |
| 42      | Punjab National Bank<br>KatoraTalab 01000074078                    | 1,138,191.00                      | 1,138,191.00                     | -              |         |
| 43      | Punjab National Bank<br>KatoraTalab 01000074829                    | 1,508,702.00                      | 1,508,702.00                     | -              |         |
| 44      | Punjab National Bank SHA<br>02346                                  | 3,454,000.00                      | 3,454,000.00                     | -              |         |
| 45      | State Bank of India Katcheri<br>Branch 10470123352                 | 122,335.20                        | 122,335.20                       | -              |         |
| 46      | State Bank of Indore Mg<br>Road Raipur 5301535908                  | 1,271,720.00                      | 10,107,570.00                    | (8,835,850.00) | BRS     |
| 47      | State Bank of Indore Mg<br>Road Raipur 5301535908<br>(Auto Sweep)  | 305,298,542.95                    | 305,298,542.95                   | -              |         |
| 48      | State Bank of Indore Mg<br>Road Raipur 53015397712                 | 60,627.03                         | 60,627.00                        | -              |         |
| 49      | State Bank of Indore Mg<br>Road Raipur 53015405420                 | 1,541,129.91                      | 1,541,129.19                     | -              |         |
| 50      | State Bank of Indore Mg<br>Road Raipur 53015397938                 | 749,520.09                        | 749,520.00                       | -              |         |
| 51      | State Bank of Indore Mg<br>Road Raipur 53015395895                 | 300,007.00                        | 300,007.00                       | -              |         |
| 52      | State Bank of India Main<br>Branch 10822705355                     | 76,921,215.56                     | 83,287,915.56                    | (6,366,700.00) | BRS     |

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**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**

| Sr. No. | Name of Bank Account                                    | Balance as per Tally<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference   | Remarks |
|---------|---|-----------------------------------|----------------------------------|--------------|---------|
| 53      | Union Bank of India<br>Shankar Nagar<br>540902050000028 | 56,225.00                         | 56,225.00                        | -            |         |
| 54      | Union Bank of India Auto<br>Sweep 540902050000028       | 22,901,000.00                     | 22,901,000.00                    | -            |         |
| 55      | Union Bank Of India<br>327002010816212                  | 51,489.30                         | 51,489.30                        | -            |         |
| 56      | Union Bank of India Auto<br>Sweep 6212                  | 54,824,000.00                     | 54,824,000.00                    | -            |         |
| 57      | Union Bank of India<br>Shankar Nagar<br>540902050000020 | (248,434.00)                      | 51,566.00                        | (300,000.00) | BRS     |
| 58      | Union Bank of India Auto<br>Sweep 540902050000020       | 7,312,000.00                      | 7,312,000.00                     | -            |         |
| 59      | Union Bank of India<br>Jawahar Nagar<br>540902050000059 | 50,478.00                         | 50,478.00                        | -            |         |
| 60      | Union Bank of India Auto<br>Sweep 20500000059           | 2,847,000.00                      | 2,847,000.00                     | -            |         |
| 61      | Union Bank of India<br>Shankar Nagar<br>540902050000036 | 56,949.00                         | 56,949.00                        | -            |         |
| 62      | Union Bank of India Auto<br>Sweep 540902050000036       | 14,107,000.00                     | 14,107,000.00                    | -            |         |
| 63      | Union Bank of India<br>Shankar Nagar<br>540902050000046 | 52,007.00                         | 52,007.00                        | -            |         |
| 64      | Union Bank of India Auto<br>Sweep 540902050000046       | 1,007,000.00                      | 1,007,000.00                     | -            |         |
| 65      | Union Bank of India<br>Shankar Nagar<br>540902170000009 | 1,136.00                          | 52,243.00                        | (51,107.00)  | BRS     |
| 66      | Union Bank of India Auto<br>Sweep 217000009             | 21,494,000.00                     | 21,494,000.00                    | -            |         |
| 67      | Union Bank of India<br>Shankar Nagar<br>540902050000101 | 452,505.00                        | 452,505.00                       | -            |         |
| 68      | Union Bank of India<br>Shankar Nagar<br>540902050000098 | (146,091.00)                      | 53,909.00                        | (200,000.00) | BRS     |
| 69      | Union Bank of India Auto<br>Sweep 4090205000098         | 1,420,000.00                      | 1,420,000.00                     | -            |         |
| 70      | Union Bank of India                                     | 53,185.00                         | 53,185.00                        | -            |         |

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| Sr. No. | Name of Bank Account                              | Balance as per Tally<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference   | Remarks |
|---------|---|-----------------------------------|----------------------------------|--------------|---------|
|         | Shankar Nagar<br>540902050000090                  |                                   |                                  | -            |         |
| 71      | Union Bank of India Auto Sweep 2050000090         | 4,310,000.00                      | 4,310,000.00                     | -            |         |
| 72      | Union Bank of India Shankar Nagar 327001110050001 | 556,360.00                        | 556,360.00                       | -            |         |
| 73      | Union Bank of India Auto Sweep 27001110050001     | 100,000.00                        | 100,000.00                       | -            |         |
| 74      | Union Bank of India Shankar Nagar 540902050000051 | 50,989.00                         | 50,989.00                        | -            |         |
| 75      | Union Bank of India Auto Sweep 540902050000051    | 11,335,000.00                     | 11,335,000.00                    | -            |         |
| 76      | Union Bank of India Jawahar Nagar 327002050000012 | 16,411.00                         | 16,411.00                        | -            |         |
| 77      | Union Bank of India Auto Sweep 327002050000012    | 155,000.00                        | 155,000.00                       | -            |         |
| 78      | Union Bank of India Shankar Nagar 540902050000050 | 57,826.00                         | 57,826.00                        | -            |         |
| 79      | Union Bank of India Auto Sweep 540902050000050    | 6,992,000.00                      | 6,992,000.00                     | -            |         |
| 80      | Union Bank of India Jawahar Nagar 540902050000078 | 55,255.00                         | 55,255.00                        | -            |         |
| 81      | Union Bank of India Auto Sweep 540902050000078    | 7,744,000.00                      | 7,744,000.00                     | -            |         |
| 82      | Union Bank of India PURANI BASTI 619402050000018  | 58,460.00                         | 58,460.00                        | -            |         |
| 83      | Union Bank of India Auto Sweep 50000018           | 4,290,000.00                      | 4,290,000.00                     | -            |         |
| 84      | Union Bank of India Shankar Nagar 540902050000037 | 58,027.00                         | 58,027.00                        | -            |         |
| 85      | Union Bank of India Auto Sweep 540902050000037    | 2,774,000.00                      | 2,774,000.00                     | -            |         |
| 86      | Union Bank of India Shankar Nagar 540902050000104 | 29,321,368.00                     | 30,050,085.00                    | (728,717.00) | BRS     |
| 87      | Union Bank of India Samta                         | 503,147.00                        | 503,147.00                       | -            |         |

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| Sr. No. | Name of Bank Account                              | Balance as per Tally<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference     | Remarks |
|---------|---|-----------------------------------|----------------------------------|----------------|---------|
|         | Colony 496801110050003                            | ..                                |                                  |                |         |
| 88      | Union Bank of India Auto Sweep 496801110050003    | 4,700,000.00                      | 4,700,000.00                     | -              |         |
| 89      | Union Bank of India Shankar Nagar 540902050000027 | 54,403.00                         | 54,403.00                        | -              |         |
| 90      | Union Bank of India Auto Sweep 540902050000027    | 35,919,000.00                     | 35,919,000.00                    | -              |         |
| 91      | Union Bank of India Shankar Nagar 55750205000001  | (545,428.20)                      | 54,571.80                        | (600,000.00)   | BRS     |
| 92      | Union Bank of India Autoo Sweep 55750205000001    | 1,780,000.00                      | 1,780,000.00                     | -              |         |
| 93      | Union Bank of India Jawahar Nagar 327002010010920 | (4,480,714.18)                    | 56,735.82                        | (4,537,450.00) | BRS     |
| 94      | Union Bank of India Auto Sweep 7002010010920      | 62,920,000.00                     | 62,920,000.00                    | -              |         |
| 95      | Union Bank of India Shankar Nagar 540902050000039 | (767,234.00)                      | 54,713.00                        | (821,947.00)   | BRS     |
| 96      | Union Bank of India Auto Sweep 500039             | 152,493,000.00                    | 152,493,000.00                   | -              |         |
| 97      | Axis Bank Pandri Branch 911010033258306           | 3,180,486.00                      | 3,180,486.00                     | -              |         |
| 98      | Axis Bank - 64327                                 | 48,246,315.00                     | 48,246,315.00                    | -              |         |
| 99      | Axis Bank- 170079                                 | 69,343,510.00                     | 69,343,510.00                    | -              |         |
| 100     | Axis Bank Pandri Branch 912010011844674           | 48,944,775.00                     | 48,944,775.00                    | -              |         |
| 101     | Axis Bank 843119                                  | 41,521,161.64                     | 41,521,161.64                    | -              |         |
| 102     | Axis Bank Pandri Branch 139010100167642           | 10,169,892.04                     | 10,169,892.04                    | -              |         |
| 103     | Axis Bank Pandri Branch 139010100140928           | 24,387,929.00                     | 24,387,929.00                    | -              |         |
| 104     | Axis Bank Pandri Branch 645850                    | 718,450.00                        | 718,450.00                       | -              |         |
| 105     | Axis Bank Pachpedi Naka 911010007448508           | 275,495.37                        | 275,495.37                       | -              |         |
| 106     | Axis Bank Pachpedi Naka 910010016031484           | 45,930.22                         | 45,930.22                        | -              |         |
| 107     | Axis Bank Pandri Branch 909020041699463           | 62,218,451.00                     | 63,255,556.00                    | (1,037,105.00) | BRS     |

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| Sr. No.       | Name of Bank Account                          | Balance as per Tally<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference   | Remarks |
|---------------|---|-----------------------------------|----------------------------------|--------------|---------|
| 108           | Axis Bank Pandri Branch<br>139010200017347    | 4,354,304.00                      | 4,354,304.00                     | -            |         |
| 109           | HDFC BANK - 799170                            | 48,548,207.00                     | 48,548,207.00                    | -            |         |
| 110           | HDFC Bank 390-231                             | 165,230,678.00                    | 165,409,678.00                   | (179,000.00) | BRS     |
| 111           | ICICI Bank 5000310                            | 405,810.00                        | 405,810.00                       | -            |         |
| 112           | IDBI - 222                                    | 35,113,148.00                     | 35,113,148.00                    | -            |         |
| 113           | IDBI Bank- 266734                             | 8,547,849.00                      | 94,235,631.00                    | (187,782.00) | BRS     |
| 114           | IDBI Bank<br>0556104000238649                 | 1,408,490.00                      | 1,408,490.00                     | -            |         |
| 115           | IDBI Bank - 36449                             | 84,250,910.00                     | 84,250,910.00                    | -            |         |
| 116           | IDBI Bank- 4000323550<br>(NULM)               | 8,439,115.00                      | 8,444,632.00                     | (5.517.00)   | BRS     |
| 117           | IDBI Bank 4299                                | 1,295,880.00                      | 1,295,880.00                     | -            |         |
| 118           | IDBI Bank - 40-666                            | 31,556,689.00                     | 31,937,458.00                    | (380,769.00) | BRS     |
| 119           | IDBI Bank 5920                                | 1,562,125.00                      | 1,562,125.00                     | -            |         |
| 120           | IDBI- BSUP-IV-888                             | 75,864,141.00                     | 75,911,323.00                    | (47,182.00)  | BRS     |
| 121           | Indus Ind Bank Katcheri<br>Branch 10050/74961 | 53,455.22                         | 53,455.22                        | -            |         |
| 122           | BMB Bank 148864                               | 192,347.79                        | 144,820.79                       | 47,527.00    | BRS     |
| 123           | JilaSahkari Bank Pandri<br>1157/5292          | 8,816,302.11                      | 8,816,302.11                     | -            |         |
| 124           | JilaSahkari Bank Pandri<br>11723/600141       | 6,377,797.00                      | 6,377,797.00                     | -            |         |
| 125           | JilaSahkari Bank Pandri<br>14186              | 8,447.50                          | 8,447.50                         | -            |         |
| 126           | JilaSahkari Bank Pandri<br>40211/0603         | 980,383.00                        | 980,383.00                       | -            |         |
| <b>Zone-1</b> |   |                                   |                                  |              |         |
| 127           | DENA BANK - 300                               | 1,832,385.39                      | 1,832,385.39                     | -            |         |
| 128           | DENA BANK - 301                               | 9,903,472.02                      | 9,903,472.02                     | -            |         |
| 129           | DENA BANK - 302                               | 1,774,273.00                      | 1,779,860.00                     | (5,587.00)   | BRS     |
| 130           | DENA BANK - 761                               | 1,191,484.00                      | 1,205,896.00                     | (14,412.00)  | BRS     |
| 131           | DENA BANK - 769                               | 3,171,841.00                      | 3,188,375.00                     | (16,534.00)  | BRS     |
| 132           | DENA BANK - 782                               | 2,765,144.00                      | 2,774,135.00                     | (8,991.00)   | BRS     |
| 133           | DENA BANK - 783                               | 2,165,782.00                      | 2,165,782.00                     | -            |         |
| 134           | DENA BANK - 784                               | 91,855.00                         | 91,855.00                        | -            |         |
| 135           | DENA BANK - 391                               | 2,490,399.29                      | 2,515,399.29                     | (25,000.00)  | BRS     |
| 136           | AXIS BANK - 5487 FROM                         | 31,036,537.57                     | 31,036,537.57                    | -            |         |

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| Sr. No.       | Name of Bank Account           | Balance as per Tally<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference   | Remarks |
|---------------|--------------------------------|-----------------------------------|----------------------------------|--------------|---------|
|               | 01/09/2011                     |                                   |                                  | ---          |         |
| 137           | DENA BANK - 327                | 10,197,401.28                     | 11,005,345.28                    | (807,944.00) | BRS     |
| 138           | State bank of india - 1622     | 17,290.00                         | 17,290.00                        | -            |         |
| 139           | DENA BANK - 3800               | 164,051.00                        | 164,051.00                       | -            |         |
| 140           | Central Bank of India - 20948  | 347,259.00                        | 347,259.00                       | -            |         |
| <b>Zone-2</b> |                                |                                   |                                  |              |         |
| 141           | Dena bank-11416                | 5,596,147.32                      | 5,645,711.32                     | (49,564.00)  | BRS     |
| 142           | Axis bank-71279                | 57,164,837.53                     | 57,164,837.53                    | -            |         |
| 143           | Dena bank-25649                | 6,487,721.43                      | 6,487,721.43                     | -            |         |
| 144           | Dena bank-11467                | 3,467,142.93                      | 3,467,142.93                     | -            |         |
| 145           | Dena bank-10035                | 12,531,285.37                     | 12,659,730.37                    | (128,445.00) | BRS     |
| 146           | Dena bank-10037                | 14,346,848.50                     | 14,346,848.50                    | -            |         |
| 147           | Dena bank-23888                | 1,994,031.90                      | 1,994,031.90                     | -            |         |
| 148           | Dena bank-11489                | 6,657,893.00                      | 6,657,893.00                     | -            |         |
| 149           | Dena bank-23936                | 4,506,063.60                      | 5,034,443.60                     | (528,380.00) | BRS     |
| 150           | Dena bank-27119                | 620.81                            | 620.81                           | -            |         |
| 151           | Dena bank-23894                | 1,325,553.00                      | 1,325,553.00                     | -            |         |
| 152           | Dena bank-23946                | closed                            | closed                           | -            |         |
| 153           | Dena bank-23944                | 418,782.44                        | 418,782.44                       | -            |         |
| 154           | Dena bank-23878                | 117,486.31                        | 117,486.31                       | -            |         |
| 155           | Dena bank-23877                | 27,547.00                         | 57,047.00                        | (29,500.00)  | BRS     |
| 156           | Dena bank-23968                | 112,451.45                        | 112,451.45                       | -            |         |
| 157           | Dena bank-31002                | 161,477.00                        | 161,477.00                       | -            |         |
| 158           | Dena bank-10036                | 81,356.35                         | 90,876.35                        | (9,520.00)   | BRS     |
| 159           | Axis bank-06412                | 44,628.40                         | 125,310.40                       | (80,682.00)  | BRS     |
| 160           | Chhattisgarh gramin bank-48666 | 1,490,000.00                      | 1,490,000.00                     | -            |         |
| <b>zone-3</b> |                                |                                   |                                  |              |         |
| 161           | AXIS BANK-79605                | 40,394,825.30                     | 40,394,825.30                    | -            |         |
| 162           | SBI - 3114                     | 5,250,043.20                      | 5,250,043.20                     | -            |         |
| 163           | CENTRAL BANK OF INDIA-50196    | 263,620.00                        | 313,978.00                       | (50,358.00)  | BRS     |
| 164           | BANK OF MAHA-44251             | 31,999.00                         | 31,999.00                        | -            |         |
| 165           | PUNJAB NATIONAL-66501          | 15,228,341.90                     | 15,336,507.90                    | (108,166.00) | BRS     |
| 166           | BANK OF MAHA-55069             | 16,756.00                         | 46,871.00                        | (30,115.00)  | BRS     |

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**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**

| Sr. No.       | Name of Bank Account         | Balance as per Tally<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference   | Remarks |
|---------------|------------------------------|-----------------------------------|----------------------------------|--------------|---------|
| 167           | SBI - 3103                   | 2,871,372.95                      | 2,871,372.95                     | -            |         |
| 168           | BANK OF MAHA-55218           | 564,864.00                        | 564,864.00                       | -            |         |
| 169           | BANK OF MAHA-55321           | 2,495,308.00                      | 2,499,662.00                     | (4,354.00)   | BRS     |
| 170           | BANK OF MAHA-03285           | 1.00                              | 1.00                             | -            |         |
| 171           | BANK OF MAHA-59369           | 171,333.00                        | 194,863.00                       | (23,530.00)  | BRS     |
| 172           | BANK OF MAHA-23669           | 338,715.00                        | 352,663.00                       | (13,948.00)  | BRS     |
| 173           | BANK OF MAHA-37165           | 2,349.00                          | 2,349.00                         | -            |         |
| 174           | BANK OF MAHA-8441            | 1,769,770.00                      | 1,783,922.00                     | (14,152.00)  | BRS     |
| 175           | BANK OF MAHA-76896           | 6,201,848.00                      | 6,201,848.00                     | -            |         |
| 176           | DENA BANK-31017              | 11,149,436.00                     | 11,414,361.00                    | (264,925.00) | BRS     |
| <b>zone-4</b> |                              |                                   |                                  |              |         |
| 177           | BANK OF BARODA - 2105        | 101,197.50                        | 101,197.50                       | -            |         |
| 178           | BANK OF BARODA - 2446        | 1,067,789.00                      | 1,519,282.00                     | (451,493.00) | BRS     |
| 179           | BANK OF BARODA - 3907        | 1,776,610.00                      | 1,915,791.00                     | (139,181.00) | BRS     |
| 180           | BANK OF BARODA - 5707        | 2,046,704.00                      | 2,046,704.00                     | -            |         |
| 181           | CANARA BANK - 23214          | 1,199,628.00                      | 1,199,628.00                     | -            |         |
| 182           | CANARA BANK - 50944          | 19,809,444.77                     | 19,809,444.77                    | -            |         |
| 183           | CANARA BANK - 25833          | 6,343,210.90                      | 6,343,210.90                     | -            |         |
| 184           | CANARA BANK - 50946          | 24,471,679.37                     | 24,471,679.37                    | -            |         |
| 185           | CANARA BANK - 25827          | 20,044.17                         | 56,748.17                        | (36,704.00)  | BRS     |
| 186           | CANARA BANK - 1419           | 5,152,094.00                      | 5,204,324.00                     | (52,230.00)  |         |
| 187           | OBC BANK - 0767              | 6,339.00                          | 6,339.00                         | -            |         |
| 188           | OBC BANK - 0774              | 211,741.00                        | 211,741.00                       | -            |         |
| 189           | OBC BANK - 2969              | 2,273,188.00                      | 2,276,262.00                     | (3,074.00)   | BRS     |
| 190           | OBC BANK - 5717              | 640,952.00                        | 640,952.00                       | -            |         |
| 191           | OBC BANK - 0798              | 6,040,517.00                      | 6,040,517.00                     | -            |         |
| 192           | OBC BANK - 10781             | 379,641.00                        | 379,641.00                       | -            |         |
| 193           | AXIS BANK - 39774            | 1,665,797.82                      | 1,665,797.82                     | -            |         |
| 194           | AXIS BANK - 8930             | 7,959,554.00                      | 7,968,754.00                     | (9,200.00)   | BRS     |
| 195           | AXIS BANK - 5814             | 74,974,981.18                     | 74,974,981.18                    | -            |         |
| 196           | UNION BANK - 6662            | 8,331,783.00                      | 8,331,783.00                     | -            |         |
| 197           | AXIS BANK - 37213            | 26,417.00                         | 26,417.00                        | -            |         |
| <b>Zone-5</b> |                              |                                   |                                  |              |         |
| 198           | CENTRAL BANK OF INDIA - 4756 | 320,563.10                        | 415,571.10                       | (95,008.00)  | BRS     |

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| Sr. No.       | Name of Bank Account                           | Balance as per Tally<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference     | Remarks |
|---------------|--|-----------------------------------|----------------------------------|----------------|---------|
| 199           | CENTRAL BANK OF INDIA - 5607                   | 8,137,131.28                      | 8,351,977.28                     | (214,846.00)   | BRS     |
| 200           | CENTRAL BANK OF INDIA - 0014                   | 46,719.00                         | 46,719.00                        | -              |         |
| 201           | CENTRAL BANK OF INDIA - 5629                   | 237,365.57                        | 237,365.57                       | -              |         |
| 202           | CENTRAL BANK OF INDIA - 9325                   | 329,475.64                        | 329,475.64                       | -              |         |
| 203           | AXIS BANK - 8733                               | 30,547,387.12                     | 30,547,387.12                    | -              |         |
| 204           | CENTRAL BANK OF INDIA - 6178                   | 28,497,580.00                     | 28,616,044.00                    | (118,464.00)   | BRS     |
| 205           | AXIS BANK - 9397                               | 2,673,123.28                      | 2,673,123.28                     | -              |         |
| 206           | CENTRAL BANK OF INDIA - 4472                   | 8,497,967.00                      | 8,517,967.00                     | (20,000.00)    |         |
| 207           | CENTRAL BANK OF INDIA - 5618                   | 555,546.00                        | 826,772.00                       | (271,226.00)   | BRS     |
| 208           | BANK OF BARODA - 2940                          | 1,142,447.00                      | 1,158,296.00                     | (15,849.00)    | BRS     |
| 209           | BANK OF BARODA - 3016                          | 5,275,600.00                      | 5,275,600.00                     | (2,335,557.00) | BRS     |
| 210           | BANK OF BARODA - 2939                          | 3,250,040.00                      | 3,250,040.00                     | -              |         |
| 211           | BANK OF BARODA - 3376                          | 1,382,261.00                      | 2,164,964.00                     | (782,703.00)   | BRS     |
| 212           | DENA BANK - 41762                              | 149,794.00                        | 149,794.00                       | -              |         |
| <b>Zone-6</b> |  |                                   |                                  |                |         |
| 213           | AXIS BANK - 51463                              | 397,614.10                        | 397,614.10                       | -              |         |
| 214           | JAN SAMPARK( AXIS BANK- 73063)                 | 60,500.00                         | 320,500.00                       | (260,000.00)   | BRS     |
| 215           | SAFAI THEKA CASH BOOK(AXIS BANK-73238)         | 6,624.11                          | 42,008.11                        | (35,384.00)    | BRS     |
| 216           | PARSHAD NIDHI( CANARA BANK-21420)              | 2,625.00                          | 2,625.00                         | -              |         |
| 217           | SALARY CASH BOOK( CANARA BANK-51362)           | 93,949.00                         | 93,949.00                        | -              |         |
| 218           | BhagiRathi NALJAL(UBI-06311)                   | 1,194,580.00                      | 1,194,580.00                     | -              |         |
| 219           | DEVELOPMENT FEES CASH BOOK(CANARA BANK- 51359) | 1,872,128.00                      | 1,872,128.00                     | -              |         |
| 220           | ADHO SANRACHNA(UBI- 03107)                     | (204,018.00)                      | 98,388.00                        | (302,406.00)   | BRS     |
| 221           | VIDHAYK NIDHI (UBI- 06177)                     | 1,867,221.00                      | 2,052,338.00                     | (185,117.00)   | BRS     |
| 222           | LICENCE AND NEW TAX(                           | 32,422.00                         | 32,422.00                        | -              |         |

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| Sr. No.       | Name of Bank Account                           | Balance as per Tally<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference     | Remarks |
|---------------|--|-----------------------------------|----------------------------------|----------------|---------|
|               | AXIS BANK-73416)                               |                                   |                                  |                |         |
| 223           | JAL PRAVAH CASH<br>BOOK(UBI(03167)             | 62,276.00                         | 59,276.00                        | 3,000.00       | BRS     |
| 224           | AAPDA PRABANDHAN(UBI-<br>06676)                | 110,756.00                        | 110,756.00                       | -              |         |
| 225           | NIDAAN(UBI-06348)                              | 291.00                            | 4,899.00                         | (4,608.00)     | BRS     |
| 226           | NISHAKT JAN(PNB-25544)                         | 23,755.00                         | 23,755.00                        | -              |         |
| -             | RAIN WATER<br>HARVESTING(CANARA<br>BANK-51620) | 6,069,457.00                      | 6,069,457.00                     | -              |         |
| 228           | REVENUE CASH BOOK(AXIS<br>BANK-79786)          | 36,343,711.44                     | 36,343,711.44                    | -              |         |
| 229           | JAN SAMASYA (UBI 6658)                         | 84,889.00                         | 84,889.00                        | -              |         |
| 230           | ROAD BADHA CASH<br>BOOK(CANARA BANK-<br>51417) | 245,635.00                        | 309,155.00                       | (63,520.00)    | BRS     |
| 231           | CANARA BANK - 22780                            | 573,627.00                        | 589,189.00                       | (15,562.00)    | BRS     |
| 232           | CANARA BANK - 51360                            | 67,901.00                         | 67,901.00                        | -              |         |
| 233           | UBI - 06562                                    | 6,823.00                          | 6,823.00                         | -              |         |
| 234           | BANK OF INDIA-00082                            | 1,375,652.00                      | 1,512,488.00                     | (136,836.00)   | BRS     |
| 235           | AXIS BANK-25337                                | 77,553.22                         | 77,553.22                        | -              |         |
| 236           | AXIS BANK-728279                               | 2,047,315.00                      | 2,047,315.00                     | -              |         |
| 237           | New Road Badha AXIS<br>BANK-19048              | 65,061.03                         | 531,244.03                       | (466,183.00)   | BRS     |
| 238           | CANARA BANK-51361                              | 22,148.00                         | 22,148.00                        | -              |         |
| <b>Zone-7</b> |  |                                   |                                  |                |         |
| 239           | BOB-1433                                       | 27,677.00                         | 61,067.00                        | (33,390.00)    | BRS     |
| 240           | BOB-0056                                       | 4,180,332.50                      | 4,276,828.50                     | (96,496.00)    | BRS     |
| 241           | BOB-1436                                       | 1,611,803.00                      | 1,763,680.00                     | (151,877.00)   | BRS     |
| 242           | BOB-0054                                       | 39,011,130.60                     | 40,617,317.60                    | (1,606,187.00) | BRS     |
| 243           | BOB-0178                                       | 163,722.00                        | 163,722.00                       | -              |         |
| 244           | BOB-0154                                       | 1,064,336.00                      | 1,064,336.00                     | -              |         |
| 245           | BOB-1509                                       | 440,151.50                        | 440,151.50                       | -              |         |
| 246           | BOB-1434                                       | 52,421.50                         | 156,421.50                       | (104,000.00)   | BRS     |
| 247           | AXIS-9993                                      | 26,705,989.23                     | 26,705,989.33                    | (0)            |         |
| 248           | BOB-0063                                       | 1,645,193.50                      | 1,645,193.50                     | -              |         |
| 249           | BOB-0825                                       | 5,772,235.00                      | 5,807,853.00                     | (35,618.00)    | BRS     |
| 250           | UBI-2920                                       |                                   |                                  | -              |         |

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### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

| Sr. No.       | Name of Bank Account                 | Balance as per Tally<br>31.3.2015 | Balance as per Bank<br>31.3.2015 | Difference             | Remarks |
|---------------|--------------------------------------|-----------------------------------|----------------------------------|------------------------|---------|
| 251           | BOB-1841                             | 692,498.00                        | 692,498.00                       | -                      |         |
| 252           | BOB-2448                             | 249,946.00                        | 261,493.00                       | (11,547.00)            | BRS     |
| 253           | BOB-2459                             | 5,353,677.00                      | 5,458,223.00                     | (104,546.00)           | BRS     |
| 254           | AXIS-1870                            | 1,431,385.00                      | 1,442,905.00                     | (11,520.00)            | BRS     |
| 255           | BOB-5630                             | 1,777,931.51                      | 1,797,915.51                     | (19,984.00)            | BRS     |
| 256           | Punjab National Bank Zone 7<br>75633 | 638.00                            | 638.00                           | -                      |         |
| 257           | BOB-00101                            | 1,439,983.00                      | 1,439,983.00                     | -                      |         |
| <b>Zone-8</b> |                                      |                                   |                                  |                        |         |
| 258           | Central bank of india-50233          | 577,025.10                        | 615,199.10                       | (38,174.00)            | BRS     |
| 259           | central bank of india-50244          | 475,521.82                        | 495,012.82                       | (19,491.00)            | BRS     |
| 260           | central bank of india-50222          | 15,004,065.46                     | 15,077,459.46                    | (73,394.00)            | BRS     |
| 261           | central bank of india-50211          | 1,427,592.66                      | 1,444,946.66                     | (17,354.00)            | BRS     |
| 262           | central bank of india-50288          | 17,100,855.82                     | 17,116,616.82                    | (15,761.00)            | BRS     |
| 263           | central bank of india-50346          | 3,145,734.64                      | 3,473,322.64                     | (327,588.00)           | BRS     |
| 264           | central bank of india-20551          | 1,522,454.00                      | 1,524,796.00                     | (2,342.00)             | BRS     |
| 265           | central bank of india-38029          | 46,077.00                         | 46,077.00                        | -                      |         |
| 266           | central bank of india-49028          | 338,941.00                        | 340,303.00                       | (1,362.00)             | BRS     |
| 267           | central bank of india-50645          | 130,848.00                        | 130,848.00                       | -                      |         |
| 268           | central bank of india-36771          | 113,803.00                        | 122,000.00                       | (8,197.00)             | BRS     |
| 269           | central bank of india-50204          | 657,489.00                        | 663,563.00                       | (6,074.00)             | BRS     |
| 270           | central bank of india-25948          | 35,023.00                         | 35,023.00                        | -                      |         |
| 271           | central bank of india-35206          | 139,388.00                        | 139,388.00                       | -                      |         |
| 272           | central bank of india-90082          | 9,235,741.00                      | 10,713,036.00                    | (1,477,295.00)         | BRS     |
| 273           | Axis bank - 53871                    | 27,991,239.67                     | 27,991,239.67                    | -                      |         |
| <b>TOTAL</b>  |                                      | <b>3,999,174,950.63</b>           | <b>758,090,187.45</b>            | <b>(12,388,455.10)</b> |         |
|               |                                      |                                   |                                  |                        |         |

**Disclaimer:**

- Bank Balance Adjustment:** Some Bank account balance which has not been recorded or updated in cash book are listed below.
  - Bank statement of JillaSahakariKendriya 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.
  - Fixed deposit Account No- SBI FDR-32342399111 amounting to Rs.50000000.00 invested on 21.05.2012 has not been recorded in the cash book. Till the finalisation of accounts as on 15.05.2017 the interest accrued in the account is Rs 15841623.00

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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

- c. In Axis Bank Account No-911010042170079, amount deposited Rs.60066294 on dated 23.08.2011 of which interest accrued till the date has not been recorded in the cash book. Bank balance as on 31.03.2017 along with interest accrued till date is Rs.75097190.00
2. **Receivables:** Closing Balance of receivables account as per demand register has not been carried forward as opening balance of next financial year. The differential amount treated as income assuming the demand has been revised.
3. **Unutilised Grant:** The Grant Register has not been maintained by RMC. Closing balance of grant account has not been ascertained due to insufficient records. There was no unutilised grant shown in the balance sheet of FY 2010-11. Consequently the grant amount has become debit balance at the closing balance sheet date. Such debit balance grant account has been adjusted through Municipal Fund these are follows;
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.

#### **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

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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

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.

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## TRIAL BALANCE

Period: 1st April 2014 to 31st March 2015

ULB Name: Raipur Municipal Corporation

| GL Code | GL Name  | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit |
|---------|--|---------------|----------------|-------------------|--------------------|---------------|----------------|
|         | Current Assets                                   |               |                |                   |                    |               |                |
|         | 45010 - Cash-in-hand                             |               |                |                   |                    |               |                |
|         | 45010-01 - Cash Zone 05                          |               |                | 13,932,061.00     | 13,932,061.00      | -             | -              |
|         | 45010-02 - Cash-Zone-1                           |               |                | 8,598,175.00      | 8,598,175.00       | -             | -              |
|         | 45010-03 - Cash Zone 3                           |               |                | 11,168,326.00     | 11,168,326.00      | -             | -              |
|         | 45010-04 - Cash                                  | 14,889,438.22 |                | 103,106,383.00    | 87,791,066.00      | 30,204,735.22 | -              |
|         | 45010-05 - Cash - Tax Revenue                    |               | 12,801,218.14  | 581,935,980.00    | 597,337,890.40     | -             | 28,203,128.54  |
|         | Bank Accounts                                    |               |                |                   |                    |               |                |
|         | 45021 - Nationalised Banks                       |               |                |                   |                    |               |                |
|         | 45021-01 Bank of Baroda-1841                     | 665,685.00    |                | 26,897.00         | 84.00              | 692,498.00    | -              |
|         | 45021-02 Bank of Baroda-2448                     | 514,393.00    |                | 1,034,258.00      | 1,298,705.00       | 249,946.00    | -              |
|         | 45021-03 Bank of Baroda-5830                     |               |                | 3,902,244.51      | 2,124,313.00       | 1,777,931.51  | -              |
|         | 45021-04 Bank of Baroda 00056-Sadak-7            | 6,188,695.50  |                | 5,686,999.00      | 7,695,382.00       | 4,180,332.50  | -              |
|         | 45021-05 Bank of Baroda-00154-Zone 7             | 2,120,558.00  |                | 8,106.00          | 1,064,328.00       | 1,064,336.00  | -              |
|         | 45021-06 Bank of Baroda-D0178-Zone 7             | 166,264.00    |                | 8,372,135.00      | 8,374,677.00       | 163,722.00    | -              |
|         | 45021-07 Bank of Baroda-0101                     | 1,440,322.00  |                |                   | 339.00             | 1,439,983.00  | -              |
|         | 45021-08 BANK OF BARODA 01433 SAFAI THEKA-ZONE 7 | 634,074.00    |                | 6,232,837.00      | 6,839,234.00       | 27,677.00     | -              |
|         | 45021-09 Bank of Beroda 01436-Vidhayak Nidhi 7   | 2,162,718.00  |                | 2,505,017.00      | 3,055,932.00       | 1,611,803.00  | -              |
|         | 45021-10 Bank of Baroda 01509-Zone 7             | 986,254.50    |                | 36,169.00         | 582,272.00         | 440,151.50    | -              |
|         | 45021-11 Bank of Baroda 03907                    | 1,739,289.00  |                | 37,321.00         |                    | 1,776,610.00  | -              |
|         | 45021-12 Bank of Baroda 2105                     | 256,946.50    |                | 7,654,466.00      | 7,812,215.00       | 101,197.50    | -              |
|         | 45021-13 Bank of Baroda 2446                     | 487,532.00    |                | 11,053,176.00     | 10,472,919.00      | 1,067,789.00  | -              |
|         | 45021-14 Bank of Baroda 2459                     | 1,094,586.00  |                | 69,763,810.00     | 65,504,719.00      | 5,353,677.00  | -              |
|         | 45021-15 Bank of Baroda-Sahid Smarak-5707        |               |                | 2,218,414.00      | 171,710.00         | 2,046,704.00  | -              |
|         | 45021-16 Bank of Baroda - Zone 05 - 2940         | 36,315.00     |                | 4,807,148.00      | 3,701,016.00       | 1,142,447.00  | -              |
|         | 45021-17 Bank of Baroda-Zone 5-3016              |               | 12,399.00      | 104,192,937.00    | 98,904,936.00      | 5,275,600.00  | -              |
|         | 45021-18 Bank of Baroda ZONE 7 31810100000825    | 6,509,406.00  |                | 2,974,674.00      | 3,711,845.00       | 5,722,235.00  | -              |
|         | 45021-19 Bank of Baroda ZONE 7 31810100001434    | 47,116.50     |                | 69,973.00         | 64,668.00          | 52,421.50     | -              |
|         | 45021-20 Bank of Baroda ZONE 7 31810200000054    | 27,533,980.60 |                | 103,254,374.00    | 91,777,224.00      | 39,011,130.60 | -              |
|         | 45021-21 Bank of Baroda ZONE 7 31810200000063    | 1,488,444.50  |                | 176,749.00        |                    | 1,645,193.50  | -              |
|         | 45021-22 Bank of Borda-Zone 5-2939               | 3,250,040.00  |                |                   |                    | 3,250,040.00  | -              |
|         | 45021-23 Bank of Borda-Zone 5-3376               | 1,902,020.00  |                | 7,275,428.00      | 7,795,187.00       | 1,382,261.00  | -              |
|         | 45021-24 Bank of Maharashtra - Zone 3 - 03285    | 6,267,975.00  |                |                   | 6,267,974.00       | 1.00          | -              |
|         | 45021-25 Bank of Maharashtra - Zone 3 - 23669    | 95,491.00     |                | 3,000,000.00      | 2,756,776.00       | 338,715.00    | -              |
|         | 45021-26 Bank of Maharashtra - Zone 3- 37165     | 142,366.00    |                |                   | 140,017.00         | 2,349.00      | -              |
|         | 45021-27 Bank of Maharashtra Zone 3 - 44251      | 3,236.00      |                | 30,518,281.00     | 30,489,518.00      | 31,999.00     | -              |
|         | 45021-28 Bank of Maharashtra Zone 3 - 55069      | 19,580.00     |                | 5,700,000.00      | 5,702,824.00       | 16,756.00     | -              |
|         | 45021-29 Bank of Maharashtra-Zone 3 - 55218      | 601,690.00    |                | 150,000.00        | 186,826.00         | 564,864.00    | -              |
|         | 45021-30 Bank of Maharashtra -Zone 3 - 55321     | 1,351,875.00  |                | 6,725,000.00      | 5,581,567.00       | 2,495,308.00  | -              |
|         | 45021-31 Bank of Maharashtra - Zone 3 - 59369    | 316,138.00    |                |                   | 143,805.00         | 171,333.00    | -              |
|         | 45021-32 Bank of Maharashtra - Zone 3 - 76896    |               |                | 6,281,658.00      | 79,810.00          | 6,201,848.00  | -              |
|         | 45021-33 Bank of Maharashtra- Zone 3 - 8441      | 1,091,497.00  |                | 5,900,000.00      | 5,221,727.00       | 1,769,770.00  | -              |
|         | 45021-34 Canara Bank 23214                       | 956,554.00    |                | 257,074.00        | 14,000.00          | 1,199,628.00  | -              |
|         | 45021-35 Canara Bank 25827                       | 14,489,265.00 |                | 16,325,161.17     | 30,794,382.00      | 20,044.17     | -              |
|         | 45021-36 Canara Bank 25833                       |               |                | 8,307,989.90      | 1,964,779.00       | 6,343,210.90  | -              |
|         | 45021-37 Canara Bank 50944                       | 12,040,830.77 |                | 7,774,889.00      | 6,275.00           | 19,809,444.77 | -              |
|         | 45021-38 Canara Bank 50945                       | 5,539,656.90  |                |                   | 5,539,656.90       | -             | -              |
|         | 45021-39 Canara Bank 50946                       | 9,900,745.37  |                | 106,951,235.00    | 92,380,301.00      | 24,471,679.37 | -              |
|         | 45021-40 Canara Bank -Sadak Badha-1418           | 47,646.17     |                |                   | 47,646.17          | -             | -              |
|         | 45021-41 Canara Bank-Zone 2(21420)               |               |                | 2,625.00          |                    | 2,625.00      | -              |
|         | 45021-42 Canara Bank Zone 4 51419                | 6,182,868.00  |                | 4,810,998.00      | 5,841,772.00       | 5,152,094.00  | -              |

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



| GL Code | GL Name   | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit |
|---------|---|---------------|----------------|-------------------|--------------------|---------------|----------------|
|         | 45021-43 Canara Bank-Zone-6(22780)              | 876,677.00    |                | 549,673.00        | 852,723.00         | 523,627.00    | -              |
|         | 45021-44 Canara Bank-Zone-6(51359)              | 3,489,479.00  |                | 8,922,974.00      | 10,540,325.00      | 1,872,128.00  | -              |
|         | 45021-45 Canara Bank-Zone 6(51380)              | 67,103.00     |                | 792.00            |                    | 67,901.00     | -              |
|         | 45021-46 Canara Bank-Zone-6(51361)              | 22,148.00     |                |                   |                    | 22,148.00     | -              |
|         | 45021-47 Canera Bank-Zone-2(51620)              | 6,091,466.00  |                |                   | 22,009.00          | 6,069,457.00  | -              |
|         | 45021-48 Canera Bank-Zone 6(51362)              | 93,949.00     |                |                   |                    | 93,949.00     | -              |
|         | 45021-49 Canera Bank Zone 6(51417)              | 196,415.00    |                | 116,603.00        | 67,383.00          | 245,635.00    | -              |
|         | 45021-50 Central Bank of India-20948            |               |                | 2,730,000.00      | 2,382,741.00       | 347,259.00    | -              |
|         | 45021-51 Central Bank of India - Zone 05 - 0014 | 46,719.00     |                |                   |                    | 46,719.00     | -              |
|         | 45021-52 Central Bank of India - Zone 05 - 4472 | 8,655,727.00  |                |                   | 157,760.00         | 8,497,967.00  | -              |
|         | 45021-53 Central Bank of India - Zone 05 - 4756 | 1,309,735.10  |                | 7,601,777.00      | 8,590,949.00       | 320,563.10    | -              |
|         | 45021-54 Central Bank of India - Zone 05 - 5607 | 4,939,525.28  |                | 56,200,000.00     | 55,002,394.00      | 8,137,131.28  | -              |
|         | 45021-55 Central Bank of India - Zone 05 - 5618 | 3,431,181.00  |                | 1,781,747.00      | 4,657,382.00       | 555,546.00    | -              |
|         | 45021-56 Central Bank of India - Zone 05 - 5629 | 237,365.57    |                |                   |                    | 237,365.57    | -              |
|         | 45021-57 Central Bank of India - Zone 05 - 6178 | 24,854,186.00 |                | 10,148,474.00     | 6,505,080.00       | 28,497,580.00 | -              |
|         | 45021-58 Central Bank of India - Zone 05 - 9325 | 329,475.64    |                |                   |                    | 329,475.64    | -              |
|         | 45021-59 Central Bank of India- Zone 3- 50196   | 263,732.00    |                |                   | 112.00             | 263,620.00    | -              |
|         | 45021-60 Central Bank of India - Zone 8 - 20551 | 1,209,808.00  |                | 575,028.00        | 262,382.00         | 1,522,454.00  | -              |
|         | 45021-61 Central Bank of India - Zone 8 - 25948 | 33,663.00     |                | 1,360.00          |                    | 35,023.00     | -              |
|         | 45021-62 Central Bank of India - Zone 8 - 35206 | 35,100.00     |                | 3,459,728.00      | 3,355,440.00       | 139,388.00    | -              |
|         | 45021-63 Central Bank of India - Zone 8 - 36771 | 4,100,901.00  |                | 8,081,320.00      | 12,068,418.00      | 113,803.00    | -              |
|         | 45021-64 Central Bank of India - Zone 8 - 38029 | 3,393,448.00  |                | 97,315.00         | 3,444,686.00       | 46,077.00     | -              |
|         | 45021-65 Central Bank of India - Zone 8 - 49028 | 1,680,330.00  |                | 3,692,328.00      | 5,333,717.00       | 338,941.00    | -              |
|         | 45021-66 Central Bank of India - Zone 8 - 50204 | 1,437,061.00  |                | 740,950.00        | 1,520,542.00       | 657,489.00    | -              |
|         | 45021-67 Central Bank of India - Zone 8 - 50211 | 2,862,872.66  |                | 4,753,026.00      | 6,188,306.00       | 1,427,592.66  | -              |
|         | 45021-68 Central Bank of India - Zone 8 - 50222 | 4,237,748.46  |                | 48,712,000.00     | 37,945,683.00      | 15,004,065.46 | -              |
|         | 45021-69 Central Bank of India - Zone 8 - 50233 | 827,310.10    |                | 6,524,529.00      | 5,774,814.00       | 577,025.10    | -              |
|         | 45021-70 Central Bank of India - Zone 8 - 50244 | 1,160,736.82  |                | 12,300,002.00     | 12,965,217.00      | 475,521.82    | -              |
|         | 45021-71 Central Bank of India - Zone 8 - 50288 | 12,955,742.82 |                | 5,406,972.00      | 1,261,859.00       | 17,100,855.82 | -              |
|         | 45021-72 Central Bank of India - Zone 8 - 50345 | 1,003,299.64  |                | 5,961,336.00      | 3,818,901.00       | 3,145,734.64  | -              |
|         | 45021-73 Central Bank of India - Zone 8 - 50645 | 113,272.00    |                | 17,576.00         |                    | 130,848.00    | -              |
|         | 45021-74 Central Bank of India-Zone 8-90082     | 77,190.00     |                | 56,737,355.00     | 47,578,804.00      | 9,235,741.00  | -              |
|         | 45021-75 Dena Bank - Zone 01 - 0300             | 1,831,385.39  |                | 1,000.00          |                    | 1,832,385.39  | -              |
|         | 45021-76 Dena Bank - Zone 01 - 0301             | 6,803,954.02  |                | 45,009,689.00     | 41,910,171.00      | 9,903,472.02  | -              |
|         | 45021-77 Dena Bank - Zone 01 - 0302             | 1,590,127.00  |                | 5,795,064.00      | 5,610,918.00       | 1,774,273.00  | -              |
|         | 45021-78 Dena Bank - Zone 01 - 0327             | 11,298,587.28 |                | 4,445,507.00      | 5,546,693.00       | 10,197,401.28 | -              |
|         | 45021-79 Dena Bank - Zone 01 - 0391             | 4,579,266.29  |                | 2,402,451.00      | 4,491,318.00       | 2,490,399.29  | -              |
|         | 45021-80 Dena Bank - Zone 01 - 3761             | 1,202,034.00  |                | 2,346,117.00      | 2,356,667.00       | 1,191,484.00  | -              |
|         | 45021-81 Dena Bank - Zone 01 - 3769             | 3,215,149.00  |                |                   | 43,308.00          | 3,171,841.00  | -              |
|         | 45021-82 Dena Bank - Zone 01 - 3782             | 218,120.00    |                | 8,324,692.00      | 5,777,666.00       | 2,765,144.00  | -              |
|         | 45021-83 Dena Bank - Zone 01 - 3783             | 7,059,478.00  |                | 1,034,602.00      | 5,928,298.00       | 2,165,782.00  | -              |
|         | 45021-84 Dena Bank - Zone 01 - 3784             | 285,487.00    |                | 5,000.00          | 178,632.00         | 91,855.00     | -              |
|         | 45021-85 Dena Bank - Zone 01 - 3800             | 101,679.00    |                | 38,124,452.00     | 38,062,120.00      | 164,051.00    | -              |
|         | 45021-86 Dena Bank-Zone-2(10035)                | 7,960,329.33  |                | 62,299,880.00     | 57,726,923.96      | 12,531,285.37 | -              |
|         | 45021-87 Dena Bank-Zone 2(10036)                | 138,809.05    |                | 38,886,300.00     | 38,943,752.70      | 81,356.35     | -              |
|         | 45021-88 Dena Bank-Zone-2(10037)                | 5,923,138.50  |                | 8,423,710.00      |                    | 14,346,848.50 | -              |
|         | 45021-89 Dena Bank - Zone 2-11416               | 6,406,375.25  |                | 6,950,138.00      | 7,760,365.93       | 5,596,147.32  | -              |
|         | 45021-90 Dena Bank-Zone-2(11467)                | 3,951,560.87  |                | 3,176,077.00      | 3,860,494.94       | 3,467,142.93  | -              |
|         | 45021-91 Dena Bank-Zone-2(11489)                | 6,120,870.00  |                | 5,242,514.00      | 4,705,491.00       | 6,657,893.00  | -              |
|         | 45021-92 Dena Bank-Zone 2(23877)                | 27,815.00     |                | 62,500.00         | 62,768.00          | 27,547.00     | -              |
|         | 45021-93 Dena Bank-Zone 2(23879)                | 59,681.97     |                | 8,109,600.00      | 8,051,795.66       | 117,486.31    | -              |
|         | 45021-94 Dena Bank-Zone-2(23888)                | 2,767,576.90  |                | 104,000.00        | 877,545.00         | 1,994,031.90  | -              |
|         | 45021-95 Dena Bank-Zone-2(23894)                | 1,325,553.00  |                |                   |                    | 1,325,553.00  | -              |
|         | 45021-96 Dena Bank-Zone-2(23936)                | 7,568,945.70  |                | 6,484,919.00      | 9,547,801.10       | 4,506,063.60  | -              |



| GL Code   | GL Name   | Opening Debit    | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit    | Closing Credit |
|-----------|---|------------------|----------------|-------------------|--------------------|------------------|----------------|
| 45021-97  | Dena Bank-Zone 2(23944)                             | 1,155,273.65     |                | 5,429,000.00      | 6,165,491.21       | 418,782.44       | -              |
| 45021-98  | Dena Bank-Zone 2(23945)                             | 9,286.00         |                |                   | 9,286.00           | -                | -              |
| 45021-99  | Dena Bank-Zone 2(23968)                             | 2,093,552.45     |                | 8,500,000.00      | 10,481,101.00      | 112,451.45       | -              |
| 45021-100 | Dena Bank-Zone 2(25649)                             | 6,335,784.00     |                | 5,121,401.00      | 4,969,463.57       | 6,487,721.43     | -              |
| 45021-101 | Dena Bank-Zone 2(27119)                             | 102,512.59       |                | 5,000,000.00      | 5,101,891.78       | 620.81           | -              |
| 45021-102 | Dena Bank-Zone 2(3102)                              | 161,477.00       |                |                   |                    | 161,477.00       | -              |
| 45021-103 | Dena Bank - Zone 3 - 31017                          | 9,647,819.00     |                | 19,449,394.00     | 17,947,777.00      | 11,149,436.00    | -              |
| 45021-104 | Dena Bank - Zone 5 - 41762                          |                  |                | 242,098.00        | 92,304.00          | 149,794.00       | -              |
| 45021-105 | OBC Bank-Zone-4- 0767                               | 12,125.00        |                | 5,707,142.00      | 5,712,928.00       | 6,339.00         | -              |
| 45021-106 | OBC-Jansampark Nidhi -ZONE 4-774                    | 131,159.00       |                | 97,582.00         | 17,000.00          | 211,741.00       | -              |
| 45021-107 | OBC- ZONE 4 9722191012969                           | 1,207,323.00     |                | 4,182,855.00      | 3,117,030.00       | 2,273,188.00     | -              |
| 45021-108 | Oriental Bank of Commerce 0781                      | 900,972.00       |                | 1,815,061.00      | 2,336,392.00       | 379,641.00       | -              |
| 45021-109 | Oriental Bank of Commerce 5717                      | 1,000,368.00     |                | 58,775.00         | 418,191.00         | 640,952.00       | -              |
| 45021-110 | Oriental Bank of Commerce 0798                      | 5,399,792.00     |                | 7,929,170.00      | 7,288,445.00       | 6,040,517.00     | -              |
| 45021-111 | Punjab National Bank- Zone 3- 66501                 | 15,106,279.30    |                | 2,694,667.00      | 2,572,604.40       | 15,228,341.90    | -              |
| 45021-112 | Punjab National Bank-Zone 6(25544)                  | 170,028.00       |                | 3,091.00          | 149,364.00         | 23,755.00        | -              |
| 45021-113 | Punjab National Bank Zone 7 75633                   | 638.00           |                |                   |                    | 638.00           | -              |
| 45021-114 | STATE BANK OF INDIA-ZONE 01-1622                    | 748,637.00       |                | 4,031,284.00      | 4,762,611.00       | 17,290.00        | -              |
| 45021-115 | State Bankof India - Zone 3 - 3103                  | 2,778,176.95     |                | 2,600,000.00      | 2,506,804.00       | 2,871,372.95     | -              |
| 45021-116 | State Bank of India Zone 3- 3114                    | 1,127,423.20     |                | 59,988,000.00     | 55,865,380.00      | 5,250,043.20     | -              |
| 45021-117 | Union Bank of India 6662                            |                  | 13,107.00      | 70,970,924.00     | 70,906,034.00      | 51,783.00        | -              |
| 45021-118 | Union Bant of India 6662 Autosweep                  | 7,791,000.00     |                | 36,395,000.00     | 35,906,000.00      | 8,280,000.00     | -              |
| 45021-119 | Union Bank of India-Zone 6(03107)                   |                  | 207,839.00     | 3,821.00          |                    | -                | 204,018.00     |
| 45021-120 | Union Bank of India-Zone 6(03167)                   | 59,974.00        |                | 2,302.00          |                    | 62,276.00        | -              |
| 45021-121 | Union Bank of India-Zone-6(08177)                   | 2,548,116.00     |                | 7,531,542.00      | 8,212,437.00       | 1,867,221.00     | -              |
| 45021-122 | Union Bank of India-Zone 6 (06311)                  | 1,839,177.00     |                | 2,033,915.00      | 2,678,512.00       | 1,194,580.00     | -              |
| 45021-123 | Union Bank of India-Zone 6(06348)                   | 101.00           |                | 190.00            |                    | 291.00           | -              |
| 45021-124 | Union Bank of India-Zone 6(06562)                   | 96,242.00        |                | 3,017,340.00      | 3,106,759.00       | 6,823.00         | -              |
| 45021-125 | Union Bank of India-Zone 6(06858)                   |                  | 691,877.00     | 32,397,807.00     | 31,621,041.00      | 84,889.00        | -              |
| 45021-126 | Union Bank of India-Zone 6(06876)                   | 7,949.00         |                | 102,807.00        |                    | 110,756.00       | -              |
| 45021-127 | Union Bank of India ZONE 7 619402010002920          | 55,510.49        |                | 7,694,434.00      | 7,749,944.49       | -                | -              |
| 45021-128 | ALLAHBAD BANK 3073                                  | 156,372,618.44   |                | 2,833,131,231.00  | 2,992,391,315.00   |                  | 2,887,465.56   |
| 45021-129 | ALLAHBAD BANK 3073(Auto Sweep)                      | 1,015,594,160.00 |                | 1,556,870,289.00  | 1,498,939,892.00   | 1,075,524,557.00 | -              |
| 45021-130 | Bank of Baroda- (13th FC/12th FC/Adpa Rahati)- 8264 | 26,912.61        |                | 39,847,314.00     | 39,850,000.00      | 24,226.61        | -              |
| 45021-131 | Bank of Baroda- (13th FC)-B284 Auto Sweep           | 18,820,000.00    |                | 41,305,559.00     | 39,825,559.00      | 20,300,000.00    | -              |
| 45021-132 | Bank of Baroda-6296                                 | 2,646,900.00     |                | 560,887.00        |                    | 3,207,787.00     | -              |
| 45021-133 | Bank of Baroda-Family Benefit-7113                  | 253,264.50       |                | 10,232.00         |                    | 263,496.50       | -              |
| 45021-134 | Bank of Baroda (GPF)-044                            | 488,865.00       |                | 19,760.00         |                    | 508,615.00       | -              |
| 45021-135 | Bank of Baroda-(GPF-II)-7114                        | 2,237,080.00     |                | 323,112.00        |                    | 2,560,192.00     | -              |
| 45021-136 | Bank of Baotda (GPF-III)-7115                       | 1,276,832.00     |                | 51,584.00         |                    | 1,328,416.00     | -              |
| 45021-137 | BANKOF INDIA - Ward Vikas- 2572                     | 499,324.00       |                | 20,172.00         |                    | 519,496.00       | -              |
| 45021-138 | Canara Bank 4262                                    | 3,669.00         |                | 148.00            |                    | 3,817.00         | -              |
| 45021-139 | Canara Bank - 51366                                 | 100,900.00       |                | 585,811.00        | 12,193,377.00      |                  | 11,506,666.00  |
| 45021-140 | CBI-1692193971                                      | 7,020,360.00     |                |                   |                    | 7,020,360.00     | -              |
| 45021-141 | CBI -A/C -3244258699                                | 20,622.00        |                |                   | 1,320.00           | 19,302.00        | -              |
| 45021-142 | CBI -A/C -3244258699 (Auto Sweep)                   | 759,523.00       |                | 83,360.00         |                    | 822,883.00       | -              |
| 45021-143 | CBI-Dumrarel Market Premium)-4850                   | 6,580,325.00     |                | 119,126,423.00    | 38,930,941.00      | 86,775,807.00    | -              |
| 45021-144 | CBI -Inoperative-88214                              | 600,538.77       |                |                   |                    | 600,538.77       | -              |
| 45021-145 | CBI - (R Paschim)-3211868670                        | 10,589.00        |                |                   | 1,320.00           | 9,269.00         | -              |
| 45021-146 | CBI - (R Paschim)-3211868670 Auto Sweep             | 29,565,606.00    |                |                   |                    | 29,565,606.00    | -              |
| 45021-147 | Central Bank of India-2370/1401                     | 36,525.64        |                |                   |                    | 36,525.64        | -              |
| 45021-148 | Central Bank of India-3124                          | 579,565.00       |                |                   |                    | 579,565.00       | -              |
| 45021-149 | Central Bank of India- 42296                        | 2,480,301.00     |                | 100,204.00        |                    | 2,580,505.00     | -              |
| 45021-150 | Central Bank of India-83612                         | 407,876.00       |                | 16,478.00         |                    | 424,354.00       | -              |

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



| GL Code | GL Name  | Opening Debit  | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit  | Closing Credit |
|---------|--|----------------|----------------|-------------------|--------------------|----------------|----------------|
|         | 45021-151 Central Bank of India (Sanchit Nidhi)-13844        | 934,328.25     |                | 137,475.00        |                    | 1,071,803.25   |                |
|         | 45021-152 DENA BANK 0410                                     | 3,886.00       |                | 157.00            |                    | 4,043.00       |                |
|         | 45021-153 DENA BANK 10433                                    | 3,091,058.00   |                | 130,591.00        |                    | 3,221,649.00   |                |
|         | 45021-154 DENA BANK 23776                                    | 49,535.00      |                | 2,001.00          |                    | 51,536.00      |                |
|         | 45021-155 DENA BANK-32643                                    |                |                | 32,997,346.00     | 3,835,725.00       | 29,161,621.00  |                |
|         | 45021-156 Dena Bank(Filter Plant Flow Meter) 6180            | 29,927.00      |                | 2,582,164.00      | 2,585,000.00       | 27,091.00      |                |
|         | 45021-157 Dena Bank(Filter Plant Flow Meter) 6180-Auto Sweep | 1,758,249.00   |                | 2,585,000.00      | 2,384,430.00       | 1,958,819.00   |                |
|         | 45021-158 Dena Bank(NSDP) 10577                              | 25,344.00      |                | 2,061,735.00      | 2,060,085.00       | 26,994.00      |                |
|         | 45021-159 Dena Bank(NSDP) 10577-Auto Sweep                   | 443,911.00     |                | 2,060,000.00      | 1,880,000.00       | 623,911.00     |                |
|         | 45021-160 IOB 3333   | 1,505,409.50   |                |                   |                    | 1,505,409.50   |                |
|         | 45021-161 IOB3334  | 217,521.00     |                |                   |                    | 217,521.00     |                |
|         | 45021-162 OBC 00110  | 302,431.00     |                |                   |                    | 302,431.00     |                |
|         | 45021-163 OBC -3720/18680                                    | 1,315,942.60   |                | 53,150.00         |                    | 1,369,092.60   |                |
|         | 45021-164 OBC -Swimming Pool-1882011002919                   | 400,157.00     |                | 16,161.00         |                    | 416,318.00     |                |
|         | 45021-165 PNB 12-11  | 180,540,077.62 |                | 198,251,754.00    | 207,021,580.00     | 171,770,271.62 |                |
|         | 45021-166 PNB 12-11 (Auto Sweep)                             |                |                | 185,900,000.00    | 185,900,000.00     |                |                |
|         | 45021-167 PNB - 65830  | 31,132,536.50  |                | 1,627,183.00      | 22,186,492.00      | 10,573,227.50  |                |
|         | 45021-168 PNB -(Ashray Shulk)-1169                           | 71,710,825.30  |                | 52,437,760.00     | 2,477,614.00       | 121,670,961.30 |                |
|         | 45021-169 PNB Bank (Market Rent) - 0173051                   | 35,831,110.00  |                | 10,329,731.00     | 263.00             | 46,160,578.00  |                |
|         | 45021-170 PNB-Development Work By Temples- 74078             | 2,171,295.00   |                | 116,896.00        | 1,150,000.00       | 1,138,191.00   |                |
|         | 45021-171 PNB-HUDCO/Sulabh Souchalaya 74829                  | 1,867,099.00   |                | 106,698.00        | 465,095.00         | 1,508,702.00   |                |
|         | 45021-172 PNB SHA 02346                                      |                |                | 3,454,000.00      |                    | 3,454,000.00   |                |
|         | 45021-173 SBI 23352  | 122,490.20     |                |                   | 155.00             | 122,335.20     |                |
|         | 45021-174 SBI Indoore -5908                                  | 4,469,847.00   |                | 317,394,367.00    | 320,612,494.00     | 1,271,720.00   |                |
|         | 45021-175 SBI Indoore -5908 (Auto Sweep)                     | 218,112,489.95 |                | 163,427,061.00    | 76,241,008.00      | 305,298,542.95 |                |
|         | 45021-176 SBI INDOR 7712                                     | 58,310.03      |                | 2,317.00          |                    | 60,627.03      |                |
|         | 45021-177 SBI INDORE 5420                                    | 1,478,172.91   |                | 62,957.00         |                    | 1,541,129.91   |                |
|         | 45021-178 SBI INDORE 7938                                    | 720,880.09     |                | 28,640.00         |                    | 749,520.09     |                |
|         | 45021-179 SBI INDORE-Filter Plant Maintenance- 5895          | 301,262.00     |                |                   | 1,255.00           | 300,007.00     |                |
|         | 45021-180 SBI Main- 10822705355                              | 43,930,527.12  |                | 78,355,253.44     | 45,364,565.00      | 76,921,215.56  |                |
|         | 45021-181 UBI ~ 205-28                                       | 10,698.00      |                | 6,862,892.00      | 6,817,365.00       | 56,225.00      |                |
|         | 45021-182 UBI 205-28 (Auto Sweep)                            |                |                | 3,125,000.00      | 4,700,000.00       | 22,901,000.00  |                |
|         | 45021-183 UBI - 816212                                       | 51,169.30      |                | 2,168,245.00      | 2,167,926.00       | 51,489.30      |                |
|         | 45021-184 UBI -816212 (Auto Sweep)                           | 54,904,000.00  |                | 1,695,000.00      | 1,775,000.00       | 54,824,000.00  |                |
|         | 45021-185 UBI - (Anganwadi) 205-20                           | 13,884.00      |                | 14,443,825.00     | 14,706,143.00      |                | 248,434.00     |
|         | 45021-186 UBI - (Anganwadi) 205-20 Auto Swap                 | 6,151,000.00   |                | 7,865,000.00      | 6,704,000.00       | 7,312,000.00   |                |
|         | 45021-187 UBI (Apda Rahat) 205-59                            | 14,863.00      |                | 305,615.00        | 270,000.00         | 50,478.00      |                |
|         | 45021-188 UBI (Apda Rahat) 205-59-Auto Sweep                 | 2,637,000.00   |                | 270,000.00        | 60,000.00          | 2,847,000.00   |                |
|         | 45021-189 UBI-(Ashray Shulk) 205-36                          | 10,320.00      |                | 1,571,629.00      | 1,525,000.00       | 56,949.00      |                |
|         | 45021-190 UBI-(Ashray Shulk) 205-36 Auto Sweep               | 13,022,000.00  |                | 1,525,000.00      | 440,000.00         | 14,107,000.00  |                |
|         | 45021-191 UBI BANK- Bhalishthan/Usha Slum 205-46             | 13,112.00      |                | 113,895.00        | 75,000.00          | 52,007.00      |                |
|         | 45021-192 UBI BANK- Bhalishthan/Usha Slum 205-46(Auto Sweep) | 957,000.00     |                | 75,000.00         | 25,000.00          | 1,007,000.00   |                |
|         | 45021-193 Ubi Bank -BSUP- 217-09                             |                | 651,139.00     | 286,676,561.00    | 265,824,286.00     | 1,136.00       |                |
|         | 45021-194 Ubi Bank -BSUP- 217-09(Auto Sweep)                 | 227,053,000.00 |                | 36,630,030.00     | 244,189,000.00     | 21,494,000.00  |                |
|         | 45021-195 UBI Bank (Rajiv Sikhya Mission) - 205-101          | 646,463.00     |                | 1,520,479.00      | 1,714,437.00       | 452,505.00     |                |
|         | 45021-196 UBI BANK (Sarv Sikhya Abhiyan) 205-98              |                | 621,599.00     | 12,224,410.00     | 11,748,802.00      |                | 146,091.00     |
|         | 45021-197 UBI BANK (Sarv Sikhya Abhiyan) 205-98 Auto Sweep   | 7,275,000.00   |                | 4,730,000.00      | 10,585,000.00      | 1,420,000.00   |                |
|         | 45021-198 UBI - BSUP House Rent-205-90                       | 13,059.00      |                | 4,330,126.00      | 4,290,000.00       | 53,185.00      |                |
|         | 45021-199 UBI - BSUP House Rent-205-90 (Auto Sweep)          | 3,690,000.00   |                | 4,290,000.00      | 3,670,000.00       | 4,310,000.00   |                |
|         | 45021-200 UBI- CG Clean- 50001                               | 551,277.00     |                | 305,083.00        | 300,000.00         | 556,360.00     |                |
|         | 45021-201 UBI- CG Clean- 50001 (Auto Sweep)                  | 100,000.00     |                | 300,000.00        | 300,000.00         | 100,000.00     |                |
|         | 45021-202 UBI- (Gourav Path)205-51                           | 14,383.00      |                | 961,606.00        | 925,000.00         | 50,989.00      |                |
|         | 45021-203 UBI- (Gourav Path)205-51-Auto Sweep                | 10,410,000.00  |                | 925,000.00        |                    | 11,335,000.00  |                |
|         | 45021-204 UBI HO Building- 205-12                            | 14,834.00      |                | 11,577.00         | 10,000.00          | 16,411.00      |                |

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



| GL Code | GL Name   | Opening Debit  | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit  | Closing Credit |
|---------|---|----------------|----------------|-------------------|--------------------|----------------|----------------|
|         | 45021-205 UBI HO Building- 205-12 (Auto Sweep)                | 145,000.00     |                | 10,000.00         |                    | 155,000.00     | -              |
|         | 45021-206 UBI - (IDSMT) 205-50                                | 12,502.00      |                | 740,324.00        | 695,000.00         | 57,826.00      | -              |
|         | 45021-207 UBI - (IDSMT) 205-50 (Auto Sweep)                   | 6,437,000.00   |                | 695,000.00        | 140,000.00         | 6,992,000.00   | -              |
|         | 45021-208 Ubi Jawahar Nagar 205-78                            | 11,085.00      |                | 1,104,170.00      | 1,060,000.00       | 55,255.00      | -              |
|         | 45021-209 Ubi Jawahar Nagar 205 - 78 (Auto Sweep)             | 7,129,000.00   |                | 1,060,000.00      | 445,000.00         | 7,744,000.00   | -              |
|         | 45021-210 Ubi Purani Basti 205-18                             | 12,915.00      |                | 3,510,545.00      | 3,465,000.00       | 58,460.00      | -              |
|         | 45021-211 Ubi Purani Basti 205-18 (Auto Sweep)                | 3,995,000.00   |                | 3,465,000.00      | 3,170,000.00       | 4,290,000.00   | -              |
|         | 45021-212 UBI- Rajiv Ashray Yojna- 205-37                     | 10,563.00      |                | 5,450,196.00      | 5,402,732.00       | 58,027.00      | -              |
|         | 45021-213 UBI- Rajiv Ashray Yojna- 205-37 (Auto Sweep)        | 104,000.00     |                | 4,055,000.00      | 1,385,000.00       | 2,774,000.00   | -              |
|         | 45021-214 UBI- Rajiv Awas 205-104                             | 10,733,823.00  |                | 30,205,543.00     | 11,617,998.00      | 29,321,368.00  | -              |
|         | 45021-215 UBI - School Building - 50003                       | 555,106.00     |                | 47,448,041.00     | 47,500,000.00      | 503,147.00     | -              |
|         | 45021-216 UBI - School Building - 50003 (Auto Sweep)          | 4,451,000.00   |                | 47,500,000.00     | 47,251,000.00      | 4,700,000.00   | -              |
|         | 45021-217 Ubi (Shikhsya Karmi & MDM) 205-27                   | 10,889.00      |                | 192,695,701.00    | 192,652,187.00     | 54,403.00      | -              |
|         | 45021-218 Ubi (Shikhsya Karmi & MDM) 205-27-Auto Sweep        | 40,261,000.00  |                | 93,470,000.00     | 97,812,000.00      | 35,919,000.00  | -              |
|         | 45021-219 UBI -Vidhyak Nidhi / Sansad Nidhi - 205-01          |                | 1,760,692.20   | 55,933,376.00     | 55,718,112.00      |                | 545,428.20     |
|         | 45021-220 UBI -Vidhyak Nidhi / Sansad Nidhi - 205-01-Auto Sve | 26,694,000.00  |                | 14,330,000.00     | 39,244,000.00      | 1,780,000.00   | -              |
|         | 45021-221 Union Bank of India 327002010010920                 |                | 7,549,136.18   | 1,003,807,929.00  | 1,000,739,507.00   |                | 4,480,714.18   |
|         | 45021-222 Union Bank of India 327002010010920 (Auto Sweep)    | 144,098,000.00 |                | 453,559,000.00    | 534,737,000.00     | 62,920,000.00  | -              |
|         | 45021-223 Union Bank of India - Jai Awardhan Yojna- 205-39    | 14,705.00      |                | 264,099,534.00    | 253,325,060.00     | 10,789,179.00  | -              |
|         | 45021-224 Union Bank of India - Jai Awardhan Yojna- 205-39(AU | 244,084,000.00 |                | 129,505,000.00    | 221,096,000.00     | 152,493,000.00 | -              |
|         | 45022 - Other Scheduled Banks                                 |                |                |                   |                    |                | -              |
|         | 45022-01 Axis Bank-1870                                       | 1,675,019.00   |                | 1,808,507.00      | 2,052,141.00       | 1,431,385.00   | -              |
|         | 45022-02 Axis Bank -37213                                     | 26,417.00      |                |                   |                    | 26,417.00      | -              |
|         | 45022-03 Axis Bank 39774                                      | 1,429,234.82   |                | 243,629.00        | 7,116.00           | 1,665,797.82   | -              |
|         | 45022-04 Axis Bank (728279)                                   | 3,211,188.00   |                | 9,383,209.00      | 10,547,082.00      | 2,047,315.00   | -              |
|         | 45022-05 Axis Bank 8530                                       | 7,671,375.00   |                | 311,435.00        | 23,256.00          | 7,959,554.00   | -              |
|         | 45022-06 Axis Bank - Zone 01 - 5487                           | 18,940,483.17  |                | 54,496,756.65     | 42,400,702.25      | 31,036,537.57  | -              |
|         | 45022-07 Axis Bank - Zone 05 - 8733                           | 31,809,708.02  |                | 63,937,960.00     | 65,200,280.90      | 30,547,387.12  | -              |
|         | 45022-08 Axis Bank Zone 05- 99397                             | 2,673,123.28   |                |                   |                    | 2,673,123.28   | -              |
|         | 45022-09 Axis Bank Zone-06(19048)                             |                |                | 22,169,241.00     | 22,104,179.97      | 65,061.03      | -              |
|         | 45022-10 Axis Bank-Zone-06(25337)                             | 216,859.00     |                | 76,210,388.00     | 76,349,653.78      | 77,553.22      | -              |
|         | 45022-11 Axis Bank-Zone 2(06412)                              | 44,628.40      |                |                   |                    | 44,628.40      | -              |
|         | 45022-12 Axis Bank Zone-2(71279)                              | 37,345,219.98  |                | 115,122,820.16    | 95,303,202.61      | 57,164,837.53  | -              |
|         | 45022-13 Axis Bank - Zone 3 - 79605                           | 15,739,009.40  |                | 63,658,456.36     | 39,002,640.46      | 40,394,825.30  | -              |
|         | 45022-14 Axis Bank-Zone-4 5814                                | 24,812,493.73  |                | 83,865,268.36     | 33,502,780.91      | 74,974,981.18  | -              |
|         | 45022-15 Axis Bank-Zone 6(00082)                              | 1,380,272.00   |                |                   | 4,620.00           | 1,375,652.00   | -              |
|         | 45022-16 Axis Bank- Zone6 (51463)                             | 2,965,755.00   |                | 3,418,000.00      | 5,986,140.90       | 397,614.10     | -              |
|         | 45022-17 Axis Bank-Zone 6(73063)                              | 60,500.00      |                | 99,000.00         | 99,000.00          | 60,500.00      | -              |
|         | 45022-18 Axis Bank-Zone 6(73238)                              | 17,529.11      |                | 5,740,021.00      | 5,750,926.00       | 6,624.11       | -              |
|         | 45022-19 Axis Bank-Zone 6(73416)                              | 32,422.00      |                |                   |                    | 32,422.00      | -              |
|         | 45022-20 Axis Bank Zone-6(79786)                              | 12,816,233.10  |                | 41,627,618.79     | 18,100,140.45      | 36,343,711.44  | -              |
|         | 45022-21 Axis Bank ZONE 7 909020043879993                     | 35,183,116.23  |                | 72,522,873.00     | 81,000,000.00      | 26,705,989.23  | -              |
|         | 45022-22 Axis Bank Zone 8 - 53871                             | 32,655,938.37  |                | 73,436,144.00     | 78,000,842.70      | 27,991,239.67  | -              |
|         | 45022-23 AXIS BANK -(12th FC)-8306                            | 3,056,385.00   |                | 124,101.00        |                    | 3,180,486.00   | -              |
|         | 45022-24 Axis Bank- (13th FC)-64327                           | 50,900,000.00  |                |                   | 2,653,685.00       | 48,246,315.00  | -              |
|         | 45022-25 Axis Bank-170079                                     | 66,637,751.00  |                | 2,705,759.00      |                    | 69,343,510.00  | -              |
|         | 45022-26 AXIS Bank - 1844674                                  | 65,403,888.00  |                | 2,334,885.00      | 18,793,998.00      | 48,944,775.00  | -              |
|         | 45022-27 Axis Bank 843119                                     | 38,858,172.64  |                | 55,984,968.00     | 53,321,979.00      | 41,521,161.64  | -              |
|         | 45022-28 AXIS Bank (Adhosaranchan 35cr) - 167642              | 9,773,066.04   |                | 396,826.00        |                    | 10,169,892.04  | -              |
|         | 45022-29 AXIS BANK- Bhalistan- 40928                          | 23,436,321.00  |                | 951,608.00        |                    | 24,387,929.00  | -              |
|         | 45022-30 Axis Bank- (Govt Recpt Ashrya Shukl) 45850           | 718,450.00     |                |                   |                    | 718,450.00     | -              |
|         | 45022-31 Axis Bank Pachpedi Naka 911010007448508              | 256,245.37     |                | 1,143,588.00      | 1,124,338.00       | 275,495.37     | -              |
|         | 45022-32 Axis Bank -Telibandha Talab - 910010016031484        | 784,134.00     |                | 10,485,699.00     | 11,223,902.78      | 45,930.22      | -              |



| GL Code   | GL Name | Opening Debit  | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit    | Closing Credit   |
|---|---------|----------------|----------------|-------------------|--------------------|------------------|------------------|
| 45022-33 AXIS Bank - Telibandha Talab- 99463        |         | 83,177,805.00  |                | 25,486.00         | 20,984,840.00      | 62,218,451.00    | -                |
| 45022-34 AXIS BANK (Vikas Karya & Adho)- 17347      |         | 4,354,304.00   |                |                   |                    | 4,354,304.00     | -                |
| 45022-35 HDFC Bank (Chungl Khyatipurty)- 799170     |         |                |                | 48,548,207.00     |                    | 48,548,207.00    | -                |
| 45022-36 HDFC Bank (Mudrank Sulk)-390-231           |         |                |                | 165,409,678.00    | 179,000.00         | 165,230,678.00   | -                |
| 45022-37 (CICI BANK-00310                           |         |                |                | 690,590.00        | 284,780.00         | 405,810.00       | -                |
| 45022-38 IDBI-222                                   |         |                |                | 108,256,805.00    | 73,143,657.00      | 35,113,148.00    | -                |
| 45022-39 IDBI Bank -(13th FC)- 266734               |         | 178,913,717.00 |                | 157,316,478.00    | 327,682,346.00     | 8,547,849.00     | -                |
| 45022-40 IDBI Bank 238649                           |         | 8,741,710.00   |                | 42,734,680.00     | 50,067,900.00      | 1,408,490.00     | -                |
| 45022-41 IDBI Bank 36449                            |         | 55,089,059.00  |                | 42,608,604.00     | 13,446,753.00      | 84,250,910.00    | -                |
| 45022-42 IDBI Bank 40C0323550                       |         |                |                | 11,015,625.00     | 2,576,510.00       | 8,439,115.00     | -                |
| 45022-43 IDBI Bank4299                              |         | 1,924,945.00   |                | 4,118,519.00      | 4,747,584.00       | 1,295,880.00     | -                |
| 45022-44 IDBI BANK- BSUP-III- 40-666                |         | 23,799,449.00  |                | 458,985,564.00    | 451,228,324.00     | 31,556,689.00    | -                |
| 45022-45 IDBI Bank- City Bus- 5920                  |         | 2,066,314.00   |                | 85,869,326.00     | 88,373,515.00      | 1,562,125.00     | -                |
| 45022-46 IDBI- BSUP-IV-888                          |         | 38,805,001.00  |                | 159,441,678.00    | 122,182,538.00     | 75,864,141.00    | -                |
| 45022-47 INDUSIND BANK10050/74961                   |         | 157,319.22     |                |                   | 103,864.00         | 53,455.22        | -                |
| 45023 - Scheduled Cooperative Banks                 |         |                |                |                   |                    |                  | -                |
| 45023-01 Chhattisgarh Gramin Bank-Zone 2(48666)     |         | 1,490,000.00   |                |                   |                    | 1,490,000.00     | -                |
| 45023-02 BMB Bank 143864                            |         | 186,484.00     |                | 5,863.79          |                    | 192,347.79       | -                |
| 45023-03 Jila Sahakari Bank - 11723                 |         | 4,280,942.00   |                | 9,426,855.00      | 7,330,000.00       | 6,377,797.00     | -                |
| 45023-04 JILA SAHAKARI BANK 40211                   |         | 945,258.00     |                | 35,125.00         |                    | 980,383.00       | -                |
| 45023-05 JSKB- (Shahid Smarak)-1157-5292            |         | 9,605,843.11   |                | 3,161,632.00      | 3,951,173.00       | 8,816,302.11     | -                |
| Statement Not Available                             |         |                |                |                   |                    |                  | -                |
| 45023-07 JILA SAHAKARI BANK 14186                   |         | 8,447.50       |                |                   |                    | 8,447.50         | -                |
| Branch / Divisions                                  |         |                |                |                   |                    |                  | -                |
| Head Office - RMC                                   |         |                |                | 2,203,765,651.65  | 494,036,751.00     | 1,159,718,794.00 | 2,869,447,694.65 |
| Zone  |         | 37,102,772.64  |                | 4,000,000.00      | 6,848,397.00       | 34,254,375.64    | -                |
| Zone-1  |         | 223,876,668.00 |                | 89,779,335.00     | 51,128,824.00      | 262,527,179.00   | -                |
| Zone-2  |         | 128,119,377.00 |                | 121,150,212.00    | 97,757,834.00      | 191,511,755.00   | -                |
| Zone-3  |         | 229,664,897.01 |                | 101,928,281.00    | 42,557,219.00      | 289,035,959.01   | -                |
| Zone 4  |         | 407,135,457.00 |                | 170,798,661.00    | 35,598,980.00      | 542,425,138.00   | -                |
| Zone 5  |         | 242,156,371.00 |                | 162,434,515.00    | 67,530,256.00      | 337,060,630.00   | -                |
| Zone 6  |         | 441,455,383.00 |                | 140,248,279.00    | 40,168,038.00      | 541,545,624.00   | -                |
| Zone 7  |         | 376,274,450.00 |                | 181,918,000.00    | 81,000,000.00      | 477,192,450.00   | -                |
| Zone 8  |         | 189,608,278.00 |                | 123,048,452.00    | 78,762,144.00      | 233,894,584.00   | -                |
| 1 - Revenue Income                                  |         |                |                |                   |                    |                  | -                |
| 110 - Tax Revenue                                   |         |                |                |                   |                    |                  | -                |
| 11001 - Property Tax                                |         |                |                |                   |                    |                  | -                |
| 11001-01 - Property Tax on Building-Residential Use |         |                |                |                   | 264,711,000.00     |                  | 264,711,000.00   |
| 11001-41 - Surcharge on Property and Water Tax      |         |                |                |                   | 14,121,442.00      |                  | 14,121,442.00    |
| 11002 - Water Tax (Incl Fee & Charges)              |         |                |                |                   |                    |                  | -                |
| 11002-00 - Consolidated Water Tax                   |         |                |                |                   | 159,158,154.00     |                  | 159,158,154.00   |
| 11003 - Samekit Kar                                 |         |                |                |                   |                    |                  | -                |
| 11003-00 - Samekit Kar                              |         |                |                |                   | 85,680,000.00      |                  | 85,680,000.00    |
| 11011 - Advertisement Tax                           |         |                |                |                   |                    |                  | -                |
| 11011-01 - Advertisement Tax - Land Hoardings       |         |                |                |                   | 17,489,147.00      |                  | 17,489,147.00    |
| 11011-05 - Advertisement Tax - On Public Toilets    |         |                |                |                   | 918,000.00         |                  | 918,000.00       |
| 11080 - Others Taxes                                |         |                |                |                   |                    |                  | -                |
| 11080-03 - Nirakshrit Kar                           |         |                |                |                   | 28,098,349.00      |                  | 28,098,349.00    |
| 11080-41 - Education Cess                           |         |                |                |                   | 3,916,852.00       |                  | 3,916,852.00     |
| 120 - Assigned Revenues & Compensations             |         |                |                |                   |                    |                  | -                |
| 12010 - Taxes & Duties Collected By Others          |         |                |                |                   |                    |                  | -                |
| 12010-01 - Entertainment Tax                        |         |                |                |                   | 38,762,000.00      |                  | 38,762,000.00    |
| 12010-11 - Stamp Duty on Transfer of Properties     |         |                |                |                   | 164,889,678.00     |                  | 164,689,678.00   |



| GL Code   | GL Name  | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit |
|---|--|---------------|----------------|-------------------|--------------------|---------------|----------------|
|   | 12010-21 - Passenger Tax                       |               |                |                   | 9,145,000.00       | -             | 9,145,000.00   |
|   | 12010-32 - Bar Licence Fees                    |               |                |                   | 75,154,500.00      | -             | 75,154,500.00  |
|   | 12010-32 EXCISE DUTY                           |               |                |                   | 720,000.00         | -             | 720,000.00     |
|   | 12020 - Compensation in Lieu Of Taxes & Duties |               |                |                   |                    | -             | -              |
|   | 12020-01 - Compensation in Lieu of Octo        |               |                |                   | 113,880,255.00     | -             | 113,880,255.00 |
| 130 - Rental Income From Municipal Properties       |  |               |                |                   |                    | -             | -              |
| 13010 - Rent From Civic Amenities                   |  |               |                |                   |                    | -             | -              |
| 13010-10 Rent From Shop                             |  |               |                |                   | 86,954.00          | -             | 86,954.00      |
| 13010-02 - Rent From Shopping Complexes             |  |               |                |                   | 23,013,000.00      | -             | 23,013,000.00  |
| 13010-03 - Rent From Community Halls                |  |               |                | 227,050.00        | 415,256.00         | -             | 188,206.00     |
| 13010-04 - Rent From Stadium                        |  |               |                |                   | 6,288,462.00       | -             | 6,288,462.00   |
| 13080 - Other Rents                                 |  |               |                |                   |                    | -             | -              |
| 13080-02 - Lakes and Ponds                          |  |               |                |                   | 622,775.00         | -             | 622,775.00     |
| 140 - Fees & User Charges                           |  |               |                |                   |                    | -             | -              |
| 14011 - Licensing Fees                              |  |               |                |                   |                    | -             | -              |
| 14011-33 Dangerous And Offensive Trade              |  |               |                |                   | 1,246,668.00       | -             | 1,246,668.00   |
| 14011-01 - Trade License Fees                       |  |               |                |                   | 4,799,861.00       | -             | 4,799,861.00   |
| 14012 - Fees for Grant of Permit                    |  |               |                |                   |                    | -             | -              |
| 14012-01 - Fees From Sanction of Building Plans     |  |               |                |                   | 21,079,880.00      | -             | 21,079,880.00  |
| 14014 - Development Charges                         |  |               |                |                   |                    | -             | -              |
| 14014-01 - Development Charges                      |  |               |                |                   | 79,683,813.00      | -             | 79,683,813.00  |
| 14015 - Regularisation Fees                         |  |               |                |                   |                    | -             | -              |
| 14015-02 - Agreement Fees                           |  |               |                |                   | 13,769,017.00      | -             | 13,769,017.00  |
| 14015-03 -Building Construction Regularization Fees |  |               |                |                   | 10,479,035.00      | -             | 10,479,035.00  |
| 14040 - Other Fees                                  |  |               |                |                   |                    | -             | -              |
| 14040-18 Cleaning Charges                           |  |               |                |                   | 18,915.00          | -             | 18,915.00      |
| 14040-18 RTI  |  |               |                |                   | 1,266.00           | -             | 1,266.00       |
| 14040-01 - Advertisement Fees                       |  |               |                |                   | 4,089,947.00       | -             | 4,089,947.00   |
| 14040-11 - Meter Connection Charges                 |  |               |                |                   | 49,452.00          | -             | 49,452.00      |
| 14040-12 - Road Cutting Charges                     |  |               |                |                   | 66,347,767.00      | -             | 66,347,767.00  |
| 14040-13 - Application Fees                         |  |               |                |                   | 362,971.00         | -             | 362,971.00     |
| 14040-14 - Miscellaneous Fees                       |  |               |                |                   | 403,024.00         | -             | 403,024.00     |
| 14040-15 - Nai Connection(Sayojan) Charges          |  |               |                |                   | 12,881,787.00      | -             | 12,881,787.00  |
| 14040-16 - Nai Connection Material                  |  |               |                |                   | 9,034.00           | -             | 9,034.00       |
| 14050 - User Charges                                |  |               |                |                   |                    | -             | -              |
| 14050-02 - Septic Tank Cleaning Charges             |  |               |                |                   | 1,055,732.00       | -             | 1,055,732.00   |
| 14050-06 - Pay & Use Toilets                        |  |               |                |                   | 84,000.00          | -             | 84,000.00      |
| 14050-08 - Water Supply                             |  |               |                |                   | 5,199.00           | -             | 5,199.00       |
| 14050-11 - Penalty Imposed by Courts                |  |               |                |                   | 72,670.00          | -             | 72,670.00      |
| 14050-22 Income From Fire Brigade                   |  |               |                |                   | 6,819,892.00       | -             | 6,819,892.00   |
| 14050-23- Income From Parking Lots                  |  |               |                |                   | 134,670.00         | -             | 134,670.00     |
| 14060 - Entry Fees                                  |  |               |                |                   |                    | -             | -              |
| 14060-00 - Consolidated Entry Fees                  |  |               |                |                   | 270,500.00         | -             | 270,500.00     |
| 14060-01 - User Charges From Swimming Pool          |  |               |                |                   | 690,590.00         | -             | 690,590.00     |
| 14070 - Service / Administrative Charges            |  |               |                |                   |                    | -             | -              |
| 14070-04 - Service Charges                          |  |               |                |                   | 616,464.00         | -             | 616,464.00     |
| 150 - Sale & Hire Charges                           |  |               |                |                   |                    | -             | -              |
| 15011 - Sale of Forms & Publications                |  |               |                |                   |                    | -             | -              |
| 15011-01 - Sale of Tender Papers                    |  |               |                |                   | 4,610,601.00       | -             | 4,610,601.00   |
| 160 - Revenue Grants, Contribution & Subsidies      |  |               |                |                   |                    | -             | -              |
| 16010 - Revenue Grants                              |  |               |                |                   |                    | -             | -              |
| 16010-02-JANSAMPARK NIDHI                           |  |               |                |                   | 320,500.00         | -             | 320,500.00     |
| 16010-01 - From State Government                    |  |               |                |                   | 87,139,143.00      | -             | 87,139,143.00  |
| 16010-11 - From Central Government                  |  |               |                |                   | 82,782,105.00      | -             | 82,782,105.00  |

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



| GL Code   | GL Name                             | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit  | Closing Credit |
|---|-------------------------------------|---------------|----------------|-------------------|--------------------|----------------|----------------|
|   | 16010-21 - From Other Organisations |               |                |                   | 2,817,475.00       | -              | 2,817,475.00   |
|   | 16020 - Reimbursement of Expenses   |               |                |                   |                    | -              | -              |
|   | 16020-01 - From State Govt          |               |                |                   | 27,966,064.00      | -              | 27,966,064.00  |
|   | 16020-21 - From Other Organisation  |               |                |                   | 1,064,721.00       | -              | 1,064,721.00   |
| 170 - Income From Investments                       |                                     |               |                |                   |                    | -              | -              |
| 17010 - Interest                                    |                                     |               |                |                   |                    | -              | -              |
| 17010-01 - Fixed Deposits                           |                                     |               |                |                   | 101,066,604.00     | -              | 101,066,604.00 |
| 171 - Interest Earned                               |                                     |               |                |                   |                    | -              | -              |
| 17110 - Interest From Bank Accounts                 |                                     |               |                |                   |                    | -              | -              |
| 17110-00 - Consolidated Interest From Bank Accounts |                                     |               |                |                   | 6,631,050.36       | -              | 6,631,050.36   |
| 17110-22 BANK INTEREST                              |                                     |               |                |                   | 24,507,242.79      | -              | 24,507,242.79  |
| 18510 - Taxes                                       |                                     |               |                |                   |                    | -              | -              |
| 18510-01 - Property & Other Taxes                   |                                     |               |                |                   | 64,853,912.00      | -              | 64,853,912.00  |
| 18520 - Other Revenues                              |                                     |               |                |                   |                    | -              | -              |
| 18520-01 - Water Supply                             |                                     |               |                |                   | 61,352,881.00      | -              | 61,352,881.00  |
| 2 - Revenue Expenditure                             |                                     |               |                |                   |                    | -              | -              |
| 210 - Establishment Expenses                        |                                     |               |                |                   |                    | -              | -              |
| 21010 - Salaries, Wages And Bonus                   |                                     |               |                |                   |                    | -              | -              |
| 21010-01 - Salaries & Allowances Officers           |                                     |               |                | 884,664.00        |                    | 884,664.00     |                |
| 21010-11 - Salaries & Allowances Staff              |                                     |               |                | 640,519,538.00    |                    | 640,519,538.00 |                |
| 21010-21 - Wages                                    |                                     |               |                | 29,895,759.00     |                    | 29,895,759.00  |                |
| 21010-31 - Bonus & Ex-Gratia                        |                                     |               |                | 129,460.00        |                    | 129,460.00     |                |
| 21010-32 Remuneration for Staff(NULM)               |                                     |               |                | 3,831,710.00      |                    | 3,831,710.00   |                |
| 21020 - Benefits And Allowances                     |                                     |               |                |                   |                    | -              | -              |
| 21020-12 Arrears of Salary                          |                                     |               |                | 713,296.00        |                    | 713,296.00     |                |
| 21020-00 - Employee Benefits and Allowances         |                                     |               |                | 7,355,541.00      |                    | 7,355,541.00   |                |
| 21020-01-Group Insurance Scheme                     |                                     |               |                | 4,747,584.00      |                    | 4,747,584.00   |                |
| 21020-31 - Medical Allowance                        |                                     |               |                | 76,795.00         |                    | 76,795.00      |                |
| 21020-41 - Uniform Allowance                        |                                     |               |                | 169,856.00        |                    | 169,856.00     |                |
| 21020-61 - Staff Welfare Expenses                   |                                     |               |                | 82,525.00         |                    | 82,525.00      |                |
| 21020-81medical Reimbursement                       |                                     |               |                | 3,992,627.00      |                    | 3,992,627.00   |                |
| 21030 - Pension                                     |                                     |               |                |                   |                    | -              | -              |
| 21030-00 - Consolidated Pension                     |                                     |               |                | 78,923,842.00     |                    | 78,923,842.00  |                |
| 21030-01-Pension/Family Pen Contribution            |                                     |               |                | 37,022,881.00     |                    | 37,022,881.00  |                |
| 21030-04 - Anticipetry Pension                      |                                     |               |                | 809,241.00        |                    | 809,241.00     |                |
| 21040 - Other Terminal & Retirement Benefits        |                                     |               |                |                   |                    | -              | -              |
| 21040-01 - Death Cum Retirement Benefit             |                                     |               |                | 295,700.00        |                    | 295,700.00     |                |
| 21040-11 - Leave Encashment                         |                                     |               |                | 2,945,704.00      |                    | 2,945,704.00   |                |
| 21040-21 - Provident Fund Contribution              |                                     |               |                | 56,939,203.00     |                    | 56,939,203.00  |                |
| 220 - Administrative Expenses                       |                                     |               |                |                   |                    | -              | -              |
| 22010 - Rent, Rates and Taxes                       |                                     |               |                |                   |                    | -              | -              |
| 22010-02 - Rent - Others                            |                                     |               |                | 929,180.00        |                    | 929,180.00     |                |
| 22010-11 - Rates and Taxes                          |                                     |               |                | 34,355.00         |                    | 34,355.00      |                |
| 22011 - Office Maintenance                          |                                     |               |                |                   |                    | -              | -              |
| 22011-00 - Consolidated Office Maintenance          |                                     |               |                | 221,181.00        |                    | 221,181.00     |                |
| 22011-01 - Electricity Charges                      |                                     |               |                | 3,507,523.00      |                    | 3,507,523.00   |                |
| 22011-02 - Security Expenses                        |                                     |               |                | 5,122,769.00      |                    | 5,122,769.00   |                |
| 22012 - Communication Expenses                      |                                     |               |                |                   |                    | -              | -              |
| 22012-01 - Telephone Expenses                       |                                     |               |                | 1,283,834.00      |                    | 1,283,834.00   |                |
| 22012-11 - Web, Internet                            |                                     |               |                | 678,098.00        |                    | 678,098.00     |                |
| 22012-21 - Postage Expenses                         |                                     |               |                | 2,405.00          |                    | 2,405.00       |                |
| 22020 - Books & Periodicals                         |                                     |               |                |                   |                    | -              | -              |
| 22020-02 - Newspapers                               |                                     |               |                | 195,899.00        |                    | 195,899.00     |                |
| 22021 - Printing and Stationery                     |                                     |               |                |                   |                    | -              | -              |

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



| GL Code | GL Name   | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit  | Closing Credit |
|---------|---|---------------|----------------|-------------------|--------------------|----------------|----------------|
|         | 22021-00 - Consolidated Printing and Stationery             |               |                | 28,936.00         |                    | 28,936.00      | -              |
|         | 22021-01 - Printing Expenses                                |               |                | 794,087.00        |                    | 794,087.00     | -              |
|         | 22021-02 - Stationery                                       |               |                | 546,211.00        |                    | 546,211.00     | -              |
|         | 22021-03 - Computer Stationery And Consumables              |               |                | 879,816.00        |                    | 879,816.00     | -              |
|         | 22021-04 Photo Copy Expenses                                |               |                | 354,278.00        |                    | 354,278.00     | -              |
|         | 22030 - Travelling & Conveyance                             |               |                |                   |                    | -              | -              |
|         | 22030-04 - Travelling And Conveyance - Officers             |               |                | 7,281.00          |                    | 7,281.00       | -              |
|         | 22030-05 - Travelling And Conveyance Staff                  |               |                | 250,786.00        |                    | 250,786.00     | -              |
|         | 22030-11 - Fuel, Petrol and Diesel Own Vehicles             |               |                | 35,525,688.00     |                    | 35,525,688.00  | -              |
|         | 22040 - Insurance   |               |                |                   |                    | -              | -              |
|         | 22040-02 - Vehicles   |               |                | 1,376,141.00      |                    | 1,376,141.00   | -              |
|         | 22051 - Legal Expenses                                      |               |                |                   | 2,559,598.00       |                | 2,559,598.00   |
|         | 22051-01 - Legal Fees                                       |               |                |                   |                    | -              | -              |
|         | 22052 - Professional and Other Fees                         |               |                |                   | 331,752.00         |                | 331,752.00     |
|         | 22052-00 - Consolidated Professional and Other Fees         |               |                |                   | 50,000.00          |                | 50,000.00      |
|         | 22052-11 - Legal Fee  |               |                |                   | 9,618,323.00       |                | 9,618,323.00   |
|         | 22052-21 - Consultancy Fees,Charges                         |               |                |                   |                    | -              | -              |
|         | 22060 - Advertisement And Publicity                         |               |                |                   |                    | -              | -              |
|         | 22060-01 - Advertisement Expenses                           |               |                | 14,833,862.00     |                    | 14,833,862.00  | -              |
|         | 22060-11 - Publicity Expenses                               |               |                | 1,396,309.00      |                    | 1,396,309.00   | -              |
|         | 22060-31 - Cultural Events                                  |               |                | 828,669.00        |                    | 828,669.00     | -              |
|         | 22061 - Membership & Subscriptions                          |               |                |                   |                    | -              | -              |
|         | 22061-00 - Consolidat Membership& Subscriptions             |               |                | 30,000.00         |                    | 30,000.00      | -              |
|         | 22080 - Other Administrative Expenses                       |               |                |                   |                    | -              | -              |
|         | 22080 - 03 Honorarium                                       |               |                | 14,430.00         |                    | 14,430.00      | -              |
|         | 22080-13 Painting Expenses                                  |               |                | 241,510.00        |                    | 241,510.00     | -              |
|         | 22080-53 Meter Connection                                   |               |                | 17,681.00         |                    | 17,681.00      | -              |
|         | 22080-54 Atlas Expenses                                     |               |                | 48,790.00         |                    | 48,790.00      | -              |
|         | 22080-00-Consolidated Other Administrative Expense          |               |                | 58,135.00         |                    | 58,135.00      | -              |
|         | 22080-01 - Expenses for Meeting Of Corporation/MMIC         |               |                | 695,051.00        |                    | 695,051.00     | -              |
|         | 22080-51 - Miscellaneous Expenses                           |               |                | 3,446,188.00      |                    | 3,446,188.00   | -              |
|         | 22080-52 Housekeeping Exp.                                  |               |                | 929,786.00        |                    | 929,786.00     | -              |
|         | 230 - Operations & Maintenance                              |               |                |                   |                    | -              | -              |
|         | 23010 - Power & Fuel  |               |                |                   |                    | -              | -              |
|         | 23010-00 - Consolidated Power & Fuel                        |               |                | 7,384,650.00      |                    | 7,384,650.00   | -              |
|         | 23010-01 - Water Works                                      |               |                | 35,362,751.00     |                    | 35,362,751.00  | -              |
|         | 23010-02 - Street Lighting                                  |               |                | 184,121,608.00    |                    | 184,121,608.00 | -              |
|         | 23020 - Bulk Purchases                                      |               |                |                   |                    | -              | -              |
|         | 23020-01 - Raw Water  |               |                | 63,665.00         |                    | 63,665.00      | -              |
|         | 23030 - Consumption of Stores                               |               |                |                   |                    | -              | -              |
|         | 23030-00 - Consolidated Consumption of Stores               |               |                | 7,923,798.00      |                    | 7,923,798.00   | -              |
|         | 23030-01 - Consumption of Stores-Street Light               |               |                | 9,991,462.00      |                    | 9,991,462.00   | -              |
|         | 23030-01 - Consumption of Stores-Water Works                |               |                | 499,878.00        |                    | 499,878.00     | -              |
|         | 23040 - Hire Charges  |               |                |                   |                    | -              | -              |
|         | 23040-00 - Consolidated Hire Charges                        |               |                | 170,170.00        |                    | 170,170.00     | -              |
|         | 23040-01 - Hire Charges Of Machineries                      |               |                | 7,850.00          |                    | 7,850.00       | -              |
|         | 23050 - Repairs & Maintenance Infrastructure Assets         |               |                |                   |                    | -              | -              |
|         | 23050-06 Street Lights                                      |               |                | 17,265.00         |                    | 17,265.00      | -              |
|         | 23050-25 - Others   |               |                | 2,986,541.00      |                    | 2,986,541.00   | -              |
|         | 23050-35 Repair Maintenance Pumpset                         |               |                | 7,640,932.00      |                    | 7,640,932.00   | -              |
|         | 23050-38 Repair & Maintance Pipe                            |               |                | 12,576,923.00     |                    | 12,576,923.00  | -              |
|         | 23050-00 -Consoli Repairs&Maintenance Infrastructure Assets |               |                | 352,569.00        |                    | 352,569.00     | -              |
|         | 23050-01 - Concrete Roads(CCR)                              |               |                | 14,701,061.00     |                    | 14,701,061.00  | -              |
|         | 23050-02 - Metalled Roads (Bitumen)                         |               |                | 2,318,652.00      |                    | 2,318,652.00   | -              |



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

| GL Code | GL Name   | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit |
|---------|---|---------------|----------------|-------------------|--------------------|---------------|----------------|
|         | 23050-03 - Other Roads                                |               |                | 13,658,868.84     |                    | 13,658,868.84 |                |
|         | 23050-04 - Bridges & Flyovers                         |               |                | 1,117,533.00      |                    | 1,117,533.00  |                |
|         | 23050-10 Repair and Maintenance Filter Plant          |               |                | 10,649,388.00     |                    | 10,649,388.00 |                |
|         | 23050-11 - Underground Drains                         |               |                | 2,495,520.00      |                    | 2,495,520.00  |                |
|         | 23050-12 - Open Drains                                |               |                | 8,504,807.00      |                    | 8,504,807.00  |                |
|         | 23050-21 - Water Ways                                 |               |                | 4,023,676.00      |                    | 4,023,676.00  |                |
|         | 23050-22 - Borewell                                   |               |                | 422,287.00        |                    | 422,287.00    |                |
|         | 23050-23 - Open Wells                                 |               |                | 105,577.00        |                    | 105,577.00    |                |
|         | 23050-24 - Water Reservoirs                           |               |                | 388,968.00        |                    | 388,968.00    |                |
|         | 23050-31 - Public Lighting                            |               |                | 217,314.00        |                    | 217,314.00    |                |
|         | 23050-32 - Lamp Posts                                 |               |                | 140,784.00        |                    | 140,784.00    |                |
|         | 23050-34 - Others                                     |               |                | 3,459,788.00      |                    | 3,459,788.00  |                |
|         | 23050-41 - Plant & Machinery                          |               |                | 4,302,920.00      |                    | 4,302,920.00  |                |
|         | 23051 - Repairs & Maintenance Civic Amenities         |               |                |                   |                    |               |                |
|         | 23051-06 Sqare  |               |                | 1,384,213.00      |                    | 1,384,213.00  |                |
|         | 23051-00 -Consoli Repairs&Maintenance-Civic Amenities |               |                | 598,357.00        |                    | 598,357.00    |                |
|         | 23051-01 - Parks, Nurseries & Gardens                 |               |                | 8,472,881.84      |                    | 8,472,881.84  |                |
|         | 23051-02 - Lakes & Ponds                              |               |                | 3,304,878.00      |                    | 3,304,878.00  |                |
|         | 23051-03 - Playgrounds & Stadium                      |               |                | 847,339.00        |                    | 847,339.00    |                |
|         | 23051-04 - Swimming Pool                              |               |                | 112,303.00        |                    | 112,303.00    |                |
|         | 23051-05 - Parking Lots                               |               |                | 94,439.00         |                    | 94,439.00     |                |
|         | 23051-11 - Markets & Complexes                        |               |                | 32,227.00         |                    | 32,227.00     |                |
|         | 23051-21 - Public Toilets                             |               |                | 3,138,833.00      |                    | 3,138,833.00  |                |
|         | 23051-31 - Street Lights                              |               |                | 823,225.00        |                    | 823,225.00    |                |
|         | 23052 - Repairs & Maintenance Buildings               |               |                |                   |                    |               |                |
|         | 23052-22 Girls Toilet                                 |               |                | 271,219.00        |                    | 271,219.00    |                |
|         | 23052-15 - Public Toilets                             |               |                | 100,000.00        |                    | 100,000.00    |                |
|         | 23052-16 -Welcome Gate                                |               |                | 99,080.00         |                    | 99,080.00     |                |
|         | 23052-00 - Consoli Repairs & Maintenance -Buildings   |               |                | 1,785,726.00      |                    | 1,785,726.00  |                |
|         | 23052-01 - Office Buildings(R&M)                      |               |                | 1,598,286.00      |                    | 1,598,286.00  |                |
|         | 23052-02 - Community Building                         |               |                | 11,639,366.00     |                    | 11,639,366.00 |                |
|         | 23052-03 - Market Building                            |               |                | 382,010.00        |                    | 382,010.00    |                |
|         | 23052-04 - Hospital Building                          |               |                | 287,271.00        |                    | 287,271.00    |                |
|         | 23052-05 - Residential Quarters                       |               |                | 583,420.00        |                    | 583,420.00    |                |
|         | 23052-08 - Auditoriums                                |               |                | 159,608.00        |                    | 159,608.00    |                |
|         | 23052-09 - School Building                            |               |                | 3,308,998.00      |                    | 3,308,998.00  |                |
|         | 23052-10 - Swimming Pools                             |               |                | 284,780.00        |                    | 284,780.00    |                |
|         | 23052-11 - Temples                                    |               |                | 2,040,244.00      |                    | 2,040,244.00  |                |
|         | 23052-12 - Factory Sheds for Water Works & Drainage   |               |                | 104,438.00        |                    | 104,438.00    |                |
|         | 23052-14 - Slaughter House                            |               |                | 770,293.00        |                    | 770,293.00    |                |
|         | 23052-16 - Shed & Chabura Repair                      |               |                | 1,420,901.00      |                    | 1,420,901.00  |                |
|         | 23053 - Repairs & Maintenance Vehicles                |               |                |                   |                    |               |                |
|         | 23053-00 - Consoli Repairs & Maintenance -Vehicles    |               |                | 6,949,161.00      |                    | 6,949,161.00  |                |
|         | 23053-01 - Motor Car                                  |               |                | 209,785.00        |                    | 209,785.00    |                |
|         | 23053-04 - Trucks (Tractor)                           |               |                | 55,037.00         |                    | 55,037.00     |                |
|         | 23053-05 - Tankers                                    |               |                | 48,500.00         |                    | 48,500.00     |                |
|         | 23053-06 - Cranes                                     |               |                | 54,110.00         |                    | 54,110.00     |                |
|         | 23053-08 - Fire Tenders                               |               |                | 295,209.00        |                    | 295,209.00    |                |
|         | 23053-09 - Hearse Van                                 |               |                | 53,789.00         |                    | 53,789.00     |                |
|         | 23054 - Repairs & Maintenance Furniture               |               |                |                   |                    |               |                |
|         | 23054-10 A.C  |               |                | 1,097,760.00      |                    | 1,097,760.00  |                |
|         | 23054-00 -Consoli Repairs & Maintenance - Furniture   |               |                | 195,002.00        |                    | 195,002.00    |                |
|         | 23054-01 - Chairs                                     |               |                | 29,090.00         |                    | 29,090.00     |                |
|         | 23054-02 - Tables                                     |               |                | 19,095.00         |                    | 19,095.00     |                |



Deputy Commissioner(Finance)  
Municipal Corporation, Relpur (E.G.)

| GL Code | GL Name  | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit  | Closing Credit |
|---------|--|---------------|----------------|-------------------|--------------------|----------------|----------------|
|         | 23054-03 - Almirahs  |               |                | 66,290.00         |                    | 66,290.00      | -              |
|         | 23054-09 - Others  |               |                | 15,900.00         |                    | 15,900.00      | -              |
|         | 23055 - Repairs & Maintenance Office Equipments            |               |                |                   |                    |                |                |
|         | 23055-00 - Consolidated Office & Other Equipments          |               |                | 589,222.00        |                    | 589,222.00     | -              |
|         | 23055-01 - Air Conditioners                                |               |                | 9,936.00          |                    | 9,936.00       | -              |
|         | 23055-02 - Computers                                       |               |                | 291,202.00        |                    | 291,202.00     | -              |
|         | 23055-03 - Faxes   |               |                | 13,600.00         |                    | 13,600.00      | -              |
|         | 23055-04 - Photo-Copiers                                   |               |                | 124,614.00        |                    | 124,614.00     | -              |
|         | 23055-06 - Water Coolers                                   |               |                | 39,832.00         |                    | 39,832.00      | -              |
|         | 23055-08 - Typewriter                                      |               |                | 15,947.00         |                    | 15,947.00      | -              |
|         | 23055-09 - Others  |               |                | 57,542.00         |                    | 57,542.00      | -              |
|         | 23055-10 - Printers  |               |                | 9,950.00          |                    | 9,950.00       | -              |
|         | 23055-11 - Survey, Drawing Equipment                       |               |                | 180,631.00        |                    | 180,631.00     | -              |
|         | 23056 - Repairs & Maintenance Electrical Appliances        |               |                |                   |                    |                |                |
|         | 23058-00 - Consolidated Electrical Appliances              |               |                | 1,803,142.00      |                    | 1,803,142.00   | -              |
|         | 23056-01 - Fans  |               |                | 11,820.00         |                    | 11,820.00      | -              |
|         | 23056-02 - Electrical Fittings                             |               |                | 1,610,814.00      |                    | 1,610,814.00   | -              |
|         | 23059 - Repairs & Maintenance Others                       |               |                |                   |                    |                |                |
|         | 23059-00 - Consolidated Repairs & Maintenance Others       |               |                | 119,538.00        |                    | 119,538.00     | -              |
|         | 23080 - Other Operating & Maintenance Expenses             |               |                |                   |                    |                |                |
|         | 23080-01 Painting Expenses                                 |               |                | 46,873.00         |                    | 46,873.00      | -              |
|         | 23080-00-Consolidated Other Operating&Maintenance Expenses |               |                | 1,203,934.00      |                    | 1,203,934.00   | -              |
|         | 23080-02 - Testing & Inspection Charges                    |               |                | 1,404,390.00      |                    | 1,404,390.00   | -              |
|         | 23080-03 - Garbage & Clearance Expenses                    |               |                | 277,307.00        |                    | 277,307.00     | -              |
|         | 23080-04 - Cleaning by Private Agencies (Outsourced)       |               |                | 33,890,563.00     |                    | 33,890,563.00  | -              |
|         | 23080-05 - Water Tankers                                   |               |                | 12,070,871.00     |                    | 12,070,871.00  | -              |
|         | 23080-06 Wast Management Expenses                          |               |                | 124,318,856.00    |                    | 124,318,856.00 | -              |
|         | 240 - Interest & Finance Charges                           |               |                |                   |                    |                |                |
|         | 24070 - Bank Charges                                       |               |                |                   |                    |                |                |
|         | 24070-00 - Consolidated Bank Charges                       |               |                | 166,962.98        |                    | 166,962.98     | -              |
|         | 250 - Programme Expenses                                   |               |                |                   |                    |                |                |
|         | 25010 - Election Expenses                                  |               |                |                   |                    |                |                |
|         | 25010-00 - Consolidated Election Expenses                  |               |                | 297,196.00        |                    | 297,196.00     | -              |
|         | 25020 - Own Programme                                      |               |                |                   |                    |                |                |
|         | 25020-00 - Consolidated Own Programme                      |               |                | 7,375,904.00      |                    | 7,375,904.00   | -              |
|         | 260 - Revenue Grants, Contribution and Subsidies           |               |                |                   |                    |                |                |
|         | 26010 - Grants   |               |                |                   |                    |                |                |
|         | 26010-02 ILCS Expenses                                     |               |                | 3,245,579.00      |                    | 3,245,579.00   | -              |
|         | 26010-09 *ILCS Expenses                                    |               |                | 4,396,000.00      |                    | 4,396,000.00   | -              |
|         | 26010-09 Mukhyamantri Sahayata Yojana                      |               |                | 4,620.00          |                    | 4,620.00       | -              |
|         | 26010-00 - Consolidated Grants                             |               |                | 2,714,000.00      |                    | 2,714,000.00   | -              |
|         | 26010-01 - Sarva Shiksha Abhiyan                           |               |                | 1,466,429.00      |                    | 1,466,429.00   | -              |
|         | 26010-01-Tribal Development Expenses                       |               |                | 3,692,129.00      |                    | 3,692,129.00   | -              |
|         | 26010-02 Madhyan Bhojan Expenses                           |               |                | 18,360,708.00     |                    | 18,360,708.00  | -              |
|         | 26010-07 Census Expenses                                   |               |                | 887,000.00        |                    | 887,000.00     | -              |
|         | 26010-10 City Bus Expenses                                 |               |                | 76,168,902.00     |                    | 76,168,902.00  | -              |
|         | 26010-09 -Consultancy Fees( JNNURM)                        |               |                | 7,793,712.00      |                    | 7,793,712.00   | -              |
|         | 26020 - Contributions                                      |               |                |                   |                    |                |                |
|         | 26020-02 Jansamprakar                                      |               |                | 335,742.00        |                    | 335,742.00     | -              |
|         | 26020-01-Health Programme                                  |               |                | 269,752.00        |                    | 269,752.00     | -              |
|         | 26030 - Subsidies  |               |                |                   |                    |                |                |
|         | 26030-01 Cremation Ground                                  |               |                | 619,136.00        |                    | 619,136.00     | -              |
|         | 26030-01 - Shradhanjali Yojna                              |               |                | 373,482.00        |                    | 373,482.00     | -              |
|         | 26030-00 - Consolidated Subsidies                          |               |                | 31,964.00         |                    | 31,964.00      | -              |



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

| GL Code   | GL Name | Opening Debit     | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit  | Closing Credit    |
|---|---------|-------------------|----------------|-------------------|--------------------|----------------|-------------------|
| 272 - Depreciation  |         |                   |                |                   |                    | -              | -                 |
| 27220 - Buildings   |         |                   |                | 60,627,552.93     |                    | 60,527,552.93  | -                 |
| 27220-00 - Consolidated Depreciation on Buildings                                     |         |                   |                |                   |                    | -              | -                 |
| 27230 - Roads & Bridges   |         |                   |                | 614,796,051.68    |                    | 614,796,051.68 | -                 |
| 27230-00 - Consolidated Depreciation on Road&Bridge                                   |         |                   |                |                   |                    | -              | -                 |
| 27231 - Sewerage And Drainage   |         |                   |                | 159,397,848.19    |                    | 159,397,848.19 | -                 |
| 27231-00 -Consolidated Dep. On Sewerage & Drainage                                    |         |                   |                |                   |                    | -              | -                 |
| 27232 - Waterways   |         |                   |                | 26,559,421.83     |                    | 26,559,421.83  | -                 |
| 27232-00 - Consolidated Depreciation On Waterways                                     |         |                   |                |                   |                    | -              | -                 |
| 27233 - Public Lighting System  |         |                   |                | 7,221,312.96      |                    | 7,221,312.96   | -                 |
| 27233-00-Consolidated Dep on Public Lighting System                                   |         |                   |                |                   |                    | -              | -                 |
| 27234 -Bridges  |         |                   |                | 6,019,135.98      |                    | 6,019,135.98   | -                 |
| 27234-00 -Consolidated Dep. On Bridges  |         |                   |                |                   |                    | -              | -                 |
| 27240 - Plant & Machinery   |         |                   |                | 13,818,217.00     |                    | 13,818,217.00  | -                 |
| 27240-00 - Consolidated Dep. on Plant & Machinery                                     |         |                   |                |                   |                    | -              | -                 |
| 27260 - Vehicles  |         |                   |                | 19,269,650.56     |                    | 19,269,650.56  | -                 |
| 27260-00 - Consolidated Depreciation on Vehicles                                      |         |                   |                |                   |                    | -              | -                 |
| 27260 - Office & Other Equipments   |         |                   |                | 5,289,296.10      |                    | 5,289,296.10   | -                 |
| 27260-00-Consolidated Dep. on Office & Other Equipment                                |         |                   |                |                   |                    | -              | -                 |
| 27270 -Furniture, Fixtures, Fittings&Electrical Appliance                             |         |                   |                | 9,679,821.75      |                    | 9,679,821.75   | -                 |
| 27270-00 - Consolidated Dep. On Furniture, Fixtures, Fittings & Electrical Appliances |         |                   |                |                   |                    | -              | -                 |
| 27280 - Other Fixed Assets (Please Specify)   |         |                   |                | 60,777.50         |                    | 60,777.50      | -                 |
| 27280-00 - Consolidated Dep. on Other Fixed Assets                                    |         |                   |                |                   |                    | -              | -                 |
| 285 - Prior Period  |         |                   |                |                   |                    | -              | -                 |
| 28500 - Expenses  |         |                   |                | 4,780.00          |                    | 4,780.00       | -                 |
| 28500-00 - Consolidated Prior Period Expenses   |         |                   |                |                   |                    | -              | -                 |
| <b>3 - Capital Receipts &amp; Liabilities</b>   |         |                   |                |                   |                    |                |                   |
| 310 - Municipal (General) Fund  |         |                   |                |                   |                    | -              | -                 |
| 31010 - Municipal Fund  |         |                   |                |                   |                    | -              | -                 |
| 31010-00 - Consolidated Municipal Fund  |         | 17,569,811,660.53 | 4,500,000.00   |                   |                    | =              | 17,565,311,660.53 |
| 312 - Reserve Funds   |         |                   |                |                   |                    | -              | -                 |
| 31210 - Capital Contribution  |         |                   |                |                   |                    | -              | -                 |
| 31210-00 - Consolidated Capital Contribution  |         | 1,218,777,958.31  |                | 1,331,586,200.00  |                    | =              | 2,550,364,158.31  |
| 320 - Grants, Contribution for Specific Purposes                                      |         |                   |                |                   |                    | -              | -                 |
| 32010 - Central Government  |         |                   |                |                   |                    | -              | -                 |
| 32010-59 Saansad Vidhayak Nidhi   |         |                   |                | 475,000.00        |                    |                | 475,000.00        |
| 32010-01 Grant for Census   |         |                   |                | 887,000.00        | 2,614,100.00       | -              | 1,727,100.00      |
| 32010-02 - Grants - 12th Finance Commission   |         | 2,342,446.00      |                |                   |                    | -              | 2,342,446.00      |
| 32010-03 - Grants - 13th Finance Commission   |         | 23,499,944.00     | 1,100,000.00   | 147,000,000.00    |                    | =              | 169,399,944.00    |
| 32010-09 Shradhanjali Yojna   |         |                   |                | 200,000.00        |                    | -              | 200,000.00        |
| 32010-12-Rashtriya Vidhwa Fund  |         | 90,900.00         | 116,100.00     | 119,621.00        |                    | =              | 94,421.00         |
| 32010-13-Rashtriya Viklang Fund   |         | 75,200.00         | 87,600.00      | 160,579.00        |                    | -              | 148,179.00        |
| 32010-14-Social Security Pension Jyotna   |         | 1,783,432.00      | 23,420,300.00  | 22,977,000.00     |                    | =              | 1,340,132.00      |
| 32010-15-Raastriya Vridhwaste Pension   |         | 2,984,854.00      | 659,400.00     | 40,100.00         |                    | -              | 2,365,554.00      |
| 32010-16-Sukhad Sahara Pension  |         | 9,662.00          | 21,853,700.00  | 21,850,000.00     |                    | -              | 5,962.00          |
| 32010-17-Rashtriya Parvaar Sahayata   |         | 270,591.00        | 11,260,800.00  | 11,233,346.00     |                    | -              | 243,137.00        |
| 32010-18-Shiksha Karmi Aanudan  |         | 219,967,800.00    | 68,333,501.00  | 61,227,849.00     |                    | -              | 212,862,148.00    |
| 32010-21 - National Slum Development Programme  |         | 250,000.00        |                |                   |                    | -              | 250,000.00        |
| 32010-22 Rajiv Awas Yojna   |         | 17,278,600.00     |                | 33,509,900.00     |                    | -              | 50,788,500.00     |
| 32010-55 - SJSRY  |         | 1,422,000.00      |                | 4,500,000.00      |                    | -              | 5,922,000.00      |
| 32010-56 Jal Awardhan Yojna-JNNURM  |         | 161,355,193.00    | 30,000,000.00  |                   |                    | -              | 131,355,193.00    |
| 32010-56 MADHYAN BHojan YOJNA   |         | 15,797,626.10     | 18,691,930.00  | 18,256,000.00     |                    | -              | 15,361,696.10     |
| 32010-57 Sarv Shiksha Abhiyan   |         | 5,654,000.00      |                | 3,454,000.00      |                    | -              | 9,108,000.00      |
| 32010-58 BSUP HOUSING FUND  |         | 239,824,521.00    | 502,184,495.00 | 279,855,500.00    |                    | -              | 17,495,526.00     |



Municipal Corporation, Raipur (C.G.)

| GL Code | GL Name   | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit |
|---------|---|---------------|----------------|-------------------|--------------------|---------------|----------------|
|         | 32010-58RAJIV GANDHI SHIKSHA MISSION FUND           |               | 3,644,975.00   | 271,934.00        | 2,707,290.00       | -             | 6,080,331.00   |
|         | 32010-60 Grants for City Bus                        |               |                | 63,534,397.00     | 63,534,397.00      | -             |                |
|         | 32010-61 ILCS Scheme Fund                           |               | 29,465,200.00  | 4,626,331.00      | 78,752,000.00      | -             | 103,590,869.00 |
|         | 32010-63 NULM Grant                                 |               |                |                   | 10,924,000.00      | -             | 10,924,000.00  |
|         | 32010-56 I D S M T Grant                            |               | 2,781,851.00   |                   |                    | -             | 2,781,851.00   |
|         | 32020 - State Government                            |               |                |                   |                    | -             |                |
|         | 32020-02 Jan Sampark Fund                           |               | 285,000.00     |                   |                    | -             | 285,000.00     |
|         | 32020-05 BHAGIRATHI NAL JAL YOJANA                  |               |                |                   | 258,830.00         | -             | 258,830.00     |
|         | 320320-55 Bhagirathi Nal Jal Yojna                  |               |                |                   | 1,500,000.00       | -             | 1,500,000.00   |
|         | 32020-00 - Consolidated Grants From State Govt      |               | 139,046,153.00 | 146,693,520.00    | 7,647,367.00       | -             | -              |
|         | 32020-02 Mukhya Mantri Shramik Sahayta Yojna        |               | 4,014,147.00   | 43,308.00         |                    | -             | 3,970,839.00   |
|         | 32020-02-Muktidham Yojna Fund-Rajya Parvartit       |               | 8,736,947.00   |                   | 905,000.00         | -             | 9,641,947.00   |
|         | 32020-08-Public Toilet Grant Fund                   |               | 74,129,666.00  | 1,353,578.00      | 9,114,000.00       | -             | 81,890,088.00  |
|         | 32020-09 Grant for Parking Lot                      |               |                |                   | 5,753,000.00       | -             | 5,753,000.00   |
|         | 32020-09-Pushp Vatika Development Fund-Rajya Parvar |               |                |                   | 24,240,000.00      | -             | 24,240,000.00  |
|         | 32020-10 Aya Vey Ka Antar Rashi                     |               |                | 74,732,000.00     | 427,135,360.00     | -             | 352,403,360.00 |
|         | 32020-10 Grant for Agriculture                      |               |                |                   | 22,823,000.00      | -             | 22,823,000.00  |
|         | 32020-10-Sarover Dharover Yojna                     |               |                |                   | 27,131,000.00      | -             | 27,131,000.00  |
|         | 32020-11 - Grants for Road Development              |               | 11,400,000.00  |                   | 760,000.00         | -             | 12,160,000.00  |
|         | 32020-12-Parshad Nidhi Fund                         |               | 54,102,300.00  | 3,400,000.00      | 22,200,000.00      | -             | 72,902,300.00  |
|         | 32020-14-MP / MLA Grant for Specific Purpose        |               | 6,875,045.00   | 2,038,000.00      | 3,217,496.00       | -             | 8,054,542.00   |
|         | 32020-15-Angan Badi Scheme Fund                     |               | 4,503,750.00   |                   | 7,025,000.00       | -             | 11,528,750.00  |
|         | 32020-16-Pay Jal Sankat Niwaran Water Fund          |               | 1,850,000.00   |                   |                    | -             | 1,850,000.00   |
|         | 32020-18-Jan Samashya Niwaran Grant-Adhosanrachna   |               | 205,515,200.00 | 205,515,200.00    | 112,500,000.00     | -             | 112,500,000.00 |
|         | 32020-20-Infrastructure Dev Fund                    |               | 225,476,500.00 | 455,977,480.00    | 230,500,980.00     | -             | -              |
|         | 32020-21 - MLA LAD (Local Area Development Funds)   |               | 26,609,417.00  |                   | 4,225,585.00       | -             | 30,835,002.00  |
|         | 32020-23-Bhagirathi Naljal Yojana Grant             |               | 46,500,000.00  |                   |                    | -             | 46,500,000.00  |
|         | 32020-25 Rajya Parvartit- Gyan Sthal Yojna          |               | 433,000.00     |                   |                    | -             | 433,000.00     |
|         | 32020-26 Adhosanrachna Mad-Vikash Karya (197 Lac)   |               | 19,700,000.00  |                   |                    | -             | 19,700,000.00  |
|         | 32020-28 Adhosanrachna Mad- Damarikaran Karya       |               | 40,000,000.00  |                   |                    | -             | 40,000,000.00  |
|         | 32020-30 Adhosanrachna Mad- CG Club to Jalyihar Col |               | 12,000,000.00  |                   |                    | -             | 12,000,000.00  |
|         | 32020-32 Adhosanrachna Mad-Puma Bus Stand to Bahum  |               | 10,000,000.00  |                   |                    | -             | 10,000,000.00  |
|         | 32020-34 Adhosanrachna-Adivasi Vikash               |               | 3,992,000.00   |                   | 10,000,000.00      | -             | 13,992,000.00  |
|         | 32020-35 Adhosanrachna Maintenance 227.45           |               | 204,707,150.00 |                   |                    | -             | 204,707,150.00 |
|         | 32020-36 Adhosanrachna-Rohani Puram                 |               | 20,000,000.00  |                   |                    | -             | 20,000,000.00  |
|         | 32020-37 Rajya Parvartit-Temple                     |               | 1,200,000.00   |                   |                    | -             | 1,200,000.00   |
|         | 32020-38 VIP Road                                   |               | 4,000,000.00   |                   |                    | -             | 4,000,000.00   |
|         | 32020-41 Rajya Parvartit Yojna                      |               | 106,736,000.00 |                   | 14,402,000.00      | -             | 121,138,000.00 |
|         | 32020-43 Grant for Street Light                     |               | 1,200,000.00   |                   |                    | -             | 1,200,000.00   |
|         | 32020-44 Adhosanrachna -Paschim Vidhan Sabha        |               | 30,000,000.00  |                   |                    | -             | 30,000,000.00  |
|         | 32020-45 Adhosanrachna Apath Nidhi-(3.03Lac)        |               | 90,938,970.00  |                   | 60,625,980.00      | -             | 151,564,950.00 |
|         | 32020-51 - Other Grants                             |               |                |                   | 29,251,081.00      | -             | 29,251,081.00  |
|         | 32020-52 - Grants for Drinking Water Programme      |               |                |                   | 3,050,000.00       | -             | 3,050,000.00   |
|         | 32020-53 Adhosanrachna Fund                         |               | 544,395,000.00 | 523,400,000.00    | 110,000,000.00     | -             | 130,955,000.00 |
|         | 32020-53 Vidhan Sabha Nirbachan Vikas Yojna         |               | 6,029,568.00   |                   | 6,147,846.00       | -             | 12,177,434.00  |
|         | 32020-55 GRANT FOR FILTER PLANT                     |               | 800,000.00     |                   |                    | -             | 800,000.00     |
|         | 32020-55-Grant For Fire Tender                      |               | 163,100,000.00 |                   |                    | -             | 163,100,000.00 |
|         | 3202057 Grants for Lakes and Ponds                  |               | 1,651,000.00   |                   |                    | -             | 1,651,000.00   |
|         | 32020-57-Hai Bazar Grant                            |               |                |                   | 8,427,000.00       | -             | 8,427,000.00   |
|         | 32020-58 Grant for Zone Building-Adhosanrachna      |               | 10,000,000.00  |                   |                    | -             | 10,000,000.00  |
|         | 32020-59 Grant for Salary                           |               | 109,860,813.00 |                   | 10,000,000.00      | -             | 119,860,813.00 |
|         | 32020-59 Nagar Suraj                                |               | 105,000,000.00 |                   |                    | -             | 105,000,000.00 |
|         | 32020-60 Asanghatita Karmahar                       |               |                |                   | 2,500,000.00       | -             | 2,500,000.00   |
|         | 32020-64 Apda Rahat Fund                            |               | 50,300,000.00  |                   |                    | -             | 50,300,000.00  |



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

| GL Code                     | GL Name  | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit |
|-----------------------------|--|---------------|----------------|-------------------|--------------------|---------------|----------------|
|                             | 32020-66 Annapurna Samudayik Seva-Rajya Parvarit               |               | 3,000,000.00   |                   |                    | -             | 3,000,000.00   |
|                             | 32020-71- Grant for Animal Hospital                            |               |                |                   | 2,500,000.00       | -             | 2,500,000.00   |
|                             | 32020-73 Flood Arrangement Grant                               |               | 51,290,500.00  |                   |                    | -             | 51,290,500.00  |
|                             | 32020-78 Boriakala Grant Fund                                  |               | 43,900,000.00  |                   |                    | -             | 43,900,000.00  |
|                             | 32020-83 ANPA VIKAS  |               | 32,745,430.00  |                   |                    | -             | 32,745,430.00  |
| 330 - Secured Loans         |  |               |                |                   |                    | -             | -              |
|                             | 33020 - Loans From State Government                            |               |                |                   |                    | -             | -              |
|                             | 33020-00 - Consolidated Loans From State Govt.                 |               | 837,281,615.00 |                   |                    | -             | 837,281,615.00 |
|                             | 33050 -Loans From Bank&Other Financial Institutions            |               |                |                   |                    | -             | -              |
|                             | 33050-00 - Consoli Loans From Bank&Other Financial Institution |               | 72,087,026.00  |                   |                    | -             | 72,087,026.00  |
| 340 - Deposits Received     |  |               |                |                   |                    | -             | -              |
|                             | 34010 - From Contractors/Suppliers                             |               |                |                   |                    | -             | -              |
|                             | 34010-11 - Security Deposit BSUP(Sd)                           |               | 2,201,943.00   |                   |                    | -             | 2,201,943.00   |
|                             | 34010-01 - Earnest Money Deposi (EMD)                          |               | 2,334,742.00   | 161,840.00        |                    | -             | 2,172,902.00   |
|                             | 34010-04 - Royalty   |               |                | 608.00            | 608.00             | -             | -              |
|                             | 34010-11 - Security Deposit( SD)                               |               | 97,646,103.46  | 14,573,982.00     | 8,385,985.68       | -             | 91,458,107.14  |
| 34020 - Deposits - Revenues |  |               |                |                   |                    | -             | -              |
|                             | 34020-03 Jansampark Nidhi                                      |               |                | 13,000.00         | 239,000.00         | -             | 226,000.00     |
|                             | 34020-03 Rain Water Harvesting- Refundable                     |               | 21,702,713.82  | 3,687,611.00      | 3,493,772.00       | -             | 21,508,874.82  |
|                             | 34020- 04 Beneficiary Contribution                             |               |                |                   | 527,000.00         | -             | 527,000.00     |
|                             | 34020-01 Grant for Dumtaur Market                              |               | 203,782,495.00 |                   | 119,126,423.00     | -             | 322,908,918.00 |
| 34080 - From Others         |  |               |                |                   |                    | -             | -              |
|                             | 34080-00 - Consolidated Deposits From Others                   |               | 55,150.00      |                   |                    | -             | 55,150.00      |
| 350 - Other Liabilities     |  |               |                |                   |                    | -             | -              |
| 35010 - Creditors           |  |               |                |                   |                    | -             | -              |
|                             | 35010-01 Raj Kumar Yadav                                       |               |                | 3,610,418.00      | 3,610,418.00       | -             | -              |
|                             | 35010-02 Ajit Senapati   |               |                | 1,849,143.00      | 1,849,143.00       | -             | -              |
|                             | 35010-02 Akash Trading   |               |                | 868,416.00        | 868,416.00         | -             | -              |
|                             | 35010-03 Chandra Sekhar Chandrakar                             |               |                | 1,162,932.00      | 1,162,932.00       | -             | -              |
|                             | 35010-04 Santosh Uek   |               |                | 269,291.00        | 269,291.00         | -             | -              |
|                             | 35010-05 Rajesh Kumar Pal                                      |               |                | 450,150.00        | 450,150.00         | -             | -              |
|                             | 35010-06 Mahendra Kumar Sahoo                                  |               |                | 166,368.00        | 166,368.00         | -             | -              |
|                             | 35010-06 Rajeev Kumar Sahu                                     |               |                | 1,764,510.00      | 1,764,510.00       | -             | -              |
|                             | 35010-07 Niranjan Sharma                                       |               |                | 1,468,627.00      | 1,468,627.00       | -             | -              |
|                             | 35010-08 Sanjay Avasthi  |               |                | 896,362.00        | 896,362.00         | -             | -              |
|                             | 35010-09 Sudhee Tarak  |               |                | 502,752.00        | 502,752.00         | -             | -              |
|                             | 35010-10 Mahendra Soni   |               |                | 572,237.00        | 572,237.00         | -             | -              |
|                             | 35010-11 Bharat Tiwari   |               |                | 359,409.00        | 359,409.00         | -             | -              |
|                             | 35010-12 Om Krishna  |               |                | 2,042,297.00      | 2,042,297.00       | -             | -              |
|                             | 35010-15 Dharmendra Soni                                       |               |                | 174,266.00        | 174,266.00         | -             | -              |
|                             | 35010-16 Santosh Mishra  |               |                | 210,507.00        | 210,507.00         | -             | -              |
|                             | 35010-17 Sameer Sing   |               |                | 431,099.00        | 431,099.00         | -             | -              |
|                             | 35010-17 Vikram Singh Thakur                                   |               |                | 732,057.00        | 732,057.00         | -             | -              |
|                             | 35010-18 Anil Rohra  |               |                | 559,372.00        | 559,372.00         | -             | -              |
|                             | 35010-18 O P. Ghanger  |               |                | 271,400.00        | 271,400.00         | -             | -              |
|                             | 35010-19 Deepak Singh Thakur                                   |               |                | 89,466.00         | 89,466.00          | -             | -              |
|                             | 35010-20 Mo. Javed   |               |                | 605,105.00        | 605,105.00         | -             | -              |
|                             | 35010-20 S.D. Sharma   |               |                | 770,703.00        | 770,703.00         | -             | -              |
|                             | 35010-21 Gopal Singh Dewangan                                  |               |                | 358,453.00        | 358,453.00         | -             | -              |
|                             | 35010-21 Janki Patel   |               |                | 181,686.00        | 181,686.00         | -             | -              |
|                             | 35010-21 MN Sinde  |               |                | 847,443.00        | 847,443.00         | -             | -              |
|                             | 35010-22 MS Nakoda Con.  |               |                | 378,029.00        | 378,029.00         | -             | -              |
|                             | 35010-22 Suneel Sharma   |               |                | 53,750.00         | 53,750.00          | -             | -              |
|                             | 35010-23 Prashan Dumare  |               |                | 220,721.00        | 220,721.00         | -             | -              |

Municipal Corporation, Raipur (C.G.)



| GL Code | GL Name                                      | Opening Debit  | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit |
|---------|--|----------------|----------------|-------------------|--------------------|---------------|----------------|
|         | 35010-23 Sanjay Soni                         |                |                | 1,323,534.00      | 1,323,534.00       |               |                |
|         | 35010-24 Ashish Indurkar                     |                |                | 446,281.00        | 446,281.00         |               |                |
|         | 35010-24 Sagar Sharma                        |                |                | 165,586.00        | 165,586.00         |               |                |
|         | 35010-25 Ghyanendra Singh Thakur             |                |                | 86,774.00         | 86,774.00          |               |                |
|         | 35010-25 Sudheer Gotam                       |                |                | 217,499.00        | 217,499.00         |               |                |
|         | 35010-26 S.K. Soni                           |                |                | 341,833.00        | 341,833.00         |               |                |
|         | 35010-27 Mukesh Avsthi                       |                |                | 220,518.00        | 220,518.00         |               |                |
|         | 35010-27 Sujata Cons.                        |                |                | 295,156.00        | 295,156.00         |               |                |
|         | 35010-28 Sai Kripa Nirman                    |                |                | 277,903.00        | 277,903.00         |               |                |
|         | 35010-28 Varun Kumar Sahu                    |                |                | 648,495.00        | 648,495.00         |               |                |
|         | 35010-29 Vishnu Prashad Sharma               |                |                | 498,795.00        | 498,795.00         |               |                |
|         | 35010-30 Madhu Sudan Rav                     |                |                | 312,559.00        | 312,559.00         |               |                |
|         | 35010-30 Shyam Lal Sahu                      |                |                | 385,680.00        | 385,680.00         |               |                |
|         | 35010-31 Yes Cons.                           |                |                | 198,095.00        | 198,095.00         |               |                |
|         | 35010-32 Ganesh Cons.                        |                |                | 122,780.00        | 122,780.00         |               |                |
|         | 35010-33 Ramesh Singh Thakur                 |                |                | 460,265.00        | 460,265.00         |               |                |
|         | 35010-34 Amit Kumar Mishra                   |                |                | 83,369.00         | 83,369.00          |               |                |
|         | 35010-34 Vishal Kotivar                      |                |                | 30,033.00         | 30,033.00          |               |                |
|         | 35010-35 Mansur Ashraf                       |                |                | 14,171.00         | 14,171.00          |               |                |
|         | 35010-36 Prem Rav                            |                |                | 360,218.00        | 360,218.00         |               |                |
|         | 35010-36 Santosh Singh Rajput                |                |                | 115,184.00        | 115,184.00         |               |                |
|         | 35010-37 Raju Kshyap                         |                |                | 184,401.00        | 184,401.00         |               |                |
|         | 35010-38 Om Prakash Dhangar                  |                |                | 5,072,588.00      | 5,072,588.00       |               |                |
|         | 35010-39 Dasharath Prasad Shukla             |                |                | 442,571.00        | 442,571.00         |               |                |
|         | 35010-40 Garima Suvdhanjhi                   |                |                | 178,360.00        | 178,360.00         |               |                |
|         | 35010-40 Mo. Javed                           |                |                | 577,312.00        | 577,312.00         |               |                |
|         | 35010-42 Ghyanendra Singh Thakur             |                |                | 292,447.00        | 292,447.00         |               |                |
|         | 35010-43 B.C. Agrawal                        |                |                | 941,293.00        | 941,293.00         |               |                |
|         | 35010-44 Sujata Con.                         |                |                | 714,107.00        | 714,107.00         |               |                |
|         | 35010-45 Aseem Seis                          |                |                | 214,333.00        | 214,333.00         |               |                |
|         | 35010-46 Sameera Singh                       |                |                | 102,788.00        | 102,788.00         |               |                |
|         | 35010-47 Ameet Valeya                        |                |                | 1,190,058.00      | 1,190,058.00       |               |                |
|         | 35010-48 Atul Chohan                         |                |                | 941,329.00        | 941,329.00         |               |                |
|         | 35010-49 Manish Agrawal                      |                |                | 189,703.00        | 189,703.00         |               |                |
|         | 35010-50 P.R. Project                        |                |                | 167,302.00        | 167,302.00         |               |                |
|         | 35010-51 Durgesh Thakur                      |                |                | 339,702.00        | 339,702.00         |               |                |
|         | 35010-01 - Suppliers Control Account         | 10,842,119.20  |                | 76,795,923.00     | 77,923,482.00      |               | 11,969,678.20  |
|         | 35010-11 - Contractors Control Account       | 330,168,601.99 |                | 1,494,742,090.00  | 1,503,359,657.00   |               | 338,784,168.99 |
|         | 35010-21 - Expenses Payable                  |                |                | 2,069,869.00      | 2,069,869.00       |               |                |
|         | 35010-52 Mahendra Soni                       |                |                |                   |                    |               |                |
| 35011   | - Employee Liabilities                       |                |                |                   |                    |               |                |
|         | 35011-01 - Salaries, Wages And Bonus Payable | 60,829,272.20  |                | 469,864,619.96    | 455,666,804.00     |               | 46,511,456.24  |
|         | 35011-02 - Benefits And Allowances           |                | 535,818.00     |                   |                    |               | 535,818.00     |
| 35012   | - Interest Accrued And Due                   |                |                |                   |                    |               |                |
|         | -35012-01 Interest Payable                   |                |                | 348,659,867.00    |                    |               | 348,659,867.00 |
| 35013   | - Outstanding Liabilities                    |                |                |                   |                    |               |                |
|         | 35013-00 - Telephone Bill Outstanding        |                |                | 248,729.00        |                    | 5,074.00      | 253,803.00     |
|         | 35013-02 - Electricity Bill Outstanding      |                |                | 2,040,193.00      |                    | 20,674.00     | 2,060,867.00   |
|         | 35013-04 - Other Bill Outstanding            |                |                | 80,566,166.00     |                    |               | 80,566,166.00  |
| 35020   | - Recoveries Payable                         |                |                |                   |                    |               |                |
| 35020   | - 03 GIS                                     |                | *              |                   |                    |               |                |
|         | 35020-04 DA Arrears                          |                |                | 1,393,460.00      | 1,178,452.00       |               | 215,008.00     |
|         | 35020-35 - Other Deductions                  |                |                | 1,719,725.00      |                    | 142,066.00    | 1,861,791.00   |
|         | 35020-36 CPF                                 |                |                | 2,285,536.00      |                    |               | 2,285,536.00   |



District Commissioner (Finance)  
Municipal Corporation, Flapur (C.G.)

| GL Code                                 | GL Name  | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit |
|---|--|---------------|----------------|-------------------|--------------------|---------------|----------------|
|   | 35020 - 37 House Rent                            |               | 42,888.00      |                   |                    | -             | 42,888.00      |
|   | 35020-38 HOUSE LOAN                              |               | 29,403.00      |                   |                    | -             | 29,403.00      |
|   | 35020-38 VAT                                     |               |                | 4,715.00          | 4,715.00           | -             | -              |
|   | 35020-01 - Provident For Employees On Deputation |               | 6,510,033.00   |                   |                    | -             | 6,510,033.00   |
|   | 35020-02 Group Insurance Scheme                  |               | -              |                   |                    | -             | -              |
|   | 35020-02 - Insurance Premium Deductions          | 1,123,112.00  |                |                   |                    | -             | 1,123,112.00   |
|   | 35020-13 - Commercial Tax Payable                | 1,838,977.41  | 29,908,918.00  | 30,763,292.32     |                    | -             | 2,693,353.73   |
|   | 35020-21 - TDS - Employees                       | 1,022,081.00  | 1,235,324.00   | 744,480.00        |                    | -             | 531,237.00     |
|   | 35020-22 - TDS - Contractors                     | 5,296,092.05  | 40,162,535.00  | 39,829,879.68     |                    | -             | 4,963,436.73   |
|   | 35020-26 Service Tax                             | 1,265,180.00  | 1,466,476.00   | 1,306,610.00      |                    | -             | 1,105,294.00   |
|   | 35020-35 - Labour Cess                           | 2,309,452.24  | 11,254,896.00  | 12,542,955.00     |                    | -             | 3,597,711.24   |
|   | 35030 - Government Dues Payable                  |               |                |                   |                    | -             | -              |
|   | 35030-03 - Royalty Payable                       | 55,590,136.00 | 12,584,497.00  | 12,536,629.00     |                    | -             | 55,542,268.00  |
|   | 35040 - Refunds Payable                          |               |                |                   |                    | -             | -              |
|   | 35040-91 - Other Deposits                        | 23,852,500.00 |                |                   |                    | -             | 23,852,500.00  |
|   | 35041 - Advance Collection of Revenues           |               |                |                   |                    | -             | -              |
|   | 35041-10 - Professional Tax                      | 1,064.00      |                |                   |                    | -             | 1,064.00       |
|   | 35080 - Others, Miscellaneous                    |               |                |                   |                    | -             | -              |
|   | 35080-01 - Stale Cheques                         | 83,201,009.00 |                | 12,274,017.00     |                    | -             | 95,475,026.00  |
| 4 - Capital Expenditure & Assets        |  |               |                |                   |                    | -             | -              |
| 410 - Fixed Assets                      |  |               |                |                   |                    | -             | -              |
| 41010 - Land                            |  |               |                |                   |                    | -             | -              |
| 41010-05 - Cremation Ground             |  |               | 237,545.00     |                   | 237,545.00         | -             | -              |
| 41010-01 - Land                         | 8,756,365,430.00                                 |               | 40,236.00      |                   | 8,756,405,666.00   | -             | -              |
| 41010-02 - Grounds                      | 1,947,964.00                                     |               | 431,543.00     |                   | 2,379,507.00       | -             | -              |
| 41010-03 - Parks & Gardens              | 160,222,206.00                                   |               | 99,874,683.00  |                   | 260,096,889.00     | -             | -              |
| 41010-04 - Stadiums                     | 979,453.00                                       |               | 3,978,497.00   |                   | 4,957,950.00       | -             | -              |
| 41010-05 Cremation Grounds              | 13,710,186.00                                    |               |                |                   | 13,710,186.00      | -             | -              |
| 41010-08 - Parking Lot                  | 51,439,129.00                                    |               | 28,918,380.00  |                   | 80,357,509.00      | -             | -              |
| 41010-09 OUTDOOR STADIUM                | 1,828,075.00                                     |               |                |                   | 1,828,075.00       | -             | -              |
| 41015 - Lakes and Ponds                 |  |               |                |                   | -                  | -             | -              |
| 41015-00 - Consolidated Lakes and Ponds | 26,151,653.00                                    |               | 58,486,912.00  |                   | 84,638,565.00      | -             | -              |
| 41015-01 - Portable Purpose             | 62,015,733.00                                    |               | 38,565,056.00  |                   | 100,580,789.00     | -             | -              |
| 41015-03 - Lakes                        | 32,671,628.00                                    |               |                |                   | 32,671,628.00      | -             | -              |
| 41020 - Buildings                       |  |               |                |                   | -                  | -             | -              |
| 41020-14 Parking Lots                   | 395,687.00                                       |               |                |                   | 395,687.00         | -             | -              |
| 41020-16 Girl Hostel                    |  |               | 503,009.00     |                   | 503,009.00         | -             | -              |
| 41020-16 - Welcome Gate                 |  |               | 11,900.00      |                   | 11,900.00          | -             | -              |
| 41020-17 Public Toilet                  |  |               | 3,015,961.00   |                   | 3,015,961.00       | -             | -              |
| 41020-18 - Muktidham                    |  |               | 1,184,603.00   |                   | 1,184,603.00       | -             | -              |
| 41020-19 - Shed & Chabutra              |  |               | 583,344.00     |                   | 583,344.00         | -             | -              |
| 41020-01 - Office Buildings             | 63,279,435.00                                    |               | 7,697,964.00   |                   | 70,977,399.00      | -             | -              |
| 41020-02 - Community Building           | 221,916,368.00                                   |               | 262,725,954.50 |                   | 484,642,322.50     | -             | -              |
| 41020-03 - Market Building              | 115,052,448.00                                   |               | 19,420,214.00  |                   | 134,472,662.00     | -             | -              |
| 41020-04 - Hospital Building            | 10,298,590.00                                    |               | 1,837,797.00   |                   | 12,136,387.00      | -             | -              |
| 41020-05 - Residential Quarters         | 3,590,317.00                                     |               | 188,965,707.00 |                   | 192,556,024.00     | -             | -              |
| 41020-06 Angan Badi Building            | 198,002.00                                       |               |                |                   | 198,002.00         | -             | -              |
| 41020-07 - Shopping Centres             | 13,342,734.00                                    |               |                |                   | 13,342,734.00      | -             | -              |
| 41020-08 - Auditoriums                  |  |               | 366,414.00     |                   | 366,414.00         | -             | -              |
| 41020-09 - School Building              | 78,851,472.00                                    |               | 59,852,889.00  |                   | 138,204,371.00     | -             | -              |
| 41020-10 - Swimming Pools               | 77,562,693.00                                    |               | 32,198,336.00  |                   | 109,761,029.00     | -             | -              |
| 41020-11 - Temples                      | 1,782,645.00                                     |               | 1,957,973.00   |                   | 3,740,618.00       | -             | -              |
| 41020-13 - Library                      | 6,078,776.00                                     |               | 4,558,624.00   |                   | 10,637,400.00      | -             | -              |
| 41020-15 - Community Toilet Complex     | 213,531,925.00                                   |               | 61,683,502.00  |                   | 275,215,427.00     | -             | -              |



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

| GL Code                       | GL Name                              | Opening Debit    | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit    | Closing Credit |
|-------------------------------|--------------------------------------|------------------|----------------|-------------------|--------------------|------------------|----------------|
|                               | 41020-15 - Kitchen Shed              | 1,135,736.00     |                | 1,539,903.00      |                    | 2,675,639.00     | -              |
|                               | 41020-16 - Building- Octroi          | 262,500.00       |                |                   |                    | 262,500.00       | -              |
|                               | 41020-18 - Welcome Gate Construction | 8,044,945.00     |                | 687,004.00        |                    | 8,731,949.00     | -              |
|                               | 41020-20- Police Station             | 3,785,924.00     |                |                   |                    | 3,785,924.00     | -              |
|                               | 41020-21-Raang Manch                 | 589,901.00       |                |                   |                    | 589,901.00       | -              |
|                               | 41020-22-Shed & Chabutra Constrn     | 13,535,762.00    |                | 9,886,976.00      |                    | 23,422,738.00    | -              |
|                               | 41020-23- Pump House                 | 33,939,478.00    |                |                   |                    | 33,939,478.00    | -              |
|                               | 41020-24 - Samark Building           | 7,292,792.00     |                |                   |                    | 7,292,792.00     | -              |
|                               | 41020-25 Girls Hostel                | 24,171,005.00    |                |                   |                    | 24,171,005.00    | -              |
|                               | 41020-27 Sports Complex              | 178,443,474.00   |                |                   |                    | 178,443,474.00   | -              |
|                               | 41020-28 Adibash Hostel              | 14,817,007.00    |                | 480,816.00        |                    | 15,297,823.00    | -              |
|                               | 41020-30 Boundary Wall               | 35,198,233.00    |                | 1,408,249.00      |                    | 36,606,482.00    | -              |
|                               | 41020-31 Indoor Stadiaum             | 8,612,309.00     |                |                   |                    | 8,612,309.00     | -              |
|                               | 41020-32 Mukti Dham                  | 21,702,053.00    |                | 14,197,353.00     |                    | 35,899,406.00    | -              |
|                               | 41020-33 Water Works Building        | 183,603.00       |                |                   |                    | 183,603.00       | -              |
|                               | 41020-34 Kanji House                 |                  |                | 1,741,473.00      |                    | 1,741,473.00     | -              |
|                               | 41020-35 - Gymnasium Building        | 12,171,454.00    |                | 3,779,671.00      |                    | 15,951,125.00    | -              |
|                               | 41020-36- Petrol Pump House          | 230,079.00       |                |                   |                    | 230,079.00       | -              |
|                               | 41020-37 - Commercial Building       |                  |                | 208,863,494.00    |                    | 208,863,494.00   | -              |
|                               | 41020-38 - Community Centre          |                  |                | 158,177,738.00    |                    | 158,177,738.00   | -              |
| 41025 - Heritage Building     |                                      |                  |                |                   |                    | -                | -              |
|                               | 41025-14 Statue Idol                 | 2,371,300.00     |                | 7,233,155.00      |                    | 9,604,455.00     | -              |
| 41030 - Road                  |                                      |                  |                |                   |                    | -                | -              |
|                               | 41030-01 - Concrete Road CCR         | 2,203,431,719.60 |                | 704,326,655.00    |                    | 2,907,758,374.60 | -              |
|                               | 41030-02 - Metalled Road(Bitumen)    | 191,631,183.30   |                | 23,059,053.00     |                    | 214,690,236.30   | -              |
|                               | 41030-03 - Streets                   | 10,592,312.00    |                |                   |                    | 10,592,312.00    | -              |
|                               | 41030-04 - Lane                      | 6,587,555.00     |                |                   |                    | 6,587,555.00     | -              |
|                               | 41030-05 - Footpaths Road            | 36,972,512.00    |                | 56,608,342.00     |                    | 93,580,854.00    | -              |
|                               | 41030-08 Other Roads                 | 155,893,601.44   |                | 187,621,839.00    |                    | 343,515,440.44   | -              |
|                               | 41030-09-Roads - Black Topped        | 777,666,182.00   |                | 251,285,592.00    |                    | 1,028,951,774.00 | -              |
|                               | 41030-10- Road Kaccha                | 19,036,987.00    |                | 68,169,769.00     |                    | 87,146,736.00    | -              |
|                               | 41030-11 Cycle Track                 | 412,794.00       |                |                   |                    | 412,794.00       | -              |
| 41031 - Sewerage And Drainage |                                      |                  |                |                   |                    | -                | -              |
|                               | 41031-01 - Underground Drains        | 213,208,059.50   |                | 45,719,299.00     |                    | 258,927,358.50   | -              |
|                               | 41031-02 - Open Drains               | 1,324,961,668.85 |                | 808,108,816.15    |                    | 2,133,070,485.00 | -              |
|                               | 41031-03 - Drainage                  | 160,611,000.00   |                |                   |                    | 160,611,000.00   | -              |
|                               | 41031-04 RCC Drain                   | 174,988,333.00   |                | 60,162,279.00     |                    | 235,150,612.00   | -              |
| 41032 - Waterways             |                                      |                  |                |                   |                    | -                | -              |
|                               | 41032-06 Tube Well                   | 425,038.00       |                | 259,536.00        |                    | 684,574.00       | -              |
|                               | 41032-01 - Borewell                  | 53,318,230.00    |                | 13,116,359.00     |                    | 66,434,589.00    | -              |
|                               | 41032-03 - Water Reservoirs          | 57,140,107.00    |                | 11,189,019.00     |                    | 68,329,126.00    | -              |
|                               | 41032-04 - Pipes                     | 172,697,814.00   |                | 203,075,598.00    |                    | 375,773,412.00   | -              |
|                               | 41032-06- Hand Pumps / Tube Well     | 1,103,274.00     |                | 1,168,432.00      |                    | 2,271,706.00     | -              |
|                               | 41032-07 - Water Distribution Assets | 481,457,322.00   |                | 392,564.00        |                    | 481,849,886.00   | -              |
| 41033 - Public Lighting       |                                      |                  |                |                   |                    | -                | -              |
|                               | 41033-04 Street Lights               | 795,296.00       |                | 2,564,975.00      |                    | 3,360,271.00     | -              |
|                               | 41033-01 - Lamp Posts                | 344,104,548.00   |                | 11,567,760.00     |                    | 355,672,308.00   | -              |
|                               | 41033-02 - Transformer               | 53,425.00        |                | 1,107,603.00      |                    | 1,161,028.00     | -              |
|                               | 41033-04- Traffic Control System     | 1,845,960.00     |                |                   |                    | 1,845,960.00     | -              |
|                               | 41033-05 High Mast                   | 167,620.00       |                |                   |                    | 167,620.00       | -              |
| 41034 - Bridges               |                                      |                  |                |                   |                    | -                | -              |
|                               | 41034-00 - Consolidated Bridge       | 44,947,144.80    |                |                   |                    | 44,947,144.80    | -              |
|                               | 41034-01 - Flyovers                  | 1,493,800.00     |                |                   |                    | 1,493,800.00     | -              |
|                               | 41034-02 - Culverts                  | 54,857,114.00    |                | 15,115,590.00     |                    | 69,972,704.00    | -              |



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

| GL Code                                  | GL Name | Opening Debit  | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit  | Closing Credit |
|--|---------|----------------|----------------|-------------------|--------------------|----------------|----------------|
| 41040 - Plant & Machinery                |         |                |                |                   |                    |                |                |
| 41040-01 - Power Pump Set                |         | 6,665,022.00   |                | 3,177,207.00      |                    | 9,842,229.00   |                |
| 41040-01 Submesibai Pump Set             |         | 1,136,893.00   |                | 167,504.00        |                    | 1,304,397.00   |                |
| 41040-01 Pump Set                        |         | 108,766,233.00 |                | 11,347,970.00     |                    | 120,114,203.00 |                |
| 41040-05 Generator-Power                 |         | 161,140.00     |                |                   |                    | 161,140.00     |                |
| 41040-05 Solar Power Plant               |         | 761,217.00     |                |                   |                    | 761,217.00     |                |
| 41040-05 Tree Cutting Machine            |         | 87,774.00      |                |                   |                    | 87,774.00      |                |
| 41040-07 Hydraulic Plateform             |         | 1,754,520.00   |                |                   |                    | 1,754,520.00   |                |
| 41040-07 Timer Machine Street Light      |         | 791,635.00     |                |                   |                    | 791,635.00     |                |
| 41040-08 Fogging Machine                 |         | 247,260.00     |                |                   |                    | 247,260.00     |                |
| 41040-09 - Water Meter                   |         | 6,033,822.00   |                | 1,329,058.00      |                    | 7,362,880.00   |                |
| 41040-10 - Health Equipments             |         | 297,240.00     |                |                   |                    | 297,240.00     |                |
| 41050 - Vehicles                         |         |                |                |                   |                    |                |                |
| 41050-10 - Tractors                      |         | 1,642,455.00   |                |                   |                    | 1,642,455.00   |                |
| 41050-01 - Bolero Mahindra (8 Nos)       |         | 4,291,016.00   |                |                   |                    | 4,291,016.00   |                |
| 41050-01 - Motor Car                     |         | 11,705,787.00  |                |                   |                    | 11,705,787.00  |                |
| 41050-02 - Jeep                          |         | 1,122,928.00   |                |                   |                    | 1,122,928.00   |                |
| 41050-04 - Trucks                        |         | 55,791,394.00  |                | 733,527.00        |                    | 56,524,921.00  |                |
| 41050-05 - Tankers                       |         | 15,770,884.00  |                | 2,177,063.00      |                    | 17,947,947.00  |                |
| 41050-06 - Cranes                        |         | 3,337,237.00   |                |                   |                    | 3,337,237.00   |                |
| 41050-07 - Ambulances                    |         | 1.00           |                |                   |                    | 1.00           |                |
| 41050-08 Container                       |         | 2,836,130.00   |                |                   |                    | 2,836,130.00   |                |
| 41050-08 - Fire Tenders                  |         | 35,460,302.00  |                |                   |                    | 35,460,302.00  |                |
| 41050-09 - Hearse Van                    |         | 800,022.00     |                |                   |                    | 800,022.00     |                |
| 41050-09 Water Voucher                   |         | 5,916,000.00   |                |                   |                    | 5,916,000.00   |                |
| 41050-10 Cycle                           |         |                | 105,444.00     |                   |                    | 105,444.00     |                |
| 41050-11-Mobile Rikshaw                  |         | 114,990.00     |                |                   |                    | 114,990.00     |                |
| 41050-12 - Hydraulic Tipper              |         | 4,495,400.00   |                |                   |                    | 4,495,400.00   |                |
| 41050-12-Mobile Toilet Van               |         | 2,183,979.00   |                |                   |                    | 2,183,979.00   |                |
| 41050-12- Tractors                       |         | 27,326,183.00  |                |                   |                    | 27,326,183.00  |                |
| 41050-13 - Back Hoe Loader               |         | 10,553,874.00  |                |                   |                    | 10,553,874.00  |                |
| 41050-13 - JCB Ladder                    |         | 18,441,203.00  |                |                   |                    | 18,441,203.00  |                |
| 41050-13 Rickshaw                        |         | 434,662.00     |                |                   |                    | 434,662.00     |                |
| 41050-15 - Motor Cycles                  |         | 1,500.00       |                |                   |                    | 1,500.00       |                |
| 41060 -Office & Other Equipments         |         |                |                |                   |                    |                |                |
| 41060-01 - Air Conditioners              |         | 37,082,334.00  |                | 1,219,144.00      |                    | 38,301,478.00  |                |
| 41060-02 - Computers                     |         | 9,010,078.00   |                | 1,226,846.00      |                    | 10,236,924.00  |                |
| 41060-02 Playing Equipment               |         | 601,314.00     |                |                   |                    | 601,314.00     |                |
| 41060-03 - Faxes                         |         | 7,350.00       |                |                   |                    | 7,350.00       |                |
| 41060-04 - Photo-Copiers                 |         | 1,513,958.00   |                | 262,782.00        |                    | 1,776,738.00   |                |
| 41060-06 - Water Coolers                 |         | 2,108,797.00   |                | 266,916.00        |                    | 2,375,713.00   |                |
| 41060-07 Router                          |         | 48,877.00      |                |                   |                    | 48,877.00      |                |
| 41060-07 - Telephone Instrument-Landline |         | 418,391.00     |                |                   |                    | 418,391.00     |                |
| 41060-08 Projector                       |         | 540,285.00     |                |                   |                    | 540,285.00     |                |
| 41060-08 - Typewriter                    |         | 5,000.00       |                |                   |                    | 5,000.00       |                |
| 41060-09 EPBX System                     |         | 502,818.00     |                |                   |                    | 502,818.00     |                |
| 41060-09 - Others                        |         | 442,211.00     |                | 519,714.00        |                    | 961,925.00     |                |
| 41060-10 - Laptop                        |         | 244,180.00     |                |                   |                    | 244,180.00     |                |
| 41060-10- Television Sets                |         | 49,909.00      |                |                   |                    | 49,909.00      |                |
| 41060-11-Printers                        |         | 992,309.00     |                | 8,200.00          |                    | 1,000,509.00   |                |
| 41060-14 - Air Conditioner-Room          |         | 448,700.00     |                |                   |                    | 448,700.00     |                |
| 41060-15 - Air Conditioner-Split         |         | 218,703.00     |                |                   |                    | 218,703.00     |                |
| 41060-17 - Telephone Instrument-Mobile   |         | 45,440.00      |                |                   |                    | 45,440.00      |                |
| 41060-18 - CCTV Camera                   |         | 298,054.00     |                | 528,192.00        |                    | 826,246.00     |                |



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

| GL Code                        | GL Name  | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit |
|--------------------------------|--|---------------|----------------|-------------------|--------------------|---------------|----------------|
|                                | 41060-19 Bio Metric Machine                              |               |                | 36,116.00         |                    | 36,116.00     | -              |
|                                | 41070-Furniture, Fixtures Fitting & Electrical Appliance |               |                |                   |                    | =             | -              |
|                                | 41070-01 - Chairs  | 1,582,522.00  |                | 191,397.00        |                    | 1,773,919.00  | -              |
|                                | 41070-02 - Tables  | 860,369.00    |                |                   |                    | 860,369.00    | -              |
|                                | 41070-03 - Almirahs                                      | 1,694,719.00  |                | 278,900.00        |                    | 1,973,619.00  | -              |
|                                | 41070-04 - Cupboards                                     | 1,117,997.00  |                |                   |                    | 1,117,997.00  | -              |
|                                | 41070-05 - Fans  | 1,562,485.00  |                |                   |                    | 1,562,485.00  | -              |
|                                | 41070-06 - Electrical Fittings                           | 81,724,393.00 |                | 897,074.00        |                    | 82,621,467.00 | -              |
|                                | 41070-08 - Others  | 662,227.00    |                |                   |                    | 662,227.00    | -              |
|                                | 41070-10 - Furniture Office                              | 9,211,413.00  |                | 302,222.00        |                    | 9,513,635.00  | -              |
|                                | 41070-10 - Interior Work                                 | 981,243.00    |                |                   |                    | 981,243.00    | -              |
|                                | 41070-11 - Furniture School                              | 4,308,367.00  |                | 196,461.00        |                    | 4,504,828.00  | -              |
|                                | 41070-12 - Furniture-Health                              | 37,548.00     |                |                   |                    | 37,548.00     | -              |
|                                | 41080 - Other Fixed Assets                               |               |                |                   |                    | -             | -              |
|                                | 41080-02 Sanketak Board                                  |               |                | 500,000.00        |                    | 500,000.00    | -              |
|                                | 41080-14 Gym Equipments                                  | 357,775.00    |                |                   |                    | 357,775.00    | -              |
| 411 - Accumulated Depreciation |  |               |                |                   |                    | =             | =              |
|                                | 41120 - Buildings  |               |                |                   |                    | -             | -              |
|                                | 41120-15 - Shed & Chabutra                               |               |                |                   | 14,563.60          |               | 14,583.60      |
|                                | 41120-15 - Welcome Gate Constrn                          |               |                |                   | 297.50             |               | 297.50         |
|                                | 41120-18 - Girls Hostel                                  |               |                |                   | 11,958.95          |               | 11,958.95      |
|                                | 41120-18 - Parking Lots                                  |               | 12,806.65      |                   | 13,189.57          |               | 25,996.22      |
|                                | 41120-29 - Muktidham                                     |               |                |                   | 29,615.08          |               | 29,615.08      |
|                                | 41120-30 - Public Toilet                                 |               |                |                   | 50,266.02          |               | 50,266.02      |
|                                | 41120-01 - Office Buildings                              | 5,044,229.24  |                |                   | 2,305,163.57       |               | 7,349,392.81   |
|                                | 41120-02 - Community Building                            | 17,557,485.70 |                |                   | 12,425,712.15      |               | 29,983,197.85  |
|                                | 41120-03 - Market Building                               | 15,605,647.90 |                |                   | 4,318,189.22       |               | 19,823,837.12  |
|                                | 41120-04 - Hospital Building                             | 1,134,300.78  |                |                   | 395,638.37         |               | 1,529,939.15   |
|                                | 41120-05 - Residential Quarters                          | 164,670.01    |                |                   | 3,501,574.21       |               | 3,666,244.22   |
|                                | 41120-07 - Shopping Centres                              | 1,184,698.32  |                |                   | 444,757.80         |               | 1,629,456.12   |
|                                | 41120-08 - Auditoriums                                   |               |                |                   | 12,213.80          |               | 12,213.80      |
|                                | 41120-09 - School Building                               | 26,337,449.64 |                |                   | 3,669,104.04       |               | 30,006,553.68  |
|                                | 41120-10 - Swimming Pools                                | 2,949,120.09  |                |                   | 3,484,686.75       |               | 6,433,805.84   |
|                                | 41120-11 - Temples                                       | 208,256.50    |                |                   | 92,054.38          |               | 300,310.88     |
|                                | 41120-13 - Library                                       | 154,452.06    |                |                   | 329,645.05         |               | 484,097.11     |
|                                | 41120-14-Community Toilet Complex                        | 27,975,224.30 |                |                   | 8,526,110.34       |               | 36,501,334.64  |
|                                | 41120-15-Building-Octroi                                 | 209,973.00    |                |                   | 8,750.00           |               | 218,723.00     |
|                                | 41120-16-Gymnasium                                       | 1,763,920.62  |                |                   | 487,008.42         |               | 2,250,929.04   |
|                                | 41120-17 - Kitchen Shed                                  | 21,648.18     |                |                   | 63,522.92          |               | 85,171.10      |
|                                | 41120-17-Sports Complex                                  | 18,918,539.05 |                |                   | 5,948,115.80       |               | 24,866,654.85  |
|                                | 41120-18 - Welcome Gate Constrn                          | 902,709.33    |                |                   | 424,481.33         |               | 1,327,190.66   |
|                                | 41120-20 - Samark Building                               | 2,045,068.21  |                |                   | 243,093.07         |               | 2,288,161.28   |
|                                | 41120-21 - Pump House                                    | 25,761,305.56 |                |                   | 1,131,315.93       |               | 26,892,621.49  |
|                                | 41120-22 - Aagan Badli                                   | 19,800.21     |                |                   | 6,600.07           |               | 26,400.28      |
|                                | 41120-23 - Boundary Wall                                 | 3,611,611.21  |                |                   | 1,819,477.95       |               | 5,431,089.16   |
|                                | 41120-24 - Girls Hostel                                  | 1,896,667.90  |                |                   | 805,700.17         |               | 2,702,368.07   |
|                                | 41120-25 - Indoor Stadium                                | 1,068,017.01  |                |                   | 430,615.45         |               | 1,498,632.46   |
|                                | 41120-26 - Police Station                                | 225,257.64    |                |                   | 126,197.47         |               | 351,455.11     |
|                                | 41120-27 - Rang Manch                                    | 46,875.07     |                |                   | 19,663.37          |               | 66,538.44      |
|                                | 41120-28 - Shed & Chabutra                               | 868,955.91    |                |                   | 1,050,328.66       |               | 1,919,284.57   |
|                                | 41120-29 - Water Works Building                          | 18,360.30     |                |                   | 6,120.10           |               | 24,480.40      |
|                                | 41120-30 - Aadibashi Hostel                              | 987,800.46    |                |                   | 509,927.43         |               | 1,497,727.89   |
|                                | 41120-31 - Multi Dham                                    | 1,540,051.40  |                |                   | 1,638,802.13       |               | 3,178,853.53   |



Chartered Accountant (T. M. Jaiswal)  
Municipal Corporation, Raipur (G.G.)

| GL Code                               | GL Name                        | Opening Debit    | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit   |
|---------------------------------------|--------------------------------|------------------|----------------|-------------------|--------------------|---------------|------------------|
|                                       | 41120-32 - Petrol Pump House   |                  | 15,338.60      |                   | 7,669.30           | -             | 23,007.90        |
|                                       | 41120-33 - Kanji House         |                  |                |                   | 58,049.10          | -             | 58,049.10        |
|                                       | 41120-34 - Commercial Building |                  |                |                   | 3,481,058.23       | -             | 3,481,058.23     |
|                                       | 41120-35 - Community Center    |                  |                |                   | 2,636,295.63       | -             | 2,636,295.63     |
| 41130 - Roads & Bridges               |                                |                  |                |                   |                    | -             | -                |
| 41130-06 - Streets                    |                                | 6,345,911.69     |                | 3,141,913.34      |                    | -             | 9,487,825.03     |
| 41130-01 - Concrete Roads             |                                | 1,241,312,784.85 |                | 371,860,197.59    |                    | -             | 1,613,172,982.44 |
| 41130-02 - Metalled Roads (Bitumen)   |                                | 103,475,807.58   |                | 64,050,494.44     |                    | -             | 167,526,302.02   |
| 41130-03 - Other Roads                |                                | 71,192,551.73    |                | 81,347,333.39     |                    | -             | 152,539,885.12   |
| 41130-06 - Road BlackTopped           |                                | 759,387,647.99   |                | 54,187,540.01     |                    | -             | 813,575,188.00   |
| 41130-07-Kachcha Road                 |                                | 19,036,966.00    |                | 17,027,442.24     |                    | -             | 36,064,408.24    |
| 41130-08 Footpaths Road               |                                | 17,908,608.98    |                | 20,847,681.00     |                    | -             | 38,756,289.98    |
| 41130-09 - Lane                       |                                | 1,999,800.83     |                | 2,195,851.67      |                    | -             | 4,195,652.50     |
| 41130-10 - Cycle Track                |                                | 137,598.00       |                | 137,598.00        |                    | -             | 275,196.00       |
| 41131 - Sewerage And Drainage         |                                |                  |                |                   |                    | -             | -                |
| 41131-01 - Underground Drains         |                                | 18,572,088.27    |                | 16,816,120.16     |                    | -             | 35,388,208.43    |
| 41131-02 - Open Drains                |                                | 529,609,856.18   |                | 117,196,261.70    |                    | -             | 646,806,117.88   |
| 41131-03 - Drainage                   |                                | 70,499,251.00    |                | 10,707,400.00     |                    | -             | 81,206,651.00    |
| 41131-04 RCC Drain                    |                                | 17,667,822.90    |                | 14,678,066.33     |                    | -             | 32,345,889.23    |
| 41132 - Waterways                     |                                |                  |                |                   |                    | -             | -                |
| 41132-06 - Tubewell                   |                                | 85,007.60        |                | 68,457.40         |                    | -             | 153,465.00       |
| 41132-01 - Borewell                   |                                | 19,806,705.20    |                | 5,016,890.90      |                    | -             | 24,823,596.10    |
| 41132-03 - Water Reservoirs           |                                | 2,123,763.53     |                | 1,588,033.13      |                    | -             | 3,711,796.66     |
| 41132-05 - Pipes                      |                                | 5,660,870.50     |                | 7,502,295.25      |                    | -             | 13,163,165.75    |
| 41132-05 - Water Distribution Assets  |                                | 101,371,379.15   |                | 12,046,247.15     |                    | -             | 113,417,626.30   |
| 41132-07 Hand Pumps / Tube Well       |                                | 442,164.90       |                | 337,498.00        |                    | -             | 779,662.90       |
| 41133 - Public Lighting               |                                |                  |                |                   |                    | -             | -                |
| 41133-04 - Street Lights              |                                | 99,819.20        |                | 207,778.35        |                    | -             | 307,597.55       |
| 41133-01 - Lamp Posts                 |                                | 294,745,476.65   |                | 6,771,694.85      |                    | -             | 301,517,171.50   |
| 41133-02 - Transformer                |                                | 8,904.17         |                | 40,481.76         |                    | -             | 49,385.93        |
| 41133-04- Traffic Signals             |                                | 654,458.30       |                | 184,596.00        |                    | -             | 839,054.30       |
| 41133-05 - High Mast                  |                                | 16,762.00        |                | 16,762.00         |                    | -             | 33,524.00        |
| 41134 - Bridges                       |                                |                  |                |                   |                    | -             | -                |
| 41134-02 - Culverts                   |                                |                  |                | 183,812.13        |                    | -             | 183,812.13       |
| 41134-01 - Culver                     |                                | 5,244,013.99     |                | 4,287,292.36      |                    | -             | 9,531,306.35     |
| 41134-02 - Flyovers                   |                                | 179,181.99       |                | 49,793.33         |                    | -             | 228,975.32       |
| 41134-04 - Bridges                    |                                | 9,508,459.48     |                | 1,498,238.16      |                    | -             | 11,006,697.64    |
| 41140 - Plant & Machinery             |                                |                  |                |                   |                    | -             | -                |
| 41140-01 - Power Pump Set             |                                | 954,345.85       |                | 889,844.05        |                    | -             | 1,844,189.90     |
| 41140-01 - Submersible Pump Set       |                                | 255,504.80       |                | 122,064.50        |                    | -             | 377,569.30       |
| 41140-01 - Pump Sets                  |                                | 69,223,274.65    |                | 11,728,394.75     |                    | -             | 80,951,669.40    |
| 41140-02 - Generator-Power            |                                | 40,285.00        |                | 16,114.00         |                    | -             | 56,399.00        |
| 41140-03 - Solar Power Plant          |                                | 228,365.10       |                | 76,121.70         |                    | -             | 304,486.80       |
| 41140-04 - Fogging Machine            |                                | 61,815.00        |                | 24,726.00         |                    | -             | 86,541.00        |
| 41140-05 - Timer Machine Street Light |                                | 158,327.00       |                | 79,163.50         |                    | -             | 237,490.50       |
| 41140-06 - Tree Cutting Machine       |                                | 13,554.80        |                | 6,777.40          |                    | -             | 20,332.20        |
| 41140-07 - Water Meter                |                                | 1,065,974.40     |                | 669,835.10        |                    | -             | 1,735,809.50     |
| 41140-08 - Hydraulic Plateform        |                                | 175,452.00       |                | 175,452.00        |                    | -             | 350,904.00       |
| 41140-10 - Health Equipment           |                                | 130,544.00       |                | 29,724.00         |                    | -             | 160,268.00       |
| 41150 - Vehicles                      |                                |                  |                |                   |                    | -             | -                |
| 41150-10 - Tractors                   |                                | 182,722.55       |                | 99,695.70         |                    | -             | 282,418.25       |
| 41150-01 - Motor Car                  |                                | 5,127,306.70     |                | 1,170,578.70      |                    | -             | 6,297,885.40     |



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

| GL Code   | GL Name                                  | Opening Debit | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit | Closing Credit |
|---|--|---------------|----------------|-------------------|--------------------|---------------|----------------|
|   | 41150-02 - Jeep                          |               | 1,122,927.00   |                   |                    | =             | 1,122,927.00   |
|   | 41150-04 - Trucks                        |               | 36,323,687.15  |                   | 5,615,815.75       | =             | 41,939,502.90  |
|   | 41150-05 - Tankers                       |               | 11,519,051.20  |                   | 635,786.35         | =             | 12,154,837.55  |
|   | 41150-06 - Cranes                        |               | 1,370,404.25   |                   | 333,723.70         | =             | 1,704,127.95   |
|   | 41150-08 - Fire Tenders                  |               | 4,525,731.25   |                   | 3,546,030.20       | =             | 8,071,761.45   |
|   | 41150-09 - Hearse Van                    |               | 602,584.60     |                   | 80,002.20          | =             | 682,586.80     |
|   | 41150-10- JCB Lader                      |               | 12,420,952.30  |                   | 1,844,120.30       | =             | 14,265,072.60  |
|   | 41150-11- Mobile Toilet Vans             |               | 747,920.70     |                   | 218,397.90         | =             | 966,318.60     |
|   | 41150-12-Tractors                        |               | 13,791,923.55  |                   | 2,797,168.10       | =             | 16,589,091.65  |
|   | 41150-13 - Motor Cycles                  |               | 1,499.00       |                   |                    | =             | 1,499.00       |
|   | 41150-14 - Back Hoe Loader               |               | 3,166,162.20   |                   | 1,055,387.40       | =             | 4,221,549.60   |
|   | 41150-15 - Bolero Mahindra               |               | 1,287,304.80   |                   | 429,101.60         | =             | 1,716,406.40   |
|   | 41150-16 - Container                     |               | 709,032.50     |                   | 283,613.00         | =             | 992,645.50     |
|   | 41150-17 - Hydraulic Tipper              |               | 1,175,720.00   |                   | 449,540.00         | =             | 1,625,260.00   |
|   | 41150-18 - Mobile Rickshaw               |               | 28,747.50      |                   | 11,499.00          | =             | 40,246.50      |
|   | 41150-19 - Rickshaw                      |               | 362,218.33     |                   | 72,442.66          | =             | 434,660.99     |
|   | 41150-20 - Water Voucher                 |               | 1,183,200.00   |                   | 591,600.00         | =             | 1,774,800.00   |
|   | 41150-21 - Cycle                         |               |                |                   | 35,148.00          | =             | 35,148.00      |
| 41160 - Office & Other Equipments                         |  |               |                |                   |                    | -             | -              |
|   | 41160-01 - Air Conditioners              |               | 14,429,724.80  |                   | 3,792,784.70       | =             | 18,222,509.50  |
|   | 41160-02 - Computers                     |               | 7,421,119.40   |                   | 656,878.50         | =             | 8,077,997.90   |
|   | 41160-03 - Faxes                         |               | 2,205.00       |                   | 735.00             | =             | 2,940.00       |
|   | 41160-04 - Photo-Copiers                 |               | 655,977.70     |                   | 164,534.70         | =             | 820,512.40     |
|   | 41160-06 - Water Coolers                 |               | 590,638.25     |                   | 199,492.50         | =             | 790,130.75     |
|   | 41160-07 - Telephone Instrument-Landline |               | 265,392.60     |                   | 19,668.10          | =             | 285,061.70     |
|   | 41160-08 - Typewriter                    |               | 4,999.00       |                   |                    | =             | 4,999.00       |
|   | 41160-09 - Others                        |               | 96,971.00      |                   | 70,206.80          | =             | 167,177.80     |
|   | 41160-11- Printers                       |               | 734,071.40     |                   | 72,141.80          | =             | 806,213.20     |
|   | 41160-12 - Air Conditioner-Room          |               | 448,699.00     |                   |                    | =             | 448,699.00     |
|   | 41160-13 - Air Conditioner-Split         |               | 107,247.90     |                   | 21,870.30          | =             | 129,118.20     |
|   | 41160-14 - Telephone Instrument-Mobile   |               | 27,264.00      |                   | 4,544.00           | =             | 31,808.00      |
|   | 41160-15 - Laptop                        |               | 164,386.00     |                   | 28,138.00          | =             | 192,523.00     |
|   | 41160-16 - Television Sets               |               | 13,580.80      |                   | 4,540.90           | =             | 18,121.70      |
|   | 41160-17 - CCTV Camera                   |               | 49,601.50      |                   | 82,624.60          | =             | 132,226.10     |
|   | 41160-18 - EPBX System                   |               | 150,845.40     |                   | 50,281.80          | =             | 201,127.20     |
|   | 41160-19 - Playing Equipment             |               | 175,233.90     |                   | 60,131.40          | =             | 235,365.30     |
|   | 41160-20 - Projector                     |               | 135,071.25     |                   | 54,028.50          | =             | 189,099.75     |
|   | 41160-21 - Router                        |               | 9,775.40       |                   | 4,887.70           | =             | 14,663.10      |
|   | 41160-22 - Bio Metric Machine            |               |                |                   | 1,805.80           | =             | 1,805.80       |
| 41170-Furniture, Fixtures,Fittings & Electrical Appliance |  |               |                |                   |                    | -             | -              |
|   | 41170-01 - Chairs                        |               | 456,972.90     |                   | 177,391.90         | =             | 634,364.80     |
|   | 41170-02 - Tables                        |               | 185,781.20     |                   | 86,036.90          | =             | 271,818.10     |
|   | 41170-03 - Almirahs                      |               | 309,913.40     |                   | 190,994.40         | =             | 500,907.80     |
|   | 41170-04 - Cupboards                     |               | 223,599.40     |                   | 111,799.70         | =             | 335,399.10     |
|   | 41170-05 - Fans                          |               | 914,822.00     |                   | 81,056.50          | =             | 995,878.50     |
|   | 41170-06 - Electrical Fittings           |               | 43,784,852.55  |                   | 8,234,777.50       | =             | 51,999,630.05  |
|   | 41170-09 - Others                        |               | 115,169.65     |                   | 66,222.70          | =             | 181,392.35     |
|   | 41170-10- Furniture Office               |               | 5,361,471.45   |                   | 607,374.05         | =             | 5,968,845.50   |
|   | 41170-12-Furniture Health                |               | 37,547.00      |                   |                    | =             | 37,547.00      |
|   | 41170-13 - Furniture-School              |               | 4,192,482.70   |                   | 26,043.80          | =             | 4,218,526.50   |
|   | 41170-14 Interior Work                   |               | 294,372.90     |                   | 98,124.30          | =             | 392,497.20     |
| 41180 - Other Fixed Assets                                |  |               |                |                   |                    | -             | -              |



Deputy Commissioner (Finance)  
M&S Corporation Sector (C.G.)

| GL Code                                | GL Name  | Opening Debit  | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit  | Closing Credit |
|--|--|----------------|----------------|-------------------|--------------------|----------------|----------------|
|  | 41180-01 - Gym Equipments                                |                | 71,555.00      |                   | 35,777.50          | -              | 107,332.50     |
|  | 41180-01 - Sanketak Board                                |                |                |                   | 25,000.00          | -              | 25,000.00      |
| 412 - Capital Work-in Progress         |  |                |                |                   |                    | -              | -              |
|  | 41210 - Assets Out Of Specific Grants                    |                |                |                   |                    | -              | -              |
|  | 41210-02 - Community Building                            | 2,335,205.00   |                | 1,756,205.00      | 4,091,410.00       | -              | -              |
|  | 41210-02 - Market Building                               | 156,727.00     |                |                   | 156,727.00         | -              | -              |
|  | 41210-02 - Welcome Gate                                  | 11,900.00      |                |                   | 11,900.00          | -              | -              |
|  | 41210-03 - Shed & Chabutra                               | 115,431.00     |                |                   | 115,431.00         | -              | -              |
|  | 41210-04 - School Building                               |                |                | 244,252.00        | 244,252.00         | -              | -              |
|  | 41210-12 Concrete Cc Road                                | 36,604,530.00  |                | 1,294,126.00      | 37,898,656.00      | -              | -              |
|  | 41210-13 Girls Hostel                                    |                |                | 288,481.00        | 288,481.00         | -              | -              |
|  | 41210-14 Community Bhavan                                | 801,357.00     |                | 4,371,553.00      | 5,172,910.00       | -              | -              |
|  | 41210-22 Stadium   | 1,035,435.00   |                |                   | 1,035,435.00       | -              | -              |
|  | 41210-32 - Water Reservoirs                              | 717,670.00     |                |                   | 717,670.00         | -              | -              |
|  | 41210-33 - Pipes   | 4,754,598.00   |                |                   | 4,754,598.00       | -              | -              |
|  | 41210-52 - Pump Set                                      | 192,924.00     |                |                   | 192,924.00         | -              | -              |
|  | 41210-93 Public Toilet                                   | 2,320,563.00   |                | 695,408.00        | 3,015,961.00       | -              | -              |
|  | 41210-94 Chabutra  | 208,113.00     |                | 375,231.00        | 583,344.00         | -              | -              |
|  | 41210-01 - Buildings                                     | 42,073,746.50  |                | 7,621,417.00      | 49,695,163.50      | -              | -              |
|  | 41210-03 CWIP - Community Toilet Complex                 | 9,816,790.00   |                |                   | 9,816,790.00       | -              | -              |
|  | 41210-06 Telibandha Telaab Expenses                      | 42,089,893.00  |                | 11,116,958.00     |                    | 53,206,851.00  | -              |
|  | 41210-11 - Roads & Bridges                               | 73,691,520.00  |                | 4,893,940.00      | 78,585,460.00      | -              | -              |
|  | 41210-16 - Dumartari Market                              | 244,473,812.00 |                | 39,169,713.00     |                    | 283,643,525.00 | -              |
|  | 41210-21 - Sewerage and Drainage                         | 592,038,949.15 |                | 25,814,655.00     | 617,853,604.15     | -              | -              |
|  | 41210-31 - Waterways                                     | 97,603,738.00  |                | 10,798,474.00     | 108,402,212.00     | -              | -              |
|  | 41210-32 CWIP-Ponds                                      | 53,646,944.00  |                |                   | 53,646,944.00      | -              | -              |
|  | 41210-41 - Public Lighting                               | 9,289,858.00   |                | 245,208.00        | 9,535,066.00       | -              | -              |
|  | 41210-51 - Plant & Machinery                             | 70,315.00      |                |                   | 70,315.00          | -              | -              |
|  | 41210-61 - Vehicles                                      | 71,581.00      |                |                   | 71,581.00          | -              | -              |
|  | 41210-71 - Office & Other Equipments                     | 569,805.00     |                |                   | 569,805.00         | -              | -              |
|  | 41210-81-Furniture Fixture Fittings&Electrical Appliance | 18,000.00      |                |                   | 18,000.00          | -              | -              |
|  | 41210-91 - Other Fixed Assets                            | 4,592,427.00   |                |                   | 4,592,427.00       | -              | -              |
|  | 41210-92 CWIP-Parks and Play Ground                      | 68,131,358.00  |                |                   | 68,131,358.00      | -              | -              |
|  | 41210-93 Mukti Dhaam                                     | 287,314.00     |                | 897,289.00        | 1,184,603.00       | -              | -              |
| 41220 - Assets Out Of Special Funds    |  |                |                |                   |                    | -              | -              |
|  | 41220-02 - Community Buildings                           | 441,821.00     |                | 136,107.00        | 577,928.00         | -              | -              |
|  | 41220-01 - Buildings                                     | 434,759.00     |                | 180,273.00        | 615,032.00         | -              | -              |
|  | 41220-11 - Roads & Bridges                               | 92,837.00      |                |                   | 92,837.00          | -              | -              |
|  | 41220-12 - CWIP-Roads - Black Topped                     | 243,600,984.00 |                |                   | 243,600,984.00     | -              | -              |
|  | 41220-13 - CWIP -Roads - Concrete                        | 450,328,991.00 |                |                   | 450,328,991.00     | -              | -              |
|  | 41220-14 - Road Kachcha                                  | 68,109,769.00  |                |                   | 68,109,769.00      | -              | -              |
|  | 41220-15 - Footpath                                      | 52,086,638.00  |                |                   | 52,086,638.00      | -              | -              |
|  | 41220-21 - Sewerage and Drainage                         | 94,408.00      |                | 143,126.00        | 237,534.00         | -              | -              |
|  | 41220-31 - Waterways                                     | 451,581.00     |                | 77,770.00         | 529,351.00         | -              | -              |
| 41230 - Assets Out Of Specific Schemes |  |                |                |                   |                    | -              | -              |
|  | 41230-01 - Buildings                                     | 135,172,773.00 |                |                   | 135,172,773.00     | -              | -              |
|  | 41230-11 - Roads & Bridges                               | 72,350,234.00  |                | 497,550.00        | 72,847,784.00      | -              | -              |
|  | 41230-21 - Sewerage and Drainage                         | 48,678,425.00  |                |                   | 48,678,425.00      | -              | -              |
|  | 41230-31 - Waterways                                     | 10,771,839.00  |                | 1,489,098.00      | 12,260,937.00      | -              | -              |
| 41240 - Assets Out of Own Resources    |  |                |                |                   |                    | -              | -              |
|  | 41240-02 - Commercial Building                           | 208,863,494.00 |                |                   | 208,863,494.00     | -              | -              |
|  | 41240-03 - Hospitals                                     | 534,472.00     |                |                   | 534,472.00         | -              | -              |
|  | 41240-04 - Community Centre                              | 158,177,738.00 |                |                   | 158,177,738.00     | -              | -              |
|  | 41240-05 - Schools Buildin                               | 45,919,820.00  |                |                   | 45,919,820.00      | -              | -              |



| GL Code  | GL Name                          | Opening Debit  | Opening Credit | Transaction Debit | Transaction Credit | Closing Debit  | Closing Credit |
|--|----------------------------------|----------------|----------------|-------------------|--------------------|----------------|----------------|
|  | 41240-06- Gymnasium              | 2,681,745.00   |                |                   | 2,681,745.00       | -              | -              |
|  | 41240 - 08- Residential Building | 161,265,378.00 |                |                   | 161,265,378.00     | -              | -              |
|  | 41240-91 - Other Fixed Assets    | 301,118.00     |                |                   | 301,118.00         | -              | -              |
|  | 41240 - 93- Statue               | 1,279,084.00   |                |                   | 1,279,084.00       | -              | -              |
| 420 - Investments -General Fund                  |                                  |                |                |                   |                    | -              | -              |
| 42080 - Other Investments                        |                                  |                |                |                   |                    | -              | -              |
| CBI FDR A/c No - 3302269470                      | 2,500,000.00                     |                |                |                   |                    | 2,500,000.00   | -              |
| CBI FDR A/c No - 3302269561                      | 2,500,000.00                     |                |                |                   |                    | 2,500,000.00   | -              |
| CBI FDR A/c No - 3302269684                      | 2,000,000.00                     |                |                |                   |                    | 2,000,000.00   | -              |
| 42080-01-Investment on FDR                       | 13,828,082.00                    |                |                |                   | 3,000,000.00       | 10,828,082.00  | -              |
| 420802bank Gurantee Refund                       | 1,389,299.00                     |                |                |                   |                    | 1,389,299.00   | -              |
| 42080-03- FDR with Nationalised Bank             | 2,000,000.00                     |                |                |                   |                    | 2,000,000.00   | -              |
| 42080 - 04 -FDR with Pvt Bank                    | 6,845,575.00                     |                |                |                   |                    | 6,845,575.00   | -              |
| IDBI Auto Sweep A/c-266734                       |                                  |                |                | 153,222,593.00    | 153,222,593.00     | -              | -              |
| IDBI Bank Fixed Deposit 10500000131              |                                  |                |                | 3,000,000.00      | 3,000,000.00       | -              | -              |
| IDBI Bank Fixed Deposit 10500000147              |                                  |                |                | 1,300,000.00      | 1,300,000.00       | -              | -              |
| IDBI Bank Fixed Deposit 105000001519             |                                  |                |                | 30,000,000.00     | 30,000,000.00      | -              | -              |
| IDBI Bank Fixed Deposit 105000001564             |                                  |                |                | 50,000,000.00     | 50,000,000.00      | -              | -              |
| IDBI Bank Fixed Deposit 10500000160              |                                  |                |                | 5,000,000.00      | 5,000,000.00       | -              | -              |
| IDBI Bank Fixed Deposit 105000001670             |                                  |                |                | 50,000,000.00     | 50,000,000.00      | -              | -              |
| IDBI Bank Fixed Deposit 105000001687             |                                  |                |                | 30,000,000.00     | 30,000,000.00      | -              | -              |
| IDBI Bank Fixed Deposit 10500000181              |                                  |                |                | 2,200,000.00      | 2,200,000.00       | -              | -              |
| IDBI Bank Fixed Deposit 10500000194              |                                  |                |                | 6,300,000.00      | 6,300,000.00       | -              | -              |
| IDBI Bank Fixed Deposit 10500000228              |                                  |                |                | 9,500,000.00      |                    | 9,500,000.00   | -              |
| IDBI Bank Fixed Deposit 1(40-666)                |                                  |                |                | 100,000,000.00    | 100,000,000.00     | -              | -              |
| IDBI Bank Fixed Deposit 2 (40-666)               |                                  |                |                | 100,000,000.00    | 100,000,000.00     | -              | -              |
| IDBI Bank Fixed Deposit 3 (40-666)               |                                  |                |                | 100,000,000.00    | 100,000,000.00     | -              | -              |
| IDBI Bankfixed Deposit 4 (40-666)                |                                  |                |                | 100,000,000.00    |                    | 100,000,000.00 | -              |
| SBI FDR 0032342399111                            | 54,942,503.00                    |                |                | 3,836,478.00      |                    | 58,778,981.00  | -              |
| UBI-FDR-54090303008460                           | 8,124,414.00                     |                |                | 756,247.00        |                    | 8,880,661.00   | -              |
| UBI-FDR-540903230007668                          | 7,237,980.00                     |                |                | 641,946.00        |                    | 7,879,926.00   | -              |
| 430 - Stock - In- Hand                           |                                  |                |                |                   |                    | -              | -              |
| 43010 - Stores                                   |                                  |                |                |                   |                    | -              | -              |
| 43010 -03- Inventory Horticulture                | 100,250.00                       |                |                |                   |                    | 100,250.00     | -              |
| 43010- 04-Inventory Agriculture Produce          | 1,015,100.00                     |                |                |                   |                    | 1,015,100.00   | -              |
| 43010-05-Inventory Trees                         | 4,535,056.00                     |                |                |                   |                    | 4,535,056.00   | -              |
| 43010-06- Inventory Medicines                    | 436,075.00                       |                |                |                   |                    | 436,075.00     | -              |
| 43010-07- Inventory - Others                     | 13,497,678.00                    |                |                |                   |                    | 13,497,678.00  | -              |
| 43010-11 - Purchases                             | 259,658.00                       |                |                |                   |                    | 259,658.00     | -              |
| 43010-12- Inventory Computer Consumable          | 9,480.00                         |                |                |                   |                    | 9,480.00       | -              |
| 43010-13- Inventory Education                    | 30,910.00                        |                |                |                   |                    | 30,910.00      | -              |
| 43010-21 - Consumption                           | 1,592,157.67                     |                |                |                   |                    | 1,592,157.67   | -              |
| 431 - Sundry Debtors (Receivables)               |                                  |                |                |                   |                    | -              | -              |
| 43110 - Receivables For Property Taxes           |                                  |                |                |                   |                    | -              | -              |
| 43110-01 - Property Tax Receivable -Current Year |                                  |                |                | 264,711,000.00    | 264,711,000.00     | -              | -              |
| 43110-02 - Property Tax Receivable -Year 1       | 42,245,000.00                    |                |                | 58,013,426.00     | 35,202,426.00      | 65,056,000.00  | -              |
| 43120 - Receivable For Other Taxes               |                                  |                |                |                   |                    | -              | -              |
| 43120-01 - Sameklt Kar Receivable - Current Year |                                  |                |                | 85,680,000.00     | 85,680,000.00      | -              | -              |
| 43120-02 -Samaklt Kar Receivable Year-1          | 23,050,000.00                    |                |                | 32,273,783.00     | 17,744,783.00      | 37,579,000.00  | -              |
| 43120-03 - Nirakshrt Kar Receivable Year - 1     |                                  |                |                | 5,034,640.00      | 5,034,640.00       | -              | -              |
| 43120-03-Nirashrt Kar Receivable Current Year    |                                  |                |                | 23,063,709.00     | 23,063,709.00      | -              | -              |
| 43120-08 TDS RECEIVABLE                          | 148,105.00                       |                |                | 24,731.00         |                    | 172,836.00     | -              |
| 43130 - Receivable For Fees & User Charges       |                                  |                |                |                   |                    | -              | -              |
| 43130-01 - Water Supply Receivable -Current Year |                                  |                |                | 157,588,000.00    | 157,588,000.00     | -              | -              |



Municipal Corporation, Raigarh (C.G.)

| GL Code   | GL Name                                    | Opening Debit     | Opening Credit    | Transaction Debit | Transaction Credit | Closing Debit     | Closing Credit    |
|---|--|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
|   | 43130-02 - Water Supply Receivable -Year 1 | 54,053,000.00     |                   | 67,454,724.00     | 31,801,724.00      | 69,706,000.00     | -                 |
|   | 43140 - Receivable From Other Sources      |                   |                   | 23,013,000.00     | 23,013,000.00      | -                 | -                 |
|   | 43140-01 - Rent Receivable - Current Year  |                   |                   | 6,814,931.00      | 5,185,397.00       | 20,261,085.00     | -                 |
| 460 - Loans, Advances and Deposits                  |  | 18,631,551.00     |                   |                   |                    |                   | -                 |
| 46010 - Loans And Advances To Employees             |  |                   |                   |                   |                    | -                 | -                 |
| 46010-04 VA Advance Vehicle                         |  | 19,000.00         |                   | 100,000.00        |                    | 119,000.00        | -                 |
| 46010-12 - Advance for Grain                        |  | 256,204.00        |                   | 126,000.00        |                    | 382,204.00        | -                 |
| 46010-01 GPF Advance                                |  | 37,138,130.00     |                   | 20,772,783.00     | 347,000.00         | 57,563,913.00     | -                 |
| 46010-05 Advance to Employees-Others                |  | 5,401,882.54      |                   |                   | 1,423,944.00       | 3,977,938.54      | -                 |
| 46010-31 - Advance for Festival                     |  | 2,109,574.00      |                   | 4,522,647.00      | 2,656,000.00       | 3,676,221.00      | -                 |
| 46010-91 - Miscellaneous Advances                   |  | 110,188.00        |                   | 19,950.00         |                    | 130,138.00        | -                 |
| 46030 - Loans to Others                             |  |                   |                   |                   |                    | -                 | -                 |
| Advance to Bank                                     |  | 24,000.00         |                   |                   | 24,000.00          | -                 | -                 |
| 46040 - Advance To Suppliers And Contractors        |  |                   |                   |                   |                    | -                 | -                 |
| 46040-90 Advance to Contractor                      |  | 150,000.00        |                   |                   |                    | 150,000.00        | -                 |
| 46040-00-Consoli Advance To Suppliers & Contractor  |  | 3,316,803,005.00  |                   |                   |                    | 3,316,803,005.00  | -                 |
| 46050 - Advance to Others                           |  |                   |                   |                   |                    | -                 | -                 |
| 46050-00 - Consolidated Advances To Others          |  | 11,974,250.00     |                   |                   |                    | 11,974,250.00     | -                 |
| 46050-02 - Advance Consultant                       |  | 691,000.00        |                   |                   |                    | 891,000.00        | -                 |
| 46050-21 - Advance Against Schemes                  |  | 20,000.00         |                   |                   |                    | 20,000.00         | -                 |
| 46060 - Deposits With External Agencies             |  |                   |                   |                   |                    | -                 | -                 |
| 46060-91 - Other Deposits                           |  | 36,600.00         |                   |                   |                    | 36,600.00         | -                 |
| 46060-11 - Electricity Deposits                     |  | 72,800.00         |                   |                   |                    | 72,800.00         | -                 |
| 470 - Other Assets                                  |  |                   |                   |                   |                    | -                 | -                 |
| 47D10 - Deposit Works -Expenditure                  |  |                   |                   |                   |                    | -                 | -                 |
| 47010-01-ILCS Toilet                                |  | 311,945.00        |                   | 4,824,400.00      |                    | 5,136,345.00      | -                 |
| 47010-04-Deposit Works Expenditure- SSA             |  | 3,538,644.00      |                   | 1,507,367.00      |                    | 4,846,011.00      | -                 |
| 47010-00 - Consolidated Deposit Works - Expenditure |  | 521,290.00        |                   |                   |                    | 521,290.00        | -                 |
| 47010-01 BSUP Housing Expenses                      |  | 113,212,527.00    |                   | 165,691,737.00    | 278,618,264.00     | 286,000.00        | -                 |
| 47010-02 - Electrical                               |  | 2,511,415.00      |                   | 200,000.00        |                    | 2,711,415.00      | -                 |
| 47010-04- Deposit Work Rajiv Avash Yojna            |  | 5,551,177.00      |                   | 519,966.00        |                    | 6,071,143.00      | -                 |
| 47010-04- Valmiki Ambedkar Awas Yojna Expenses      |  | 1,216,337.00      |                   |                   |                    | 1,216,337.00      | -                 |
| 47010-06 - Angan Wadi                               |  | 1,794,752.00      |                   | 904,369.00        |                    | 2,699,121.00      | -                 |
| Grand Total   |  | 30,184,459,517.62 | 30,184,459,517.62 | 26,588,015,042.88 | 26,588,015,042.88  | 34,708,598,384.93 | 34,708,598,384.93 |

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



**Raipur Municipal Corporation(2011-15)**

**Balance Sheet**

As at 31-Mar-2015

| <b>Sources of Funds :</b>                                       | <b>Amount</b>      | <b>Amount</b>              |
|---|--------------------|----------------------------|
| <b>Capital Account</b>  |                    |                            |
| <b>Loans (Liability)</b>  |                    |                            |
| <b>Current Liabilities</b>                                      |                    |                            |
| Sundry Creditors  |                    |                            |
| <b>Branch / Divisions</b>                                       |                    | (0.00)                     |
| Head Office - RMC   | 2,869,447,694.65   |                            |
| Zone  | 34,254,375.64      |                            |
| Zone-1  | 262,943,015.00     |                            |
| Zone-2  | 150,911,755.00     |                            |
| Zone-3  | 289,035,959.01     |                            |
| Zone 4  | 542,219,830.00     |                            |
| Zone 5  | 337,060,630.00     |                            |
| Zone 6  | 541,545,624.00     |                            |
| Zone 7  | 479,187,526.00     |                            |
| Zone 8  | 234,494,584.00     |                            |
| <b>Suspense A/c</b>   |                    |                            |
| Suspense A/c  |                    |                            |
| Suspense A/c  |                    |                            |
| <b>3 - Capital Receipts &amp; Liabilities</b>                   |                    | <b>24,589,753,666.91</b>   |
| 310 - Municipal (General) Fund                                  | 17,611,230,558.02  |                            |
| 311 - Earmarked Funds   | =                  |                            |
| 312 - Reserve Funds   | 1,627,251,281.70   |                            |
| 320 - Grants, Contribution for Specific Purposes                | 2,971,572,805.10   |                            |
| 330 - Secured Loans   | 909,368,641.00     |                            |
| 331 - Unsecured Loans   | =                  |                            |
| 340 - Deposits Received   | 441,058,894.96     |                            |
| 341 - Deposit Works   | =                  |                            |
| 350 - Other Liabilities   | 1,029,271,486.13   |                            |
| 360 - Provisions  | =                  |                            |
| <b>4 - Capital Expenditure &amp; Assets</b>                     |                    | <b>(20,588,577,109.60)</b> |
| 410 - Fixed Assets  | 17,623,250,103.66  |                            |
| 411 - Accumulated Depreciation                                  | (4,030,336,969.69) |                            |
| 412 - Capital Work-in- Progress                                 | 336,850,376.00     |                            |
| 420 - Investments -General Fund                                 | 199,702,524.00     |                            |
| 421 - Investments -Other Funds                                  | =                  |                            |
| 430 - Stock - In- Hand  | 18,292,049.33      |                            |
| 431 - Sundry Debtors (Receivables)                              | 3,481,357,313.00   |                            |
| 432 -Accumulated Provision Against Debtors (Receivables)        | =                  |                            |
| 440 - Pre-Paid Expenses   | =                  |                            |
| 450 - Cash And Bank Balance                                     | =                  |                            |
| 460 - Loans, Advances and Deposits                              | 3,387,541,312.46   |                            |
| 461 - Accumulated Provisions Against Loans,Advances and Deposit | =                  |                            |
| 470 - Other Assets  | 226,020.00         |                            |
| 480 - Miscellaneous Expenditure to Be Written Off               | =                  |                            |
| <b>Profit &amp; Loss A/c</b>                                    |                    |                            |
| Opening Balance   | 3,638,929,662.18   |                            |
| Current Period  | 559,582,225.66     |                            |
| Less: Transferred   | (877,193,979.12)   |                            |
|   | Total              | <b>4,001,176,557.31</b>    |
| <b>Application of Funds :</b>                                   |                    |                            |
| <b>Current Assets</b>   |                    | <b>4,001,176,557.31</b>    |
| <b>Closing Stock</b>  | -                  |                            |
| 45010 - Cash-in-Hand  | 2,001,606.68       |                            |
| Bank Accounts   | 3,999,174,950.63   |                            |
|   | Total              | <b>4,001,176,557.31</b>    |

Dy. Commissioner Finance  
Raipur Municipal Corporation  
Raipur



**Raipur Municipal Corporation**  
**Income and Expenditure Statement**  
 1-Apr-2014 to 31-Mar-2015

| <b>Particulars</b>                               | <b>Amount</b>  | <b>Amount</b>           |
|--|----------------|-------------------------|
| <b>Income Statement :</b>                        |                |                         |
| <b>Indirect Incomes</b>                          |                |                         |
| <b>1 - Revenue Income</b>                        |                | <b>1,696,728,227.15</b> |
| 110 - Tax Revenue                                | 574,092,944.00 |                         |
| 120 - Assigned Revenues & Compensations          | 402,351,433.00 |                         |
| 130 - Rental Income From Municipal Properties    | 30,199,397.00  |                         |
| 140 - Fees & User Charges                        | 224,972,154.00 |                         |
| 150 - Sale & Hire Charges                        | 4,610,601.00   |                         |
| 160 - Revenue Grants, Contribution & Subsidies   | 202,090,008.00 |                         |
| 170 - Income From Investments                    | 101,066,604.00 |                         |
| 171 - Interest Earned                            | 31,138,293.15  |                         |
| 180 - Other Income                               | -              |                         |
| 185 - Prior Period                               | 126,206,793.00 |                         |
| 190 - Transfer Int Activity Fund                 | -              |                         |
| 191 - Transfer Into Corporate Fund               | -              |                         |
| 192 - Transfer Into Employee Fund                | -              |                         |
|  |                | <b>1,696,728,227.15</b> |
| <b>2 - Revenue Expenditure</b>                   |                | <b>2,573,922,206.27</b> |
| 210 - Establishment Expenses                     | 869,335,926.00 |                         |
| 220 - Administrativ E Expenses                   | 86,838,552.00  |                         |
| 230 - Operations & Maintenance                   | 566,430,853.68 |                         |
| 240 - Interest & Finance Charges                 | 166,962.98     |                         |
| 250 - Programme Expenses                         | 7,673,100.00   |                         |
| 260 - Revenue Grants, Contribution and Subsidies | 120,359,155.00 |                         |
| 270 - Provisions and Write Off                   | -              |                         |
| 271 - Miscellaneous Expenses                     | -              |                         |
| 272 - Depreciation                               | 923,112,876.61 |                         |
| 285 - Prior Period                               | 4,780.00       |                         |
| 290 - Transfer To Activity Funds                 | -              |                         |
| 291 - Transfer To Corporator Fund                | -              |                         |
| 292 - Transfer To Employee Fund                  | -              |                         |
| <b>Excess of Income over Expenditure:</b>        |                | <b>(877,193,979.12)</b> |



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

Raipur Municipal Corporation

Receipt & Payment Account

1-Apr-2014 to 31-Mar-2015

| Inflow of Cash :                                 | Amount           | Amount                  |
|--|------------------|-------------------------|
| <b>Branch / Divisions</b>                        |                  | <b>1,657,505,758.00</b> |
| Head Office - RMC                                | 1,159,718,794.00 |                         |
| Zone   | 4,000,000.00     |                         |
| Zone-1   | 51,128,824.00    |                         |
| Zone-2   | 97,757,834.00    |                         |
| Zone-3   | 42,557,219.00    |                         |
| Zone 4   | 35,508,980.00    |                         |
| Zone 5   | 66,903,925.00    |                         |
| Zone 6   | 40,168,038.00    |                         |
| Zone 7   | 81,000,000.00    |                         |
| Zone 8   | 78,762,144.00    |                         |
| <b>1 - Revenue Income</b>                        |                  | <b>848,909,359.15</b>   |
| 110 - Tax Revenue                                | 38,015,595.00    |                         |
| 120 - Assigned Revenues & Compensations          | 402,351,433.00   |                         |
| 130 - Rental Income From Municipal Properties    | 7,413,447.00     |                         |
| 140 - Fees & User Charges                        | 224,972,154.00   |                         |
| 150 - Sale & Hire Charges                        | 4,610,601.00     |                         |
| 160 - Revenue Grants, Contribution & Subsidies   | 44,575,903.00    |                         |
| 170 - Income From Investments                    | 95,831,933.00    |                         |
| 171 - Interest Earned                            | 31,138,293.15    |                         |
| <b>3 - Capital Receipts &amp; Liabilities</b>    |                  | <b>2,079,509,876.00</b> |
| 320 - Grants, Contribution for Specific Purposes | 1,922,731,207.00 |                         |
| 340 - Deposits Received                          | 123,406,195.00   |                         |
| 350 - Other Liabilities                          | 33,372,474.00    |                         |
| <b>4 - Capital Expenditure &amp; Assets</b>      |                  | <b>1,097,165,138.00</b> |
| 420 - Investments -General Fund                  | 480,800,000.00   |                         |
| 431 - Sundry Debtors (Receivables)               | 611,614,194.00   |                         |
| 460 - Loans, Advances and Deposits               | 4,750,944.00     |                         |
|  |                  | <b>5,683,090,131.15</b> |
| <b>Outflow of Cash :</b>                         |                  |                         |
| <b>Branch / Divisions</b>                        |                  | <b>1,586,611,841.00</b> |
| Head Office - RMC                                | 494,036,751.00   |                         |
| Zone   | 4,000,000.00     |                         |
| Zone-1   | 89,779,335.00    |                         |
| Zone-2   | 121,150,212.00   |                         |
| Zone-3   | 101,928,281.00   |                         |
| Zone 4   | 168,798,661.00   |                         |
| Zone 5   | 162,269,887.00   |                         |
| Zone 6   | 139,802,279.00   |                         |
| Zone 7   | 181,798,000.00   |                         |
| Zone 8   | 123,048,435.00   |                         |
| <b>2 - Revenue Expenditure</b>                   |                  | <b>748,180,418.98</b>   |
| 210 - Establishment Expenses                     | 382,457,987.00   |                         |
| 220 - Administrative Expenses                    | 50,483,387.00    |                         |
| 230 - Operations & Maintenance                   | 282,266,062.00   |                         |
| 240 - Interest & Finance Charges                 | 166,962.98       |                         |



## Raipur Municipal Corporation

## Receipt &amp; Payment Account

1-Apr-2014 to 31-Mar-2015

|  |                  |                         |
|--|------------------|-------------------------|
| 250 - Programme Expenses                         | 1,072,338.00     |                         |
| 260 - Revenue Grants, Contribution and Subsidies | 31,733,682.00    |                         |
| <b>3 - Capital Receipts &amp; Liabilities</b>    |                  | <b>2,591,392,105.96</b> |
| 320 - Grants, Contribution for Specific Purposes | 391,835,674.00   |                         |
| 340 - Deposits Received                          | 18,248,328.00    |                         |
| 350 - Other Liabilities                          | 2,181,308,103.96 |                         |
| <b>4 - Capital Expenditure &amp; Assets</b>      |                  | <b>688,791,820.00</b>   |
| 410 - Fixed Assets                               | 37,768,301.00    |                         |
| 412 - Capital Work-in- Progress                  | 36,695,395.00    |                         |
| 420 - Investments -General Fund                  | 587,300,000.00   |                         |
| 431 - Sundry Debtors (Receivables)               | 24,731.00        |                         |
| 460 - Loans, Advances and Deposits               | 25,541,380.00    |                         |
| 470 - Other Assets                               | 1,462,013.00     |                         |
| Total  |                  | 5,614,976,185.94        |
| <b>Nett Inflow</b>                               |                  | <b>68,113,945.21</b>    |

Dy. Commissioner Finance  
Municipal Corporation  
Raipur

