

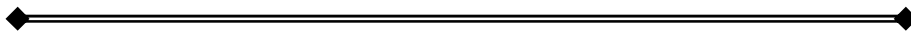
Dewas Municipal Corporation



FINANCIAL STATEMENTS

For the year

2012-2013



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**AKRIT JAIN
CHARTERED ACCOUNTANT**

MUMBAI

Schedule B – 21

Significant Accounting Policies and Principles adopted for preparation of Financial Statements for the financial year 2012-13

Basis of Presentation:

The accounts have been prepared under historical cost convention and on the basis of going concern, with revenues recognized and expenses accounted for, in view of principle of materiality in accounting, on mercantile accrual basis system of accounting and in view of concept of Materiality.

The Financial statement has been prepared as per Accounting policies & Procedure as specified in “Madhya Pradesh Municipal Accounting manual” .

- **Income**

- A.1 Property Taxes**

Revenue in respect of Property Tax, Samekit Tax (Light Tax, Fire services Tax Sewerage Tax) Shiksha Upkar, Nagriya Vikas Upkar including surcharge are recognized in the period in which they become due on yearly basis and accounted on accrual basis. Due demands are ascertained on the basis of certified information from the respective Office.

- A.2 Water Supply**

- a) Revenue in respect of Water Supply Charges, are recognized in the period in which they become due and accounted on accrual basis from the information provided by the respective Offices and demands are ascertained on the basis of certified information from the respective office.
 - b) Revenue in respect of new Connection Charges for Water Supply is recognized on actual receipt.

- A.3 Rentals, Fees, and Other Sources of Income**

- a) Revenues in respect of rents from municipal properties are accrued based on terms of lease/ rent agreement.
 - b) Revenue in respect of Trade License Fees is recognized on actual receipt basis.
 - c) Revenue in respect of Map Approvals and permission for construction are accounted for on receipt basis.
 - d) Revenue in respect of advertisement fee are accrued based on terms of lease/ rent agreement.
 - e) Revenue in respect of Property Transfer Charges is recognized on actual receipt basis.

- f) Revenue in respect of rent of equipment provided to the contractors, deducted from their bills, is recognized as and when the deductions are made.
- g) Revenue in respect of Road Damage Recovery Charges, Penalties is recognized on actual receipt basis.
- h) Revenue in respect of Show Tax and recognized on actual receipt basis.

A.4 Assigned Revenues

All 'Assigned Revenues' like compensation in lieu of Octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, are received from State/Central Government on monthly basis and accounted on accrual basis.

B) Expenses

B.1 Establishment expenses, Administrative expenses, operational and maintenance expenses are accounted on accrual basis.

B-2 Provisions for Arrears of Income: The age-wise detail of all receivables on account of taxes, fees, rental and charges are not available. Hence we are not in position to create Provision as per guidelines of Madhya Pradesh Municipal Accounts Manual.

B-3 General Employee related Expenses

- a) Expenses on salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment
- b) Statutory deductions from salaries including those for income Tax, Professional Tax, Provident fund contribution, Pension *Anshdan*, GPF, FBF, Group insurance are recognized as liability in the period in which the corresponding salary are recognized
- c) Retirement benefits such as Leave encashment, pension, Ex-gratia etc are recognized on payment basis.
- d) GPF has been deposited in separate saving bank account jointly in the name of commissioner and an individual employee and separate set of record are maintained for the GPF deposit and GPF advance.

B.4 Interest payment on term loan (from Hudco) are accounted for on accrual basis and provided as per account statement collected from the Hudco. The loan has been availed for Shpra Avardhan Projecgt of UIDSSMT and interest has been capitalized as part of project cost.

B.5 Depreciation:

- a) Depreciation is provided at Straight Line Method at the rates prescribed in MPMAM.
- b) Depreciation is provided at full rates for assets, which are purchased/ constructed before 1st October and at half rate if purchased after 1st October but before the end of Accounting Year.
- c) Depreciation on assets created out of the government grant has been 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: Liabilities

B.1 Revenue Grant

- a) General purpose Grants, mainly from the state government are of a revenue nature e.g. maintenance of PHE water supply are recognized as incomes on actual receipt basis.
- b) Grants received or receivable in respect of specific revenue expenditure has been recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

B.2 Capital Grant

- a) Grants received towards capital expenditure (these are generally from State Government) are accounted on actual receipt basis. The amount is initially being credited to a Capital Grant head under 'Liabilities'. Upon acquisition /construction of the asset the value of the amount so spent are debited to the liability head by corresponding credit to 'Special Funds Utilized Reserve a/c.'
- b) 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 are treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability stands reduced with the value of such utilization and no further treatment, as a capital receipt are required.
- c) Income on investments made from 'Specific Grants received in advance' are recognized and credited to the Specific Grant, whenever accrued.

B.3 Currents Liabilities and Provisions

- a) The Current liabilities includes Security deposits, earnest money, withheld amount of contractor, creditors for suppliers and services, Contractors bills due for payments paid in next year's. There has been work out based on amount admitted during 2012-13 but paid after 31/3/2013
- b) Provision for expenses: Expenses pertains to current year paid in next year are determined from the records and data provided by the Dewas Municipal corporation.
- c) Contingent Liability: These have not been provided as information required ascertaining value such as suspended employees /other legal cases on account of unsettled claims have not been maintained by DMC.

D) Assets

D.1 Fixed Assets:

- a) Fixed assets are capitalized at acquisition cost includes cost incurred/money spent in acquiring or installing or constructing fixed asset, other incidental and indirect expenses incurred up to that month, interest on borrowings directly attributable to acquisition or construction of fixed assets up to the date of commencement of the use of assets, and reduced of amount of depreciation provided by employing straight line method of Depreciation at the rates as prescribe in the Municipal Accounting Manual July 2007.

- b) Fixed assets include Land: Parks; Buildings; Roads and Bridges; Waterworks; Bore Wells; Laboratory Equipment; Sewerage and drainage; Public Lighting; Luminary & Electrical Fittings; Furniture, fixtures, fittings; Electrical appliances; Office & other equipments; Computer Hardware, etc.; Vehicles; Health related assets; Cold Storage Equipment; Medical Equipment etc. Categorization and grouping of fixed assets has been done as provided in the MPMAM
- c) Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, has been accounted for at nominal value of Re. 1/-
- d) All assets costing less than 5,000. (Rupees Five thousands) purchased/acquired up to 31.03.2013 have not been considered and are expensed/charged in the year of purchase.
- e) Assets, which have been completed during the year, have been transferred from WIP to fixed assets on the basis of details made available by the DMC.

D.2 Capital Work in progress

Capital Work in progress are valued on the basis of actual payment of running bills, as submitted by the contractor, the same verified & certified by the Department and thereafter passed by the local fund Auditor. CWIP are booked based on the gross amount of bill sent to the accounts department and other supplementary information provided by the concern department of corporation.

D.3 Investments

The DMC has invested in the fixed deposit with the banks. Interest there on are recognized on accrual basis and determined as per Interest certificate collected from the banks

Notes on account:

A. Consolidation of Books of Accounts: Following Separate set of Books of Accounts maintained by the corporation for various scheme / Projects:

- a) Dewas Municipal Corporation.
- b) MPUSP Project Utahan.
- c) Integrated Housing & Slum Development Program (ISDP)
- d) Rain Basera (Nehru Rojgaar Yojna)
- e) UIDSSMT
- f) Laxman Nagar Panchunkar Nagar Yojna
- g) Gandhi Basti

Consolidated Income and Expenditure and Balance Sheet of the Dewas Municipal Corporation (DMC) has been prepared on the basis of above all separate Books of Accounts.

B. Municipal (General) Fund :

Municipal (General) Fund of Dewas Municipal Corporation (DMC) consists of balance as on 31-March-12 of Rs.34,78,90,720.04. During the financial year 2012-13 Rs.4,05,57,399.28 has been transferred to this account being surplus of income over expenditure as mentioned in the **schedule B-1**.

C. Earmarked Fund :

Earmarked fund includes special fund, trust or Agency fund. DMC has following earmarked fund, which are mentioned in the **schedule B-2**

Special Fund

Employee Provident Fund
Family Welfare Fund
Pension Fund

Trust and Agencies Fund

Mukhya Mantri Sahayta rashi
Samajik sureksha fund
Madhyan Bhojan
Sarv Khisha Abhiyan
Indira Gandhi Pension

D. Reserves :-

Grants Received for the specific purpose has been utilized during the year transferred under head Addition during the year In the column no. 4 Supra following sums have been are credited to income & expenditure a/c under head "Income from Revenue grant amount" & shown under the head deduction during the year In the column no. 5 Supra, .

- i) depreciation amounting Rs2,58,29,270 /- on the Assets created out of the specific grant and
ii) specific grant utilized for the meet out the revenue expenses of RS 11,76,24,385/-

Balance in reserve A/c is revealed in schedule B-3.

Accounting Code 3120000

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6=(3+4-5)
3125000	General Reserve	268,448,898.35	-	0.00	268,448,898.35
3123000	Special Grant Funds (Utilised)				
3123000	Anudan Vishi Nidhi Utilised	1,123,583.00	5,045,304.00	360,487.00	5,808,400.00
3123000	Jan Bagidari Se Prapt Aya Utilised	637,139.00	3,146,791.00	224,838.00	3,559,092.00
3123000	Thirteen Va Vitt Ayog Se Anudan Utilised	7,295,925.00	32,609,340.00	9,128,765.00	30,776,500.00
3123000	Gandi Basti Grant Utilised	18,983,179.00	-	2,993,631.00	15,989,548.00
3123000	(Laxman Nagar) Jan Bhagidari Grant Utilised	1,713,451.08	484,690.00	210,675.00	1,987,466.08
3123000	Nehru Rojgar Yojna Grant Utilised	3,475,677.84	-	3,475,677.84	0.00
3123000	UIDSSMT Reserve Fund Utilised	474,022,410.41	89,188,464.00	4,941,686.00	558,269,188.41
3123000	Sadak Marmmat & Anurakshan	6,508,242.00	13,755,000.00	20,263,242.00	0.00
3123000	MPUSP Grant Utilised	49,519,440.77	68,775,894.00	3,849,640.00	114,445,694.77
3123000	Rain Basera Grant Utilised	0.00	7,743,964.84	307,896.00	7,436,068.84
3123000	Rajya Vitt Ayog se Prapt Utilised	50,863,814.00	13,769,018.00	21,587,377.00	43,045,455.00
3123000	IHSDP Utilised	65,573,575.00	-	0.00	65,573,575.00
3123000	MLA Nidhi Utilised	0.00	10,492,213.00	7,559,253.00	2,932,960.00
3123000	Sansad Nidhi Utilised	0.00	1,913,300.00	975,552.00	937,748.00
3123000	Rahat MAD Utilised	0.00	7,278,708.00	450,063.00	6,828,645.00
3123000	Aashray Nidhi Grant Utilised	0.00	535,308.00	38,248.00	497,060.00
3123000	Rahat Mad Prakratik Aapda	0.00	30,746,292.00	30,746,292.00	0.00
	Sub Total	679,716,437.10	285,484,286.84	107,113,322.84	858,087,401.10
	Grand Total	948,165,335.45	285,484,286.84	107,113,322.84	1,126,536,299.45

E. Grants for Specific Purpose :

Transferred to utilized account

There was outstanding balance as on 01/04/12 of Rs.128328437.28 under the head grant for specific purpose.(Account Code 3202000).

Un-utilized Grant: Grants received from Central, State, Local Government and other organizations have been accounted for on the basis of receipts in Bank Accounts. Interest received in Bank Accounts, wherever bank account maintained separately, have been duly accounted for. If a grant has received from central, State and Local Bodies in the the separate bank maintained., Addition to the grants during the year, Receipts, Payments, Transfer of Surplus / Income, Deficit / Loss and Adjustment are mentioned in the **schedule B-4.**

F. Secured Loans :

HUDDCO Loan: DMC has taken loans from HUDDCO. The Loan is availed for the project U I D S S M T and the balance of Loan amount is duly reconciled from the Account Statement received from HUDDCO. Interest on HUDDCO Loan is debited under the head Miscellaneous Expenses in the UIDSSMT books of Accounts as project is yet not completed. The balance of Secured Loan is revealed in **schedule B-5**

Unsecured Loan:

There is no acceptance of Unsecured Loan. (**Schedule B-6**)

G. Deposits Received:

Security Deposit and Earnest Money Deducted /received from Contractor and Suppliers are Shown under this head. The balance of Secured Loan is revealed in **schedule B-7**

H. Deposit Work

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 has been treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability is reduced with the value of such utilization.

DMC has following Grants for Specific Purpose.

Kanya maha vidhyalay
Kanya Vidhyalay Mukhya Dwar Deposit Work
Kushabhau Thakare Stadium Boundary
WALIBALL FIDDER NIRMAN
Police Line Quater Marmat & Nirman Fund
Pariyojana Adhiniyam Shari Vikas Abhikaran Dewas

The balance of Deposit work is revealed in **schedule B-8**

I. Other Liabilities (Sundry Creditors):

Other Liabilities include Sundry Creditors for Suppliers, Contractors Bill due for Payments, Sundry Creditors for Expenses, Government Duties and Taxes payable, Deduction from Salaries of Employees, Dues Payable to the employees ,Withheld amount / retention amount of contractor etc. the Balance of Other Liabilities is revealed in **Schedule B-9**

J. Provisions:

Provisions include provision for Expenses. The Balance of Provisions is revealed in **Schedule B-10 .**

K. Fixed Assets:

- a) Fixed Assets are considered at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing fixed asset, and other incidental and indirect expenses incurred to put it in use, and also interest on borrowings directly attributable to acquisition or construction of fixed assets up to the date of commissioning of the assets
- b) Fixed assets includes Land, Parks, Buildings, Roads and Bridges, Waterworks, Bore Wells, Laboratory Equipment, Sewerage and drainage, Public Lighting, Luminary & Electrical Fittings, Furniture, fixtures, fittings, Electrical appliances; Office & other equipments; Computer, Vehicles etc.
- c) Categorization and grouping of fixed assets has been done as provided in the MPMAM
- d) Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, has been accounted for at nominal value of Re. 1/-
- e) All assets costing less than 5,000. (Rupees Five thousands) purchased/acquired have not been considered and are expensed/charged in the year of purchase.
- f) Assets, which have been completed during the year, have been transferred from WIP to fixed assets on the basis of details made available by the DMC.

g) Depreciation :

- a) Depreciation is provided at Straight Line Method at the rates prescribed in MPMAM.
- b) Depreciation is provided at full rates for assets, which are purchased / constructed before 1st October and at half rate if purchased after 1st October but before the end of Accounting Year.
- c) Depreciation on assets created out of the government grant has been 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.
- d) Opening Gross Block, Addition, Deletion / Transfer during the year, Opening balance of Accumulated Depreciation and Depreciation of the current year are mentioned in the **schedule B-11 .**

h) Capital Work in Progress :

The value of work-in-progress includes the direct cost on material, labour, stores, and advances to suppliers for material. Capital Work in progress are valued on the basis of actual payment of running bills, as submitted by the contractor, the same verified & certified by the Department and thereafter passed by the local fund Auditor. CWIP are booked based on the gross amount of bill sent to the accounts department and other supplementary information provided by the concern department of corporation. Upon completion of the civil works and installation of machinery the value is transferred to the respective asset account under fixed assets.

i) Investment - General Fund :

FDR with the banks has been shown under Investment - General Fund. The amounts of FDRs have been taken on the basis of records as available. The amount includes principal and interest accrued thereon till 31.03.2013. The Balance of Investment - General Fund revealed in **Schedule B-12** .

j) Current Assets :

Current Assets include Stock of Stores Consumable, Sundry Debtors, Pre Paid Expenses, Loan and Advances and Cash & Bank Balance.

k) Stock in Hand (Inventories):

Inventories are valued at cost or market price, whichever is lower considering quality & gradation of goods. Its quantity and valuation is taken to be correct as certified by the Store Department. Balance of Stock in Hand (Inventories) revealed in **Schedule B-14** .

l) Sundry Debtors :

The amount of Property Tax, Water Tax, Rental Income Receivable and other receivable as on 31-03-2013 has been taken on the details provided by the respective Officials. In absence of proper and authentic verification of previous period arrears of property tax, and other related receivables, the figures are subject to reconciliation and confirmation. In the absence of age wise details, no provision for doubtful debts has been made. Balance of Sundry Debtors revealed in Schedule B-15.

m) Prepaid Expenses:

Prepaid expenses includes insurance premium paid on vehicles which is pertinent to the period after 31st March 2012. Balance of Prepaid Expenses revealed in **Schedule B-16** .

n) Cash & Bank Balances:

a)The amount of taxes, revenue, Cess collected at the year end and not deposited in the bank till 31.3.2012 been included in cash balance.

b) Bank accounts have been reconciled and there are various debit entries for Cheque outstanding and credit entries for un cleared Cheque appearing in the Bank Reconciliation statement.

Balance of Cash & Bank Balance revealed in **Schedule B-17** .

o) Loans, advances, and deposits:

During the financial year 2012-13 ,service tax of Rs 13,90,448/-recovered by the service tax Authority on account old liability for the financial year 2005-06 to 2012-13. This amount is grouped as loan and advances as the same will be recovered from the tenants.

Balances of advances to the employees and other recoverable etc. are subject to confirmation/reconciliation and consequential adjustments if any. The advances not adjusted till 31.3.2013 has been taken as current asset. However, these are subject to reconciliation. As per Information available in Advance Register some Advances are very old but age wise break up are not provided. Balance of Loan, Advances and Deposits revealed in **Schedule B-18**.

p) Miscellaneous Expenditure:

Operational day to day expenses and interest paid on the specific project UIDSSMT and MPUSP project has been capitalized and treated as part of Cost of project.

q) Contingent Liability :

These have not been provided as information required to ascertain values such as suspended employees/other legal cases on account of unsettled claims have not been maintained by the DMC.

TABLE :2

DEWAS MUNICIPAL CORPORATION (M.P.)
BALANCE SHEET
As at 31ST MARCH 2013



	Particulars	Schedule	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS			
	Reserves and Surplus			
A1	Municipal (General) Fund	B-1	388,448,119.32	347,890,720.04
	Earmarked Funds	B-2	50,065,880.00	83,704,011.87
	Reserves	B-3	1,126,536,299.45	948,165,335.45
	Total Reserves and Surplus		1,565,050,298.77	1,379,760,067.36
A-2	Grants, Contributions for Specific Purpose	B-4	130,466,768.28	128,328,437.28
	Loans			
A3	Secured Loans	B-5	135,700,000.00	153,100,000.00
	Unsecured Loans	B-6	0.00	0.00
	Total Loans		135,700,000.00	153,100,000.00
	TOTAL SOURCES OF FUNDS (A1-A3)		1,831,217,067.05	1,661,188,504.64
B	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
	Gross Block		949,137,033.00	736,846,584.00
B1	Less : Accaumulated Depreciation		367,174,275.29	280,706,430.00
	Net Block		581,962,757.71	456,140,154.00
	Capital Work in Progress		1,100,618,649.00	986,323,413.00
	Total Fixed Assets		1,682,581,406.71	1,442,463,567.00
	Investments			
B2	Investments-General Fund	B-12	13,762,959.00	5,556,999.00
	Investments-other Fund	B-13	0.00	0.00
	Total Investment		13,762,959.00	5,556,999.00
	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	8,533,280.00	8,030,210.00
	Sundry Debtors (Receivables)	B-15	163,002,445.00	175,791,438.00
	Gross Amount outstanding			
B3	Less: Accumulated Provision against bad and doubtful receivables		0.00	
	Prepaid Expenses	B-16	257,223.00	161,690.00
	Cash and Bank Balance	B-17	206,308,320.39	222,192,687.69
	Loans , advances and deposits	B-18	33,194,136.95	31,958,145.95
	Total Current Assets		411,295,405.34	438,134,171.64
	Current Liabilities and Provisions			
B4	Deposits received	B-7	124,289,286.18	111,161,211.00
	Deposits Works	B-8	9,688,164.00	9,902,914.00
	Other liabilities(Sundry Creditors)	B-9	85,527,786.82	55,407,570.00
	Provisions	B-10	56,917,467.00	48,494,538.00
	Total Current Liabilities		276,422,704.00	224,966,233.00
B5	Net Current Assets (B3-B4)		134,872,701.34	213,167,938.64
C	Other Assets.	B-19	0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		1,831,217,067.05	1,661,188,504.64

0.00

0.00

DEWAS MUNICIPAL CORPORATION (M.P.)
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2012 to 31st March 2013

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (Rs.)	Previous Year (Rs.)
	INCOME			
A	Tax Revenue	IE-1	88,956,677.33	73,660,340.50
	Assiged Revenues & Compensation	IE-2	251,158,128.00	224,801,727.00
	Rental Income From Municipal Properties	IE-3	18,891,310.00	9,342,590.00
	Fees & User Charges	IE-4	26,918,677.00	16,491,895.00
	Sale & Hire Charges	IE-5	3,815,887.00	1,340,246.00
	Revenue Grants, Contributions & Subsidies	IE-6	276,184,351.00	197,863,147.55
	Income From investments	IE-7	1,450,992.97	399,111.00
	Interest Earned	IE-8	3,087,270.26	644,179.33
	Other Income	IE-9	1,455,883.27	255,556.95
	TOTAL -INCOME		671,919,176.83	524,798,793.33
	EXPENDITURE			
B	Establishment Expenses	IE-10	247,890,275.00	197,378,546.00
	Administrative Expenses	IE-11	42,414,862.00	71,197,871.00
	Operations & Maintenance	IE-12	254,047,478.00	156,791,728.00
	Interest & Finance Expenses	IE-13	23,687.26	16,794.00
	Programme Expenses	IE-14	517,630.00	30,000.00
	Revenue Grants, Contributions & Subsidies	IE-15	-	241,295.00
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depriciation		86,467,845.29	57,140,090.00
	TOTAL - EXPENDITURE		631,361,777.55	482,796,324.00
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		40,557,399.28	42,002,469.33
D	Add/Less : Prior Period items (Net)	IE-18	-	32,654,995.00
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		40,557,399.28	74,657,464.33
F	Less : Transfer to Reserve Funds		-	-
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		40,557,399.28	74,657,464.33

DEWAS MUNICIPAL CORPORATION
RECEIPT AND PAYMENT ACCOUNT
(FOR THE PERIOD FROM 01.04.2012 TO 31.03.2013)

(AMOUNT IN RUPEES)

HEAD OF ACCOUNT	Schedules	Current Year (2012-13)	Previous Year (2011-12)	HEAD OF ACCOUNT	Schedules	Current Year (2012-13)	Previous Year (2011-12)
Opening Balances				Opening Balances			
Cash Balances (Including Imprest)		2364716.00	1241377.00	OD/Cheque Outstanding A/c			829472.50
Balances with Banks		219827971.69	186731372.39	Balances with Banks			
OPERATING RECEIPTS				OPERATING PAYMENTS			
Tax Revenue	RP - 1	88956677.33	73660340.50	Establishment Expenses	RP - 10	247890275.00	197378546.00
Assigned Revenues And Compensation	RP - 2	251158128.00	224801727.00	Administrative Expenses	RP - 11	42414862.00	71197871.00
Rental Income From Municipal Properties	RP - 3	18891310.00	9342590.00	Operations And Maintainance	RP - 12	254047478.00	156791728.00
Fees And User Charges	RP - 4	26918677.00	16491895.00	Interest And Finance Charges	RP - 13	23687.26	16794.00
Sales And Hire Charges	RP - 5	3815887.00	1340246.00	Programme Expenses	RP - 14	517630.00	30000.00
Revenue Grants, Contibution And Subsidies	RP - 6	276184351.00	197863147.55	Revenue Grants, Contribution And Subsidies	RP - 15	0.00	241295.00
Income From Investments	RP - 7	1450992.97	399111.00	Increase in Stores & Stocks	RP - 16	503070.00	
Interest Earned	RP - 8	3087270.26	644179.33	Prepaid- Expenses (Net)	RP - 17	95533.00	54688.00
Other Income	RP - 9	1455883.27	255556.95				
Prior period Income			32654995.00				
Decrease in Stock& Stores	RP - 16		2181775.00				
NON-OPERATING RECEIPTS				NON-OPERATING PAYMENTS			
				Municipal Fund			
				Opening Balance Adjustment Municipal (General Fund)			46067285.58
Loans Received	RP - 18	0.00	5000000.00	Loans Repayment	RP - 18	17400000.00	26672988.00
Deposits Received	RP - 19	13128075.18	54970269.00	Deposit Works	RP - 22	214750.00	
Grant and Contribution for Specific Purposes	RP - 20	328606045.00	284854541.28	Other Payables - Sundry Creditors& Provisison	RP - 24		746545.00
Earmarked Funds	RP - 21	73967343.00	28390401.27	Earmarked Funds	RP - 25	107605474.87	
Deposit Works	RP - 22	0.00	9902914.00	Acquisition / Purchase of Fixed Assets -	RP - 26	326585685.00	369759279.00
Realisation of Sundry Debtors	RP - 23	12788993.00	70564801.00	Grant and Contribution for Specific Purposes	RP - 27	326467714.00	296513832.00
Other Payables - Sundry Creditors& Provisison	RP - 24	38543145.82		Investment		8205960	5556999.00
				Loans & Advances		1235991	26247680.95
General Reserve		178370964.00	219006452.45				
				Closing Balances			
				Cash Balances (Including Imprest)		4,605,889.00	2364716.00
				Balances with Banks / Treasury		201702431.4	219827971.69
TOTAL		1539516430.52	1420297691.72	TOTAL		1539516430.52	1420297691.72

DEWAS MUNICIPAL CORPORATION

STATEMENT OF CASHFLOW

(As at 31 March 2013)

Particulars	Previous Year		Current Year (Rs.)	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure				40557399.28
<u>Add: Adjustments For</u>				
Depreciation			86467845.29	
Interest And Finance Expenses			23687.26	86491532.55
<u>Less: Adjustments For</u>				
Profit On Diaposal Of Assets			0.00	
Dividend Income				
Investment Income			1450992.97	
Net Of Adjustments Made To Municipal Funds			0.00	1450992.97
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items				125597938.86
<u>Changes In Current Assets And Current Liabilities</u>				
(Increase)/Decrease In Sundry Debtors			12788993.00	
(Increase)/Decrease In Stock In Hand			(503070.00)	
(Increase)/Decrease In Prepaid Expenses			(95533.00)	
(Increase)/Decrease In Other Current Assets			0.00	
(Increase)/Decrease In Other Current Assets(Loan &Advances			(1235991.00)	10954399.00
(Decrease)/Increase In Deposits Received			13128075.18	
(Decrease)/Increase In Deposits Work			(214750.00)	
(Decrease)/Increase In Other Current Liabilities			30120216.82	
(Decrease)/Increase In Provisions			8422929.00	51456471.00
Extra ordinary items (please specify)				
Net Cash Generated from / (Used in) Operating Activities [A]				188008808.86
[B] Cash Flows from Investing Activities				
<u>Purchase Of Fixed Assets And Cwip</u>				
(Increase)/ Decrease in fixed Assets			(212,290,449.00)	
(Increase) /Decreasein Cwip			(114,295,236.00)	
(Increase)/ Decrease Of Investments			(8205960.00)	
Increase/(Decrease)In Special Funds/ Grants			2138331.00	
Increase/(Decrease) In Earmarked Funds			(33638131.87)	
Increase/(Decrease) Reserve			178,370,964.00	(187920481.87)
<u>Add:</u>				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments				
Investment Income Received			1450992.97	
Interest Income Received			0.00	1450992.97
Net cash generated from/(used in) investing activities [B]				(186469488.90)
[C] Cash flows from Financing Activities				
<u>Add:</u>				
Loans From Banks/Others Received				0.00
<u>Less:</u>				
Loan repaid during the period			17400000.00	
Loan and advances to the Employee			0.00	
Loan to Others Interest & Finance Expenses			23687.26	17423687.26
Net Cash Generated From/(Used In) Financing Activities [C]				(17423687.26)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)				(15884367.30)
Cash And Cash Equivalent At Beginning Of The Period				222192687.69
Cash and cash equivalent at end of the period				206308320.39
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:				206,308,320.39
Cash balances			4605889.00	
Bank balances			201702431.39	
Total Of The Breakup Of Cash And Cash Equivalents			206308320.39	

0.00

Akrit Jain
Chartered Accountant

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013
Schedule B-1 : Municipal (General) Fund (Rs.)



ACCOUNT CODE : 310000

Account Code	Particular	General Account
code		3101000
	Balance as per last account	347,890,720.04
	Addition during the year	-
	. Surplus for the year	40,557,399.28
	Interest	
	. Transfers	-
	Total (Rs.)	388,448,119.32
	Deductions during the year	
	. Deficit for the year	-
	. Transfers	
	Balance at the end of the Current year	388,448,119.32

DEWAS MUNICIPAL CORPORATION, (M.P.)

AS ON 31.03.2013

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

Particulars	Special Funds	Trust & Agency Funds	Amount
ACCOUNT CODE	3111000	3117000	3110000
(a) Opening Balance	35,115,506.27	48,588,505.60	83,704,011.87
			0.00
(b) Additions to the Special FUND			0.00
*Grant Received from Govt.	43,229,100.00	30,738,243.00	73,967,343.00
* Transfer From Municipal Fund			0.00
* Interest / Dividend earned on Special Fund Investments			0.00
* Profit on disposal of Special Fund Investments			0.00
* Appreciation in Value of Special Fund Investments			0.00
* Other Addition (Specify nature)			0.00
Total (b)	43,229,100.00	30,738,243.00	73,967,343.00
(c) Payments out of Funds	41,697,475.27	65,907,999.60	107,605,474.87
[i] Capital Expenditure on			0.00
* Fixed Assets			0.00
* others			0.00
[ii] Revenue Expenditure on			0.00
* Salary , Wages and allowances etc.			0.00
* Rent other administrative Charges			0.00
* [iii] Other:			0.00
* Loss on disposal of Special fund Investments			0.00
* Diminution in Value of Special Fund Investments			0.00
* Transferred to Municipal Fund			0.00
Total (c)	41,697,475.27	65,907,999.60	107,605,474.87
ADVANCE FOR EXPENSES (D)	0.00	0.00	
Net Balance at the year end (a+b)-(c+d)	36,647,131.00	13,418,749.00	50,065,880.00

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013
Schedule B-3 : Reserves


Accounting Code 3120000

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	General Reserve	268,448,898.35	-	268,448,898.35	-	268,448,898.35
3121100	Capital Reserve	-	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	679,716,437.10	285,484,286.84	965,200,723.94	107,113,322.84	858,087,401.10
3124000	Statutory Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	948,165,335.45	285,484,286.84	1,233,649,622.29	107,113,322.84	1,126,536,299.45

Note:- Refer Notes of Accounts Clause No.

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013
Schedule B-4: Grants & Contribution for Specific Purpose


Accounting Code 320000

Particulars	Central Governmet	Sate Governmet	Others	Grand Total
Account Code	3201000	3202000	3208000	3200000
(a) Opening Balance	97,533,879.28	30,483,408.00	311,150.00	128,328,437.28
(b) Additions to the Grants*	151,771,250.00	169,513,848.00	6,510,681.00	327,795,779.00
* Grant received during the year	-	-	-	-
* Interest / Dividend earned on Grant Investments	-	-	810,266.00	810,266.00
* Profit on disposal of Grant Investments	-	-	-	-
* Appreciation in Value of Grant Investments	-	-	-	-
* Other Addition (Specify nature)	-	-	-	-
Total (b)	151,771,250.00	169,513,848.00	7,320,947.00	328,606,045.00
Total (a+b)	249,305,129.28	199,997,256.00	7,632,097.00	456,934,482.28
(c) Payments out of Funds	-	-	-	-
* Capital Expenditure on Fixed Assets	142,836,764.00	175,998,853.00	6,821,831.00	325,657,448.00
* Capital Expenditure on other	-	-	-	-
* Revenue Expenditure on	-	-	810,266.00	810,266.00
* Salary , Wages and allowances etc.	-	-	-	-
* Rent	-	-	-	-
* Other:	-	-	-	-
* Loss on disposal of Special fund Investments	-	-	-	-
* Diminution in Value of Special Fund Investments	-	-	-	-
* Grants Refunded	-	-	-	-
* Other administrative Charges	-	-	-	-
* Transfer	-	-	-	-
Total (c)	142,836,764.00	175,998,853.00	7,632,097.00	326,467,714.00
Net Balance at the year end (a+b)-(c)	106,468,365.28	23,998,403.00	-	130,466,768.28

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013



Schedule B-5: Secured Loans

Accounting Code 330000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	0.00	0.00
3302000	Loans From State Govt.	0.00	0.00
3303000	Loans From Govt.bodies & Associations (HUDCOO Term Loan)	135,700,000.00	153,100,000.00
3304000	Loans From International Agencies	0.00	0.00
3305000	Loans From banks & other financial Institutions		0.00
3306000	Other Terms Loans	0.00	0.00
3307000	Bonds & debentures	0.00	0.00
3308000	Other Loans	0.00	0.00
	Total Secured Loans	135,700,000.00	153,100,000.00

**DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013**



Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	0.00	0.00
3312000	Loans From State Govt.		
3313000	Loans From Govt.bodies & Associations	0.00	0.00
3314000	Loans From International Agencies	0.00	0.00
3315000	Loans From banks & other financial Institutions (LIC)		
3316000	Other Terms Loans	0.00	0.00
3317000	Bonds & debentures	0.00	0.00
3318000	Other Loans	0.00	0.00
	Total Unsecured Loans	0.00	0.00

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013



Schedule B-7: Deposits Received

Accounting Code 340000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	4,512,707.00	4,119,886.00
3401000	From Contractors (SD)	117,003,669.18	107,004,650.00
3402000	From Revenues		
3403000	From Staff		
3408000	From others	2,772,910.00	36,675.00
	Total Unsecured Loans	124,289,286.18	111,161,211.00

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013



Schedule B-8 : Deposits Works

Accounting Code 341000

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utiliazation/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	9,902,914.00	15,634,954.00	25,537,868.00	15,849,704.00	9,688,164.00
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractors)					
	Total Reserve Funds	9,902,914.00	15,634,954.00	25,537,868.00	15,849,704.00	9,688,164.00

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013



Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors		59,019,017.82	47,566,030.00
3501100	Employee Liabilities		6,272,419.00	2,770,055.00
	Salary Arears Payable		-	
	G.P.F.			
	P.P.F (Patiniukti Employee)			
	CPF (anshdayanee Bhavishya nidhi)			-
3501200	Interest Accured and Due		1,441,812.00	
3502000	Recoveries Payable		3,506,294.00	775,321.00
3503000	Govt. Dues Payable		15,177,289.00	4,288,164.00
	Income Tax Deduction			
	Vat	6,789,799.00		
	TDS	1,276,097.00		
	Service Tax	104,587.00		
	Upkar	642,247.00		
	Corporetion Socity Loan			
	Group insurance			
	Bharan Poshan			
	Vehicle loan			
	Bhawan Rin			
	Samta Sehkari Bank			
	Commercial Tax Deduction			
	Royalty Deduction	6,364,559.00		
	Labour Fund Deduction			-
3504000	Refunds Payable			
3504100	Advance Collection of Revenues			
3508000	others (stale cheques)		110,955.00	8,000.00
3509000	Sale Proceeds			
	Total		85,527,786.82	55,407,570.00

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013



Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	56,917,467.00	48,494,538.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Other Liabilities (Sundry Creditors)	56,917,467.00	48,494,538.00

Schedule B-11 : Fixed Assets

Account Code	Particulars	Rate	Gross Block					Accumulated Depreciation					Net Block	
			Opening Balance	Additions during the period	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Additions during the period	Deducti on during the year	Total at the end of the year	At the end of current year	At the end of the Previous year
1	2		3	4	5	6	7	8	9	10	11	12		
4101000	Land		6,350,473.00	497,328.00	795,503.00	-	7,643,304.00	-	-	-	-	7,643,304.00	6,350,473.00	
	Statues & Herritage Assets		147,446.00	169,600.00	-	-	317,046.00	-	-	-	-	317,046.00	147,446.00	
4102000	Infrastructure Assets (Building)		65,919,934.00	1,972,146.00	6,192,872.00	-	74,084,952.00	17,468,029.09	1,851,559.55	103,111.32	-	19,422,699.96	54,662,252.04	48,451,904.91
4103000	Roads and Bridge		402,967,839.00	38,743,213.00	64,046,524.00	-	505,757,576.00	181,547,610.80	57,157,807.46	4,595,164.14	-	243,300,582.40	262,456,993.60	221,420,228.20
	- Sewerage and Drainage		32,670,738.00	3,386,350.00	5,903,359.00	-	41,960,447.00	4,871,465.34	2,446,804.16	196,877.02	-	7,515,146.52	34,445,300.48	27,799,272.66
4103200	- Water Ways		127,323,698.00	85,176,316.00	708,839.00	-	213,208,853.00	36,814,565.35	14,006,275.00	35,441.95	-	50,856,282.30	162,352,570.70	90,509,132.65
4103300	- Public Lighting		19,117,948.00	-	397,719.00	-	19,515,667.00	6,582,502.03	1,196,202.61	13,263.93	-	7,791,968.57	11,723,698.43	12,535,445.97
4104000	- Plants & Machinery Vehicles		59,997,692.00	378,000.00	1,271,447.00	-	61,647,139.00	17,505,371.70	2,977,780.90	63,572.35	-	20,546,724.95	41,100,414.05	42,492,320.30
4106000	- Office & other Equipments		2,664,168.00	43,700.00		-	2,778,116.00	1,567,373.00	182,018.00	3,512.40	-	1,752,903.40	1,025,212.60	1,096,795.00
4107000	- Furniture , Fixture, Fittings and electrical appliances		2,435,484.00	510,055.00	582,480.00	-	3,528,019.00	1,334,242.50	280,205.50	29,124.00	-	1,643,572.00	1,884,447.00	1,101,241.50
4108000	- Other Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	
4106002	- Computer		265,245.00	-	70,248.00	-	265,245.00	53,049.00	53,049.00	-	-	106,098.00	159,147.00	212,196.00
4105000	- Vehicle		16,985,919.00	598,750.00	846,000.00	-	18,430,669.00	12,962,222.00	1,233,776.00	42,300.00	-	14,238,298.00	4,192,371.00	4,023,697.00
	Total		736,846,584.00	131,475,458.00	80,814,991.00	-	949,137,033.00	280,706,430.81	81,385,478.18	5,082,367.11	-	367,174,276	581,962,756.90	456,140,153.19

Additional Disclosures to the Schedule

1 Value of fixed assets under dispute or litigation shall be provided . The Status of the legal case as at the reporting date of the financial statements shall also be mentioned.

2 The details & Value of assets, which are not yet physically identified/ traced, shall be disclosed separately.

3 Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note :

1 Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.

2 Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the Previous year. For instance , the opening balance as on 1 April 2006 shall be equal to the closing asset balance as on 31st March 2006.

3 Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.

4 Buildings include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary stuctures and sheds,etc.

5 Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.

6 Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.

7 Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.

No depreciation is to be charged on Land.

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013



Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	purpose	Principal Date	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities						
	- State Govt. Securities						
	- Debentures and Bonds						
	- Preference Shares						
	- Equity Shares						
	- Units of Mutual Funds						-
	- Other Investments (Fixed Deposits)	OBC Dewas	General		4,748,696.00		4,748,696.00
	- Accured Interest On FDR				870,604.00		490,704.00
	- Other Investments (Fixed Deposits)	PNB	General		274,383.00		274,383.00
	- Accured Interest On FDR				65,166.00		43,216.00
	- Other Investments (Fixed Deposits)	Axis	General		2,500,000.00		-
	- Accured Interest On FDR				101,370.00		-
	- Other Investments (Fixed Deposits)	HDFC			5,000,000.00		
	- Accured Interest On FDR				202,740.00		
	Total Investments General Fund				13,762,959.00	-	5,556,999.00

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013



Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	PERIOD	With whom invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities				0.00	0.00
	- State Govt. Securities				0.00	0.00
	- Debentures and Bonds				0.00	0.00
	- Preference Shares				0.00	0.00
	- Equity Shares				0.00	0.00
	- Units of Mutual Funds				0.00	0.00
	- Other Investments				0.00	0.00
	Total Investments Other Fund			0.00	0.00	0.00

**DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013**



Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	8,533,280.00	8,030,210.00
4302000	Loose Tools		-
4308000	Others	-	-
	Total Stock in hand	8,533,280.00	8,030,210.00

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013

Schedule B-15 : Sundry Debtors(Receivables)


Accounting Code 4310000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
4311000	Receivable For Property Taxes				
	Less than 5 year	124,607,565.00	-	124,607,565.00	137,032,373.00
	More than 5year	-	-	-	-
	Sub Total	124,607,565.00	-	124,607,565.00	137,032,373.00
	Less: State Government				
	Cesses/Levies in Taxes-Control				
	accounts	-	-	-	-
	Net Receivables of Property Taxes	124,607,565.00	-	124,607,565.00	137,032,373.00
	Receivable For Sammelit Taxes				
	Less than 5 year	-	-	-	-
	More than 5year	-	-	-	-
	Sub Total	-	-	-	-
	Less: State Government				
	Cesses/Levies in Taxes-Control				
	accounts	-	-	-	-
	Net Receivable For Sammelit Taxes	-	-	-	-
	Receivable For Shiksha Upkar				
	Less than 5 year	-	-	-	-
	More than 5year	-	-	-	-
	Sub Total	-	-	-	-
	Less: State Government				
	Cesses/Levies in Taxes-Control				
	accounts	-	-	-	-
	Net Receivable For Shiksha Upkar	-	-	-	-
	Receivable For Nagriya Vikas Upkar				
	Less than 5 year	-	-	-	-
	More than 5year	-	-	-	-
	Sub Total	-	-	-	-
	Less: State Government				
	Cesses/Levies in Taxes-Control				
	accounts	-	-	-	-
	Net Receivable For Nagriya Vikas Upkar	-	-	-	-
4313000	Receivable For Water Tax				
	Less than 5 year	36,981,403.00	-	36,981,403.00	37,852,245.00
	More than 5year	-	-	-	-
	Sub Total	36,981,403.00	-	36,981,403.00	37,852,245.00
	Less: State Government				
	Cesses/Levies in Taxes-Control				
	accounts	-	-	-	-
	Net Receivable For Water Tax	36,981,403.00	-	36,981,403.00	37,852,245.00
	Receivable For Lighting Tax				
	Less than 5 year	-	-	-	-
	More than 5year	-	-	-	-
	Sub Total	-	-	-	-
	Less: State Government				
	Cesses/Levies in Taxes-Control				
	accounts	-	-	-	-
	Net Receivable For Lighting Tax	-	-	-	-
4,312,000.00	Receivable For Other Taxes				
	Less than 3 year	-	-	-	-
	More than 3year	-	-	-	-
	Sub Total	-	-	-	-
	Less: State Government				
	Cesses/Levies in Taxes-Control				
	accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
	Receivable For fees and User (Water Charges)				
	Less than 3 year	-	-	-	-
	More than 3year	-	-	-	-
	Sub Total	-	-	-	-
	Receivable For other Sources (Property)				
	Less than 3 year	-	-	-	-
	More than 3year	-	-	-	-
	Sub Total	-	-	-	-
	Receivable For other Sources (Bazar)				
	Less than 3 year	-	-	-	-
	More than 3year	-	-	-	-
	Sub Total	-	-	-	-
4313000	Receivable For other Sources (Tower Rent)				
	Less than 3 year	1,239,554.00	-	1,239,554.00	732,897.00
	More than 3year	-	-	-	-
	Sub Total	1,239,554.00	-	1,239,554.00	732,897.00
4315000	Receivable From Govt.				
	Sub Total	173,923.00	-	173,923.00	173,923.00
	Sub Total	173,923.00	-	173,923.00	173,923.00
	Total of Sundry Debtors (Receivables)	163,002,445.00	-	163,002,445.00	175,791,438.00

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013


Accounting Code 440000

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	257,223.00	161,690.00
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	257,223.00	161,690.00

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013



Schedule B-17: Cash and Bank Balances

Accounting Code 450000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	4,605,889.00	2,364,716.00
4502000	Balance with Bank-Municipal Funds		
4502100	Nationalised Banks	81,845,966.84	57,657,656.96
4502200	Other Schedule Banks	42,887,921.23	4,967,157.44
4502300	Scheduled Co-operative Banks	4,248,822.25	185,272.25
4502400	Post Office	-	-
	Sub Total	128,982,710.32	62,810,086.65
4504000	Balance with Bank-Special Funds		
4504101	Nationalised Banks	65,368,820.38	74,888,455.65
4504101	Nationalised Banks having Credit balance		
4504200	Other Schedule Banks	3,629,002.69	38314409.79
4504300	Scheduled Co-operative Banks		
4504400	Post Office	-	-
	Sub Total	68,997,823.07	113,202,865.44
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks	3,721,898.00	43,815,019.60
4506200	Other Schedule Banks		
4506300	Scheduled Co-operative Banks		
4506400	Post Office	-	-
	Sub Total	3,721,898.00	43,815,019.60
	Total Cash and Bank Balances	206,308,320.39	222,192,687.69

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013



Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	31,958,145.95	27,141,594.00	-	27,296,051.00	25,552,449.95
4602000	- Employee Provident Fund Loans					
4603000	- Loans to others					
4604000	- Advance to Suppliers and Contractors					
	- Advance for Expenses to staff					
	- Advance for Expenses to Advocate					
	- Advance for Expenses to Govt. Agencies					
4606000	Service Tax demand paid being recoverable		1,390,448.00			1,390,448.00
4606000	- Deposit with External Agencies (MPEB)		6,251,239.00			6,251,239.00
4608000	-Other Current Assets (City Bus Transport Association)					
	Sub -Total	31,958,145.95	34,783,281.00	-	27,296,051.00	33,194,136.95
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]					
	Total Loans, advances, and deposits	31,958,145.95	34,783,281.00		27,296,051.00	33,194,136.95

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4611000	Loans to others	-	-
4612000	Advances	25,552,449.95	5,710,465.00
4613000	Deposits	-	-
	Total Accumulated Provision	25,552,449.95	5,710,465.00
	DETAILS OF LOANS ADVANCES TO EMPLOYEES		
4601001	House Building Advance		
4601011	Advance for Vehicle Purchase/ Medical		
4601021	Advance for Computer Purchase		
4601031	Advance for Festivals		
4601041	Advance to food/Ration		
4601091	Misellaneous Advances		-
			-

**DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013**



Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposits Works	0.00	0.00
4703000	Interest Control	0.00	0.00
	MPEB Security		0.00
	Total Other Assets	0.00	0.00

DEWAS MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2013



Accounting Code 4800000

Schedule B-20: Miscellaneous Expenditure

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	GandiBasti	0.00	0.00
4802000	IHSDP Yojna	0.00	0.00
	UIDSSMT	0.00	0.00
4803000	others PP Exp MPUSP Dewas	0.00	0.00
	others PP Exp IHSDP	0.00	0.00
	Total Miscellaneous Assets	0.00	0.00

DEWAS MUNICIPAL CORPORATION (M.P.)
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2012 to 31st March 2013

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1100100	Property Tax	69,325,970.33	58,852,409.50
1100200	Water Tax	18,823,048.00	13,188,000.00
1100300	Sewerage Tax		
1100400	Conservancy Tax		
1100500	Lighting Tax		
1100600	Education Tax		
1100700	Vehicle Tax		
1100800	Tax on Animals		
1100900	Electricity Tax		
1101000	Professional Tax		
1101100	Advertisement Tax	746,134.00	626,851.00
1101200	Pigirimage Tax		
1101300	Export Tax	-	7,020.00
1105100	Octroi & Toll Cess		
1108000	Other Taxes (City Development Tax)	61,525.00	986,060.00
	Sub-Total	88,956,677.33	73,660,340.50
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))	-	-
	Sub-Total	88,956,677.33	73,660,340.50
	Total Tax Revenue	88,956,677.33	73,660,340.50

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax	-	-
	Octroi and Toll	-	-
	Cess Income	-	-
	Advertisement Tax	-	-
1109011	Others	-	-
	Total Refund and remission of tax revenues.	-	-

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others	217,600,143.00	19,005,148.00
1202000	Compensation in lieu of Taxes/ duties	33,557,985.00	205,796,579.00
1203000	Compensation in lieu of Concessions		
	Total assigned revenues & Compensation	251,158,128.00	224,801,727.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent From Civic Amenities	9,796,751.00	7,085,577.00
1302000	Rent From Office Buildings	-	-
1303000	Rent From Guest House	90,217.00	247,014.00
1304000	Rent From lease of lands	9,004,342.00	2,009,999.00
1308000	Other Taxes (School Ground)		
	Sub-Total	18,891,310.00	9,342,590.00
1309000	Less : Rent Remissions and Refund	-	-
	Sub-Total	18,891,310.00	9,342,590.00
	Total Rental Income From Municipal Properties	18,891,310.00	9,342,590.00

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges		
1401100	Licensing Fees	2,302,164.00	2,163,658.00
1401200	Fees for Grant Permit	-	-
1401300	Fees for Certificate or Extract	1,007,811.00	1,062,514.00
1401400	Development Charges	18,819,331.00	3,585,484.00
1401500	Regulaziation fees	659,676.00	134,876.00
1402000	Penalties and Fines	-	627,888.00
1404000	other Fees	653,527.00	4,174,548.00
1405000	User Charges	161,448.00	1,856,543.00
1406000	Entry Fees		
1407000	Service/ Administrative Charges	238,633.00	68,019.00
1408000	other Charges	3,076,087.00	2,818,365.00
	Sub-Total	26,918,677.00	16,491,895.00
1409000	Less : Rent Remissions and Refund	-	-
	Sub-Total	26,918,677.00	16,491,895.00
	Total Income from Fees & User Charges	26,918,677.00	16,491,895.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products	1,330,349.00	24,950.00
1501100	Sale of Forms & Publications	2,431,805.00	1,252,374.00
1501200	Sale of stores & scrap	-	-
1503000	Sale of others	-	-
1504000	Hire Charges for Vehicles	53,733.00	62,922.00
1504100	Hire Charges for Equipments		
	Total Income from sale & hire charges- income head wise	3,815,887.00	1,340,246.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1601000	Revenue Grant	132,730,696.00	50,870,000.00
1602000	Re-imbusement of Expenses	-	-
1603000	Contribution towards schemes	143,453,655.00	146,993,147.55
	Total Revenue Grants ,Contributions & Subsidies	276,184,351.00	197,863,147.55

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1701001	Interest on FDR's	1,450,992.97	399,111.00
1701000	Interest on Investments & Accrued Interest	-	-
1702000	Dividend	-	-
1703000	Income from projects taken up on commercial basis	-	-
1704000	Profit in sale of Investments	-	-
1708000	others	-	-
	Total Income from Investments	1,450,992.97	399,111.00

Schedule IE-8 : Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts	3,087,270.26	644,179.33
1712000	Interest on Loans and advances to Employees		
1713000	Interest on Loans to others	-	-
1718000	other Interest	-	-
	Total Interest Earned	3,087,270.26	644,179.33

Schedule IE-9 : Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited	1,187,201.27	12,168.00
1801100	Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	-
1803000	Profit On Disposal of Fixed Assest	-	-
1804000	Recovery from Employees	268,682.00	212,308.00
1805000	Unclaimed Refund / Liabilities	-	-
1806000	Excess Provisions Written Back	-	-
1808000	Miscellaneous Income	-	31,080.95
	Transfer from Specific Reserve A/c to the extent Depreciation Charge to P& L A/c	-	-
	Total other Income	1,455,883.27	255,556.95

Schedule IE-10 : Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2103001	Jangandana Salary		
2101000	Salaries, Wages and Bonus	185,945,479.00	147,328,837.00
2102000	Benefits and Allownce	11,836,816.00	5,771,182.00
2103000	Pension	48,882,544.00	36,560,883.00
2104000	Other Terminal & Retirement Benefits	1,225,436.00	7,717,644.00
	Total Establishment Expenses	247,890,275.00	197,378,546.00

Schedule IE-11 : Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes	-	-
2201100	Office Maintenance	2,931,551.00	7,433,853.00
2201200	Communication Expenses	769,167.00	561,704.00
2202000	Books & Periodicals	146,109.00	160,102.00
2202100	Printing & Stationary	5,878,934.00	1,251,313.00
2203000	Travelling & Conveyance	16,523,188.00	15,679,467.00
2204000	Insurance	315,731.00	235,252.00
2205000	Audit Fees	4,500,000.00	7,625,500.00
2205100	Leagal Expenses	469,087.00	130,347.00
2205200	Professional and other Fees	1,883,432.00	276,240.00
2206000	Advertisement and Publicity	5,429,722.00	5,143,204.00
2206100	Membership & subscriptions		
2208000	Other Administrative Expenses	3,567,941.00	32,700,889.00
	Total Administrative Expenses	42,414,862.00	71,197,871.00

Schedule IE-12 : Operatiuons & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel	52,621,988.00	43,216,597.00
2302000	Bulk Purchase	96,117,646.00	74,022,057.00
2303000	Consumption of Stores	638,754.00	
2304000	Hire Charges	10,343,376.00	5,603,825.00
2305000	Repairs & Maintenance - Infrastructure Assets	47,252,805.00	20,353,097.00
2305100	Repairs & Maintenance - Civic Amenities	20,533,544.00	5,368,474.00
2305200	Repairs & Maintenance - Building	2,250,574.00	2,492,199.00
2305300	Repairs & Maintenance - Vehicles	5,633,983.00	2,558,313.00
2305400	Repairs & Maintenance - Furniture	81,008.00	219,018.00
2305500	Repairs & Maintenance - Office Equipments		
2305600	Repairs & Maintenance - Electrical Appliances	4,556,580.00	834,250.00
2305900	Repairs & Maintenance - Others		
2308000	Other Operating & Maintenance Expenses	14,017,220.00	2,123,898.00
	Total Operations & Maintenance	254,047,478.00	156,791,728.00

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans From Central Govt.	-	-
2402000	Interest on Loans From State Govt.	-	-
2403000	Interest on Loans From Govt.Bodies & Associations	-	-
2404000	Interest on Loans From International Agencies	-	-
2405000	Interest on Loans From Banks & other Financial Institutions	-	-
2406000	Other Interest	-	-
2407000	Bank Charges	23,687.26	16,794.00
2408000	Other Finance Charges	-	-
	Total Interest & Finance Charges	23,687.26	16,794.00

Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses	-	-
2502000	Own Programms	-	-
2503000	Share in Programs of others	517,630.00	30,000.00
	Total Programme Expenses	517,630.00	30,000.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [specify details]	-	-
2602000	Contributions [specify details]	-	241,295.00
2603000	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	241,295.00

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables	0.00	0.00
2702000	Provision for other assets	0.00	0.00
2703000	Revenues written off	0.00	0.00
2704000	Assets Written off	0.00	0.00
2705000	Miscellaneous Expenses Written Off	0.00	0.00
	Total Provisions & Write off	0.00	0.00

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets	0.00	0.00
2712000	Loss on disposal of Investments	0.00	0.00
2718000	Other Miscellaneous Expenses	-	0.00
	Total Miscellaneous Expenses	0.00	0.00

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1850000	Income	0.00	0.00
1851001	Taxes	0.00	0.00
1852001	Other- Revenues	0.00	0.00
1853001	Recovery of revenues written off	0.00	0.00
1854001	Other Income (Excess Provision of Exp.written off)	-	32,654,995.00
	Sub Total Income (a)	-	32,654,995.00
2850000	Expenses	0.00	0.00
2855001	Refund of Taxes	0.00	0.00
2856001	Refund of other Revenues	0.00	0.00
2858080	other Expenses	0.00	0.00
	Sub Total Income (b)	0.00	0.00
	Total Prior Period (Net) (a-b)	-	32,654,995.00

DEWAS MUNICIPAL CORPORATION**SCHEDULE RP - 1: Tax Revenue****(For the year ending on 31.03.2013)****(AMOUNT IN RUPEES)**

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
1100100	Property Tax	69325970.33	58852409.50
1100200	Water Tax	18823048.00	13188000.00
1100300	Export Tax	0.00	7020.00
1101100	Advertizment Tax	746134.00	626851.00
1108000	Other Taxes	61525.00	986060.00
	TOTAL TAX REVENUE	88956677.33	73660340.50
	Less: Remission and Refund		
	Sub - Total	0.00	
	TOTAL TAX REVENUE	88956677.33	73660340.50

SCHEDULE RP - 2 : Assigned Revenues & Compensation**(For the year ending on 31.03.2013)****(AMOUNT IN RUPEES)**

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
1201000	Taxes And Duties Collected By Others	217600143.00	19005148.00
1202000	Compensation In Lieu Of Taxes And Dut	33557985.00	205796579.00
1201000	Compensation In Lieu Of Concessions		
	Total Assigned Revenues & Compensation	251158128.00	224801727.00

SCHEDULE RP - 3: Rental Income from Municipal Properties**(For the year ending on 31.03.2013)****(AMOUNT IN RUPEES)**

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
1301000	Rent From Civic Amenities	9796751.00	7085577.00
1303000	Rent From Guest Houses	90217.00	247014.00
1304000	Rent From Lease Of Lands	9004342.00	2009999.00
	Sub - Total	18891310.00	9342590.00
	Less: Rent Remission and Refund		0.00
	Sub - Total	18891310.00	9342590.00
	Total Rental Income from Municipal Properties	18891310.00	9342590.00

SCHEDULE RP - 4: Fees and User Charges - Income Head Wise**(For the year ending on 31.03.2013)****(AMOUNT IN RUPEES)**

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
1401100	Licensing Fees	2302164.00	2163658.00
1401300	Fee ForCertificate Or Extract	1007811.00	1062514.00
1401400	Development Charges	18819331.00	3585484.00
1401500	Regularisation Fees	659676.00	134876.00
1402000	Penalties And Fines	0.00	627888.00
1404000	Other Fees	653527.00	4174548.00
1405000	Consumer Cess	161448.00	1856543.00
1407000	Services / Administrative Charges	238633.00	68019.00
1408000	Other Charges	3076087.00	2818365.00
1401201	Bhavan Nakashe Ki Svikarati S Prapt Aay		
	Sub - Total	26918677.00	16491895.00
	Less: Fee Remission and Refund	0.00	0.00
	Sub - Total	26918677.00	16491895.00
	Total Income from Fees & User Charges	26918677.00	16491895.00

DEWAS MUNICIPAL CORPORATION

SCHEDULE RP - 5: Sale & Hire Charges
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
1501100	Sale Of Forms And Publications	2431805.00	1252374.00
1501000	Sale of Product	1330349.00	24950.00
1504000	Hire Charges On Equipments	53733.00	62922.00
	Total Income from Sale & Hire Charges	3815887.00	1340246.00

SCHEDULE RP - 6: Revenue Grants, Contributions & Subsidies
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
1601000	Revenue Grants	132730696.00	50870000.00
1603000	Contribution Scheme	143453655.00	146993147.55
	Total Revenue Grants, Contributions & Subsidies	276184351.00	197863147.55

SCHEDULE RP - 7: Income from Investments - General Fund
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
17010	Interest	1450992.97	399111.00
	Total Income from Investments	1450992.97	399111.00

SCHEDULE RP - 8: Interest Earned
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
1710000	Interest From Bank Account	3087270.26	644179.33
1711000	Other Interest		
	Total - Interest Earned	3087270.26	644179.33

SCHEDULE RP - 9: Other Income
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
1801000	Consolidated Deposite Forfited	1187201.27	12168.00
1804000	Recovery From Employee	268682.00	212308.00
1808000	Mis. Income	0.00	31080.95
	Total - Other Income	1455883.27	255556.95

SCHEDULE RP - 10: Establishment Expenses
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
2101000	Salaries, Wages And Bonus	185945479.00	147328837.00
2102000	Benefits And Allowances	11836816.00	5771182.00
2103000	Pension	48882544.00	36560883.00
2104000	Other Terminal And Retirement Benefits	1225436.00	7717644.00
	Total - Establishment Expenses	247890275.00	197378546.00

DEWAS MUNICIPAL CORPORATION

SCHEDULE RP - 11: Administrative Expenses (For the year ending on 31.03.2013)			
(AMOUNT IN RUPEES)			
Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
2202000	Books & Periodicals	146109.00	160102.00
2201100	Office Maintenance	2931551.00	7433853.00
2201200	Communication Expenses	769167.00	561704.00
2202100	Printing And Stationary	5878934.00	1251313.00
2203000	Travelling And Conveyance	16523188.00	15679467.00
2204000	Insurance	315731.00	235252.00
2205000	Audit Fees	4500000.00	7625500.00
2205100	Legal Expenses	469087.00	130347.00
2205200	Professional And Other Fees	1883432.00	276240.00
2206000	Advertisement And Publicity	5429722.00	5143204.00
2208000	Other Administrative Exp	3567941.00	32700889.00
Total - Administrative Expenses		42414862.00	71197871.00

SCHEDULE RP - 12: Operations & Maintenance Expenses (For the year ending on 31.03.2013)			
(AMOUNT IN RUPEES)			
Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
2301000	Power And Fuel	52621988.00	43216597.00
2302000	Bulk Purchase	96117646.00	74022057.00
2303000	consumption of stores	638754.00	
2304000	Hire Charges	10343376.00	5603825.00
2305000	Repair And Maintainance-Infrastructure Asset	47252805.00	20353097.00
2305100	Repair And Maintainance-Civic Amenities	20533544.00	5368474.00
2305200	Repair And Maintainance-Buildings	2250574.00	2492199.00
2305300	Repair And Maintainance-Vehicles	5633983.00	2558313.00
2305400	Repair And Maintainance-Furniture	81008.00	219018.00
2305500	Repair And Maintainance-Electrical Appliances	4556580.00	834250.00
2308000	Other Operating & Maint Exp	14017220.00	2123898.00
Total - Operations & Maintenance Expenses		254047478.00	156791728.00

SCHEDULE RP - 13: Interest & Finance Charges (For the year ending on 31.03.2013)			
(AMOUNT IN RUPEES)			
Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
2407000	Bank Charges	23687.26	16794.00
2408000	Other finance expenses		
Total - Interest & Finance Charges		23687.26	16794.00

SCHEDULE RP - 14: Programme Expenses (For the year ending on 31.03.2013)			
(AMOUNT IN RUPEES)			
Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
2503000	Training Expenses		
2503000	Own Programme	517630.00	30000.00
25030	Share In Programme Of Others	0.00	0.00
Total - Programme Expenses		517630.00	30000.00

SCHEDULE RP - 15: Revenue Grants, Contributions & Subsidies (For the year ending on 31.03.2013)			
Account Code	Particulars	Current Year (2012-13) (Rs.)	Previous Year (2011-12)
2602000	Grants		
2602000	Contributions	0.00	241295.00
Total - Revenue Grants, Contributions & Subsidies		0.00	241295.00

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SCHEDULE RP - 16: Stores Purchased(Increased /decreased in stock& stores)
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
4301000	Stock Decreased (receipts)		2181775.00
	Stock Increased (Payments)	503070.00	
	Total - Stores Purchased	503070.00	2181775.00

SCHEDULE RP - 17: Prepaid Exp (Net)
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
4400000	Prepaid Expenses	95533.00	54688.00
	Sub - Total Expenses (b)	95533.00	54688.00
	Total - Prepaid Exp (Net) (a-b)	95533.00	54688.00

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SCHEDULE RP - 18: Loan Received (net)
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
3312000	Loan from State Government		
3313000	Loan from Other Government Agencies	17400000.00	5000000.00
	Less: Repayment during the year		17400000.00
	Opening balance adjustment in hudco loan		9272988.00
			26672988.00
3313100	Joint Director (Sanyukt Sanchalak)		
	Total - Loans Received	17400000.00	-21672988.00

SCHEDULE RP - 19: Deposits Received (Net)
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
3401001	Earnest Money	392821.00	923036.00
3401011	Security Deposit	9999019.18	54047233.00
3401011	Others	2736235.00	
	Total - Deposits Received (Net)	13128075.18	54970269.00

SCHEDULE RP - 20: Grant & Contribution for Specific Purpose Received
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
	Receipts		
3201000	Grant from Central Government	151771250.00	191065279.28
3202000	Grant from State Government	169513848.00	90642812.00
3202000	Anudan Vishit (Special Funds)	810266.00	3146450.00
3206000	Grants Form International Orgnization	6510681.00	
	Total - Grant & Contribution for Specific Purpose	328606045.00	284854541.28

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SCHEDULE RP - 21: Earmarked Funds Received
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
3117000	Trust Agency	43229100.00	3502417.00
3111000	Social Security Fund	30738243.00	24887984.27
Total - Earmarked Funds Received		73967343.00	28390401.27

SCHEDULE RP - 22: Deposits Works (Net)
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
3411000	Civil Works	214750.00	9902914.00
3418000	Others	0.00	0.00
Total - Deposits Works (Net)		214750.00	9902914.00

SCHEDULE RP - 23: Realisation of Sundry Debtors (Net), Loan & Advances (Net) , Prepaid Exp.

(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
4311000	Property Tax Rceivable	12424808	-48403611.00
4313000	Recievable for Fee and User Charges	870842.00	
4312005	Other Taxes	451212.00	119171584.00
4315000	Receivables From Others	-957869.00	-29249.00
4310000	Mukhya Mantri Sayata Rashi (Receivable from govt)		-173923.00
4601000	Loans & Advances		
Total - Realisation of Sundry Debtors		12788993.00	70564801.00

SCHEDULE RP - 24: Payment to Other Liability (Net)
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
3501000	Creditors	11452987.82	11642093.00
3501100	Employee Liabilities	3502364.00	6718801.00
3502000	Recoveries Payable	13620098.00	-1308203.00
3504000	Govt. Dues Payable	1441812.00	
3508000	Others MIS	102955.00	-8000.00
3600000	Provision	8422929	-16298146.00
Total - Payment to Sundry Creditors (Net)		38543145.82	746545.00

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SCHEDULE RP - 25: Earmarked Funds Paid
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
3111000	Special Funds	65907999.60	1812584.00
3117000	Trust & Agency Fund	41697475.27	23837145.00
3101000	Social Security Fund		
4120000	UIDSSMT Project Exp.	0.00	65969439.00
4120000	IHSDP Project Exp	0.00	3815017.00
4120000	Operatin exp MPUSP Project	0.00	391568.00
Total - Earmarked Funds Paid		107605474.87	25649729.00

SCHEDULE RP - 26: Acquisition / Purchase of Fixed Assets (Including WIP)
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
4102000	- Building including Class -II Civil structures	8,165,018.00	757,999.00
4103000	- Roads & Bridges	102,789,737.00	173,092,230.00
4103100	- Sewerage and Drainage	9,289,709.00	12,444,342.00
4103200	- Water Ways	85,885,155.00	21,779,734.00
4106000	- Office & Other Equipment	113,948.00	265,245.00
4107000	- Furniture & Fixture	1,092,535.00	55,830.00
4108000	- Statue & Heritage	169,600.00	147,446.00
4101000	Land & Garden	1,292,831.00	2,267,970.00
4103300	Public Lighting	397,719.00	2,756,321.00
4104000	Plant & Machinery	1,649,447.00	26,520,699.00
4105000	Vehicle	1,444,750.00	858,000.00
4121000	Capital Work in Progress	114,295,236.00	128,813,463.00
Total - Acquisition / Purchase of Fixed Assets		326,585,685.00	369759279.00

SCHEDULE RP - 27: Grant & Contribution for Specific Purpose (Payments)
(For the year ending on 31.03.2013)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2012-13)	Previous Year (2011-12)
3201000	Grant from Central Government	142836764	223099778.00
3202000	Grant from State Government	175998853	70578754.00
320300	Grant form Other Govt. Agencies	6821831	
3206000	Grants Form International Orgnization	810266.00	2835300.00
Total - Grant & Contribution for Specific Purpose		326467714.00	296513832.00