

**FINANCIAL STATEMENTS**

**OF**

**RANCHI MUNICIPAL CORPORATION**

**FOR**

**FINANCIAL YEAR 2012-13**



**O. P. TULSYAN & CO.**

**CHARTERED ACCOUNTANTS**

**\* KOLKATA \* RANCHI \* NEW DELHI \* VARANASI \* LUCKNOW \* PUNJAB \* MIRZAPUR \***

**RAJAHMUNDRAM MUNICIPAL CORPORATION**  
**BALANCE SHEET AS ON 31.03.2013**

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Items	Sch. No.	Current Year	Previous Year
		(Rs.)	(Rs.)
<b>LIABILITIES</b>			
<b>Reserve &amp; Surplus</b>			
310 Municipal (General) Fund	B-1	1,10,93,544	1,14,58,44,064
311 Earmarked Funds	B-2	-	-
312 Reserves	B-3	20,36,26,975	-
<b>Total Reserves &amp; Surplus</b>		<b>21,47,20,519</b>	<b>1,14,58,44,064</b>
320 Grants, Contributions for specific purposes	B-4	1,63,00,52,045	24,50,44,385
<b>Loans</b>			
330 Secured Loans	B-5	-	-
331 Unsecured Loans	B-6	58,50,42,887	56,06,98,309
<b>Total Loans</b>		<b>58,50,42,887</b>	<b>56,06,98,309</b>
<b>Current Liabilities and Provisions</b>			
340 Deposits Received	B-7	2,96,92,981	2,00,72,990
341 Deposit works	B-8	-	-
350 Other Liabilities (Sundry Creditors)	B-9	19,15,91,162	18,32,01,443
360 Provisions	B-10	37,81,97,746	37,38,30,662
<b>Total Current Liabilities and Provisions</b>		<b>59,94,81,889</b>	<b>57,71,05,095</b>
<b>TOTAL LIABILITIES</b>		<b>3,02,92,97,340</b>	<b>2,52,86,91,853</b>
<b>ASSETS</b>			
<b>Fixed Assets</b>			
410 Gross Block	B-11	1,24,55,58,895	92,70,71,419
411 Less: Accumulated Depreciation		47,04,85,300	35,30,45,964
Net Block		77,50,73,595	57,40,25,455
412 Capital Work-in-Progress		27,64,849	45,85,213
<b>Total Fixed Assets</b>		<b>77,78,38,444</b>	<b>57,86,10,668</b>
<b>Investments</b>			
420 Investment – General Fund	B-12	2,08,68,899	2,07,68,899
421 Investments – Other Funds	B-13	-	-
<b>Total Investments</b>		<b>2,08,68,899</b>	<b>2,07,68,899</b>
<b>Current Assets, Loans and Advances</b>			
430 Stock in Hand (Inventories)	B-14	64,095	72,581
<i>Sundry Debtors (Receivables)</i>			
431 Gross amount outstanding	B-15	65,86,88,163	60,19,08,761
432 Less: Accumulated provision against bad and doubtful		43,64,93,869	32,70,04,012
<i>Net amount outstanding</i>		22,21,94,294	27,49,04,749
440 Prepaid Expenses	B-16	-	-
450 Cash and Bank Balances	B-17	2,00,46,16,122	1,65,43,34,956
460 Loans, advances and deposits	B-18	37,15,486	-
461 Less: Accumulated provision against Loans		-	-
<i>Net Amount outstanding</i>		37,15,486	-
<b>Total Current Assets, Loans &amp; Advances</b>		<b>2,23,05,89,997</b>	<b>1,92,93,12,286</b>
470 Other Assets	B-19	-	-
480 Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
<b>TOTAL ASSETS</b>		<b>3,02,92,97,340</b>	<b>2,52,86,91,853</b>

For C. P. Tuisyan & Co.  
FRN . 500028N  
Chartered Accountants

CA Asim Kumar (Partner)  
M.No. 403471

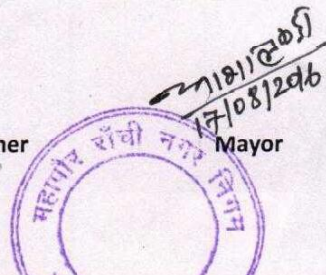
Signature and Seal of the FLCA

Place: Ranchi

Date:

Municipal Commissioner

Mayor



**RANCHI MUNICIPAL CORPORATION**  
**FINANCIAL STATEMENT ACCOUNT FOR THE YEAR ENDED 31.03.2013**

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1	2	3	Current Year	Previous Year
			(Rs.)	(Rs.)
	<b>INCOME</b>			
110	Tax Revenue	I-1	11,85,96,588	-
120	Assigned Revenues & Compensation	I-2	-	-
130	Rental Income from Municipal Properties	I-3	3,01,60,749	-
140	Fees & User Charges	I-4	17,20,32,772	-
150	Sale & Hire Charges	I-5	21,59,140	-
160	Revenue Grants, Contributions & Subsidies	I-6	20,21,23,589	-
170	Income from Investments	I-7	17,02,361	-
171	Interest Earned	I-8	6,18,11,860	-
180	Other Income	I-9	26,99,740	-
<b>A</b>	<b>Total – INCOME</b>		<b>59,12,86,799</b>	<b>-</b>
	<b>EXPENDITURE</b>			
210	Establishment Expenses	I-10	17,14,61,264	-
220	Administrative Expenses	I-11	8,04,99,374	-
230	Operations & Maintenance	I-12	12,75,96,163	-
240	Interest & Finance Expenses	I-13	5,37,490	-
250	Programme Expenses	I-14	-	-
260	Revenue Grants, Contributions & subsidies	I-15	8,75,20,476	-
270	Provisions & Write off	I-16	10,94,89,857	-
271	Miscellaneous Expenses	I-17	-	-
272	Depreciation		11,74,39,336	-
<b>B</b>	<b>Total – EXPENDITURE</b>		<b>69,45,43,960</b>	<b>-</b>
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(10,32,57,161)	-
280	Add: Prior period Items (Net)	I-18	-	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		(10,32,57,161)	-
290	Less: Transfer to Reserve Funds		-	-
	<b>Net balance being surplus/ deficit carried over to Municipal Fund</b>		(10,32,57,161)	-

For O. P. Tulsyan & Co.  
FRN . 500028N  
Chartered Accountants

CA Asim Kumar (Partner)  
M.No. 403471

Signature and Seal of the FLCA

Place: Ranchi

Date:

12/08/16  
Municipal Commissioner  
Ranchi Municipal Corporation  
Ranchi



Schedule B-1: Municipal (General) Fund [Code No 310]

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	1,14,58,44,064	4,09,03,839	1,18,67,47,903	1,07,23,97,198	11,43,50,705
310-90	Excess of Income & Expenditure	-	(10,32,57,161)	(10,32,57,161)	-	(10,32,57,161)
	<b>Total Municipal fund (310)</b>	<b>1,14,58,44,064</b>	<b>(6,23,53,322)</b>	<b>1,08,34,90,742</b>	<b>1,07,23,97,198</b>	<b>1,10,93,544</b>

\* Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

\*\* Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income



Municipal Commissioner  
Ranchi Municipal Corporation  
Ranchi



1/08/2012  
(Signature)

**Schedule B-2: Earmarked Funds**  
**Schedule B - 2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]**

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5
<b>(a) Opening Balance</b>					
<b>(b) Additions to the Special Fund:</b>					
(i) Transfer from Municipal Fund					
(ii) Interest/Dividend earned on Special Fund Investments					
(iii) Profit on disposal of Special Fund Investments					
(iv) Appreciation in Value of Special Fund Investments					
(v) Other addition (Specify nature)					
<b>Total (b)</b>					
<b>Total (a+b)</b>					
<b>(c) Payments out of funds:</b>					
<b>(i) Capital expenditure on</b>					
Fixed Assets*					
Others					
<b>Sub -total</b>					
<b>(ii) Revenue Expenditure on</b>					
Salary, Wages and allowances etc.					
Rent					
Other administrative charges					
<b>Sub -total</b>					
<b>(iii) Other:</b>					
Loss on disposal of Special Fund Investments					
Diminution in Value of Special Fund Investments					
Transferred to Municipal Fund					
<b>Sub -total</b>					
<b>Total of (i+ii-iii) (c)</b>					
<b>Net balance at the year end - (a+b)-(c)</b>					
<b>Grant Total of Special Funds</b>					

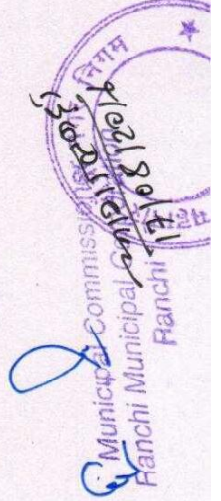
Note:  
All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.

**1 Additions during the year:**

- Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principles.
- Addition to General Provident and Contributory Provident Fund are the deductions from salary.
- Interest from investments of Funds would be added to respective Funds.

**2 Deductions during the year:**

- Deductions from Pension Fund means payments made on account of Pension/Family pension
- Deduction from Gross Provident Fund/Contributory Provident Fund - Advances/Withdrawals.



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Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution		31,91,54,088	31,91,54,088	11,55,27,113	20,36,26,975
312-11	Capital Reserve					
312-20	Borrowing Redemption Reserve					
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	<b>Total Reserve funds</b>	-	<b>31,91,54,088</b>	<b>31,91,54,088</b>	<b>11,55,27,113</b>	<b>20,36,26,975</b>



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Municipal Commissioner  
Ranchi Municipal Corporation  
Ranchi

Schedule B-4: Grants & Contribution for Specific Purposes [Code No 320]

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies
(a) Opening Balance	-	24,50,44,385.00			
(b) Additions to the Grants *					
(i) Grant received during the year	3,26,57,078	2,21,73,98,158			
(ii) Interest/Dividend earned on Grant Investments	-				
(iii) Profit on disposal of Grant Investments					
(iv) Appreciation in Value of Grant Investments					
(v) Other addition (Specify nature)					
<b>Total (b)</b>	3,26,57,078	2,21,73,98,158			
<b>Total (a+b)</b>	<b>3,26,57,078</b>	<b>2,46,24,42,543</b>			
(c) Payments out of funds					
(i) Capital expenditure on					
Fixed Assets*		30,85,88,586			
Others		55,39,58,990			
<b>Sub -total</b>	-	<b>86,25,47,576</b>			
(ii) Revenue Expenditure on					
Salary, Wages and allowances etc.	-	-			
Rent	-	-			
Other administrative charges	-	-			
<b>Sub -total</b>	-	-			
(iii) Other:					
Loss on disposal of Grant Investments					
Diminution in Value of Grant Investments					
Grants Refunded		25,00,000			
<b>Sub -total</b>	-	25,00,000			
<b>Total (c) [i+ii+iii]</b>	-	<b>86,50,47,576</b>			
<b>Net balance at the year end - (a+b)-(c)</b>	<b>3,26,57,078</b>	<b>1,59,73,94,967</b>			
<b>Total Grants &amp; Contribution for Specific Purposes</b>	<b>3,26,57,078</b>	<b>1,59,73,94,967</b>			



Ranchi Municipal Corporation  
Ranchi

Note: Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds  
\* For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule (B-11) and Capital contribution will be increased by the same amount.

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Particulars		Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2		3	4
330-10	Loans from Central Government		
330-20	Loans from State government		
330-30	Loans from Govt. bodies & Associations		
330-40	Loans from international agencies		
330-50	Loans from banks & other financial institutions		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
<b>Total Secured Loans</b>		-	-

**Notes:**

- 1 The nature of the Security shall be specified in each of these categories
- 2 Particulars of any guarantees given shall be disclosed
- 3 Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption
- 4 Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- 5 For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.

**Schedule B-6: Unsecured Loans [Code No 331]**

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government		
331-20	Loans from State government	58,50,42,887	56,06,98,309
331-30	Loans from Govt. bodies & Associations		
331-40	Loans from international agencies		
331-50	Loans from banks & other financial institutions		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
<b>Total Un-Secured Loans</b>		<b>58,50,42,887</b>	<b>56,06,98,309</b>

**Note:**

Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately.

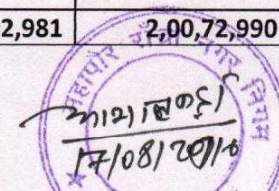
**Schedule B-7: Deposits Received [Code No 340]**

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	2,84,53,391	1,87,84,400
340-20	From Revenues	12,39,590	12,88,590
340-30	From staff		
340-80	From Others		
<b>Total deposits received</b>		<b>2,96,92,981</b>	<b>2,00,72,990</b>



Municipal Commissioner  
Ranchi Municipal Corporation  
Ranchi





Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of the year	Additions during the current year	Utilisation / expenditure	Balance outstanding at the end of the current year
1	2	3	4	5	6
341-10	Civil Works				
341-20	Electrical works				
341-80	Others				
	<b>Total of deposit works</b>				

Note:

- The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
- Expenditure incurred including percentage (departments) charges would appear in Col 5
- Balance as in Col. 6 would appear in the balance sheet as a liability

**Schedule B-9: Other Liabilities (Sundry Creditors) [Code No 350]**

Amount in Rs.

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
350-10	Creditors	52,32,326	10,86,330
350-11	Employee Liabilities	2,63,66,355	4,98,88,422
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	1,50,30,558	64,73,406
350-30	Government Dues Payable	14,49,61,923	12,57,53,285
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>19,15,91,162</b>	<b>18,32,01,443</b>

**Schedule B-10: Provisions [Code No. 360]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	
360-10	Provision for Expenses	11,67,77,374	11,24,10,290
360-20	Provision for Interest	26,14,20,372	26,14,20,372
360-30	Provision for Other Assets	-	-
	<b>Total Provisions</b>	<b>37,81,97,746</b>	<b>37,38,30,662</b>

Municipal Commissioner  
Ranchi Municipal Corporation



**Schedule B-11: Fixed Assets [Code No. 410 & 411]**

Code No	Particulars	Gross Block				Accumulated Depreciation				N
		Opening Balance	Additions during the period \$	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	
1	2	3	4	5	6	7	8	9	10	11
410-10	Land	1,526	3,32,84,059	-	3,32,85,585	-	-	-	-	3,32,85,585
410-20	Buildings	80,81,860	90,26,029	-	1,71,07,889	13,46,398	5,44,378	-	18,90,776	1,52,17,111
	<b>Infrastructure Assets</b>									
410-21	Park & Playgrounds	61,49,124	1,34,700	-	62,83,824	61,49,104	26,940	-	61,76,044	1,07,700
410-30	Roads and Bridges	38,78,69,105	6,42,81,170	-	45,21,50,275	18,89,58,182	5,40,63,311	-	24,30,21,493	20,91,28,700
410-31	Sewerage and drainage	20,49,88,355	5,70,91,849	-	26,20,80,204	5,12,62,593	1,64,78,244	-	6,77,40,837	19,43,39,300
410-32	Water ways	5,29,48,372	1,81,26,121	-	7,10,74,493	1,96,44,132	64,16,628	-	2,60,60,760	4,50,13,700
410-33	Public Lighting	69,04,650	1,09,89,342	-	1,78,93,992	9,37,530	29,23,264	-	38,60,794	1,40,33,100
	<b>Other assets</b>									
410-40	Plans & Machinery	6,51,84,949	2,89,93,608	-	9,41,78,557	1,89,33,774	82,56,947	-	2,71,90,721	6,69,87,836
410-50	Vehicles	8,08,59,803	3,50,04,272	-	11,58,64,075	4,15,25,620	80,64,589	-	4,95,90,209	6,62,73,866
410-60	Office & other equipment	26,17,391	11,47,780	-	37,65,171	12,85,780	5,81,843	-	18,67,623	18,97,548
410-70	Furniture, fixtures, fittings and electrical appliances	29,80,830	8,09,748	-	37,90,578	10,57,755	3,43,123	-	14,00,878	23,89,700
410-80	Other fixed assets	10,84,85,454	5,95,98,798	-	16,80,84,252	2,19,45,095	1,97,40,069	-	4,16,85,165	12,63,99,087
	<b>Total</b>	<b>92,70,71,419</b>	<b>31,84,87,476</b>	-	<b>1,24,55,58,895</b>	<b>35,30,45,964</b>	<b>11,74,39,336</b>	-	<b>47,04,85,300</b>	<b>77,50,73,595</b>

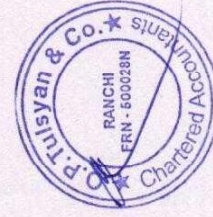
Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4

**Additional disclosures to the Schedule**

- 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.
- The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.
- Details anc value of assets under leases and hire purchase needs to be disclosed as a note

**Note:**

- 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.
- Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, go-downs etc.
- Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings, temporary structures and sheds, etc.
- Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
- 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"



Municipal Commissioner  
Ranchi Municipal Corporation

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1	2	With whom invested	Face value	Current year	Previous year
				Carrying Cost	Carrying Cost
1	2	3	4	5	6
420-10	Central Government Securities		-	-	-
420-20	State Government Securities				
420-30	Debentures and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments	Banks	2,08,68,899	2,08,68,899	2,07,68,899
	<b>Total of Investments General Fund</b>		<b>2,08,68,899</b>	<b>2,08,68,899</b>	<b>2,07,68,899</b>

1

Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB

2 Provide break-up of other investments as applicable

3 Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

**Schedule B-13: Investments - Other Funds [Code 421]**

Amount in Rs.

Amount Rs.

Code No.	Particulars	With whom invested	Face value	Current year	Previous year
				Carrying Cost	Carrying Cost
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	<b>Total of Investments Other Funds</b>				

1 Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB

2 Provide break-up of other investments as provided for General Fund Investments.

**Schedule B-14: Stock in Hand (Inventories) [Code 430]**

Amount in Rs.

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
430-10	Stores	64,095	72,581
430-20	Loose Tools	-	-
430-30	Others	-	-
	<b>Total Stock in hand</b>	<b>64,095</b>	<b>72,581</b>

Municipal Commissioner  
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Schedule B-15: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	P
1	2		(Code No 432)		
431-10	Receivables for Holding Taxes				
	Less than 5 years *	27,74,03,059	14,12,28,138	13,61,74,921	
	More than 5 years *	14,56,06,613	14,56,06,613	-	
	Sub - total	42,30,09,672	28,68,34,751	13,61,74,921	
431-91	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Holding Taxes</b>	42,30,09,672	28,68,34,751	13,61,74,921	
431-19	Receivable of Other Taxes				
	Less than 3 years*	13,24,91,624	6,21,13,727	7,03,77,897	
	More than 3 years*	7,00,59,059	7,00,59,059	-	
	Sub- total	20,25,50,683	13,21,72,786	7,03,77,897	5,25,07,900
431-99	Less: State Government Cesses/Levies in Taxes - Control Accounts				8,96,70,696
	<b>Net Receivables of Other Taxes</b>	20,25,50,683	13,21,72,786	7,03,77,897	8,96,70,696
431-20	Receivables of Cess Income.				
	Less than 3 years*				
	More than 3 years*				
	<b>Sub- total</b>				
431-30	Receivables for Fees and User Charges				
	Less than 3 years*				
	More than 3 years*				
	<b>Sub - total</b>				
431-40	Receivables from Other Sources				
	Less than 3 years*	2,98,13,768	1,41,72,292	1,56,41,476	1,32,09,109
	More than 3 years*	33,14,040	33,14,040	-	1,05,52,875
	<b>Sub - total</b>	3,31,27,808	1,74,86,332	1,56,41,476	2,37,61,984
431-50	Receivables from Government				
	<b>Total of Sundry Debtors (Receivables)</b>	<b>65,86,88,163</b>	<b>43,64,93,869</b>	<b>22,21,94,294</b>	<b>27,49,04,749</b>

Note:

The provision made against accrual items would not affect the opening/ closing balances of the Demand and Collection Ledgers for the purpose of recovery of dues from the concerned parties/ individuals

\* Break up for provision for outstanding revenues are given in Column 4



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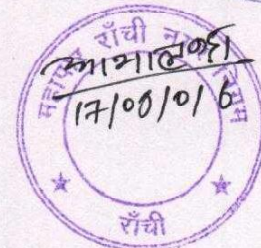
1	2	Current year	Previous year
		Amount (Rs.)	Amount (Rs.)
		3	
440-10	Establishment		
440-20	Administrative		
440-30	Operations & Maintenance		
	<b>Total Prepaid expenses</b>		

**Schedule B-17: Cash and Bank Balances [Code No 450]**

Code No.	Particulars	Current year	Previous year
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
450-10	Cash	25,34,994	5,77,643
	<b>Balance with Bank – Municipal Funds</b>		
450-21	Nationalised Banks	9,38,30,227	8,71,04,034
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
	<b>Sub-total</b>	9,38,30,227	8,71,04,034
	<b>Balance with Bank – Special Funds</b>		
450-41	Nationalised Banks	16,44,08,543	13,35,16,308
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	<b>Sub-total</b>	16,44,08,543	13,35,16,308
	<b>Balance with Bank – Grant Funds</b>		
450-61	Nationalised Banks	1,15,42,29,205	1,31,10,27,909
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
450-65	Treasury	58,96,13,153	12,21,09,062
	<b>Sub-total</b>	1,74,38,42,358	1,43,31,36,971
	<b>Total Cash and Bank balances</b>	<b>2,00,46,16,122</b>	<b>1,65,43,34,956</b>



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**Code 460]**

		Opening Balance at the beginning of the year	Paid during the current year	Recovered during the year	Balance outstanding at the end of the year
		(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	-	1,30,007	-	1,30,007
460-20	Employee Provident Fund Loans				-
460-30	Loans to Others				-
460-40	Advance to Suppliers and Contractors	-	35,85,479	-	35,85,479
460-50	Advance to Others	-		-	-
460-60	Deposit with External Agencies				-
460-80	Other Current Assets				-
	<b>Sub -Total</b>	-	37,15,486	-	37,15,486
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a))	-	-	-	-
	<b>Total Loans, advances, and deposits</b>	-	<b>37,15,486</b>	-	<b>37,15,486</b>

**Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits (Code No 461)**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
	<b>Total Accumulated Provision</b>		

Note: The totals of this Schedule should be equal to the amount as per the total in Schedule B - 18

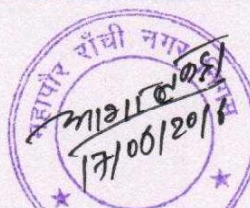
**Schedule B-19: Other Assets [Code No 470]**

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
470-10	Deposit Works		
470-20	Other asset control accounts		
	<b>Total Other Assets</b>		

**Schedule B-20: Miscellaneous Expenditure (to the extent not written off) [Code No 480]**

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
480-10	Loan Issue Expenses Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	<b>Total Miscellaneous expenditure</b>		

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Particulars		Current year	Previous year
		(Rs.)	(Rs.)
1	2	3	4
110-01	Holding tax	7,65,81,411	-
110-02	Water tax	3,14,15,055	-
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	-	-
110-05	Lighting Tax	-	-
110-06	Education tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-09	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement tax	55,86,593	-
110-12	Pilgrimage Tax	-	-
110-51	Octroi & Toll	-	-
110-52	Cess	-	-
110-80	Other taxes	50,13,529	-
	<b>Sub-total</b>	<b>11,85,96,588</b>	-
	Less		
110-90	Tax Remissions and Refund [Schedule 1 – 1 (a)]	-	-
	<b>Sub-total</b>	-	-
	<b>Total tax revenue</b>	<b>11,85,96,588</b>	-

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

Code No. *	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Holding taxes	-	-
	Octroi and toll	-	-
	Cess Income	-	-
	Advertisement tax	-	-
	Others	-	-
	<b>Total refund and remission of tax revenues</b>	-	-

\* Insert the Detailed Codes of Account as applicable

Note: The totals of this Schedule should be equalling to the amount as per the total in Schedule I – 1

**Schedule I-2: Assigned Revenues & Compensation [Code No 120]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others	-	-
120-20	Compensation in lieu of Taxes / duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	<b>Total assigned revenues &amp; compensation</b>	-	-




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**Municipal Properties [Code No 130]**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
130-10 Rent from Civic Amenities	3,01,60,749	-
130-20 Rent from Office Buildings	-	-
130-30 Rent from Guest Houses	-	-
130-40 Rent from lease of lands	-	-
130-80 Other rents	-	-
<b>Sub-Total</b>	<b>3,01,60,749</b>	<b>-</b>
Less:		
130-90 Rent Remission and Refunds	-	-
Sub-total	-	-
<b>Total Rental Income from Municipal Properties</b>	<b>3,01,60,749</b>	<b>-</b>

**Schedule I-4: Fees & User Charges [Code No 140]**

**Schedule I-4 (a): Fees & User Charges – Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census		
	<b>Total income from fees &amp; user charges – Function wise</b>		

**Note:**

Functions as applicable in the ULBs and on which fees and user charges are raised shall be stated here.

The total income from Fees & User Charges as per Schedule I-4 (a) should tally with the total income from Fees & User Charges as per Schedule I-4 (b).

**Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	4,61,840	-
140-11	Licensing Fees	-	-
140-12	Fees for Grant of Permit/from sanction of plan	10,61,99,088	-
140-13	Fees for Certificate or Extract	-	-
140-14	Development Charges	-	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	-	-
140-40	Other Fees	-	-
140-50	User Charges	6,53,71,844	-
140-60	Entry Fees	-	-
140-70	Service / Administrative Charges	-	-
140-80	Other Charges	-	-
	<b>Sub-Total</b>	<b>17,20,32,772</b>	<b>-</b>
Less:			
140-90	Fee Remission and Refunds	-	-
	Sub-total	-	-
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>	<b>17,20,32,772</b>	<b>-</b>

The total income from Fees & User Charges as per Schedule I-4 (b) should tally with the total income from Fees & User Charges as per Schedule I-4 (a).

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**Code No 150**  
**Function wise**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census .....		
<b>Total Income from Sale &amp; Hire charges – Function wise</b>		

The total income from Sale & Hire Charges as per Schedule I-5 (a) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (b).

**Schedule I-5 (b): Sale & Hire Charges – Income head-wise [Code No 150]**

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products/garbage	21,10,660	-
150-11	Sale of Forms & Publications	-	-
150-12	Sale of stores & scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	48,480	-
150-41	Hire Charges for Equipment	-	-
	<b>Total Income from Sale &amp; Hire charges – income head-wise</b>	<b>21,59,140</b>	<b>-</b>

The total income from Sale & Hire Charges as per Schedule I-5 (b) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (a).

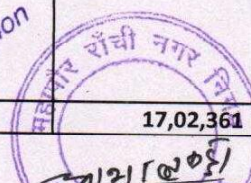
**Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	8,65,96,476	-
160-20	Re-imburement of expenses	-	-
160-30	Contribution towards schemes	-	-
160-40	Contribution towards assets	11,55,27,113	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>20,21,23,589</b>	<b>-</b>

**Schedule I-7: Income from Investments – General Fund [Code No 170]**

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments/fixed deposits	17,02,361	-
170-20	Dividend	-	-
170-30	Income from projects taken up on commercial basis	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
	<b>Total Income from Investments</b>	<b>17,02,361</b>	<b>-</b>

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Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
171-10 Interest from Bank Accounts	6,18,11,860	-
171-20 Interest on Loans and advances to Employees	-	-
171-30 Interest on loans to others	-	-
171-80 Other Interest	-	-
<b>Total. – Interest Earned</b>	<b>6,18,11,860</b>	<b>-</b>

**Schedule I-9: Other Income [Code No180]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed asses	-	-
180-40	Recovery from Employees	-	-
180-50	Unclaimed Refund/ Liabilities	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	26,99,740	-
	<b>Total Other Income</b>	<b>26,99,740</b>	<b>-</b>

**Note:**

Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realised on disposition below Schedule I-9.

**Schedule I-10: Establishment Expenses [code no 210]**

**Schedule I-10 (a): Establishment Expenses – Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
	<b>Total establishment expenses – Function wise</b>		

**Note:**

The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

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– Expenditure head-wise

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
210-20 Benefits and Allowances	12,85,31,991	-
210-30 Pension	1,70,735	-
210-40 Other Terminal & Retirement Benefits	77,02,109	-
	3,50,56,429	-
<b>Total establishment expenses – expense head wise</b>	<b>17,14,61,264</b>	<b>-</b>

Note:

The total function wise expenses as per Schedule I-10 (b) should tally with the total Establishment expenses as per Schedule I-10 (a).

**Schedule I-11: Administrative Expenses** [Code No 220]

**Schedule I-11 (a): Administrative Expenses – Function wise**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
	.....		
	<b>Total Administrative expenses– Function wise</b>		

Note:

The total function wise expenses as per Schedule I-11 (a) should tally with the total administrative expenses as per Schedule I-11 (b).

**Schedule I-11 (b): Administrative Expenses – Expenditure head-wise**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	7,71,877	-
220-11	Office maintenance	7,99,850	-
220-12	Communication Expenses	5,49,290	-
220-20	Books & Periodicals	25,815	-
220-21	Printing and Stationery	18,14,432	-
220-30	Travelling & Conveyance	18,61,878	-
220-40	Insurance	83,851	-
220-50	Audit Fees	-	-
220-51	Legal Expenses	9,50,919	-
220-52	Professional and other Fees	6,82,87,369	-
220-60	Advertisement and Publicity	24,84,445	-
220-61	Membership & subscriptions	30,000	-
220-80	Other Administrative Expenses	28,39,648	-
	<b>Total administrative expenses – expense head wise</b>	<b>8,04,99,374</b>	<b>-</b>

Note:

The total function wise expenses as per Schedule I-11 (b) should tally with the total administrative expenses as per Schedule I-11 (a).



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ce [Code No 230]

ce Expenses – Function wise

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Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
2	3	4
Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census ....		
<b>Total Operations &amp; Maintenance expenses – Function wise</b>		

Note:

The total function wise expenses as per Schedule I-12 (a) should tally with the total Operations & maintenance expenses as per Schedule I-12 (b).

**Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	2,36,21,973	-
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	4,00,324	-
230-40	Hire Charges	6,57,504	-
230-50	Repairs & maintenance –Infrastructure Assets	21,69,920	-
230-51	Repairs & maintenance - Civic Amenities	-	-
230-52	Repairs & maintenance – Buildings	8,100	-
230-53	Repairs & maintenance – Vehicles	6,56,521	-
230-59	Repairs & maintenance – Others	3,91,287	-
230-80	Other operating & maintenance expenses	9,96,90,534	-
	<b>Total operations &amp; maintenance - expense head wise</b>	<b>12,75,96,163</b>	-

Note:

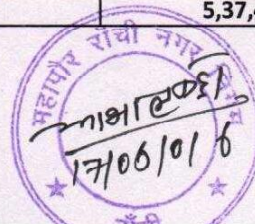
The total function wise expenses as per Schedule I-12 (b) should tally with the total Operations & maintenance expenses as per Schedule I-12 (a).

**Schedule I-13: Interest & Finance Charges [Code No 240]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government		
240-20	Interest on Loans from State Government		
240-30	Interest on Loans from Government Bodies & associations		
240-40	Interest on Loans from International Agencies		
240-50	Interest on Loans from Banks & Other Financial Institutions		
240-60	Other Interest	5,32,611	
240-70	Bank Charges	4,879	-
240-80	Other Finance Expenses		
	<b>Total Interest &amp; Finance Charges</b>	<b>5,37,490</b>	



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Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes		
250-30	Share in Programmes of others		
	<b>Total Programme Expenses</b>		

**Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants [give details]	8,65,96,476	-
260-20	Contributions [give details]	-	-
260-30	Subsidies [give details]	9,24,000	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>8,75,20,476</b>	-

**Schedule I-16: Provisions & Write off [Code No 270]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	10,94,89,857	-
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	<b>Total Provisions &amp; Write off</b>	<b>10,94,89,857</b>	-

**Schedule I-17: Miscellaneous Expenses [Code No 271]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-20	Loss on disposal of Investments		
271-80	Other Miscellaneous Expenses		
	<b>Total Miscellaneous expenses</b>		

**Schedule I-18: Prior Period Items (Net) [Code No 280]**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	<b>Income</b>		
280-10	Taxes		
280-20	Other – Revenues		
280-30	Recovery of revenues written off		
280-40	Other income		
	<b>Sub – Total Income (a)</b>		
	<b>Expenses</b>		
280-50	Refund of Taxes		
280-60	Refund of Other – Revenues		
280-80	Other Expenses		
	<b>Sub – Total Income (b)</b>		
	<b>Total Prior Period (Net) (a-b) -</b>		

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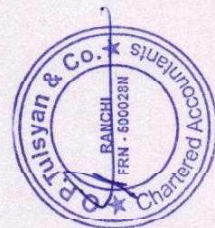
2018/12/05  
17/10/18

D.P. Tulsyan & Co.  
RANCHI  
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Chartered Accountants

**RANCHI MUNICIPAL CORPORATION**  
**Receipts and Payments Account for the period from 01.04.2012 to 31.03.2013**

Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Code No.	Head of Account	Current Period Amount (Rs.)
	<b>Opening Balances</b>					
	Cash balances including Imprest	5,77,643	-			
	Balances with Banks/Treasury (including balances in designated bank accounts)	1,65,37,57,313	-			
	<b>Operating Receipts</b>				<b>Operating Payments</b>	
110	Tax Revenue	6,29,82,452	-	210	Establishment Expenses	7,06,26,802
120	Assigned Revenues & Compensations	-	-	220	Administrative Expenses	8,01,58,366
130	Rental income from Municipal Properties	4,47,93,639	-	230	Operations and Maintenance	11,57,65,094
140	Fees & User Charges	17,20,85,594	-	240	Interest & Finance Charges	5,37,490
150	Sale & Hire Charges	22,24,140	-	250	Programme Expenses	-
160	Revenue Grants, Contributions & Subsidies	9,02,66,876	-	260	Revenue Grants, Contributions & Subsidies	1,58,95,900
170	Income from Investments	-	-		Purchase of Stores	-
171	Interest Earned	6,18,11,860	-		Other Collections on behalf of State and Central Government	-
180	Other Income	27,36,680	-			

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Non-Operating Receipts		Non-Operating Payments	
330/ 331	Loans Received	350	Other Payables
340	Deposits Received	350	Refunds Payable
320	Grants and contribution for specific purposes		Repayment of Grants/Loans
	Sale proceeds from Assets		Refund of Deposits
	Realisation of Investment – General Fund	410	Acquisition / Purchase of Fixed Assets
	Realisation of Investment – Other Funds	412	Capital Work – in – Progress
341	Deposit works	341	Deposit works
350	Revenue Collected in Advance	420	Investments – General Fund
	Loans & Advances to Employees (recovery)	421	Investments – Other Funds
	Other Loans & Advances (recovery)	460	Loans & Advances to Employees
	Deposits with External Agencies (recovery)	440	Prepaid Expenses
	Other Receipts [specify]	460	Other Loans & Advances
		460	Deposits with External Agencies
			Other Payments [specify]
			<b>Closing Balances</b>
			Cash balances including Imprest
			Balances with Banks/Treasury (including balances in designated bank accounts)
	<b>GRAND TOTAL</b>	<b>3,28,59,50,513</b>	<b>GRAND TOTAL</b>
			<b>3,28,59,50,513</b>

For O. P. Tulsyan & Co.

FRN . 500028N

Chartered Accountants

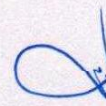
CA Asim Kumar (Partner)

M.No. 4C3471

Signature and Seal of the FLCA

Place: Ranchi

Date:

  
Municipal Commissioner  
Ranchi Municipal Commissioner  
Ranchi



**MUNICIPAL CORPORATION**  
**Cash Flow for the year ended 31st March, 2013**

	Current year		Previous Year
	Rs.		Rs.
<b>A. Cash Flow from Operating Activities :</b>			
Gross surplus/ (deficit) over expenditure		(10,32,57,161)	-
Adjustments for :			
Depreciation	11,74,39,336		-
Proportinate Depreciation	(11,55,27,113)		-
Provisions & Writeoffs	(10,94,89,857)		-
Interest & Finance Expenses	5,37,490		-
		(10,70,40,144)	-
		(21,02,97,305)	-
<u>Changes in current assets and current liabilities</u>			
(Increase) / decrease in Sundry debtors	5,27,10,455		-
(Increase) / decrease in other current assets	2,38,82,669		-
(Decrease)/ increase in Deposits received	96,19,991		-
(Decrease)/ increase in other current liabilities	83,89,719		-
(Decrease)/ increase in provisions	43,67,084		-
		9,89,69,918	-
Net cash generated from/ (used in) operating activities (a)		(11,13,27,387)	-
<b>B. Cash Flow from Investing Activities :</b>			
(Purchase) of fixed assets & CWIP	(31,84,87,476)		-
(Purchase) of Investments	(1,00,000)		-
Interest income received	6,18,11,860		-
Net cash generated from/ (used in) investing activities (b)		(25,67,75,616)	-
<b>C. Cash Flow from Financing Activities :</b>			
Grants/ Loans received	1,18,36,35,573		-
Repayment of Grants/Loan	(46,47,13,914)		-
<b>Less:</b>			
Finance expenses	(5,37,490)		-
Net cash generated from (used in) financing activities (c)		71,83,84,169	-
Net Increase/(Decrease) in Cash & Cash equivalents		35,02,81,166	-
Cash and cash equivalents at beginning of period		1,65,43,34,956	-
<b>Cash and cash equivalents at end of period</b>		<b>2,00,46,16,122</b>	-
<b>Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:</b>			
i. Cash Balances		25,34,994	
ii. Bank Balances		1,41,24,67,975	
iii. Scheduled co-operative banks		-	
iv. Balances with Post offices		-	
v. Balances with other banks/Treasury		58,96,13,153	
<b>Total</b>		<b>2,00,46,16,122</b>	

For O. P. Tulsyan & Co.  
FRN . 500028N  
Chartered Accountants

CA Asim Kumar (Partner)  
M.No. 403471

Signature and Seal of the FLCA

Place: Ranchi

Date:

Municipal Commissioner  
Ranchi Municipal Corporation  
Ranchi





### Grants, Contributions for Specific Purpose as on 31.03.2013

	Rs.
<b>Central Government</b>	<b>3,26,57,078.00</b>
Grant for SJSRY Scheme	1,36,81,750.00
Grant for Urban Transport ( SJSRY)	1,89,75,328.00
<b>State Government</b>	<b>1,59,73,94,967.00</b>
Grant for Apda Prabhandan Water Supply From DC	1,40,20,050.00
Grant for BSUP Project	1,00,59,14,267.00
Grant for Capacity Building & Training	10,00,000.00
Grant for CA Reform	20,00,000.00
Grant for Census	34,99,100.00
Grant for Const of Modern Slaughter House	5,00,00,000.00
Grant for Const of Personal / Public Latrine	1,17,72,332.00
Grant for DPR A/cts	4,50,00,000.00
Grant for Drain & Sewerage	5,97,86,180.00
Grant for General Basic Fund	5,74,46,648.00
Grant for Honorarium of Mayor, Etc.	1,71,300.00
Grant for Jaipal Singh Stadium	3,38,00,000.00
Grant for Land Aquisition	8,00,00,000.00
Grant for Missing Link	6,42,28,500.00
Grant for Nagrik Subidha	2,22,82,185.00
Grant for Nagrik Subidha( Park Construction	63,57,239.00
Grant for Repair Chapakal, Water Supply & Cleaning	36,89,189.00
Grant for Road	7,01,58,124.00
Grant for Sulabh Sauchalaya	3,11,35,990.00
Grant for UAID	3,00,000.00
Grant for Water Supply	3,12,10,578.00
Grant for Water Supply Birsa Munda Airport	1,37,249.00
Grant for Water Supply From DC - CHAPAKAL	10,16,036.00
Grant for Water Supply - JNNURM	24,70,000.00
<b>Grand Total</b>	<b>1,63,00,52,045.00</b>



Particulars	Rs.
<b>Security Deposit</b>	
SD 3%	1,62,758.00
SD 5 %	2,55,32,646.00
SD 8%	27,57,987.00
Earnest Money Deposit	9,85,000.00
Rental Deposits	2,54,590.00
<b>Sub-total</b>	<b>2,96,92,981.00</b>
<b>Payables</b>	
Aditya Enterprises	5,48,951.00
Diksha Consultants	7,13,233.00
Rakesh Kumar Choudhary	2,61,809.00
Shankar Sahu	12,40,856.00
JNNURM Scheme	24,67,477.00
<b>Sub-total</b>	<b>52,32,326.00</b>
<b>Employee Liabilities</b>	
Honorarium for Samajin Arthik Census Payable	1,08,80,570.00
Honorarium to Community Org, Payable	25,542.00
Honorarium to Mayor Etc. Payable	3,88,900.00
Leave Salary Payable	73,282.00
Salary to Staff Payable	1,26,52,699.00
PF Payable	17,81,586.00
Pension/pension Contribution Payable	5,63,776.00
<b>Sub-total</b>	<b>2,63,66,355.00</b>
<b>Recoveries Payable</b>	
Providend Fund for Employees	3,92,496.00
Professional Tax	14,67,990.00
TDS From Contractors	1,22,826.00
LIC Payable	16,30,227.00
Sales Tax Payable	11,37,890.00
Labour Tax	11,55,871.00
Other Recoverables	91,19,033.00
GIS Premium Payable	4,225.00
<b>Sub-total</b>	<b>1,50,30,558.00</b>
<b>Government Dues Payable</b>	
Health Cess	6,77,42,302.64
Education Cess	7,72,19,620.00
<b>Sub-total</b>	<b>14,49,61,922.64</b>
<b>Provisions for Expenses:</b>	
Rent, Rates & Taxes	2,36,250.00
Office Maintenance	9,562.00
Communication Exps.	1,194.00
Books & Periodicals	6,057.00
Power & Fuel (Electricity, Petrol & Diesel Exps.)	11,50,77,052.00
Hire Charges	2,64,137.00
Other Operating & Maintenance Exp	11,83,122.00
Provision for Interest	26,14,20,372.00
<b>Sub-total</b>	<b>37,81,97,746.00</b>
<b>Grand Total</b>	<b>59,94,81,888.64</b>



10/10/16  
Municipal Commissioner  
Ranchi Municipal Corporation  
Ranchi

Kutchery Road, Ranchi  
Ranchi

**Current Assets as on 31.03.2012**

Particulars	Rs.
<b>Sundry Debtors (Receivables)</b>	
Receivables for Holding Taxes	
<i>Holding Tax Rec on Res. Building (CY)</i>	8,38,37,835.15
<i>Holding Tax Rec on Res. Building (Arr)</i>	21,38,60,357.93
<i>Holding Tax Rec on Comm. Building (CY)</i>	64,06,293.34
<i>Holding Tax Rec on Comm. Building (Arr)</i>	42,81,782.85
<i>Holding Tax Rec on Govt. Building (CY)</i>	4,15,52,317.75
<i>Holding Tax Rec on Govt. Building (Arr)</i>	7,30,71,084.82
<b>Sub-total</b>	<b>42,30,09,671.84</b>
Receivables for Other Taxes	
<i>Water Tax Rec on Res. Building (CY)</i>	4,52,53,327.49
<i>Water Tax Rec on Res. Building (Arr)</i>	10,15,40,802.84
<i>Water Tax Rec on Comm. Building (CY)</i>	1,55,948.97
<i>Water Tax Rec on Comm. Building (Arr)</i>	3,54,854.91
<i>Water Tax Rec on Govt Building (CY)</i>	1,70,23,290.01
<i>Water Tax Rec on Govt Building (Arr)</i>	3,82,22,459.27
<b>Sub-total</b>	<b>20,25,50,683.49</b>
Receivable From Other Sources	
Interest Accrued & Due	36,04,819.00
<i>Receivable From Rental Income</i>	2,95,22,989.00
<b>Sub-total</b>	<b>3,31,27,808.00</b>
Accumulated Provision Agst Debtors	
Provision for Holding Taxes	(28,68,34,751.00)
Provision for O/s Water Taxes	(13,21,72,786.00)
Provision for Fees & User Charges	(1,74,86,332.00)
<b>Sub-total</b>	<b>(43,64,93,869.00)</b>
<b>Cash-in-hand</b>	
<b>Sub-total</b>	<b>25,34,993.99</b>



*Handwritten initials and scribbles*

<b>BANK ACCOUNTS</b>	
Andhra Bank- 47810100015452	1,65,76,628.00
Bank of India- 496610210000127	2,53,03,660.88
Bank of India- 496610210000195	97,798.69
BOI-496610210000268	67,74,426.36
BOI- 496620110000005	1,23,23,917.92
CBI-1574202257	1,63,15,475.11
Dena Bank- 087510002527	47,50,925.20
IDBI Bank- 224	30,93,673.23
Punjab National Bank(3044000191011224)	49,96,255.00
SBI- 30029678673	28,66,646.13
SBI RIMS-31690367642	3,63,656.00
The Ranchi Khunti Central Co-Op Bank- 2007396	3,67,164.05
Bank of India-Slaughter House(496610210000185)	77,14,969.41
BOI- 496610210000129	3,84,57,354.57
BOI- National Games-496610210000220	1,70,05,578.53
BOI-Screw A/cts -496610210000258	1,59,84,333.00
BOI -Vambay (496610210000128)	6,44,19,393.43
Central Bank -1574245429	84,23,519.36
Oriental Bank of Commerce- 3271010000220	16,50,400.25
SBI - RAY - 32434390205	16,88,350.00
UCO Bank-20720100000399	1,00,60,548.00
Allahabad Bank- W/S-50007108518	4,59,86,247.00
SBI (BSUP)- 30499271377	98,96,81,504.00
UCO-Urban Transport(20720110001851)	6,27,38,256.00
Union Bank ( Solid Waste ) 300802010970140	5,58,23,198.00
Ranchi Treasury- 84480010200010101	58,96,13,153.38
<b>Sub-total</b>	<b>2,00,30,77,031.50</b>
<b>Stock in Hand</b>	
Health Stores	64,095.00
<b>Loans,Advances and Deposits</b>	
Advances to Employees for Loan Taken	1,30,007.00
<b>Advance for Public Works</b>	
Mobilization Adv- Const of Dwelling Units( JNNURM)	35,85,479.00
<b>Grand Total</b>	<b>2,23,15,85,900.82</b>

Municipal Commissioner  
Ranchi Municipal Corporation  
Ranchi

10/08/21



## Notes to the Balance Sheet

### 1. Provision for interest on loan not provided for:

There was opening balance of unsecured loan from State Government as on 01.04.2012 amounting to Rs.56,06,98,309.00. During 2012-13 further loan for payment of salary disbursed by State Government to the tune of Rs.2,43,44,578.00, which was received by the ULB on 31.03.2013. We have been informed by the Accounts section of the ULB that loans have been granted by State Government @13% per annum. But no demand has been raised from the state government in this regard, since disbursement of the loans. Hence, interest amounting to Rs.7,28,90,780/- calculated @13% for 2012-13 on the opening balance of the loan has not been provided for in books of account of the ULB.

However, as per chapter 18.1 of Jharkhand Municipal Accounts Manual (JMAM) the following Accounting Principles shall govern the recording, accounting and treatment of transactions relating to Borrowings (Loans Received):

- Interest expenditure on loan shall be recognized on accrual basis.
- Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets shall be capitalized.
- A provision shall be made for the interest accrued between the date of last payment of interest and the date of financial statements and shall be charged to the current period's Income and Expenditure Statement.

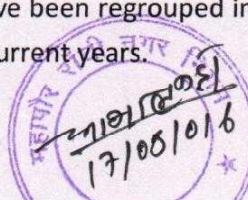
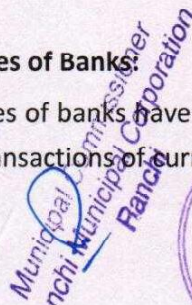
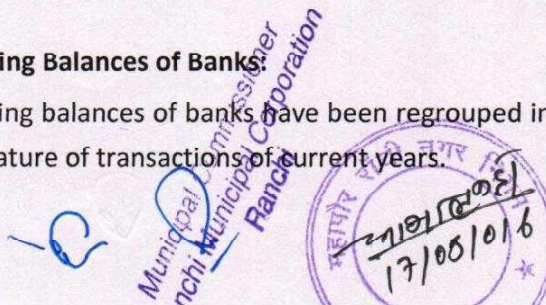
### 2. Utilisation of Capital Grants:

Following capital grants has been utilised for acquisition of fixed assets & others during FY 2012-13:

Grant for Road	6,48,33,462.00
Grant for Water Supply	87,94,186.00
Grant for Const of Personal / Public Latrine	44,18,000.00
Grant for Drainage & Sewerage	5,71,66,883.00
Grant for Land Aquisition	2,82,26,059.00
Grant for Borewell	93,31,935.00
Grant for Street Light	58,02,846.00
Grant for General Basic Fund	28,34,180.00
Grant for Nagrik Subidha	13,77,46,537.00
<b>Total</b>	<b>31,91,54,088.00</b>

### 3. Opening Balances of Banks:

Opening balances of banks have been regrouped in commensurate with the nature of transactions of current years.



4. **Proportionate Depreciation** calculated on the Assets procured from the Grant Fund transferred from Capital Contribution to Income & Expenditure during the year:

S. No.	Name of Assets	Proportionate Depreciation (Rs.)
1	Furniture & Fixtures	4,30,788.00
2	Municipal Hall	52,372.00
3	Building	4,92,441.00
4	Road	5,40,63,311.00
5	Drainage	1,60,66,967.00
6	Waterways	64,16,628.00
7	Public Lighting	29,23,264.00
8	Plant & Machinery	81,69,282.00
9	Vehicles	80,65,683.00
10	Office and Other Equipments	1,62,23,365.00
11	Other Fixed assets	26,23,012.00
	<b>Total</b>	<b>11,55,27,113.00</b>

#### 5. PRIOR PERIOD ADJUSTMENTS:

After finalising the opening balance sheet of Ranchi Municipal Corporation as on 01.04.2012 it was found subsequently while preparing and finalising the accounts for 2012-13, that some account balances had been over looked as on 01.04.2012 because of lack of information and documents at that time. Such account balances have been accounted for as on 01.04.2012 by passing appropriate journal entries as below:

- Grant for BSUP Project: Rs. 1,07,23,97,198/- credited under Other specific purpose grant debiting Municipal Fund.
- Balances of Following four bank accounts have been accounted for by crediting Municipal Fund:
 

	Rs.
(i) Ranchi Khunti Central Co-operative Bank	3,67,164.05
(ii) Central Bank of India A/c no. 1574245429	83,28,864.36
(iii) Bank of India A/c No. 496610210000127	2,43,18,476.31
(iv) Bank of India A/c No. 496610210000198	93,990.95
- Latrine Tax Receivable debited by Rs.77,95,343.91 crediting Municipal Fund.



Municipal Commissioner  
Ranchi Municipal Corporation

17/08/14

O.P. Tulsyan & Co.  
RANCHI  
FRN - 6000284  
Chartered Accountants

**6. Utilisation of Revenue Grants:**

- (ii) Revenue grants received and utilised the same during 2012-13 by Ranchi Municipal Corporation are as detailed below:

S. No.	Particulars	Opening Balance	Grant Received	Grant Utilised	Unutilised
			During the year	(transferred to Income & Exp. A/c)	Revenue Grants as on 31.03.2013
			Rs.	Rs.	Rs.
1	Grant for 6 <sup>th</sup> Pay Arrear		4,94,54,064.00	4,94,54,064.00	0.00
2	Grant for Honorarium of Elected Members		48,48,000.00	46,76,700.00	1,71,300.00
3	Grant for Salary		1,82,58,552.00	1,82,58,552.00	0.00
4	Grant for Salary Arrear		35,23,060.00	35,23,060.00	0.00
5	Census Grant		1,41,83,200.00	1,06,84,100.00	34,99,100.00
	<b>Total</b>		<b>9,02,66,,876.00</b>	<b>8,65,96,476.00</b>	<b>36,70,400.00</b>

**7. Non-maintenance of Grant Register:**

Grant Register is not maintained by the ULB, in which entries with respect to opening balances, Receipts and expenses out a particular Gant could be made. The balances of various grants as on 31.03.2012 has been taken from the sheet prepared in the accounts department.

**8. Capital Work in Progress:**

As per JMAM, assets constructed through works contract is to be routed through CWIP and on completion of the same it is to be capitalised by crediting the CWIP.

We are preparing accounts of 2012-13, i.e. of a past year where assets have been Capitalised on the basis of payment of the final bill, without routed through CWIP.

Now if we rout it through CWIP now, it would happen that due to inadequate information regarding the date of actual completion, the amount kept in lying in CWIP ledger for a longer period and even forever.

Due to this we have routed through CWIP of those woks, which had been partly completed at the year end and completed fully in the next year. In this way we disclosed those assets which were in Progress.

Municipal Commissioner  
Ranchi Municipal Corporation  
Ranchi

महानगर राँची नगर  
13/02/2012  
17/08/10/16  
राँची


O.P. Tulsyan & Co.  
RANCHI  
FRN - 500028N  
Chartered Accountants

#### 9. Accounting Code:

We have prefixed the accounting codes to ledgers as prescribed in JMAM to the extent possible. However where it was not possible to prefix the accounting code due to inherent limitation of Tally ERP-9 accounting package, we have tried to keep the ledger under a group which was prefixed with the requisite accounting code.

#### 10. Limitation in Survey, Listing, Identification and Valuation of fixed assets

- a. In the absence of proper details, in many cases it was not possible to present complete details as prescribed in the JMAM-prescribed formats. Also, wherever necessary, we have made certain modifications in some of the formats, for better presentation.
- b. We understand that the basic premise for Municipal Fixed Asset Valuation is Accounting Valuation (and not Market based Valuation) to arrive at a reasonable value (which will be treated as a True & Fair View of the State of Affairs of the ULB) and not a correct value. The National Valuation Model also suggests that it is important to list the assets properly and bring it into the books even at a token value of Re. 1. (Para 101 of the Model National Municipal Asset Valuation Methodology Manual, issued by MoUD, Govt. of India).
- c. In the course of identification of fixed assets, in cases where details of Fixed Assets have been made available, they were neither authenticated by the appropriate Authority nor has any proper documentary evidence been made available. Accordingly the ownership could not be established. However, assets have been included on the basis of verbal confirmation from the ULB Officials at various levels and on the basis of third party information also. Therefore, we are unable to comment as regards the ownership of such Fixed Assets.
- d. In the absence of availability of Information/Record in various cases, alternative procedures were adapted for Listing of Fixed Assets to the extent possible till date and arrive at a reasonable value to be included in the Financial Statements as on 31st March 2013. Such valuation figure, as included in Financial Statements as on 31st March 2013, will vary substantially in case where required details are made available subsequently. In such cases, these will be adjusted through appropriate Adjustment Entries in the Accounts of 2013-14, 2014-15 and 2015-16 as applicable and within the tenure of our assignment period.
- e. Even after our sincerest effort and repeated enquiry, there might have been left out Assets.

  
Municipal Commissioner  
Ranchi Municipal Corporation  
Ranchi





**Disclaimer:**

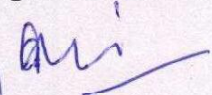
We have prepared the books of account of Ranchi Municipal Corporation on the basis of available records, documents, information and manual accounts provided to us in the office of it. As per the guideline of the Institute of Chartered Accountants of India, we cannot audit the same books of account which has been prepared by us. Accordingly, The Financial Statements and notes there on have been signed by us in the capacity of an Accounting person and not in the capacity of an Auditor.

In the same time, we are not certifying the figures of financial statements as the same has been taken by us from the records available at Ranchi Municipal Corporation's office in the course of implementing accrual based double accounting system at this ULB.

For O.P.Tulsyan & Co.  
Chartered Accountants  
Firm Regn. No. 500028N

  
Municipal Commissioner  
Ranchi Municipal Corporation  
Ranchi





CA. Asim Kumar  
M. No. 403471

महानगर  
17/08/16





## SIGNIFICANT ACCOUNTING POLICIES

1. Fixed assets have been valued at historical cost wherever records were available. In case an asset has been created out of grants, the gross value of the asset has been shown as assets and the corresponding grant as liability, as proportionately reduced by depreciation.
2. Depreciation has been provided on straight-line method by estimating the useful life of the asset.
3. Gross amount paid or payable for works based on books of account as on 31 March 2013 has been recognized as capital work in progress.
4. Long-term investments have been valued at cost.
5. Stores and spares have been valued at cost. In determination of cost, FIFO method of costing has been used.
6. Holding tax and Water tax relating to current financial year have been accounted as tax receivables in the balance sheet.
7. Arrears of water charges and rental income from municipal properties have been accounted for as done for holding tax. No accrual of revenue has been done for other receivables.

Municipal Commissioner  
Ranchi Municipal Corporation  
Ranchi

Date:

For O. P. Tulsyan & Co.  
FRN . 500028N  
Chartered Accountants



CA Asim Kumar (Partner)  
M.No. 403471

Signature and Seal of the FLCA



**MUNICIPAL CORPORATION, RANCHI**  
**RECONCILIATION STATEMENT AS ON 31-3-2013**

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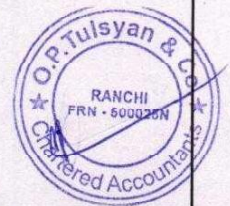
	Date	Cheques no.	₹	₹
<b>1 Bank of India- 496610210000185</b> Balance as per cash Book Balance as per Bank Statement				77,14,969.41 77,14,969.41
<b>2 Bank of India- 496610210000128</b> Balance as per cash Book Balance as per Bank Statement				6,44,19,393.43 6,44,19,393.43
<b>3 Union Bank of India-300802010970140</b> Balance as per cash Book Balance as per Bank Statement				5,58,23,198.00 5,58,23,198.00
<b>4 UCO Bank-20720110001851</b> Balance as per Cash Book Balance as per Bank Statement				6,27,38,256.00 6,27,38,256.00
<b>5 Bank of India-496610210000220</b> Balance as per Cash Book Balance as per Bank Statement				1,70,05,578.53 1,70,05,578.53
<b>6 Oriental Bank of Commerce-3271010000220</b> Balance as per Cash Book Balance as per Bank Statement				16,50,400.25 16,50,400.25
<b>7 Andhra Bank -47810100015452</b> Balance as per Cash Book Balance as per Bank Statement				1,65,76,628.00 1,65,76,628.00
<b>8 Allahabad Bank - 50007108518</b> Balance as per Cash Book Balance as per Bank Statement				4,59,86,247.00 4,59,86,247.00
<b>9 Punjab National Bank - 3044000191011224</b> Balance as per Cash Book Add: Amount not reflected in Bank Balance as per Bank Statement	30.07.2012	381048	3,328.00	49,96,255.00 3,328.00 49,99,583.00
<b>10 Bank Of India - 496610210000195</b> Balance as per Cash Book Balance as per Bank Statement				97,798.69 97,798.69
<b>11 Bank Of India - 496610210000127</b> Balance as per Cash Book Balance as per Bank Statement				2,53,03,660.88 2,53,03,660.88

Municipal Commissioner  
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				3,84,57,354.57
	Collection From Water Bord	23/05/2012	Cash	3,218.00
	Collection From Water Bord	27/02/2013	6400035	11,850.00
	Collection From Water Bord	25/03/2013	084354	13,250.00
	Collection From Water Bord	25/03/2013	304355	1,88,476.00
	Collection From Water Bord	26/03/2013	001479	16,76,746.00
	Collection From Water Bord	26/03/2013	121382	6,000.00
	Collection From Water Bord	25/03/2013	764254	95,012.00
	Collection From Water Bord	23/03/2013	813837	12,000.00
	Collection From Water Bord	26/03/2013	764253	8,75,183.00
	Collection From Water Bord	31/03/2013	644649	1,00,000.00
	Collection From Water Bord	31/03/2013	645454	11,445.00
	Collection From Water Bord	31/03/2013	644431	73,917.00
				30,67,097.00
	Add: Cheque Issued but not represented as on 31.03.2013			
	350 20-09- GIS Premium Payable	18/03/2013	016132	1,200.00
	Pay Arrear Payable	25/03/2013	016140	59,234.00
	Balance as per Bank Statement			60,434.00
				3,54,50,691.57
<b>13</b>	<b>Bank Of India - 496620110000005</b>			
	Balance as per Cash Book			1,23,23,917.92
	Add: Cheque Issued but not represented as on 31.03.2013			
	Repair to Electric Appliances	24/12/2012	001507	5,129.00
	Daily Wages	11/02/2013	001539	7,339.00
	Ward Office Rent	27/02/2013	001423	3,000.00
	Ward Office Rent	27/02/2013	001427	1,500.00
	Ward Office Rent	27/02/2013	001429	3,000.00
	Daily Wages	27/02/2013	001432	7,621.00
	Ward Office Rent	27/02/2013	001434	3,000.00
	Ward Office Rent	21/03/2013	001445	7,500.00
	Ward Office Rent	21/03/2013	001446	1,500.00
	Ward Office Rent	21/03/2013	001447	7,500.00
	Ward Office Rent	21/03/2013	001448	9,000.00
	Ward Office Rent	21/03/2013	001449	4,500.00
	Ward Office Rent	21/03/2013	001450	1,500.00
	Ward Office Rent	21/03/2013	001451	1,500.00
	Ward Office Rent	21/03/2013	001452	3,000.00
	Ward Office Rent	21/03/2013	001453	7,500.00
	Ward Office Rent	21/03/2013	001455	6,000.00
	Ward Office Rent	21/03/2013	001456	1,500.00
	Ward Office Rent	21/03/2013	001457	6,000.00
	Unutilised Leave	21/03/2013	001459	1,45,440.00
	Daily Wages	22/03/2013	001464	6,774.00
	Mobile Sets	22/03/2013	001469	9,600.00
	Gratuty	22/03/2013	001470	2,63,571.00
	Daily Wages	29/03/2013	001476	23,432.00
	TCS Tax	31/03/2013	001479	56,912.00
	Income Tax From Salary	31/03/2013	001480	39,812.00
	Salary Exps	31/03/2013	001481	10,85,653.00
	Salary Exps	31/03/2013	001482	11,42,362.00
	Contract Wages - PIU	31/03/2013	001483	1,31,866.00
				29,93,011.00



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		21/05/2012		1,94,176.00	
		23/05/2012		36,173.00	
		31/05/2012		2,09,124.00	
	Holding Tax Arrear (HTA)	01/11/2012		1,15,886.56	
	Holding Tax Arrear (HTA)	21/11/2012		5,16,099.00	
	Holding Tax Arrear (HTA)	27/12/2012		80,171.00	
	Holding Tax Arrear (HTA)	31/12/2012		1,57,112.73	
	Holding Tax Arrear (HTA)	22/01/2013		2,06,715.00	
	Holding Tax Arrear (HTA)	22/02/2013		2,37,600.00	
	Holding Tax Arrear (HTA)	25/03/2013		5,00,302.68	
	<b>Balance as per Bank Statement</b>				<b>22,53,359.97</b>
					<b>1,30,63,568.95</b>
<b>14</b>	<b>State Bank of India - 30499271377</b>				
	<b>Balance as per Cash Book</b>				<b>98,96,81,504.00</b>
	Add: Cheque Issued but not represented as on 31.03.2013				
	Income Tax 2%	11/08/2012	180340	7,104.00	
	Const of House- Under BSUP Project	01/01/2013	552606	31,001.00	
	Const of House- Under BSUP Project	01/01/2013	552607	1,24,004.00	
	Const of House- Under BSUP Project	20/02/2013	352631	17,676.00	
	Const of House- Under BSUP Project	09/03/2013	552655	20,811.00	
	Const of House- Under BSUP Project	18/03/2013	463306	7,000.00	
	Const of House- Under BSUP Project	18/03/2013	463307	53,031.00	
	Const of House- Under BSUP Project	22/03/2013	463312	20,814.00	
	Const of House- Under BSUP Project	22/03/2013	463313	1,23,760.00	
	Const of House- Under BSUP Project	22/03/2013	463314	1,94,480.00	
	Const of House- Under BSUP Project	22/03/2013	463315	53,028.00	
	Const of House- Under BSUP Project	22/03/2013	463316	17,676.00	
	Const of House- Under BSUP Project	22/03/2013	463317	62,433.00	
	Const of House- Under BSUP Project	22/03/2013	463318	62,433.00	
	Const of House- Under BSUP Project	22/03/2013	463319	62,433.00	
	Const of House- Under BSUP Project	22/03/2013	463320	31,698.00	
	Const of House- Under BSUP Project	22/03/2013	463321	31,698.00	
	Const of House- Under BSUP Project	22/03/2013	463322	31,698.00	
	Const of House- Under BSUP Project	23/03/2013	463327	1,39,325.00	
	Const of House- Under BSUP Project	23/03/2013	463328	27,865.00	
	Const of House- Under BSUP Project	23/03/2013	463329	27,865.00	
	Const of House- Under BSUP Project	23/03/2013	463330	27,865.00	
	Const of House- Under BSUP Project	23/03/2013	463331	1,11,464.00	
	Const of House- Under BSUP Project	23/03/2013	463332	1,67,196.00	
	Const of House- Under BSUP Project	23/03/2013	463333	27,866.00	
	Const of House- Under BSUP Project	23/03/2013	463334	27,866.00	
	Const of House- Under BSUP Project	23/03/2013	463335	1,11,464.00	
	Const of House- Under BSUP Project	23/03/2013	463336	33,71,786.00	
	Const of House- Under BSUP Project	23/03/2013	463337	5,01,588.00	
	Const of House- Under BSUP Project	23/03/2013	463338	2,50,794.00	
	Const of House- Under BSUP Project	23/03/2013	463339	83,598.00	
	Const of House- Under BSUP Project	23/03/2013	463340	1,39,330.00	
	Const of House- Under BSUP Project	23/03/2013	463341	27,866.00	
	Const of House- Under BSUP Project	23/03/2013	463342	27,866.00	
	Const of House- Under BSUP Project	23/03/2013	463343	27,866.00	
	Const of House- Under BSUP Project	23/03/2013	463344	27,866.00	
	Const of House- Under BSUP Project	23/03/2013	463345	55,732.00	
	Const of House- Under BSUP Project	23/03/2013	463346	55,732.00	


  
 Commissioner, Mahapalpur, Raichur District
   
 27/08/2013
   
 Raichur
   
 Tulsyan & Co.
   
 RANCHI
   
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	Project	23/03/2013	463347	4,45,840.00	
	Project	23/03/2013	463348	1,67,190.00	
	Project	23/03/2013	463349	1,39,325.00	
	Project	23/03/2013	463350	27,865.00	
	Project	23/03/2013	463351	27,865.00	
	Project	23/03/2013	463352	27,865.00	
	Project	23/03/2013	463353	55,730.00	
	Project	30/03/2013	463354	31,698.00	
	Project	30/03/2013	463355	31,698.00	
	Project	30/03/2013	463356	20,812.00	
	Project	30/03/2013	463357	20,812.00	
	Project	30/03/2013	463358	1,04,060.00	
	Project	30/03/2013	463359	17,677.00	
	Project	30/03/2013	463360	2,78,660.00	
	Project	30/03/2013	463361	2,50,794.00	
	Project	30/03/2013	463362	2,21,886.00	
	Project	30/03/2013	463363	62,433.00	
	Project	30/03/2013	463364	31,699.00	
	Project	30/03/2013	463365	20,813.00	
	Project	30/03/2013	463366	20,813.00	
	Project	30/03/2013	463367	1,24,878.00	
	Project	30/03/2013	463368	17,678.00	
	Project	30/03/2013	463369	70,712.00	84,10,381.00
	<b>Balance as per Bank Statement</b>				<b>99,80,91,885.00</b>
<b>15</b>	<b>State Bank of India - 30029678673</b>				
	Balance as per Cash Book				28,66,646.13
	Add: Cheque Issued but not represented as on 31.03.2013				
	GIS Premium	18.03.13	187348	4,275.00	
	Energy Bill	18.03.13	187350	10,682.00	
	Salary Expenses	31.03.13	187354	2,39,918.00	
	Salary Expenses	31.03.13	187355	11,52,566.00	14,07,441.00
	<b>Balance as per Bank Statement</b>				<b>42,74,087.13</b>
<b>16</b>	<b>Dena Bank - 87510002527</b>				
	Balance as per Cash Book				47,50,925.20
	Add: Cheque Issued but not represented as on 31.03.2013				
	LIC Claim - JSR	27/08/2012	369306	7,007.00	
	LIC Claim - JSR	20/02/2013	247484	26,214.00	
	LIC Claim - JSR	20/02/2013	247490	8,449.00	
	LIC Claim - JSR	20/02/2013	247491	1,803.00	
	LIC Claim - JSR	20/02/2013	247494	25,346.00	
	LIC Claim - JSR	20/02/2013	247495	8,449.00	
	LIC Claim - JSR	20/02/2013	247497	6,821.00	84,089.00
	<b>Balance as per Bank Statement</b>				<b>48,35,014.20</b>

Municipal Commissioner  
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	as on			1,00,60,548.00
		09/03/2013	785368	16,186.00
	Exps on Advertisement	09/03/2013	785369	12,489.00
	Training for SJRY- Programe of U.D,D	26/03/2013	785370	2,58,101.00
	Training for SJRY- Programe of U.D,D	26/03/2013	785372	99,900.00
	Training for SJRY- Programe of U.D,D	29/03/2013	785373	1,83,586.00
	Training for SJRY- Programe of U.D,D	29/03/2013	785374	6,84,000.00
	Balance as per Bank Statement			12,54,262.00
				1,13,14,810.00
<b>18</b>	<b>Central Bank of India - 1574202257</b>			
	Balance as per Cash Book			1,63,15,475.11
	Add: Cheque Issued but not represented as on 31.03.2013			
	Salary Exps	31.03.2013	002623	9,64,779.00
	Salary Exps	31.03.2013	002629	4,74,701.00
	Salary Exps	31.03.2013	002613	3,620.00
	Salary Exps	31.03.2013	002631	36,218.00
	Pay Arrear Payable	31.03.2013	002616	49,820.00
	Salary Exps	31.03.2013	002633	57,582.00
	Salary Exps	31.03.2013	002634	1,12,302.00
	Salary Exps	31.03.2013	002636	18,312.00
	Salary Exps	31.03.2013	002637	1,72,769.00
	Salary Exps	31.03.2013	002627	4,48,223.00
	Salary Exps	31.03.2013	002624	2,40,522.00
	Expenses on office Meeting	26.03.2013	002611	43,750.00
	Salary Exps	31.03.2013	002626	8,84,873.00
	Salary Exps	31.03.2013	002628	6,31,209.00
	Balance as per Bank Statement			41,38,680.00
				2,04,54,155.11
<b>19</b>	<b>IDBI Bank - 63104000192224</b>			
	Balance as per Cash Book			30,93,673.23
	Less: Cheque Receipt but not cleared as on 31.03.2013			
	Map Revenue	26.03.2013	407723	8,597.00
	MARKETING	31.03.2013	802432	3,425.00
	MARKETING	31.03.2013	417001	3,425.00
	MARKETING	31.03.2013	369277	4,155.00
	MARKETING	31.03.2013	369278	4,155.00
	TD	31.03.2013	869805	8,276.00
	TD	31.03.2013	315007	8,396.00
	TD	31.03.2013	030214	7,699.00
	TD	31.03.2013	005654	9,152.00
	TD	31.03.2013	048139	8,516.00
	TD	31.03.2013	189362	2,810.00
	Balance as per Bank Statement			68,606.00
				30,25,067.23

Municipal Commissioner  
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				84,23,519.36
				84,23,519.36
21	<b>Ranchi Khunti Central Co- Operative Bank</b>			
	Balance as per Cash Book			3,67,164.05
	Balance as per Bank Statement			3,67,164.05
22	<b>State Bank of India -31690367642</b>			
	Balance as per Cash Book			3,63,656.00
	Balance as per Bank Statement			3,63,656.00
23	<b>State Bank of India -32434390205</b>			
	Balance as per Cash Book			16,88,350.00
	Balance as per Bank Statement			16,88,350.00
24	<b>Bank of India - 496610210000268</b>			
	Balance as per Cash Book			67,74,426.36
	Balance as per Bank Statement			67,74,426.36
25	<b>Bank of India - 496610210000258</b>			
	Balance as per Cash Book			1,59,84,333.00
	Balance as per Bank Statement			1,59,84,333.00

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