# Schedule -21
# Notes to Accounts

**Notes to Accounts:**

1. The credit Balance in PF payable (350-11-04) includes the un-deposited amount of Contribution of individual staffs towards Provident Fund as well as un-deposited amount of recovery of Loan taken from Provident Fund deducted from gross Salary before payment of net salary.

2. There are no cases in judicial decision before Midnapur Municipality.

3. The Midnapur Municipality has no escalation claim made by the contractors.

4. The Midnapur Municipality has no claim acknowledged as debt.

5. There is no asset which has been handed over to the Midnapur Municipality pending title deeds to be executed.

6. There is asset which is in permissible possession but no economic benefit is derived from it.

7. All Rectification items apart from prior period items has been adjusted through Following Journal vouchers –

| Code | Journal Voucher No. | Date | Amount (Rs.) | Remarks |
|---|---|---|---|---|
| 3502005 | 1798 | 01.04.09 | 5818.00 | |
| 4301002 | 1799 | 01.04.09 | 3433.00 | |
| 3503004 | 1800 | 01.04.09 | 3910.00 | |
| 2101001 | 1808 | 01.04.09 | 255.00 | |
| 3113205 | 1821 | 01.04.09 | 1751.20 | |
| 1101101 | 1832 | 01.04.09 | 24000.00 | |
| 1101101 | 1833 | 01.04.09 | 24000.00 | |
| 1101101 | 1837 | 01.04.09 | 672000.00 | |
| 4314001 | 1838 | 01.04.09 | 960000.00 | |

8. Every effort is made to include all assets and liabilities in this opening Balance Sheets, if any items is undisclosed shall be included in due course with the approval of appropriate Authority.

Accounts & Finance Co-ordinator
Midnapore Municipality

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Form 81
[Vide Rules 239 & 260]

Name of Urban Local Body : MIDNAPORE MUNICIPALITY UNICIPALITY
BALANCE SHEET AS ON 31 March 201u

| Code No. | Description of Item | Schedule No | Current Year Amount | Current Year Amount | Previous Year Amount | Previous Year Amount |
|---|---|---|---|---|---|---|
| | | | | 30113951.00 | | 29930046.00 |
| | Misc.Expenditure(to the extent not written off) | | | | | |
| 480 | MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF | B-20 | 0.00 | | 0.00 | |
| | | | | 0.00 | | 0.00 |
| | TOTAL | | | 388505582.11 | | 343533656.15 |

Form 81
[Vide Rules 239 & 260]

Name of Urban Local Body : MIDNAPORE MUNICIPALITY UNICIPALITY

BALANCE SHEET AS ON 31 March 2010

| Code No. | Description of Item | Schedule No | Current Year Amount | Current Year Amount | Previous Year Amount | Previous Year Amount |
|---|---|---|---|---|---|---|
| 412 | CAPITAL WORK-IN-PROGRESS | B-11 | 6521253.00 | | 3808654.00 | |
| | | | | 128918963.67 | | 99930465.48 |
| | **Investments** | | | | | |
| 420 | INVESTMENTS-GENERAL FUND | B-12 | 0.00 | | 0.00 | |
| 421 | INVESTMENTS-OTHER FUND | B-13 | 61475048.80 | | 47299998.80 | |
| | | | | 61475048.80 | | 47299998.80 |
| | **Working Capital** | | | | | |
| | **Current assets, loans & advances** | | | | | |
| 430 | STOCK-IN-HAND | B-14 | 34349566.61 | | 26906258.91 | |
| 431 | SUNDRY DEBTORS (RECEIVABLES) | B-15 | 35370417.66 | | 33714530.81 | |
| 432 | ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES) | B-15 | 0.00 | | 0.00 | |
| 440 | PRE-PAID EXPENSES | B-16 | 48133.80 | | 42980.80 | |
| 450 | CASH AND BANK BALANCE | B-17 | 68471480.26 | | 56970505.94 | |
| 460 | LOANS, ADVANCES AND DEPOSITS | B-18 | 110150276.00 | | 107557080.00 | |
| 461 | ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS | B-18 | 0.00 | | 0.00 | |
| | **Less: Current Liabilities & Provisions** | | | | | |
| 340 | DEPOSITS RECEIVED | B-7 | 4580798.00 | | 4062276.00 | |
| 341 | DEPOSITS WORKS | B-8 | 1393137.00 | | 967031.00 | |
| 350 | OTHER LIABILITIES (SUNDRY CREDITORS) | B-9 | 74418310.59 | | 53787903.59 | |
| 360 | PROVISIONS | B-10 | 0.00 | | 0.00 | |
| | | | | 167997618.64 | | 166373145.87 |
| | **Other Assets** | | | | | |

Form 81
[Vide Rules 239 & 260]

Name of Urban Local Body : MIDNAPORE MUNICIPALITY (MUNICIPALITY)
BALANCE SHEET AS ON 31 March 2010

| Code No. | Description of Item | Schedule No | Current Year Amount | Current Year Amount | Previous Year Amount | Previous Year Amount |
|---|---|---|---|---|---|---|
| | **SOURCES OF FUNDS** | | | | | |
| | **Reserves and Surplus** | | | | | |
| 310 | MUNICIPAL (GENERAL) FUND | B-1 | -43072213.02 | | -36582440.05 | |
| 311 | EARMARKED FUNDS | B-2 | 31396072.80 | | 30700205.80 | |
| 312 | RESERVES | B-3 | 105733097.04 | | 82533949.50 | |
| | | | | 94056956.82 | | 76651715.25 |
| | **Grants,Contribution for Specific purposes** | | | | | |
| 320 | GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES | B-4 | 278452409.29 | | 251437658.90 | |
| | | | | 278452409.29 | | 251437658.90 |
| | **Loans** | | | | | |
| 330 | SECURED LOANS | B-5 | 0.00 | | 0.00 | |
| 331 | UNSECURED LOANS | B-6 | 15996216.00 | | 15444282.00 | |
| | | | | 15996216.00 | | 15444282.00 |
| | **TOTAL** | | | 388505582.11 | | 343533656.15 |
| | **APPLICATION OF FUNDS** | | | | | |
| | **Fixed Assets** | | | | | |
| | Gross Block | | | | | |
| 410 | FIXED ASSETS | B-11 | 240294321.26 | | 196011194.26 | |
| | Less: Accumulated Depriciation | | | | | |
| 411 | ACCUMULATED DEPRECIATION | B-11 | 117896610.59 | | 99889282.78 | |

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipal )

Schedule on Balance Sheet as on 31-Mar-2010

Schedule No : B- 1

310 MUNICIPAL (GENERAL) FUND

| Code No | Particulars | Opening balance as per the last account (Rs) | Addition during the period (Rs) | Total (Rs) | Deduction during the period (Rs) | Balance at the end of 31-Mar-2010 (Rs) |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 (3+4) | 6 | 7 (5-6) |
| 310-10 | MUNICIPAL FUND | -34209967.16 | 38932.85 | -34171034.31 | 2572472.89 | -36743507.20 |
| 310-90 | EXCESS OF INCOME AND EXPENDITURE | -2372472.89 | 136308162.28 | 133935689.39 | 140264395.21 | -6328705.82 |
| | **Total -** | **-36582440.05** | **136347095.13** | **99764655.08** | **142836868.10** | **-43072213.02** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Balance Sheet as on 31-Mar-2010

Schedule No : B- 2

311 EARMARKED FUNDS

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 311-70 | PENSION FUND | 17911.80 | 17911.80 |
| 311-71 | PROVIDENT FUND | 31378161.00 | 30682294.00 |
| 311-72 | BENEVOLENT FUND | 0.00 | 0.00 |
| | Total - | **31396072.80** | **30700205.80** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Balance Sheet as on 31-Mar-2010

**Schedule No : B- 3**

**312 RESERVES**

| Code No | Particulars | Opening balance (Rs) | Addition during the period (Rs) | Total (Rs) | Deduction during the period (Rs) | Balance at the end of 31-Mar-2010 (Rs) |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 (3+4) | 6 | 7 (5-6) |
| 312-12 | GRANT AGAINST FIXED ASSETS | 82533949.50 | 38636700.00 | 121170649.50 | 15437552.46 | 105733097.04 |
| | **Total -** | **82533949.50** | **38636700.00** | **121170649.50** | **15437552.46** | **105733097.04** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

Schedule of Balance Sheet as on 31-Mar-2010

Schedule No : B- 4

320 GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 320-10 | CENTRAL GOVERNMENT | 146234873.71 | 128467910.71 |
| 320-20 | STATE GOVERNMENT | 132270699.78 | 123202209.39 |
| 320-30 | OTHER GOVERNMENT AGENCIES | -53164.20 | -232461.20 |
| 320-60 | INTERNATIONAL ORGANIZATIONS | 0.00 | 0.00 |
| | Total - | **278452409.29** | **251437658.90** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDN ORE MUNICIPALITY Municipality

Schedule of Balance Sheet as on 31-Mar-2010

Schedule No : B- 6

331 UNSECURED LOANS

| Code No | Item/Head of Account | | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|---|
| 331-20 | LOANS FROM STATE GOVERNMENT | | 15996216.00 | 15444282.00 |
| | | Total - | **15996216.00** | **15444282.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDN ORE MUNICIPALITY Municipality
Schedule of Balance Sheet as on 31-Mar-2010

**Schedule No : B- 7**

**340 DEPOSITS RECEIVED**

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 340-10 | FROM CONTRACTORS AND SUPPLIERS | 4517180.00 | 3991158.00 |
| 340-20 | DEPOSITS-REVENUES | 0.00 | 0.00 |
| 340-80 | DEPOSITS-OTHER | 63618.00 | 71118.00 |
| | **Total -** | **4580798.00** | **4062276.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Bal...ce Sheet as on 31-Mar-2010

**Schedule No : B- 8**

**341 DEPOSITS WORKS**

| Code No | Particulars | Opening balance at the begining of the year (Rs) | Addition during the period (Rs) | Utilisation / expenditure Amount (Rs) | Balance outstanding at the end of 31-Mar-2010 (Rs) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 341-10 | CIVIL WORKS | 967031.00 | 2295071.00 | 1868965.00 | 1393137.00 |
| | **Total -** | **967031.00** | **2295071.00** | **1868965.00** | **1393137.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

## Schedule of Balance Sheet as on 31-Mar-2010

**Schedule No : B- 9**

350 OTHER LIABILITIES (SUNDRY CREDITORS)

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 350-10 | CREDITORS | 51286202.00 | 44062548.00 |
| 350-11 | EMPLOYEE LIABILITIES | 18457175.59 | 7348441.59 |
| 350-20 | RECOVERIES PAYABLE | 3500934.00 | 2270297.00 |
| 350-30 | GOVERNMENT DUES PAYABLE | 15305.00 | 47923.00 |
| 350-41 | ADVANCE COLLECTION OF REVENUES | 58694.00 | 58694.00 |
| 350-80 | OTHERS | 0.00 | 0.00 |
| | Total - | **74418310.59** | **53787903.59** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Balance Sheet as on 31-Mar-2010

Schedule No : B- 11

410 FIXED ASSETS

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 410-10 | LAND | 797897.00 | 797897.00 |
| 410-20 | BUILDINGS | 46676335.00 | 40190406.00 |
| 410-30 | ROADS AND BRIDGES | 107398407.71 | 90387264.71 |
| 410-31 | SEWERAGE AND DRAINAGE | 45454919.31 | 36431292.31 |
| 410-32 | WATER WAYS | 25522265.50 | 17397599.50 |
| 410-33 | PUBLIC LIGHTING | 2950294.02 | 2475294.02 |
| 410-40 | PLANT AND MACHINERY | 3079827.00 | 2578077.00 |
| 410-50 | VEHICLES | 6625096.00 | 4012952.00 |
| 410-60 | OFFICE AND OTHER EQUIPMENTS | 1157492.72 | 903764.72 |
| 410-70 | FURNITURE,FIXTURES,FITTINGS & ELECTRIC APPLIANCES | 631787.00 | 536647.00 |
| | **Total -** | **240294321.26** | **196011194.26** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Balance Sheet as on 31-Mar-2010

Schedule No : B- 11

411 ACCUMULATED DEPRECIATION

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 411-20 | BUILDINGS | -8453002.89 | -6892547.56 |
| 411-30 | ROADS AND BRIDGES | -76587871.33 | -66232795.84 |
| 411-31 | SEWERAGE AND DRAINAGE | -16231088.25 | -13343602.93 |
| 411-32 | WATER WAYS | -10511043.18 | -8672813.40 |
| 411-33 | PUBLIC LIGHTING | -1554270.02 | -1179181.62 |
| 411-40 | PLANT AND MACHINERY | -1312284.00 | -1039495.60 |
| 411-50 | VEHICLES | -2539680.00 | -2047720.00 |
| 411-60 | OFFICE AND OTHER EQUIPMENTS | -424735.39 | -254162.10 |
| 411-70 | FURNITURE,FIXTURES,FITTINGS & ELECTRIC APPLIANCES | -282635.53 | -226963.73 |
| | Total - | **-117896810.59** | **-99889282.78** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Balance Sheet as on 31-Mar-2010

Schedule No : B- 11

412 CAPITAL WORK-IN-PROGRESS

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 412-10 | SPECIFIC GRANTS | 6521253.00 | 3808554.00 |
| | Total - | **6521253.00** | **3808554.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Balance Sheet as on 31-Mar-2010

**Schedule No : B- 13**

**421 INVESTMENTS-OTHER FUND**

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 421-80 | OTHER INVESTMENTS | 61475048.80 | 47299998.80 |
| | **Total -** | **61475048.80** | **47299998.80** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

## Schedule of Balance Sheet as on 31-Mar-2010

**Schedule No : B- 14**

430 STOCK-IN-HAND

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 430-10 | STORES | 34346971.51 | 26902673.91 |
| 430-20 | LOOSE TOOLS | 2585.00 | 2585.00 |
| | Total - | **34349556.51** | **26905258.91** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDN )ORE MUNICIPALITY Municipality

Schedule of Balance Sheet as on 31-Mar-2010

Schedule No : B- 15

431 SUNDRY DEBTORS (RECEIVABLES)

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 431-10 | RECEIVABLES FOR PROPERTY TAXES | 25847632.58 | 26128633.73 |
| 431-11 | RECEIVABLES FOR ADVERTISEMENT TAXES | 0.00 | 0.00 |
| 431-19 | RECEIVABLES FOR OTHER TAXES | 5062674.00 | 4239716.00 |
| 431-40 | RECEIVABLES FROM OTHER SOURCES | 2570965.08 | 2447552.08 |
| 431-50 | RECEIVABLES FROM GOVERNMENT | 1889146.00 | 1898729.00 |
| 431-80 | RECEIVABLES CONTROL ACCOUNTS | 0.00 | 0.00 |
| | Total - | 35370417.66 | 33714630.81 |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Balance Sheet as on 31-Mar-2010

Schedule No : B- 16

440 PRE-PAID EXPENSES

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 440-20 | ADMINISTRATION | 48133.80 | 42980.80 |
| | Total - | **48133.80** | **42980.80** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

Schedule of Balance Sheet as on 31-Mar-2010

Schedule No : B- 17

450 CASH AND BANK BALANCE

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 450-10 | CASH-IN -HAND | 42.00 | 42.00 |
| 450-21 | NATIONALIZED BANKS -MUNICIPAL FUND | 3948673.72 | 3288357.40 |
| 450-23 | SCHEDULE CO-OPERATIVE BANKS -MUNICIPAL FUND | 9163.00 | 161454.00 |
| 450-41 | NATIONALIZED BANKS -SPECIAL FUNDS | 22650006.05 | 10372722.05 |
| 450-42 | OTHER SCHEDULE BANKS-SPECIAL FUNDS | 89630.00 | 1708235.00 |
| 450-43 | SCHEDULE CO-OPERATIVE BANKS -SPECIAL FUNDS | 550830.50 | 402613.50 |
| 450-45 | TREASURY-SPECIAL FUND | 0.00 | 0.00 |
| 450-62 | OTHER SCHEDULE BANKS-GRANT FUNDS | 1663241.60 | 525492.60 |
| 450-65 | TREASURY-GRANT FUNDS | 39559893.39 | 40510589.39 |
| | Total - | **68471480.26** | **56970505.94** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body MIDNAPORE MUNICIPALITY Municipality

Schedule of Balance Sheet as on 31-Mar-2010

**Schedule No : B- 18**

**460 LOANS, ADVANCES AND DEPOSITS**

| Code No | Particulars | Opening balance at the begining of the year (Rs) | Paid during the period (Rs) | Recovered during the period (Rs) | Balance outstanding at the end of 31-Mar-2010 (Rs) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 460-10 | LOANS AND ADVANCES TO EMPLOYEES | 379454.00 | 1679775.00 | 1298471.00 | 760758.00 |
| 460-20 | EMPLOYEE PROVIDENT FUND LOANS | 4983250.00 | 3605550.00 | 2075150.00 | 6513650.00 |
| 460-30 | LOANS TO OTHERS | 0.00 | 0.00 | 0.00 | 0.00 |
| 460-40 | ADVANCE TO SUPPLIERS AND CONTRACTORS | 15000.00 | 8000.00 | 8000.00 | 15000.00 |
| 460-50 | ADVANCE TO OTHERS | 102179376.00 | 1847748.00 | 1166256.00 | 102860868.00 |
| | **Total -** | **107557080.00** | **7141073.00** | **4547877.00** | **110150276.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNA.. ORE MUNICIPALITY Municipality

Schedule of Balance Sheet as on 31-Mar-2010

Schedule No : B- 19

470 OTHER ASSETS

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 470-10 | DEPOSIT WORKS -EXPENDITURE | 30113951.00 | 29930046.00 |
| | Total - | **30113951.00** | **29930046.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

# MIDNAPUR MUNICIPALITY

**Midnapur, Paschim-Medinipur, West Bengal**

## SIGNIFICANT ACCOUNTING POLICIES:

1) **Fixed Assets**: Fixed Assets have been valued at historical Costing basis, as and when records were available. All fixed assets are carried at cost less accumulated depreciation. All assets which have fully depreciated shall carry a book value of at least Re.1..
   Assets created out of grant fund are accounted as per AS.12 of Institute of Chartered Accountant of India.

2) **Depreciation**: Depreciation has been provided on straight line basis by the useful life time as prescribed in the state accounting manual.

3) **Capital Works in Progress**: Assets under erection .installation on existing projects and capital expenditures on new projects (including advances for capital works and stores) have been shown under the caption "Capital Works in Progress".
4) **Investments**: Investments have been recognized at cost. Interest on investments have been recognized as and when due.
5) **Stock**: The Stock lying at the year end have been valued at cost in accordance with the First **in First out** (FIFO) method.
6) **Basis**: Revenue income like Property Tax, Water Tax, Market Rent and other rental incomes form municipal property have been accounted for on accrual basis. All other revenue incomes are accounted for on the cash basis as per state Manual.
7) **Grants**: Revenue Grants have been recognized as incomes on actual basis. Capital Grants are treated as liabilities till such time that the fixed assets have been constructed or acquired. For grant accounting AS.12 of Institute of Chartered Accountant of India has been followed.
8) **Interest expenditure** on loan has been recognized on accrual basis.

| | | |
|---|---|---|
| **Accounts &**<br>**Finance Coordinator**<br>**Midnapur Municipality** | **Executive Officer**<br>**Midnapur Municipality** | **Chairman**<br>**Midnapur Municipality** |

Form 88 [Vide Rules 239 & 260]

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

## INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2009-2010

| Code No | Item/Head of Account | Schedule No | Previous Year Amount (Rs.) | Current Year Amount (Rs.) |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | **INCOME** | | | |
| 110 | TAX REVENUE ITEMS | I-1 | 21762097.50 | 20187233.46 |
| 120 | ASSIGNED REVENUES AND COMPENSATIONS | I-2 | 1461500.00 | 2180000.00 |
| 130 | RENTAL INCOME FROM MUNICIPAL PROPERTIES | I-3 | 1297174.00 | 2715469.00 |
| 140 | FEES AND USER CHARGES | I-4 | 11791908.40 | 20120816.46 |
| 150 | SALE AND HIRE CHARGES | I-5 | 3008014.00 | 5218918.00 |
| 160 | REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES | I-6 | 51037532.17 | 76219669.07 |
| 170 | INCOME FROM INVESTMENTS | I-7 | 0.00 | 11531.74 |
| 171 | INTEREST EARNED | I-8 | 515467.26 | 1410314.64 |
| 180 | OTHER INCOME | I-9 | 0.00 | 168525.00 |
| A | Total - INCOME | | 100873693.33 | 128222477.39 |
| | **EXPENDITURE** | | | |
| 210 | ESTABLISHMENT EXPENSES | I-10 | 64592468.00 | 101320181.00 |
| 220 | ADMINISTRATIVE EXPENSES | I-11 | 2904471.00 | 1384076.00 |
| 230 | OPERATION AND MAINTENANCE | I-12 | 11755094.12 | 10764953.40 |
| 240 | INTEREST AND FINANCE CHARGES | I-13 | 1396289.00 | 1068321.00 |
| 250 | PROGRAMME EXPENSES | I-14 | 2934923.10 | 1981556.00 |
| 271 | MISCELLANEOUS EXPENSES | I-17 | 0.00 | 1146.00 |
| 272 | DEPRECI | I-0 | 16064219.00 | 18007327.61 |
| 280 | PRIOR PERIOD | I-0 | 3599712.00 | 23622.00 |
| B | Total - EXPENDITURE | | 103246166.22 | 134551183.21 |
| A-B | Gross surplus/(deficit) of income over expenditure | | 2372472.89 | 6328705.82 |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 0

280 PRIOR PERIOD

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 280-60 | REFUND OF OTHER-REVENUE | 23622.00 | 6050.00 |
| 280-60 | OTHER-EXPENSES | 0.00 | 3593662.00 |
| | Total - | **23622.00** | **3599712.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 1

110 TAX REVENUE ITEMS

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 110-01 | PROPERTY TAX | 18814182.46 | 18522046.00 |
| 110-02 | WATER TAX | 969300.00 | 969300.00 |
| 110-07 | VEHICLE TAX | 82852.00 | 1028132.00 |
| 110-11 | ADVERTISEMENT TAX | 440597.00 | 934972.50 |
| 110-51 | OCTROI AND TOLL | 611496.00 | 207647.00 |
| 110-90 | TAX REMISSIONS AND REFUNDS | 150000.00 | 0.00 |
| | Total - | **20187233.46** | **21762097.50** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : M NAPORE MUNICIPALITY Municipality

## Schedule of Income & Expenditure as on 31-Mar-2010

**Schedule No : I- 2**

**120 ASSIGNED REVENUES AND COMPENSATIONS**

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 120-10 | TAXES AND DUTIES COLLECTED BY OTHERS | 2180000.00 | 1461500.00 |
| | **Total -** | **2180000.00** | **1461500.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : M'' NAPORE MUNICIPALITY Municipality
Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 3

130 RENTAL INCOME FROM MUNICIPAL PROPERTIES

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 130-10 | RENT FROM CIVIC AMENITIES | 2564014.00 | 1138583.00 |
| 130-20 | RENT FROM OFFICE BUILDINGS | 40000.00 | 26450.00 |
| 130-30 | RENT FROM GUEST HOUSES | 111455.00 | 131891.00 |
| 130-90 | RENT REMISSION AND REFUNDS | 0.00 | 250.00 |
| | Total - | **2715469.00** | **1297174.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

Schedule of Income & . .penditure as on 31-Mar-2010

Schedule No : I- 4

140 FEES AND USER CHARGES

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 140-10 | EMPANELMENT AND REGISTRATION CHARGES | 0.00 | 72729.00 |
| 140-11 | LICENSING FEES | 2369513.48 | 2126932.40 |
| 140-12 | FEES FOR GRANT OF PERMIT | 3489937.00 | 3759574.00 |
| 140-14 | DEVELOPMENT CHARGES | 672601.00 | 453508.00 |
| 140-40 | OTHER FEES | 12801481.00 | 4176289.00 |
| 140-50 | USER CHARGES | 787234.00 | 980673.00 |
| 140-90 | FEES REMISSION AND REFUND | 50.00 | 222205.00 |
| | Total - | **20120816.48** | **11791908.40** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 5

150 SALE AND HIRE CHARGES

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 150-10 | SALE OF PRODUCTS | 8220.00 | 69240.00 |
| 150-11 | SALE OF FORMS AND PUBLICATIONS | 4804280.00 | 2567686.00 |
| 150-30 | SALE OF OTHERS | 0.00 | 140689.00 |
| 150-40 | HIRE CHARGES FOR VEHICLES | 357428.00 | 210337.00 |
| 150-41 | HIRE CHARGES ON EQUIPMENTS | 48990.00 | 20060.00 |
| | Total - | **5218918.00** | **3008014.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 6

160 REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 160-10 | REVENUE GRANT | 60349668.61 | 46019549.64 |
| 160-20 | RE-IMBURSEMENT OF EXPENSES | 432448.00 | 881106.00 |
| 160-40 | CONTRIBUTION TOWARDS ASSETS | 15437552.46 | 14136876.53 |
| | Total - | **76219669.07** | **61037532.17** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 7

170 INCOME FROM INVESTMENTS

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 170-10 | INTEREST | 0.00 | 0.00 |
| 170-80 | OTHER INCOME FROM INVESTMENTS | 11531.74 | 0.00 |
| | Total - | **11531.74** | **0.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 8

171 INTEREST EARNED

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 171-10 | INTEREST FROM BANK ACCOUNTS | 1163207.00 | 299441.00 |
| 171-20 | INTEREST ON LOANS AND ADVANCES TO EMPLOYEES | 0.00 | 0.00 |
| 171-80 | OTHER INTEREST | 247107.64 | 216026.26 |
| | Total - | **1410314.64** | **515467.26** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

Schedule of Income & E enditure as on 31-Mar-2010

Schedule No : I- 9

180 OTHER INCOME

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 180-50 | UNCLAIMED REFUND PAYABLE/LIABILITIES WRITTEN BACK | 7525.00 | 0.00 |
| 180-80 | MISCELLANEOUS INCOME | 151000.00 | 0.00 |
| | Total - | **158525.00** | **0.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 10

210 ESTABLISHMENT EXPENSES

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 210-10 | SALARIES, WAGES AND BONUS | 89870366.00 | 53933773.00 |
| 210-20 | BENEFITS AND ALLOWANCES | 598575.00 | 338712.00 |
| 210-30 | PENSION | 10188954.00 | 7517867.00 |
| 210-40 | OTHER TERMINAL AND RETIREMENT BENEFITS | 562286.00 | 2702106.00 |
| | Total - | **101320181.00** | **64592458.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 11

220 ADMINISTRATIVE EXPENSES

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 220-11 | OFFICE-MAINTENANCE | 81069.00 | 1606584.00 |
| 220-12 | COMMUNICATION EXPENSES | 114971.00 | 110814.00 |
| 220-20 | BOOKS AND PERIODICALS | 1450.00 | 314.00 |
| 220-21 | PRINTING AND STATIONARY | 366921.00 | 450047.00 |
| 220-30 | TRAVELING AND CONVEYANCE | 48837.00 | 155788.00 |
| 220-40 | INSURANCE | 32501.00 | 39989.00 |
| 220-51 | LEGAL EXPENSES | 150939.00 | 106176.00 |
| 220-60 | ADVERTISEMENT AND PUBLICITY | 72394.00 | 144318.00 |
| 220-80 | OTHERS | 534994.00 | 290441.00 |
| | Total - | **1384076.00** | **2904471.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 12

230 OPERATION AND MAINTENANCE

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 230-10 | POWER AND FUEL | 3929512.00 | 3707742.00 |
| 230-30 | CONSUMPTION OF STORES | 1880553.40 | 3800734.12 |
| 230-40 | HIRE-CHARGES | 998302.00 | 543416.00 |
| 230-50 | REPAIR AND MAINTENANCE -INFRASTRUCTURE ASSETS | 1424058.00 | 1186332.00 |
| 230-51 | REPAIR AND MAINTENANCE -CIVIC AMENITIES | 16800.00 | 23014.00 |
| 230-52 | REPAIR AND MAINTENANCE -BUILDINGS | 22458.00 | 102290.00 |
| 230-53 | REPAIR AND MAINTENANCE -VEHICLES | 495013.00 | 520527.00 |
| 230-59 | REPAIR AND MAINTENANCE -OTHERS | 266727.00 | 95366.00 |
| 230-80 | OTHER OPERATING AND MAINTENANCE EXPENSES | 1731530.00 | 1775673.00 |
| | Total - | **10764953.40** | **11755094.12** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality
Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 13

240 INTEREST AND FINANCE CHARGES

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 240-20 | INTEREST ON LOANS FROM THE STATE GOVERNMENT | 551934.00 | 1103868.00 |
| 240-60 | OTHER INTEREST | 506773.00 | 259930.00 |
| 240-70 | BANK CHARGES | 9459.00 | 31491.00 |
| 240-80 | OTHER FINANCE EXPENSES | 155.00 | 0.00 |
| | Total - | **1068321.00** | **1395289.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MI' 'APORE MUNICIPALITY Municipality
Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 14

250 PROGRAMME EXPENSES

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 250-20 | OWN PROGRAMMES | 1981556.00 | 2934923.10 |
| 250-30 | SHARE IN PROGRAMME OF OTHERS | 0.00 | 0.00 |
| | **Total -** | **1981556.00** | **2934923.10** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

Schedule of Income & Expenditure as on 31-Mar-2010

Schedule No : I- 17

271 MISCELLANEOUS EXPENSES

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 271-10 | LOSS ON DISPOSAL OF ASSETS | 1146.00 | 0.00 |
| | Total - | **1146.00** | **0.00** |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality

Name of Urban Local Body : MIDNAPORE MUNICIPALITY Municipality

Schedule of Income & Ex, enditure as on 31-Mar-2010

Schedule No : I- 0

272 DEPRECI

| Code No | Item/Head of Account | As on 31-Mar-2010 | As on 31-Mar-2009 |
|---|---|---|---|
| 272-20 | BUILDINGS | 1560455.33 | 1360898.79 |
| 272-30 | ROADS AND BRIDGES | 10355075.49 | 9998653.68 |
| 272-31 | SEWERAGE AND DRAINAGE | 2887485.32 | 2350069.05 |
| 272-32 | WATERWAYS | 1838229.78 | 1319226.85 |
| 272-33 | PUBLIC LIGHTING | 375088.40 | 306497.00 |
| 272-40 | PLANT AND MACHINERY | 272788.40 | 272788.40 |
| 272-50 | VEHICLES | 491960.00 | 297703.60 |
| 272-60 | OFFICE AND OTHER EQUIPMENTS | 170573.29 | 91752.04 |
| 272-70 | FURNITURE,FIXTURES,FITTINGS & ELECTRIC APPLIANCES | 55671.80 | 46629.58 |
| | Total - | 18007327.81 | 16064219.00 |

Executive Officer
Midnapore Municipality

Chairman
Midnapore Municipality