



JAMMU MUNICIPAL CORPORATION
INDEX of FINANCIAL STATEMENTS

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BALANCE SHEET OF JAMMU MUNICIPAL CORPORATION, AS ON 31st March 2011

Amount in ₹

Code No.	Particulars	Sch. No.	As on 31st March 2011	As on 31st March 2010
	LIABILITIES			
	Reserve & Surplus			
310	Municipal (General)Fund	B-1	557,703,481	359,607,513
311	Earmarked Funds	B-2	104,078,676	81,721,984
312	Reserves	B-3	800,097,611	844,956,231
	Total Reserves & Surplus		1,461,879,768	1,286,285,728
320	Grants, Contributions for specific purposes	B-4	4,271,248	17,642,000
	Loans			
330	Secured Loans	B-5	-	-
331	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	Current Liabilities and Provisions			
340	Deposits Received	B-7	22,147,633	20,752,586
341	Deposit Works	B-8	3,270,447	3,319,299
350	Other Liabilities (Sundry Creditors)	B-9	6,838,782	25,149,947
360	Provisions	B-10	-	-
			32,256,862	49,221,832
	TOTAL LIABILITIES		1,498,407,878	1,353,149,561
	ASSETS			
	Fixed Assets			
410	Gross Block	B-11	2,026,114,246	1,855,570,650
411	Less: Accumulated Depreciation		1,106,691,236	983,592,936
	Net Block		919,423,010	871,977,713
412	Capital Work-in-Progress		24,148,470	-
	Total Fixed Assets		943,571,480	871,977,713
	Investments			
420	Investments - General Funds	B-12	-	-
421	Investments -Other Funds	B-13	-	-
	Total Investments		-	-
	Current Assets, Loans and Advances			
430	Stock in Hand (Inventories)	B-14	35,060,290	25,180,217
431	<u>Sundry Debtors (Receivables)</u>			
	Gross amount outstanding	B-15	9,457,614	1,351,332
	less: Accumulated provision against bad and doubtful Receivables		-	-
	Net amount outstanding		9,457,614	1,351,332
440	Prepaid Expenses	B-16	-	-
450	Cash and Bank Balances	B-17	499,060,819	437,629,399
460	Loans, advances and deposits	B-18	11,257,675	17,010,898
461	less: Accumulated provision against Loans			
	Net amount outstanding			
	Total current Assets, Loans & Advances		554,836,398	481,171,847
470	Other Assets	B-19	-	-
480	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		1,498,407,878	1,353,149,560

**Income and Expenditure Statement of Jammu Municipal Corporation
for the year 2010-2011**

Amount in ₹

Code No.	Item/Head of Account	Schedule No.	2010-11
1	2	3	4
	INCOME		
110	Tax Revenue	I-1	-
120	Assigned Revenues & Compensation	I-2	-
130	Rental Income from Municipal properties	I-3	11,287,367.00
140	Fees & User Charges	I-4	100,464,489.00
150	Sale & Hire Charges	I-5	27,520,336.19
160	Revenue Grants, Contribution & Subsidies	I-6	535,425,000.00
170	Income from Investments	I-7	7,387,386.00
171	Interest Earned	I-8	-
180	Other Income	I-9	106,494.00
A	Total- INCOME		682,191,072.19
	EXPENDITURE		
210	Establishment Expenses	I-10	353,186,954.00
220	Administrative Expenses	I-11	35,602,191.00
230	Operations & Maintenance	I-12	153,807,897.00
240	Interest & Finance Expenses	I-13	-
250	Programme Expenses	I-14	784,350.00
260	Revenue Grants, Contribution & Subsidies	I-15	-
270	Provisions & Write Off	I-16	-
271	Miscellaneous Expenses	I-17	2,917,203.00
272	Depreciation		123,098,297.00
B	Total - EXPENDITURE		669,396,892.00
A-B	Gross Surplus/(deficit) of income over expenditure before Prior Period Items		12,794,180.19
280	Add: Prior period Items (Net)		-
	Gross Surplus/(deficit) of income over expenditure before Prior Period Items	I-18	12,794,180.19
290	Less: Transfer to Reserve Funds		(123,098,297.00)
	Net balance being surplus/ deficit carried over to Municipal Fund		135,892,477.19

Jammu Municipal Corporation
Balance sheet As On 31st march,2011

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

Amount in ₹

Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Balance
1	2	3	4	5(3+4)	6	7(5-6)
310-10	Municipal Fund	285,635,801	-	285,635,801	-	285,635,801
310-20	BSUP Grant For Special Purpose		71,595,000	71,595,000	22,375,000	49,220,000
310-90	Excess of Income & Expenditure	86,955,203	135,892,477	222,847,680		222,847,680
	Total Municipal Fund	372,591,004	135,892,477	508,483,481	-	557,703,481

* 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

Jammu Municipal Corporation
Balance sheet As On 31st march,2011

Schedule B-2: Earmarked Funds

Schedule B-2: Special Funds /Sinking Fund /trust or Agency Fund [Code No. 311]

Amount in ₹

Particular	CCDP Fund	MP/MLA Fund	JUDA Fund	Others	General Provident Fund
(a) Opening Balance	22,798,284	12,146,618	771,867	46,005,215	-
(b) Additions to the Special Fund					
(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					
(iv) Other addition (Specify nature)	39,375,000	8,537,217	697,500	38,615,900	-
Total (b)	39,375,000	8,537,217	697,500	38,615,900	-
Total (a+b)	62,173,284	20,683,835	1,469,367	84,621,115	-
(c) Payments out of funds					
(i) Capital expenditure on					
Fixed Assets					
Others	45,589,794	4,287,624	578,822	14,412,685	
Sub-total					
(ii) Revenue Expenditure on					
Salary ,wages and allowances etc.					
Rent					
Other administrative charges					
Sub-total					
(iii) Other:					
Loss on disposal of Special Fund Investments					
Diminution in value of Special Fund Investments					
Transferred to Municipal Fund					
Sub-total					
Total of (i+ii+iii) (C)	45,589,794	4,287,624	578,822	14,412,685	-
Net balance at the year end - (a+b)-(c)	16,583,490	16,396,211	890,545	70,208,430	-

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.

Jammu Municipal Corporation
Balance sheet As On 31st March,2011

Schedule B-3: Reserves [Code No 312]

Amount in ₹

Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Balance
1	2	3	4	5(3+4)	6	7(5-6)
312-10	Capital Contribution	844,956,231	78,239,677	923,195,908	123,098,297	800,097,611
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					
	Total Reserve Funds	844,956,231	78,239,677	923,195,908	123,098,297	800,097,611

Note:	Assets capitalised out of Grant Fund is not known. Hence no assumptions could be made with respect to fixed assets and consequently Capital Reserve balance is considered as NIL.
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Jammu Municipal Corporation
Balance sheet As On 31st march,2011

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

Amount in ₹

Particular	Grants from central Government	Grants from state Government	Grants from Others	Total Grants
(a) Opening Balance	17,642,000	-	-	17,642,000
(b) Additions to the Grants				
(i) Grants received during the year		-	-	-
(ii) Interest /Dividend earned on Grant Investments				
(iii) Profit on disposal of Grant Investments				
(iv) Appreciation in value of Grant Investments				
(iv) Other addition (Specify nature)				
Total (b)	-	-	-	-
Total (a+b)	17,642,000	-	-	17,642,000
(c) Payments out of funds	13,370,752	-	-	13,370,752
(i) Capital expenditure on				
Fixed Assets				
Others				
Sub-total			-	
(ii) Revenue Expenditure on				
Salary ,wages and allowances etc.				
Rent				
Other administrative charges				
Sub-total			-	
(iii) Other:				
Loss on disposal of Special Fund Investments				
Diminution in value of Special Fund Investments				
Transferred to Municipal Fund				
Sub-total				
Total of (i+ii+iii) (C)	13,370,752	-	-	13,370,752
Net balance at the year end - (a+b)-(c)	4,271,248	-	-	4,271,248
Grant Total of special Funds	4,271,248	-	-	4,271,248

Note :

Plan funds Received from Central / State Government are to be shown as grant funds and not to be mixed with earmarked funds.

* For transferring Completed capital assets, expenditure incurred will be capitalized and asset will be taken to Fixed Assets schedule (B-11) and capital contribution will be increased by the same amount.

Jammu Municipal Corporation
Balance sheet As On 31st march,2011

Schedule B-5: Secured Loans [Code No 330]

Amount in ₹

Code No.	Particulars	Amount as on 31st march 2010	Amount as on 31st March 2009
1	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		
330-60	Other Term Loans		
330-70	Bonds & debentures		
330-80	Other Loans		
	Total Secured Loans		

Note:

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
4. Rate of interest and Original Amount of loan and Outstanding can be provided for every loan
5. For loans disbursed directly to an Executing Agency, Please specify the name of the Project for

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

Amount in ₹

Code No.	Particulars	Amount as on 31st march 2011	Amount as on 31st march 2010
1	2	3	4
331-10	Loans from central Government		
331-20	Loans from State Government		
331-30	Loans from Govt. bodies & Associations		
331-40	Loans from International agencies		
331-50	Loans from banks & other financial		
331-60	Other Term Loans		
331-70	Bonds & debentures		
331-80	Other Loans		
	Total Unsecured Loans		

Note:

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

Jammu Municipal Corporation
Balance sheet As On 31st march,2011

Schedule B-7: Deposits Received [Code No 340] Amount in ₹

Code No.	Particular	Amount as on 31st march 2011	Amount as on 31st march 2010
1	2	3	4
340-10	From Contractors	3,300,008	2,692,846
340-20	From revenues		
340-30	From Staffs	-	-
340-40	From Malba/Septic tanks	18,449,325	12,661,440
340-80	From others	398,300	398,300
	Total deposits received	22,147,633	15,752,586

Schedule B-8: Deposits Works [Code No 341] Amount in ₹

Code No.	Particulars	Opening Balance	Additions	Utilisation/ Amount Returned	Balance Amount
1	2	3	4	5	6
341-10	Civil Works	1,357,056	2,417		1,359,473
341-20	Electrical Works	-		51,269	(51,269)
341-80	Others	1,962,243	-	-	1,962,243
	Total of Deposits Works	3,319,299	-	-	3,270,447

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

Amount in ₹

Code No.	Particulars	Amount as on 31st Mar-11	Amount as on 31st Mar-10
1	2	3	4
350-10	Creditors	45,631	45,631
350-11	Employee Liabilities	(3,539,316)	2,558,188
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	7,092,301	7,833,995
350-30	Government Dues Payable	2,990,679	1,400,376
350-35	Branch/Division	-	-
350-40	Refunds Payable	-	-
350-41	Advance Collection of Reven	-	-
350-80	Others	249,491	328,267
	Total Other Liabilities (Sundry Creditors)	6,838,786	12,166,457

Schedule B-10: Provisions [Code No 360] Amount in ₹

Code No.	Particular	Amount as on 31st march 2011	Amount as on 31st march 2010
1	2	3	4
360-10	Provision for Expenses		
360-20	Provision For Interest		
360-30	Provision for Other Assets		
	Total Provisions	0	0

Jammu Municipal Corporation
Balance sheet As On 31st march,2011

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

Amount in ₹

Code No.	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Additions Before 1st Oct,10	Additions on or after 1st Oct,10	Cost as on 31st March 2011	Opening Balance	Addition	Total as on 31st March 2011	31st March 2011	31st March 2010
410-10-01	Land - Vacant Land	665,608	4,652,914	45,000	5,363,522	-	-	-	5,363,522	665,608
410-10-06	Land - Parks & Gardens	7,078,781	1,895,433	9,939,096	18,913,310	-	-	-	18,913,310	7,078,781
410-20-01	Buildings - Office Building	20,063,381	1,120,658	1,485,723	22,669,761	5,328,807	291,628	5,620,435	17,049,326	14,734,573
410-20-02	Buildings- Community	16,077,762	2,320,115	5,328,493	23,726,369	2,055,332	280,126	2,335,459	21,390,911	14,022,429
410-20-03	Buildings- Market Building	23,526,797	-	350,928	23,877,725	6,729,291	315,240	7,044,531	16,833,193	16,797,505
410-20-06	Buildings- Attached to Civic	72,521,625	16,212,366	15,119,915	103,853,907	9,146,531	1,280,710	10,427,241	93,426,666	63,375,094
410-30-01	Road & Bridge- Concrete	194,195	-	375,120	569,315	6,476	25,463	31,939	537,376	187,719
410-30-02	Road & Bridge- Mettalled	220,376,720	-	-	220,376,720	102,849,844	14,699,127	117,548,971	102,827,748	117,526,876
410-30-03	Road & Bridges- Other	417,344,654	19,564,915	15,273,617	452,183,187	356,676,680	29,651,243	386,327,923	65,855,264	60,667,975
410-30-05	Road & Bridges- Culvert	432,954	119,315	-	552,268	14,439	36,836	51,275	500,993	418,515
410-31-01	Sewerage & Drainage-	294,982	-	-	294,982	9,838	19,675	29,513	265,469	285,144
410-31-02	Sewerage & Drainage- Open	931,320,757	19,210,189	20,947,269	971,478,216	422,333,250	64,099,006	486,432,256	485,045,960	508,987,507
410-31-03	Sewerage & Drainage- Box	91,399	-	-	91,399	3,048	6,096	9,144	82,254	88,351
410-32-03	Water- Water Reservoirs	40,585	-	-	40,585	812	1,623	2,435	38,150	39,773
410-33-01	Public Lighting - Lamp Posts	44,160,136	3,116,635	-	47,276,771	42,769,741	1,574,316	44,344,057	2,932,714	1,390,395
410-40-01	Plant & Macheinery	-	15,200	3,904,172	3,919,372	-	131,218	131,218	3,788,154	-
410-50-01	Vehicles- Motor Car	4,925,615	-	-	4,925,615	3,035,309	328,539	3,363,847	1,561,768	1,890,306
410-50-02	Vehicles- Jeep	1,345,270	-	-	1,345,270	1,239,887	89,730	1,329,616	15,654	105,383
410-50-03	Vehicles - Bus	1,426,123	-	-	1,426,123	797,737	95,122	892,860	533,263	628,386
410-50-04	Vehicles - Trucks	51,563,538	-	-	51,563,538	18,681,106	3,439,288	22,120,394	29,443,144	32,882,432
410-50-05	Vehicles - Tankers	1,811,156	-	-	1,811,156	878,956	120,804	999,760	811,396	932,200
410-50-06	Vehicles - Cranes	515,000	-	-	515,000	395,031	34,351	429,381	85,619	119,970
410-50-09	Vehicle Earth Moving	1,719,390	-	-	1,719,390	1,411,864	114,683	1,526,548	192,842	307,526
410-50-10	Vehicle Heavy Vehicle	19,641,467	-	-	19,641,467	3,723,813	1,310,086	5,033,899	14,607,568	15,917,654
410-50-11	Vehicle others	-	11,298,172	-	11,298,172	-	753,588	753,588	10,544,584	-
410-60-01	Office & Other Equipments-	39,900	-	-	39,900	7,980	7,980	15,960	23,940	31,920
410-60-02	Office & Other Equipments-	2,541,124	2,151,632	3,873,876	8,566,632	1,545,555	1,325,939	2,871,494	5,695,138	995,569
410-60-04	Office & Other Equipments-	149,121	-	-	149,121	14,912	14,912	29,824	119,297	134,209
410-60-06	Office & Other Equipments-	1,043,662	350,882	488,546	1,883,090	236,366	327,763	564,130	1,318,960	807,296
410-60-07	Office & Other Equipments-	2,011,806	650,216	-	2,662,022	1,200,510	532,404	1,732,915	929,107	811,296
410-70-03	Furniture, Fixtures, Fittings -	5,313,480	-	98,784	5,412,264	531,348	1,072,574	1,603,922	3,808,342	4,782,132
410-70-04	Furniture, Fixtures, Fittings -	2,932,799	269,600	349,621	3,552,020	1,821,704	337,721	2,159,424	1,392,596	1,111,096
410-80-01	Other Fixed Assets	4,400,864	4,586,569	5,428,624	14,416,057	146,769	780,506	927,275	13,488,782	4,254,095
Grand Total		1,855,570,650	87,534,812	83,008,784	2,026,114,246	983592936.5	123,098,299	1,106,691,236	919,423,010	871,977,713

Jammu Municipal Corporation
Balance sheet As On 31st march,2011

Schedule B-12: Investments -General Fund [Code No 420]

Amount in ₹

Code No.	Particular	With whom invested	Face value	Current Year Carrying Cost	Previous Year 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' Fixed Deposits			
420-90	Other Investments	Others			
	Total of Investments General Funds			0	0

Schedule B-13: Investments -Other Funds [Code No 421]

Amount in ₹

Code No.	Particular	With whom invested	Face value	Current Year Carrying Cost	Previous Year 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	Fixed deposit		-	-
	Total of Investments General Funds			-	-

Schedule B-14:Stock in Hand (Inventories) [Code No 430]

Amount in ₹

Code No.	Particular	As on 31st march 2011	As on 31st march 2010
1	2	3	3
430-10	Stores		
430-20	Loose Tools		
430-30	Others	35,060,290	25,180,217
	Total Stock in Hand	35,060,290	25,180,217

Jammu Municipal Corporation
Balance sheet As On 31st march,2011

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

Amount in ₹

Code No.	Particulars	Gross Amount as on 31st March 2011	Provision for Outstanding revenues as on 31st Mar-10	Net Amount as on 31st March, 2011	Net Amount as on 31st March, 2010
1	2	3	4	5	6
431-10	<u>Receivables for Property Taxes</u>				
	Less then 5 years*				
	More then 5 years*				
	Sub- Total			(165,293)	
431-91	Less: state Government Cesses / Levies in Taxes- Control Accounts				
	Net Receivables of Property Taxes				
431-19	<u>Receivable of Other Taxes</u>				
	Less then 3 years*				
	More then 3 years*				
	Sub- Total				
431-80	Less: state Government Cesses / Levies in Taxes- Water supply Receivables				
431-99	Control Accounts				
	Net Receivables of Other Taxes				
	<u>Receivables of Cess Income</u>				
431-20	Less then 3 years*				
	More then 3 years*				
	Sub- Total				
	<u>Receivables for Fees and User Charges</u>				
431-30	Less then 3 years*			-	
	More then 3 years*				
	Sub- Total			-	
431-40	<u>Receivables from Other Sources</u>				
	Less then 3 years*			9,622,907	1,351,332
	More then 3 years*				
	Sub- Total			9,622,907	1,351,332
432-20	Provision for O/s Cess				
	Total of Sundry Debtors (Receivables)			9,457,614	1,351,332

The Provision made against accrual items would not affect the opening / closing balance of the Demand and Collection Ledgers for the purpose of recovery of dues from the concerned parties / individuals
Property Tax receivable has not been considered in compliance with the modified accrual system of accounting considering the self through

Jammu Municipal Corporation
Balance sheet As On 31st march,2011

Schedule B-16: Prepaid Expenses [Code No 440]

Amount in ₹

Code No.	Particular	Amount as on 31st march 2011	Amount as on 31st march 2010
1	2	3	4
440-10	Establishment		
440-20	Administrative		
440-30	Operations & Maintenance		
	Total Prepaid Expenses		

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

Amount in ₹

Code No.	Particulars	Amount as on 31st March 2011	Amount as on 31st March 2010
1	2	3	3
450-10	Cash	34,230	34,230
	Balance with Bank-Municipal Funds		
450-20	Nationalised Banks	499,026,590	437,595,170
450-22	Other Scheduled Banks		
450-23	Scheduled Co-Operative Banks		
450-24	Post Office		
	Sub-Total	499,026,590	437,595,170
	Balance with Bank-Special Funds		
450-41	Nationalised Banks		
450-42	Other Scheduled Banks		
450-43	Scheduled Co-Operative Banks		
450-44	Post Office		
	Sub-Total		
	Balance with Bank- Grant Funds		
450-61	Nationalised Banks		
450-62	Other Scheduled Banks		
450-63	Scheduled Co-Operative Banks		
450-64	Post Office		
	Total Cash and Bank balances	499,060,819	437,629,399

Jammu Municipal Corporation
Balance sheet As On 31st march,2011

Schedule B-18: Loans, Advances and Deposits [Code No. 460]

Amount in ₹

Code No.	Particulars	Opening Balance	Paid	Recovered	Balance Outstanding
1	2	3	4	5	6
460-10	Loans and advances to employees	15,835,431	21,714,945	28,284,584	9,265,792
460-20	Employee Provident Fund Loans	-			-
460-30	Loans to Others				
460-40	Advance to Suppliers and Contractors				
460-50	Advance to Others				
460-60	Deposit with External Agencies				
460-80	Other Current Assets	1,175,467	816,416	-	1,991,883
	Sub- Total	17,010,898	22,531,361	28,284,584	11,257,675
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B-18 (a))				
	Total Loans, Advances and Deposits	17,010,898	22,531,361	28,284,584	11,257,675

Schedule B-18: Accumulated Provisions against Loans, Advances and Deposits [Code No. 461]

Amount in Rs.

Code No.	Particulars	Amount as on 31st Mar-11
1	2	3
461-10	Loans to Others	
461-20	Advances	
461-30	Deposits	
	Total Accumulated Provision	

Note:

The totals of this schedule should be equalling to the amount as per the total in Schedule B-18

Jammu Municipal Corporation
Balance sheet As On 31st march,2011

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

Amount in ₹

Code No.	Particular	Amount as on 31st march 2011	Amount as on 31st march 2010
1	2	3	3
470-10	Deposits Works		
470-20	Inter Unit Accounts		
470-30	Interest Control Payable		
470-40	Collection Control accounts		
	Total Other Assets	0	0

Schedule B-20: Miscellaneous Expenditure [to the extent not written off]

Amount in ₹

Code No.	Particular	Amount as on 31st march 2011	Amount as on 31st march 2010
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		
	Total Miscellaneous Expenditure		

Jammu Municipal Corporation
Income & Expenditure Statement for the year 2010-11

Schedule I-1 Tax Revenue [Code No. 110]

Amount in ₹

Minor Code No.	Particular	2010-11
1	2	3
110-10	House Tax	
110-20	Water Charges	
110-03	Sewerage Tax	
110-04	Conservancy Tax	
110-05	Lighting Tax	
110-06	License Fees	
110-07	Vehicle Tax	
110-08	Tax on Animals	
110-09	Electricity Tax	
110-11	Advertisement Tax	
110-12	Pilgrimage Tax	
110-51	Octroi & Toll	
110-52	Cess	
110-80	Other Taxes	
	Sub-total	-
110-90	Less: Tax Remissions and Refund [Schedule 1 - 1(a)]	
	Sub-total	0
	Total tax revenue	-

Schedule I-1 (a) Remission and Refund of Taxes

Code No.	Particulars	2010-11
1	2	3
110-01	Property taxes	
	Octroi and toll	
	Cess Income	
	Advertisement tax	
	Others	
	Total refund and remission of tax revenues	-

* Insert the Detailed Codes of Account as applicable

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

Jammu Municipal Corporation
Income & Expenditure Statement for the year 2010-11

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

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
120-10	Taxes and Duties Collected by others	
120-20	Compensation in lieu Taxes/ Duties	
120-30	Compensation in lieu of Concessions	
	Total assigned revenues & compensations	0

Schedule I-3 : Rental income from Municipal Properties [Code No. 130]

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
130-10	Rent From Market/community hall/grounds	12,864,705
130-20	Rent from Shops	
130-30	Rent from Guest Houses	
130-40	Rent from lease lands	
130-50	Rent from BSNL for road cutting	(157,742)
	Sub - Total	12,706,963
	Less:	
130-90	Rent Remissions and refunds	
	Sub - Total	-
	Total Rental Income from Municipal Properties	12,706,963

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

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
140-10	Empanelment Fees	18,000
140-11	Licensing Fees	13,688,210
140-12	Fees from Sanction of Plan	44,333,734
140-13	Fees for Certificate or Extract	169,040
140-14	Development Charges	1,473,282
140-15	Regularization Fees	-
140-20	Revenue from Penalty & Fines	2,754,931
140-40	Other Fees	32,849,733
140-50	User Charges	5,177,559
140-60	Entry Fees	
140-70	Service/Administrative Charges	
140-80	Other Charges	-
	Sub - Total	100,464,489
140-90	Less: Rent Remissions and Refunds	
	Total Income from Fees & User Charges	100,464,489

Jammu Municipal Corporation
Income & Expenditure Statement for the year 2010-11

Schedule I-3 : Rental income from Municipal Properties [Code No. 130]

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
130-10	Rent From Market/community hall/grounds	10,970,347
130-20	Rent from Shops	
130-30	Rent from Guest Houses	
130-40	Rent from lease lands	
130-50	Rent from BSNL for road cutting	
130-80	Lease Rentals	317,020
	Sub - Total	11,287,367
	Less:	
130-90	Rent Remissions and refunds	
	Sub - Total	-
	Total Rental Income from Municipal Properties	11,287,367

Jammu Municipal Corporation
Income & Expenditure Statement for the year 2010-11

Schedule I-5 : Sale & Hire Charges [Code No. 150]

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
150-10	Sale of Articles- Consolidated Sale	27,203,211
150-11	Sale of Forms & Publications	200
150-12	Sale of stores & scrape	4,820
150-30	Sale of others	312,105
150-40	Hire Charges for vehicles	
150-41	Hire Charges for Equipment	-
150-42	Hire Charges - Others	
	Total Income from Sale & Hire Charges - Income Head - Wise	27,520,336

Schedule I-6 : Revenue Grants, Contributions & Subsidies [Code No. 160]

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
160-10	Revenue Grant	535,425,000
160-20	Re-imbusement of expenses	
160-40	Contribution towards schemes	
	Total Revenue Grants, Contributions & Subsidies	535,425,000

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

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
170-10	Interest on Fixed deposit	7,387,386
170-20	Dividend	
170-50	Income from other	
170-30	Revenue income/Revenue Grants	
	Total Revenue Grants, Contributions & Subsidies	7,387,386

Jammu Municipal Corporation
Income & Expenditure Statement for the year 2010-11

Schedule I-8 : Interest Earned [Code No. 171]

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
171-10	Interest from Bank Accounts	-
171-20	Interest on Loans and advances to Employees	-
171-30	Interest on Loans to Others	-
171-80	Other Interests	-
	Total Interest Earned	-

Schedule I-9 : Others Income [Code No. 180]

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
180-10	Stam Duty	
180-11	Lapsed Deposits	
180-20	Insurance Claim Recovery	
180-30	Profit on Disposal of Fixed Assets	
180-40	Recovery from Employees	
180-50	Unclaimed Refund Liabilities	
180-80	Miscellaneous Income	106494
	Total Other Income	106494

Schedule I-10 : Establishment Expenses [Code No. 210]

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
210-10	Salaries, Wages and Bonus	338,130,893
210-20	Benefits and Allowances	2,793,721
210-30	Pension	
210-40	Other Terminal & Retirement Benefits	12,262,340
	Total establishment expenses - expenses head wise	353,186,954

Jammu Municipal Corporation
Income & Expenditure Statement for the year 2010-11

Schedule I-11: Aministrative Expenses [Code No. 220]

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
220-10	Rent, Rates and Taxes	4,500
220-11	Office Maintenance	1,091,265
220-12	Communication Expenses	822,652
220-20	Books & Periodicals	
220-21	Printin and Stationery	888,146
220-30	Travelling & Conveyance	27,621,554
220-40	Insurance	1,252,273
220-60	Advertisement and Publicity	2,854,425
220-51	Legal Expenses	1,067,376
220-52	Professional and Other Fees	
220-61	Membership & subscription	
220-80	Other Administrative Expenses	
	Total administrative expenses - expenses head wise	35,602,191

Schedule I-12: Operations and Maintenance [Code No. 230]

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
230-10	Power & Fuel	
230-20	Bulk Purchases	49,182
230-30	Consumption of Stores	91,035,502
230-40	Hire Charges	19,620
230-50	Repairs & Maintenance - Infrastructure Assets	27,043,066
230-51	Repairs & Maintenance - Civic Amenities	3,761,369
230-52	Repairs & Maintenance - Buildings	2,594,823
230-53	Repairs & Maintenance - Vehicles	11,805,873
230-59	Repairs & Maintenance - Others	17,235,634
230-80	Other operting & maintenance expenses	262,828
	Total operative & maintenance expenses - expenses head wise	153,807,897

Jammu Municipal Corporation
Income & Expenditure Statement for the year 2010-11

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

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
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	
240-70	Bank Charges	
240-80	Other Finance Expenses	
	Total Interest & Finance Charges	

Schedule I-14: Programme Expenses [Code No. 250]

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
250-10	Election Expenses	
250-20	Own Programmes	784350
250-30	Share in Programmes of Others	
	Total Programme Expenses	784350

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

Amount in ₹

Code No.	Particulars	2010-11
1	2	3
260-10	Grants [give details]	
260-20	Contribution [give details]	
260-30	Subsidies [give details].	
	Total Revenue Grants, Contributions & Subsidies	0

Jammu Municipal Corporation
Income & Expenditure Statement for the year 2010-11

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

		Amount in ₹
Code No.	Particulars	2010-11
1	2	3
270-10	Provisions for Doubtful receivables	
270-20	Provisions for other Assets	
270-30	Revenues written off	
270-40	Assets written off	
270-50	Miscellaneous Expense written off	
	Total Provisions & Write off	

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

		Amount in ₹
Code No.	Particulars	2010-11
1	2	3
271-10	Loss on Disposal of Assets	
271-20	Loss on Disposal of Investments	
271-80	Other Miscellaneous Expenses	2,917,203
	Total Miscellaneous Expenses	2,917,203

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

		Amount in ₹
Code No.	Particulars	2010-11
1	2	3
	Income	
280-10	Taxes	
280-20	Other - Revenues	
280-30	Recovery of revenues written off	
280-40	Other Income	
	Sub- Total Income (a)	
	Expenses	
280-50	Refund of Taxes	
280-60	Refund of Other - Revenues	
280-80	Other Expenses	
	Sub- Total Expenses (b)	
	Total Prior Period (Net) (a-b)	0

NOTES TO ACCOUNTS FOR THE FINANCIAL YEAR 2009-10:-

The Financial Statements are compiled with the Schedules and the Significant Policies and Notes on Accounts adopting the Formats as per the National Municipal Accounting Manuals and in compliance with the Accounting Standards of the Institute of Chartered Accountants of India, to the extent applicable, feasible and relevant to the Corporation. The Financials are prepared for the Jammu Municipal Corporation (JMC) as a whole consolidating the various departments of JMC.

A. Significant Accounting Policies:

1) Grants:

- a) General Grants, which are of a revenue nature, are recognized as income on actual receipt. Grants towards revenue expenditure, received prior to the incurrence of the expenditure, and are treated as a liability till such time that the expenditure is incurred. Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- b) Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction / acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed / acquired stands reduced and the amount is treated as a capital receipt and is transferred from the respective specific grant account to the Capital Contribution.
- c) Amount proportionate to depreciation of the asset is credited to the Income and Expenditure Account every year, by way of transfer from the Capital Contribution. Grants received for non-depreciable assets are credited to Capital Reserve.
- d) Deposit Works: Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for JMC shall be treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability shall stand reduced with the value of such utilization and no further treatment, as a capital receipt is required.
- e) Grants in the form of non-monetary assets (such as fixed assets given at a concessional rate) are accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it is recorded at a nominal value of Rupee One.

2) Other Income

- a) Assigned revenues, if any, shall be accounted during the year only upon actual collection. However, at year-end alone, these shall be accrued if sanction order (or proceedings) is

passed and the amount is ascertained.

- b) Principal amount charged on long term lease are recognized as income in the year grant of lease. Premium on the principal is recognized as income on an annual basis.
- c) Revenue in respect of Advertisement rights and rent from properties are accounted on due basis i.e. at the end of the month.
- d) Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the MC, shall be recognized in the period in which they become due, i.e., when the bills are raised.
- e) The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the MC, shall be recognized on actual receipt.
- f) Interest on investment, loan and interest bearing advances is recognized on due basis.

3) Fixed Assets

- a) All the depreciable assets purchased or constructed are shown at historical cost of purchase or construction less accumulated depreciation.
- b) The cost of fixed assets include cost incurred / money spent in acquiring or installing or constructing fixed asset, interest on borrowings attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental expenses incurred to bring them to their intended location and condition .
- c) Any addition or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the asset are capitalized and included in the cost of asset. Revenue expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than for a year, are charged off.
- d) Assets under erection / installation on existing projects and capital expenditures on new projects (including advances for capital works and project stores) are shown as "Capital Work-in-Progress".
- e) Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, are recorded at nominal value of Re. 1/-.
- f) All assets costing less than Rs.5,000 (Rupees Five thousand) are capitalized and depreciated 100% in the year of purchase.

4) Depreciation

- a) Depreciation is provided on the Gross Value of the Asset. The corresponding depreciation on the Grants portion of the asset is amortized from the 'Reserve – Capital contribution' to Income and Expenditure.
- b) Depreciation on all depreciable fixed assets is provided consistently on Straight Line Method, at the rates prescribed for urban local bodies in the National Municipal Assets Valuation

Methodology Manual issued by Central Government of India.

- c) Depreciation is provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased / constructed on or after October 1 of an Accounting Year. Similarly, additions / extensions / improvements which are of capital nature and which becomes an integral part of that asset are depreciated over the remaining useful life of the asset. Any addition or extension, which retains a separate identity and is capable of being used after the existing asset is disposed of, is depreciated independently on the basis of an estimate of its own useful life.
- d) Depreciation is provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.

5) Investments

- a) Investments are disclosed distinctly as current investments and long term investments. Current investments are by its nature readily realizable and are intended to be held for not more than one year from the date on which such investment is made.
- b) The carrying amount for current investments is the lower of cost and fair value. In respect of investments for which an active market exists, market value generally provides the best evidence of fair value.
- c) The cost of investment includes cost incurred in acquiring investment and other incidental expenses incurred for its acquisition.
- d) All long-term investments are carried / stated in the books of accounts at their cost. However in the event of any diminution other than temporary in their value as on the date of balance sheet, these are provided for by charging the diminution against revenue. Alternatively such diminution may be credited to an Investment Revaluation Reserve.
- e) Interests on investments are recognized on time proportionate basis.
- f) Profit / loss, if any, arising on disposal of investment (net of selling expense such as commission, brokerage, etc) from the Municipal Fund are recognized in the year when such disposal takes place.
- g) Income on investments made from Special Fund and Grants under specific Scheme are recognized as income and credited to the Income and Expenditure Account whenever accrued. Profit / loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc) made from the Special Fund and Grants under specific Scheme are recognized as income and credited / debited to the Income and Expenditure.

6) Inventory

- a) The stock lying at the period-end shall be valued at cost in accordance with the First in – First out (FIFO) Method.
- b) Inventories of consumable supplies such as stationery, fuel shall be charged to revenue at the time of purchase.

7) Retirement Benefits

- a) Contribution payable to defined contribution scheme (like Provident Fund) is charged to the Income and Expenditure account for the year.
- b) Leave encashment has not been provided in the absence of consolidated data on leave and its financial implications being estimated.

B. Notes on Accounts:

- 1) **Schedule B-1: Municipal (General) Fund:** This includes contributions towards the fund, Adjustments to opening Balance sheet and also excess of income over expenses
- 2) **Schedule B-2: Earmarked Funds:** The JMC does not maintain any special fund for specific purpose.
- 3) **Schedule B-3: Reserves**
 - a) Capital Contribution represents the transfer of Grants Liability pertaining to the Acquired / Constructed Assets. This account will also reduced by the amortization of depreciation related to such grant amounts by way of credit to the Income and Expenditure account.
 - b) Capital Reserve represents the Capital Contribution in respect of non depreciable assets.
- 4) **Schedule B-4: Grants, Contributions for Specific Purposes:** Grants received from the various governments as well as from MPLAD and Ward Development funds towards specific purposes are accounted as a liability, until the related capital / revenue expenditure is incurred, at which point, the amount is transferred to capital contribution or income and expenditure statement as applicable.
- 5) **Schedule B-7: Deposits Received:** The balance represents the Earnest Money Deposit and Security Deposit collected from the Vendors / Contractors.
- 6) **Schedule B-8: Deposit Works:** Deposit Works liability represents the amount received towards work undertaken on behalf of other entities and to be handed over to such other entity as soon

as the work is completed.

7) Schedule B-9: Other Liabilities (Sundry Creditors): This represents amounts payable towards various expenses as well as statutory dues remitted after the Balance Sheet date.

8) Schedule B-9: Inter Unit Transactions: Since Corporation does not maintain function wise accounting or separate accounting for its divisions or department, balance of Inter unit transactions is not appearing.

9) Schedule B-10: Provisions: Provision for various expenses as per information compiled from the various departments is reflected under this head as Provisions.

10) Schedule B-11: Fixed Assets:

- a) The cost of the assets transferred received as a gift has been considered as Re.1/.
- b) The Assets considered in the financials are mainly the assets in active use provided by the Accounting Units and the current year additions.
- c) Accumulated Depreciation has been provided on the Opening Assets Balances.
- d) Where Cost of acquisition is available but the date of addition is not available, these have been considered as current year additions and in case where only the year of addition is available, addition has been considered as being made on 1st April of that year and appropriately depreciated.
- e) The Computer Software are considered as the Intangible Assets and amortized over 5 years.
- f) The Capitalization has been done to the extent and based on the Work progress report received from the divisions.
- g) Fixed Assets includes assets which have been leased out on 99 year lease by the Corporation.

11) Schedule B-12: Investments – General Fund: Other Investments which is in the nature of Current Investment represent the Fixed Deposits Investments made with the Banks. Consequently, the Investments are unquoted investments.

12) Schedule B-14: Stock in Hand (Inventories): Inventories represent stock of materials lying with the Corporation as at the end of the financial year.

13) Schedule B-15: Sundry Debtors (Receivables): No provision for doubtful debts has been considered in the absence of ageing information. Receivables from Other Sources represent the Interest Accrued on the Fixed Deposits and the Employees' Loans.

14) Schedule B-17: Cash and Bank Balances: Cash Balance represents the physical cash as per

the cash books maintained in the Corporation and the Cash in transit i.e., Cheque issued by the Secretariat's Office but not accounted at the Corporation Level. Bank balance represents the balance lying in the bank accounts of the Corporation adjusted for items under reconciliation.

15) Schedule I-1: Tax Revenue: This schedule mainly represents collection of tax levied by the Municipal Corporation. Income is accounted for only after realization of income by Municipal Corporation.

16) Schedule I-3: Rental income from Municipal Properties: Municipal Corporation having various shops, residential quarters and other building. Income for shops and residential quarters have been booked at the time of due i.e. at the end of the month for all the shops and buildings while for other municipal building it is recorded only after collection.

17) Schedule I-4: Fees & User Charges: This mainly represents the income received by Municipal Corporation for the services provided to general public and recorded after actual collection only.

18) Schedule I-5: Sale & Hire Charges: The Sale of goods are recognized when the ownership and the risk transfers to the buyer.

19) Schedule I-6: Revenue Grants, Contributions & Subsidies: The Non-Plan Grants received from the various authorities and the Plan Grant for the purpose of expenditure in revenue nature is shown in the head. The Income is recognized on receipt of the sanction order and the receipt of the income becomes certain.

20) Schedule I-7: Income from Investments – General Fund: The Interest income received from the Fixed Deposits Investments is recognized on time proportionate basis. The total interest income received is out of the Current Investments.

21) Depreciation: Depreciation is provided at the rates provided in the Model National Municipal Assets Valuation Methodology Manual. The Depreciation shown is net of the amortization of the Capital Contribution corresponding to the Fixed Assets constructed / acquired out of the Grant Funds.

22) Schedule I-10: Establishment Expenses: This represents the Salaries and Allowances paid to the Employees and Workers. This also contains the Pension Contribution paid to the Pension and Provident Fund Branch.

23) Segment Reporting: The Financial year 09-10 is the first year of the preparation of financials under the Double Entry Accrual Method of Accounting. Though the Municipal Corporation is

divided into divisions based on the functions carried out, the segments and the assets segregation pertaining to the segments are yet to be identified and hence the Segment reporting has not been done.

24) Contingent Liabilities: Electricity department has raised bills for electricity consumption on Jammu Municipal Corporation, amounting approximately ₹ 32 crores, liability of payment of which is yet to be ascertained.

Trial Balance of JAMMU MUNICIPAL CORPORATION for the year 31st March, 2010

Particulars	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
Opening Stock	25180217.47 Dr			25180217.47 Dr
*450-20-04] & K Bank Town Hall 2267	776438.00 Dr	108154844.00	108892500.00	38782.00 Cr
130-10-01 Rent From Markets		6632302.00	11731990.00	5099688.00 Cr
130-10-03 Rent From Community Hall			2181320.00	2181320.00 Cr
130-10-06 Rent From Municipal Grounds and Fields		249000.00	3045191.00	2796191.00 Cr
130-10-08 Rent From Municipal Flats		188959.00	1082107.00	893148.00 Cr
130-80-01 Lease Rentals			317020.00	317020.00 Cr
140-10-02 Empanelment and Inspection Fees			18000.00	18000.00 Cr
140-11-01 Trade License Fees			2445902.00	2445902.00 Cr
140-11-02 License Fees			2007750.00	2007750.00 Cr
140-11-03 Licensing Fees From Hawkers			828244.00	828244.00 Cr
140-11-11 Licence Fees From Slaughter House			197406.00	197406.00 Cr
140-11-12 Licensing Fees From Butchers & Traders of Meat			15558.00	15558.00 Cr
140-11-17 Income From Provider of Telephony Services			8193350.00	8193350.00 Cr
140-12-01 Fees for Grants of Permit- Sanction of Building Plans			44326477.00	44326477.00 Cr
140-12-02 Fees for Grants of Permit- Fees From Staking Material at Road Side			7257.00	7257.00 Cr
140-13-01 Fees From Copies of Plan			27340.00	27340.00 Cr
140-13-02 Vital Statistics Registration Fees			10100.00	10100.00 Cr
140-13-03 Birth/Death Certificate Fees			131600.00	131600.00 Cr
140-14-01 Development Charges			20000.00	20000.00 Cr
140-14-02 Betterment Charges			1427500.00	1427500.00 Cr
140-14-03 Demolition Charges			25782.00	25782.00 Cr
140-20-04 PENALTIES & FINES - OTHERS			2408596.00	2408596.00 Cr
140-20-06 Penalties & Fines- Penalty for Unauthorised Littering			1000.00	1000.00 Cr
140-20-08 Penalties & Fines- Contractors			1725.00	1725.00 Cr
140-20-09 Milk Fine			297660.00	297660.00 Cr
140-20-10 Meat Fine			45950.00	45950.00 Cr
140-40-01 Advertisement Fees			27856451.00	27856451.00 Cr
140-40-02 Cattle Impounding Fees			195390.00	195390.00 Cr
140-40-12 APPLICATION FEE			390547.00	390547.00 Cr
140-40-13 Miscellaneous Fees			3808127.00	3808127.00 Cr
140-40-14 Recovery Of Transportation Charges			599218.00	599218.00 Cr
140-50-07 Parking Space Charges (on Contract)			893165.00	893165.00 Cr
140-50-08 Water Supply			43604.00	43604.00 Cr
140-50-12 Special Sanitary Charges			4240790.00	4240790.00 Cr
150-10-02 Sales of Products- Sale of Garbage & Rubbish			337890.00	337890.00 Cr
150-11-01 Sales of Tender Paper			200.00	200.00 Cr
150-12-03 Auction Of Animals			4820.00	4820.00 Cr
150-30-02 Sales of Other Items and Scraps			312105.00	312105.00 Cr
160-10-01 Revenue Grants-From State Government			535425000.00	535425000.00 Cr
170-10-01 Interest on Fixed Deposits			7387386.00	7387386.00 Cr
180-80-01 Penalty on Contractors			106494.00	106494.00 Cr
210-10-02 Salary & Allowance- Staff		280032080.00		280032080.00 Dr
210-10-03 Wages		50100265.00		50100265.00 Dr
210-10-04 Bonus & Ex- Gratia		7998548.00		7998548.00 Dr
210-20-04 Medical Allowance		2085024.00		2085024.00 Dr
210-20-07 Staff Welfare Exp.		605872.00		605872.00 Dr
210-20-09 Medical Insurance For Employees		102825.00		102825.00 Dr
210-40-05 Leave Salary Encashment		12262340.00		12262340.00 Dr
220-10-02 Rent Rates & Taxes- Others		4500.00		4500.00 Dr
220-11-01 Electricity Charges		1079265.00		1079265.00 Dr
220-11-02 Security Exp		107250.00	107250.00	
220-11-03 Water Charges		12000.00		12000.00 Dr
220-12-01 Telephone Expenses		55029.00		55029.00 Dr
220-12-04 Mobile Charges		767623.00		767623.00 Dr
220-21-01 Printing Exp		45835.00		45835.00 Dr
220-21-02 Stationery		660933.00		660933.00 Dr
220-21-03 Computer Consumables		181378.00		181378.00 Dr
220-30-01 Travelling & Vehicle Exp		1179671.00		1179671.00 Dr
220-30-02 Fuel Petrol & Diesels		21479679.00		21479679.00 Dr
220-30-04 REIMBURSEMENT OF TRAVELLING EXPENSE		30950.00		30950.00 Dr
220-30-06 EXAMINATION OF FOOD SAMPLES		118464.00		118464.00 Dr
220-30-07 NALLAH CLEARANCE		4812790.00		4812790.00 Dr
220-40-01 Insurance Expenses-Vehicles		1252273.00		1252273.00 Dr
220-51-01 Legal Fees		1067376.00		1067376.00 Dr
220-60-02 Advertisement Exp		2854425.00		2854425.00 Dr
230-20-02 Bulk Purchases- Electricity Expenses		49182.00		49182.00 Dr
230-40-01 Hire Charges of Machineries		19620.00		19620.00 Dr
230-50-01 R&M of Roads & Bridges		13991173.00		13991173.00 Dr
230-50-04 R&M of Street Lighting System		206104.00		206104.00 Dr
230-50-05 R&M of Storm Water Drains		48838.00		48838.00 Dr
230-50-07 R&M of Sewerage Network		12796951.00		12796951.00 Dr
230-51-01 R&M of Parks, Nurseries & Gardens		894544.00		894544.00 Dr

230-51-05 R&M of Parking Lots		590468.00		590468.00 Dr
230-51-06 R&M of Markets & Complexes		1498378.00		1498378.00 Dr
230-51-07 R&M of Public Toilets		351609.00		351609.00 Dr
230-51-09 R&M of Crematoriums		243305.00		243305.00 Dr
230-51-10 Operation and Maintenance of Cattle		255480.00	72415.00	183065.00 Dr
230-52-01 R&M of Office Buildings		2505323.00		2505323.00 Dr
230-52-02 R&M of Residential Building		89500.00		89500.00 Dr
230-53-01 R&M of Heavy Transport Vehicles		11805873.00		11805873.00 Dr
230-59-01 R&M of Furniture & Fixture		40837.00		40837.00 Dr
230-59-02 R&M of Electrical Appliances		1273426.00		1273426.00 Dr
230-59-05 R&M of Other Fixed Assets		15875871.00		15875871.00 Dr
230-59-06 R&M of Computers		45500.00		45500.00 Dr
230-80-04 Garbage & Clearance Expenses		123000.00		123000.00 Dr
230-80-06 Water Tankers		139828.00		139828.00 Dr
250-20-01 Festival Grant Exp		784350.00		784350.00 Dr
271-80-01 Miscellaneous Exp		2917203.00		2917203.00 Dr
272-20-02 Dep. on Buildings- Community Building		571754.00		571754.00 Dr
272-20-03 Dep. on Buildings- Market Building		315240.00		315240.00 Dr
272-20-06 Dep. on Buildings- Attached to Civic Amenities		1280710.00		1280710.00 Dr
272-30-01 Dep. on Road & Bridges- Concrete Roads		25463.00		25463.00 Dr
272-30-02 Dep. on Road & Bridge- Mettalled Roads (Bitumen)		14699127.00		14699127.00 Dr
272-30-03 Dep. on Road & Bridges- Other Roads		29651243.00		29651243.00 Dr
272-30-05 Dep. on Road & Bridges- Culverts		36836.00		36836.00 Dr
272-31-01 Dep. on Sewerage & Drainage- Underground Drain		19675.00		19675.00 Dr
272-31-02 Dep. on Sewerage & Drainage- Open Drains		64099006.00		64099006.00 Dr
272-31-03 Dep. on Sewerage & Drainage- Box Drains		6096.00		6096.00 Dr
272-32-03 Dep. on Water- Water Reservoirs (OHT)		1623.00		1623.00 Dr
272-33-01 Dep. on Public Lighting - Lamp Posts		1574316.00		1574316.00 Dr
272-40-01 Plant & Machinery Depreciation		131218.00		131218.00 Dr
272-50-01 Dep. on Vehicles- Motor Car		328539.00		328539.00 Dr
272-50-02 Dep. on Vehicles- Jeep		89730.00		89730.00 Dr
272-50-03 Dep. on Vehicles - Bus		95122.00		95122.00 Dr
272-50-04 Dep. on Vehicles - Trucks		3439288.00		3439288.00 Dr
272-50-05 Dep. on Vehicles - Tankers		120804.00		120804.00 Dr
272-50-06 Dep. on Vehicles - Cranes		34351.00		34351.00 Dr
272-50-09 DEP ON VEHICLE EARTH MOVING		114683.00		114683.00 Dr
272-50-10 DEP ON VEHICLE HEAVY VEHICLE		1310086.00		1310086.00 Dr
272-50-11 Dep on Vehicles Others		753588.00		753588.00 Dr
272-60-01 Dep. on Office & Other Equipments- Air Conditione		7980.00		7980.00 Dr
272-60-02 Dep. on Office & Other Equipments- Computers		1325939.00		1325939.00 Dr
272-60-04 Dep. on Office & Other Equipments- Photo-Copiers		14912.00		14912.00 Dr
272-60-06 Dep. on Office & Other Equipments- Water Coolers		327763.00		327763.00 Dr
272-60-07 Dep. on Office & Other Equipments- Others		532404.00		532404.00 Dr
272-70-03 Dep. on Furniture, Fixtures, Fittings - Electrical Item		1072574.00		1072574.00 Dr
272-70-04 Dep. on Furniture, Fixtures, Fittings - Other		337721.00		337721.00 Dr
272-80-01 DEP ON OTHER FIXED ASSETS		780506.00		780506.00 Dr
310-10-01 Previous Year Closing Balance	286608762.60 Cr			286608762.60 Cr
310-10-02 Municipal Fund Opening Balance Adjust	972962.00 Dr			972962.00 Dr
310-20-04 BSUP Grant V For Special Purpose		22375000.00	71595000.00	49220000.00 Cr
311-10-05 12th Finance Commission	17642000.00 Cr	13370752.00		4271248.00 Cr
311-10-15 URIF	6500000.00 Cr			6500000.00 Cr
311-10-16 United	36248.00 Cr	2260.00		33988.00 Cr
311-10-17 BSUP	198742.00 Cr	4825081.00	4634000.00	7661.00 Cr
311-10-18 13th Finance Commission		4682500.00	22800000.00	18117500.00 Cr
311-10-19 ERA			3000000.00	3000000.00 Cr
311-11-06 CDDP (Civil)	22798284.00 Cr	45589794.00	39375000.00	16583490.00 Cr
311-11-08 Abbatoir	35300000.00 Cr	4244161.00	2500000.00	33555839.00 Cr
311-11-09 P & T Funds	1952889.00 Cr			1952889.00 Cr
311-11-10 Public Health Engineerinf Funds	3629.00 Cr			3629.00 Cr
311-11-11 Sports Complex Kanji House	1540672.00 Cr			1540672.00 Cr
311-11-12 EWS	58586.00 Cr			58586.00 Cr
311-11-13 PWD Funds	414449.00 Cr			414449.00 Cr
311-11-14 JUDA Constituency Development Fund	771867.00 Cr	578822.00	697500.00	890545.00 Cr
311-11-15 Construction Of Lane & Drain			2000000.00	2000000.00 Cr
311-11-16 Grant for Installation of Statue-Kargil			1500000.00	1500000.00 Cr
311-11-17 Grant for Const of Community Hall		658683.00	1250000.00	591317.00 Cr
311-70-02 MLA Fund	12146618.00 Cr	4287624.00	8537217.00	16396211.00 Cr
311-70-04 Grant Received For Medical College			931900.00	931900.00 Cr
312-10-01 Reserves-Capital Contribution	844956231.00 Cr	123098297.00	78239677.00	800097611.00 Cr
340-10-01 EMD From Vendors/Contractors	164200.00 Cr			164200.00 Cr
340-10-02 Security Deposit From Contractors	2522246.05 Cr	5231975.00	5839137.00	3129408.05 Cr
340-10-06 Security Deposit -Special Fund	6400.00 Cr			6400.00 Cr
340-30-01 Deposits From Staff	0.08 Cr			0.08 Cr
340-40-01 Deposite for Mulba Security	7917926.00 Cr	1768086.00	4954321.00	11104161.00 Cr
340-40-02 Deposit for Septic Tank	4743514.00 Cr	10650.00	2612300.00	7345164.00 Cr
340-80-01 Deposits From Others	398300.00 Cr			398300.00 Cr
341-10-01 Civil Works- Deposit	1357056.00 Cr		2417.00	1359473.00 Cr
341-20-01 Electrical Works		51269.00		51269.00 Dr
341-80-01 Others Deposit Work (Including NOAP)	1962243.00 Cr			1962243.00 Cr
350-10-01 Accounts Payable - Suppliers Control A/c		78880.00	78880.00	

350-10-02 Ganpati Trading Corp.		22120239.00	22120239.00	
350-10-03 Accounts Payable - Expenses	45629.00 Cr			45629.00 Cr
350-10-03 JAKFED		2718474.00	2718474.00	
350-10-04 JK LAKSHMI CEMENT		1578000.00	1578000.00	
350-10-05 JK SICOP		6318531.00	6318531.00	
350-10-06 NATIONAL MARKETING CORP.	2.00 Cr	15522248.00	15522248.00	2.00 Cr
350-10-07 RAGHAV ENTERPRISES		746250.00	746250.00	
350-10-08 Raja Ram Enterprises		343200.00	343200.00	
350-10-09 SAGAR TILES		5083800.00	5083800.00	
350-10-10 Sharma Concrate Work		1505625.00	1505625.00	
350-10-11 Sharma Sales Corp.		18344.00	18344.00	
350-10-12 Shri Ganesh Tiles.		445000.00	445000.00	
350-10-13 SHRI RAM & CO.		19825509.00	19825509.00	
350-11-02Liab to Employee Wages Payable(Labourers)		57885323.00	57885323.00	
350-11-03 Laibilities to Employee Unpaid Salaries		279512860.00	279512860.00	
350-11-04 Liab to Employee Provident Fund Payble	2197165.21 Cr	7881009.00	1748345.00	3935498.79 Dr
350-11-06 Liabilities Welfare Fund Liabilities	359023.00 Cr	63480.00	98640.00	394183.00 Cr
350-11-07 Liabilities Leave Salary Payable	2000.00 Cr	12262340.00	12262340.00	2000.00 Cr
350-11-09 Liab Other Terminal and Retirement Benefit	0.00 Cr			0.00 Cr
350-20-01 Recoveries Payable - PF Deduction		64701.00	127227.00	62526.00 Cr
350-20-02 Recoveries Payable - Ins. Premium Deduct	71723.00 Cr		100401.00	172124.00 Cr
350-20-03 Recoveries Payable - Ded. For Oth. Org	3291.00 Cr			3291.00 Cr
350-20-04 Recovries Payable - Service Tax Deduction	3580484.00 Cr	12367490.00	9018977.00	231971.00 Cr
350-20-07 Recoveries Payable - TDS- Employees	1023368.00 Cr		3877494.00	4900862.00 Cr
350-20-09 Recoveries Payable - Trade Tax Deduction	755149.00 Cr			755149.00 Cr
350-20-10 Recoveries Payable - TDS Contractor	2364344.00 Cr	3649707.00	2189714.00	904351.00 Cr
350-20-18Recoveries Payable Emp Other Recoveries	35636.00 Cr		26391.00	62027.00 Cr
350-30-01 Govt Due Payable - Education Cess Payable	1388171.00 Cr		1540303.00	2928474.00 Cr
350-30-02 Govt Dues Payable - Court Attachment Fees Payable	12205.00 Cr		50000.00	62205.00 Cr
410-10-01 Land - Vacant Land (Freehold)	665608.00 Dr	4697914.00		5363522.00 Dr
410-10-06 Land - Parks & Gardens	7078781.00 Dr	11834529.00		18913310.00 Dr
410-20-01 BUILDINGS - OFFICE BUILDINGS	20063380.62 Dr	2606380.81		22669761.43 Dr
410-20-02 BUILDINGS - COMMUNITY BUILDINGS	16077761.75 Dr	7648607.45		23726369.20 Dr
410-20-03 Buildings- Market Building	23526796.50 Dr	350928.40		23877724.90 Dr
410-20-06 BUILDINGS - ATTACHED TO CIVIC AMENITIES	72521625.20 Dr	31332281.51		103853906.71 Dr
410-30-01 ROAD & BRIDGES - CONCRETE ROADS	194195.09 Dr	375119.94		569315.03 Dr
410-30-02 Road & Bridge- Mettalled Roads (Bitumen)	220376719.71 Dr			220376719.71 Dr
410-30-03 ROAD & BRIDGES - OTHER ROADS	417344654.18 Dr	34838532.67		452183186.85 Dr
410-30-05 Roads & Bridges - Culverts	432953.63 Dr	119314.85		552268.48 Dr
410-31-01 Sewerage & Drainage- Underground Drain	294981.88 Dr			294981.88 Dr
410-31-02 Sewerage & Drainage- Open Drains	931320757.26 Dr	40157458.56		971478215.82 Dr
410-31-03 Sewerage & Drainage- Box Drains	91398.83 Dr			91398.83 Dr
410-32-03 Water- Water Reservoirs (OHT)	40585.00 Dr			40585.00 Dr
410-33-01 Public Lighting - Lamp Posts	44160136.00 Dr	3116635.00		4727671.00 Dr
410-40-01 Plant & Machinery		3919372.00		3919372.00 Dr
410-50-01 Vehicles- Motor Car	4925615.00 Dr			4925615.00 Dr
410-50-02 Vehicles- Jeep	1345270.00 Dr			1345270.00 Dr
410-50-03 Vehicles - Bus	1426123.00 Dr			1426123.00 Dr
410-50-04 Vehicles - Trucks	51563538.00 Dr			51563538.00 Dr
410-50-05 Vehicles - Tankers	1811156.00 Dr			1811156.00 Dr
410-50-06 Vehicles - Cranes	515000.00 Dr			515000.00 Dr
410-50-09Vehicle Earth Moving	1719390.00 Dr			1719390.00 Dr
410-50-10Vehicle Heavy Vehicle	19641467.00 Dr			19641467.00 Dr
410-50-11Vehicle Others		11298172.00		11298172.00 Dr
410-60-01 Office & Other Equipments- Air Conditione	39900.00 Dr			39900.00 Dr
410-60-02 Office & Equipment-Computers	2541124.00 Dr	6025508.00		8566632.00 Dr
410-60-04 Office & Other Equipments- Photo-Copiers	149121.00 Dr			149121.00 Dr
410-60-06 Office &Other Equipment-Water Collers	1043662.00 Dr	839428.00		1883090.00 Dr
410-60-07 Office & Other Equipment- Other	2011806.00 Dr	650216.00		2662022.00 Dr
410-70-03 Furnitures,Fixtures,Fittings-Electric It	5313480.00 Dr	98784.00		5412264.00 Dr
410-70-04 Furniture,Fixtures,Fitting-Other Ite	2932799.00 Dr	619221.00		3552020.00 Dr
410-80-01 Other Fixed Assets	4400864.00 Dr	10015193.00		14416057.00 Dr
411-20-01 Building- Office Buildings Acc. Dep.	5328807.03 Cr		291628.00	5620435.03 Cr
411-20-02 Building- Community Building Acc. Dep.	2055332.00 Cr		280126.00	2335458.00 Cr
411-20-03 Building- Market Building Acc. Dep.	6729291.00 Cr		315240.00	7044531.00 Cr
411-20-06 Building- Atchhd To Civic Amnities Acc. Dep.	9146531.00 Cr		1280710.00	10427241.00 Cr
411-30-01 Road & Bridges- Concrete Roads Acc. Dep.	1466016.80 Cr		25463.00	1491479.80 Cr
411-30-02 Road & Bridge- Meralled Roads Acc. Dep.	102849844.00 Cr		14699127.00	117548971.00 Cr
411-30-03 Road & Bridges- Other Roads Acc. Dep.	356676679.27 Cr		29651243.00	386327922.27 Cr
411-30-05 Road & Bridges- Culverts Acc. Dep.	14439.00 Cr		36836.00	51275.00 Cr
411-31-01 Sewerage & Drainage- Underground Acc. Dep.	9838.00 Cr		19675.00	29513.00 Cr
411-31-02 Sewerage & Drainage- Open Acc. Dep.	422333250.00 Cr		64099006.00	486432256.00 Cr
411-31-03 Sewerage & Drainage- Box Drain Acc. Dep.	3048.00 Cr		6096.00	9144.00 Cr
411-32-03 W/S Network- Water Reservoirs (OHT) Acc. Dep.	812.00 Cr		1623.00	2435.00 Cr
411-33-01 Public Lighting- Lamp Posts Acc. Dep.	41310200.00 Cr		1574316.00	42884516.00 Cr
411-40-01 Plant & Machinery Acc Dep.			131218.00	131218.00 Cr
411-50-01 Vehicles- Moter Car Acc. Dep.	3035308.93 Cr		328539.00	3363847.93 Cr
411-50-02 Vehicles- Jeep Acc. Dep.	1239886.50 Cr		89730.00	1329616.50 Cr
411-50-03 Vehicles- Bus Acc. Dep.	797737.40 Cr		95122.00	892859.40 Cr
411-50-04 Vehicles- Trucks Acc. Dep.	18681105.98 Cr		3439288.00	22120393.98 Cr

411-50-05 Vehicles- Tankers Acc. Dep.	878956.11 Cr		120804.00	999760.11 Cr
411-50-06 Vehicles- Cranes Acc. Dep.	395030.50 Cr		34351.00	429381.50 Cr
411-50-09 Accumulated Depreciation-Vehicle-Earth Mo	1411864.31 Cr		114683.00	1526547.31 Cr
411-50-10 Accumulated Depreciation-Vehicle-Heavy Ve	3723813.33 Cr		1310086.00	5033899.33 Cr
411-50-11 Accumulated Depreciation-Others			753588.00	753588.00 Cr
411-60-01 Office & Other Equip.- AC Acc. Dep.	7980.00 Cr		7980.00	15960.00 Cr
411-60-02 Office & Other Equip- Computers Acc. Dep.	1545555.00 Cr		1325939.00	2871494.00 Cr
411-60-04 Office & Oth Equip- Photocopiers Acc. Dep.	14912.10 Cr		14912.00	29824.10 Cr
411-60-06 Office & Oth Equip- Water Cooler Acc. Dep.	236366.20 Cr		327763.00	564129.20 Cr
411-60-07 Office & Other Equip- Others Acc. Dep.	1200510.20 Cr		532404.00	1732914.20 Cr
411-70-03 Furniture, Fixture- Electric Items and Fitting	531348.00 Cr		1072574.00	1603922.00 Cr
411-70-04 Furniture, Fixture- Other	1821704.00 Cr		337721.00	2159425.00 Cr
411-80-01 Other Fixed Assets Acc. Dep.	146768.83 Cr		780506.00	927274.83 Cr
412-10-01 CWIP - BUILDINGS		5804693.00		5804693.00 Dr
412-20-02 CWIP - COMMUNITY BUILDING		13456350.00		13456350.00 Dr
412-40-02 CWIP- ROAD & BRIDGES		4887427.00		4887427.00 Dr
430-30-01 Purchases of Stores		100676014.00		100676014.00 Dr
430-30-03 Purchase of Tools & Plants A/c		239561.00		239561.00 Dr
431-10-07 Account Receivable Employees Recovery			165293.00	165293.00 Cr
431-30-12 Receivable - Advertisement Fees- Year 1.		9100000.00		9100000.00 Dr
431-40-01 Receivable -Rent -Current Years	1351332.00 Dr	5992836.00	6821261.00	522907.00 Cr
450-10-01 Cash & Cash Equivalent- Cash in Hand	34229.54 Dr	59331031.00	59331031.00	34229.54 Dr
450-20-01 J&K BANK TOWN HALL 2340	15000000.00 Dr			15000000.00 Dr
450-20-02 J&K Bank Town Hall 1254	183414.00 Dr	268967553.00	268967553.00	183414.00 Dr
450-20-06 J & K Bank Town Hall Smart Saver 2244	101180509.00 Dr	246699814.00	219778013.00	128102310.00 Dr
450-20-07 Bank Sadar Treasury 8448	314254328.50 Dr	657661583.00	722991104.00	248924807.50 Dr
450-20-08 Bank Talab Tillo Treasury	1170000.00 Dr			1170000.00 Dr
450-20-09 J&K Town Hall 2244	30480.00 Dr	246314169.00	246305000.00	39649.00 Dr
450-20-10 JK BANK SMART SAVER 2267		60650000.00	27102373.00	33547627.00 Dr
450-20-11 J & K Town Hall 811		71595000.00	22375000.00	49220000.00 Dr
450-20-12 J&K Bank 2404 13th Finance Comm.		22800000.00		22800000.00 Dr
460-10-01 Loan Employee- House Building Advance	11721.00 Cr		15929.00	27650.00 Cr
460-10-04 Loans Emp- Advance for Festivals	253799.59 Dr	129000.00	12862.00	369937.59 Dr
460-10-05 Loans Employees-Advance for Food /Ration	9966.68 Dr			9966.68 Dr
460-10-07 Loan Employees- Temp. Advances	5321131.00 Dr	2458400.00	1342845.00	6436686.00 Dr
460-10-10 Works Advance - O P KOTWAL	457.00 Dr			457.00 Dr
460-10-11 Works Advance- M M GUPTA	19854.00 Dr			19854.00 Dr
460-10-13 Works Advance - DESH RAJ	5567.00 Dr			5567.00 Dr
460-10-15 PWD Temporary Advance	56000.00 Dr			56000.00 Dr
460-10-16 Works Advance -R K Tikko	81.00 Dr			81.00 Dr
460-10-17 Works Advance - R N Wazir	24673.00 Dr			24673.00 Dr
460-10-18 Works Advance- R P MODI	757537.00 Dr		581011.00	176526.00 Dr
460-10-19 Works Advance -THAKUR DASS	7358.00 Dr			7358.00 Dr
460-10-20 Works Advance -VIJAY GUPTA	49372.00 Dr	195421.00	218657.00	26136.00 Dr
460-10-21 Works Advance -XEN S/O Jammu	158000.00 Dr			158000.00 Dr
460-10-22 Misc Advance - MK Raizdan	700177.00 Dr		700177.00	
460-10-23 Works Advance- Paramjeet Kohli	6032644.00 Dr	12390179.00	17138234.00	1284589.00 Dr
460-10-24 Works Advance - Sunil Kohli	943010.00 Dr	5754390.00	6433911.00	263489.00 Dr
460-10-25 Misc Advance - Sulabh Int. Org.	1507525.00 Dr		1320500.00	187025.00 Dr
460-10-26 Romesh Sharma Xen E		631270.00	520458.00	110812.00 Dr
460-40-02 Advance to Contractor-Store Material Supp		37678.00		37678.00 Dr
460-50-01 Advance to Other- Mobilization Advance		118607.00		118607.00 Dr
460-80-01 Oth Current Assets-Interest Receivable Loan& Advances	1175467.00 Dr	816416.00		1991883.00 Dr
Accounts Payable - Suppliers Control A/c		2545425.00	2545425.00	
Govt Due Payable - Education Cess Payable		1343284.00	1343284.00	
Govt Dues Payable - Court Attachment Fees Payable		50000.00	50000.00	
Liabilities Leave Salary Payble		12262340.00	12262340.00	
Liabilities Welfare Fund Liabilities		66440.00	66440.00	
Liab to Employee Provident Fund Payble		31936516.00	31936516.00	
Profit & Loss A/c	86955203.00 Cr		149963618.19	236918821.19 Cr
Recoveries Payable - Ins. Premium Deduct		95006.00	95006.00	
Recoveries Payable - TDS- Employees		2701419.00	2701419.00	
Recoveries Payable - Service Tax Deduction		12312803.00	12312803.00	
Recoveries Payable - TDS- Contractors		6157173.00	6157173.00	
Security Deposit From Contractors		12513729.00	12513729.00	
Suspence A/c	328267.00 Cr	78776.00		249491.00 Cr
Grand Total		3423846023.19	3423846023.19	

Municipal Corporation of Jammu
Statement of Cash Flow for the year 2010-11

Particular	Current Year (Rs)	
A. Cash flows from operating activities Gross surplus/ (deficit) over expenditure		411,728,765
Adjustments for		
Add :		
Depreciation		123,098,297
Interest & finance expenses	-	-
Less :		
Profit on disposal of assets		
Dividend Income		
Investment Income		(7,387,386)
Adjusted income over expenditure before effecting charges in current assets and current liabilities and extra ordinary items.		527,439,676
Changes in current assets and liabilities		
(Increase) / decrease in Sundry debtors		165,293
(Increase) / decrease in Stock in hand		
(Increase) / decrease in prepaid expenses		
(Increase) / decrease in other current assets		(21,100,341)
(Decrease) / Increase in Deposit Received		6,504,714
(Decrease) / Increase in Deposit Works		
(Decrease) / Increase in other current liabilities		(434,430,357)
(Decrease) / Increase in Provisions		
Extra ordinary Items (Specify)		
Net cash generated from (used in) operating activities (a)		78,578,985
B. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP		(155,980,568)
(Increase) / Decrease in Special Funds/Grants		
(Increase) / Decrease in Earmarkes Funds		
(Purchase) of Investments		
Add :		
Grants Recdeived		87,225,617
Proceeds From disposal of assets		
Proceeds From disposal of investment		-
Investment Income received		7,387,386
Interest Income Received		
Net cash generated from (used in) Investing activities (b)		(61,367,565)
C. Cash Flows from financing activities		
Add :		
Loans from banks/others received		71,595,000
Less :		
Loans repaid during the period		
Loans advances to employees		
Loans to others		22,375,000
Fianace expenses		-
Net cash generated from (used in) financing activities (c)		49,220,000
Net increase /(decrease) in cash and cash equivalents (a + b + c)		66,431,420
Cash and cash equivalents at beginning of period		432,629,399
Cash and cash equivalents at end of period		499,060,819
Cash and cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
i. Cash Balances		34,230
ii. Bank Balances		499,026,590
iii. Scheduled co-operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
Total		499,060,819

Note : items in () brackets denote as that are to be deducted

Municipal Corporation of Jammu
Receipts and Payments Accounts for the year 2010-2011

Code No	Head of Account	Current Period Amount (Rs)	Code No	Head of Account	Current Period Amount (Rs)
	Opening Balance# Cash balance including Imprest Balances with Bank/Treasury (including balances in designated bank accounts)	432,629,399			
	Operating Receipts	647,054,176		Operating Payments	112,227,114
110	Tax Revenue	-	210	Establishment Expenses	3,360,331
120	Assigned Revenues & Compensations		220	Administrative Expenses	34,738,249
130	Rental Income from Municipal	12,115,792	230	Operation and Maintenance	50,017,926
140	Properties	91,364,489	240	Interest & Finance Charges	
150	Fees & User Charges	655,015	250	Programme Expenses	784,350
160	Sale & Hire Charges	-	260	Revenue Grants, Contributions & Subsidies	
170	Revenue Grants, Contributions	535,425,000	271	Miscellaneous expenses	1,329,003
171	Interest Earned	7,387,386	430	Purchase of Stores	21,997,255
180	Income from Investments Other Income	106,494		Other Collections on behalf of State and Central Government	
	Non-Operating Receipts	166,921,644		Non-Operating Payments	635,317,286
330/31	Loans Receives		350	Other Payables	434,430,357
340	Deposits Received	6,504,714	350	Refunds Payable	
320	Grants and contribution for specific purposes	87,225,617	**	Repayment of Loans	22,531,361
*	Sale proceeds from Assets	71,595,000	**	Refunds of Deposits	
*	Realisation of Investment - General Fund		410	Acquisition / Purchase of Fixed Assets	155,980,568
341	Fund		412	Capital Work - in - Progress	
350	Realisation of investment - other Funds		420	Deposit work	
*	Deposit Work		421	Investment - General Fund	
*	Revenue Collected in Advance		460	Investment - Other Funds	
*	Loans & Advance to Employees (recovery)	1,596,313	440	Loan & Advance to Employees	
	Other Loans & Advances (recovery)		460	Prepaid Expenses	
	Deposits with External Agencies (recovery)		460	Other Loans & Advance	22,375,000
	Other Receipts [specify]		310	Deposits with External Agencies Municipal Fund	-
				Other Payments [specify]	-
				Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (Including Balances in designated bank accounts)	499,060,819
	GRAND TOTAL	1,246,605,219		GRAND TOTAL	1,246,605,219

Balances Banks operate for Grants and special funds

* Details in respect of these items will be available in the corresponding assets ledger accounts

** Details in respect of these items will be available in the corresponding liability ledger accounts

Statement of Grants & Contribution for Specific Purposes

Paticulars	12th Finance Commission	URIF	United	BSUP	13th Finance Commission	ERA	CCDP	Abbatoir	P&T Funds
Code No	320-10-03	311-10-15	311-10-16	311-10-17	311-10-18	311-10-19	311-10-06/07	311-11-08	311-11-09
(a) Opening Balance	17,642,000	6,500,000	36,248	198,742	-	-	22,798,284	35,300,000	1,952,889
(b) Additions to the Grants *									
(i) Grant received during the year	-	-	-	4,634,000	22,800,000	3,000,000	39,375,000	2,500,000	-
(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)									
Total (b)	-	-	-	4,634,000	22,800,000	3,000,000	39,375,000	2,500,000	-
Total (a+b)	17,642,000	6,500,000	36,248	4,832,742	22,800,000	3,000,000	62,173,284	37,800,000	1,952,889
(c) Payments out of funds									
(i) Capital expenditure on									
Fixed Assets*	13,370,752		2,260	4,825,081	4,682,500		45,589,794	4,244,161	-
Others									
Sub –total	13,370,752	-	2,260	4,825,081	4,682,500	-	45,589,794	4,244,161	-
(ii) Revenue Expenditure on									
Salary, Wages and allowances etc.									
Rent									
Other administrative charges									
Sub –total	-	-	-	-	-	-	-	-	-
(iii) Other:									
Loss on disposal of Grant Investments									
Diminution in Value of Grant Investments									
Grants Refunded									
Sub –total	-	-	-	-	-	-	-	-	-
Total (c) [i+ii+iii]	13,370,752	-	2,260	4,825,081	4,682,500	-	45,589,794	4,244,161	-
Net balance at the year end – (a+b)-(c)	4,271,248	6,500,000	33,988	7,661	18,117,500	3,000,000	16,583,490	33,555,839	1,952,889

Jammu Municipal Corporation
Statement of Grants & Contribution for Specific Purposes

Paticulars	Public Health Engineering Funds	Sports Complex Kanji House	EWS	PWD Funds	JUDA Constitunecy Development Funds	CONSTRUCTI ON OF LANE & DRAIN	INSTALLATIO N OF STATUE - KARGIL	COMMUNITY HALL	HONARABLE MP ,MLA/MLC Funds	GRANT FOR MEDICAL COLLEGE	Total
Code No	311-11-10	311-11-11	311-11-12	311-11-13	311-11-14	311-11-15	311-11-16	311-11-17	311-70-02	311-70-04	
(a) Opening Balance	3,629	1,540,672	58,586	414,449	771,867	-	-	-	12,146,618	-	99,363,984.00
(b) Additions to the Grants *											
(i) Grant received during the year	-	-	-	-	697,500	2,000,000	1,500,000	1,250,000	8,537,217	931,900	87,225,617.00
(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)											
Total (b)	-	-	-	-	697,500	2,000,000	1,500,000	1,250,000	8,537,217	931,900	87,225,617
Total (a+b)	3,629	1,540,672	58,586	414,449	1,469,367	2,000,000	1,500,000	1,250,000	20,683,835	931,900	186,589,601
(c) Payments out of funds											
(i) Capital expenditure on											
Fixed Assets*	-	-	-	-	578,822	-	-	658,683	4,287,624	-	78,239,677.00
Others											
Sub –total	-	-	-	-	578,822	-	-	658,683	4,287,624	-	78,239,677.00
(ii) Revenue Expenditure on											
Salary, Wages and allowances etc.											
Rent											
Other administrative charges											
Sub –total	-	-	-	-	-	-	-	-	-	-	-
(iii) Other:											
Loss on disposal of Grant Investments											
Diminution in Value of Grant Investments											
Grants Refunded											
Sub –total	-	-	-	-	-	-	-	-	-	-	-
Total (c) [i+ii+iii]	-	-	-	-	578,822	-	-	658,683	4,287,624	-	78,239,677.00
Net balance at the year end – (a+b)-(c)	3,629	1,540,672	58,586	414,449	890,545	2,000,000	1,500,000	591,317	16,396,211	931,900	108,349,924.00

FINANCIAL RATIOS ANALYSIS OF JAMMU MUNICIPAL CORPORATION FOR THE YEAR 2010-2011

Sr. No.	Financial Ratio	Schedules to be referred	Ratios in %	Description of the Ratio
1	Income Ratios			
	Tax Revenue to Total Income Ratio... (%)	I-1	4.46	These Ratios depict the share of each income in the Total Income of the ULB. Higher share of an individual income in the total income shows a high dependability on that source and therefore a high risk. The ULB should try and develop other sources of income to reduce this risk.
	Properties Tax to Total Income Ratio... (%)	I-1 (a)	-	
	Assigned Revenues & Compensations to Total Income Ratio... (%)	I-2	0	
	Rental Income from Municipal Properties to Total Income Ratio... (%)	I-3	2.30	
	Fees & User Charges to Total Income Ratio... (%)	I-4	11.74	
Revenue Grants, Contributions & Subsidies to Total Income Ratio..... (%)	I-6	79.91		
2	Expense Ratios			
	Establishment Expenses to Total Income Ratio... (%)	I-10	51.47	These Ratios depict the share of each expense in the total income of the ULB. The ULB should try and keep these ratios as low as possible so that a higher surplus can be earned. However, this should not be at the sacrifice of service to the citizens.
	Administrative Expenses to Total Income Ratio... (%)	I-11	4.79	
	Operations & Maintenance to Total Income Ratio... (%)	I-12	31.21	
Interest Expense to Total Income Ratio... (%)	I-13	0.00		
3	Net Income Ratios			
Cash Surplus / Deficit to Total Income Ratio... (%)	Receipts & Payments Account	17.96	This ratio indicates the cash surplus or deficit generated as a percentage to the total income of the ULB.	
4	Efficiency Ratios			
	Gross Property Tax Receivables Ratio... (No. of Days)	B-15, I-1(a)		These ratios indicate the average number of days for which the receivables are outstanding on an average. The ULB should try and keep these days very low. This ratio indicates property tax outstanding as a percentage of current year's demand of property tax. Efforts should be made to keep this ratio as low as possible.
	Gross Cess Receivables Ratio... (No. of Days)	B-15, I-1(b)		
Property Tax Receivable to Property Tax Income Ratio... (%)	B-15, I-1(a)			
	Cess Receivable to Cess Income Ratio... (%)	B-15, I-1(b)		This ratio indicates property tax outstanding as a percentage of current year's demand of property tax. Efforts should be made to keep this ratio as low as possible.

	Inventory Ratio... (No. of Days Consumption)			<p>This ratio shall be calculated in respect of major stores of the ULB, for example, engineering stores, water supply stores, electricity stores, etc. This ratio indicates the average number of days of stock lying with the ULB. High number of days would indicate that the ULB buys a lot of stock in advance, which if avoided, can result in less lockage of money into stock. The number of days should be decided based on the emergency nature of the item and the time it would take to procure items from the suppliers.</p>
	Operations & Maintenance to Gross Fixed Assets Ratio... (%)	I-12, B-11	9.28	<p>This ratio indicates expenses incurred towards repairs & maintenance as a percentage of gross block of fixed assets. Although this is an essential expense to keep the assets in good working condition, higher ratio could indicate either bad maintenance or inefficient usage of the asset or frequent repairs to the same asset, both of which needs to be investigated.</p>
	Interest Expense to Loans Ratio... (%)	B-4		<p>This ratio indicates the range of interest expenditure on loans availed by the ULB. The ULB should compare this with other ULBs and Government Bodies to ensure that loans are availed at competitive rates.</p>
5	Leverage Ratios			
	Loans to Reserves Ratio or Debt-Equity Ratio... (times)	B-1,2,3,4		<p>This ratio measures the use of debt finance as a percentage to own funds of the ULB.</p>
	Interest Coverage Ratio...(times)	B-9, I-13		<p>This ratio indicates the comfort level with which the ULB can meet its interest burden. This ratio is very important from the lender's point of view also.</p>
	Debt Service Coverage Ratio... (times)	Register of Loans		<p>This ratio indicates the comfort level with which the ULB can service (pay) its debt instalments and meets its interest burden. This ratio is very important from the lender's point of view also.</p>
	Earmarked Fund Investments to Earmarked Funds Ratio... (%)	B-2,12		<p>This ratio indicates the percentage of earmarked funds invested by the ULB.</p>
	Interest on Investments Ratio... (%)	B-17	7.10	<p>This ratio indicates the range of interest earned on investments made by the ULB. The ULB should compare this with other ULBs and Government Bodies to ensure that investments are made at best rates.</p>
6	Liquidity Ratio			

	Current Assets to Current Liabilities Ratio... (times)	B- 14to18 & B- 7to10	9.78	This ratio indicates the ability of the ULB to meet its obligations in the short run, usually one year.
7	Asset Ratios Fixed Assets to Total Assets Ratio... (%)	B-11	64.44	This ratio indicates the share of fixed assets in the total assets of the ULB.
8	Performance Ratios Income per Employee...(Rs) Expenditure per Employee... (Rs.) Income per Citizen... (Rs.) Expenditure per Citizen...(Rs)		316,624 280,563	These ratios indicate average income earned and average expenditure incurred per employee and per citizen of the ULB. These ratios should be compared with