

Appendix 4
Proposed Formats for National Municipal Finance Information System (MFIS)

Table 4.1: Statement Showing Summary of Financial Performance

ULB Name:

(Rupees in Lakh)

SI No	Particulars	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
1	Opening Balance												
2	Revenue Income												
3	Revenue Expenditure												
4	Revenue Surplus/(Deficit)												
5	Capital Receipts												
6	Capital Expenditure												
7	Capital Surplus/(Deficit)												
8	Loan Repayment												
9	Disposal of Fixed Assets												
10	Closing Balance												
11.a	Depreciation												
11.b	Provisions												
11.c	Increase/Decrease in Current Assets												
11.d	Increase/Decrease in Current Liabilities												
12	Closing Cash Balance												

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Table 4.2: Statement Showing Liquidity Position

ULB Name:

(Rupees in Lakh)

Major Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
1	Opening Balance												
450	Cash Balance												
	Balance in Current A/cs*												
	Balance in S.B A/cs*												
	Fixed Deposits												
	Post Office												
a	Total												
2	Closing Balance												
450	Cash Balance												
	Balance in Current A/cs												
	Balance in S.B A/cs												
	Fixed Deposits												
	Post Office												
a	Total												
3	Statutory Minimum Balance												
4	Surplus/(Deficit) over SMB (2.a - 3)												

* Banks include Nationalized Banks, Scheduled Banks & Scheduled Co-operative Banks

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Table 4.3: Statement Showing Revenue Income of Major Heads

ULB Name:

(Rupees in Lakh)

Major Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
110	Tax Revenue												
120	Assigned Revenue & Compensations												
130	Rental Income From Municipal Properties												
140	Fee & User Charges												
150	Sale & Hire Charges												
160	Revenue Grants, Contributions and Subsidies												
170	Income from Investments												
171	Interest Earned												
180	Other Income												
	Total Revenue Income												
	Statutory Minimum Balance of 5% Revenue Income excluding Major Head 160												

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Proposed Formats for National Municipal Finance Information System (MFIS)

Table 4.4: Statement Showing Revenue Income of Minor Heads

ULB Name:

(Rupees in Lakh)

Minor Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
110	Tax Revenue												
1	Property Tax												
2	Water Tax												
3	Sewerage Tax												
4	Conservancy Tax												
5	Lighting Tax												
6	Education Tax												
7	Vehicle Tax												
8	Tax On Animals												
9	Electricity Tax												
10	Profession Tax												
11	Advertisement Tax												
12	Pilgrimage Tax												
51	Octroi & Toll												
52	Cess												
80	Other Taxes												
	Total Tax Revenue Income												
120	Assigned Revenue & Compensations												
10	Tax and Duties Collected By others												
20	Compensation in Lieu of Tax and Duties												
30	Compensation in Lieu of Concessions												
	Total Assigned Revenue Income												

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Table 4.4: Statement Showing Revenue Income of Minor Heads

ULB Name:

(Rupees in Lakh)

Minor Head	Head Description	Years												
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06		
130	Rental Income From Municipal Properties													
10	Rent from Civic Amenities													
20	Rent from Office Buildings													
30	Rent From Guest Houses													
40	Lease of Land													
80	Other Rents													
	Total Rental Income													

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Table 4.4: Statement Showing Revenue Income of Minor Heads

ULB Name:

(Rupees in Lakh)

Minor Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
140	Fee & User Charges												
10	Empanelment & Registration Charges												
11	Licensing Fee												
12	Fee for grant of permission												
13	Fee for Certification or Extracts												
14	Development Charges												
15	Regularization Fee												
20	Penalties & Fines												
40	Other Fees												
50	User Charges												
60	Entry Fees												
70	Service & Administrative Charges												
80	Other Charges												
	Total Fee & User Charges Income												
150	Sale & Hire Charges												
10	Sale of Products												
11	Sale of Forms & Publications												
12	Sale of Stores & Scrap												
30	Sale of Others												
40	Hire Charges for Vehicles												
41	Hire Charges for Equipment												
	Total Sale & Hire Charges Income												

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Table 4.4: Statement Showing Revenue Income of Minor Heads

ULB Name:

(Rupees in Lakh)

Minor Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
160	Revenue Grants, Contributions and Subsidies												
10	Revenue Grants												
20	Reimbursement of Expenses												
30	Contribution Towards Schemes												
	Total Revenue Grants Income	-											
170	Income From Investments												
10	Interest												
20	Dividend												
30	Income from Commercial Projects												
40	Profit On Sale of Investments												
80	Others												
	Total Income from Investments												
171	Interest Earned												
10	Interest On Bank Deposits												
20	Interest On Employee Loans												
30	Interest On Other Loans												
40	Other Interest												
	Total Interest Earned												

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Table 4.4: Statement Showing Revenue Income of Minor Heads

ULB Name:

(Rupees in Lakh)

Minor Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
180	Other Income												
10	Deposits Forfeited												
11	Lapsed Deposits												
20	Insurance Claim Recovery												
30	Profit On Disposal of Fixed Assets												
40	Recovery From Employees												
50	Unclaimed Refunds Payable/Liabilities Written Back												
60	Excess Provision Written Back												
80	Miscellaneous Income												
	Total Other Income												

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Proposed Formats for National Municipal Finance Information System (MFIS)

Table 4.5: Statement Showing Revenue Expenditure of Major Heads

ULB Name:

(Rupees in Lakh)

Major Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
210	Establishment Expenses												
220	Administrative Expenses												
230	Operations & Maintenance												
240	Interest & Financial Charges												
250	Programme Expenses												
260	Revenue Grants, Contributions and Subsidies												
a	Total Revenue Expenditure before Deprecation & Provisions etc.												
270	Provisions & Write Offs												
271	Miscellaneous Expenses												
272	Depreciation												
280	Prior Period Items												
290	Revenue Transfers												
b	Total Depreciation & Provisions etc.												
	Total Revenue Expenditure (a+b)												

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Proposed Formats for National Municipal Finance Information System (MFIS)

Table 4.6: Statement Showing Revenue Expenditure of Minor Heads

ULB Name:

(Rupees in Lakh)

Minor Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
210	Establishment Expenses												
10	Salaries, Wages and Bonus												
20	Benefits and Allowances												
30	Pension												
40	Other Terminal Benefits												
	Total Establishment Expenses												
220	Administrative Expenses												
10	Rent, Rates and Taxes												
11	Office Maintenance												
12	Communication Expenses												
20	Books & Periodicals												
21	Printing and Stationery												
30	Traveling & Conveyance												
40	Insurance												
50	Audit Fees												
51	Legal Expenses												
52	Professional and other Fees												
60	Advertisement and Publicity												
61	Membership & subscriptions												
80	Others												
	Total Administrative Expenses												

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Table 4.6: Statement Showing Revenue Expenditure of Minor Heads

ULB Name:

(Rupees in Lakh)

Minor Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
230	Operations & Maintenance												
10	Power & Fuel												
20	Bulk Purchases												
30	Consumption of Stores												
40	Hire Charges												
50	Repairs & maintenance Infrastructure Assets												
51	Repairs & maintenance - Civic Amenities												
52	Repairs & maintenance - Buildings												
53	Repairs & maintenance - Vehicles												
59	Repairs & maintenance - Others												
80	Other operating & maintenance expenses												
	Total Operations & Maintenance												
240	Interest & Financial Charges												
10	Interest on Loans from Central Government												
20	Interest on Loans from State Government												
30	Interest on Loans from Government Bodies & associations												

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Proposed Formats for National Municipal Finance Information System (MFIS)

Table 4.6: Statement Showing Revenue Expenditure of Minor Heads

ULB Name:

(Rupees in Lakh)

Minor Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
40	Interest on Loans from International Agencies												
50	Interest on Loans from Banks & Other Financial Institutions												
60	Other Interest												
70	Bank Charges												
80	Other Finance Expenses												
	Total Interest & Financial Charges												
250	Programme Expenses												
10	Election Expenses												
20	Own Programmes												
30	Share in Programme of others												
	Total Programme Expenses												
260	Revenue Grants, Contributions and Subsidies												
10	Grants												
20	Contributions												
30	Subsidies												
	Total Revenue Grants Expenditure												

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Table 4.6: Statement Showing Revenue Expenditure of Minor Heads

ULB Name:

(Rupees in Lakh)

Minor Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
270	Provisions & Write Offs												
10	Provisions for Doubtful receivables												
20	Provision for other Assets												
30	Revenues written off												
40	Assets written off												
50	Miscellaneous Expense written off												
	Total Provisions & Write Offs												
271	Miscellaneous Expenses												
10	Loss on disposal of Assets												
20	Loss on disposal of Investments												
30	Decline in Value of Investments												
	Total Miscellaneous Expenses												

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Table 4.6: Statement Showing Revenue Expenditure of Minor Heads

ULB Name:

(Rupees in Lakh)

Minor Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
272	Depreciation												
20	Buildings												
30	Roads & Bridges												
31	Sewerage and Drainage												
32	Waterways												
33	Public Lighting												
40	Plant & machinery												
50	Vehicles												
60	Office & Other Equipments												
70	Furniture, Fixtures, Fittings and Electrical Appliances												
80	Other Fixed Assets												
	Total Depreciation												
280	Prior Period Items												
	Incomes												
10	Taxes												
20	Other – Revenues												
30	Recovery of revenues written off												
40	Other Income												
	Expenses												
50	Refund of Taxes												
60	Refund of Other-Revenues												
80	Other Expenses												
	Total Prior Period Items												
290	Revenue Transfers												
10	Transfer to Capital Funds												
20	Transfer to Earmarked Funds												
30	Revenue Surplus												
	Total Revenue Transfers												

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Proposed Formats for National Municipal Finance Information System (MFIS)

Table 4.7: Statement Showing Capital Receipts & Loan Position

ULB Name:

(Rupees in Lakh)

Major Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
320	Grants/Contributions												
	Opening Balance of Un-utilized Grants												
	Grants Received During the Year												
	10 Central Government												
	20 State Government												
	30 Other Government Agencies												
	40 Financial Institutions												
	50 Welfare bodies												
	60 International Agencies												
	80 Others												
	Grants Utilized During the Year												
	Closing Balance of Un-utilized Grants												
330	Secured Loans												
	Opening Balance of Secured Loans												
	Secured Loans Raised During the Year												
	10 Central Government												
	20 State Government												
	30 Other Government Agencies												
	40 International Agencies												
50 Banks and Financial Institutions													

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Proposed Formats for National Municipal Finance Information System (MFIS)

Table 4.7: Statement Showing Capital Receipts & Loan Position

ULB Name:

(Rupees in Lakh)

Major Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
60	Other Term loans												
70	Bonds & Debentures												
80	Others												
	Secured Loans Re-paid During the Year												
	Closing Balance of Secured Loans												
331	Unsecured Loans												
	Opening Balance of Un-secured Loans												
	Un-secured Loans Raised During the Year												
10	Central Government												
20	State Government												
30	Other Government Agencies												
40	International Agencies												
50	Banks and Financial Institutions												
60	Other Term loans												
70	Bonds & Debentures												
80	Others												
	Un-secured Loans Re-paid During the Year												
	Closing Balance of Un-secured Loans												
a	Capital Receipts												
b	Loan Re-payment												

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Proposed Formats for National Municipal Finance Information System (MFIS)

Table 4.8: Statement Showing Capital Expenditure & Asset Creation

ULB Name:

(Rupees in Lakh)

Major Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
410	Opening Fixed Assets												
	New Assets Created and Put to Use During the Year												
	Assets Disposed During the Year												
	Assets Transferred to Other Organizations												
	Closing Fixed Assets												
412	Opening Capital Work In Progress												
	Capital Expenditure Incurred During the Year												
	Works Completed and Transferred to Fixed Assets												
	CWIP written Off During the year												
	Closing Balance of Capital Work In Progress												
a	Capital Expenditure												
b	Assets Disposed												

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Table 4.9: Statement Showing Change in Current Liabilities

ULB Name:

(Rupees in Lakh)

Major Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
1	Opening Balance												
340	Deposits												
341	Deposit Works												
350	Other Liabilities												
a	Total												
2	Closing Balance												
340	Deposits												
341	Deposit Works												
350	Other Liabilities												
a	Total												
3	Increase/(Decrease) in Current Assets												

Appendix 4 (Concl.d.)
Proposed Formats for National Municipal Finance Information System (MFIS)

Table 4.10: Statement Showing Change in Current Assets

ULB Name:

(Rupees in Lakh)

Major Head	Head Description	Years											
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	
1	Opening Balance												
420	Investments – General Fund												
421	Investments – Other Funds												
430	Stock in Hand												
431	Sundry Debtors												
432	Provision against Debtors												
440	Pre-paid Expenses												
460	Loans, Advances & Deposits												
461	Provision against Loans, Advances & Deposits												
470	Other Assets												
480	Miscellaneous Expense to be written Off												
a	Total												
2	Closing Balance												
420	Investments – General Fund												
421	Investments – Other Funds												
430	Stock in Hand												
431	Sundry Debtors												
432	Provision against Debtors												
440	Pre-paid Expenses												
460	Loans, Advances & Deposits												
461	Provision against Loans, Advances & Deposits												
470	Other Assets												
480	Miscellaneous Expense to be written Off												
a	Total												
3	Increase/(Decrease) in Current Assets												