

MUNICIPAL CORPORATION CHAS
Balance Sheet as on 31st March 2015

(All amount are in Indian Rupees)

Code No	Description	Schedule No.	As on 31.03.2015	As on 31.03.2014
Liabilities				
Reserves and Surplus				
3-10	Municipal (General) Fund	B-1	6830,87,132	6835,54,706
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	1115,34,995	401,29,375
Total Reserves & Surplus			7946,22,127	7236,84,081
3-20	Grants, Contributions for specific purposes	B-4	1431,17,743	923,91,582
Loans				
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
Total loans			-	-
Current Liabilities & Provisions				
3-40	Deposits received	B-7	41,34,552	34,74,798
3-41	Deposit works	B-8	-	-
3-50	Other liabilities	B-9	31,44,989	12,03,957
3-60	Provisions	B-10	-	-
Total Current liabilities and Provisions			72,79,541	46,78,755
TOTAL LIABILITIES			9450,19,411	8207,54,418
Assets				
Fixed Assets				
		B-11		
4-10	Gross Block		3561,52,667	2641,51,179
4-11	Less: Accumulated Depreciation		1471,55,185	1218,00,280
Net Block			2089,97,482	1423,50,899
4-12	Capital work-in-progress		4773,95,355	3959,43,968
Total Fixed Assets			6863,92,837	5382,94,867
Investments				
4-20	Investment - General Fund	B-12	-	-
4-21	Investment - Other Funds	B-13	46,44,812	46,44,812
Total Investments			46,44,812	46,44,812
Current assets, loans & advances				
4-30	Stock in hand (Inventories)	B-14	-	-
Sundry Debtors (Receivables)				
4-31	Gross amount outstanding	B-15	112,23,000	119,84,000
4-32	Less: Accumulated provision against bad and doubtful receivables		-	-
Net amount outstanding			112,23,000	119,84,000
4-40	Prepaid expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	2427,58,761	2655,63,370
4-60	Loans, advances and deposits	B-18	-	2,67,369
4-61	Less: Accumulated provision against loans		-	-
Net amount outstanding			-	-
Total Current Assets, Loans & Advances			2539,81,761	2778,14,739
4-70	Other Assets	B-19		
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20		
TOTAL ASSETS			9450,19,411	8207,54,418

Notes to Balance Sheet

For : **S K Patodia & Associates**
Chartered Accountants
FRN: 112723W

Arun Poddar
Arun Poddar
Partner

Date: 8/11/2016



B-21A

For **Municipal Corporation Chas**

Executive Officer

[Signature]
Executive Officer
Chas Municipal Corporation

Date:

02/11/16

MUNICIPAL CORPORATION CHAS

INCOME & EXPENDITURE STATEMENT

1-Apr-2014 to 31-Mar-2015

amount in Rupees)

Code No.	Particulars	Schedule No.	As on 31.03.2015	As on 31.03.2014
INCOME				
1-10	Tax Revenue	I-1	77,79,928	94,42,808
1-20	Assigned Revenue & Compensation	I-2	-	-
1-30	Rental Income From Municipal Properties	I-3	12,37,704	10,17,543
1-40	Fees & User Charges	I-4	46,26,309	38,39,867
1-50	Sales & Hire Charges	I-5	43,61,095	12,98,559
1-60	Revenue Grants, Contribution & Subsidies	I-6	278,77,875	254,57,520
1-70	Income From Investments	I-7	-	-
1-71	Interest Earned	I-8	44,91,531	224,69,113
1-80	Other Income	I-9	2,34,899	-
A	Total - Revenue		506,09,341	635,25,410
EXPENDITURE				
2-10	Establishment Exp	I-10	98,06,261	149,87,318
2-20	Administrative Expenses	I-11	4,72,815	5,44,745
2-30	Operation & Maintenance	I-12	25,06,344	22,99,969
2-40	Interest & Finance Charges	I-13	1,499	2,440
2-50	Programme Expenses	I-14	3,00,660	3,05,535
2-60	Revenue Grants, Contribution & Subsidies(I. E.)	I-15	126,34,432	72,97,565
2-70	Provisions and Write Off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation on Fixed Assets	B-11	253,54,905	181,59,959
B	Total - Expenditure		510,76,916	435,97,531
A-B	Gross Surplus/(deficit) of income over expenditure before prior period items		(4,67,574)	199,27,879
2-80	Add : Prior period Items (Net)		-	-
	Gross Surplus/(deficit) of income over expenditure after prior period items		(4,67,574)	199,27,879
2-90	Less : Transfer to Reserve funds		-	-
	Net balance being surplus/deficit carried over to Municipal fund		(4,67,574)	199,27,879

For :

S K Patodia & Associates
Chartered Accountants
FRN: 112723W

Arun Poddar

Arun Poddar
Partner

Date: 8/11/2016



For Municipal Corporation Chas

[Signature]
Executive Officer
Chas Municipal Corporation

Date:

9/11/16

MUNICIPAL CORPORATION CHAS

RECEIPTS AND PAYMENTS ACCOUNT

1-Apr-2014 to 31-Mar-2015

(all amount in Rupees)

Code No.	Receipts	Current Year Amount	Previous Year Amount	Code No.	Payments	Current Year Amount	Previous Year Amount
	Opening Balance						
	Cash balances						
	Balances with Banks	2655,63,370	2904,02,190				
	Operating Receipts				Operating Payments		
1-10	Tax Revenue	187,66,036	182,07,777	2-10	Establishment Expenses	182,36,449	18611020
1-20	Assigned Revenues & Compensation	-	-	2-20	Administrative Expenses	3,12,831	424745
1-30	Rental Income From Municipal Properties	-	-	2-30	Operation & Maintenance	5,15,011	411736
1-40	Fees & User Charges	-	-	2-40	Interest & Finance Charges	1,499	2440
1-50	Sales & Hire Charges	-	-	2-50	Programme Expenses	-	30694
1-60	Revenue Grants, Contributions & Subsidies	-	-	2-60	Revenue Grants, Contributions & Subsidies	31,98,281	-
1-70	Income from Investments	-	-	2-70	Provisions and Write off	-	0
1-71	Interest Earned	44,91,531	224,69,113	2-71	Miscellaneous Expenses	-	0
1-80	Other Income	-	-	2-80	Prior Period Items	-	0
	Non-Operating Receipts				Non- Operating Payments		
3-10	Municipal General Fund	-	-	4-10	Acquisition/Purchase of Fixed	-	0
3-11	Earmarked Fund	-	362,25,942	4-12	Capital Work-in-progress	800,00,000	80000000
3-20	Capital Grants & Contribution	1500,09,656	652,14,745	4-20	Investments	-	0
3-40	Deposits Received	-	-	4-60	Loan & Advances (Asset)	-	0
3-50	Sundry Creditors	-	-	3-10	Municipal General Fund	-	0
3-31	Unsecured loan	-	-	3-11	Earmarked Fund	-	0
4-31	Sundry Debtors	-	-	3-20	Capital Grants & Contribution	-	2538970
				3-40	Deposits Received	27,21,030	2664716
				3-50	Other Liabilities	910,86,731	62272076
					Closing Balance		
					Cash balances	-	0
					Balance with banks	2427,58,761	265563370
		4388,30,593	4325,19,767			4388,30,593	4325,19,767

For : **S K Patodia & Associates**

Chartered Accountants

FRN: 112723W

Arun Poddar

Arun Poddar

Partner

Date: 8/11/2016



For Municipal Corporation Chas

[Signature]

Executive Officer

Executive Officer
Chas Municipal Corporation

Date:


8/11/16


MUNICIPAL CORPORATION CHAS

Cash Flow Statement 1-Apr-2014 to 31-Mar-2015

Particulars	Current Year	Previous Year
Cash flow from operating activities (A) :		
Gross Surplus/ (deficit) over Expenditure	(4,67,574)	199,27,879
Adjustment For		
Add:		
Depreciation	253,54,905	181,59,959
Interest & Finance Expenses	1,499	2,440
Less:		
Profit on Disposal of assets	-	-
Dividend Income	-	-
Interest & Finance Income	(44,91,531)	(224,69,113)
Investment Income	-	-
Adjusted Income Over Expenditure before effecting changes in Current Assets and Current Liabilities and Extraordinary Items	203,97,298	156,21,165
Changes in Current Assets and Current Liabilities		
(Increase) / Decrease in Sundry Debtors	7,61,000	26,09,000
(Increase) / Decrease in Stock in hand	-	-
(Increase) / Decrease in Prepaid Expenses	-	-
(Increase) / Decrease in Other Current Assets	-	-
(Decrease) / Increase in Deposit Received	6,59,754	(5,06,242)
(Decrease) / Increase in Deposit Works	-	-
(Decrease) / Increase in Other Current Liabilities	19,41,032	(5,08,525)
(Decrease) / Increase in Provisions	-	-
Extra Ordinary Items (Specify)	-	-
Net Cash Generated from/ Used in Operating Activities (A)	237,59,084	172,15,398
Cash flow from investing activities (B) :		
(Purchase) of Fixed Assets & CWIP	(1734,52,875)	(1274,80,949)
Increase/ (Decrease) in Special Fund/ Grant	507,26,161	289,76,487
Increase/ (Decrease) in Earmarked Funds	-	-
Increase/ (Decrease) in Municipal Funds	-	-
Increase/ (Decrease) in Capital Contribution	714,05,620	337,09,321
(Purchase) of Investments	-	-
Add:		
Proceed From Disposal of Assets	-	-
Proceed From Disposal of Investments	-	-
Investments Income Received	-	-
Interests Income Received	44,91,531	224,69,113
Net Cash Generated from/ Used in Investing Activities (B)	(468,29,562)	(423,26,028)




 Executive Officer
 Chas Municipal Corporation



MUNICIPAL CORPORATION CHAS

Cash Flow Statement 1-Apr-2014 to 31-Mar-2015

Particulars	Current Year	Previous Year
Cash flow from financing activities (C) :		
Add:		
Loans from Banks/ Other Received	-	-
Less:		
Loans Repaid during the period	2,67,369	-
Loans & Advances to employees	-	-
Loans to others	-	2,74,250
Finance Expenses	(1,499)	(2,440)
Net Cash Generated from/ Used in Financing Activities (C)	2,65,870	2,71,810
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(228,04,609)	(248,38,820)
Cash & Cash equivalents at the beginning of the ye	2655,63,370	2904,02,190
Cash & Cash equivalents at the end of the year	2427,58,761	2655,63,370
Cash and Cash Equivalents at the End of the Period comprises of the following account balances at the end of year		
i. Cash Balances	-	-
ii. Bank Balances	2427,58,761	2655,63,370
iii. Scheduled Co-Operative Banks	-	-
iv. Balance With Post Office	-	-
v. Balance With Other Banks	-	-
TOTAL	2427,58,761	2655,63,370

For : **S K Patodia & Associates**
Chartered Accountants

FRN: 112723W

Arun Poddar
Arun Poddar

Partner

Date: *8/11/2016*



For Municipal Corporation Chas

Executive Officer

Date:

8/11/16

[Signature]

Executive Officer
Chas Municipal Corporation

MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2015

(All amount are
in Indian Rupees)

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

Code No	Particulars	Opening balance	Addition	Total	Deduction	Balance
310-10	Municipal Fund	6595,10,089	-	6595,10,089	-	6595,10,089
310-90	Excess of income over expenditure	240,44,617	(4,67,574)	235,77,043	-	235,77,043
	Total	6835,54,706	(4,67,574)	6830,87,132	-	6830,87,132


Schedule B-2: Earmarked Funds - (Code No-311)

Particulars	Road Fund	Sewerage & Drainage Fund	City Development Fund	Special Fund 4	Special Fund 5	Genral Provident Fund
Code No.	311-10	311-12	311-14			
(a) Opening Balance	-	-	-	-	-	-
(b) Addition 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 the Special Fund Investments	-	-	-	-	-	-
(v) Other Additions (Specify Nature)	-	-	-	-	-	-
Total (b)	0	0	0	0	0	0
Total (a+b)	0	0	0	-	-	-
(c) Payment out of Funds	-	-	-	-	-	-
(i) Capital Expenditure on Fixed Assets	-	-	-	-	-	-
Others	-	-	-	-	-	-
Sub- Total	0	0	0	-	-	-
(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 on value of Special Fund Investments	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-
Sub- Total	-	-	-	-	-	-
Total of (i+ii+iii) (c)	0	0	0	-	-	-
Net Balance at the year end (a+b-c)	0	0	0	-	-	-

Schedule B-3: Reserves (Code No-312)

Code No	Particulars	Opening balance	Addition	Total	Deduction	Balance
312-10	Capital Contribution	401,29,375	866,49,063	1267,78,438	152,43,443	1115,34,995
312-60	Revaluation Reserve	-	-	-	-	-
	Total	401,29,375	866,49,063	1267,78,438	152,43,443	1115,34,995




 Executive Officer

MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2015

(All amount are
in Indian Rupees)

Schedule B-4: Grants & Contribution for Specific Purposes (Code No-320)

Particulars	Central Govt	State Govt	Other Govt agencies	Financial Institutions	Welfare Bodies & Int. Organizations
Code No.	320-10	320-20	320-30		
(a) Opening Balance	83,24,691	834,90,856	5,76,035	-	-
(b) Additions to the Grants					
(i) Grants Received during the year	455,19,460	1020,94,996	86,38,700	-	-
(ii) Interest/ Dividend earned on Grant Investments	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-
(v) Other addition (Specific Nature)	-	-	-	-	-
Total (b)	455,19,460	1020,94,996	86,38,700	-	-
Total (a+b)	538,44,151	1855,85,852	92,14,735	-	-
(c) Payments out of funds					
(i) Capital expenditure on Fixed Assets	71,57,714	857,34,849	-	-	-
Others	-	-	-	-	-
Sub Total	71,57,714	857,34,849	-	-	-
(ii) Revenue expenditure on Salary Wages & allowances etc	31,98,281	94,36,151	-	-	-
Rent	-	-	-	-	-
Other Administrative charges	-	-	-	-	-
Sub Total	31,98,281	94,36,151	-	-	-
(iii) Others:					
Loss on disposal of Grant Investment	-	-	-	-	-
Diminution in value of Grant Investment	-	-	-	-	-
Grant Refunded	-	-	-	-	-
Sub Total	-	-	-	-	-
Total (c) (i+ii+iii)	103,55,995	951,71,000	-	-	-
Net Balance at the end (a+b)-('c)	434,88,156	904,14,852	92,14,735	-	-

Schedule B-5: Secured Loans (Code No-330)

Code No	Particulars	As on 31.03.2015	As on 31.03.2014
330-10	Loans from Central Government	-	-
330-20	Loans from State Government	-	-
330-30	Loans from Govt. Bodies & Associations	-	-
330-40	Loans from international agencies	-	-
330-50	Loans from banks & other financial institutions	-	-
330-60	Other term loans	-	-
330-70	Bonds & debentures	-	-
330-80	Other loans	-	-
	Total	-	-

Schedule B-6: Unsecured Loans (Code No-331)

Code No	Particulars	As on 31.03.2015	As on 31.03.2014
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 institutions	-	-
331-60	Other term loans	-	-
331-70	Bonds & debentures	-	-
331-80	Other loans	-	-
	Total	-	-



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MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2015

(All amount are
in Indian Rupees)

Schedule B-7: Deposits Received (Code No-340)

Code No	Particulars	As on 31.03.2015	As on 31.03.2014
340-10	From Contractors	41,34,552	34,74,798
340-20	From Revenues	-	-
340-30	From staff	-	-
340-80	From Others	-	-
	Total	41,34,552	34,74,798

Schedule B-8: Deposit Works (Code No-341)

Code No	Particulars	Opening Balance	Addition	Utilization	Balance Outstanding
341-10	Civil Work	-	-	-	-
341-20	Electrical Work	-	-	-	-
341-80	Other	-	-	-	-
	Total	-	-	-	-

Schedule B-9: Other Liabilities (Code-350)

Code No	Particulars	As on 31.03.2015	As on 31.03.2014
350-10	Creditors	(4,36,655)	-
350-11	Employee Liabilities	-	8,84,225
350-12	Interest Accrued and Due	-	-
350-13	Outstanding Liabilities	1,50,000	-
350-20	Recoveries Payable	34,31,644	3,19,732
350-30	Government Dues Payable		
	TDS		-
	VAT		-
	Royalty		-
350-80	Others		
	Electricity		
	Telephone		
	Total	31,44,989	12,03,957

Schedule B-10: Provisions (Code No-360)

Code No	Particulars	As on 31.03.2015	As on 31.03.2014
360-10	Provision for Expenses (Rent)	-	-
360-20	Provision for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total	-	-



Executive Officer
Chas Municipal Corporation

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MUNICIPAL CORPORATION CHAS

Schedule B-11 : FIXED ASSETS [Code No. 411]

(All amount are in Indian Rupees)

Code No.	Particulars	Gross Block			Accumulated Depreciation			Net Block			
		Opening Balance	Additions during the period	Deductions during the period	Total at the end of period	Opening Balance	Additions during the period	Deductions during the period	Total at the end of period	At the end of Current year	At the end of Previous year
410-10	Land	82,03,426	21,20,134	-	103,23,560	-	-	-	103,23,560	508,28,277	2,03,426
410-20	Buildings	669,36,600	208,68,176	-	878,04,776	-	-	-	878,04,776	508,28,277	508,28,277
410-30	Roads & bridges	928,24,408	481,98,838	-	1410,23,246	-	-	-	1410,23,246	359,82,716	359,82,716
410-31	Sewerage & drainage	467,27,397	182,76,577	-	650,03,974	-	-	-	650,03,974	207,00,863	207,00,863
410-32	Water Ways	159,89,096	12,89,889	-	172,58,985	-	-	-	172,58,985	36,66,029	36,66,029
410-33	Public Lighting	88,43,554	-	-	88,43,554	-	-	-	88,43,554	35,11,799	35,11,799
410-40	Plants & Machinery	43,64,492	-	-	43,64,492	-	-	-	43,64,492	20,14,395	20,14,395
410-50	Vehicles	114,21,439	-	-	114,21,439	-	-	-	114,21,439	31,11,690	31,11,690
410-60	Office & Other equipments	78,73,136	1,02,600	-	79,75,736	-	-	-	79,75,736	27,82,520	27,82,520
410-70	Furniture & Fixtures	6,83,523	5,77,905	-	12,61,428	-	-	-	12,61,428	9,98,125	9,98,125
410-80	Other Fixed Assets	3,04,108	5,67,369	-	8,71,477	-	-	-	8,71,477	6,91,055	6,91,055
	TOTAL	2641,51,179	920,01,488	-	3561,52,667	-	-	-	3561,52,667	2089,97,482	1423,50,899
412	Capital Work in Progress	3959,43,968	1090,63,624	276,12,237	4773,95,355	-	-	-	4773,95,355	4773,95,355	3959,43,968



[Signature]
 Executive Officer
 Chas Municipal Corporation
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MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2015

(All amount are in Indian Rupees)

Schedule B-12: Investments - General Fund (Code No-420)

Code No.	Particulars	With whom invested	Face Value	As on 31.03.2015 (Carrying Cost)	As on 31.03.2014 (Carrying Cost)
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	-	-	-	-
	Total	-	-	-	-

Schedule B-13: Investments - Other Fund (Code No-421)

Code No.	Particulars	With whom invested	Face Value	As on 31.03.2015 (Carrying Cost)	As on 31.03.2014 (Carrying Cost)
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	-	-	46,44,812	46,44,812
	Total	-	-	46,44,812	46,44,812

Schedule B-14: Stores / Stock in Hand (Inventories) (Code No-430)

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014 (Carrying Cost)
430-10	Stores	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
	Total	-	-

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

Code No.	Particulars	Gross Amount Receivable	Provision for outstanding revenues (432-10)	Net Amount	As on 31.03.2014 Net Amount
431-10	Receivables for Property Taxes				
	Less Than 5 Years	41,32,000	-	41,32,000	86,07,000
	More than 5 years	-	-	-	-
	<i>Sub Total</i>	41,32,000	-	41,32,000	86,07,000
431-30	Receivable for Water Charges				
	Less Than 3 Years	55,65,000	-	55,65,000	19,90,000
	More than 3 years	-	-	-	-
	<i>Sub Total</i>	55,65,000	-	55,65,000	19,90,000
431-40	Receivables for Rent				
	Less Than 3 Years	3,72,000	-	3,72,000	2,33,000
	More than 3 years	-	-	-	-
	<i>Sub Total</i>	3,72,000	-	3,72,000	2,33,000
431-19	Receivables from Other Taxes				
	Less Than 3 Years	11,54,000	-	11,54,000	11,54,000
	More than 3 years	-	-	-	-
	<i>Sub Total</i>	11,54,000	-	11,54,000	11,54,000
431-20	Receivables for cess				
	Less Than 3 Years	-	-	-	-
	More than 3 years	-	-	-	-
	<i>Sub Total</i>	-	-	-	-
431-50	Receivables from Government				
	Total	112,23,000	-	112,23,000	119,84,000



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MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 1st April 2014 to 31st March 2015

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
171-10	Interest from Bank Accounts	44,91,531	224,69,113
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-80	Other Interest	-	-
	Total	44,91,531	224,69,113

SCHEDULE I-9 : Other Income [Code No. 180]

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
180-10	Deposits Forfeited	-	-
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	-	-
180-60	Excess Provisions written back	-	-
180-80	Miscellaneous Income	2,34,899	-
	Total	2,34,899	-




08/11/16
Executive Officer
Chas Municipal Corporation

MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2015

(All amount are in Indian Rupees)

Schedule B-16: Prepaid Expenses (Code No-440)

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
440-10	Establishment	-	-
440-20	Administrative	-	-
440-30	Operations & Maintenance	-	-
	Total		

Schedule B-17 :Cash and Bank Balances (Code No-450)

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
450-10	Cash in Hand	-	-
	Balance with banks	-	-
450-21	Nationalized Bank	929,26,320	1672,76,661
450-22	Other Scheduled Banks	167,02,942	55,93,061
450-23	Scheduled Corporative Banks	-	-
450-25	Treasury	1331,29,499	926,93,648
	Sub Total	2427,58,761	2655,63,370
	Balance with banks Special Funds		
450-41	Nationalized Bank	-	-
450-42	Other Scheduled Banks	-	-
450-43	Scheduled Coorpoarte Banks	-	-
450-44	Post Office	-	-
	Sub Total		
	Balance with banks Grant Funds		
450-61	Nationalized Bank	-	-
450-62	Other Scheduled Banks	-	-
450-63	Scheduled Coorpoarte Banks	-	-
450-64	Post Office	-	-
	Sub Total		
	Total	2427,58,761	2655,63,370

Schedule B-18: Loans, Advances, and Deposits (Code No-460)

	Opening balance	Paid/ Recorded	Recovered	Balance Outstanding
460-10	Advances to Employees	-	-	-
460-20	Employees provident Fund loans	-	-	-
460-30	Loans to other	-	-	-
460-40	Advances to suppliers & contractors	2,67,369	-	2,67,369
460-50	Advances to others	-	-	-
460-60	Deposit with External Agencies	-	-	-
460-30	loans to employees	-	-	-
460-50	Advance against schemes	-	-	-
	Total	2,67,369		2,67,369

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

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
461-10	Loans	-	-
462-20	Advances	-	-
463-30	Deposits	-	-
	Total		

Schedule B-19: Other Assets (Code No-470)

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
470-10	Deposit Works	-	-
470-20	Other asset control accounts	-	-
	Total		

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

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on Issue of Loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
	Total		



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MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 1st April 2014 to 31st March 2015

(All amount in Rupees)

SCHEDULE I-1 : Tax Revenue [Code No. 110]

Code No. Particulars	As on 31.03.2015	As on 31.03.2014
110-01 Property Tax (Revenue)	77,79,928	94,42,808
110-02 Water tax	-	-
110-03 Sewerage Tax	-	-
110-04 Conservancy Tax	-	-
110-05 Lighting Tax	-	-
110-06 Education Tax	-	-
110-07 Vehicle Tax	-	-
110-09 Electricity Tax	-	-
110-10 Professional Tax	-	-
110-11 Advertisement Tax	-	-
110-12 Pilgrimage Tax	-	-
110-13 Show Tax	-	-
110-15 Tax on Animals	-	-
110-16 Fire Tax	-	-
110-51 Octroi & Toll	-	-
110-52 Cess	-	-
110-80 Other taxes	-	-
Sub - Total	77,79,928	94,42,808
110-90 Less : tax remission and Refund (Schedule I-1(a))	-	-
Total	77,79,928	94,42,808


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

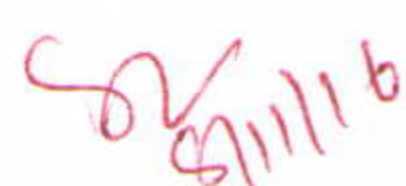
Code No. Particulars	As on 31.03.2015	As on 31.03.2014
120-10 Taxes and Duties collected by others	-	-
120-20 Compensation in lieu of Taxes/duties	-	-
120-30 Compensation in lieu of Concessions	-	-
Total	-	-

SCHEDULE I-3 : Rental Income from Municipal Properties [Code No. 130]

Code No. Particulars	As on 31.03.2015	As on 31.03.2014
130-10 Rent From Civic Amenities	12,37,704	10,17,543
130-20 Rent From Office Buildings	-	-
130-30 Rent From Guest Houses	-	-
130-40 Rent From Lease Land	-	-
130-80 Other Rents	-	-
Sub - Total	12,37,704	10,17,543
130-90 Less: Rent Remissions & Refunds	-	-
Total	12,37,704	10,17,543




 Executive Officer
 Chas Municipal Corporation


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MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 1st April 2014 to 31st March 2015

SCHEDULE I-4 : Fees & User Charges- Income head-wise [Code No. 140]

(All amount in Rupees)

Code No. Particulars	As on 31.03.2015	As on 31.03.2014
140-10 Empanelment & Registration Charges	-	-
140-11 Licensing(License Fee)	-	-
140-12 Fees for Grants of Permit	-	-
140-13 Fees for Certificate or Extract	-	31,58,092
140-14 Dev,Betterment, Demolition,Space Contribution,Parking Contributio	-	-
140-15 Regularization Fees	-	-
140-20 Penalties and Fines	-	-
140-40 Other Fees	-	-
140-50 User Fees	43,930	-
140-60 Entry Fees	45,82,379	6,81,775
140-70 Service/Administrative Charges	-	-
140-80 Other Charges	-	-
Sub - Total	46,26,309	38,39,867
140-90 Less: Rent Remissions & Refunds	-	-
Total	46,26,309	38,39,867

SCHEDULE I-5 : Sale and Hire charges- Income head- wise [Code No. 150]

Code No. Particulars	As on 31.03.2015	As on 31.03.2014
150-10 Product Sale	-	-
150-11 Sale of Forms and Publications	43,61,095	12,98,559
150-12 Sale of Store and Scrap	-	-
150-30 Sale of Others	-	-
150-40 Hire Charges for Vehicles	-	-
150-41 Hire Charges for Equipment	-	-
Total	43,61,095	12,98,559


SCHEDULE I-6 : Revenue Grants, Contribution and Subsidies [Code No. 160]

Code No. Particulars	As on 31.03.2015	As on 31.03.2014
160-10 Revenue Grant	126,34,432	72,97,561
160-20 Re-imburement of expenses	-	-
160-40 Contribution towards assets	152,43,443	181,59,959
Total	278,77,875	254,57,520

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

Code No. Particulars	As on 31.03.2015	As on 31.03.2014
170-10 Interest on Investments	-	-
170-20 Dividend	-	-
170-30 Income from projects taken up on commercial basis	-	-
170-40 Profit in Sale of Investments	-	-
170-80 Others	-	-
Total	-	-




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 Chas Municipal Corporation
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MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 01st April 2014 to 31st March 2015

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
210-10	Salaries and Allowances- Officers, Staff, Wage, Ex-Gratia, Bonus, Octroi, Bonus	94,13,201	109,43,854
210-20	Benefits and Allowances	3,26,625	33,34,631
210-30	Pension	-	-
210-40	Other Terminal and Retirement Benefits	66,435	7,08,833
Total		98,06,261	149,87,318

SCHEDULE I-11 : Administrative Expenses [Code No. 220]

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
220-10	Rent, Rates and Taxes	-	-
220-11	Office Maintenance	1,50,000	1,50,000
220-12	Communication Expenses	15,704	21,601
220-20	Books & Periodicals	-	-
220-21	Printing & Stationery	9,984	18,011
220-30	Travelling and Conveyance	-	69,942
220-40	Insurance	-	-
220-50	Audit Fees	-	-
220-51	Legal Fees	-	-
220-52	Professional and Other Fees	-	1,20,000
220-60	Advertisement and Publicity	2,97,127	1,65,191
220-61	Membership & subscriptions	-	-
220-80	Others (Adm. Expenses)	-	-
Total		4,72,815	5,44,745

SCHEDULE I-12 : Operations & Maintenance [Code No. 230]

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
230-10	Power & Fuel	11,47,077	12,72,241
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	55,183	-
230-40	Hire Charges	-	-
230-50	Repair & Maintenance-Infrastructure Assets	7,40,334	4,78,989
230-51	Repair & Maintenance- Civic Amenities	-	-
230-52	Repairs & Maintenance- Buildings	-	46,196
230-53	Repairs & Maintenance- Vehicles	4,98,647	4,02,543
230-59	Repair & Maintenance- Others	10,179	-
230-80	Other Operating & Maintenance Expenses	54,924	1,00,000
Total		25,06,344	22,99,969




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 Chas Municipal Corporation
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MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 01st April 2014 to 31st March 2015

(All amount in Rupees)

SCHEDULE I-13 : Interest and Finance charges [Code No. 240]

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
240-10	Interest on loans from Central Government	-	-
240-20	Interest on loans from State Government	-	-
240-30	Interest on loans from Government Bodies &	-	-
240-40	Interest on loans from International Agencies	-	-
240-50	Interest on loans from Banks & Other Financial	-	-
240-60	Other Interest	1,499	2,440
240-70	Bank Charges	-	-
240-80	Other Finance Expenses	-	-
Total		1,499	2,440

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

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
250-10	Election Expenses	3,00,660	3,05,535
250-20	Own Programmes (Festival Expenses)	-	-
250-30	Share in Programmes of others	-	-
Total		3,00,660	3,05,535

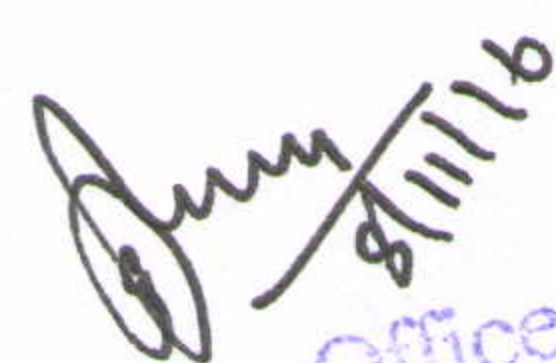
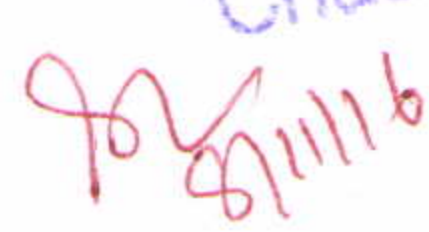
SCHEDULE I-15 : Revenue Grants , contribution and subsidies [Code No. 260]

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
260-10	Grants	126,34,432	72,97,565
260-20	Contributions	-	-
260-30	Subsidies	-	-
Total		126,34,432	72,97,565

SCHEDULE I-16 : Provision and Write off [Code No. 270]

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
270-10	Provisions for Doubtful receivables	-	-
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
Total		-	-




 Executive Officer
 Chas Municipal Corporation


MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 01st April 2014 to 31st March 2015

(All amount in Rupees)

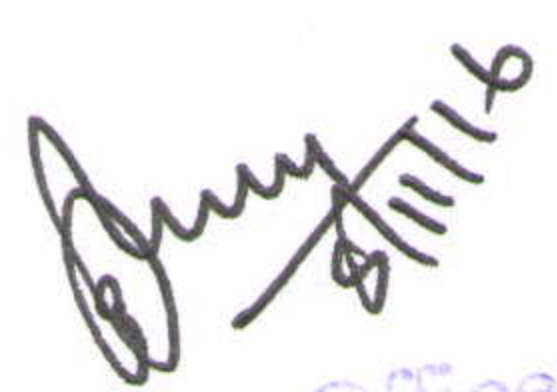
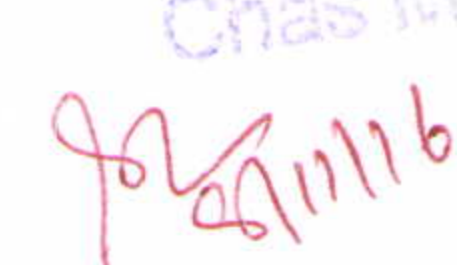
SCHEDULE I-17 : Miscellaneous Expenses [Code No. 271]

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	-
Total		-	-

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

Code No.	Particulars	As on 31.03.2015	As on 31.03.2014
Income			
280-10	Taxes	-	-
280-20	Other Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	-	-
Sub - Total		-	-
Expenses			
280-50	Refund of taxes	-	-
280-60	Refund of Other-Revenues	-	-
280-80	Other Expenses	-	-
Sub - Total		-	-
Total		-	-




 Executive Officer
 Chas Municipal Corporation


Schedule B-21A: Significant Accounting Policies and Notes to Accounts

I. Significant Accounting Policies

Important accounting policies to be followed by the municipal council in respect of accounting for its transactions and in the preparation and presentation of the financial statements are prescribed in the Jharkhand Municipal Accounting Manual (JMAM). All the policies are disclosed below as per JMAM.

1. Basis of Accounting

The financial statements are prepared on a going concern and under historical cost basis under accrual basis of accounting. The method of accounting is the double entry system.

2. Recognition of Revenue

i. Revenue

- a. Holding and other taxes are recognised in the period in which they become due and demands are ascertainable.
- b. Revenues in respect of Profession Tax on Organisations /entities are accrued in the year to which it pertains and when demands are raised.
- c. Advertisement taxes are accrued based on Demand or the Contract
- d. Revenue in respect of trade license Fees is accrued in the year to which it pertains and when demands are raised.
- e. Assigned revenue like Entertainment Tax, Duty/Surcharge on transfer of immovable properties are accounted during the year only upon actual receipt. However at year-end, they are accrued if sanction order (or proceedings) is passed and the amount is ascertained.
- f. Other incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not in regular course of operations, is recognised on actual receipt.

ii. Provisions against receivables

- a. Prudential norms are applied based on type of income and age of receivable. Based on the principle on provisioning, incomes that have been accrued and are doubtful of recovery are provided for.

3. Recognition of Expenditure

- a. Expenses on Salaries, bonus and other allowances are recognised as and when they are due for payment
- b. All revenue expenditures are treated as expenditures in the period in which they are incurred.
- c. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d. Provision for expenses are made at the year-end for all bills received up to a cut off date.




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4. Fixed Assets

i. Recognition

a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing the fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that date.

b. All assets costing less than Rs.5,000/- would be expensed / charged to Income & Expenditure Account in the year of purchase.

c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-.

ii Depreciation

a. Depreciation is provided on Straight Line Method

iii. Revaluation of Fixed Assets:

Revaluation of Fixed Assets:

- a. Revaluation of fixed assets is undertaken either at the time of issue of municipal Bonds or when commercial development / lease of properties are made.
- b. Increase in net book value arising on revaluation is credited to 'Revaluation Reserve Account'. Decrease in net book value is charged to Income and Expenditure account.
- c. Revaluation reserve is amortised by equivalent amount of depreciation charged on the Revalued portion of the cost of the fixed assets.

5. Borrowing cost

Borrowing cost is recognised as revenue expenditure on accrual basis except in the case of fixed assets.

6. Inventories

Inventories are valued as follows:

- a. Raw materials are valued at Cost based on first in first out method
- b. Finished goods are valued at lower of the cost or market value.

7. Grants

- a. General Grants, which are of revenue nature, are recognised as income on actual receipt
- b. Grants, which are re-imburement of specific revenue expenditure is recognised as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- c. Grant received towards capital expenditure is treated as a liability till such time the fixed asset is constructed or acquired. On construction/acquisition of fixed asset, the grant

corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to capital contribution

8. Employee benefits

- a. Separate Funds are formed for meeting the pension and other retirement benefits including Gratuity and Leave encashment.
- b. Contribution towards Pension and other retirement benefit funds are recognised as and when it is due.

9. Investments

- a. All investments are initially recognised at Cost. The cost of investment shall include cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.
- b. Long-term investments are carried at their cost. However in the event of any permanent diminution in their value as on the date of balance sheet, these are provided for.
- c. Short-term investments are carried at their cost or market value (if quoted) whichever is lower.

II. Notes to Accounts

1. Background

As part of financial reforms accrual based double entry accounting system under AMRUT guidelines and as per Jharkhand Municipal Accounting Manual (JMAM), the available accounting data for the FY 2014-15 was entered into customized TALLY ERP 9.3 Software. The financial statements presented herein are the outcome of this process. The quality and reliability of the financial statements presented herewith are dependent upon and subject to the quality and reliability of available accounting input supplied by the municipal council.

2. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles, guidelines of JMAM requires municipal council to make estimates and assumption that affect the reported balance of assets and liabilities and also disclosures relating to contingent liabilities as at the date of financial statements and reported such estimates relied upon includes provisions on tax Receivables, useful lives of fixed assets etc. Difference between the actual result and estimates are recognized in the period in which the results are known/ materialized.

3. Recognition of Revenue

A. Revenue in respect of Rent from Properties:

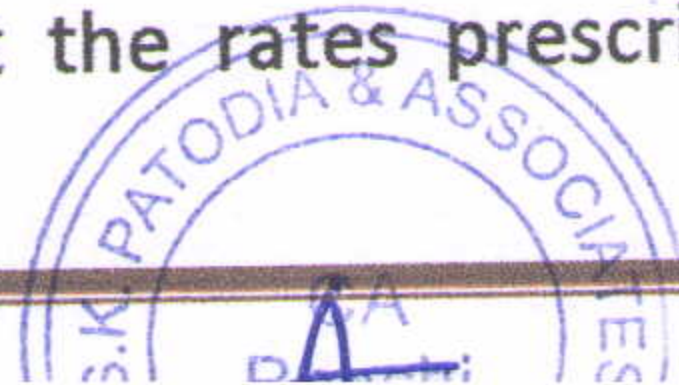
In case of revenue in respect of Rent from Properties as demand is not raised in regular course of operations, same has been raised demand & is recognized on actual receipt basis.

4. Recognition of Expenditure

A. Depreciation on Fixed Assets:

- Rate and Manner

Depreciation shall be charged on the fixed assets as per the Straight Line Method (SLM) at the rates prescribed in Annexe -5 in the JMAM. The



Depreciation shall be applied to the Group of assets in a class and not to individual assets.

In case of Fixed Assets created out of grant fund or transferred from WIP to respective Fixed Assets, depreciation is calculated on the concept of "PUT TO USE" basis.

- Accounting Treatment & Disclosure thereof
Depreciation provided during the year on fixed assets are credited to accumulated depreciation account, the balance whereof is carried over to next year.

- Fully depreciated assets
Assets which have been fully depreciated but still in active use by the municipal council are disclosed in financial statements at gross value along with accumulated depreciation thereon. Such assets are written off only when formally recognized as an item of scrap due to its retirement from active use by the municipal council.

- B. Provision against Receivables:
As the Municipal Council does not have detailed bifurcation which is required, it is very difficult for us to identify the ageing.
Additionally, amount deposited in bank does not provide bifurcation on heads for which such amount is collected.

5. Treatment of Grants

- A. Opening Balances of Grants:
Opening Balance of Grant is taken on basis of grant shown as unutilised in previous year grant utilisation register.

- B. Additions/deductions during the year:
Grant received from government agencies are credited directly to respective Grant fund liability account and expenditure incurred there from is debited to respective expenditure control account. At the Year end, accumulated balances in control accounts are transferred to individual Assets /capital work in progress/specific revenue expenditure accounts as the Case may be. On the other side, funds equal to capital expenditure incurred during the year against grants are transferred to capital contribution from grant liability. Whereas funds equal to revenue expenditure incurred against grants are transferred to revenue grants in income side of Income & Expenditure A/c.

In several cases where any revenue expense incurred by Municipal Council in regular course of activity is met by grant fund the expenditure is directly charged to concerned expenditure account instead of First charging it to expenditure control account and then transferring it to revenue.




Executive Officer
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**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS OF
CHAS MUNICIPAL CORPORATION**

2015

Details of Unutilized Grant as on 31.3.2015

Particulars	Opening Balance	Grant Utilised	Grant Received	Closing Balance
32010 - Central Government	8324691.00 Cr	7157714.00	40971635.00	42138612.00 Cr
32010-04- SJSRY/ NULM	824691.00 Cr	577905.00	1921635.00	2168421.00 Cr
3201007 13 Finance Commission Grant	7500000.00 Cr	6579809.00	39050000.00	39970191.00 Cr
32020 - State Government	83490856.00 Cr	94928854.00	102094996.00	90656998.00 Cr
32020-01- Salary Grant	561453.00 Cr	2101782.00	1679872.00	139543.00 Cr
3202007 Sochalay Grant (Toilet)	1487037.00 Cr		2239299.00	3726336.00 Cr
3202008 Nikay Renovation/Capacity Building	50157.00 Cr	300000.00	800000.00	550157.00 Cr
3202009 Nagrik Suvidha	20079940.00 Cr	16553088.00	9758148.00	13285000.00 Cr
3202010 Consultancy Fund	18382620.00 Cr		4276340.00	22658960.00 Cr
3202011 Double Entry Fund	428523.00 Cr			428523.00 Cr
3202013 Tubewell Repair & Sanitation Grant	436330.00 Cr	531472.00	9701889.00	9606747.00 Cr
3202015 - Honorarium Grant		2065001.00	2421000.00	355999.00 Cr
3202015. Honorarium Grant for JE	129000.00 Cr	489000.00	360000.00	
3202019 - SWM	1650000.00 Cr			1650000.00 Cr
32020-20 Misc Grant	242146.00 Cr			242146.00 Cr
3202020- MLA Fund	8449611.00 Cr	22603307.00	22767100.00	8613404.00 Cr
3202021 Ray Cell		3902250.00	3969250.00	67000.00 Cr
3202023 MMY	8100000.00 Cr	4954080.00	6114500.00	9260420.00 Cr
32020-24- Road Grant	13092983.00 Cr	27514117.00	30192228.00	15771094.00 Cr
32020-25- Sewerage and Drainage Grant	8725556.00 Cr	13681257.00	6015370.00	1059669.00 Cr
707800 Urban Poverty Alleviation	1675500.00 Cr	233500.00	1800000.00	3242000.00 Cr
32030 - Grants From Other Government Agencies	576035.00 Cr		8638700.00	9214735.00 Cr
BRGF District Fund	576035.00 Cr		8638700.00	9214735.00 Cr
Grand Total	92391582.00 Cr	102086568.00	151705331.00	142010345.00 Cr



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Chas Municipal Corporation
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6. Other Disclosures

1. (A). The Municipal Council has not maintained a separate register for the security Deposit, Earnest Money Deposit, Retention Money, Drainage Deposit Waterworks Deposit, Tender Money Deposit, Performance Guarantee etc. Further that it has not updated the records of whatever deposits maintained by it. Hence the liability in respect of unclaimed deposits disclosed in the Balance Sheet is only to the extent of availability of information from whatever records available in that respect.

(B). Single cash book is maintained having transaction of all bank account including treasury. Entry has not been properly distinguished as to form which bank account, it has been done. Also balance of different bank is not taken into consideration while recording transaction in cash book.

2. The municipal council is yet to undertake a formal exercise to identify the time barred claims with respect to outstanding deposits/credit balance at year end keeping in view special provision under municipal enactments, if any, as well as general law in this regard and cleanup its liability against outstanding deposits to that extent by forfeiting eligible deposits.

3. The Municipal Council has not maintained unpaid/pending bills register. Hence Revenue expenditure incurred during the year but not paid for could not have been included in the Financial Statements. However, Provision has been made for the expenditure incurred for the year base on the cash book verification and documentary evidence provided up to the cut off date 31st May of the next year.

4. Provisions, contingent Liabilities & contingent Assets involving a substantial degree of estimation in measurement are recognized when there is present obligation as a result of past events and it is probable that there will be an outflow of resources.

5. Debit / Credit balance in Loans & Advances, Balances of sundry creditors & debtors are subject to confirmation / reconciliation and Consequent modifications, if any.

6. Accounting of the municipal council was done based on the source document provided to us during the period of accounting. If the same changes subsequently then Final accounts prepared by us won't stand reliable and reflect true and fair view.

7. These being the ground realities, there might be possibility that these financial statements may not cover assets/ liabilities existing at balance sheet date, if any, but unknown to the appropriate authority of the municipal council. Any error or omission if noticed shall be incorporated by making an adjustment through an 'Opening balance sheet adjustment A/C. To that extent, these financial statements are not showing true and fair view of state of affairs of the municipal council as on reported date.

8. The figures in the financial statements have been rounded off to the nearest Rupee.

9. Previous year figures were regrouped or rearranged were ever required.

10. Only utilised value of Revenue Grant has been transferred to Income side of Income and Expenditure A/c, balance amount unutilised during the year has been shown in liability of Municipal Corporation.
11. Interest income is accounted for on Cash/Receipt basis as data regarding interest accrued but not received is not available.
12. Electricity bill and telephone bills are paid on irregular intervals and no record is maintained for due amount, hence same is considered as expenses on payment basis.
13. Stocks purchased for sanitation are consumed within the same year hence no closing stock for the same is available.
14. Capital Contribution has been derived from unutilised grant details maintained by corporation, copy of same has been attached with the financial statements.
15. Depreciation has been charged as per useful life prescribed in JMAM and depreciation on assets constructed during the year has been adjusted through capital contribution via contribution towards fixed assets.
16. A confirm by corporation and as verified by us on the basis of information/ data provided by corporation, waterways project which was started before 01st April 2012 still not completed at the end of the year hence the total amount disbursed for the Project till the end of year (31.03.2015) is in work in progress.
17. The List of new ledger will be shared once we complete accounting up to 2015-16
18. Profit of various financial years vary largely due to difference in interest received during various financial years, in FY 2012-13 & 2013-14 there was huge balance in Water Supply bank a/c and solid waste bank a/c hence in those years interest from bank a/c was huge as compared to this financial year.
19. Few creditor are showing debit balance because payment of same was done by end of current year however bill & asset capitalisation is done in beginning of next year.
20. Assets during year & CWIP in total is much greater as compared to amount capital contribution because CWIP include payment of 8 crore for water project from grant previously received in Bank A/c instead of Treasury hence same was not covered in Grant Fund available.
21. Balance as per Unutilised Grant list does not matches with Balance as per Tally Grant Details due to following reason :-

Balance as per Unutilised Grant List	13,31,29,499/-
Adjustment:-	
Add: - Amount received in HDFC not recorded in Grant List	
NULM	45,47,825/-
BRGF	86,38,700/-
Balance as per Tally Grant Details	<u>14,63,16,024/-</u>

22. Adjustment Made due to unavailability of records:

During the year the following adjustments were made since the relevant records were not found with the corporation.

- Assets purchased other than from Grant Fund has not been accounted for in Scheme Register hence complete and proper data regarding the same is not available, therefore recording of such assets has been done on best of data available.
- Bank Statements of few bank accounts are not available and accounts has been prepared on the basis of cash book hence Bank reconciliation statement preparation is not possible, also the corporation is having two auto sweep bank accounts (ANDHRA BANK A/c – 1212100299900121 & ANDHRA Bank A/c No – 121210029900122) whose balance details cannot be derived with accuracy hence reconciliation of same is also not possible.

For: S K Patodia & Associates.

**(Chartered Accountants)
FRN: 112723W**

*Arun
Poddar*

**Arun Poddar
Partner**

Date: *8/11/2016*

For: Chas Municipal Corporation

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**Executive Officer
Chas Municipal Corporation**

Date:

8/11/16



Chas Municipal Corporation
Chas(Bokaro)
Jharkhand

Trial Balance

1-Apr-2014 to 31-Mar-2015

Particulars	Opening		Closing
	Balance	Credit	Balance
Current Assets	265563370.00 Dr	173581947.48	242758761.48 Dr
Bank Accounts	265563370.00 Dr	173581947.48	242758761.48 Dr
4502501 Treasury A/c	92693648.00 Dr	136823131.00	133129499.00 Dr
ANDHRA BANK A/c - 1212100299900121	145622632.00 Dr	477.00	65623058.00 Dr
Andhra Bank A/c 121211011000403 (Municipal Fund)	1911770.00 Dr	17225937.00	2832686.00 Dr
ANDHRA Bank A/c No - 121210029900122	19707786.00 Dr	3898205.00	23605923.00 Dr
BANK OF INDIA A/C - 479610210000001(NULM)		200261.78	200261.78 Dr
Bank of India A/c 585510210000002 (Water Supply)	34473.00 Dr	833573.70	664391.70 Dr
HDFC Bank A/c 05291450000020 (MF UBSP)	3084980.00 Dr	858242.00	3943222.00 Dr
HDFC Bank A/c 50100039823694 (NULM)		4975375.00	1484894.00 Dr
HDFC Bank Ac -50100090490813 (BRGF)		8667101.00	8667101.00 Dr
SBI A/c No - 10854155834 (Disaster Fund)	2508081.00 Dr	99644.00	2607725.00 Dr
1 - Revenue Income		18788560.00	69397901.12
110 - Tax Revenue		18788560.00	26568488.26
11001 - Holding Tax			7779928.26
11001-01 - Holding Tax From Residancial Building			7660928.26
11001-03 - Holding Tax From State Govt. Building			119000.00
130 - Rental Income From Municipal Properties			1237704.00
13010 - Rent From Civic Amenities			1237704.00
13010-02 - Rent From Shopping Complexes			1237704.00
140 - Fees & User Charges			4626309.00
14040 - Other Fees			43930.00
14040-06- House Connection for Water			43930.00
14050 - User Charges			4582379.00
14050-16- Water User Charges			4582379.00
150 - Sale & Hire Charges			4361094.74
15011 - Sale of Forms & Publications			4361094.74
15011-01- Sale of Tender Forms			4361094.74
160 - Revenue Grants, Contribution & Subsidies			27877874.64
16010 - Revenue Grants			12634432.00
16010-01- Salary Grant			2343928.00
1601014 Honorarium Grant			2425001.00
1601015 Tubewell Repair Grant			531472.00
16010-18 NULM Revenue Grant			3431781.00
16010-19 Ray Expenses			3902250.00
16040- Contribution Towards Assets			15243442.64
16040-01- Contribution Towards Fixed Assets			15243442.64
171 - Interest Earned			4491531.48
17110 - Interest From Bank Accounts			4491531.48
17110-01 - Interest From Bank Accounts			4491531.48
180 - Other Income			234899.00
18080 - Miscellaneous Income			234899.00
18080-10- Sale of Scrap and Material			49442.00
18080-11- Penalties/Damages From Contractors			185457.00
2 - Revenue Expenditure		60279566.50	9202651.00
210 - Establishment Expenses		18477440.00	8671179.00
21010 - Salaries, Wages And Bonus		13689880.00	4276679.00
21010-01- Basic Salary		2169542.00	2169542.00
21010-05- Wages		11520338.00	2107137.00
21020 - Benefits And Allowances		4721125.00	4394500.00
2102010 Honorarium to Corporator		4214500.00	4214500.00
21020-10- Honorarium to Corporators J.E		180000.00	180000.00
21020-12- Office Contingencies		326625.00	326625.00
21040 - Other Terminal & Retirement Benefits		66435.00	66435.00
21040-06- Contribution to PF Funds		66435.00	66435.00
220 - Administrative Expenses		472815.00	472815.00
22011 - Office Maintenance		150000.00	150000.00
22011-01- Electricity Expenses		150000.00	150000.00
22012 - Communication Expenses		15704.00	15704.00



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22012-01 - Telephone Expenses
 22021 - Printing and Stationery
 22021-02 - Stationery
 22060 - Advertisement And Publicity
 22060-02- Advertisement and Publicity
 230 - Operations & Maintenance
 23010 - Power & Fuel
 23010-02 - Diesel Expenses
 23030 - Consumption of Stores
 23030-10- Sanitary and Conservancy Store
 23050 - Repairs & Maintenance Infrastructure Assets
 23050-01- Repair and Maintenance-Roads and Pavements
 23050-03- Repair and Maintenance-Water Supply
 23050-04- Repair and Maintenance-Sewerage and Drainage
 23050-05- Repair and Maintenance-Street Light Posts
 23053 - Repairs & Maintenance Vehicles
 23053-05- Cranes
 23053-07- Tankers
 23053-09 Tractor
 23053-11 Loaders
 23059 - Repairs & Maintenance Others
 2305903 Repair & Maintenance Office Equipment
 23080 - Other Operating & Maintenance Expenses
 23080-06 - Sanitation Expences
 240 - Interest & Finance Charges
 24070 - Bank Charges
 24070-01- Bank Charges
 250 - Programme Expenses
 25020 - Own Programme
 25020-01- Own Programmes
 260 - Revenue Grants, Contribution and Subsidies
 26010 - Grants
 2601002-01 Salary From Grant
 2601002-02 Honorarium From Grant
 2601002-03 Tubewell Repair From Grant Fund
 2601002-05 NULM Expences
 26010-06 Expences From Grant
 272 - Depreciation
 27220 - Buildings
 27220-01- Office Building
 27220-05- Municipal Halls, Shops, Town Halls
 27220-06- Park Buildings
 2722007 Public Facility
 2722009 - Sochalay
 2722010 - Bus Stand
 2722011 Samshan Ghat
 27230 - Roads & Bridges
 27230-01- Roads and Pavements-Concrete
 27230-02- Roads and Pavements-Black Topped
 27231 - Sewerage And Drainage
 27231-02- Drains-Open
 27231-04- Culverts
 27232 - Waterways
 27232-01- Water Pipelines
 27232-02- Deep Tube Wells
 27232-03- Water Tanks
 27233 - Public Lighting System
 27233-01- Lamp Posts
 2723303 - CFL Lamp
 27240 - Plant & Machinery
 27240-11- Loaders
 2724017 - Fogging Machine
 2724018 - Drain Cleaning Machine
 2724019 - Generator Set
 27250 - Vehicles
 27250-06- Trucks
 27250-07- Tankers
 27250-09- Tractors
 2725011 - Thela

	15704.00	15704.00 Dr
	9984.00	9984.00 Dr
	9984.00	9984.00 Dr
	297127.00	297127.00 Dr
	297127.00	297127.00 Dr
	3037816.00	531472.00 2506344.00 Dr
	1147077.00	1147077.00 Dr
	1147077.00	1147077.00 Dr
	55183.00	55183.00 Dr
	55183.00	55183.00 Dr
	1271806.00	531472.00 740334.00 Dr
	5000.00	5000.00 Dr
	531472.00	531472.00
	203516.00	203516.00 Dr
	531818.00	531818.00 Dr
	498647.00	498647.00 Dr
	201228.00	201228.00 Dr
	6500.00	6500.00 Dr
	286209.00	286209.00 Dr
	4710.00	4710.00 Dr
	10179.00	10179.00 Dr
	10179.00	10179.00 Dr
	54924.00	54924.00 Dr
	54924.00	54924.00 Dr
	1499.00	1499.00 Dr
	1499.00	1499.00 Dr
	1499.00	1499.00 Dr
	300660.00	300660.00 Dr
	300660.00	300660.00 Dr
	300660.00	300660.00 Dr
	12634432.00	12634432.00 Dr
	12634432.00	12634432.00 Dr
	2343928.00	2343928.00 Dr
	2425001.00	2425001.00 Dr
	531472.00	531472.00 Dr
	3431781.00	3431781.00 Dr
	3902250.00	3902250.00 Dr
	25354904.50	25354904.50 Dr
	2809022.44	2809022.44 Dr
	78979.52	78979.52 Dr
	80090.45	80090.45 Dr
	14854.70	14854.70 Dr
	1281459.97	1281459.97 Dr
	962898.93	962898.93 Dr
	216666.67	216666.67 Dr
	174072.20	174072.20 Dr
	14052721.88	14052721.88 Dr
	13411311.21	13411311.21 Dr
	641410.67	641410.67 Dr
	4095392.53	4095392.53 Dr
	4059720.27	4059720.27 Dr
	35672.26	35672.26 Dr
	1085505.80	1085505.80 Dr
	217237.50	217237.50 Dr
	801278.80	801278.80 Dr
	66989.50	66989.50 Dr
	802355.40	802355.40 Dr
	702355.40	702355.40 Dr
	100000.00	100000.00 Dr
	414549.20	414549.20 Dr
	148000.00	148000.00 Dr
	119550.00	119550.00 Dr
	112000.00	112000.00 Dr
	34999.20	34999.20 Dr
	1092585.80	1092585.80 Dr
	237900.00	237900.00 Dr
	98000.00	98000.00 Dr
	139198.00	139198.00 Dr
	197287.80	197287.80 Dr



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 9/11/16

2725012 - Dumper Placer
 2725013 Tempo Tipper
 27260 - Office & Other Equipments
 27260-01- Computers
 27260-09- Air Conditioners
 2726012 - Dustbin
 2726013 - Park Amenities
 27270 -Furniture, Fixtures, Fittings&Electrical Appliance
 27270-03- Chairs
 27270-04- Tables
 2727007 - Almirah
 27280 - Other Fixed Assets (Please Specify)
 27280-01- Software Licensee Fees

3 - Capital Receipts & Liabilities

310 - Municipal (General) Fund
 31010 - Municipal Fund
 31010-01 - Municipal Fund
 31090 - Excess of Income Over Expenditure
 31090-01 - Excess of Income Over Expenditure
 312 - Reserve Funds
 31210 - Capital Contribution
 31210-01 - Capital Contribution
 320 - Grants, Contribution for Specific Purposes
 32010 - Central Government
 32010-04- SJSRY/ NULM
 3201007 13 Finance Commission Grant
 32020 - State Government
 32020-01- Salary Grant
 3202007 Sochalay Grant (Toilet)
 3202008 Nikay Renovation/Capacity Building
 3202009 Nagrik Suvidha
 3202010 Consultancy Fund
 3202011 Double Entry Fund
 3202013 Tubewell Repair & Sanitation Grant
 3202015 - Honorarium Grant
 3202015. Honorarium Grant for JE
 3202019 - SWM
 32020-20 Misc Grant
 3202020- MLA Fund
 3202021 Ray Cell
 3202023 MMY
 32020-24 Urban Poverty Alleviation
 32020-25- Road Fund
 32020-25- Sewerage and Drainage Fund
 32030 - Grants From Other Government Agencies
 32030-01 BRGF District Fund
 340 - Deposits Received
 34010 - From Contractors/Suppliers
 34010-02- Security Deposit
 350 - Other Liabilities
 35010 - Creditors
 35010-01 - Suppliers
 Bhalotia & Co.
 Binod Kr. Prasad A/c
 Gaurav Earth Movers Equipments (P) Ltd
 Kamal Trading
 M/s P.R. Enterprises A/c
 Sahu Pustak Bhandar
 Sandilya Data Managment Ltd A/c
 Sati Textiles
 35010-02 - Contractors
 Abhishek Enterprise
 Adity Enterprises
 Agarwal Glam
 Ajit Repairing A/c
 AKASH CONSTRUCTION
 Akhilesh Pd. Singh A/c
 Ambuj Kr Mahaths
 Amrendra Kumar A/c

	381500.00		381500.00 Dr
	38700.00		38700.00 Dr
	788293.60		788293.60 Dr
	6640.00		6640.00 Dr
	37893.60		37893.60 Dr
	700260.00		700260.00 Dr
	43500.00		43500.00 Dr
	125287.80		125287.80 Dr
	17207.20		17207.20 Dr
	20571.50		20571.50 Dr
	87509.10		87509.10 Dr
	89190.05		89190.05 Dr
	89190.05		89190.05 Dr
820754417.78 Cr	214915567.64	339648135.00	945486985.14 Cr
683554706.20 Cr			683554706.20 Cr
659510089.20 Cr			659510089.20 Cr
659510089.20 Cr			659510089.20 Cr
24044617.00 Cr			24044617.00 Cr
24044617.00 Cr			24044617.00 Cr
40129374.58 Cr	15243442.64	86649063.00	111534994.94 Cr
40129374.58 Cr	15243442.64	86649063.00	111534994.94 Cr
40129374.58 Cr	15243442.64	86649063.00	111534994.94 Cr
92391582.00 Cr	105526995.00	156253156.00	143117743.00 Cr
8324691.00 Cr	10355995.00	45519460.00	43488156.00 Cr
824691.00 Cr	3776186.00	6469460.00	3517965.00 Cr
7500000.00 Cr	6579809.00	39050000.00	39970191.00 Cr
83490856.00 Cr	95171000.00	102094996.00	90414852.00 Cr
561453.00 Cr	2101782.00	1679872.00	139543.00 Cr
1487037.00 Cr		2239299.00	3726336.00 Cr
50157.00 Cr	300000.00	800000.00	550157.00 Cr
20079940.00 Cr	16553088.00	9758148.00	13285000.00 Cr
18382620.00 Cr		4276340.00	22658960.00 Cr
428523.00 Cr			428523.00 Cr
436330.00 Cr	531472.00	9701889.00	9606747.00 Cr
	2065001.00	2421000.00	355999.00 Cr
129000.00 Cr	489000.00	360000.00	
1650000.00 Cr			1650000.00 Cr
242146.00 Cr	242146.00		
8449611.00 Cr	22603307.00	22767100.00	8613404.00 Cr
	3902250.00	3969250.00	67000.00 Cr
8100000.00 Cr	4954080.00	6114500.00	9260420.00 Cr
1675500.00 Cr	233500.00	1800000.00	3242000.00 Cr
13092983.00 Cr	27514117.00	30192228.00	15771094.00 Cr
8725556.00 Cr	13681257.00	6015370.00	1059669.00 Cr
576035.00 Cr		8638700.00	9214735.00 Cr
576035.00 Cr		8638700.00	9214735.00 Cr
3474798.00 Cr	2791030.00	3450784.00	4134552.00 Cr
3474798.00 Cr	2791030.00	3450784.00	4134552.00 Cr
3474798.00 Cr	2791030.00	3450784.00	4134552.00 Cr
1203957.00 Cr	91354100.00	93295132.00	3144989.00 Cr
	84958085.00	84521430.00	436655.00 Dr
	1570192.00	1570192.00	
	53827.00	53827.00	
	577905.00	577905.00	
	68544.00	68544.00	
	6300.00	6300.00	
	233500.00	233500.00	
	9984.00	9984.00	
	567369.00	567369.00	
	52763.00	52763.00	
	83387893.00	82951238.00	436655.00 Dr
	1100321.00	1100321.00	
	785726.00	785726.00	
	134401.00	134401.00	
	95000.00	95000.00	
	767964.00	767964.00	
	185014.00	185014.00	
	357261.00	357261.00	
	396169.00	396169.00	



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 Executive Officer

Amulya Raten Singh
Anup Eng Corporation
A One Enterprises
Apsara Construction A/c
A.R. Const & Supplier
Arisingh Son
Arjun Enterprises
Ashish Enterprises
Aswini Kr. Jha A/c
Baikunth Pd. Singh
Basudeo Pd. Singh
Bharat Associates A/c
Bibha Devi A/c
Bihari & Sons
Bikash Ch.Char A/c
B.K.Pandey
Bokaro Tent House
Chaitanya Enterprise A/c
Devashish Dutta A/c
Diamond Enterprise
Dina Nath Sharma
Dinesh Kumar Singh A/c
D.S.Enterprises
Faiz Construction A/c
Golden Tent House A/c
Gopinath Panl
Haider Ali A/c
Himalaya Construction
Inframoves(P) Ltd. A/c
Irfa Construction A/c
JAI BHARAT CONSTRUCTION
Jai Ma Construction
Jai Mata Di A/c
Jamila Enterprises
Janta Decoraters
Jayshree Tent House
Jitendra K.Dutta
J.P. CONSTRUCTION
J.P.Enterprises
Jubil Ahmed
KALIPADA MAHATHA
Keshav Enterprises
Khagendra N.Mahaths
Krishna Enterprises A/c
Lakhindra Hansda A/c
Lalan Kumar
Lal Bahadur Rai
Lal Md Anshari A/c
Maa Bhawani Ent.
Maa Construction A/c
Maa Vindeshwari Enterprise
Magadh Construction
Maheshwari Pd. Singh
Mamta Enterprise
Manjeet Singh A/c
Mishra Brothers A/c
Modern Light &Sound A/c
Monoj Kumar A/c
Monu Gorai A/c
Narayan Enterprises
Neeraj Cons.
Neha Enterprises A/c
Nupur Construction
Pandav Construction
Pappu Cons.
Parikshit Kr Mahaths
Parth Pratim Singh
Payal Construction
P.C Paul & Co.

101559.00	101559.00	
102600.00	102600.00	
603864.00	603864.00	
864798.00	864798.00	
538114.00	538114.00	
628482.00	628482.00	
311143.00	311143.00	
356236.00	356236.00	
5000.00	5000.00	
810424.00	810424.00	
308354.00	308354.00	
514138.00	514138.00	
311180.00	311180.00	
239190.00	239190.00	
46563.00	46563.00	
678984.00	678984.00	
41760.00	41760.00	
1068543.00	1068543.00	
91697.00	91697.00	
815188.00	815188.00	
1067553.00	1067553.00	
4710.00	4710.00	
6500.00	6500.00	
865778.00	865778.00	
54840.00	54840.00	
370106.00	370106.00	
9363.00	9363.00	
659921.00	659921.00	
80628.00	80628.00	
721708.00	721708.00	
708030.00	708030.00	
484925.00	484925.00	
1877041.00	1877041.00	
1420034.00	1420034.00	
58000.00	58000.00	
32980.00	32980.00	
70000.00	70000.00	
647009.00	647009.00	
535806.00	535806.00	
278037.00	278037.00	
183397.00	183397.00	
141545.00	141545.00	
324897.00	324897.00	
1019936.00	1019936.00	
43200.00	43200.00	
2736902.00	2736902.00	
185629.00	185629.00	
228667.00	228667.00	
1597490.00	1208833.00	388657.00 Dr
426152.00	426152.00	
535420.00	535420.00	
3031801.00	3031801.00	
632718.00	632718.00	
1217946.00	1217946.00	
186652.00	186652.00	
157819.00	157819.00	
300000.00	300000.00	
1045250.00	1045250.00	
74812.00	74812.00	
2162238.00	2162238.00	
865848.00	865848.00	
770268.00	770268.00	
906731.00	906731.00	
310672.00	310672.00	
531472.00	531472.00	
458736.00	458736.00	
20633.00		20633.00 Dr
1298365.00	1298365.00	
1728776.00	1728776.00	



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Pioneer Cons Comp A/c		823031.00	823031.00	
Popular Tyre A/c		42693.00	42693.00	
Prabhas Kr		308582.00	308582.00	
Prabhas Shankar Singh A/c		569614.00	569614.00	
Prakash Babu		186520.00	186520.00	
PRAMOD KR. TOPARIA		791263.00	791263.00	
Raj Kishore Singh A/c		186650.00	186650.00	
Raj Kumar Kejriwal		1473898.00	1473898.00	
Ranjeet Kr. Singh		686627.00	686627.00	
Rita Devi A/c		529109.00	529109.00	
R.R.Construction A/c		577157.00	577157.00	
R.R.Light A/c		231818.00	231818.00	
Sachin Dutta A/c		137721.00	137721.00	
Sahid Ansari A/c		189495.00	189495.00	
Sahil Constrution		700618.00	723253.00	22635.00 Cr
Saluja Tent House A/c		106780.00	106780.00	
Samrat Construction A/c		286222.00	286222.00	
Sania Enterprises		514592.00	514592.00	
SANTOSH Kr.Singh		996157.00	996157.00	
Shambhu Prasad A/c		145176.00	145176.00	
Sharma Construction A/c		371534.00	371534.00	
Shipra Enterprises		1925262.00	1925262.00	
Shivam Enterprises		1257163.00	1257163.00	
Shradhanand Sahi		103673.00	103673.00	
Shree Tradins Co. A/c		915457.00	915457.00	
Shree Vishnu Traders A/c		871218.00	871218.00	
Shri Ram Enterprises A/c		792263.00	792263.00	
Shristi Enterprises A/c		479754.00	479754.00	
Sitaram Mahaths A/c		440899.00	440899.00	
Surendra Tewari		18998884.00	18948884.00	50000.00 Dr
Suryodaya Cons. A/c		645382.00	645382.00	
U.B. Singh & Co.		618990.00	618990.00	
Usha Automobiles		1147077.00	1147077.00	
35011 - Employee Liabilities	884225.00 Cr	884225.00		
35011-11 - Wages Payble	884225.00 Cr	884225.00		
35013 - Outstanding Liabilities			150000.00	150000.00 Cr
35013-02 - Electricity Bill Outstanding			150000.00	150000.00 Cr
35020 - Recoveries Payable	319732.00 Cr	5511790.00	8623702.00	3431644.00 Cr
35020-06- TDS From Contractors		1239140.00	1537553.00	298413.00 Cr
35020-10-Sales Tax Payable		2163282.00	3630006.00	1466724.00 Cr
3502011Royalty	319732.00 Cr	1567572.00	2730739.00	1482899.00 Cr
3502012 Labour Cess		541796.00	725404.00	183608.00 Cr
4 - Capital Expenditure & Assets	555191047.78 Dr	219259123.26	72189521.76	702260649.28 Dr
410 - Fixed Assets	264151179.00 Dr	92001488.00		356152667.00 Dr
41010 - Land	8203426.00 Dr	2120134.00		10323560.00 Dr
41010-03- Parks	5700440.00 Dr	794200.00		6494640.00 Dr
4101007 - Land on Which Construction Is Done	11.00 Dr			11.00 Dr
4101008 - Pond	2502975.00 Dr	1325934.00		3828909.00 Dr
41020 - Buildings	66936600.00 Dr	20868176.00		87804776.00 Dr
41020-01- Office Buildings	1246549.00 Dr	2245673.00		3492222.00 Dr
41020-04- Public Conveniences	28189436.00 Dr	11903688.00		40093124.00 Dr
41020-05- Municipal Halls, Shops, Town Halls	6.00 Dr	4805427.00		4805433.00 Dr
41020-06- Park Buildings (Cafeteria)	445641.00 Dr			445641.00 Dr
41020-09- Sochalay (Toilet)	28886968.00 Dr			28886968.00 Dr
4102010 Bus Stand	6500000.00 Dr			6500000.00 Dr
41020-11 Samshan Ghat	1668000.00 Dr	1473388.00		3141388.00 Dr
41020-12 Sarna Sthl Boundary Wall and Shed		440000.00		440000.00 Dr
41030 - Roads	92824408.00 Dr	48198838.00		141023246.00 Dr
41030-01- Roads and Pavements-Concrete	90365092.00 Dr	48198838.00		138563930.00 Dr
41030-02- Roads and Pavements-Black Topped	1924232.00 Dr			1924232.00 Dr
41030-06- Culverts	535084.00 Dr			535084.00 Dr
41031 - Sewerage And Drainage	46727397.00 Dr	18276577.00		65003974.00 Dr
41031-02- Drains-Open	46727397.00 Dr	18276577.00		65003974.00 Dr
41032 - Waterways	15969096.00 Dr	1289889.00		17258985.00 Dr
41032-01- Water Pipelines	4028940.00 Dr	286870.00		4315810.00 Dr
41032-02- Deep Tube Wells	11940156.00 Dr	333124.00		12273280.00 Dr
41032-07 Small Water Tank		669895.00		669895.00 Dr
41033 - Public Lighting	8843554.00 Dr			8843554.00 Dr
41033-01 - Lamp Posts	8343554.00 Dr			8343554.00 Dr



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4103303 CFL Street Light	500000.00 Dr		500000.00 Dr
41040 - Plant & Machinery	4364492.00 Dr		4364492.00 Dr
41040-11- Loaders	1699000.00 Dr		1699000.00 Dr
4104017 - Fogging Machine	1195500.00 Dr		1195500.00 Dr
4104018 - Drain Cleaning Machine	1120000.00 Dr		1120000.00 Dr
4104019 Generator Set	349992.00 Dr		349992.00 Dr
41050 - Vehicles	11421439.00 Dr		11421439.00 Dr
41050-03- Cars	495000.00 Dr		495000.00 Dr
41050-06- Trucks	2379000.00 Dr		2379000.00 Dr
41050-07- Tankers	980000.00 Dr		980000.00 Dr
41050-09- Tractors	2246000.00 Dr		2246000.00 Dr
4105011 Thela	1119439.00 Dr		1119439.00 Dr
4105012 - Dumper Placer	3815000.00 Dr		3815000.00 Dr
4105013 Tempo Tipper	387000.00 Dr		387000.00 Dr
41060 -Office & Other Equipments	7873136.00 Dr	102600.00	7975736.00 Dr
41060-01- Computers & Printers	159200.00 Dr		159200.00 Dr
41060-09- Air Conditioners	378936.00 Dr		378936.00 Dr
4106012 - Dustbin	6900000.00 Dr	102600.00	7002600.00 Dr
4106013 - Park Amenities	435000.00 Dr		435000.00 Dr
41070 -Furniture, Fixtures,Fitting & Electrical Appliance	683523.00 Dr	577905.00	1261428.00 Dr
41070-03- Chairs	176176.00 Dr		176176.00 Dr
41070-04- Tables	210161.00 Dr		210161.00 Dr
4107007 Almirah	297186.00 Dr	577905.00	875091.00 Dr
41080 - Other Fixed Assets	304108.00 Dr	567369.00	871477.00 Dr
41080-01- Software License Fees	304108.00 Dr	567369.00	871477.00 Dr
411 - Accumulated Depreciation	121800280.22 Cr	25354904.50	147155184.72 Cr
41120 - Buildings	16108323.15 Cr	2809022.44	18917345.59 Cr
41120-01- Office Buildings	75783.07 Cr	78979.52	154762.59 Cr
41120-04- Public Conveniences	5799871.01 Cr	1281459.97	7081330.98 Cr
41120-05- Municipal Halls, Shops, Town Halls		80090.45	80090.45 Cr
41120-06- Park Buildings (Cafeteria)	59418.80 Cr	14854.70	74273.50 Cr
4112009 - Sochalay (Toilet)	6014883.60 Cr	962898.93	6977782.53 Cr
4112010 - Bus Stand	4116666.67 Cr	216666.67	4333333.34 Cr
4112011 Samshan Ghat	41700.00 Cr	152072.20	193772.20 Cr
41120-12 Sarna Sthal Wall & Shed		22000.00	22000.00 Cr
41130 - Roads	56841691.95 Cr	14088394.14	70930086.09 Cr
41130-01- Roads and Pavements-Concrete	56396133.68 Cr	13411311.21	69807444.89 Cr
41130-02- Roads and Pavements-Black Topped	320705.33 Cr	641410.67	962116.00 Cr
41130-06- Culverts	124852.94 Cr	35672.26	160525.20 Cr
41131 - Sewerage And Drainage	18026533.52 Cr	4059720.27	22086253.79 Cr
41131-02- Drains-Open	18026533.52 Cr	4059720.27	22086253.79 Cr
41132 - Waterways	12507450.10 Cr	1085505.80	13592955.90 Cr
41132-01- Water Pipelines	2154366.90 Cr	217237.50	2371604.40 Cr
41132-02- Deep Tube Wells	10353083.20 Cr	801278.80	11154362.00 Cr
4113207-Small Water Tank		66989.50	66989.50 Cr
41133 - Public Lighting	4529400.05 Cr	802355.40	5331755.45 Cr
41133-01 - Lamp Posts	4379400.05 Cr	702355.40	5081755.45 Cr
4113303 - CFL Lamp	150000.00 Cr	100000.00	250000.00 Cr
41140 - Plant & Machinery	1935547.80 Cr	414549.20	2350097.00 Cr
41140-11- Loaders	514999.00 Cr	148000.00	662999.00 Cr
4114017 - Fogging Machine	472050.00 Cr	119550.00	591600.00 Cr
4114018 - Drain Cleaning Machine	896000.00 Cr	112000.00	1008000.00 Cr
4114019 - Generator Set	52498.80 Cr	34999.20	87498.00 Cr
41150 - Vehicles	7217163.10 Cr	1092585.80	8309748.90 Cr
41150-03- Cars	494999.00 Cr		494999.00 Cr
41150-06- Trucks	1427400.00 Cr	237900.00	1665300.00 Cr
41150-07- Tankers	708500.00 Cr	98000.00	806500.00 Cr
41150-09- Tractors	1769199.00 Cr	139198.00	1908397.00 Cr
4115011 - Thela	489365.10 Cr	197287.80	686652.90 Cr
4115012 - Dumper Placer	2289000.00 Cr	381500.00	2670500.00 Cr
4115013 Tempo Tipper	38700.00 Cr	38700.00	77400.00 Cr
41160 - Office & Other Equipments	4404922.60 Cr	788293.60	5193216.20 Cr
41160-01- Computers & Printers	139279.00 Cr	6640.00	145919.00 Cr
41160-09- Air Conditioners	37893.60 Cr	37893.60	75787.20 Cr
4116012 - Dustbin	4010250.00 Cr	700260.00	4710510.00 Cr
4116013 - Park Amenities	217500.00 Cr	43500.00	261000.00 Cr
41170-Furniture, Fixtures,Fittings & Electrical Appliance	138015.55 Cr	125287.80	263303.35 Cr
41170-03- Chairs	44309.70 Cr	17207.20	61516.90 Cr
41170-04- Tables	49965.40 Cr	20571.50	70536.90 Cr



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Executive Officer

4117007 Almirah	43740.45 Cr		87509.10	131249.55 Cr
41180 - Other Fixed Assets	91232.40 Cr		89190.05	180422.45 Cr
41180-01- Software License Fees	91232.40 Cr		89190.05	180422.45 Cr
412 - Capital Work-in- Progress	395943968.00 Dr	109063624.00	27612237.00	477395355.00 Dr
41210 - Specific Grants	395943968.00 Dr	109063624.00	27612237.00	477395355.00 Dr
41210-01- Buildings	3089082.00 Dr	8746883.00	11437309.00	398656.00 Dr
41210-04- Roads and Bridges	2630000.00 Dr	3466608.00	5730214.00	366394.00 Dr
41210-05- Sewerage and Drainage	3235086.00 Dr	7559355.00	8787314.00	2007127.00 Dr
41210-06 Water Ways		3204912.00		3204912.00 Dr
41210-06- Water Ways Project	386437900.00 Dr	80000000.00		466437900.00 Dr
41210-09 Kabristan Shed	551900.00 Dr	1494927.00	724700.00	1322127.00 Dr
41210-11 Nagar Subhidha		4590939.00	932700.00	3658239.00 Dr
421 - Investments -Other Funds	4644812.00 Dr			4644812.00 Dr
42180 - Other Investments	4644812.00 Dr			4644812.00 Dr
4218002 - Fixed Deposits	4644812.00 Dr			4644812.00 Dr
431 - Sundry Debtors (Receivables)	11984000.00 Dr	18194011.26	18955011.26	11223000.00 Dr
43110 - Receivables for Holding Taxes	8607000.00 Dr	12373928.26	16848928.26	4132000.00 Dr
43110-01- Holding Tax Receivable on Residential Buildings (Current Year)		12254928.26	12254928.26	
43110-02- Holding Tax Receivable on Residential Buildings (Arrears)	7508000.00 Dr		4594000.00	2914000.00 Dr
43110-06- Holding Tax Receivable on State Government Buildings (Arrears)	1099000.00 Dr	119000.00		1218000.00 Dr
43119 - Receivables for Other Taxes	1154000.00 Dr	4582379.00	1007379.00	4729000.00 Dr
43119-01- Water Tax Receivable on Residential Buildings (Current Year)		4582379.00	1007379.00	3575000.00 Dr
4311911 - Professional Tax Receivable	1099000.00 Dr			1099000.00 Dr
4311912 - Offensive & Dangerous Trade	55000.00 Dr			55000.00 Dr
43130 -Receivables for Fees and User Charges	1990000.00 Dr			1990000.00 Dr
43130-04- Receivables for Water Supply (Arrears)	1990000.00 Dr			1990000.00 Dr
43140-Receivables From Other Sources	233000.00 Dr	1237704.00	1098704.00	372000.00 Dr
43140-01- Receivables for Rental Income	233000.00 Dr	1237704.00	1098704.00	372000.00 Dr
460 - Loans, Advances and Deposits	267369.00 Dr		267369.00	
46040 - Advance To Suppliers And Contractors	267369.00 Dr		267369.00	
Sandilya Data Mgt Ltd A/c (Advance)	267369.00 Dr		267369.00	
Grand Total			686824764.88	686824764.88




 Executive Officer
 Chas Municipal Corporation
 28/11/16