

MUNICIPAL CORPORATION CHAS
Balance Sheet as on 31st March 2016

(All amount are in Indian Rupees)

Code No	Description	Schedule No.	As on 31.03.2016	As on 31.03.2015
Liabilities				
Reserves and Surplus				
3-10	Municipal (General) Fund	B-1	6945,80,719	6798,88,851
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	1793,74,608	1115,34,995
Total Reserves & Surplus			8739,55,327	7914,23,846
3-20	Grants, Contributions for specific purposes	B-4	2277,68,733	1463,16,024
Loans				
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
Total loans			-	-
Current Liabilities & Provisions				
3-40	Deposits received	B-7	81,61,796	41,34,552
3-41	Deposit works	B-8	-	-
3-50	Other liabilities	B-9	81,21,535	31,44,989
3-60	Provisions	B-10	-	-
Total Current liabilities and Provisions			162,83,331	72,79,541
TOTAL LIABILITIES			11180,07,391	9450,19,411
Assets				
Fixed Assets				
4-10	Gross Block	B-11	4649,25,401	3561,52,667
4-11	Less: Accumulated Depreciation		1839,66,688	1471,55,185
	Net Block		2809,58,713	2089,97,482
4-12	Capital work-in-progress		4914,42,519	4773,95,355
Total Fixed Assets			7724,01,232	6863,92,837
Investments				
4-20	Investment - General Fund	B-12	-	-
4-21	Investment - Other Funds	B-13	47,44,718	46,44,812
Total Investments			47,44,718	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	112,23,000
4-32	Less: Accumulated provision against bad and doubtful receivables		-	-
	Net amount outstanding		112,23,000	112,23,000
4-40	Prepaid expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	3296,38,442	2427,58,761
4-60	Loans, advances and deposits	B-18	-	-
4-61	Less: Accumulated provision against loans		-	-
	Net amount outstanding		-	-
Total Current Assets, Loans & Advances			3408,61,442	2539,81,761
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
TOTAL ASSETS			11180,07,391	9450,19,411

Notes to Balance Sheet

B-21A

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

Arun Poddar
Partner

Arun Poddar
Partner

Date: 28/1/2017



For Municipal Corporation Chas

Executive Officer

[Signature]
Executive Officer
Chas Municipal Corporation

Date:

[Signature]
21/1/17

MUNICIPAL CORPORATION CHAS

INCOME & EXPENDITURE STATEMENT

1-Apr-2015 to 31-Mar-2016

(All amount in Rupees)

Code No.	Particulars	Schedule No.	As on 31.03.2016	As on 31.03.2015
INCOME				
1-10	Tax Revenue	I-1	265,49,691	77,79,928
1-20	Assigned Revenue & Compensation	I-2	-	-
1-30	Rental Income From Municipal Properties	I-3	5,58,203	12,37,704
1-40	Fees & User Charges	I-4	142,28,596	46,26,309
1-50	Sales & Hire Charges	I-5	137,41,621	43,61,095
1-60	Revenue Grants, Contribution & Subsidies	I-6	477,79,955	246,79,594
1-70	Income From Investments	I-7	99,906	-
1-71	Interest Earned	I-8	26,02,039	44,91,531
1-80	Other Income	I-9	75,733	2,34,899
A	Total - Revenue		1056,35,743	474,11,060
EXPENDITURE				
2-10	Establishment Exp	I-10	259,83,403	98,06,261
2-20	Administrative Expenses	I-11	20,17,926	4,72,815
2-30	Operation & Maintenance	I-12	51,25,949	25,06,344
2-40	Interest & Finance Charges	I-13	4,456	1,499
2-50	Programme Expenses	I-14	3,99,832	3,00,660
2-60	Revenue Grants, Contribution & Subsidies(I. E.)	I-15	206,00,806	126,34,432
2-70	Provisions and Write Off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation on Fixed Assets	B-11	368,11,504	253,54,905
B	Total - Expenditure		909,43,875	510,76,916
A-B	Gross Surplus/(deficit) of income over expenditure before prior period items		146,91,868	(36,65,855)
2-80	Add : Prior period Items (Net)		-	-
	Gross Surplus/(deficit) of income over expenditure after prior period items		146,91,868	(36,65,855)
2-90	Less : Transfer to Reserve funds		-	-
	Net balance being surplus/deficit carried over to Municipal fund		146,91,868	(36,65,855)

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



Arun Poddar

Arun Poddar
Partner
Date: 28/1/2017

For Municipal Corporation Chas

[Signature]
Executive Officer
Chas Municipal Corporation

Date: 28/1/17

MUNICIPAL CORPORATION CHAS

**RECEIPTS AND PAYMENTS ACCOUNT
1-Apr-2015 to 31-Mar-2016**

(all amount in Rupees)

Code No.	Receipts	Current Year Amount	Previous Year Amount	Code	Payments	Current Year Amount	Previous Year Amount
Opening Balance							
	Cash balances						
	Balances with Banks	2427,58,761	2655,63,370				
Operating Receipts				Operating Payments			
1-10	Tax Revenue	400,70,278	187,66,036	2-10	Establishment Expenses	255,31,289	18236449
1-20	Assigned Revenues & Compensation	-	-	2-20	Administrative Expenses	20,16,426	312831
1-30	Rental Income From Municipal Properties	-	-	2-30	Operation & Maintenance	19,40,565	515011
1-40	Fees & User Charges	134,56,853		2-40	Interest & Finance Charges	4,456	1499
1-50	Sales & Hire Charges	15,50,980		2-50	Programme Expenses	-	-
1-60	Revenue Grants, Contributions & Subsidies	-		2-60	Revenue Grants, Contributions & Subsidies	71,92,101	31,98,281
1-70	Income from Investments	-		2-70	Provisions and Write off	-	-
1-71	Interest Earned	26,02,039	44,91,531	2-71	Miscellaneous Expenses	-	-
1-80	Other Income	-		2-80	Prior Period Items	-	-
Non-Operating Receipts				Non- Operating Payments			
3-10	Municipal General Fund	-	-	4-10	Acquisition/Purchase of Fixed	-	-
3-11	Earmarked Fund	-	-	4-12	Capital Work-in-progress	200,00,000	80000000
3-20	Capital Grants & Contribution	1970,72,278	1500,09,656	4-20	Investments	-	-
3-40	Deposits Received	-	-	4-60	Loan & Advances (Asset)	-	-
3-50	Sundry Creditors	-	-	3-10	Municipal General Fund	-	-
3-31	Unsecured loan	-	-	3-11	Earmarked Fund	-	-
4-31	Sundry Debtors	-	-	3-20	Capital Grants & Contribution	-	-
				3-40	Deposits Received	-	2721030
				3-50	Other Liabilities	1111,87,910	91086731
				Closing Balance			
				Cash balances		-	-
				Balance with banks		3296,38,442	2427,58,761
		4975,11,188	4388,30,593			4975,11,188	4388,30,593

For : **S K Patodia & Associates**

Chartered Accountants

FRN: 112723W

Arun Poddar

Arun Poddar

Partner

Date: 28/1/2017



For Municipal Corporation Chas

[Signature]
Executive Officer

Executive Officer
Chas Municipal Corporation

Date:

28/1/17

MUNICIPAL CORPORATION CHAS

Cash Flow Statement 1-Apr-2015 to 31-Mar-2016

Particulars	Current Year	Previous Year
Cash flow from operating activities (A) :		
Gross Surplus/ (deficit) over Expenditure	146,91,868	(4,67,574)
Adjustment For		
Add:		
Depreciation	368,11,504	253,54,905
Interest & Finance Expenses	4,456	1,499
Less:		
Profit on Disposal of assets	-	-
Dividend Income	-	-
Interest & Finance Income	(26,02,039)	(44,91,531)
Investment Income	-	-
Adjusted Income Over Expenditure before effecting changes in Current Assets and Current Liabilities and Extraordinary Items	489,05,789	203,97,298
Changes in Current Assets and Current Liabilities		
(Increase) / Decrease in Sundry Debtors	-	7,61,000
(Increase) / Decrease in Stock in hand	-	-
(Increase) / Decrease in Prepaid Expenses	-	-
(Increase) / Decrease in Other Current Assets	-	-
(Decrease) / Increase in Deposit Received	40,27,244	6,59,754
(Decrease) / Increase in Deposit Works	-	-
(Decrease) / Increase in Other Current Liabilities	49,76,546	19,41,032
(Decrease) / Increase in Provisions	-	-
Extra Ordinary Items (Specify)	-	-
Net Cash Generated from/ Used in Operating Activities (A)	579,09,579	237,59,084
Cash flow from investing activities (B) :		
(Purchase) of Fixed Assets & CWIP	(1228,19,898)	(1734,52,875)
Increase/ (Decrease) in Special Fund/ Grant	814,52,709	507,26,161
Increase/ (Decrease) in Earmarked Funds	-	-
Increase/ (Decrease) in Municipal Funds	-	-
Increase/ (Decrease) in Capital Contribution	678,39,614	714,05,620
(Purchase) of Investments	(99,906)	-
Add:		
Proceed From Disposal of Assets	-	-
Proceed From Disposal of Investments	-	-
Investments Income Received	-	-
Interests Income Received	26,02,039	44,91,531




 Executive Officer
 Chas Municipal Corporation

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MUNICIPAL CORPORATION CHAS

Cash Flow Statement 1-Apr-2015 to 31-Mar-2016

Particulars	Current Year	Previous Year
Net Cash Generated from/ Used in Investing Activities (B)	289,74,557	(468,29,562)
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	-	-
Finance Expenses	(4,456)	(1,499)
Net Cash Generated from/ Used in Financing Activities (C)	(4,456)	2,65,870
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	868,79,680	(228,04,609)
Cash & Cash equivalents at the beginning of the year	2427,58,761	2655,63,370
Cash & Cash equivalents at the end of the year	3296,38,442	2427,58,761
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	3296,38,442	2427,58,761
iii. Scheduled Co-Operative Banks	-	-
iv. Balance With Post Office	-	-
v. Balance With Other Banks	-	-
TOTAL	3296,38,442	2655,63,370

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

FRN: 112723W

Arun Poddar
Arun Poddar

Partner

Date: 28/1/2017



For Municipal Corporation Chas

Executive Officer

[Signature]
Executive Officer
Chas Municipal Corporation

Date:

28/1/17

MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2016

(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	203,78,762	146,91,868	350,70,630	-	350,70,630
	Total	6798,88,851	146,91,868	6945,80,719	-	6945,80,719

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	1115,34,995	950,18,763	2065,53,758	271,79,149	1793,74,608
312-60	Revaluation Reserve	-	-	-	-	-
	Total	1115,34,995	950,18,763	2065,53,758	271,79,149	1793,74,608




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MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2016

(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	466,86,437	904,14,852	92,14,735	-	-
(b) Additions to the Grants					
(i) Grants Received during the year	1139,46,552	843,04,810	1,21,648	-	-
(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)	1139,46,552	843,04,810	1,21,648	-	-
Total (a+b)	1606,32,989	1747,19,662	93,36,383	-	-
(c) Payments out of funds					
(i) Capital expenditure on Fixed Assets	266,70,008	660,96,609	35,52,878	-	-
Others	-	-	-	-	-
Sub Total	266,70,008	660,96,609	35,52,878	-	-
(ii) Revenue expenditure on Salary Wages & allowances etc	111,60,711	94,40,095	-	-	-
Rent	-	-	-	-	-
Other Administrative charges	-	-	-	-	-
Sub Total	111,60,711	94,40,095	-	-	-
(iii) Others:					
Loss on disposal of Grant Investment	-	-	-	-	-
Diminution in value of Grant Investment	-	-	-	-	-
Grant Refunded	-	-	-	-	-
Sub Total	-	-	-	-	-
Total (c) (i+ii+iii)	378,30,719	755,36,704	35,52,878	-	-
Net Balance at the end (a+b)-('c)	1228,02,270	991,82,958	57,83,505	-	-


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

Code No	Particulars	As on 31.03.2016	As on 31.03.2015
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 31.03.2016	As on 31.03.2015
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	-	-




 Executive Officer
 Chas Municipal Corporation

MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2016

(All amount are
in Indian Rupees)

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

Code No	Particulars	As on 31.03.2016	As on 31.03.2015
340-10	From Contractors	81,61,796	41,34,552
340-20	From Revenues	-	-
340-30	From staff	-	-
340-80	From Others	-	-
	Total	81,61,796	41,34,552

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 31.03.2016	As on 31.03.2015
350-10	Creditors	-	(4,36,655)
350-11	Employee Liabilities	26,04,800	-
350-12	Interest Accrued and Due	-	-
350-13	Outstanding Liabilities	1,01,500	1,50,000
350-20	Recoveries Payable	54,15,235	34,31,644
350-30	Government Dues Payable		
	TDS		-
	VAT		-
	Royalty		-
350-80	Others		
	Electricity		
	Telephone		
	Total	81,21,535	31,44,989

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

Code No	Particulars	As on 31.03.2016	As on 31.03.2015
360-10	Provision for Expenses (Rent)	-	-
360-20	Provision for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total	-	-




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Chas Municipal Corporation

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MUNICIPAL CORPORATION CHAS

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

(All amounts are in Indian Rupees)

Code No.	Particulars	Opening Balance	Gross Block			Accumulated Depreciation			Net Block		
			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	103,23,560	55,09,165	-	158,32,725	-	-	-	158,32,725	103,23,560	
410-20	Buildings	878,04,776	113,03,247	-	991,08,023	189,17,346	34,16,739	-	767,73,938	688,87,430	
410-30	Roads & bridges	1410,23,246	328,96,914	-	1739,20,160	709,30,086	185,13,625	-	844,76,449	700,93,160	
410-31	Sewerage & drainage	650,03,974	118,35,515	-	768,39,489	220,86,254	48,28,157	-	499,25,078	429,17,720	
410-32	Water Ways	172,58,985	153,75,495	-	326,34,480	135,92,956	37,28,560	-	153,12,964	36,66,029	
410-33	Public Lighting	88,43,554	214,50,541	-	302,94,095	53,31,755	29,12,409	-	82,44,164	35,11,799	
410-40	Plants & Machinery	43,64,492	20,54,130	-	64,18,622	23,50,097	5,96,460	-	29,46,557	34,72,065	
410-50	Vehicles	114,21,439	67,28,173	-	181,49,612	83,09,749	16,56,331	-	99,66,080	81,83,532	
410-60	Office & Other equipments	79,75,736	16,19,554	-	95,95,290	51,93,216	9,16,376	-	61,09,592	34,85,698	
410-70	Furniture & Fixtures	12,61,428	-	-	12,61,428	2,63,303	1,25,288	-	3,88,591	8,72,837	
410-80	Other Fixed Assets	8,71,477	-	-	8,71,477	1,80,422	1,17,559	-	2,97,981	5,73,496	
	TOTAL	3561,52,667	1087,72,734	-	4649,25,401	1471,55,185	368,11,504	-	1839,66,688	2809,58,713	2089,97,482
412	Capital Work in Progress	4773,95,355	420,77,258	280,30,094	4914,42,519	-	-	-	4914,42,519	4773,95,355	



Executive Officer
Chas Municipal Corporation

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MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2016

(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 31.03.2016 (Carrying Cost)	As on 31.03.2015 (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 31.03.2016 (Carrying Cost)	As on 31.03.2015 (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	99,906	-	47,44,718	46,44,812
Total		99,906	-	47,44,718	46,44,812


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

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
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 31.03.2015 Net Amount
431-10	Receivables for Property Taxes				
	Less Than 5 Years	41,32,000	-	41,32,000	41,32,000
	More than 5 years	-	-	-	-
	<i>Sub Total</i>	41,32,000	-	41,32,000	41,32,000
431-30	Receivable for Water Charges				
	Less Than 3 Years	19,90,000	-	19,90,000	19,90,000
	More than 3 years	-	-	-	-
	<i>Sub Total</i>	19,90,000	-	19,90,000	19,90,000
431-40	Receivables for Rent				
	Less Than 3 Years	3,72,000	-	3,72,000	3,72,000
	More than 3 years	-	-	-	-
	<i>Sub Total</i>	3,72,000	-	3,72,000	3,72,000
431-19	Receivables from Other Taxes				
	Less Than 3 Years	47,29,000	-	47,29,000	47,29,000
	More than 3 years	-	-	-	-
	<i>Sub Total</i>	47,29,000	-	47,29,000	47,29,000
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	112,23,000




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MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2016

(All amount are in Indian Rupees)

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

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
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 31.03.2016	As on 31.03.2015
450-10	Cash in Hand	-	-
	Balance with banks	-	-
450-21	Nationalized Bank	1469,96,798	1096,29,262
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Corporative Banks	-	-
450-25	Treasury	1826,41,644	1331,29,499
	Sub Total	3296,38,442	2427,58,761
	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	3296,38,442	2427,58,761

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	-	-	-
460-50	Advances to others	-	-	-
460-60	Deposit with External Agencies	-	-	-
460-30	loans to employees	-	-	-
460-50	Advance against schemes	-	-	-
	Total			

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

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
461-10	Loans	-	-
462-20	Advances	-	-
463-30	Deposits	-	-
	Total		

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

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
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 31.03.2016	As on 31.03.2015
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on Issue of Loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
	Total		



[Signature]
Executive Officer

MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 1st April 2015 to 31st March 2016

(All amount in Rupees)

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

Code No. Particulars	As on 31.03.2016	As on 31.03.2015
110-01 Property Tax (Revenue)	265,49,691	77,79,928
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	265,49,691	77,79,928
110-90 Less : tax remission and Refund (Schedule I-1(a))	-	-
Total	265,49,691	77,79,928

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

Code No. Particulars	As on 31.03.2016	As on 31.03.2015
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 31.03.2016	As on 31.03.2015
130-10 Rent From Civic Amenities	5,58,203	12,37,704
130-20 Rent From Office Buildings	-	-
130-30 Rent From Guest Houses	-	-
130-40 Rent From Lease Land	-	-
130-80 Other Rents	-	-
Sub - Total	5,58,203	12,37,704
130-90 Less: Rent Remissions & Refunds	-	-
Total	5,58,203	12,37,704




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 Chas Municipal Corporation

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MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 1st April 2015 to 31st March 2016

(All amount in Rupees)

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

Code No. Particulars	As on 31.03.2016	As on 31.03.2015
140-10 Empanelment & Registration Charges	123,37,957	-
140-11 Licensing(License Fee)	11,18,896	-
140-12 Fees for Grants of Permit	-	-
140-13 Fees for Certificate or Extract	-	-
140-14 Dev,Betterment, Demolition,Space Contribution,Parking Contributio	-	-
140-15 Regularization Fees	-	-
140-20 Penalties and Fines	-	-
140-40 Other Fees	-	43,930
140-50 User Fees	7,71,743	45,82,379
140-60 Entry Fees	-	-
140-70 Service/Administrative Charges	-	-
140-80 Other Charges	-	-
Sub - Total	142,28,596	46,26,309
140-90 Less: Rent Remissions & Refunds	-	-
Total	142,28,596	46,26,309

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

Code No. Particulars	As on 31.03.2016	As on 31.03.2015
150-10 Product Sale	-	-
150-11 Sale of Forms and Publications	137,41,621	43,61,095
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	137,41,621	43,61,095

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

Code No. Particulars	As on 31.03.2016	As on 31.03.2015
160-10 Revenue Grant	206,00,806	94,36,151
160-20 Re-imburement of expenses	-	-
160-40 Contribution towards assets	271,79,149	152,43,443
Total	477,79,955	246,79,594

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

Code No. Particulars	As on 31.03.2016	As on 31.03.2015
170-10 Interest on Investments	99,906	-
170-20 Dividend	-	-
170-30 Income from projects taken up on commercial basis	-	-
170-40 Profit in Sale of Investments	-	-
170-80 Others	-	-
Total	99,906	-




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 Chas Municipal Corporation

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MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 1st April 2015 to 31st March 2016

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
171-10	Interest from Bank Accounts	26,02,039	44,91,531
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-80	Other Interest	-	-
	Total	26,02,039	44,91,531

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

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
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	75,733	2,34,899
	Total	75,733	2,34,899




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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 31.03.2016	As on 31.03.2015
210-10	Salaries and Allowances- Officers,Staff,Wage, Ex-Gratia,Bonus,Octroi, Bonus	212,94,873	94,13,201
210-20	Benefits and Allowances	36,59,209	3,26,625
210-30	Pension	5,51,501	-
210-40	Other Terminal and Retirement Benefits	4,77,820	66,435
Total		259,83,403	98,06,261

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

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
220-10	Rent,Rates and Taxes	-	-
220-11	Office Maintenance	-	1,50,000
220-12	Communication Expenses	3,796	15,704
220-20	Books & Periodicals	-	-
220-21	Printing & Stationery	90,997	9,984
220-30	Travelling and Conveyance	7,46,577	-
220-40	Insurance	-	-
220-50	Audit Fees	-	-
220-51	Legal Fees	-	-
220-52	Professional and Other Fees	8,68,285	-
220-60	Advertisement and Publicity	2,05,579	2,97,127
220-61	Membership & subscriptions	50,000	-
220-80	Others (Adm. Expenses)	52,692	-
Total		20,17,926	4,72,815

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

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
230-10	Power & Fuel	13,45,241	11,47,077
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	-	55,183
230-40	Hire Charges	-	-
230-50	Repair & Maintenance-Infrastructure Assets	17,39,132	7,40,334
230-51	Repair & Maintenance- Civic Amenities	-	-
230-52	Repairs & Maintenance- Buildings	17,24,107	-
230-53	Repairs & Maintenance- Vehicles	2,95,907	4,98,647
230-54	Repairs & Maintenance- Furniture	3,700	-
230-55	Repairs & Maintenance- Office equipment	-	-
230-56	Repairs & Maintenance- Electrical appliance	13,350	-
230-59	Repair & Maintenance- Others	4,512	10,179
230-80	Other Operating & Maintenance Expenses	-	54,924




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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)

Total	51,25,949	25,06,344
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SCHEDULE I-13 : Interest and Finance charges [Code No. 240]

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
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	-	-
240-70	Bank Charges	4,456	1,499
240-80	Other Finance Expenses	-	-
	Total	4,456	1,499

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

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
250-10	Election Expenses	-	-
250-20	Own Programmes (Festival Expenses)	3,99,832	3,00,660
250-30	Share in Programmes of others	-	-
	Total	3,99,832	3,00,660

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

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
260-10	Grants	206,00,806	126,34,432
260-20	Contributions	-	-
260-30	Subsidies	-	-
	Total	206,00,806	126,34,432

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

Code No.	Particulars	As on 31.03.2016	As on 31.03.2015
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	-	-



(Signature)

Executive Officer

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 31.03.2016	As on 31.03.2015
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 31.03.2016	As on 31.03.2015
	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	-	-




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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. 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.


**Executive Officer
Chas Municipal Corporation**

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. Consumables are valued at Cost based on first in first out method

7. Grants

- a. General Grants, which are of revenue nature, are recognised as income on actual receipt
- b. Grants, which are re-imbusement 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 2015-16 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.

Details of Unutilized Grant as on 31.3.2016

Particulars	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
32010 - Central Government	46686437.00 Cr	37830718.50	113946551.57	122802270.07 Cr
32010-04- SJSRY/ NULM	6716246.00 Cr	7125100.50	4168207.57	3759353.07 Cr
3201007 13 Finance Commission Grant	39970191.00 Cr	17925963.00	4450000.00	26494228.00 Cr
3201008 14th Finance		6244045.00	59505334.00	53261289.00 Cr
3201009 AMRUT GRANT		2500000.00	14521400.00	12021400.00 Cr

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

2016

3201010 Swatch Bharat Mission (Central Govt.)		4035610.00	4035610.00	
3201024-PMAY			27266000.00	27266000.00 Cr
32020 - State Government	90414852.00 Cr	75536704.00	84304810.00	99182958.00 Cr
32020-01- Salary Grant	139543.00 Cr	2085670.00	2056702.00	110575.00 Cr
3202007 Sochalay Grant (Toilet)	3726336.00 Cr			3726336.00 Cr
3202008 Nikay Renovation/Capacity Building	550157.00 Cr	550157.00		
3202009 Nagrik Suvidha	13285000.00 Cr	19572427.00	27383883.00	21096456.00 Cr
3202010 Consultancy Fund	22658960.00 Cr	2031720.00		20627240.00 Cr
3202011 Double Entry Fund	428523.00 Cr	428523.00		
3202012 Equipment (E-Rikshaw)			1969920.00	1969920.00 Cr
3202013 Tubewell Repair & Sanitation Grant	9606747.00 Cr	9856095.00	1000000.00	750652.00 Cr
3202015 - Honorarium Grant	355999.00 Cr	726802.00	759800.00	388997.00 Cr
3202018- BLO / Other Fund			81890.00	81890.00 Cr
3202019 – SWM	1650000.00 Cr		2600000.00	4250000.00 Cr
3202020- MLA Fund	8613404.00 Cr	9914136.00	3750226.00	2449494.00 Cr
3202021 Ray Cell	67000.00 Cr	67000.00	1431815.00	1431815.00 Cr
3202022 Swatch Bharat Mission(State Govt.)		1483890.00	7640824.00	6156934.00 Cr
3202023 MMY	9260420.00 Cr	665954.00		8594466.00 Cr
32020-24 Urban Poverty Alleviation	3242000.00 Cr	571200.00	1055000.00	3725800.00 Cr
32020-25- Road Fund	15771094.00 Cr	27272589.00	24411006.00	12909511.00 Cr
3202029 Infratructure Development			6903700.00	6903700.00 Cr
32020-30- Sewerage and Drainage Fund	1059669.00 Cr	310541.00	3260044.00	4009172.00 Cr
32030 - Grants From Other Government Agencies	9214735.00 Cr	3552878.00	121648.00	5783505.00 Cr
32030-01 BRGF District Fund	9214735.00 Cr	3552878.00	121648.00	5783505.00 Cr
Grand Total	146316024.00 Cr	116920300.50	198373009.57	227768733.07 Cr

6. Liability & Provision

- Capital Contribution has been derived from unutilised grant details maintained by corporation, copy of same has been attached with the financial statements.
- Grant Details as per ULB details & Grant details as tally has difference as certain amount of Grant has been directly received in Bank A/c and also coz of interest on Grant fund from bank a/c.

Such Grants are as follows-

- ❖ BRGF
- ❖ NULM
- ❖ MLA Fund
- ❖ PMAY Grant.

7. Assets & Advances

- As 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 (31.03.2016) is in work in progress.

- Assets during year & CWIP in total is much greater as compared to amount capital contribution because CWIP include payment of 2 crore for water project from grant previously received in Bank A/c(before 01/04/2012) instead of Treasury hence same was not covered in Grant Fund available.
- Assets has been capitalised on basis of MV Book & scheme register containing the details of construction of asset as work completion certificate(other than MV Book) is not available of every assets constructed.

8. Revenue Income

- 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.
- Interest income is accounted for on Cash/Receipt basis as data regarding interest accrued but not received is not available.

9. Revenue Expenditure

- 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. However provision has been made on notional basis.
- 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.
- 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.

10. Other Disclosures

- I. (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.

- II. 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.

- III. 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.
- IV. Debit / Credit balance in Loans & Advances, Balances of sundry creditors & debtors are subject to confirmation / reconciliation and Consequent modifications, if any.
- V. 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.
- VI. 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.
- VII. The figures in the financial statements have been rounded off to the nearest Rupee.
- VIII. Previous year figures were regrouped or rearranged were ever required.
- IX. 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 Statement of two account one of HDFC & one of ICICI was not available hence same has not been shared.

For: S K Patodia & Associates.
(Chartered Accountants)
FRN: 112723W

Arun Poddar

Arun Poddar
Partner

Date: 28/11/2017

For: Chas Municipal Corporation

[Signature]

Executive Officer Executive Officer
Chas Municipal Corporation

Date:

9/12/2017



Chas Municipal Corporation

Chas(Bokaro)

Jharkhand

Trial Balance

1-Apr-2015 to 31-Mar-2016

Particulars	Opening Balance		Closing Balance
Current Assets	242758761.48 Dr	274372572.58	329638441.67 Dr
Bank Accounts	242758761.48 Dr	274372572.58	329638441.67 Dr
4502501 Treasury A/c	133129499.00 Dr	158739243.00	109227098.00
Andhra Bank 121210100002926(Shop Security)		1318895.50	200034.00
ANDHRA BANK 121210100047318(S.B.M)		5274263.00	
ANDHRA BANK A/c - 1212100299900121	65623058.00 Dr	308.00	20000068.00
Andhra Bank A/c 121211011000403 (Municipal Fund)	2832686.00 Dr	17043090.00	18669315.70
ANDHRA Bank A/c No - 121210029900122	23605923.00 Dr	2096043.00	68.00
BANK OF INDIA A/C - 479610210000001(NULM)	200261.78 Dr	8090.57	
Bank of India A/c 585510210000002 (Water Supply)	664391.70 Dr	5045959.77	897151.18
Canara Bank A/c 1253101028365 (Municipal Fund)		14857957.00	20000.00
HDFC Bank A/c 05291450000020 (MF UBSP)	3943222.00 Dr	11029699.00	8970110.50
HDFC Bank A/c 50100039823694 (NULM)	1484894.00 Dr	6261446.00	7242100.50
HDFC Bank A/c - 50100050863983 (MLA Fund)		3750226.00	1963009.50
HDFC Bank Ac -50100090490813 (BRGF)	8667101.00 Dr	4723922.00	7563096.50
HDFC Bank A/c 50100142446966 (Building Plan)		254257.00	500.00
HDFC Bank A/c 50200015891082 (MF Property Tax)		16597820.74	12740340.51
ICICI Bank A/c 026501003354 (PMAY)		27266000.00	
SBI A/c No - 10854155834 (Disaster Fund)	2607725.00 Dr	105352.00	
Suspense A/c		70.00	70.00
Suspense A/c		70.00	70.00
1 - Revenue Income		41688371.74	147324114.51
110 - Tax Revenue		41464971.74	68014662.74
11001 - Holding Tax			26549691.00
11001-01 - Holding Tax From Residancial Building			26549691.00
11080 - Others Taxes		41464971.74	41464971.74
11080-06 Tax Revenue Receivable		41464971.74	41464971.74
130 - Rental Income From Municipal Properties			558203.00
13010 - Rent From Civic Amenities			558203.00
13010-02 - Rent From Shopping Complexes			558203.00
140 - Fees & User Charges		220000.00	14448595.50
14010 - Empanelment & Registration Charges		20000.00	12357957.00
14010-02-Registration of Contractors		20000.00	12357957.00
14011 - Licensing Fees		200000.00	1318895.50
14011-03 - Licensing Fees for Shops		200000.00	1318895.50
14050 - User Charges			771743.00
14050-16- Water User Charges			771743.00
150 - Sale & Hire Charges		3400.00	13745020.54
15011 - Sale of Forms & Publications		3400.00	13745020.54
15011-01- Sale of Tender Forms		3400.00	13745020.54
160 - Revenue Grants, Contribution & Subsidies			47779954.96
16010 - Revenue Grants			20600805.50
16010-01- Salary Grant			2085670.00
1601014 Honorarium Grant			726802.00
1601015 Tubewell Repair Grant			2473813.00
16010-16 - Consultancy Fund Grant			2031720.00
16010-18 NULM Revenue Grant			7763300.50
16010-20 SBM Grant			5519500.00
16040- Contribution Towards Assets			27179149.46
16040-01- Contribution Towards Fixed Assets			27179149.46
170 - Income From Investments			99906.00
17010 - Interest			99906.00
17010-01- Interest From Fixed Deposits			99906.00
171 - Interest Earned			2602038.77
17110 - Interest From Bank Accounts			2602038.77
17110-01 - Interest From Bank Accounts			2602038.77
180 - Other Income			75733.00
18080 - Miscellaneous Income			75733.00
18080-10- Sale of Scrap and Material			10493.00
18080-11- Penalties/Damages From Contractors			65240.00
2 - Revenue Expenditure		96298901.85	5355027.00
210 - Establishment Expenses		28814617.00	2831214.00
21010 - Salaries, Wages And Bonus		23399285.00	2104412.00
21010-01- Basic Salary		2325482.00	2085670.00
21010-05- Wages		20611303.00	18742.00
21010-07- Bonus		462500.00	



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21020 - Benefits And Allowances		4386011.00	726802.00	3659209.00 Dr
21020-10 Honorarium to Corporator		2920500.00		2920500.00 Dr
21020-12- Office Contingencies		560221.00		560221.00 Dr
21020-13- Honorarium to Corporators J.E		905290.00	726802.00	178488.00 Dr
21030 - Pension		551501.00		551501.00 Dr
21030-03- Pension Fund Contribution		551501.00		551501.00 Dr
21040 - Other Terminal & Retirement Benefits		477820.00		477820.00 Dr
21040-06- Contribution to PF Funds		477820.00		477820.00 Dr
220 - Administrative Expenses		2017926.00		2017926.00 Dr
22012 - Communication Expenses		3796.00		3796.00 Dr
22012-01 - Telephone Expenses		3796.00		3796.00 Dr
22021 - Printing and Stationery		90997.00		90997.00 Dr
22021-02 - Stationery		90997.00		90997.00 Dr
22030 - Travelling & Conveyance		746577.00		746577.00 Dr
22030-05- Petrol and Diesel		746577.00		746577.00 Dr
22052 - Professional and Other Fees		868285.00		868285.00 Dr
2205205 - Professional Fees - CA		2980.00		2980.00 Dr
22052-06 - Professional Fees - Ritika Tech		865305.00		865305.00 Dr
22060 - Advertisement And Publicity		205579.00		205579.00 Dr
22060-02- Advertisement and Publicity		205579.00		205579.00 Dr
22061 - Membership & Subscriptions		50000.00		50000.00 Dr
2206101-Professional Society		50000.00		50000.00 Dr
22080 - Others		52692.00		52692.00 Dr
22080-06 Vehicle Tax		52692.00		52692.00 Dr
230 - Operations & Maintenance		7599762.00	2473813.00	5125949.00 Dr
23010 - Power & Fuel		1345241.00		1345241.00 Dr
23010-01 - Electricity Expenses		450000.00		450000.00 Dr
23010-02 - Diesel Expenses		895241.00		895241.00 Dr
23050 - Repairs & Maintenance Infrastructure Assets		3563329.00	1824197.00	1739132.00 Dr
23050-01- Repair and Maintenance-Roads and Pavements		83308.00		83308.00 Dr
23050-03- Repair and Maintenance-Water Supply		1824197.00	1824197.00	
23050-04- Repair and Maintenance-Sewerage and Drainage		745659.00		745659.00 Dr
23050-05- Repair and Maintenance-Street Light Posts		910165.00		910165.00 Dr
23052 - Repairs & Maintenance Buildings		1724107.00		1724107.00 Dr
23052-01- Repair and Maintenance - Office Buildings		1724107.00		1724107.00 Dr
23053 - Repairs & Maintenance Vehicles		295907.00		295907.00 Dr
23053-03- Cars		15125.00		15125.00 Dr
23053-05- Cranes		93732.00		93732.00 Dr
23053-09 Tractor		164700.00		164700.00 Dr
23053-11 Loaders		22350.00		22350.00 Dr
23054 - Repairs & Maintenance Furniture		3700.00		3700.00 Dr
23054-02 - Tables		3700.00		3700.00 Dr
23056 - Repairs & Maintenance Electrical Appliances		13350.00		13350.00 Dr
23056-02 - Electrical Fittings		13350.00		13350.00 Dr
23059 - Repairs & Maintenance Others		4512.00		4512.00 Dr
2305903 Repair & Maintenance Office Equipment		4512.00		4512.00 Dr
23080 - Other Operating & Maintenance Expenses		649616.00	649616.00	
23080-06 - Sanitation Expenses		649616.00	649616.00	
240 - Interest & Finance Charges		4455.69		4455.69 Dr
24070 - Bank Charges		4455.69		4455.69 Dr
24070-01- Bank Charges		4455.69		4455.69 Dr
250 - Programme Expenses		399832.00		399832.00 Dr
25020 - Own Programme		399832.00		399832.00 Dr
25020-01- Own Programmes		399832.00		399832.00 Dr
260 - Revenue Grants, Contribution and Subsidies		20650805.50	50000.00	20600805.50 Dr
26010 - Grants		20650805.50	50000.00	20600805.50 Dr
2601002-01 Salary From Grant		2085670.00		2085670.00 Dr
2601002-02 Honorarium From Grant		726802.00		726802.00 Dr
2601002-03 Tubewell Repair From Grant Fund		2473813.00		2473813.00 Dr
2601002-04 Consultancy Charges From Grant		2031720.00		2031720.00 Dr
2601002-05 NULM Expenses		7813300.50	50000.00	7763300.50 Dr
2601002-06 Sochalay Expense		5519500.00		5519500.00 Dr
272 - Depreciation				

	165299.23		165299.23 Dr
	14854.70		14854.70 Dr
	1491588.78		1491588.78 Dr
	962898.94		962898.94 Dr
	321866.66		321866.66 Dr
	220050.69		220050.69 Dr

2722007 Public Facility

2722009 - Sochalay

2722010 - Bus Stand

2722011 Samshan Ghat

2722011 Samshan Ghat



27231-02- Drains-Open		4828157.24		4828157.24 Dr
27231-04- Culverts		49045.33		49045.33 Dr
27232 - Waterways		3728560.35		3728560.35 Dr
27232-01- Water Pipelines		231581.00		231581.00 Dr
27232-02- Deep Tube Wells		3293126.80		3293126.80 Dr
27232-03- Water Tanks		203852.55		203852.55 Dr
27233 - Public Lighting System		2912408.50		2912408.50 Dr
27233-01- Lamp Posts		667354.40		667354.40 Dr
2723303 - CFL Lamp		2245054.10		2245054.10 Dr
27240 - Plant & Machinery		596460.20		596460.20 Dr
27240-11- Loaders		349000.00		349000.00 Dr
2724017 - Fogging Machine		96049.00		96049.00 Dr
2724018 - Drain Cleaning Machine		111999.00		111999.00 Dr
2724019 - Generator Set		39412.20		39412.20 Dr
27250 - Vehicles		1656331.35		1656331.35 Dr
27250-03- Cars		195933.05		195933.05 Dr
27250-06- Trucks		237900.00		237900.00 Dr
27250-07- Tankers		98000.00		98000.00 Dr
27250-09- Tractors		219996.00		219996.00 Dr
2725011 - Thela		219859.80		219859.80 Dr
2725012 - Dumper Placer		381500.00		381500.00 Dr
2725013 Tempo Tipper		303142.50		303142.50 Dr
27260 - Office & Other Equipments		916375.65		916375.65 Dr
27260-01- Computers		11380.00		11380.00 Dr
27260-09- Air Conditioners		52854.85		52854.85 Dr
2726012 - Dustbin		779775.00		779775.00 Dr
2726013 - Park Amenities		43500.00		43500.00 Dr
27260-14 Mobile		4960.00		4960.00 Dr
27260-15 CCTV		9740.00		9740.00 Dr
27260-16 UPS & Battery		14165.80		14165.80 Dr
27270 -Furniture, Fixtures, Fittings&Electrical Appliance		125287.80		125287.80 Dr
27270-03- Chairs		17207.20		17207.20 Dr
27270-04- Tables		20571.50		20571.50 Dr
2727007 - Almirah		87509.10		87509.10 Dr
27280 - Other Fixed Assets (Please Specify)		117558.50		117558.50 Dr
27280-01- Software Licensee Fees		117558.50		117558.50 Dr
3 - Capital Receipts & Liabilities		948685266.14 Cr	255692104.96	413988217.57
310 - Municipal (General) Fund		683554706.20 Cr		683554706.20 Cr
31010 - Municipal Fund		659510089.20 Cr		659510089.20 Cr
31010-01 - Municipal Fund		659510089.20 Cr		659510089.20 Cr
31090 - Excess of Income Over Expenditure		24044617.00 Cr		24044617.00 Cr
31090-01 - Excess of Income Over Expenditure		24044617.00 Cr		24044617.00 Cr
312 - Reserve Funds		111534994.94 Cr	27179149.46	95018763.00
31210 - Capital Contribution		111534994.94 Cr	27179149.46	95018763.00
31210-01 - Capital Contribution		111534994.94 Cr	27179149.46	95018763.00
320 - Grants, Contribution for Specific Purposes		146316024.00 Cr	116920300.50	198373009.57
32010 - Central Government		46686437.00 Cr	37830718.50	113946551.57
32010-04- SJSRY/ NULM		6716246.00 Cr	7125100.50	4168207.57
3201007 13 Finance Commission Grant		39970191.00 Cr	17925963.00	4450000.00
3201008 14th Finance			6244045.00	59505334.00
3201009 AMRUT GRANT			2500000.00	14521400.00
3201010 Swachh Bharat Mission (Central Govt.)			4035610.00	4035610.00
3201024-PMAY				27266000.00
32020 - State Government		90414852.00 Cr	75536704.00	84304810.00
32020-01- Salary Grant		139543.00 Cr	2085670.00	2056702.00
3202007 Sochalay Grant (Toilet)		3726336.00 Cr		110575.00 Cr
3202008 Nikay Renovation/Capacity Building		550157.00 Cr	550157.00	3726336.00 Cr
3202009 Nagrik Suvidha		13285000.00 Cr	19572427.00	27383883.00
3202010 Consultancy Fund		22658960.00 Cr	2031720.00	21096456.00 Cr
3202011 Double Entry Fund		428523.00 Cr	428523.00	20627240.00 Cr
3202012 Equipment (E-Rikshaw)				1969920.00
3202013 Tubewell Repair & Sanitation Grant		9606747.00 Cr	9856095.00	1000000.00
3202015 - Honorarium Grant		355999.00 Cr	726802.00	759800.00
3202018- BLO/ Other Fund				388997.00 Cr
3202019 - SWM				81890.00
3202020- MLA Fund		1650000.00 Cr		2600000.00
3202021 Ray Cell		8613404.00 Cr	9914136.00	3750226.00
3202022 Swachh Bharat Mission(State Govt.)		67000.00 Cr	67000.00	1431815.00
3202023 MMY			1483890.00	7640824.00
32020-24 Urban Poverty Alleviation		9260420.00 Cr	665954.00	8594466.00 Cr
32020-25- Road Fund		3242000.00 Cr	571200.00	1055000.00
3202029 Infrastructure Development		15771094.00 Cr	27272589.00	24411006.00
32020-30- Sewerage and Drainage Fund				6903700.00
32030 - Grants From Other Government Agencies		1059669.00 Cr	310541.00	3260044.00
32030-01 BRGF District Fund		9214735.00 Cr	3552878.00	121648.00
340 - Deposits Received		9214735.00 Cr	3552878.00	121648.00
		4134552.00 Cr		4027244.00
				8161796.00 Cr



34010 - From Contractors/Suppliers
 34010-02- Security Deposit
 350 - Other Liabilities
 35010 - Creditors
 35010-01 - Suppliers
 Ashoka Enterprises A/c
 Balaji Tractor
 Cyber Tech A/c
 Eshita Enterprises A/c
 Furniture Place
 Gaurav Earth Movers Equipments (P) Ltd
 India Machinery A/c
 Ispat Battery A/c
 J.M.A.Store(D)Ltd. A/c
 M/s Ganapati A/c
 Munna Electric A/c
 Nexgensolution Technologies Pltd. A/c
 P.R.Enterprises.
 Puja Electricals A/c
 Shubhi Enterprise
 Sinha Arts
 Softech Agency
 35010-02 - Contractors
 Abhishek Enterprise
 Adhir Pd. Choudhary
 Aditya Enterprises A/c
 Aditya Enterprises
 Ajit Repairing A/c
 AKASH CONSTRUCTION
 Ambuj Kr Mahaths
 Amulya Raten Singh
 Anand Enterprises A/c
 Anup Eng Corporation
 Anup Engg.Work
 Arisingh Son
 Arjun Enterprises
 Ashish Enterprises
 Ashish Tower A/c
 Baikunth Pd. Singh
 Basant Tent House A/c
 Basudeo Pd. Singh
 B.B.Construction A/c
 Bharat Associates A/c
 Bipin Kumar Singh
 Bokaro Tent House
 Chaitanya Enterprise A/c
 Dalay Kr Parira
 Deepak Kr. Singh
 Deo Narayan Singh
 Diamond Enterprise
 Dina Nath Sharma
 Faiz Construction A/c
 Ganapati Const. A/c
 Gaurav Murarka
 Golden Tent House
 Himalaya Construction
 Hunny Motors
 Infra Moves (P) Ltd.
 International Engineering
 Irfa Construction A/c
 Jai Ma Construction
 Jai Mata Di A/c
 Jamila Enterprises
 Janta Decorators
 Jayshree Tent House
 Johar Construction A/c
 J.P. Construction
 Kajal Enterprises A/c
 Khagendra N.Mahaths
 Krishna Enterprises A/c
 Kumar Santosh
 Lalan Kumar
 L&T Intra Eng.Ltd. A/c
 Maa Bhawani Ent.
 Maa Construction A/c
 Magadh Construction

4134552.00 Cr	4027244.00	8161796.00 Cr
4134552.00 Cr	4027244.00	8161796.00 Cr
3144989.00 Cr	111592655.00	116569201.00
436655.00 Dr	106774864.00	107211519.00
	10635445.00	10635445.00
	571200.00	571200.00
	3280320.00	3280320.00
	147400.00	147400.00
	99225.00	99225.00
	3700.00	3700.00
	22350.00	22350.00
	44130.00	44130.00
	63000.00	63000.00
	2644425.00	2644425.00
	8283.00	8283.00
	24800.00	24800.00
	2622058.00	2622058.00
	932675.00	932675.00
	13350.00	13350.00
	97400.00	97400.00
	53300.00	53300.00
	7829.00	7829.00
436655.00 Dr	96139419.00	96576074.00
	889058.00	889058.00
	2689590.00	2689590.00
	616630.00	616630.00
	1333039.00	1333039.00
	108000.00	108000.00
	510436.00	510436.00
	172301.00	172301.00
	830915.00	830915.00
	521860.00	521860.00
	892620.00	892620.00
	513000.00	513000.00
	476796.00	476796.00
	459191.00	459191.00
	249017.00	249017.00
	3287391.00	3287391.00
	1094104.00	1094104.00
	9500.00	9500.00
	450992.00	450992.00
	1004450.00	1004450.00
	351401.00	351401.00
	787561.00	787561.00
	56700.00	56700.00
	591631.00	591631.00
	439610.00	439610.00
	185540.00	185540.00
	250848.00	250848.00
	303733.00	303733.00
	516461.00	516461.00
	1855164.00	1855164.00
	298361.00	298361.00
	551501.00	551501.00
	67432.00	67432.00
	917166.00	917166.00
	5680.00	5680.00
	15252.00	15252.00
	56700.00	56700.00
	337186.00	337186.00
	482383.00	482383.00
	263711.00	263711.00
	687552.00	687552.00
	66105.00	66105.00
	49140.00	49140.00
	436173.00	436173.00
	1575725.00	1575725.00
	125830.00	125830.00
	278351.00	278351.00
	4671862.00	4671862.00
	188420.00	188420.00
	1136142.00	1136142.00
	1811348.00	1811348.00
388657.00 Dr	998155.00	1386812.00
	323323.00	323323.00
	2010913.00	2010913.00



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M.K. Interprises A/c	508746.00	508746.00		
Modern Light & Sound A/c	16244200.00	16244200.00		
Monoj Kumar A/c	776812.00	776812.00		
M/s Feedback Intra(P)Ltd. A/c	185424.00	185424.00		
M/s KAPS Enterprises A/c	1485558.00	1485558.00		
Mukesh Kumar Mahto	21962.00	21962.00		
Nandkishor Pandey A/c	371321.00	371321.00		
Narayan Enterprises	809484.00	809484.00		
Neeraj Cons.	437068.00	437068.00		
Neha Enterprises A/c	382193.00	382193.00		
Netai Ch. Mahato.	117343.00	117343.00		
Nupur Construction	278372.00	278372.00		
Pandav Kumar A/c	185390.00	185390.00		
Pankaj Kr. Dasondhi A/c	186615.00	186615.00		
Pappu Cons.	860060.00	860060.00		
Paramvir Kumar	153736.00	153736.00		
Parth Pratim Singh	20633.00 Dr	154277.00	174910.00	
Payal Construction	1436501.00	1436501.00		
P.C Paul & Co.	830737.00	830737.00		
Perfect India & Co.	306176.00	306176.00		
Pioneer Cons Comp A/c	426373.00	426373.00		
Pitamber Enterprises A/c	661623.00	661623.00		
P.K. Construction	431192.00	431192.00		
Popular Tyre A/c	33060.00	33060.00		
Prabhas Kr	342580.00	342580.00		
Prakash Ch. Rai A/c	130588.00	130588.00		
P.R. Enterprise 2	1071360.00	1071360.00		
Promod Kr. Toparia A/c	483988.00	483988.00		
Rajesh Kr. Singh A/c	76000.00	76000.00		
Raj Kumar Kejriwal	1941398.00	1941398.00		
Ram Nath Mahato	115324.00	115324.00		
Ranjeet Kr. Singh	444623.00	444623.00		
R.R. Construction A/c	102868.00	102868.00		
Rudra Interprises	522289.00	522289.00		
Sahil Construction	22635.00 Cr	482959.00	460324.00	
Saluja Tent House	150955.00	150955.00		
Samrat Construction A/c	231318.00	231318.00		
Santosh Kumar Singh	1293831.00	1293831.00		
SATISH KUMAR A/C	7000.00	7000.00		
SBM Benificery A/c	5802000.00	5802000.00		
Shipra Enterprises	936995.00	936995.00		
Shivam Enterprise(New)	371312.00	371312.00		
Shradhanand Sahi	922409.00	922409.00		
Shree Tradins Co. A/c	437903.00	437903.00		
Shree Vishnu Traders A/c	474883.00	474883.00		
Shri Ram Enterprises A/c	248397.00	248397.00		
Shristi Enterprises A/c	489312.00	489312.00		
Singh Construction	409110.00	409110.00		
Subhas Kumar A/c	413346.00	413346.00		
Surendra Tewari	50000.00 Dr	8629708.00	8679708.00	
Suryodaya Cons. A/c	412985.00	412985.00		
Tirupati Enterprises A/c	1766473.00	1766473.00		
U.B. Singh & Co.	428351.00	428351.00		
Usha Automobiles	895241.00	895241.00		
Vijay Kumar Dey	17740.00	17740.00		
35011 - Employee Liabilities			2604800.00	2604800.00 Cr
35011-11 - Wages Payble			2604800.00	2604800.00 Cr
35013 - Outstanding Liabilities				
35013-00 - Telephone Bill Outstanding	150000.00 Cr	200000.00	151500.00	101500.00 Cr
35013-02 - Electricity Bill Outstanding			1500.00	1500.00 Cr
35020 - Recoveries Payable	150000.00 Cr	200000.00	150000.00	100000.00 Cr
35020-06- TDS From Contractors	3431644.00 Cr	4617791.00	6601382.00	5415235.00 Cr
35020-10-Sales Tax Payable	298413.00 Cr	1134747.00	1506695.00	670361.00 Cr
3502011- Royalty	1466724.00 Cr	2009569.00	2964384.00	2421539.00 Cr
3502012 Labour Cess	1482899.00 Cr	1473475.00	1549147.00	1558571.00 Cr
	183608.00 Cr		581156.00	764764.00 Cr
4 - Capital Expenditure & Assets				
410 - Fixed Assets				
41010 - Land				
41010-03- Parks				
4101007 - Land on Which Construction Is Done				
4101008 - Pond				
41020 - Buildings				
41020-01- Office Buildings				
41020-02- School Buildings				
41020-04- Public Conveniences				
41020-05- Municipal Halls, Shops, Town Halls				
	702260649.28 Dr	182404535.00	96296234.66	788368949.62 Dr
	356152667.00 Dr	108772734.00		464925401.00 Dr
	10323560.00 Dr	5509165.00		15832725.00 Dr
	6494640.00 Dr			6494640.00 Dr
	11.00 Dr			11.00 Dr
	3828909.00 Dr	5509165.00		9338074.00 Dr
	87804776.00 Dr	11303247.00		99108023.00 Dr
	3492222.00 Dr			3492222.00 Dr
		392192.00		392192.00 Dr
	40093124.00 Dr	2289211.00		42382335.00 Dr
	4805433.00 Dr	153550.00		4958983.00 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	3150000.00	9650000.00 Dr
41020-11 Samshan Ghat	3141388.00 Dr	4818294.00	7959682.00 Dr
41020-12 Sarna Sthal Boundary Wall and Shed	440000.00 Dr		440000.00 Dr
41020-13 Chat Ghat		500000.00	500000.00 Dr
41030 - Roads	141023246.00 Dr	32896914.00	173920160.00 Dr
41030-01- Roads and Pavements-Concrete	138563930.00 Dr	29865560.00	168429490.00 Dr
41030-02- Roads and Pavements-Black Topped	1924232.00 Dr	2830758.00	4754990.00 Dr
41030-06- Culverts	535084.00 Dr	200596.00	735680.00 Dr
41031 - Sewerage And Drainage	65003974.00 Dr	11835515.00	76839489.00 Dr
41031-02- Drains-Open	65003974.00 Dr	11835515.00	76839489.00 Dr
41032 - Waterways	17258985.00 Dr	15375495.00	32634480.00 Dr
41032-01- Water Pipelines	4315810.00 Dr		4315810.00 Dr
41032-02- Deep Tube Wells	12273280.00 Dr	13447184.00	25720464.00 Dr
41032-07 Small Water Tank	669895.00 Dr	1928311.00	2598206.00 Dr
41033 - Public Lighting	8843554.00 Dr	21450541.00	30294095.00 Dr
41033-01 - Lamp Posts	8343554.00 Dr		8343554.00 Dr
4103303 CFL Street Light	500000.00 Dr		500000.00 Dr
4103304 LED Street Light		21450541.00	21450541.00 Dr
41040 - Plant & Machinery	4364492.00 Dr	2054130.00	6418622.00 Dr
41040-11- Loaders	1699000.00 Dr	2010000.00	3709000.00 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	44130.00	394122.00 Dr
41050 - Vehicles	11421439.00 Dr	6728173.00	18149612.00 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	1235970.00	3481970.00 Dr
41050-10- Mini Lorry		225720.00	225720.00 Dr
4105011 Theia	1119439.00 Dr		1119439.00 Dr
4105012 - Dumper Placer	3815000.00 Dr		3815000.00 Dr
4105013 Tempo Tipper	387000.00 Dr		387000.00 Dr
4105014 Tata Magic		2644425.00	2644425.00 Dr
4105016 - Mahindra Scorpio SUV		2622058.00	2622058.00 Dr
41060 -Office & Other Equipments	7975736.00 Dr	1619554.00	9595290.00 Dr
41060-01- Computers & Printers	159200.00 Dr	47400.00	206600.00 Dr
41060-09- Air Conditioners	378936.00 Dr	199225.00	578161.00 Dr
4106012 - Dustbin	7002600.00 Dr	1179900.00	8182500.00 Dr
4106013 - Park Amenities	435000.00 Dr		435000.00 Dr
41060-14 Mobile		24800.00	24800.00 Dr
41060-15 CCTV		97400.00	97400.00 Dr
41060-16 UPS & Battery		70829.00	70829.00 Dr
41070 -Furniture, Fixtures,Fitting & Electrical Appliance	1261428.00 Dr		1261428.00 Dr
41070-03- Chairs	176176.00 Dr		176176.00 Dr
41070-04- Tables	210161.00 Dr		210161.00 Dr
4107007 Almira	875091.00 Dr		875091.00 Dr
41080 - Other Fixed Assets	871477.00 Dr		871477.00 Dr
41080-01- Software License Fees	871477.00 Dr		871477.00 Dr
411 - Accumulated Depreciation	147155184.72 Cr	36811503.66	183966688.38 Cr
41120 - Buildings	18917345.59 Cr	3416739.46	22334085.05 Cr
41120-01- Office Buildings	154762.59 Cr	116407.40	271169.99 Cr
41120-02- School Buildings		13073.07	13073.07 Cr
41120-04- Public Conveniences	7081330.98 Cr	1491588.78	8572919.76 Cr
41120-05- Municipal Halls, Shops, Town Halls	80090.45 Cr	165299.23	245389.68 Cr
41120-06- Park Buildings (Cafeteria)	74273.50 Cr	14854.70	89128.20 Cr
4112009 - Sochalay (Toilet)	6977782.53 Cr	962898.94	7940681.47 Cr
4112010 - Bus Stand	4333333.34 Cr	321666.66	4655000.00 Cr
4112011 Samshan Ghat	193772.20 Cr	308950.68	502722.88 Cr
41120-12 Sarna Sthal Wall & Shed	22000.00 Cr	22000.00	44000.00 Cr
41130 - Roads	70930086.09 Cr	18513624.61	89443710.70 Cr
41130-01- Roads and Pavements-Concrete	69807444.89 Cr	16879582.61	86687027.50 Cr
41130-02- Roads and Pavements-Black Topped	962116.00 Cr	1584996.67	2547112.67 Cr
41130-06- Culverts	160525.20 Cr	49045.33	209570.53 Cr
41131 - Sewerage And Drainage	22086253.79 Cr	4828157.24	26914411.03 Cr
41131-02- Drains-Open	22086253.79 Cr	4828157.24	26914411.03 Cr
41132 - Waterways	13592955.90 Cr	3728560.35	17321516.25 Cr
41132-01- Water Pipelines	2371604.40 Cr	231581.00	2603185.40 Cr
41132-02- Deep Tube Wells	11154362.00 Cr	3293126.80	14447488.80 Cr
4113207-Small Water Tank	66989.50 Cr	203852.55	270842.05 Cr
41133 - Public Lighting	5331755.45 Cr	2912408.50	8244163.95 Cr
41133-01 - Lamp Posts	5081755.45 Cr	667354.40	5749109.85 Cr
4113303 - CFL Lamp	250000.00 Cr	2245054.10	2495054.10 Cr
41140 - Plant & Machinery	2350097.00 Cr	596460.20	2946557.20 Cr
41140-11- Loaders	662999.00 Cr	349000.00	1011999.00 Cr



Officer

4114017 - Fogging Machine	591600.00 Cr	96049.00	687649.00 Cr
4114018 - Drain Cleaning Machine	1008000.00 Cr	111999.00	1119999.00 Cr
4114019 - Generator Set	87498.00 Cr	39412.20	126910.20 Cr
41150 - Vehicles	8309748.90 Cr	1656331.35	9966080.25 Cr
41150-03- Cars	494999.00 Cr	195933.05	690932.05 Cr
41150-06- Trucks	1665300.00 Cr	237900.00	1903200.00 Cr
41150-07- Tankers	806500.00 Cr	98000.00	904500.00 Cr
41150-09- Tractors	1908397.00 Cr	219996.00	2128393.00 Cr
4115011 - Thela	686652.90 Cr	219859.80	906512.70 Cr
4115012 - Dumper Placer	2670500.00 Cr	381500.00	3052000.00 Cr
4115013 Tempo Tipper	77400.00 Cr	303142.50	380542.50 Cr
41160 - Office & Other Equipments	5193216.20 Cr	916375.65	6109591.85 Cr
41160-01- Computers & Printers	145919.00 Cr	11380.00	157299.00 Cr
41160-09- Air Conditioners	75787.20 Cr	52854.85	128642.05 Cr
4116012 - Dustbin	4710510.00 Cr	779775.00	5490285.00 Cr
4116013 - Park Amenities	261000.00 Cr	43500.00	304500.00 Cr
41160-14 Mobile		4960.00	4960.00 Cr
41160-15 CCTV		9740.00	9740.00 Cr
41160-16 UPS & Battery		14165.80	14165.80 Cr
41170-Furniture, Fixtures, Fittings & Electrical Appliance	263303.35 Cr	125287.80	388591.15 Cr
41170-03- Chairs	61516.90 Cr	17207.20	78724.10 Cr
41170-04- Tables	70536.90 Cr	20571.50	91108.40 Cr
4117007 Almirah	131249.55 Cr	87509.10	218758.65 Cr
41180 - Other Fixed Assets	180422.45 Cr	117558.50	297980.95 Cr
41180-01- Software License Fees	180422.45 Cr	117558.50	297980.95 Cr
412 - Capital Work-in- Progress	477395355.00 Dr	42077258.00	28030094.00 491442519.00 Dr
41210 - Specific Grants	477395355.00 Dr	41571084.00	27523920.00 491442519.00 Dr
41210-01- Buildings	398656.00 Dr	691806.00	1090462.00
41210-04- Roads and Bridges	366394.00 Dr	5037747.00	2412964.00 2991177.00 Dr
41210-05- Sewerage and Drainage	2007127.00 Dr	5138864.00	7145991.00
41210-06 Water Ways	3204912.00 Dr	1966119.00	5171031.00
41210-07- Public Lighting		5748620.00	3735178.00 2013442.00 Dr
41210-09 Kabristan Shed	1322127.00 Dr	2239210.00	3561337.00
41210-11 Nagar Subhidha	3658239.00 Dr	748718.00	4406957.00
41210-12 Water Ways Project	466437900.00 Dr	20000000.00	486437900.00 Dr
41230 - Specific Schemes		506174.00	506174.00
41230-05- Sewerage and Drainage		506174.00	506174.00
421 - Investments -Other Funds	4644812.00 Dr	99906.00	4744718.00 Dr
42180 - Other Investments	4644812.00 Dr	99906.00	4744718.00 Dr
4218002 - Fixed Deposits	4644812.00 Dr	99906.00	4744718.00 Dr
431 - Sundry Debtors (Receivables)	11223000.00 Dr	31454637.00	31454637.00 11223000.00 Dr
43110 - Receivables for Holding Taxes	4132000.00 Dr	26549691.00	26549691.00 4132000.00 Dr
43110-01- Holding Tax Receivable on Residential Buildings (Current Year)		26549691.00	26549691.00
43110-02- Holding Tax Receivable on Residential Buildings (Arrears)	2914000.00 Dr		2914000.00 Dr
43110-06- Holding Tax Receivable on State Government Buildings (Arrears)	1218000.00 Dr		1218000.00 Dr
43119 - Receivables for Other Taxes	4729000.00 Dr	4346743.00	4346743.00 4729000.00 Dr
43119-01- Water Tax Receivable on Residential Buildings (Current Year)	3575000.00 Dr	771743.00	4346743.00
43119-02- Water Tax Receivable on Residential Buildings (Arrears)		3575000.00	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	372000.00 Dr	558203.00	558203.00 372000.00 Dr
43140-01- Receivables for Rental Income	372000.00 Dr	558203.00	558203.00 372000.00 Dr
Profit & Loss A/c	3665855.38 Dr		3665855.38 Dr
Grand Total		850456556.13	850456556.13




 Executive Officer
 Chas Municipal Corporation

For
 20/11/17

Bank Reconciliation Statement

4502501 Treasury A/c	Amount
Balance as per cash book	1826,41,644.00
Add : Adjustment Nil	-
Balance as per Bank Statement	<u>1826,41,644.00</u>
Andhra Bank 2926	Amount
Balance as per cash book	11,18,861.50
Add : Adjustment Nil	-
Balance as per Bank Statement	<u>11,18,861.50</u>
Andhra Bank 47318	Amount
Balance as per cash book	52,74,263.00
Add : Adjustment Nil	-
Balance as per Bank Statement	<u>52,74,263.00</u>
Andhra Bank 0121	Amount
Balance as per cash book	456,23,298.00
Add : Adjustment Nil	-
Balance as per Bank Statement	<u>456,23,298.00</u>
Andhra Bank 0122	Amount
Balance as per cash book	257,01,898.00
Add : Adjustment Nil	-
Balance as per Bank Statement	<u>257,01,898.00</u>




Executive Officer
Chas Municipal Corporation

Andhra Bank 0403	Amount
Balance as per tally book	12,06,460.30
Add:	
Cheque issued but not presented for payment.	2,20,825.00
Balance as per Bank Statement	<u><u>14,27,285.30</u></u>

Bank of India 0001	Amount
Balance as per cash book	2,08,352.35
Add :	
Adjustment Nil	-
Balance as per Bank Statement	<u><u>2,08,352.35</u></u>

Bank of India 0002	Amount
Balance as per cash book	48,13,200.29
Add :	
Adjustment Nil	-
Balance as per Bank Statement	<u><u>48,13,200.29</u></u>

Canara Bank 28365	Amount
Balance as per cash book	148,37,957.00
Add :	
Adjustment Nil	-
Balance as per Bank Statement	<u><u>148,37,957.00</u></u>



[Signature]
Executive Officer
Chas Municipal Corporation

[Handwritten]
 22/11/17

HDFC 0020	Amount
Balance as per cash book	60,02,810.50
Add : Adjustment Nil	-
Balance as per Bank Statement	<u>60,02,810.50</u>
HDFC 23694	Amount
Balance as per cash book	5,04,239.50
Add : Adjustment Nil	-
Balance as per Bank Statement	<u>5,04,239.50</u>
HDFC 63983	Amount
Balance as per cash book	17,87,216.50
Add : Adjustment Nil	-
Balance as per Bank Statement	<u>17,87,216.50</u>
HDFC 90813	Amount
Balance as per cash book	58,27,926.50
Add : Adjustment Nil	-
Balance as per Bank Statement	<u>58,27,926.50</u>
HDFC 46966	Amount
Balance as per cash book	2,53,757.00
Add : Adjustment Nil	-
Balance as per Bank Statement	<u>2,53,757.00</u>



[Signature]
Executive Officer
Chas Municipal Corporation

HDFC 91082		Amount
Balance as per cash book		38,57,480.23
Add :		
Adjustment	Nil	-
Balance as per Bank Statement		<u>38,57,480.23</u>

ICICI 03354		Amount
Balance as per cash book		272,66,000.00
Add :		
Adjustment	Nil	-
Balance as per Bank Statement		<u>272,66,000.00</u>

SBI 55834		Amount
Balance as per cash book		27,13,077.00
Add :		
Adjustment	Nil	-
Balance as per Bank Statement		<u>27,13,077.00</u>



[Signature]
Executive Officer
Chas Municipal Corporation

[Handwritten signature]
 22/11/17