



ANNUAL FINANCIAL STATEMENT

CHAS NAGAR NIGAM
(FOR FINANCIAL YEAR 2021-22)

Soney
22/8/22
Suman Kumar Mandal

[Signature]
22/8/22

Nagar Nigam Chas
Balance Sheet as on 31st March 2022


(All amount are in Indian Rupees)

Code No	Description	Schedule No.	As on 31.03.2022	As on 31.03.2021
	Liabilities			
	Reserves and Surplus			
3-10	Municipal (General) Fund	B-1	388,756,265	401,585,295
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	827,744,593	670,962,553
	Total Reserves & Surplus		1,216,500,858	1,072,547,848
3-20	Grants, Contributions for specific purposes	B-4	694,733,736	499,930,882
	Loans			
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
	Total loans		-	-
	Current Liabilities & Provisions			
3-40	Deposits received	B-7	29,766,234	27,727,660
3-41	Deposit works	B-8	-	-
3-50	Other liabilities	B-9	294,215,067	281,389,324
3-60	Provisions	B-10	-	-
	Total Current liabilities and Provisions		323,981,301	309,116,984
	TOTAL LIABILITIES		2,235,215,895	1,881,595,714
	Assets			
	Fixed Assets	B-11		
4-10	Gross Block		1,124,810,752	958,902,293
4-11	Less: Accumulated Depreciation		558,096,830	490,252,880
	Net Block		566,713,922	468,649,414
4-12	Capital work-in-progress		842,836,486	786,450,507
	Total Fixed Assets		1,409,550,408	1,255,099,921
	Investments			
4-20	Investment - General Fund	B-12	-	18,520,200
4-21	Investment - Other Funds	B-13	10,485,651	-
	Total Investments		10,485,651	18,520,200
	Current assets, loans & advances			
4-30	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15		
4-31	Gross amount outstanding		147,847,292	121,077,446
4-32	Less: Accumulated provision against bad and doubtful receivables		27,491,813	26,278,875
	Net amount outstanding		120,355,478	94,798,571
4-40	Prepaid expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	693,583,121	511,905,545
4-60	Loans, advances and deposits	B-18	1,241,236	1,271,478
4-61	Less: Accumulated provision against loans		-	-
	Net amount outstanding			
	Total Current Assets, Loans & Advances		815,179,836	607,975,593
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL ASSETS		2,235,215,895	1,881,595,714

Notes to Balance Sheet

B-21A

For: Nagar Nigam Chas


 Anurag Kumar Mandal
 Accountant (ABDEAS)
 Chas Municipal Corporation

Date:


 Addl. Municipal Commissioner
 Chas Municipal Corporation

Nagar Nigam Chas

Schedule to Balance Sheet as on 31.03.2022

(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	618,222,003	-	618,222,003	-	618,222,003
310-90	Excess of income over expenditure	(216,636,708)	(12,829,030)	(229,465,738)	-	(229,465,738)
	Total	401,585,295	(12,829,030)	388,756,265	-	388,756,265

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

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	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)	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-
(c) Payment out of Funds						
(i) Capital Expenditure on						
Fixed Assets	-	-	-	-	-	-
Others	-	-	-	-	-	-
Sub- Total	-	-	-	-	-	-
(ii) Revenue Expenditure on						
Salary, Wages and Allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Sub- Total	-	-	-	-	-	-
(iii) Other:						
Loss on Disposal of Special Fund Investments	-	-	-	-	-	-
Diminution on value of Special Fund Investments	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-
Sub- Total	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-
Net Balance at the year end (a+b-c)	-	-	-	-	-	-

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

Code No	Particulars	Opening balance	Addition	Total	Deduction	Balance
312-10	Capital Contribution	670,962,553	221,207,583	892,170,136	64,425,542	827,744,593
312-60	Revaluation Reserve	-	-	-	-	-
	Total	670,962,553	221,207,583	892,170,136	64,425,542	827,744,593


Somen Kumar Mandal
 Accountant (ABDEAS)
 Chas Municipal Corporation


Addl. Municipal Commissioner
 Chas Municipal Corporation

Nagar Nigam Chas

Schedule to Balance Sheet as on 31.03.2022

(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	Other Organization	Welfare Bodies & Int. Organizations
Code No.	320-10	320-20	320-30	320-80	
(a) Opening Balance	375,219,676	119,830,130	3,529,588	1,351,489	-
(b) Additions to the Grants					
(i) Grants Received during the year	469,177,434	159,754,487	2,814,856	-	-
(ii) Interest/ Dividend earned on Grant Investments					
(iii) Profit on disposal of Grant Investments					
(iv) Appreciation in value of Grant Investments					
(v) Other addition (Adjustment in Grant Balance)	-	-	-	-	-
Total (b)	469,177,434	159,754,487	2,814,856	-	-
Total (a+b)	844,397,110	279,584,617	6,344,444	1,351,489	-
(c) Payments out of funds					
(i) Capital expenditure on					
Fixed Assets	141,683,512	79,524,071	-	-	-
Others					
Sub Total	141,683,512	79,524,071	-	-	-
(ii) Revenue expenditure on					
Salary Wages & allowances etc	700,000	34,442,882	-	-	-
Rent	-	2,494,004	-	-	-
Other Revenue Expenses	-	-	-	-	-
Sub Total	700,000	36,936,886	-	-	-
(iii) Others:					
Loss on disposal of Grant Investment	-	-	-	-	-
Diminution in value of Grant Investment	-	-	-	-	-
Adjustment in Grant Balance	-	-	-	-	-
Scheme Related Expenses	145,209,942	115,971	-	-	-
Grant Refunded	27,016,621	5,756,920	-	-	-
Sub Total	172,226,563	5,872,891	-	-	-
Total (c) (i+ii+iii)	314,610,075	122,333,848	-	-	-
Net Balance at the end (a+b)-(c)	529,787,034	157,250,769	6,344,444	1,351,489	-

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

Code No	Particulars	As on 31.03.2022	As on 31.03.2021
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	-	-


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Nagar Nigam Chas

Schedule to Balance Sheet as on 31.03.2022

(All amount are in Indian Rupees)

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

Code No	Particulars	As on 31.03.2022	As on 31.03.2021
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	-	-

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

Code No	Particulars	As on 31.03.2022	As on 31.03.2021
340-10	From Contractors	29,726,134	27,687,560
340-20	From Revenues	-	-
340-30	From staff	-	-
340-80	From Others	40,100	40,100
	Total	29,766,234	27,727,660

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 31.03.2022	As on 31.03.2021
350-10	Creditors	10,442,152	11,063,281
350-11	Employee Liabilities	6,709,477	6,900,696
350-12	Interest Accrued and Due	-	-
350-13	Outstanding Liabilities	243,320,644	243,320,644
350-20	Recoveries Payable	33,322,217	19,684,126
350-30	Government Dues Payable	-	-
350-41	Advance Collection of Revenues	420,577	420,577
	Total	294,215,067	281,389,324

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

Code No	Particulars	As on 31.03.2022	As on 31.03.2021
360-10	Provision for Expenses (Rent)	-	-
360-20	Provision for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total	-	-


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Nagar Nigam Chas

Schedule B-11 : FIXED ASSETS [Code No. 410]

(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	45,052,001	-	-	45,052,001	-	-	-	45,052,001	45,052,001	
410-20	Buildings	242,484,353	2,228,804	-	244,713,157	8,287,102	-	56,950,228	185,762,929	185,762,929	
410-22	Statue & Heritage Asstets	-	-	-	-	-	-	-	-	-	
410-30	Roads & bridges	342,759,315	100,157,033	-	442,916,348	37,656,746	-	265,681,222	177,235,127	114,734,839	
410-31	Sewerage & drainage	119,657,953	25,044,334	-	144,702,287	7,686,028	-	62,679,202	82,023,085	64,664,780	
410-32	Water Ways	83,346,812	860,785	-	84,207,597	4,510,260	-	67,837,979	16,369,618	20,019,093	
410-33	Public Lighting	59,096,601	547,190	-	59,643,791	2,424,869	-	51,851,538	7,792,253	9,668,932	
410-40	Plants & Machinery	7,033,064	2,997,000	-	10,030,064	672,255	-	6,169,400	3,860,664	1,535,919	
410-50	Vehicles	30,924,667	22,565,935	-	53,490,602	3,680,816	-	24,987,875	28,502,727	9,617,608	
410-60	Office & Other equipments	24,494,522	11,290,492	-	35,785,014	2,537,507	-	17,479,636	18,305,378	9,552,393	
410-70	Furniture & Fixtures	2,256,295	45,000	-	2,301,295	211,919	-	1,499,178	802,117	969,035	
410-80	Other Fixed Assets	1,796,710	171,886	-	1,968,596	166,449	-	960,573	1,008,023	1,002,586	
	TOTAL	959,902,293	165,908,459	-	1,124,810,752	67,843,950	-	558,096,830	566,713,922	468,649,414	
412	Capital Work in Progress	786,450,507	77,802,240	21,416,261	842,836,486						

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Addl. Municipal Commissioner
Chas Municipal Corporation

Nagar Nigam Chas

Schedule to Balance Sheet as on 31.03.2022

(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 31.03.2022 (Carrying Cost)	As on 31.03.2021 (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	Bank	-	-	18,520,200
	Total	-	-	-	18,520,200

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


Code No.	Particulars	With whom invested	Face Value	As on 31.03.2022 (Carrying Cost)	As on 31.03.2021 (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	-	-	10,485,651	-
	Total	-	-	10,485,651	-

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
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 31.03.2021 Net Amount
431-10	Receivables for Property Taxes				
	Less Than 5 Years	27,427,594	2,957,247	24,470,347	20,666,650
	More than 5 years	-	-	-	-
	Sub Total	27,427,594	2,957,247	24,470,347	20,666,650
431-30	Receivable for Water Charges				
	Less Than 3 Years	120,419,698	24,534,567	95,885,131	100,431,688
	More than 3 years	-	-	-	-
	Sub Total	120,419,698	24,534,567	95,885,131	100,431,688
431-40	Receivables for Rent				
	Less Than 3 Years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-	-	-	-
431-19	Receivables from Other Taxes				
	Less Than 3 Years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-	-	-	-
431-50	Receivables from Government				
	Total	147,847,292	27,491,813	120,355,478	121,098,338


Somen Kumar Mandal
 Accountant (ABDEAS)
 Chas Municipal Corporation


 Addl. Municipal Commissioner
 Chas Municipal Corporation

Nagar Nigam Chas

Schedule to Balance Sheet as on 31.03.2022

(All amount are in Indian Rupees)

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
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 31.03.2022	As on 31.03.2021
450-10	Cash in Hand	(52,245)	16,297
	Balance with banks	-	-
450-21	Nationalized Bank	-	-
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Corporate Banks	-	-
450-25	Municipal Fund	6,271,340	5,393,855
	Sub Total	6,219,095	5,410,152
	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	-	-
450-65	Treasury	687,364,027	506,495,393
	Sub Total	687,364,027	506,495,393
	Total	693,583,121	511,905,545

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

		Opening balance	Paid/ Recorded	Recovered	Balance Outstanding
460-10	Advances to Employees	447,761	45,546	75,788	417,519
460-20	Employees provident Fund loans	-	-	-	-
460-30	Loans to other	-	-	-	-
460-40	Advances to suppliers & contractors	823,717	-	-	823,717
460-50	Advances to others	-	-	-	-
460-60	Deposit with External Agencies	-	-	-	-
460-30	loans to employees	-	-	-	-
460-50	Advance against schemes	-	-	-	-
460-80	Scheme Expenses	-	157,220,913	157,220,913	-
	Total	1,271,478	157,266,459	157,296,701	1,241,236

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
461-10	Loans	-	-
462-20	Advances	-	-
463-30	Deposits	-	-
	Total	-	-

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
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 31.03.2022	As on 31.03.2021
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on Issue of Loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
	Total	-	-


Somen Kumar Mandal
22/8/22


Addl. Municipal Commissioner

Nagar Nigam Chas


INCOME & EXPENDITURE STATEMENT

1-Apr-2021 to 31-Mar-2022

(All amount in Rupees)

Code No.	Particulars	Schedule No.	As on 31.03.2022	As on 31.03.2021
	INCOME			
1-10	Tax Revenue	I-1	40,896,169	29,289,125
1-20	Assigned Revenue & Compensation	I-2	-	-
1-30	Rental Income From Municipal Properties	I-3	5,416,595	4,546,817
1-40	Fees & User Charges	I-4	39,726,362	117,545,519
1-50	Sales & Hire Charges	I-5	3,660,000	1,688,000
1-60	Revenue Grants, Contribution & Subsidies	I-6	98,696,441	71,081,307
1-70	Income From Investments	I-7	-	833,590
1-71	Interest Earned	I-8	1,481,565	1,283,273
1-80	Other Income	I-9	1,021,999	13,253,927
1-85	Prior Period Income	I-9A	-	1,492,315
A	Total - Revenue		190,899,132	241,013,873
	EXPENDITURE			
2-10	Establishment Exp	I-10	62,960,536	33,303,857
2-20	Administrative Expenses	I-11	6,110,536	4,551,506
2-30	Operation & Maintenance	I-12	25,636,149	31,718,700
2-40	Interest & Finance Charges	I-13	32,609	35,366
2-50	Programme Expenses	I-14	1,760,377	-
2-60	Revenue Grants, Contribution & Subsidies(I. E.)	I-15	37,636,886	12,564,558
2-70	Provisions and Write Off	I-16	1,212,938	66,419,721
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation on Fixed Assets	B-11	67,843,950	65,018,610
B	Total - Expenditure		203,193,982	213,612,318
A-B	Gross Surplus/(deficit) of income over expenditure before prior period items		(12,294,850)	27,401,555
2-80	Add : Prior period Items (Net)		(534,180)	(8,393,256)
	Gross Surplus/(deficit) of income over expenditure after prior period items		(12,829,030)	19,008,299
2-90	Less : Transfer to Reserve funds		-	-
	Net balance being surplus/deficit carried over to Municipal fund		(12,829,030)	19,008,299

For: Nagar Nigam Chas


Somen Kumar Mandal
 Accountant
 Accountant (ABDEAS)
 Chas Municipal Corporation

Date:


 Additional Municipal Commissioner
 Chas Municipal Corporation

Nagar Nigam Chas

Schedules to Income & Expenditure Statement for the period from 1st April 2021 to 31st March 2022

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
110-01	Property Tax (Revenue)	40,218,600	29,289,125
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	677,569	-
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	40,896,169	29,289,125
110-90	Less : Tax Remission and Refund (Schedule I-1(a))	-	-
	Total	40,896,169	29,289,125

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
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 31.03.2022	As on 31.03.2021
130-10	Rent From Civic Amenities	537,962	861,530
130-20	Rent From Office Buildings	-	-
130-30	Rent From Guest Houses	-	-
130-40	Rent From Lease Land	3,147,836	1,968,212
130-80	Other Rents - Income from Sairaat & Daak	1,730,797	1,717,075
	Sub - Total	-	-
130-90	Less: Rent Remissions & Refunds	-	-
	Total	5,416,595	4,546,817


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 Chas Municipal Corporation

Nagar Nigam Chas

Schedules to Income & Expenditure Statement for the period from 1st April 2021 to 31st March 2022

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
140-10	Empanelment & Registration Charges		
140-11	Licensing(License Fee)	1,484,841	1,361,973
140-12	Fees for Grants of Permit	13,018,893	10,644,744
140-13	Fees for Certificate or Extract	-	-
140-14	Dev,Betterment,Demolition,Space Contribution,Parking Contribution		
140-15	Regularization Fees		
140-20	Penalties and Fines	74,730	247,344
140-40	Other Fees	14,550	345,665
140-50	User Fees	25,133,348	104,945,794
140-60	Entry Fees		
140-70	Service/Administrative Charges		
140-80	Other Charges		
	Sub - Total	39,726,362	117,545,519
140-90	Less: Rent Remissions & Refunds	-	-
	Total	39,726,362	117,545,519

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


Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
150-10	Product Sale	-	-
150-11	Sale of Forms and Publications	3,660,000	1,688,000
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	3,660,000	1,688,000

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
160-10	Revenue Grant	37,636,886	12,564,558
160-20	Re-imbusement of expenses	-	-
160-40	Contribution towards assets	61,059,555	58,516,749
	Total	98,696,441	71,081,307

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
170-10	Interest on Investments	-	833,590
170-20	Dividend	-	-
170-30	Income from projects taken up on commercial basis	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
	Total	-	833,590


Somen Kumar Mandal
 Accountant (ABDEAS)
 Chas Municipal Corporation


 Addl. Municipal Commissioner
 Chas Municipal Corporation

Nagar Nigam Chas

Schedules to Income & Expenditure Statement for the period from 1st April 2021 to 31st March 2022

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
171-10	Interest from Bank Accounts	1,481,565	1,283,273
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-11	Other interest	-	-
	Total	1,481,565	1,283,273

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
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 prior period	-	3,020,889
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provisions written back	-	3,760,795
180-80	Miscellaneous Income	1,021,999	6,472,243
	Total	1,021,999	13,253,927

SCHEDULE I-9A : Other Income [Code No. 185]

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
185-10	Prior Period Income	-	1,492,315
	Total	-	1,492,315


Somen Kumar Mandal
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 Chas Municipal Corporation


 Addl. Municipal Commissioner
 Chas Municipal Corporation

Nagar Nigam Chas

Schedules to Income & Expenditure Statement for the period from 01st April 2021 to 31st March 2022

(All amount in Rupees)

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


Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
210-10	Salaries and Allowances- Officers, Staff, Wage, Ex-Gratia, Bonus, Octroi, Bonus	40,055,814	28,545,171
210-20	Benefits and Allowances	103,924	785,533
210-30	Pension	825,216	607,400
210-40	Other Terminal and Retirement Benefits	21,975,583	3,365,753
	Total	62,960,536	33,303,857

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
220-10	Rent, Rates and Taxes	-	-
220-11	Office Maintenance	-	282,079
220-12	Communication Expenses	101,974	35,255
220-20	Books & Periodicals	253,658	-
220-21	Printing & Stationery	637,425	189,921
220-30	Travelling and Conveyance	20,590	-
220-40	Insurance	-	-
220-50	Audit Fees	460,200	460,200
220-51	Legal Fees	186,400	10,010
220-52	Professional and Other Fees	4,424,289	2,670,631
220-60	Advertisement and Publicity	26,000	903,410
220-61	Membership & subscriptions	-	-
220-80	Others (Adm. Expenses)	-	-
	Total	6,110,536	4,551,506

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
230-10	Power & Fuel	2,524,896	3,579,950
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	-	76,936
230-40	Hire Charges	-	-
230-41	Repair and Maintenance-Statues and Heritage Assets	-	-
230-50	Repair & Maintenance-Infrastructure Assets	13,063,874	11,623,070
230-51	Repair & Maintenance- Civic Amenities	67,752	27,582
230-52	Repairs & Maintenance- Buildings	295,859	133,377
230-53	Repairs & Maintenance- Vehicles	299,233	86,930
230-54	Repairs & Maintenance- Furniture	-	-
230-55	Repairs & Maintenance Office Equipments	16,450	16,889
230-56	Repairs & Maintenance-Electrical Appliances	-	-
230-59	Repair & Maintenance- Others	2,060	-
230-80	Other Operating & Maintenance Expenses	9,366,025	16,173,966
	Total	25,636,149	31,718,700


Somen Kumar Mandal
 Accountant (ABDEAS)
 Chas Municipal Corporation


 Addl. Municipal Commissioner
 Chas Municipal Corporation

Schedules to Income & Expenditure Statement for the period from 01st April 2021 to 31st March 2022

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
240-10	Interest on loans from Central Government	-	-
240-20	Interest on loans from State Government	-	-
240-30	Interest on loans from Government Bodies & Associations	-	-
240-40	Interest on loans from International Agencies	-	-
240-50	Interest on loans from Banks & Other Financial Institutions	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	32,609	35,366
240-80	Other Finance Expenses	-	-
	Total	32,609	35,366

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
250-10	Election Expenses	-	-
250-20	Own Programmes	1,760,377	-
250-30	Share in Programmes of others	-	-
	Total	1,760,377	-

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
260-10	Grants	37,636,886	12,564,558
260-20	Contributions	-	-
260-30	Subsidies	-	-
	Total	37,636,886	12,564,558

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
270-10	Provisions for Doubtful receivables	1,212,938	2,578,227
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	63,841,495
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	Total	1,212,938	66,419,721

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	-
	Total	-	-


Somen Kumar Mandal
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 Chas Municipal Corporation


 Addl. Municipal Commissioner
 Chas Municipal Corporation

Schedules to Income & Expenditure Statement for the period from 01st April 2021 to 31st March 2022

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2022	As on 31.03.2021
	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	534,180	8,393,256
	Sub - Total	534,180	8,393,256
	Total	(534,180)	(8,393,256)



Somen Kumar Mandal
Accountant (ABDEAS)
Chas Municipal Corporation



Addl. Municipal Commissioner
Chas Municipal Corporation

Nagar Nigam Chas


Cash Flow Statement
1-Apr-2021 to 31-Mar-2022

Particulars	Inflow	Outflow	Current Year Amount	Previous Year Amount
Cash flow from operating activities (A) :				
Gross Surplus/ (deficit) over Expenditure			(12,829,030)	18,387,605
Adjustment For				
Add:				
Depreciation	67,843,950	-	67,843,950	65,018,610
Interest & Finance Expenses	32,609	-	32,609	35,366
Less:				
Depreciation Written Back	-	-	-	-
Dividend Income	-	-	-	-
Interest & Finance Income	-	1,481,565	(1,481,565)	(1,283,273)
Investment Income	-	-	-	-
Adjusted Income Over Expenditure before effecting changes in Current Assets and Current Liabilities and Extraordinary Items			53,565,965	82,158,308
Changes in Current Assets and Current Liabilities				
(Increase) / Decrease in Sundry Debtors	-	25,556,907	(25,556,907)	(44,532,117)
(Increase) / Decrease in Stock in hand	-	-	-	-
(Increase) / Decrease in Prepaid Expenses	-	-	-	-
(Increase) / Decrease in Other Current Assets	-	-	-	-
(Decrease) / Increase in Deposit Received	2,038,574	-	2,038,574	3,575,057
(Decrease) / Increase in Deposit Works	-	-	-	-
(Decrease) / Increase in Other Current Liabilities	12,825,743	-	12,825,743	(23,001,850)
(Decrease) / Increase in Provisions	-	-	-	-
Extra Ordinary Items (Specify)	-	-	-	-
Net Cash Generated from/ Used in Operating Activities (A)			42,873,375	18,199,397
Cash flow from investing activities (B) :				
(Purchase) of Fixed Assets & CWIP	222,294,438	-	(222,294,438)	(170,783,339)
Increase/ (Decrease) in Special Fund/ Grant	-	(194,802,854)	194,802,854	90,507,638
Increase/ (Decrease) in Earmarked Funds	-	-	-	-
Increase/ (Decrease) in Municipal Funds	-	-	-	(100,628)
Increase/ (Decrease) in Capital Contribution	-	156,782,041	156,782,041	127,112,677
(Purchase) of Investments	-	18,520,200	18,520,200	13,833,328
Add:				
Proceed From Disposal of Assets	-	-	-	-
Proceed From Disposal of Investments	-	-	-	-
Investments Income Received	10,485,651	-	(10,485,651)	-
Interests Income Received	1,481,565	-	1,481,565	1,283,273
Net Cash Generated from/ Used in Investing Activities (B)			138,806,570	61,852,949
Cash flow from financing activities (C) :				
Add:				
Loans from Banks/ Other Received	-	-	-	-
Less:				
Loans Repaid during the period	-	-	-	-
Loans & Advances to employees	-	-	-	-
Loans to others	-	(30,242)	30,242	2,108,793
Finance Expenses	-	32,609	(32,609)	(35,366)
Net Cash Generated from/ Used in Financing Activities (C)			(2,367)	2,073,427
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)			181,677,577	82,125,773
Cash & Cash equivalents at the beginning of the year			511,905,545	429,779,771
Cash & Cash equivalents at the end of the year			693,583,121	511,905,545
Cash and Cash Equivalents at the End of the Period comprises of the following account balances at the end of year				
i. Cash Balances			(52,245)	16,297.00
ii. Bank Balances			693,635,366	511,889,248
iii. Scheduled Co-Operative Banks			-	-
iv. Balance With Post Office			-	-
v. Balance With Other Banks			-	-
TOTAL			693,583,121	511,905,545

For: Nagar Nigam Chas

For: Nagar Nigam Chas

Date:


Somen Kumar Mandal
Accountant (ABDEAS)
Chas Municipal Corporation

Additional Municipal Commissioner


Addl. Municipal Commissioner
Chas Municipal Corporation

Receipts & Payments Accounts for the F.Y.2021-22					
ULB Name:- CHAS NAGAR NIGAM					
Code	Receipts	Current Year	Code	Receipts	Current Year
A . Opening Balance					
4-50	Cash balances (as per schedule B17)	16,297			
	Balances with Banks	511,889,248			
	Sub-Total (A)	511,905,545			
B. Revenue Receipt					
(I) Receipt from Own Source			A Revenue Expenditure		
1-10 Sources of Revenue Own Tax Revenue			2-10 Establishment Expenses		
	A) Holding Tax (Current Year)	33,457,656		a) Salaries & wages for employees	
	B) Holding Tax (Arrear Year)	-		A) Salary	42,136,065
	C) Advertisement Fee	656,677		b) Pension etc. for employees	
	D) Vehicle Tax	-		A) Retirement benefit and Other Payable	-
	E) Octroi & Toll	-			
	F) Others Taxes	-		c) Any other (Allowance, Benefits and Retirement benefits, Administrative exp.)	
1-20	Assigned Revenues & Compensation			A) Benefits & Other Terminal	19,033,510
				B) Honorarium	238,500
1-30	Rental Income From Municipal Properties		2-20	Administrative Expenses	
	A) Rent from Civil Amenities	321,847		A) Printing & Stationery	637,425
	B) Rent from Lease of Rent	3,408,967		B) Rent, Rates and Taxes	-
	C) Other Rents	149,907		C) Communication Expenses	101,974
1-40	Fees & User Charges			D) Books & Periodicals	253,658
	A) Registration of Contractor	-		E) Travelling and Conveyance	20,590
	B) Licensing Fees	1,434,841		F) Advertisement & Publicity	26,000
	C) Plan Sanction Fee	12,857,143		G) Miscellaneous Exp.	-
	D) Other Fees	14,550		H) Consultancy Expenses	174,000
	E) Water User Charges	5,011,990		I) Audit Fees	920,400
	F) Other User Charges	133,348		J) Legal Fee	186,400
	G) Borewell Sanction Fee	161,750		K) Commission to Tax Collection Agency	4,250,289
	H) Penalties & Fines	43,900	2-30	Operations & Maintenance	
1-50	Sales & Hire Charges			A) Power & Fuel	2,524,896
	A) Sale of Forms & Publications	3,660,000		B) Repair & Maintenance - Infra Assets	10,496,890
	B) Food License Form	-		C) Repair & Maintenance - Civic Amenities	67,752
	C) Water Connection Application Form	-		D) Repair & Maintenance - Buildings	295,859
1-70	Income from Investments	-		E) Repair & Maintenance - Vehicles	299,233
				F) Repair & Maintenance - Office Equipments	16,450
1-71	Interest Earned	8,478,981		G) Repair & Maintenance - Others	2,060
				H) Other Operating & Maintenance Expenses	9,366,025
1-80	Other Income	33,000	2-40	Interest & Finance Charges	32,609
			2-50	Programme Expenses	1,760,377
			2-80	5. Prior Period	
				Other Expenses	525,435
	Sub-Total B (I)	69,824,557		Sub - Total A (I)	93,366,397
(II) Revenue Receipt from External Source					
(II) Expenditure from External Source					
1. Establishment					
a) Salaries & wages for employees					
	A) Salary Grant	2,454,229		A) Salary (Grant Fund)	2,494,004
	B) Nagrik Suvidha	28,580,008		B) Salary (Amrut Grant Fund)	700,000
	C) Khadya Kosh	350,000		C) SBM Expenses	902,131
	D) SBM	9,399,000		D) Consultancy Expenses	13,017,256
	E) Road fund	19,545,702		E) Sanitation Expenses	1,332,500
	F) Disaster management	30,000		F) Tipping Fees from Grant	11,497,661
	G) Sewerage and Drainage	3,308,310		G) Repair & Maintenance - Water Supply	4,105,303
	H) Mukhaya Mantri Shramik Yojna	2,853,289		H) Electricity Expenses	2,500,000
	I) Consultancy Grant	19,139,059		I) COVID Expenses	1,058,031
	J) Solid Waste Management	73,178,498		J) Alaav Expenses	30,000
Central Govt. Grant					
	NULM	5,558,410	3-20	Grant Refund	
	Amrut Grant	1,299,700		A) SJSRY Grant	9,740,989
	15th FC	315,863,122		B) AMRUT Grant	175,708
	PMAY	136,878,352		C) PMAY Grant	17,099,924
				D) Sochalaya Grant	1,105,888
	Other Oragnisation			E) SWM Grant	3,389,780
	Grant from Land Acquisition Officer, Bokaro	2,814,856		F) Sewerage & Drainage Grant	1,261,452
3-40	Deposits Received (Security Deposit)	929,982	3-40	Deposit Payment (Security Deposit)	
				Contractors/Suppliers	1,186,250
4-21	Transfer from Investments	63,097,270			
4-80	Loans & Advances				
	Advance to Employees	62,953			
	Sub-Total B (II)	685,342,740		Sub - Total A (II)	71,596,677
	Total B (I + II)	755,167,297		Total A (I + II)	164,963,074

Somen Kumar Mandal
22/11/22
Accountant (AR/EA)

CS
Addl. Municipal Commissioner

C.	Receipts from External Source	B	Capital Expenditure	
		4-10 & 4-12	Fixed Assets & Capital Work in Progress	
			A) Road Grant	23,578,040
			B) Nagrik Suvidha Grant	28,015,899
			C) Sewerage & Drainage Grant	1,261,452
			D) 14th Finance Grant	31,161,683
			E) 15th Finance Grant	104,933,033
			F) SWM Grant	23,358,073
			G) Own Fund	657,379
				-
		4-21	Transfer to Investment	54,931,882
		4-60	Loans & Advances	
			Advance to Employees	
			A) Labour & Supervisor	4,126
			B) Other Employses	34,421
			Scheme Expenses	
			a) SBM	115,971
			b) PMAY	139,993,370
			c) NULM	481,548
	Sub-Total (C)		Subtotal (B)	408,526,677
		C	Closing Balance (as per schedule B17)	
		4-60	Cash balances	-52,245
			Balance with banks	693,635,336
			Sub-Total (C)	693,583,091
	Grand Total [A+B+C]		Grand Total [A+B+C]	1,267,072,842

For: CHAS NAGAR NIGAM

For: CHAS NAGAR NIGAM

Accountant
Date:


Somen Kumar Mandal
Accountant (ABDEAS)
Chas Municipal Corporation

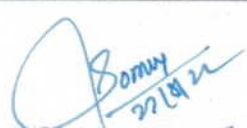
Additional Municipal Commissioner


Addl. Municipal Commissioner
Chas Municipal Corporation

Nagar Nigam Chas

Table Showing Performance Indicator as per JMAM for Nagar Nigam Chas: FY 2021-22

Sr. No.	Particulars	Objective of Ratio	Ratio
Income Ratios			
1	Tax Revenue to Total Income Ratio... (%)	Share of Tax Revenue in Total Income of ULB	21%
2	Tax revenue to Own sources Ratio(%)	Share of Tax Revenue like Property Tax in Own Source Revenue of ULB(except Revenue Grant & Assigned Revenue)	44%
3	Holding & Other Taxes to Total Income Ratio... (%)	Share of Property Tax and other taxes (if applicable) in Total Income	21%
4	Octroi/Cess to Total Income Ratio... (%)	Share of cess in Total Income	N.A.
5	Assigned Revenues & Compensations to Total Income Ratio... (%)	Share of Assigned Revenue in Total Income	N.A.
6	Rental Income from Municipal Properties to Total Income Ratio... (%)	Share of Rent from Properties in Total Income	3%
7	Fees & User Charges to Total Income Ratio... (%)	Share of All fees and User Charges in Total Income	21%
8	Revenue Grants, Contributions & Subsidies to Total Income Ratio... (%)	Share of Revenue Grant in Total Income	52%
Expense Ratios			
9	Establishment Expenses to Total Income Ratio... (%)	Share of Establishment Expenses against total revenue	33%
10	Administrative Expenses to Total Income Ratio... (%)	Share of Administrative Expenses against total revenue	3%
11	Operations & Maintenance to Total Income Ratio... (%)	Share of O&M Expenses to Total Income	13.43%
12	Interest Expense to Total Income Ratio... (%)	Share of Interest Expenses to Total Income	0.02%
Net Income Ratios			
13	Cash Surplus / Deficit to Total Income Ratio... (%)	This ratio Indicates out of Total Income, how much was earned/spent in cash(net)	29%
Efficiency Ratios			
14	Gross Holding Tax Receivables Ratio... (No. of Days)	This ratio Indicates number of days for collection of Holding Tax	0.23
15	Gross Cess Receivables Ratio... (No. of Days)	This ratio Indicates number of days for collection of cess	NA
16	Holding Tax Receivable to Holding Tax Income Ratio... (%)	This ratio Indicates out of Total Holding Tax , share of arrear in Holding Tax	100%
17	Cess Receivable to Cess Income Ratio... (%)	This ratio Indicates out of Total Cess Income , share of arrear in Cess	NA
18	Operations & Maintenance to Gross Fixed Assets Ratio... (%)	This Ratio Indicates share of O&M Expenses to Fixed Assets	2.28%
19	Interest Expense to Loans Ratio... (%)		NA
Leverage Ratios			
20	Loans to Reserves Ratio or Debt-Equity Ratio... (times)	This ratio indicates proportion of debt and owned funds	NA
21	Interest Coverage Ratio... (times)	This ratio indicates share of surplus to provide for Interest payment	168809%
22	Debt Service Coverage Ratio... (times)	This ratio indicates share of surplus to provide for Interest and principal payment	NA


Somen Kumar Mandal
 Accountant (ABDEAS)
 Chas Municipal Corporation


Addl. Municipal Commissioner
 Chas Municipal Corporation

Investment Ratios			
23	Earmarked Fund Investments to Earmarked Funds Ratio... (%)	This ratio indicates share of investment made out of earmarked funds	NA
24	Interest on Investments Ratio... (%)	This ratio indicates interest earned on investment made by ULB	NA
Liquidity Ratio			
25	Current Assets to Current Liabilities Ratio... (times)	This ratio indicates ratio of current liabilities to Current Assets	2.52
Asset Ratios			
26	Fixed Assets to Total Assets Ratio... (%)	This ratio indicates share of Fixed Asset in Total Assets	63%
Performance Ratios			
27	Income per Employee ... (Rs.)	This ratio indicates income earned by ULB per employee	INA
28	Expenditure per Employee ... (Rs.)	This ratio indicates expenditure incurred by ULB per employee	INA
29	Income per Citizen... (Rs.)	This ratio indicates income earned by ULB per citizen	INA
30	Expenditure per Citizen ... (Rs.)	This ratio indicates expenditure incurred by ULB per citizen	INA


Somen Kumar Mandal
 Accountant (ABDEAS)
 Chas Municipal Corporation


Addl. Municipal Commissioner
 Chas Municipal Corporation

Chas Municipal Corporation 2017-2020

Chas(Bokaro)

Jharkhand

Trial Balance

1-Apr-21 to 31-Mar-22

Particulars	Chas Municipal Corporation	
	1-Apr-21 to 31-Mar-22	
	Closing Balance	
Current Assets		693883121.47 Dr
Cash-in-hand		52245.00 Cr
Anil Rajwar Petty Cash		10325.00 Dr
Aquib Hussain Petty Cash		
Arvind Jha Petty Cash		
Banti Pathak Petty Cash Book		
Cash		
Chandan Darad Petty Cash		67920.00 Cr
Gautam Patil Petty Cash		
Mukesh Kumar Ram Petty Cash		4000.00 Dr
Mukesh Pathak Petty Cash		1300.00 Dr
Pramod Kumar Singh Petty Cash		
Praveen Kumar Petty Cash		50.00 Dr
Satish Chandra Mahto Petty Cash		
Shankar Sinha Petty Cash		
Shiv Shankar Sinha Petty Cash		
Bank Accounts		693635366.47 Dr
45025-Treasury-Municipal Fund		6271339.62 Dr
45025-01-Andhra Bank 121210100002926(Shop Security)		111.90 Dr
45025-02-Andhra Bank 121210100047336 (Lic. Fee)		54217.05 Dr
45025-03-Andhra Bank 121210100047345 (User Charges)		26975.97 Dr
45025-04-Andhra Bank A/c 121211011000403 (MF)		
45025-05-Bank of India-585510210000002 (Wat. Sup.)		73010.14 Dr
45025-06-Bank of India-585510210000034 (Holding)		1816432.21 Dr
45025-07-Canara Bank-1253101028365 (Municipal Fund)		1902.00 Dr
45025-09-HDFC Bank-50100142446866 (Building Plan)		643772.54 Dr
45025-10-HDFC Bank-50200015891082 (MF Property Tax)		364409.84 Dr
45025-11-Indian Overseas Bank (A/c-124601000007264)		48637.72 Dr
45025-12-IDBI Bank (A/c 2089104000016490)		11621.00 Dr
45025-13-Canara Bank A/c 1253101030154 (MLA UBSP)		643207.71 Dr
45025-14- IDBI A/c 2089104000021784 (Death & Birth)		40469.00 Dr
45025-15-ICICI Bank A/c 026501003342		2308296.70 Dr
45025-16 - ICICI A/C 026501003856		38275.64 Dr
45065-Treasury-Grant Funds		687364026.85 Dr
45065-01- Treasury Municipal Fund		143687230.00 Dr
45065-01-Treasury SD		
45065-06-Bank of India A/c - 585510210000036 (NULM)		48982.72 Dr
45065-10-HDFC Bank Ltd A/c 50100183699153 (PMAY)		13.00 Dr
45065-11-SBI A/c No - 10854155834 (Disaster Fund)		9995931.70 Dr
45065-12-ICICI Bank A/c 026501003354 (PMAY)		26342.00 Dr
45065-13-ANDHRA BANK 121210100047318(S.B.M)		57819.30 Dr
45065-14 - Bank of India (Khadyan Kosh)		553888.00 Dr
45065-15 - Andhra Bank 121210100066438 (BPAMS LAB C		4653332.70 Dr
45065-16-Canara Bank A/c 1253101030155 (BRGF)		3632842.00 Dr
45065-17-Canara Ank A/c 1253101030156 (MLA)		2179711.00 Dr
45065-18- Canara Bank A/c1253101030329 (SWM Escrow)		17565031.00 Dr
45065-20- Canara Bank A/c1253101030330 (DWS Escrow)		150006.78 Dr
45065-21 - Jharkhand Rajya Gramin Bank 84044273959		8256.00 Dr
45065-22 - ICICI A/c 026501003337		2834983.00 Dr
45065-23 - ICICI A/C 026501003857		3964283.70 Dr
45065-24 - ICICI BANK A/C 026501003343 (15TH FC)		494554546.00 Dr
45065-25 -HDFC Bank A/c 50100445850171 (Deductions)		1314459.00 Dr
45065-26 - Indian Bank A/c-7064692735 (SWM)		845359.95 Dr
45065-27 - Indian Bank A/c 7142638441 (SBM)		807794.00 Dr
45065-28- Bank of Baroda A/c 30350100005233		40215.00 Dr
45065-29 -HDFC Bank A/c 50100380463973 (NULM)		
1 - Revenue Income		190899131.71 Cr
110 - Tax Revenue		40896169.00 Cr
11001 - Holding Tax		40218600.00 Cr
11001-01 - Holding Tax From Residencial Building		40218600.00 Cr
11011 - Advertisement Tax		677569.00 Cr
11011-01 - Advertisement Tax - Land Hoardings		677569.00 Cr
130 - Rental Income From Municipal Properties		5416595.45 Cr
13010 - Rent From Civic Amenities		537962.00 Cr
13010-01 - Rent From Markets		10968.00 Cr
13010-02 - Rent From Shopping Complexes		310879.00 Cr
13010-05 - Rental Income From Marriage Halls, Community Centers		167700.00 Cr
13010-10 - Rent From Skill Development Center		48415.00 Cr
13040 - Rent From Lease of Lands		3147836.00 Cr
13040-02 - RENT FROM LEASE OF POND		36200.00 Cr
13040-03 - Rent From Lease of Bus Stand		3111636.00 Cr
13080 - Other Rents		1730797.45 Cr
13080-02 - Lease Rent of Park		795225.00 Cr
13080-05- Other Rents		149907.00 Cr
13080-06- Lease Rent of Mobile Tower		785665.45 Cr
140 - Fees & User Charges		39726362.35 Cr
14011 - Licensing Fees		1484841.00 Cr
14011-04 - Trade Licence Fee		1434841.00 Cr
14011-17-Licence of Optical Fibre Cable		50000.00 Cr
14012 - Fees for Grant of Permit		13018893.35 Cr
14012-06 Building Plan Sanction Fees		12857143.35 Cr
14012-07 Bore Well Sanction Fees		161750.00 Cr
14020 - Penalties And Fines		74730.00 Cr
14020-03- Penalties and Fines Under the Bihar Municipal Act		27000.00 Cr
14020-04- Penalties and Fines Under Other Acts		47730.00 Cr
14040 - Other Fees		14550.00 Cr
14040-06- House Connection for Water		14550.00 Cr
14050 - User Charges		25133348.00 Cr
14050-05-Garbage Collection Fees		2500.00 Cr
14050-07- Septic Tank Clearance Charges		52500.00 Cr

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14050-12- Water Fees	25000000.00 Cr
14050-15- Supply of Extra Water/Special Water Supply/water Tanker	78000.00 Cr
14050-16- Water User Charges	
14050-25- RTI Fees	348.00 Cr
150 - Sale & Hire Charges	3660000.00 Cr
15011 - Sale of Forms & Publications	3660000.00 Cr
15011-01- Sale of Tender Forms	3660000.00 Cr
160 - Revenue Grants, Contribution & Subsidies	98896441.41 Cr
16010 - Revenue Grants	37636886.00 Cr
16010-01- Salary Grant	2494004.00 Cr
16010-10- Revenue Grants From Government Agencies	21223495.00 Cr
16010-16 - Consultancy Fund Grant	13017256.00 Cr
16010-22 S.B.M Grant	902131.00 Cr
16040- Contribution Towards Assets	61059555.41 Cr
16040-01- Contribution Towards Fixed Assets	61059555.41 Cr
171 - Interest Eamed	1481564.50 Cr
17110 - Interest From Bank Accounts	1481564.50 Cr
17110-01 - Interest From Bank Accounts	1481564.50 Cr
180 - Other Income	1021999.00 Cr
18080 - Miscellaneous Income	1021999.00 Cr
18080-04- Fines Under Bihar Municipal Act,1922	25000.00 Cr
18080-05- Fines Under Other Acts/Contracts	512739.00 Cr
18080-06- Penalties Under Bihar Municipal Act,1922	473984.00 Cr
18080-07- Penalties Under Other Acts/Contracts	10276.00 Cr
2 - Revenue Expenditure	203728161.89 Dr
210 - Establishment Expenses	62980536.00 Dr
21010 - Salaries, Wages And Bonus	40055813.50 Dr
21010-05- Wages- Contractual Staff	49720.00 Dr
21010-05 - Wages (Drivers)	91119.00 Dr
21010-05 Wages (Home Guards)	479600.00 Dr
21010-05 - Wages (Labour, Driver Etc)	32217134.50 Dr
21010-05 Wages (Labours)	183000.00 Dr
21010-05 Wages (Superisors)	9000.00 Dr
21010-08- Performance Bonus	1428000.00 Dr
21010-10 - Salary to All Off Staff	4415396.00 Dr
21010-12 - Salary to JE	898040.00 Dr
21010-13-Salary to Regular Staff	284804.00 Dr
21020 - Benefits And Allowances	103924.00 Dr
21020-12- Office Contingencies	103924.00 Dr
21030 - Pension	825216.00 Dr
21030-01- Pension	825216.00 Dr
21040 - Other Terminal & Retirement Benefits	21975582.50 Dr
21040-06- Contribution to PF Funds	20939126.50 Dr
21040-07- Contribution to ESI for Employees	1036456.00 Dr
220 - Administrativ E Expenses	6110536.00 Dr
22012 - Communication Expenses	101974.00 Dr
22012-01 - Telephone Expenses	101974.00 Dr
22020 - Books & Periodicals	253658.00 Dr
22020-02 - Newspapers	253658.00 Dr
22021 - Printing and Stationary	637425.00 Dr
22021-01 - Printing Expenses	340801.00 Dr
22021-04- Computer Consumables	120024.00 Dr
22021-05- Printer's Cartridge	176600.00 Dr
22030 - Travelling & Conveyance	20590.00 Dr
22030-03- Traveling and Conveyance -Others	20590.00 Dr
22050 - Audit Fees	460200.00 Dr
22050-01- Internal Audit Fees	460200.00 Dr
22051 - Legal Expenses	186400.00 Dr
22051-01 - Legal Fees	186400.00 Dr
22052 - Professional and Other Fees	4424289.00 Dr
22052-04- Consultancy Charges	174000.00 Dr
22052-07-Commission to TCA	4250289.00 Dr
22060 - Advertisement And Publicity	26000.00 Dr
22060-02- Advertisement and Publicity	26000.00 Dr
230 - Operations & Maintenance	25638148.00 Dr
23010 - Power & Fuel	2524896.00 Dr
23010-02 - Diesel & Petrol	2524896.00 Dr
23050 - Repairs & Maintenance Infrastructure Assets	13063874.00 Dr
23050-03- Repair and Maintenance-Water Supply	12511889.00 Dr
23050-05- Repair and Maintenance-Street Light Posts	158167.00 Dr
23050-09-Repair of Fogging Machine	33438.00 Dr
23050-10 - Repair and Maintenance of Computer	380580.00 Dr
23051 - Repairs & Maintenance Civic Amenities	67752.00 Dr
23051-12 - Repair of Generator	15432.00 Dr
23051-13 - Repair and Maintenance of Vehicle	43900.00 Dr
23051-13 - Repair of Electricals Goods	8420.00 Dr
23052 - Repairs & Maintenance Buildings	295859.00 Dr
23052-01- Repair and Maintenance - Office Buildings	295859.00 Dr
23053 - Repairs & Maintenance Vehicles	299233.00 Dr
23053-03- Cars	109522.00 Dr
23053-07- Tankers	83691.00 Dr
23053-12 - TATA Tippers	63520.00 Dr
23053-15 - Tyres for Vehicles	62500.00 Dr
23055 - Repairs & Maintenance Office Equipments	16450.00 Dr
23055-01 - Air Conditioners	16450.00 Dr
23059 - Repairs & Maintenance Others	2080.00 Dr
2305903 Repair &Maintenance Office Equipment	2080.00 Dr
23080 - Other Operating & Maintenance Expenses	9386025.00 Dr
23080-03 - Garbage & Clearance Expenses	9013980.00 Dr
23080-06 - Sanitation Expenses	138655.00 Dr
23080-09 - COVID 19 Expenses	213410.00 Dr
240 - Interest & Finance Charges	32609.43 Dr
24070 - Bank Charges	32609.43 Dr
24070-01- Bank Charges	32609.43 Dr
250 - Programme Expenses	1760377.00 Dr
25020 - Own Programme	1760377.00 Dr
25020-01- Own Programmes	1760377.00 Dr
260 - Revenue Grants, Contribution and Subsidies	37636886.00 Dr
26010 - Grants	37636886.00 Dr
26010-06 Expenses From Grant	11497661.00 Dr

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26010-07- Salary From Grant
26010-10- Consultancy Charges From Grant
26010-21-SBM Expenses
26010-26 Sanitation Exp
26010-31 Repair and Maintenance-Water Supply
26010-34-AMRUT Expenses
26010-35-Electricity Expenses
26010-36-Covid Expenses
26010-37-Alaav Expenses
270 - Provisions and Write Off
27010 - Provisions for Doubtful Receivables
27010-01- Provision for Doubtful Receivables on Holding Tax
27010-02- Provision for Doubtful Receivables on Water Tax
272 - Depreciation
27220 - Buildings
27220-01- Office Building
27230 - Roads & Bridges
27230-01- Roads and Pavements-Concrete
27231 - Sewerage And Drainage
27231-02- Drains-Open
27231-04- Culverts
27232 - Waterways
27232-01- Water Pipelines
27233 - Public Lighting System
2723303 - CFL Lamp
27240 - Plant & Machinery
27240-12- Submersible Pumps
27250 - Vehicles
27250-02- Buses
27260 - Office & Other Equipments
27260-01- Computers
27270 -Furniture, Fixtures, Fittings&Electrical Appliance
27270-01- Cabinets
27280 - Other Fixed Assets (Please Specify)
27280-01- Software Licensee Fees
280 - Prior Period
28080- Other-Expenses
28080-01 - Prior Period Expenses
28080-04-Prior Period Wages
28080-06-Prior Period Audit 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
3201008 14th Finance
3201009 AMRUT GRANT
3201011- 15th Finance Grant
3201024-PMAY
32010-25-PMAY PMC Grant
32020 - State Government
32020-01- Salary Grant
3202007 Sochalay Grant (Toilet)
3202008 Nikay Renovation/Capacity Building
3202009 Nagrik Suidha
3202010 Consultancy Fund
3202013 Tubewell Repair & Sanitation Grant
3202016 - Disaster Management
3202019 - SWM
3202020- MLA Fund
3202022 Swatch Bharat Mission(State Govt.)
3202023 MMY
32020-24 Urban Poverty Alleviation
32020-25- Road Fund
3202026 STATE DISASTER RELIEF FUND(WATER SUPPLY)
32020-27 PMAY(STATE FUND)
32020-30- Sewerage and Drainage Fund
32020-31 Khadya Kosh
32020-32- Census Training Fee
32020-33 - Mukhya Mantri Shramik Yojna (OSP)
32030 - Grants From Other Government Agencies
32030-01 BRGF District Fund
32030-05-Grant From Land Acquisition Officer, Bokaro
32080 - Others Organizations
32080-01 - Grants From Others Organizations
32080-02-COVID 19 Global Disaster Donation
340 - Deposits Received
34010 - From Contractors/Suppliers
34010-02- Security Deposit
34010-03 - Security Deposite Shop
Ganpati Enterprises
Khadi Gramudhyog Sangh Dhanbad
New Sonali Paints
Tirupati Paints
34080 - Deposit Others
34080-01- Deposits-Other
350 - Other Liabilities
35010 - Creditors
35010-01 - Suppliers
Alka Glass Company
Apni Ranchi
Ashok Decorators
Badri Paswan

2494004.00 Dr
13017256.00 Dr
902131.00 Dr
1332500.00 Dr
4105303.00 Dr
700000.00 Dr
2500000.00 Dr
1058031.00 Dr
30000.00 Dr
1212938.00 Dr
1212938.00 Dr
49287.00 Dr
1163851.00 Dr
67843950.46 Dr
8297101.90 Dr
8297101.90 Dr
37656745.62 Dr
37656745.62 Dr
7686028.14 Dr
7467731.07 Dr
218287.07 Dr
4510260.20 Dr
4510260.20 Dr
2424869.10 Dr
2424869.10 Dr
672255.00 Dr
672255.00 Dr
3680816.00 Dr
3680816.00 Dr
2537507.00 Dr
2537507.00 Dr
211918.70 Dr
211918.70 Dr
168448.80 Dr
168448.80 Dr
534180.00 Dr
534180.00 Dr
518155.00 Dr
16025.00 Dr
2248044925.56 Cr
401585295.18 Cr
503091185.33 Cr
503091185.33 Cr
101505890.15 Dr
101505890.15 Dr
827744593.16 Cr
827744593.16 Cr
827744593.16 Cr
694733735.94 Cr
529787034.44 Cr
650406.44 Cr
9561976.00 Cr
24574938.00 Cr
495248432.00 Cr
2648243.00 Dr
2399625.00 Cr
167250768.50 Cr
726066.00 Cr
2564886.00 Cr
17667867.00 Cr
7530396.00 Cr
239174.00 Cr
52807649.00 Cr
1062845.00 Cr
24057811.50 Cr
671210.00 Cr
3725800.00 Cr
21643707.00 Cr
1205002.00 Cr
9320356.00 Cr
5246804.00 Cr
729006.00 Cr
8000.00 Cr
8043289.00 Cr
6344444.00 Cr
3529588.00 Cr
2814856.00 Cr
1351489.00 Cr
1250889.00 Cr
100600.00 Cr
29786234.00 Cr
29726134.00 Cr
28396556.00 Cr
1153000.00 Cr
136200.00 Cr
36170.00 Cr
4208.00 Cr
40100.00 Cr
40100.00 Cr
294215067.28 Cr
10442152.12 Cr
1050784.47 Cr
3363.00 Cr
1500.00 Cr
3000.00 Cr

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Balaji Tractor	2770.00 Cr
Bokaro Today	50500.00 Cr
Dainik Bhaskar	1080.00 Cr
Dinesh Kumar Singh	
D K Variety	
Eha Shivam Technologies	116.00 Cr
Evergreen Nursery & Plantation	
Fani Bhusan Mahto	8762.00 Cr
GALIA Smart Cities Solution	
Gangaur Sweets	23860.00 Cr
Himatsingka Agencies Pvt Ltd	
Hira Enterprises	
Hotel Naresh	62170.00 Cr
Jawala Art	3000.00 Cr
Jeevan Art	2100.00 Cr
J.M.A.Stores (PJ) Ltd.	29854.00 Cr
Jnanamandal Ltd (The Aj)	3105.00 Cr
Kohinoor Auto Sales	202574.00 Cr
Leena Agency	275435.00 Cr
Maa Computer	3068.00 Cr
Mantosh Kumar	970.00 Cr
Maurya Motors Pvt Ltd	101832.00 Cr
M/s Jai Maa Ambey Chemicals	0.50 Cr
M/s New Madhu Light House	1500.00 Cr
M/s Star Light	
Nivedita Enterprises	2699.98 Cr
Project Auto Agency	13467.00 Cr
Rajnandini Tyre	1062.00 Cr
Saraswati Printing Press	195604.99 Cr
Savex Technologies Pvt Ltd	22400.00 Cr
Shree Rani Sati Traders	
Sinha Arts	
S R Enterprises	
Suprex Industries	
Tirupati Commercial	8251.00 Cr
Umesh Light and Sound	16250.00 Cr
Vidya Vinayak	
Vikash Kumar (Happy Journey Services)	9000.00 Cr
Vishal Communication	
Vishnu Shankar Singh	
Vivan Automobiles	2500.00 Cr
Wipenex IT Pvt Ltd	
35010-02 - Contractors	9384117.65 Cr
AABS AD Agency	6450.00 Cr
Aamia Construction (Code-09104280615)	
A & B Enterprises	
Abhishek Enterprises & Construction	
Abul Hussain	
Aditya Construction	
Aditya Enterprises (Code-21503100715)	
ADMS & CO	
Afteb Alam (Prop. Sunrise Construction and Co)	
A H CONSTRUCTION	
AKASH CONSTRUCTION	
Akash Mishra	
Ambuj Kumar Mahtha	
Amit Kumar (2B/RD/14F/2016-19)	92691.00 Cr
Amit Kumar (Meyur Trading)	
Amrendra Kumar A/c	
Anand Enterprises A/c	
Anapurna Enterprises (Code-04634210317)	
Ankit Kumar Karan	
Anup Engineering Corporation	23010.00 Cr
Anvi Enterprises	
AO(CASH), BSNL, GMTD, DHANBAD	
Aradhya Enterprises	
A.R. Construction & Supplier	
Ajun Kumar Singh	36918.00 Cr
Arah Enterprises	
Aruna Construction (Code-00402290615)	
Arun Kumar Jaiswal	
Aryan Multimedia	
Arya Works (Code-06903260615)	2632.00 Cr
Asha Construction	
Ashish Enterprises	
Ashutosh Kumar	
Asim Sharma	
Atul Enterprises	
Awaz Prakashan Private Limited	14930.00 Cr
Badri Tent House	
Baikunth Prasad Singh (Code-04404240615)	6.00 Cr
Bajrangbali Construction	
Balaji Construction (Code-14704290615)	
Baliram Singh	
Basant Tent House	10000.00 Dr
Besudeo Prasad Singh (Code-05103240615)	
B.D.M.S. Construction (Code-01303150615)	
Bella Electrical	2502.00 Cr
Beni Mahto (Golden Tent House)	50000.00 Dr
Bharat Associates	
Bharti Airtel Limited (Biometric Sim)	34418.23 Cr
Bhawani Construction	29068.00 Cr
Bibhuti Sharma (Code-1602190615)	
Bihari & Sons	
Bikash Enterprises	
Binod Kumar	
B Jha & Associates	
Blooming Life Multi Services Private Limited	
Bokaro Circuit House	
Bokaro Forest	

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Bokaro Tent House	40000.00 Dr
Bokaro Tractors	250.00 Cr
B R S Enterprises & Computer	
Chaitanya Enterprises	
Chandel Construction (Code-00502160615)	1019594.00 Cr
Chas Enviro Pvt Ltd	2679717.00 Cr
CMYK PRINTTECH LTD	
Compu Kids	83009.00 Cr
Computer ERA Consultancy	
Credible Management and Consultants Pvt Ltd	
D B Corp. Ltd. (Dainik Bhaskar)	26113.00 Cr
Dee Bee Publications Pvt Limited	5150.00 Cr
Den Broadband Private Limited	
D Focus	10000.00 Cr
Dharmendra Kumar	
Dhruv Kumar	
Diamond Enterprise (Code-12304290615)	
Dibaya Enterprises	350.00 Cr
Digital Enterprises	
Dinesh Enterprises	
Dist Nazarat Dy Collector	
Dulari Enterprises	
Fair Point	
Fair Construction A/c	
Falak Enterprises (Code-06504260615)	
Farooqui Tanzeem	3000.00 Cr
Gajendra Prasad Himanshu	
Ganpati Construction (Code-14203290615)	
Gita Enterprises (Code-13703290615)	
Gokul Enterprises	
Gopal Murarka A/c	7820.00 Cr
Govind Rajak	554940.00 Dr
Green Park	197097.00 Cr
Hanuman Enterprises	
Harendra Kumar Singh	
H. F. Construction (Code-18004010715)	
Hindustan Hood House	8260.00 Cr
Hindustan Media Ventures Ltd	46808.42 Cr
Hotel Shivam Residency	
Jagdamba Construction	
Jagran Prakashan Ltd (Dainik Jagran)	14120.00 Cr
Jai Bhawani Enterprises	
Jai Maa Construction (Code-12293050617)	
Jai Mataji Construction (Code-00102010615)	135746.00 Cr
Jai Mata Di Enterprises (02322110516)	
Janta Decorators	50000.00 Dr
Jay Enterprises	
Jay Johari	
Jay Shankar Prasad	
Jayshree Tent House	40000.00 Dr
Jeet Tent Light & DJ	
Jharkhand Bijli Vitran Nigam Ltd	
Jharkhand Enterprises	7365.00 Cr
Jharkhand Post	2000.00 Cr
Jharkhand State Forest Development Corporation Ltd	
Jharkhand Tyre Shop	7260.00 Cr
J. L. Enterprises	
Johar Construction (Code-12204290615)	2.00 Cr
Joshi Tent House	207747.00 Cr
J.P. Construction (Code-22303080615)	
JUIDCO Ltd AMRUT Project Child Account	2363780.00 Cr
Jupiter India Media Pvt Ltd	
Kamal Kumar Kushwaha (Chotanagpur Prahari)	1000.00 Cr
Kamlesh Stamp Centre	490.00 Cr
Kashish News	
Kendriya Bhandar	
Khabar Express	1050.00 Cr
Kishan Beaj Bhandar	
Krishi Enterprises (Code-00904220615)	
KUMAR GARAGE A/C	2843.00 Cr
Kumar Refrigeration and Electricals	2655.00 Cr
Kumar Santosh (Code-01904130615)	
Lalita Enterprises	
Landscape Media Pvt Ltd (Azad Sipahi)	5200.00 Cr
Maa Ambey Chemicals	
Maa Bhawani Construction	558990.00 Cr
Maa Bhawani Enterprises	
Maa Gauri Enterprises	
Maa Gayatri Drinks	
Maa Tent House	64631.00 Cr
Madan Lal Bajaj Construction Pvt Ltd	
Madhav Flower Lucy Decorators	27300.00 Cr
Magadh Business Services	
Mahi Construction	
Malay Kumar Thakur	
Mallik Enterprises	
Manish Hazra (TC Imprest A/c)	2179.00 Cr
Manjeet Tent Services	
Manoj Kumar	
Mass Infotech Society Regd	475544.00 Cr
Mass N Void Design Consultant	17596.00 Dr
Mayur Trading	
Md Naim Ansari	
Mithila Varman	4000.00 Cr
Model Fuels Pvt Ltd	12312.00 Cr
Modern Light & Sound	
Mondal Enterprises	
M. S. Chemical Industries	15874.00 Cr
M/s Kajal Construction	
M/s Kiran Kumari (Code-04624210317)	2.00 Dr

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M/s Krishna Enterprises (Code-18104010715)	
M/s Maa Bharti Enterprises (Code-08504270615)	
M/s Pappu Construction	
M/s Rahul Kumar (08604270615)	100014.00 Cr
M/s Rahul Kumar (Code-01204270615)	
M/s Saket Kumar (Code-05604280615)	
M/s Shambhu Sharan Sudhanshu (Code-01804130615)	
M/s Subhash Kumar (Code-19304070715)	
M/s Sunrise Construction & Co. (Code-08704270615)	
Mukesh Kumar Pathak (Imprest A/c)	
Munna Flower Decorators	
Narayan Enterprises (Code-014031506150)	
Nature Green Tools & Mgt	
Nawada Flowers	
Neeral RO Water	
Nemchand Gope (Subhash Tent House)	15000.00 Dr
Neutral Publishing House Ltd (Prabhat Khabar)	2259.00 Cr
New Haryana State Handloom	
New Kumar Tent House	30000.00 Dr
Nimblech Solution Pvt Ltd	
N N Construction	
Nupur Construction	
Nut Khut	4800.00 Cr
Om Tent House	17280.00 Cr
Pandav Construction	
Pappu Electrical Works	
Paramore Concepts Limited	
Parmeshwari Enterprises	
Pawan Kumar Pandey (J E Imprest A/c)	
Payal Construction	
P.C Paul & Company	
Perfect India Company (Code-17704300615)	38572.00 Cr
Pihu Construction	
Pitamber Enterprises (Code-00704290615)	417952.00 Cr
P.K.Construction (Code-10003290615)	868.00 Cr
P K Enterprises	
Poonam Construction	
Powertech Engineering	60194.00 Cr
Prabhas Shankar Singh A/c	
Pradeshik Drishti Varta	1000.00 Cr
Prakash Bir Singh (Code-01804120615)	
Prakash Enterprises	
Prakash Kumar Gope	
Pramod Kumar Tapania	
Prashant Kumar Singh	
Prem Chand Agarwal	
Prem Construction (Code-09304290615)	
P.R.Enterprise (Code-03902300615)	370502.00 Cr
P R Mahato (Code-00904220615)	
Project Auto Garage	11350.00 Cr
Puja Tent House	
Purvanchal Post	5000.00 Cr
Qasmi Tanzeem Publication Pvt Ltd	2000.00 Cr
Rahim Ansari	
Rahul Light and Sound	4000.00 Cr
Raj Enterprises	
Rajesh Kumar Gupta (JE Imprest A/c)	
Rajesh Kumar Rai (Code-08904280615)	
Rajlaxmi Enterprises	
Rajnandini Enterprises	
Rakesh Kumar (Jeet Tent Light & Sound)	
Ranchi Prakashan Pvt Ltd	4000.00 Cr
Rani Enterprises	
Ranisati Construction	
Rani Sati Sales	
Ranjan Kumar Singh (Prop. Krishna Enterprises)	
Ranjit Prasad Agarwal	
RISHIKA TRADING COMPANY	1300.00 Cr
Rishik Enterprises	
Rita Devi (Code-00703080615)	43206.00 Cr
R K Brothers (Code-02102260615)	
R.K Enterprises (Code-08603270615)	
Roshan Enterprises	
Roshni Priya Raj (JE Imprest A/c)	5000.00 Cr
Royal Associates	
Royal Enterprises	
R.R.Construction (Code-03903220615)	
Rudra Enterprises	
Sahyogini	
Sakshi Enterprises	
Saluja Decorator	50000.00 Dr
Sankalini Suman Sanchar	8000.00 Cr
Sanyal Construction & Trader	
Sangini Enterprises	
Sanjay Kumar Singh (Code-00101010615)	120792.00 Cr
Sanju Devi (Prop. Mehi Construction)	
Sanmang Jharkhand Media Pvt Ltd	10558.00 Cr
Santosh Kumar Singh (Code-00803270615)	
Satwik Production Pvt Ltd	13583.00 Cr
S D Enterprises (Code-05003240615)	
Shekamberi Prakashan (the Pioneer)	6000.00 Cr
Shankar Prasad Sinha (Mayor Cell Imprest A/c)	17981.00 Cr
SHELTER	
Shephers Company	
Shilpa Enterprise	
Shivam Entertainment Channel	12000.00 Cr
Shiv Mandap	18000.00 Cr
Shiv Shambhu Construction	
Shree Durga Enterprises	
Shree Ram Sharma	

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Siddhi Vinayak	
Siddhu Kanhu Pvt li Ltd	
Singh Traders	
Sitaram Mahatha	
S.K.Patodia & Co.	
S K Sinha	
S M Enterprises	
Sobhagaya Media Private Limited	2000.00 Cr
Somen Kumar Mandial (Imprest A/c)	53101.00 Cr
South Vihar Welfare Society for Tribble	
S P ENTERPRISES	
Sri Bajrang Tent House	
Sri Publication & Stationers Pvt Ltd	232005.00 Cr
Sri Ram Sweets	
Sri Sai Enterprises	
S S Associates	
Subhesh Hembrom (City Manager Imprest A/c)	10575.00 Cr
Subhesh Tent House	12000.00 Cr
Sumit DJ Light & Sound	1056.00 Cr
Sunil Kumar Enterprises	
Sunil Kumar Singh (Office Electrician Imprest A/c)	
Sunil Singh (Bus Stand Lease)	37519.00 Cr
Super Sound	300.00 Cr
Suraj Enterprises (Code-19103010715)	
Surendra Swa (E Times Bokaro)	1000.00 Cr
Surya Syndicate	
Sushila Publication & Printers Pvt Ltd	2000.00 Cr
Sushil Kumar Mahto (Sumit DJ Light	
Swamakar Enterprises	
Tanay Commercials	
Techno Enviro Services Pvt Ltd	
The Come Back Trust	161700.00 Cr
Total Computer Solution	
Tridev Enterprises (Code-16304300615)	
Tyre Rubber Center	
Udan	
Usha Automobiles	70442.00 Cr
Utpal Kumar Singh	
Uttam Kumar Thakur	
Veena Leisure Homes (P) Ltd	130727.00 Cr
Vikash Tapania	5550.00 Cr
Vishwanath Mishra	
Vishweshwara Publications LLP	2000.00 Cr
Vivid Sales	
V J Rao & Co	
Vrinda Media Publications Pvt Ltd	4000.00 Cr
Well Age Foundation	
35010-03 - Expense Payable Account	7250.00 Cr
Ajay Kumar Sinha (Sinha Art)	
Ganapati Enterprises (Cartridge)	5240.00 Cr
Ganpati Stationers	1830.00 Cr
Md Faiyaz Ahmed	
Md Mustak Alam	
National Printers	180.00 Cr
Sheetal Services	
Vikash Ranjan (City Manager Imprest A/c)	
35011 - Employee Liabilities	6709477.00 Cr
35011-00- Employee Liability	261193.00 Cr
Aarmin	
Santosh Kumar Singh (AAMIN)	
Computer Operator	5410.00 Dr
Ashok Kumar Das (C O Engineer Cell)	
Himangshu Mohan Bawri (C O)	410.00 Dr
Md. Saddam Hussain (C O)	
P K Banerjee (T C)	6000.00 Dr
Praveen Kumar (C O Mayor Cell)	1000.00 Cr
Driver	7300.00 Cr
Ajaykumar Ray (Driver)	
Amrit Roy (Driver)	
Buddhdev Haldar (Driver)	6292.00 Cr
Jesim Ansari (Driver)	
Shyam Prasad Bauri (Driver)	
Vikash Kumar Singh (Driver EO)	1008.00 Cr
Engineer Cell	182997.00 Cr
Alok Narayan (PMAY Nodal Officer)	50000.00 Cr
Aman Mallick (UIS)	
Anil Kumar Mishra (Nodal PMAY)	50000.00 Cr
Chitranjan Kumar Singh (JE)	
Deepak Kumar (JE Imprest A/c)	2056.00 Cr
Golok Kalindi (Off Boy)	14300.00 Cr
Roshni Priya Raj	86101.00 Cr
Shashikant Pandey (Urban Planner)	540.00 Cr
Guards	12158.00 Cr
Binod Mahto (Guard)	6168.00 Cr
Rakesh Bauri (Guard)	5992.00 Cr
NULM	11530.00 Cr
Belkaran Bhatti (Comm. Organiser/NULM)	10000.00 Cr
Dilip Kumar (Comm. Organiser/NULM)	
Nirmal Kumar (CMM/NULM)	1530.00 Cr
Praveen Kumar Thakur (Comm. Organiser/NULM)	
Ranvijay Kumar Manjhi (Com. Op.)	
Office Staff	66618.00 Cr
Abdul Razzak Sah (P O)	3292.00 Cr
Anil Kumar Bauri (Pump Operator)	6292.00 Cr
Anita Devi (Labour)	5174.00 Cr
Haru Bauri (P O)	6292.00 Cr
Jyoti Kumari (D C Office)	7150.00 Cr
Mahendra Singh (Pump Operator)	6292.00 Cr
Mangal Bauri (P O)	6292.00 Cr
Mithilesh Tiwari (Pump Operator)	12292.00 Cr

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Rajan Dora (D C Office)	7150.00 Cr
Siyaram Singh (Pump Operator)	6392.00 Cr
Permanent Employee	6000.00 Cr
Anil Kumar Singh (AMC)	
Mukesh Kumar Bauri (Sweeper)	
Ramdeo Pandit (Peon)	
Shashi Prakash Jha (AMC)	6000.00 Cr
Sushil Kumar Pathak (Asst Cum Accountant)	
Tax Collectors	
Pradeep Kumar (Tax Collector)	
Pramod Kumar Singh (TC)	
Ward Supervisors	
Aman Kumar (Supervisor)	
Jitendra Kumar (Supervisor Ward 27)	
Ranjeet Kumar Jha (Supervisor)	
35011-12- Honorarium	137000.00 Cr
Elected Public Representative	137000.00 Cr
Gurjit Kaur	
Kumar Vivek	7500.00 Cr
Laxmanji Prasad	
Lila Devi	22500.00 Cr
Manju Kumari Mahto	
Md. Kaiser Afroz	
Prabha Devi	
Punam Devi	
Rekha Devi	79750.00 Cr
Urmila Devi	27250.00 Cr
LABOURS	
Fulwanti Devi	
Manoj Hadi (Labour)	
Satish Kumar (Labour SDO)	
35011-11 - Wages Payble	6291284.00 Cr
35013 - Outstanding Liabilities	243320644.00 Cr
35013-01 - Telephone Bill Outstanding	28998.00 Cr
35013-02 - Electricity Bill Outstanding	243293646.00 Cr
35020 - Recoveries Payable	33322217.10 Cr
35020-01- Provident Fund for Employees on Deputation	2633050.10 Cr
35020-02- Service Tax	191720.00 Cr
35020-03-ESI for Employees	636727.00 Cr
35020-03- Professional Tax	6000.00 Cr
35020-06- TDS From Contractors & Oth.	2822671.00 Cr
35020-09- Group Insurance Scheme Premium Payable	
35020-10-Sales Tax Payable	2296825.00 Cr
3502011- Royalty	10280145.00 Cr
3502012 Labour Cess	6216408.00 Cr
35020-13 - SGST	60480.50 Cr
35020-14 - CGST	72138.50 Cr
35020-15-IGST	306709.00 Cr
35020-16- Labour Cess Building Plan	8799343.00 Cr
35041 - Advance Collection of Revenues	420577.06 Cr
35041-01- Advance Collection of Holding Tax	377310.39 Cr
35041-03- Advance Collection of Water Tax	26866.67 Cr
35041-04- Advance Collection of Fees and User Charges	16400.00 Cr
4 - Capital Expenditure & Assets	1541632773.91 Dr
410 - Fixed Assets	1124810752.46 Dr
41010 - Land	45052001.00 Dr
41010-03- Parks	35713916.00 Dr
4101007 - Land on Which Construction Is Done	11.00 Dr
4101008 - Pond	9338074.00 Dr
41020 - Buildings	244713157.00 Dr
41020-01- Office Buildings	3683510.00 Dr
41020-02- School Buildings	392192.00 Dr
41020-04- Public Conveniences	52112544.00 Dr
41020-05- Municipal Halls, Shops, Town Halls	12943023.00 Dr
41020-06- Park Buildings (Cafeteria)	39351020.00 Dr
41020-09- Sochalay (Toilet)	84051318.00 Dr
4102010 Bus Stand	9650000.00 Dr
41020-11 Samshan Ghat	7959882.00 Dr
41020-12 Sama Sthal Boundary Wall and Shed	440000.00 Dr
41020-13 Chat Ghat	500000.00 Dr
41020-15 - Shelter for Urban Homeless	6386337.00 Dr
41020-16 - Ward Vikash Kendra	27243531.00 Dr
41030 - Roads	442916348.46 Dr
41030-01- Roads and Pavements-Concrete	411207541.46 Dr
41030-02- Roads and Pavements-Black Topped	4754990.00 Dr
41030-03- Roads and Pavements-Others	26953817.00 Dr
41031 - Sewerage And Drainage	144702287.00 Dr
41031-02- Drains-Open	110917323.00 Dr
41031-03- Culverts	3274456.00 Dr
41031-03- Drains-Closed	24791809.00 Dr
41031-05-Bridges	5718699.00 Dr
41032 - Waterways	84207597.00 Dr
41032-01- Water Pipelines	29897064.00 Dr
41032-02- Deep Tube Wells	48163218.00 Dr
41032-03- Water Tanks	154792.00 Dr
41032-04- Bore Wells	3202864.00 Dr
41032-07 Small Water Tank	2789659.00 Dr
41033 - Public Lighting	59843791.00 Dr
41032-08 - High Mast Light	547190.00 Dr
41033-01 - Lamp Posts	10358998.00 Dr
41033-03- CFL Street Light	500000.00 Dr
41033-04 - LED Street Light	48239605.00 Dr
41040 - Plant & Machinery	10030064.00 Dr
41040-11- Loaders	3709000.00 Dr
4104017 - Fogging Machine	1195500.00 Dr
4104018 - Drain Cleaning Machine	1120000.00 Dr
4104019 Generator Set	1008564.00 Dr
41040-20-Sweeping Machine	2897000.00 Dr
41050 - Vehicles	53490602.00 Dr
41050-03- Cars	495000.00 Dr

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41050-06- Trucks	2379000.00 Dr
41050-07- Tankers	980000.00 Dr
41050-09- Tractors	4016670.00 Dr
41050-10- Mini Lorry	225720.00 Dr
4105011 Thela	1119439.00 Dr
4105012 - Dumper Placer	3815000.00 Dr
4105013 Tempo Tipper	387000.00 Dr
41050-14 - Tata Magic Tipper	32430889.00 Dr
4105016 - Mahindra Scorpio SUV	4001058.00 Dr
41050-17 - Trolly (Tractor)	975420.00 Dr
41050-19 - Mahindra Jeeto Tipper	475000.00 Dr
41050-20 - Garbage Rickshaw	1156205.00 Dr
41050-21 - Suction Machine	585702.00 Dr
41050-22 - Tricycle	448499.00 Dr
41060 -Office & Other Equipments	35779014.00 Dr
41060-01- Computers & Printers	878547.00 Dr
41060-04- Communication Equipments	39474.00 Dr
41060-09- Air Conditioners	815952.00 Dr
4106012 - Dustbin	31642840.00 Dr
4106013 - Park Amenities	435000.00 Dr
41060-14 Mobile	35790.00 Dr
41060-15 CCTV	130864.00 Dr
41060-16 UPS & Battery	100629.00 Dr
41060-17- GPRS Systems for Vehicles	838800.00 Dr
41060-18- Biometric Device	434594.00 Dr
41060-19-Vending Machine	27081.00 Dr
41060-20-Incinerator Sanitary Pad	19057.00 Dr
41060-21-Spray Machine (16 Ltr)	25200.00 Dr
41060-22-Spray Machin (2 Ltr)	230.00 Dr
41060-23-Spray Machine (1 Lt)	6500.00 Dr
41060-24-Fogger	64975.00 Dr
41060-25-Knap Sack Plasc	66955.00 Dr
41060-26-Smoker	12040.00 Dr
41060-27-LED Light Chargeable	3696.00 Dr
41060-28-Pen Drive	8960.00 Dr
41060-29-Hand Drier	15120.00 Dr
41060-30-Attendance Device	176710.00 Dr
41070 -Furniture, Fixtures,Fitting & Electrical Appliance	2307295.00 Dr
41070-03- Chairs	271626.00 Dr
41070-04- Tables	384882.00 Dr
41070-05- Fans	4294.00 Dr
41070-06- Electric Fittings and Installations	117802.00 Dr
4107007 Almirah	910791.00 Dr
41070-08-Furniture & Fixture Etc	618000.00 Dr
41080 - Other Fixed Assets	1968596.00 Dr
41080-01- Software License Fees	1099918.00 Dr
41080-02 - Spring Posts	110050.00 Dr
41080-03- Sculpture & Statue	526742.00 Dr
41080-04- Complain Desk Software	80000.00 Dr
41080-05- Road Signage	37366.00 Dr
41080-06- Wash Basins	134520.00 Dr
411 - Accumulated Depreciation	558096829.96 Cr
41120 - Buildings	58950227.99 Cr
41120-01- Office Buildings	1000709.67 Cr
41120-02- School Buildings	65365.35 Cr
41120-02 Ward/Borough Building	26146.07 Cr
41120-04- Public Conveniences	22891342.89 Cr
41120-05- Municipal Halls, Shops, Town Halls	1748973.28 Cr
41120-06- Park Buildings (Cafeteria)	178255.90 Cr
4112009 - Sochalay (Toilet)	21469648.71 Cr
4112010 - Bus Stand	6585000.68 Cr
4112011 Samshen Ghat	2046036.02 Cr
41120-12 Sama Sthal Wall & Shed	154000.00 Cr
41120-13 - Chat Ghat	652070.97 Cr
41120-14-Vikash Kendra	2132678.45 Cr
41130 - Roads	265681221.84 Cr
41130-01- Roads and Pavements-Concrete	234612205.98 Cr
41130-02- Roads and Pavements-Black Topped	5698561.67 Cr
41130-03- Roads and Pavements -Others	25370454.19 Cr
41131 - Sewerage And Drainage	62679201.60 Cr
41131-02- Drains-Open	59732410.16 Cr
41131-03- Drains-Closed	1493458.91 Cr
41131-06- Culverts	1453332.53 Cr
41132 - Waterways	67837978.90 Cr
41132-01- Water Pipelines	19101419.40 Cr
41132-02- Deep Tube Wells	33692666.50 Cr
41132-03- Water Tanks	12634913.10 Cr
41132-04- Bore Wells	547377.75 Cr
4113207-Small Water Tank	1861602.15 Cr
41133 - Public Lighting	51851536.35 Cr
41133-01 - Lamp Posts	24987108.75 Cr
4113303 - CFL Lamp	26837070.10 Cr
41133-04-High Musk Light	27359.50 Cr
41140 - Plant & Machinery	6169399.60 Cr
41140-11- Loaders	3105998.00 Cr
4114017 - Fogging Machine	1122949.00 Cr
4114018 - Drain Cleaning Machine	1119999.00 Cr
4114019 - Generator Set	670603.60 Cr
41140-20-Sweeping Machine	149650.00 Cr
41150 - Vehicles	24987874.95 Cr
41150-03- Cars	3161655.26 Cr
41150-06- Trucks	2141100.00 Cr
41150-07- Tankers	979987.00 Cr
41150-09- Tractors	3746655.30 Cr
4115011 - Thela	2260113.80 Cr
4115012 - Dumper Placer	3815000.00 Cr
41150-12-Tricycle	44850.00 Cr
41150-13 Suction Machine	175710.20 Cr
4115013 Tempo Tipper	8642593.40 Cr
41160 - Office & Other Equipments	17479635.75 Cr

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41180-01- Computers & Printers	621147.40 Cr
41180-09- Air Conditioners	611634.85 Cr
4118012 - Dustbin	14635018.85 Cr
4118013 - Park Amenities	434999.00 Cr
41180-14 Mobile	25899.00 Cr
41180-15 CCTV	110784.60 Cr
41180-16 UPS & Battery	82179.00 Cr
41180-17 EPBAX	39474.00 Cr
41180-18 GPRS System	588240.00 Cr
41180-19 Bio Metric System	267414.25 Cr
41180-20-Spray,Fogger and Vending	27205.90 Cr
41180-21-Drives	6002.80 Cr
41180-22-Knap	17200.20 Cr
41180-23-Stabilizer	3600.40 Cr
41180-24-Attendance Device	8835.50 Cr
41170-Furniture, Fixtures,Fittings & Electrical Appliance	1499178.30 Cr
41170-03- Chairs	200883.60 Cr
41170-04- Tables	317495.55 Cr
41170-06- Electric Fittings and Installations	51169.70 Cr
4117007 Almirah	744229.25 Cr
41170-08-SUH	185400.20 Cr
41180 - Other Fixed Assets	960572.70 Cr
41180-01- Software License Fees	899916.60 Cr
41180-02 Spring Post	43467.50 Cr
41180-03-Road Signage	3736.60 Cr
41180-04-Wash Basins	13452.00 Cr
412 - Capital Work-in- Progress	842836486.00 Dr
41210 - Specific Grants	836900146.00 Dr
41210-01- Buildings	148960831.00 Dr
41210-04- Roads and Bridges	89831332.00 Dr
41210-05- Sewerage and Drainage	24464347.00 Dr
41210-06-01 Water Ways Project	500559714.00 Dr
41210-06 Water Ways	61786209.00 Dr
41210-10- Sochaia	11861527.00 Dr
41210-12 - Gardens (Green Patch)	1456186.00 Dr
41220 - Special Funds	2489316.00 Dr
41220-04- Roads and Bridges	2489316.00 Dr
41230 - Specific Schemes	3447024.00 Dr
41230-04- Roads and Bridges	3447024.00 Dr
421 - Investments -Other Funds	10485651.00 Dr
42180 - Other Investments	10485651.00 Dr
42180-06 - FDR (A/C 121210100047318)	100000.00 Dr
42180-07 - FDR (A/C 121210100047336)	282589.00 Dr
42180-10 - FDR (A/C 1253101028365)	53062.00 Dr
42180-15 - (FDR A/C 124601000007264)	10050000.00 Dr
431 - Sundry Debtors (Receivables)	147847291.71 Dr
43110 - Receivables for Holding Taxes	27427594.19 Dr
43110-01- Holding Tax Receivable on Residential Buildings (Current Year)	15598608.17 Dr
43110-02- Holding Tax Receivable on Residential Buildings (Arrears)	11628986.02 Dr
43119 - Receivables for Other Taxes	
Rahul Kumar (Park Lessee)	
43130 -Receivables for Fees and User Charges	120419697.52 Dr
43130-04- Receivables for Water Supply (Arrears)	96138264.89 Dr
43130-05- Water Tax Receivable on Residential Buildings (Current Year)	22281432.63 Dr
City Advertiser	
Hartol Enterprises	
INDUS TOWERS LTD	
Kareey Digital Pvt Ltd	
Maa Bhawani Construction-Lease	
R.K.Enterprises-Lease	
Sahkarita Samiti	
Telesonic Network Ltd	
Tower Vision India (P) Ltd	
432 -Accumulated Provision Against Debtors (Receivables)	27491813.28 Cr
43210 - Provision for Outstanding Holding Taxes	2957246.73 Cr
43210-01- Holding Tax Receivable on Residential Buildings	2957246.73 Cr
43211 - Provision for Outstanding Water Tax	24534566.55 Cr
43211-01- Water Tax Receivable on Residential Buildings	24534566.55 Cr
460 - Loans, Advances and Deposits	1241236.00 Dr
46010 - Loans And Advances To Employees	417519.00 Dr
Labour & Supervisor (Old)	
Arjuna Balmiki (Labour D C Office)	
46010-01- Advance Wages	339519.00 Dr
46010- Subhash Hembrum (Advance)	8000.00 Dr
Anil Kumar Mishra (PMAY Petty Exp)	60000.00 Dr
Lalit Neelam Lakra (Emprest A/c)	10000.00 Dr
Prashant Kumar (NULM)	
46040 - Advance To Suppliers And Contractors	823717.00 Dr
Jai Maladi Construction (Advance)	60772.00 Dr
Mobilization Advance (01/SBD/18-19)	762945.00 Dr
46080 - Other Current Assets	
46080-05 -SBM Scheme Expenses	
46080-06 (A) PMAY IEC EXP	
46080-06 - PMAY Scheme Expenses	
46080-07A-NULM EST&P	
46080-07B-NULM SMID	
46080-07D-NULM SUH	
46080-07E-NULM SUSV	
46080-07F-NULM CBT	
46080-07G-NULM IEC	
46080-07H-NULM A&OE	
Grand Total	


Somen Kumar Mandal
 Accountant (ARDFAS)



Municipal Commissioner

I. Significant Accounting Policies

Important accounting policies to be followed by the municipal Corporation 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 is made at the year-end for all bills received up to a cut off date.

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 is 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 Revalue 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 utilisation basis.
- 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 2021-22 was entered into customized TALLY ERP 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 Corporation.

2. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles, guidelines of JMAM requires municipal Corporation 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 advertisement Rights/Hoardings:
In case of Revenue from advertisement rights since records are not maintained properly, same is recognised on actual receipt basis.
- B. Revenue in respect of Professional Tax and Vehicle Tax:
In case of revenue from professional tax and vehicle tax as demand is not raised in regular course of operations, same is recognized on actual receipt basis. However no such Professional & Vehicle Tax collected during the year by Chas Nagar Nigam.
- C. Revenue in respect of Rent from Properties:
No such rent collected by the ULB
- D. Revenue in respect of other taxes:

Since the details and bifurcation of Holding Taxes are not available with the ULB, the revenue in respect of same 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 Corporation 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 Corporation.

B. Provision against Receivables:

Provision of Receivable has been charges at 25% on the opening balance of arrear receivables.

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 Corporation 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 31.3.2022

Particulars	Opening Balance	Debit	Credit	Closing Balance
32010 - Central Government	375219675.54 Cr	314610075.10	469177434.00	529787034.44 Cr
32010-04- SJSRY/ NULM	6567018.54 Cr	14841009.10	8924397.00	650406.44 Cr
3201008 14th Finance	46312455.00 Cr	36750479.00		9561976.00 Cr
3201009 AMRUT GRANT	24150846.00 Cr	875708.00	1299700.00	24574838.00 Cr
3201011- 15th Finance Grant	279065473.00 Cr	104933033.00	321115992.00	495248432.00 Cr
3201024-PMAY	16724258.00 Cr	157209846.00	137837345.00	2648243.00 Dr
32010-25-PMAY PMC Grant	2399625.00 Cr			2399625.00 Cr
32020 - State Government	119830129.50 Cr	122333848.00	159754487.00	157250768.50 Cr
32020-01- Salary Grant	765841.00 Cr	2494004.00	2454229.00	726066.00 Cr
3202007 Sochalay Grant (Toilet)	1105688.00 Cr	1105688.00		
3202008 Nikay Renovation/Capacity Building	2564886.00 Cr			2564886.00 Cr
3202009 Nagrik Suvidha	35744526.00 Cr	46656667.00	28580008.00	17667867.00 Cr
3202010 Consultancy Fund	1408593.00 Cr	13017256.00	19139059.00	7530396.00 Cr
3202013 Tubewell Repair & Sanitation Grant	239174.00 Cr			239174.00 Cr
3202016 - Disaster Management		30000.00	30000.00	
3202019 - SWM	5535669.00 Cr	26747853.00	74019833.00	52807649.00 Cr
3202020- MLA Fund	1062845.00 Cr			1062845.00 Cr
3202022 Swatch Bharat Mission(State Govt.)	15601856.50 Cr	1018102.00	9474057.00	24057811.50 Cr
3202023 MMY	671210.00 Cr			671210.00 Cr
32020-24 Urban Poverty Alleviation	3725800.00 Cr			3725800.00 Cr
32020-25- Road Fund	25676045.00 Cr	23578040.00	19545702.00	21643707.00 Cr
3202026 STATE DISASTER RELIEF FUND(WATER SUPPLY)	6369236.00 Cr	5163334.00		1205902.00 Cr
32020-27 PMAY(STATE FUND)	9320356.00 Cr			9320356.00 Cr
32020-30- Sewerage and Drainage Fund	4461398.00 Cr	2522904.00	3308310.00	5246804.00 Cr
32020-31 Khadya Kosh	379006.00 Cr		350000.00	729006.00 Cr
32020-32- Census Training Fee	8000.00 Cr			8000.00 Cr
32020-33 - Mukhya Mantri Shramik Yojna (OSP)	5190000.00 Cr		2853289.00	8043289.00 Cr
32030 - Grants From Other Government Agencies	3529588.00 Cr		2814856.00	6344444.00 Cr
32030-01 BRGF District Fund	3529588.00 Cr			3529588.00 Cr
32030-05-Gran From Land Acquisition Officer, Bokaro			2814856.00	2814856.00 Cr
32080 - Others Organizations	1351489.00 Cr			1351489.00 Cr
32080-01 - Grants From Others Organizations	1250889.00 Cr			1250889.00 Cr
32080-02-COVID 19 Global Disaster Donation	100600.00 Cr			100600.00 Cr
Grand Total	499930882.04 Cr	436943923.10	631746777.00	694733735.94 Cr

Prepared By: Chas Nagar Nigam


5

Somen Kumar Mandal
22/09/22
Somen Kumar Mandal
Accountant (ABDEAS)
Chas Municipal Corporation

[Signature]
Addl. Municipal Commissioner
Chas Municipal Corporation

a. Other Disclosures

1. The Municipal Corporation 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.
2. The municipal Corporation 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 clean up its liability against outstanding deposits to that extent by forfeiting eligible deposits.
3. The Municipal Corporation 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 Corporation 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 Corporation. 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 Corporation 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.


Somen Kumar Mandal
Accountant (ABDEAS)
Chas Municipal Corporation


Addl. Municipal Commissioner
Chas Municipal Corporation

12. Negative Cash Balance reflecting as on 31st March 2022 from Chandan Darad Petty Cash.

13. Payment towards telephone bills not found during the year, hence provision not created.

14. 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.

15. Capital Contribution has been derived by adjusting the grant received with cheque issued from concerned grant and detail provided to us by the ULB.


Somen Kumar Mandal
Accountant
Date: Accountant (ABDEAS)
Chas Municipal Corporation


27/8/22
Addl. Municipal Commissioner
Chas Municipal Corporation
Additional Municipal Commissioner