

Statement showing detail of Schedule:

Sl. No.	Particulars	SCHEDULE NO.
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2	Earmarked Fund	B-2
3	Reserves	B-3
4	Grant & Contribution for specific purpose	B-4
5	Secured Loans	B-5
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for
9/11/16


Addl. Municipal Commissioner
Chas Municipal Corporation

**Name of the ULB Chass Municipal Corporation
Opening Balance Sheet as on 01.04.2012**

(Figures in Rs.)

Particulars	Schedule No.	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
LIABILITIES				
Reserve and Surplus				
Municipal (General) Fund	B:1		659,900,130.20	
Earmarked Funds	B:2		-	
Reserve	B:3		-	659,900,130.20
Grants, Contribution for Specific Purpose	B:4			30,526,069.00
Loans				
Secured loan	B:5		-	
Unsecured loan	B:6		-	-
Current Liabilities and Provisions				
Deposits Received	B-7		4,036,110.00	
Deposit Works	B-8		-	
Other liabilities(Sundry Creditors)	B-9		1,616,059.00	
Provisions	B-10		-	5,652,169.00
TOTAL				696,078,368.20
ASSETS				
Fixed Asset	B-11			
Gross Block		199,361,719.00		
Less: Accumulated Depreciation		88,622,041.80		
Net Block		110,739,677.20	110,739,677.20	
Capital Work in progress			309,282,430.00	420,022,107.20
Investment				
Investment-General Funds	B-12		4,644,812.00	
Investment-Other Funds	B-13		-	4,644,812.00
Current asset, loans & advance				
Stock in hand (Inventories)	B-14		-	
Sundry Debtors (Receivables)	B-15			
Gross Amount outstanding		14,593,000.00		
Less: Accumulated provision against bad and		-	14,593,000.00	
Prepaid expenses	B-16		-	
Cash and Bank Balances	B-17		255,818,447.00	
Loans, Advance and Deposits	B-18	1,000,002.00		
Less: Accumulated provision against loans		-	1,000,002.00	271,411,449.00
Other Asset	B:19			-
Miscellaneous Expenditure (To the extent not written off)	B:20			-
Capital Deficit				-
TOTAL				696,078,368.20
Notes to the Balance Sheet	B:21			
Significant Accounting Policies	B:22			

On Behalf of **S K Patodia & Associates**

Chartered Accountants



CA Pankaj Makkad

Date: 09/05/16

For Municipal Corporation, CHAS

Accounts Officer

Date:

Additional Municipal Commissioner

Date: Addl. Municipal Commissioner
Chas Municipal Corporation

Schedule B-1 : Municipal General) Fund	
Particular	Opening Balance (Rs.)
1	2
Municipal fund	659900130.20
Total Municipal Fund	659900130.20

Schedule B-2 : Earmarked Fund									
Special Fund/ Sinking Fund/ Trust or Agency Fund									
Code No.	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7	Amount (Rs.)
	Net Balance at the Year end	0	0	0	0	0	0	0	0

Schedule B-3 : Reserves	
Particulars	Balance at the end of the current Year Rs.)
1	2
Capital Reserve	0
Grant against Fixed Assets	0
Borrowing Redemption Reserve	0
Special Funds (Utilised)	0
Statutory Reserve	0
General Reserve	0
Revaluation Reserve	0
Total Reserve Fund	0



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 Addl. Municipal Commissioner
 Chas Municipal Corporation

Schedule B-4 : Grant & Contribution for specific purpose

Code No.	Particulars	Amount (Rs.)								
		Grants from Central Government	JNNURM-Central Government	Grants from State Government	JNNURM-State Government	Grants from Other Govt Agencies	Grants From Financial Institutions	Grants from Welfare bodies	Grants from International Organisation	Others
	Net Balance at the Year End	0	0	30,526,069.00	0	0	0	0	0	0

Schedule B-5 : Secured Loans

Particulars	Current Year Amount (Rs.)
1	2
Loans from Central Government	0
Loans From State Government	0
Loans from Government Bodies & Asso.	0
Loans From International Agencies	0
Loans from Banks & Financial Institutions	0
Other Term Loans	0
Bonds and Debentures	0
Other loans	0
Total Secured Loans	0

Notes:

1. The nature of the security shall be specified in each of these categories.
2. Particulars of any guarantees given shall be disclosed.
3. Terms of redemption (if any) of bonds/ debentures issued shall be stated, together with the earliest date of redemption.
4. Rate of interest and Original Amount of loan and outstanding balance can be provided for every Loan under each of these categories separately.
5. For loans disbursed directly to FLCAs, please specify the name of the Project for which such loan is raised.



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 Chas. Municipal Corporation

Schedule B-6 : UNSECURED LOANS	
Particulars	Current years amounts(Rs)
1	2
Loan from Central government,	0
Loan from State government	0
Loan from Govt.bodies & Association	0
Loan from International agencies	0
Loans from banks and other financial institutions	0
Other Terms Loans	0
Bonds and debentures	0
Other Loans	0
Total Unsecured Loans	0

Note:

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

Schedule B-7 : Deposits Received	
Particulars	Current Year Amount(Rs)
1	2
From Contractors	4036110
From Revenues	0
From Staff	0
From Others	0
Total Deposits Received	4036110

Schedule B-8 : Deposits Work	
Particulars	Balance Outstanding at the end of current year Amount (Rs.)
1	2
Civil Works	0
Electrical Works	0
Others	0
Total of Deposit Works	0

Schedule B-9 : Other Liabilities (sundry creditors)	
Particulars	Current Year Amounts(Rs.)
1	2
Creditors	1,570,388.00
Employee Liabilities	45,671.00
Interest Accrued and due	-
Recoveries Payable	-
Government dues payable	-
Refunds Payable	-
Advance Collections of Revenues	-
Others	-
Total Other Liabilities (sundry Creditors)	1,616,059.00

Schedule B-10 : Provisions	
Particulars	Current Year Amount (Rs.)
1	2
Provision for Expenses	
Provision for Interest	
Provision for Other Assets	
Total Provisions	



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Schedule B-11 : Fixed Assets			
Particulars	Gross Block Cost at the end of the year	Accumulated Depreciation Total at the end of the year	Net Block at the end of the year
1	2	3	4
Land	2,502,986.00	-	2,502,986.00
Buildings	57,253,139.00	11,960,834.80	45,292,304.20
Statues and Heritage Assets			
Statues and valuable works of arts and antiquities	-	-	-
Heritage Buildings	-	-	-
Infrastructure Assets			
Parks and Play Grounds	5,700,440.00	-	5,700,440.00
Roads and Bridges	61,468,716.00	42,169,212.00	19,299,504.00
Sewerage and Drainage	32,846,413.00	12,631,730.75	20,214,682.25
Water Ways	12,894,782.00	9,887,912.00	3,006,870.00
Public Lighting	6,719,505.00	2,809,691.25	3,909,813.75
Other Assets			
Plant and Machinery	1,809,000.00	1,196,499.00	612,501.00
Vehicles	10,350,172.00	5,053,514.20	5,296,657.80
Office & Other Equipment	7,461,000.00	2,886,749.00	4,574,251.00
Furniture, Fixtures, Fittings & Electrical Appliances	355,566.00	25,898.80	329,667.20
Other Fixed Assets	-	-	-
Total	199,361,719.00	88,622,041.80	110,739,677.20
Capital Work in Progress	309,282,430.00	-	309,282,430.00

Additional disclosures to the Schedule

- Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
- The details & value of assets, which are not yet physically identified /traced, shall be disclosed separately.
- Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

- Gross Block means cost of acquisition of fixed assets.
- Roads and bridges include roads and pavements, bridges, culverts and flyovers, subways and causeways.
- Waterworks includes waterways, water supply and reservoirs, deep tube wells.
- Street light posts shall form a part of Public lightning.
- Livestock and intangible assets shall form a part of other fixed assets.
- No depreciation is to be charged on "Land", Heritage Assets including Buildings and "Capital work-in-progress".



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Schedule B-12 : Investments- General Funds			
Particulars	With whom Invested	Face Values (Rs.)	Current Year Cost (Rs.)
1	2	3	4
Central Government Securities			
State Government Securities			
Debentures and Bonds			
Preference Shares			
Equity Shares			
Units of Mutual Funds			
Other Investments	Bank FDR	3101078	4644812
Total of Investment- General Funds		3101078	4644812

1 Provide break-up of other investments as applicable

2 Aggregate amount of quoted investments shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B-13 : Investments- Other Funds			
Particulars	With whom Invested	Face Values (Rs.)	Current Year Cost (Rs.)
1	2	3	4
Central Government Securities			
State Government Securities			
Debentures and Bonds			
Preference Shares			
Equity Shares			
Units of Mutual Funds			
Other Investments			
Total of Investment- Other Funds		0	0

1 Provide break-up of other investments as provided for General Fund Investments.

Schedule B-14 : Stock in Hand (Inventories)	
Particulars	Current Year Amounts (Rs.)
1	2
Stores	
Loose Tool	
Others	
Total Stock in Hand	0



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Schedule B-15 : Sundry Debtors (Receivables)			
Particulars	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)
1	2	3	4= (2-3)
Receivables for Holding Taxes			
Less than 3 Years*	9898000		9898000
3 years to 5 years*			
5 years to 10 years*			
10 years to 15 years*			
More than 15 years*			
Sub- Total	9898000	0	9898000
Net Receivables of Holding Taxes			
Receivables of Other Taxes			
Less than 3 Years*	3104000		3104000
3 years to 5 years*			
5 years to 10 years*	0	0	0
10 years to 15 years*			
More than 15 years*			
Sub- Total	3104000	0	3104000
Net Receivables of Other Taxes			
Receivables for Fees and User Charges			
Less than 3 Years*	66000		1177000
3 years to 5 years*			
5 years to 10 years*			
10 years to 15 years*			
More than 15 years*			
Sub- Total	66000	0	66000
Receivables from Other Sources			
Less than 3 Years*	414000		414000
3 years to 5 years*			
5 years to 10 years*			
10 years to 15 years*			
More than 15 years*			
Sub- Total	414000	0	414000
Receivables from Government	1111000	0	1111000
Total of Sundry Debtors (Receivables)	14593000	0	14593000

Note: The provision made against accrual items would not affect the opening/ closing balances of the Demand and Collection Ledgers for the purpose of recovery of dues from the concerned parties/ individuals.

Schedule B-16 : Prepaid Expenses	
Particulars	Current Year Amount (Rs.)
1	2
Establishment	
Administrative	
Operations & Maintenance	
Total Prepaid Expenses	-



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Schedule B-17: Cash & Bank Balances	
Particulars	Current Year Amount (Rs.)
1	2
Cash	
Balance with Bank Municipal Fund	
Nationalised Banks	4,101,293.00
Other scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	-
Sub-Total	4,101,293.00
Balance with Bank- Special Fund	
Nationalised Banks	223,101,068.00
Other scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	-
Sub-Total	223,101,068.00
Balance with Bank - Grant Funds	
Nationalised Banks	-
Other scheduled Banks	-
Scheduled Co-operative Banks	-
Post Office	-
Treasury	28,616,086.00
Sub-Total	28,616,086.00
Total cash and bank balances	255,818,447.00

Schedule B-18: Loans, Advances & Deposits	
Particulars	Balance Outstanding at the end of the Year (Rs.)
1	2
Loans and Advances to Employees	0
Loans to Others	0
Advance to Suppliers & Contractors	1,000,000.00
Advance to Others	0
Deposits with External Agencies	2
Other Current Assets	0
Sub-total	0
Total Loans, Advances & Deposits	1,000,002.00



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 Chas Municipal Corporation

Schedule B-19 : Others Assets	
Particulars	Current Year Amount (Rs.)
1	2
Deposit Works	0
Other asset control accounts	0
Total other Assets	0

Schedule B-20 : Miscellaneous Expenditure (to the extent not written off)	
Particulars	Current Year Amount (Rs.)
1	2
Loan Issued Expenses Deferred	0
Discount on Issue of Loans	0
Deferred Revenue Expenses	0
Others	0
Total Miscellaneous Expenditure	0



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 Addl. Municipal Commissioner
 Chas Municipal Corporation

Schedule B-21: Notes to the Balance Sheet	
1	Land for which no records available with ULB for cost of acquisition has been valued at Rs. 1
2	Amount spent for Children Park is for development of Park, hence capitalised.
3	Data of Various Assets constructed & purchased on or before 31-3-2000 are not available, hence ignored
4	Survey for assets recording was not constructed by ULB hence survey no of any asset is not available.
5	Separate Fixed assets register is not maintained by ULB so data recorded on basis of Scheme Register.
6	Cost of construction of Bus Stand is not available hence value taken as Re. 1.
7	Land is allotted for Urban Transportation, value of which is not available hence recorded at value of Rs. 1
8	Land which is used for Construction of Road , Drain, Samudayik Bhawan has been valued at Rs. 1 since no records available with ULB for the Ownership of the Land or Cost of Acquisition of the same
9	Detailed information regarding Public Light (i.e no of lamp post, erection cost, meters of cable wire used) are not available, hence only Value and Purchase date recorded.
10	The Details of old Furniture & Fixtures, Almirah etc such as purchase price , date of purchase and no. of such assets, are not found at ULB.
11	Payble details are not kept in records hence Payble as on 01-04-2012 is recorded from succeeding year's cash book
12	Deposits of Nominal amount have been made to telephone dept & electricity dept before Year 2000 details of which are not available.
13	Data related to salary payable at the end of the year is not available, so value of payable is calculated on basis of salary paid in next year's cash book relating to previous year.
14	Outstanding receivable for Holding Tax, Professional Tax, Shop Rent and others has been taken as total since records not properly maintained at ULB for Year wise ageing.



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 Addl. Municipal Commissioner
 Chas Municipal Corporation

Schedule B-22: Significant Accounting Poicies	
1	Fixed Assets have been valued at historical cost wherever records available. In case an assets has been created out of grants, the gross value of the asset has been shown as assets and the corresponding grant as liability, as proportionately reduced by depreciation
2	Depreciation has been provided on Straight Line Method by estimating the useful life of the asset
3	Gross Amount Paid or Payble for the works based on noting in the measurement book as on 31st March 2012 has been recognised as the capital work in progress
4	The Difference between Assets and Liablities has been recognised as the opening balance of the municipal general fund
5	Arrear of water charges and rental income from municipal properties have been accounted for as done for holding tax. No accrual of revenue has been done for other assets




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