



CERTIFICATE ACCOMPANYING FINANCIAL STATEMENTS AS ON 31ST MARCH, 2014

We have prepared the Financial Statement of Chass Municipal Corporation for the year 2014 (1ST April 2013 to 31ST March 2014) and examined all relevant documents, supporting and records. The balance sheet has been prepared based on accrual-based double entry accounting system. All items that could have been included have been included and it is certified that no items have been left out in preparation of the balance sheet.

We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the assignment. In cases where information was not available, a certificate from the ULB has been obtained.

We have prepared Financial Statements in accordance with Guidelines for preparation of Financial Statements as prescribed in this Manual. In cases where there were doubts, explanations were taken from the competent authorities.

For: S.K. Patodia & Associates

FRN: 112723W

Arun Poddar

Arun Poddar

Partner



Date: 26th September 2016

- Head Office** : Shree Shakambhari Corporate Park,
Plot No. 156 to 58, Chakravarti Ashok Complex, J.B. Nagar, Andheri (East), Mumbai - 400 099
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Sagar | Bhubaneshwar | Kolkata

MUNICIPAL CORPORATION CHAS
Balance Sheet as on 31st March 2014

(All amount are in Indian Rupees)

Code No	Description	Schedule No.	As on 31.03.2014	As on 31.03.2013
Liabilities				
Reserves and Surplus				
3-10	Municipal (General) Fund	B-1	6835,54,706	6636,26,827
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	401,29,375	64,20,053
Total Reserves & Surplus			7236,84,081	6700,46,880
3-20	Grants, Contributions for specific purposes	B-4	923,91,582	634,15,095
Loans				
3-30	Secured loans	B-5	-	-
3-31	Unsecured loans	B-6	-	-
Total loans			-	-
Current Liabilities & Provisions				
3-40	Deposits received	B-7	34,74,798	39,81,040
3-41	Deposit works	B-8	-	-
3-50	Other liabilities	B-9	12,03,957	17,12,482
3-60	Provisions	B-10	-	-
Total Current liabilities and Provisions			46,78,755	56,93,522
TOTAL LIABILITIES			8207,54,418	7391,55,497
Assets				
Fixed Assets				
4-10	Gross Block	B-11	2641,51,179	2196,93,458
4-11	Less: Accumulated Depreciation		1218,00,280	1036,40,322
	Net Block		1423,50,899	1160,53,136
4-12	Capital work-in-progress		3959,43,968	3129,20,740
Total Fixed Assets			5382,94,867	4289,73,876
Investments				
4-20	Investment - General Fund	B-12	-	-
4-21	Investment - Other Funds	B-13	46,44,812	46,44,812
Total Investments			46,44,812	46,44,812
Current assets, loans & advances				
4-30	Stock in hand (Inventories)	B-14	-	-
Sundry Debtors (Receivables)				
4-31	Gross amount outstanding	B-15	119,84,000	145,93,000
4-32	Less: Accumulated provision against bad and doubtful receivables		-	-
	Net amount outstanding		119,84,000	145,93,000
4-40	Prepaid expenses	B-16	-	-
4-50	Cash and Bank Balances	B-17	2655,63,370	2904,02,190
4-60	Loans, advances and deposits	B-18	2,67,369	5,41,619
4-61	Less: Accumulated provision against loans		-	-
	Net amount outstanding		-	-
Total Current Assets, Loans & Advances			2778,14,739	3055,36,809
4-70	Other Assets	B-19	-	-
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
TOTAL ASSETS			8207,54,418	7391,55,497

Notes to Balance Sheet

For : **S K Patodia & Associates**
Chartered Accountants
FRN: 112723W
Arun Poddar
Arun Poddar
Partner
Date: 26 th September 2016



For Municipal Corporation Chas
[Signature]
Executive Officer
Date: _____
Municipal Corporation

MUNICIPAL CORPORATION CHAS

INCOME & EXPENDITURE STATEMENT

1-Apr-2013 to 31-Mar-2014

(All amount in Rupees)

Code No.	Particulars	Schedule No.	As on 31.03.2014	As on 31.03.2013
INCOME				
1-10	Tax Revenue	I-1	94,42,808	69,63,544
1-20	Assigned Revenue & Compensation	I-2	-	-
1-30	Rental Income From Municipal Properties	I-3	10,17,543	5,99,486
1-40	Fees & User Charges	I-4	38,39,867	36,53,254
1-50	Sales & Hire Charges	I-5	12,98,559	18,14,060
1-60	Revenue Grants, Contribution & Subsidies	I-6	254,57,520	240,60,309
1-70	Income From Investments	I-7	-	-
1-71	Interest Earned	I-8	224,69,113	59,904
1-80	Other Income	I-9	-	-
A	Total - Revenue		635,25,410	371,50,557
EXPENDITURE				
2-10	Establishment Exp	I-10	149,87,318	59,99,486
2-20	Administrative Expenses	I-11	5,44,745	4,38,985
2-30	Operation & Maintenance	I-12	22,99,969	25,34,123
2-40	Interest & Finance Charges	I-13	2,440	916
2-50	Programme Expenses	I-14	3,05,535	-
2-60	Revenue Grants, Contribution & Subsidies (I. E.)	I-15	72,97,565	90,42,029
2-70	Provisions and Write Off	I-16	-	-
2-71	Miscellaneous Expenses	I-17	-	-
2-72	Depreciation on Fixed Assets	B-11	181,59,959	150,18,280
B	Total - Expenditure		435,97,531	330,33,819
A-B	Gross Surplus/(deficit) of income over		199,27,879	41,16,738
2-80	Add : Prior period Items (Net)		-	-
	Gross Surplus/(deficit) of income over		199,27,879	41,16,738
2-90	Less : Transfer to Reserve funds		-	-
	Net balance being surplus/deficit carried over to Municipal fund		199,27,879	41,16,738

For : **S K Patodia & Associates**

Chartered Accountants

FRN: 112723W

Arun Poddar

Arun Poddar

Partner

Date: 26 th September 2016



For Municipal Corporation Chas

[Signature]
Executive Officer

Date:

12-10-2016
Executive Officer
Chas Municipal Corporation

MUNICIPAL CORPORATION CHAS

RECEIPTS AND PAYMENTS ACCOUNT
1-Apr-2013 to 31-Mar-2014

(all amount in Rupees)

Code No.	Receipts	Current Year Amount	Previous Year Amount	Code No.	Payments	Current Year Amount	Previous Year Amount
Opening Balance							
	Cash balances						
	Balances with Banks	2904,02,190	2558,18,447				
Operating Receipts							
1-10	Tax Revenue	182,07,777	130,30,344	2-10	Establishment Expenses	186,11,020	10938274
1-20	Assigned Revenues & Compensation	-	-	2-20	Administrative Expenses	4,24,745	1501580
1-30	Rental Income From Municipal	-	-	2-30	Operation & Maintenance	4,11,736	1135126
1-40	Fees & User Charges	-	-	2-40	Interest & Finance Charges	2,440	916
1-50	Sales & Hire Charges	-	-	2-50	Programme Expenses	30,694	-
1-60	Revenue Grants, Contributions & Subsidies	-	-	2-60	Revenue Grants, Contributions & Subsidies	-	-
1-70	Income from Investments	-	-	2-70	Provisions and Write off	-	-
1-71	Interest Earned	224,69,113	59,904	2-71	Miscellaneous Expenses	-	-
1-80	Other Income	-	-	2-80	Prior Period Items	-	-
Non-Operating Receipts							
3-10	Municipal General Fund	-	1,55,845	4-10	Acquisition/Purchase of Fixed Assets	-	20331739
3-11	Earmarked Fund	362,25,942	204,89,147	4-12	Capital Work-in-progress	800,00,000.00	3638310
3-20	Capital Grants & Contribution	652,14,745	456,17,376	4-20	Investments	-	-
3-40	Deposits Received	-	-	4-60	Loan & Advances (Asset)	-	-
3-50	Sundry Creditors	-	-	3-10	Municipal General Fund	-	-
4-60	Loan & Advances (Asset)	-	-	3-11	Earmarked Fund	-	-
4-31	Sundry Debtors	-	-	3-20	Capital Grants & Contribution	25,38,970	-
				3-40	Deposits Received	26,64,716	876860
				3-50	Sundry Creditors	622,72,076	6346068
				Closing Balance			
					Cash balances	2655,63,370	290402190
					Balance with banks	4325,19,767	3351,71,063
						4325,19,767	3351,71,063

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

Arun Poddar
Arun Poddar
Partner

Date: 26 th September 2016



For Municipal Corporation Chas

Arun Poddar
Executive Officer
Chas Municipal Corporation

Date:

MUNICIPAL CORPORATION CHAS

Cash Flow Statement 1-Apr-2013 to 31-Mar-2014

Particulars	Current Year	Previous Year
Cash flow from operating activities (A) :		
Gross Surplus/ (deficit) over Expenditure	199,27,879	4116738
Adjustment For		
Add:		
Depreciation	181,59,959	15018280
Interest & Finance Expenses	2,440	916
Less:		
Profit on Disposal of assets	-	-
Dividend Income	-	-
Interest & Finance Income	(224,69,113)	(59,904)
Investment Income	-	-
Adjusted Income Over Expenditure before effecting changes in Current Assets and Current Liabilities and Extraordinary Items	156,21,165	19076030
Changes in Current Assets and Current Liabilities		
(Increase) / Decrease in Sundry Debtors	26,09,000	-
(Increase) / Decrease in Stock in hand	-	-
(Increase) / Decrease in Prepaid Expenses	-	-
(Increase) / Decrease in Other Current Assets	-	-
(Decrease) / Increase in Deposit Received	(5,06,242)	(55,070)
(Decrease) / Increase in Deposit Works	-	-
(Decrease) / Increase in Other Current Liabilities	(5,08,525)	96423
(Decrease) / Increase in Provisions	-	-
Extra Ordinary Items (Specify)	-	-
Net Cash Generated from/ Used in Operating Activities (A)	172,15,398	19117383
Cash flow from investing activities (B) :		
(Purchase) of Fixed Assets & CWIP	(1274,80,949)	(239,70,049)
Increase/ (Decrease) in Special Fund/ Grant	289,76,487	19252937
Increase/ (Decrease) in Earmarked Funds	-	13636089
Increase/ (Decrease) in Municipal Funds	-	(3,90,041)
Increase/ (Decrease) in Capital Contribution	337,09,321	6420053
(Purchase) of Investments	-	-
Add:		
Proceed From Disposal of Assets	-	-
Proceed From Disposal of Investments	-	-
Investments Income Received	-	-
Interests Income Received	224,69,113	59904
Net Cash Generated from/ Used in Investing Activities (B)	(423,26,028)	15008893
Cash flow from financing activities (C) :		
Add:		
Loans from Banks/ Other Received	-	-
Less:		
Loans Repaid during the period	-	-



 Executive Officer
Municipal Corporation

MUNICIPAL CORPORATION CHAS

Cash Flow Statement 1-Apr-2013 to 31-Mar-2014

Particulars	Current Year	Previous Year
Loans & Advances to employees	-	458383
Loans to others	2,74,250	0
Finance Expenses	(2,440)	(916)
Net Cash Generated from/ Used in Financing Activities (C)	2,71,810	457467
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(248,38,820)	34583743
Cash & Cash equivalents at the beginning of the year	2904,02,190	255818447
Cash & Cash equivalents at the end of the year	2655,63,370	2904,02,190

Cash and Cash Equivalents at the End of the Period comprises of the following account balances at the end of year

i. Cash Balances	-	-
ii. Bank Balances	2655,63,370	2904,02,190
iii. Scheduled Co-Operative Banks	-	-
iv. Balance With Post Office	-	-
v. Balance With Other Banks	-	-
TOTAL	2655,63,370	2904,02,190

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

FRN: 112723W

Arun Poddar

Arun Poddar

Partner

Date:



For Municipal Corporation Chas

[Signature]
Executive Officer

Date:

[Signature]
Executive Officer
Chas Municipal Corporation

MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2014

(All amount are
in Indian Rupees)

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

Code No	Particulars	Opening balance	Addition	Total	Deduction	Closing balance
310-10	Municipal Fund	6595,10,089	-	6595,10,089	-	6595,10,089
310-90	Excess of income over expenditure	41,16,738	199,27,879	240,44,617	-	240,44,617
	Total	6636,26,827	199,27,879	6835,54,706	-	6835,54,706

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)	0	0	0	0	0	0
Total (a+b)	0	0	0	-	-	-
(c) Payment out of Funds	-	-	-	-	-	-
(i) Capital Expenditure on Fixed Assets	0	0	-	-	-	-
Others	-	-	-	-	-	-
Sub- Total	0	0	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-
Salary, Wages and Allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Sub- Total	-	-	-	-	-	-
(iii) Other:	-	-	-	-	-	-
Loss on Disposal of Special Fund Investments	-	-	-	-	-	-
Diminution on value of Special Fund Investments	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-
Sub- Total	-	-	-	-	-	-
Total of (i+ii+iii) (c)	0	0	0	-	-	-
Net Balance at the year end (a+b-c)	0	0	0	-	-	-

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

Code No	Particulars	Opening balance	Addition	Total	Deduction	Closing balance
312-10	Capital Contribution	64,20,053	518,69,280	582,89,333	181,59,959	401,29,375
312-60	Revaluation Reserve	-	-	-	-	-
	Total	64,20,053	518,69,280	582,89,333	181,59,959	401,29,375



Executive Officer
Municipal Corporation

MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2014

(All amount are
in Indian Rupees)

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

Particulars	Central Govt	State Govt	Other Govt agencies	Financial Institutions	Welfare Bodies & Int. Organizations
Code No.	320-10	320-20	320-30		
(a) Opening Balance	33,63,661	535,70,690	64,80,744	-	-
(b) Additions to the Grants					
(i) Grants Received during the year	75,00,000	921,99,558	25,15,450	-	-
(ii) Interest/ Dividend earned on Grant Investments	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-
(iv) Appreciation in value of Grant Investments	-	-	-	-	-
(v) Other addition (Specific Nature)	-	-	-	-	-
Total (b)	75,00,000	921,99,558	25,15,450	-	-
Total (a+b)	108,63,661	1457,70,248	89,96,194	-	-
(c) Payments out of funds					
(i) Capital expenditure on					
Fixed Assets	-	576,91,114	-	-	-
Others	-	-	84,20,159	-	-
Sub Total	-	576,91,114	84,20,159	-	-
(ii) Revenue expenditure on					
Salary Wages & allowances etc	25,38,970	34,95,836	-	-	-
Rent	-	-	-	-	-
Other Administrative charges	-	10,92,442	-	-	-
Sub Total	25,38,970	45,88,278	-	-	-
(iii) Others:					
Loss on disposal of Grant Investment	-	-	-	-	-
Diminution in value of Grant Investment	-	-	-	-	-
Grant Refunded	-	-	-	-	-
Sub Total	-	-	-	-	-
Total (c) (i+ii+iii)	25,38,970	622,79,392	84,20,159	-	-
Net Balance at the end (a+b)-('c)	83,24,691	834,90,856	5,76,035	-	-

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

Code No	Particulars	As on 31.03.2014	As on 31.03.2013
330-10	Loans from Central Government	-	-
330-20	Loans from State Government	-	-
330-30	Loans from Govt. Bodies & Associations	-	-
330-40	Loans from international agencies	-	-
330-50	Loans from banks & other financial institutions	-	-
330-60	Other term loans	-	-
330-70	Bonds & debentures	-	-
330-80	Other loans	-	-
Total		-	-

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

Code No	Particulars	As on 31.03.2014	As on 31.03.2013
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		-	-



Municipal Corporation Chas

MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2014

(All amount are
in Indian Rupees)

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

Code No	Particulars	As on 31.03.2014	As on 31.03.2013
340-10	From Contractors		
340-20	From Revenues	34,74,798	39,81,040
340-30	From staff	-	-
340-80	From Others	-	-
	Total	34,74,798	39,81,040

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 31.03.2014	As on 31.03.2013
350-10	Creditors	-	4,87,872
350-11	Employee Liabilities	8,84,225	8,23,334
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	-	-
350-30	Government Dues Payable	-	-
	TDS	-	1,43,907
	VAT	-	1,29,285
	Royalty	3,19,732	97,252
	Labour Cess	-	30,832
350-80	Others	-	-
	Electricity	-	-
	Telephone	-	-
	Total	12,03,957	17,12,482

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

Code No	Particulars	As on 31.03.2014	As on 31.03.2013
360-10	Provision for Expenses (Rent)	-	-
360-20	Provision for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total	-	-




Executive Officer
Chas Municipal Corporation

MUNICIPAL CORPORATION CHAS

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

(All amount are in Indian Rupees)

Code No.	Particulars	Opening Balance	Gross Block		Total at the end of period	Opening Balance	Accumulated Depreciation		Total at the end of period	Net Block	
			Additions during the period	Deductions during the period			Additions during the period	Deductions during the period		At the end of Current year	At the end of Previous year
410-10	Land	11	-	-	11	-	-	-	-	-	11
410-11	Park	57,00,440	-	-	57,00,440	-	-	-	-	57,00,440	57,00,440
410-12	Lakes & Pond	25,02,975	-	-	25,02,975	-	-	-	-	25,02,975	25,02,975
410-20	Buildings	603,59,575	65,77,025	-	669,36,600	139,72,820	-	-	161,08,323	508,28,277	463,86,755
410-30	Roads & bridges	696,15,155	232,09,253	-	928,24,408	483,45,572	21,35,503	-	568,41,692	359,82,716	212,69,583
410-31	Sewerage & drainage	356,16,435	111,10,962	-	467,27,397	149,51,793	84,96,120	-	180,26,534	287,00,863	206,64,642
410-32	Water Ways	140,29,651	19,39,445	-	159,69,096	113,79,499	30,74,741	-	125,07,450	34,61,646	26,51,152
410-33	Public Lighting	88,43,554	-	-	88,43,554	36,61,046	11,28,951	-	45,29,400	43,14,154	51,82,508
410-40	Plants & Machinery	36,38,992	7,25,500	-	43,64,492	15,20,999	8,68,354	-	19,35,548	24,28,944	21,17,993
410-50	Vehicles	110,34,439	3,87,000	-	114,21,439	60,81,775	11,35,388	-	72,17,163	42,04,276	49,52,664
410-60	Office & Other equipments	74,94,200	3,78,936	-	78,73,136	36,26,889	7,78,034	-	44,04,923	34,68,213	38,67,311
410-70	Furniture & Fixtures	5,53,923	1,29,600	-	6,83,523	70,518	67,497	-	1,38,016	5,45,507	4,83,405
410-80	Other Fixed Assets	3,04,108	-	-	3,04,108	30,411	60,822	-	91,232	2,12,876	2,73,697
	TOTAL	2196,93,458	444,57,721	-	2641,51,179	1036,40,322	181,59,959	-	1219,00,280	1423,50,899	1160,53,136
412	Capital Work in Progress	3129,20,740	983,60,519	153,37,291	3959,43,968						



Chas Municipal Corporation

MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2014

(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 31.03.2014 (Carrying Cost)	As on 31.03.2013 (Carrying Cost)
420-10	Central Government Securities	-	-	-	-
420-20	State Government Securities	-	-	-	-
420-30	Debentures and Bonds	-	-	-	-
420-40	Preference Shares	-	-	-	-
420-50	Equity Shares	-	-	-	-
420-60	Units of Mutual Funds	-	-	-	-
420-80	Other Investments	-	-	-	-
	Total	-	-	-	-

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

Code No.	Particulars	With whom invested	Face Value	As on 31.03.2014 (Carrying Cost)	As on 31.03.2013 (Carrying Cost)
421-10	Central Government Securities	-	-	-	-
421-20	State Government Securities	-	-	-	-
421-30	Debentures and Bonds	-	-	-	-
421-40	Preference Shares	-	-	-	-
421-50	Equity Shares	-	-	-	-
421-60	Units of Mutual Funds	-	-	-	-
421-80	Other Investments	-	-	46,44,812	46,44,812
	Total	-	-	46,44,812	46,44,812

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

Code No.	Particulars	As on 31.03.2014 (Carrying Cost)	As on 31.03.2013 (Carrying Cost)
430-10	Stores	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
	Total	-	-

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

Code No.	Particulars	Gross Amount Receivable	Provision for outstanding revenues (432-10)	Net Amount	As on 31.03.2013 Net Amount
431-10	Receivables for Property Taxes				
	Less Than 5 Years	75,08,000	-	75,08,000	98,98,000
	More than 5 years	-	-	-	-
	<i>Sub Total</i>	75,08,000	-	75,08,000	98,98,000
431-30	Receivable for Water Charges				
	Less Than 3 Years	19,90,000	-	19,90,000	19,90,000
	More than 3 years	-	-	-	-
	<i>Sub Total</i>	19,90,000	-	19,90,000	19,90,000
431-40	Receivables for Rent				
	Less Than 3 Years	2,33,000	-	2,33,000	4,14,000
	More than 3 years	-	-	-	-
	<i>Sub Total</i>	2,33,000	-	2,33,000	4,14,000
431-19	Receivables from Other Taxes				
	Less Than 3 Years	11,54,000	-	11,54,000	11,80,000
	More than 3 years	-	-	-	-
	<i>Sub Total</i>	11,54,000	-	11,54,000	11,80,000
431-50	Receivables from Government	10,99,000	-	10,99,000	11,11,000
	Total	119,84,000	-	119,84,000	145,93,000



Municipal Corporation

MUNICIPAL CORPORATION CHAS

Schedule to Balance Sheet as on 31.03.2014

(All amount are in Indian Rupees)

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
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 31.03.2014	As on 31.03.2013
450-10	Cash in Hand	-	-
	Balance with banks	-	-
450-21	Nationalized Bank	1728,69,722	2285,59,035
450-22	Other Scheduled Banks	-	-
450-23	Scheduled Corporative Banks	-	-
450-25	Treasury	926,93,648	618,43,155
Total		2655,63,370	2904,02,190

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

	Opening	Paid/ Recorded	Recovered	Balance
460-10	Advances to Employees	-	-	-
460-20	Employees provident Fund loans	-	-	-
460-30	Loans to other	-	-	-
460-40	Advances to suppliers & contractors	5,41,619	2,67,369	2,67,369
460-50	Advances to others	-	-	-
460-60	Deposit with External Agencies	-	-	-
460-30	loans to employees	-	-	-
460-50	Advance against schemes	-	-	-
Total		5,41,619	2,67,369	2,67,369

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
461-10	Loans	-	-
462-20	Advances	-	-
463-30	Deposits	-	-
Total			

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
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 31.03.2014	As on 31.03.2013
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on Issue of Loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
Total			



MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 1st April 2013 to 31st March 2014

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
110-01	Property Tax (Revenue)	94,42,808	6952496
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	-	11048
110-11	Advertisement Tax	-	-
110-12	Pilgrimage Tax	-	-
110-13	Show Tax	-	-
110-15	Tax on Animals	-	-
110-16	Fire Tax	-	-
110-51	Octroi & Toll	-	-
110-52	Cess	-	-
110-80	Other taxes	-	-
	Sub - Total	94,42,808	69,63,544
110-90	Less : tax remission and Refund (Schedule I-1(a))	-	-
	Total	94,42,808	69,63,544

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
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 31.03.2014	As on 31.03.2013
130-10	Rent From Civic Amenities	10,17,543	599486
130-20	Rent From Office Buildings	-	-
130-30	Rent From Guest Houses	-	-
130-40	Rent From Lease Land	-	-
130-80	Other Rents	-	-
	Sub - Total	10,17,543	5,99,486
130-90	Less: Rent Remissions & Refunds	-	-
	Total	10,17,543	5,99,486



MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 1st April 2013 to 31st March 2014

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
140-10	Empanelment & Registration Charges	-	-
140-11	Licensing(License Fee)	-	-
140-12	Fees for Grants of Permit	31,58,092	3065873
140-13	Fees for Certificate or Extract	-	-
140-14	Dev,Betterment, Demolition,Space Contribution,Parking Contributio	-	-
140-15	Regularization Fees	-	-
140-20	Penalties and Fines	-	-
140-40	Other Fees	-	-
140-50	User Fees	6,81,775	587381
140-60	Entry Fees	-	-
140-70	Service/Administrative Charges	-	-
140-80	Other Charges	-	-
	Sub - Total	38,39,867	36,53,254
140-90	Less: Rent Remissions & Refunds	-	-
	Total	38,39,867	36,53,254

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
150-10	Product Sale	-	-
150-11	Sale of Forms and Publications	12,98,559	1814060
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	12,98,559	18,14,060

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
160-10	Revenue Grant	72,97,561	9042029
160-20	Re-imburement of expenses	-	-
160-40	Contribution towards assets	181,59,959	15018280
	Total	254,57,520	240,60,309



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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
170-10	Interest on Investments	-	-
170-20	Dividend	-	-
170-30	Income from projects taken up on commercial basis	-	-
170-40	Profit in Sale of Investments	-	-
170-80	Others	-	-
	Total	-	-

Executive Officer
 Municipal Corporation

MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 1st April 2013 to 31st March 2014

(All amount in Rupees)

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

Code No. Particulars	As on 31.03.2014	As on 31.03.2013
171-10 Interest from Bank Accounts	224,69,113	59904
171-20 Interest on Loans and advances to Employees	-	-
171-30 Interest on loans to others	-	-
171-80 Other Interest	-	-
Total	224,69,113	59,904

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

Code No. Particulars	As on 31.03.2014	As on 31.03.2013
180-10 Deposits Forfeited	-	-
180-11 Lapsed Deposits	-	-
180-20 Insurance Claim Recovery	-	-
180-30 Profit on Disposal of Fixed Assets	-	-
180-40 Recovery from Employees	-	-
180-50 Unclaimed Refund/Liabilities	-	-
180-60 Excess Provisions written back	-	-
180-80 Miscellaneous Income	-	-
Total	-	-



MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 01st April 2013 to 31st March 2014

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
210-10	Salaries and Allowances- Officers,Staff,Wage, Ex-Gratia,Bonus,Octroi, Bonus	109,43,854	5160727
210-20	Benefits and Allowances	33,34,631	527307
210-30	Pension	-	-
210-40	Other Terminal and Retirement Benefits	7,08,833	311452
Total		149,87,318	59,99,486

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
220-10	Rent,Rates and Taxes	-	-
220-11	Office Maintenance	1,50,000	-
220-12	Communication Expenses	21,601	9619
220-20	Books & Periodicals	-	-
220-21	Printing & Stationery	18,011	30630
220-30	Travelling and Conveyance	69,942	-
220-40	Insurance	-	20550
220-50	Audit Fees	-	-
220-51	Legal Fees	-	26125
220-52	Professional and Other Fees	1,20,000	180000
220-60	Advertisement and Publicity	1,65,191	172061
220-61	Membership & subscriptions	-	-
220-80	Others (Adm. Expenses)	-	-
Total		5,44,745	4,38,985

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
230-10	Power & Fuel	12,72,241	567184
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	-	1165096
230-40	Hire Charges	-	-
230-50	Repair & Maintenance-Infrastructure Assets	4,78,989	471409
230-51	Repair & Maintenance- Civic Amenities	-	-
230-52	Repairs & Maintenance- Buildings	46,196	13951
230-53	Repairs & Maintenance- Vehicles	4,02,543	300483
230-59	Repair & Maintenance- Others	-	16000
230-80	Other Operating & Maintenance Expenses	1,00,000	-
Total		22,99,969	25,34,123



MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 01st April 2013 to 31st March 2014

(All amount in Rupees)

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
240-10	Interest on loans from Central Government	-	-
240-20	Interest on loans from State Government	-	-
240-30	Interest on loans from Government Bodies &	-	-
240-40	Interest on loans from International Agencies	-	-
240-50	Interest on loans from Banks & Other Financial	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	2,440	916
240-80	Other Finance Expenses	-	-
Total		2,440	916

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
250-10	Election Expenses	-	-
250-20	Own Programmes (Festival Expenses)	3,05,535	-
250-30	Share in Programmes of others	-	-
Total		3,05,535	-


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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
260-10	Grants	72,97,565	-
260-20	Contributions	-	-
260-30	Subsidies	-	-
Total		72,97,565	-

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

Code No.	Particulars	As on 31.03.2014	As on 31.03.2013
270-10	Provisions for Doubtful receivables	-	-
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
Total		-	-




 S.K. Patodia & Associates
 Chartered Accountants
 Rajkot

MUNICIPAL CORPORATION CHAS

Schedules to Income & Expenditure Statement for the period from 01st April 2013 to 31st March 2014

(All amount in Rupees)

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

Code No. Particulars	As on 31.03.2014	As on 31.03.2013
271-10 Loss on disposal of Assets	-	-
271-20 Loss on disposal of Investments	-	-
271-80 Other Miscellaneous Expenses	-	-
Total	-	-

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

Code No. Particulars	As on 31.03.2014	As on 31.03.2013
Income		
280-10 Taxes	-	-
280-20 Other-Revenues	-	-
280-30 Recovery of revenues written off	-	-
280-40 Other income	-	-
Sub - Total	-	-
Expenses		
280-50 Refund of taxes	-	-
280-60 Refund of Other-Revenues	-	-
280-80 Other Expenses	-	-
Sub - Total	-	-
Total	-	-



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

I. Significant Accounting Policies

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

1. Basis of Accounting

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

2. Recognition of Revenue

i. Revenue

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

ii. Provisions against receivables

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

3. Recognition of Expenditure

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

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 Revalued portion of the cost of the fixed assets.

5. Borrowing cost

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

6. Inventories

Inventories are valued as follows:

a. Raw materials are valued at Cost based on first in first out method

b. Finished goods are valued at lower of the cost or market value.

7. Grants

a. General Grants, which are of revenue nature, are recognised as income on actual receipt

b. Grants, which are re-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 2013-14 was entered into customized TALLY ERP 9.3 Software. The financial statements presented herein are the outcome of this process. The quality and reliability of the financial statements presented herewith are dependent upon and subject to the quality and reliability of available accounting input supplied by the municipal council.

2. Use of Estimates

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

3. Recognition of Revenue

- A. Revenue in respect of 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.
- C. Revenue in respect of Rent from Properties:
In case of revenue in respect of Rent from Properties as demand is not raised in regular course of operations, same is recognized on actual receipt basis.
- D. Revenue in respect of other taxes:
Since the details and bifurcation of other taxes are not available with corporation, 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 council are disclosed in financial statements at gross value along with accumulated depreciation thereon. Such assets are written off only when formally recognized as an item of scrap due to its retirement from active use by the municipal council.

B. Provision against Receivables:

As the Municipal Council does not have detailed bifurcation which is required, it is very difficult for us to identify the ageing.

Additionally, amount deposited in bank does not provide bifurcation on heads for which such amount is collected.

5. Treatment of Grants

A. Opening Balances of Grants:

Opening Balance of Grant is taken on basis of grant shown as unutilised in previous year grant utilisation register.

B. Additions/deductions during the year:

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

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

The Details of Unutilised Grant as on 31.03.2014 is as under

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

2014

Particulars	Opening Balance	Grant Utilised	Grant Received	Closing Balance
32010 - Central Government	3363661.00 Cr	2538970.00	7500000.00	8324691.00 Cr
32010-04- SJSRY/ NULM	3363661.00 Cr	2538970.00		824691.00 Cr
3201007 13 Finance Commission Grant			7500000.00	7500000.00 Cr
32020 - State Government	53570690.00 Cr	62279392.00	92199558.00	83490856.00 Cr
32020-01- Salary Grant		737836.00	1299289.00	561453.00 Cr
3202007 Sochalay Grant (Toilet)	2798860.00 Cr	2474496.00	1162673.00	1487037.00 Cr
3202008 Nikay Renovation/Capacity Building	1266076.00 Cr	1915919.00	700000.00	50157.00 Cr
3202009 Nagnik Suvidha	14289424.00 Cr	8118262.00	13908778.00	20079940.00 Cr
3202010 Consultancy Fund	13807740.00 Cr	425120.00	5000000.00	18382620.00 Cr
3202011 Double Entry Fund	1000000.00 Cr	571477.00		428523.00 Cr
3202013 Tubewell Repair & Sanitation Grant	58392.00 Cr	1935292.00	2313230.00	436330.00 Cr
3202014 - Electricity Bill Fund	95845.00 Cr	95845.00		
3202015 - Honorarium Grant	343000.00 Cr	2707000.00	2364000.00	
3202015. Honorarium Grant for JE	180000.00 Cr	51000.00		129000.00 Cr
3202016 - Disaster Management	342449.00 Cr	342449.00		
3202017 - SFCP Cell Grant	1098864.00 Cr	1098864.00		
3202019 - SWM	1650000.00 Cr			1650000.00 Cr
32020-20 Misc Grant			242146.00	242146.00 Cr
3202020- MLA Fund		10591889.00	19041500.00	8449611.00 Cr
3202023 MMY			8100000.00	8100000.00 Cr
32020-24- Road Fund	6127058.00 Cr	17328301.00	24294226.00	13092983.00 Cr
32020-25- Sewerage and Drainage Fund	10512982.00 Cr	13719142.00	11931716.00	8725556.00 Cr
707800 Urban Poverty Alleviation		166500.00	1842000.00	1675500.00 Cr
32030 - Grants From Other Government Agencies	6480744.00 Cr	8420159.00	2515450.00	576035.00 Cr
BRGF Distnct Fund	6480744.00 Cr	8420159.00	2515450.00	576035.00 Cr
Grand Total	63415095.00 Cr	73238521.00	102215008.00	92391582.00 Cr

6. Other Disclosures

1. (A). The Municipal Council has not maintained a separate register for the security Deposit, Earnest Money Deposit, Retention Money, Drainage Deposit Waterworks Deposit, Tender Money Deposit, Performance Guarantee etc. Further that it has not updated the records of whatever deposits maintained by it. Hence the liability in respect of unclaimed



deposits disclosed in the Balance Sheet is only to the extent of availability of information from whatever records available in that respect.

(B). Further that it has not maintained any record of Security or other deposits received in the form of Bank FDR or NSC.

(C). Additionally security money collected has been invested in Bank FD, however details regarding interest earned from such FD is not available hence it's taken on record on receipt basis.

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

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

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

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

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

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

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

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

10. Only utilised value of Revenue Grant has been transferred to Income side of Income and Expenditure A/c, balance amount unutilised during the year has been shown in liability of Municipal Corporation.

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

13. Electricity bill and telephone bills are paid once in annual year and no record is maintained for due amount, hence same is considered as expenses on payment basis.

14. Stocks purchased for sanitation are consumed within the same year hence no closing stock for the same is available.

15. Capital Contribution has been derived from unutilised grant details maintained by corporation, copy of same has been attached with the financial statements.

16. 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.

17. A confirm by corporation and as verified by us on the basis of information/ data provided by corporation, waterways project which was started before 01st April 2012 still not completed at the end of the year hence the total amount disbursed for the Project till the end of year (31.03.2013) is in work in progress.

18. The List of new ledger will be shared once we complete accounting upto 2015-16

19. Adjustment Made due to unavailability of records:

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

- Assets purchased other than from Grant Fund has not been accounted for in Scheme Register hence complete and proper data regarding the same is not available, therefore recording of such assets has been done on best of data available.
- Bank Statements of various bank accounts are not available and accounts has been prepared on the basis of cash book hence Bank reconciliation statement preparation is not possible, also the corporation is having two auto sweep bank accounts whose balance details cannot be derived with accuracy hence reconciliation of same is also not possible.

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

Arun Poddar

Arun Poddar
Partner
Date: 26th September 2016

For: Chas Municipal Corporation

Accounts Officer

Date:



Chas Municipal Corporation

Trial Balance

1-Apr-2013 to 31-Mar-2014

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Current Assets	29,04,02,190.00 Dr	14,34,18,878.00	16,82,57,698.00	26,55,63,370.00 Dr
Bank Accounts	29,04,02,190.00 Dr	14,34,18,878.00	16,82,57,698.00	26,55,63,370.00 Dr
4502501 Treasury A/c	6,18,43,155.00 Dr	10,14,40,687.00	7,05,90,194.00	9,26,93,648.00 Dr
ANDHRA BANK A/c - 1212100299900121	20,51,36,625.00 Dr	2,04,86,007.00	8,00,00,000.00	14,56,22,632.00 Dr
ANDHRA Bank A/c No - 121210029900122	1,79,64,443.00 Dr	17,43,343.00		1,97,07,786.00 Dr
Andhra Bank A/c No - 121211011000403	22,31,744.00 Dr	1,65,78,731.00	1,68,98,705.00	19,11,770.00 Dr
BOI	1,88,235.00 Dr	2,68,970.00	4,22,732.00	34,473.00 Dr
HDFC Bank	3,64,455.00 Dr	27,37,825.00	17,300.00	30,84,980.00 Dr
SBI A/c No - 10854155834	26,73,533.00 Dr	1,63,315.00	3,28,767.00	25,08,081.00 Dr
1 - Revenue Income		1,85,06,078.00	8,20,31,487.60	6,35,25,409.60 Cr
110 - Tax Revenue		1,85,06,078.00	2,79,48,886.00	94,42,808.00 Cr
11001 - Holding Tax			94,42,808.00	94,42,808.00 Cr
11001-01 - Holding Tax From Residancial Building			94,42,808.00	94,42,808.00 Cr
11080 - Others Taxes		1,85,06,078.00	1,85,06,078.00	
Tax Revenue Receivable		1,85,06,078.00	1,85,06,078.00	
130 - Rental Income From Municipal Properties			10,17,543.00	10,17,543.00 Cr
13010 - Rent From Civic Amenities			10,17,543.00	10,17,543.00 Cr
13010-02 - Rent From Shopping Complexes			10,17,543.00	10,17,543.00 Cr
140 - Fees & User Charges			38,39,867.00	38,39,867.00 Cr
14012 - Fees for Grant of Permit			31,58,092.00	31,58,092.00 Cr
14012-05- Plan Sanction Fees			31,58,092.00	31,58,092.00 Cr
14050 - User Charges			6,81,775.00	6,81,775.00 Cr
14050-15- Supply of Extra Water/Special Water Supply/water Tanker			2,36,530.00	2,36,530.00 Cr
14050-16- Meter Rent for Water Supply			4,45,245.00	4,45,245.00 Cr
150 - Sale & Hire Charges			12,98,559.00	12,98,559.00 Cr
15011 - Sale of Forms & Publications			12,98,559.00	12,98,559.00 Cr
1501112 Misc Form Sale			12,98,559.00	12,98,559.00 Cr
160 - Revenue Grants, Contribution & Subsidies			2,54,57,519.60	2,54,57,519.60 Cr
16010 - Revenue Grants			72,97,561.00	72,97,561.00 Cr
16010-01- Salary Grant			7,37,836.00	7,37,836.00 Cr
1601014 Honorarium Grant			38,56,864.00	38,56,864.00 Cr
1601015 Tubewell Repair Grant			22,77,741.00	22,77,741.00 Cr
16010-16 - Consultancy Fund Grant			4,25,120.00	4,25,120.00 Cr
16040- Contribution Towards Assets			1,81,59,958.60	1,81,59,958.60 Cr
16040-01- Contribution Towards Fixed Assets			1,81,59,958.60	1,81,59,958.60 Cr
171 - Interest Earned			2,24,69,113.00	2,24,69,113.00 Cr
17110 - Interest From Bank Accounts			2,24,69,113.00	2,24,69,113.00 Cr
17110-01 - Interest From Bank Accounts			2,24,69,113.00	2,24,69,113.00 Cr
2 - Revenue Expenditure		5,08,98,095.60	73,00,565.00	4,35,97,530.60 Dr
210 - Establishment Expenses		1,95,82,022.00	45,94,704.00	1,49,87,318.00 Dr
21010 - Salaries, Wages And Bonus		1,16,81,694.00	7,37,840.00	1,09,43,854.00 Dr
21010-01- Basic Salary		16,34,766.00	7,37,840.00	8,96,926.00 Dr
21010-05- Wages		1,00,22,928.00		1,00,22,928.00 Dr
21010-07- Bonus		24,000.00		24,000.00 Dr
21020 - Benefits And Allowances		71,91,495.00	38,56,864.00	33,34,631.00 Dr
2102010 Honorarium to Corporator		58,62,750.00	38,56,864.00	20,05,886.00 Dr
21020-10- Honorarium to Corporators J.E		10,87,558.00		10,87,558.00 Dr
21020-12- Office Contingencies		2,41,187.00		2,41,187.00 Dr
21040 - Other Terminal & Retirement Benefits		7,08,833.00		7,08,833.00 Dr
21040-06- Contribution to PF Funds		7,08,833.00		7,08,833.00 Dr
220 - Administrative Expenses		9,72,865.00	4,28,120.00	5,44,745.00 Dr
22011 - Office Maintenance		1,50,000.00		1,50,000.00 Dr
22011-01- Electricity Expenses		1,50,000.00		1,50,000.00 Dr
Carried Over	29,04,02,190.00 Dr	21,28,23,051.60	25,75,89,750.60	24,56,35,491.00 Dr



[Signature]
Municipal Corporation

continued

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	29,04,02,190.00 Dr	21,28,23,051.60	25,75,89,750.60	24,56,35,491.00 Dr
22012 - Communication Expenses		21,601.00		21,601.00 Dr
22012-01 - Telephone Expenses		21,601.00		21,601.00 Dr
22021 - Printing and Stationery		18,011.00		18,011.00 Dr
22021-02 - Stationery		18,011.00		18,011.00 Dr
22030 - Travelling & Conveyance		69,942.00		69,942.00 Dr
22030-03- Traveling and Conveyance -Others		69,942.00		69,942.00 Dr
22052 - Professional and Other Fees		5,45,120.00	4,25,120.00	1,20,000.00 Dr
22052-04- Consultancy Charges		5,45,120.00	4,25,120.00	1,20,000.00 Dr
22060 - Advertisement And Publicity		1,68,191.00	3,000.00	1,65,191.00 Dr
22060-02- Advertisement and Publicity		1,68,191.00	3,000.00	1,65,191.00 Dr
230 - Operations & Maintenance		45,77,710.00	22,77,741.00	22,99,969.00 Dr
23010 - Power & Fuel		12,72,241.00		12,72,241.00 Dr
23010-02 - Diesel Expenses		12,72,241.00		12,72,241.00 Dr
23050 - Repairs & Maintenance Infrastructure Assets		27,56,730.00	22,77,741.00	4,78,989.00 Dr
23050-03- Repair and Maintenance-Water Supply		23,46,808.00	22,77,741.00	69,067.00 Dr
23050-05- Repair and Maintenance-Street Light Posts		4,09,922.00		4,09,922.00 Dr
23052 - Repairs & Maintenance Buildings		46,196.00		46,196.00 Dr
23052-01- Repair and Maintenance - Office Buildings		46,196.00		46,196.00 Dr
23053 - Repairs & Maintenance Vehicles		4,02,543.00		4,02,543.00 Dr
23053-03- Cars		22,000.00		22,000.00 Dr
23053-05- Cranes		92,092.00		92,092.00 Dr
23053-06- Trucks		41,529.00		41,529.00 Dr
23053-07- Tankers		45,185.00		45,185.00 Dr
23053-09 Tractor		2,01,737.00		2,01,737.00 Dr
23080 - Other Operating & Maintenance Expenses		1,00,000.00		1,00,000.00 Dr
23080-06 - Sanitation Expences		1,00,000.00		1,00,000.00 Dr
240 - Interest & Finance Charges		2,440.00		2,440.00 Dr
24070 - Bank Charges		2,440.00		2,440.00 Dr
24070-01- Bank Charges		2,440.00		2,440.00 Dr
250 - Programme Expenses		3,05,535.00		3,05,535.00 Dr
25020 - Own Programme		3,05,535.00		3,05,535.00 Dr
25020-01- Own Programmes		3,05,535.00		3,05,535.00 Dr
260 - Revenue Grants, Contribution and Subsidies		72,97,565.00		72,97,565.00 Dr
26010 - Grants		72,97,565.00		72,97,565.00 Dr
2601002-01 Salary From Grant		7,37,840.00		7,37,840.00 Dr
2601002-02 Honorarium From Grant		38,56,864.00		38,56,864.00 Dr
2601002-03 Tubewell Repair From Grant Fund		22,77,741.00		22,77,741.00 Dr
2601002-04 Consultancy Charges From Grant		4,25,120.00		4,25,120.00 Dr
272 - Depreciation		1,81,59,958.60		1,81,59,958.60 Dr
27220 - Buildings		21,35,502.72		21,35,502.72 Dr
27220-01- Office Building		31,777.27		31,777.27 Dr
27220-06- Park Buildings		14,854.70		14,854.70 Dr
2722007 Public Facility		9,08,846.75		9,08,846.75 Dr
2722009 - Sochalay		9,21,657.33		9,21,657.33 Dr
2722010 - Bus Stand		2,16,666.67		2,16,666.67 Dr
2722011 Samshan Ghat		41,700.00		41,700.00 Dr
27230 - Roads & Bridges		84,60,447.69		84,60,447.69 Dr
27230-01- Roads and Pavements-Concrete		81,39,742.36		81,39,742.36 Dr
27230-02- Roads and Pavements-Black Topped		3,20,705.33		3,20,705.33 Dr
27231 - Sewerage And Drainage		31,10,413.24		31,10,413.24 Dr
27231-02- Drains-Open		30,74,740.97		30,74,740.97 Dr
27231-04- Culverts		35,672.27		35,672.27 Dr
Carried Over	29,04,02,190.00 Dr	21,28,23,051.60	25,75,89,750.60	24,56,35,491.00 Dr



Signature
Municipal Corporation

Chas Municipal Corporation

Trial Balance : 1-Apr-2013 to 31-Mar-2014

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	29,04,02,190.00 Dr	21,28,23,051.60	25,75,89,750.60	24,56,35,491.00 Dr
27232 - Waterways		11,28,951.05		11,28,951.05 Dr
27232-01- Water Pipelines		1,27,907.95		1,27,907.95 Dr
27232-02- Deep Tube Wells		10,01,043.10		10,01,043.10 Dr
27233 - Public Lighting System		8,68,354.40		8,68,354.40 Dr
27233-01- Lamp Posts		7,68,354.40		7,68,354.40 Dr
2723303 - CFL Lamp		1,00,000.00		1,00,000.00 Dr
27240 - Plant & Machinery		4,14,549.20		4,14,549.20 Dr
27240-11- Loaders		1,48,000.00		1,48,000.00 Dr
2724017 - Fogging Machine		1,19,550.00		1,19,550.00 Dr
2724018 - Drain Cleaning Machine		1,12,000.00		1,12,000.00 Dr
2724019 - Generator Set		34,999.20		34,999.20 Dr
27250 - Vehicles		11,35,387.80		11,35,387.80 Dr
27250-06- Trucks		2,37,900.00		2,37,900.00 Dr
27250-07- Tankers		98,000.00		98,000.00 Dr
27250-09- Tractors		1,82,000.00		1,82,000.00 Dr
2725011 - Thela		1,97,287.80		1,97,287.80 Dr
2725012 - Dumper Placer		3,81,500.00		3,81,500.00 Dr
2725013 Tempo Tipper		38,700.00		38,700.00 Dr
27260 - Office & Other Equipments		7,78,033.60		7,78,033.60 Dr
27260-01- Computers		6,640.00		6,640.00 Dr
27260-09- Air Conditioners		37,893.60		37,893.60 Dr
2726012 - Dustbin		6,90,000.00		6,90,000.00 Dr
2726013 - Park Amenities		43,500.00		43,500.00 Dr
27270 -Furniture, Fixtures, Fittings&Electrical Appliance		67,497.30		67,497.30 Dr
27270-03- Chairs		17,207.20		17,207.20 Dr
27270-04- Tables		20,571.50		20,571.50 Dr
2727007 - Almirah		29,718.60		29,718.60 Dr
27280 - Other Fixed Assets (Please Specify)		60,821.60		60,821.60 Dr
27280-01- Software Licensee Fees		60,821.60		60,821.60 Dr
3 - Capital Receipts & Liabilities	73,91,55,497.38 Cr	15,63,35,293.60	23,79,34,214.00	82,07,54,417.78 Cr
310 - Municipal (General) Fund	66,36,26,827.20 Cr		1,99,27,879.00	68,35,54,706.20 Cr
31010 - Municipal Fund	65,95,10,089.20 Cr			65,95,10,089.20 Cr
31010-01 - Municipal Fund	65,95,10,089.20 Cr			65,95,10,089.20 Cr
31090 - Excess of Income Over Expenditure	41,16,738.00 Cr		1,99,27,879.00	2,40,44,617.00 Cr
31090-01 - Excess of Income Over Expenditure	41,16,738.00 Cr		1,99,27,879.00	2,40,44,617.00 Cr
312 - Reserve Funds	64,20,053.18 Cr	1,81,59,958.60	5,18,69,280.00	4,01,29,374.58 Cr
31210 - Capital Contribution	64,20,053.18 Cr	1,81,59,958.60	5,18,69,280.00	4,01,29,374.58 Cr
31210-01 - Capital Contribution	64,20,053.18 Cr	1,81,59,958.60	5,18,69,280.00	4,01,29,374.58 Cr
320 - Grants, Contribution for Specific Purposes	6,34,15,095.00 Cr	7,32,38,521.00	10,22,15,008.00	9,23,91,582.00 Cr
32010 - Central Government	33,63,661.00 Cr	25,38,970.00	75,00,000.00	83,24,691.00 Cr
32010-04- SJSRY/ NULM	33,63,661.00 Cr	25,38,970.00		8,24,691.00 Cr
3201007 13 Finance Commission Grant			75,00,000.00	75,00,000.00 Cr
32020 - State Government	5,35,70,690.00 Cr	6,22,79,392.00	9,21,99,558.00	8,34,90,856.00 Cr
32020-01- Salary Grant		7,37,836.00	12,99,289.00	5,61,453.00 Cr
3202007 Sochalay Grant (Toilet)	27,98,860.00 Cr	24,74,496.00	11,62,673.00	14,87,037.00 Cr
3202008 Nikay Renovation/Capacity Building	12,66,076.00 Cr	19,15,919.00	7,00,000.00	50,157.00 Cr
3202009 Nagrik Suvidha	1,42,89,424.00 Cr	81,18,262.00	1,39,08,778.00	2,00,79,940.00 Cr
3202010 Consultancy Fund	1,38,07,740.00 Cr	4,25,120.00	50,00,000.00	1,83,82,620.00 Cr
3202011 Double Entry Fund	10,00,000.00 Cr	5,71,477.00		4,28,523.00 Cr
3202013 Tubewell Repair & Sanitation Grant	58,392.00 Cr	19,35,292.00	23,13,230.00	4,36,330.00 Cr
3202014 - Electricity Bill Fund	95,845.00 Cr	95,845.00		
3202015 - Honorarium Grant	3,43,000.00 Cr	27,07,000.00	23,64,000.00	
3202015. Honorarium Grant for JE	1,80,000.00 Cr	51,000.00		1,29,000.00 Cr
3202016 - Disaster Management	3,42,449.00 Cr	3,42,449.00		
Carried Over	44,87,53,307.38 Cr	36,91,58,345.20	49,55,23,964.60	57,51,18,926.78 Cr



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Municipal Corporation

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	44,87,53,307.38 Cr	36,91,58,345.20	49,55,23,964.60	57,51,18,926.78 Cr
3202017 - SFCP Cell Grant	10,98,864.00 Cr	10,98,864.00		
3202019 - SWM	16,50,000.00 Cr			16,50,000.00 Cr
32020-20 Misc Grant			2,42,146.00	2,42,146.00 Cr
3202020- MLA Fund		1,05,91,889.00	1,90,41,500.00	84,49,611.00 Cr
3202023 MMY			81,00,000.00	81,00,000.00 Cr
32020-24- Road Fund	61,27,058.00 Cr	1,73,28,301.00	2,42,94,226.00	1,30,92,983.00 Cr
32020-25- Sewerage and Drainage Fund	1,05,12,982.00 Cr	1,37,19,142.00	1,19,31,716.00	87,25,556.00 Cr
707800 Urban Poverty Alleviation		1,66,500.00	18,42,000.00	16,75,500.00 Cr
32030 - Grants From Other Government Agencies	64,80,744.00 Cr	84,20,159.00	25,15,450.00	5,76,035.00 Cr
BRGF District Fund	64,80,744.00 Cr	84,20,159.00	25,15,450.00	5,76,035.00 Cr
340 - Deposits Received	39,81,040.00 Cr	26,64,716.00	21,58,474.00	34,74,798.00 Cr
34010 - From Contractors/Suppliers	39,81,040.00 Cr	26,64,716.00	21,58,474.00	34,74,798.00 Cr
34010-02- Security Deposit	39,81,040.00 Cr	26,64,716.00	21,58,474.00	34,74,798.00 Cr
350 - Other Liabilities	17,12,482.00 Cr	6,22,72,098.00	6,17,63,573.00	12,03,957.00 Cr
35010 - Creditors	4,87,872.00 Cr	5,66,82,368.00	5,61,94,496.00	
35010-01 - Suppliers	69,298.00 Cr	22,42,414.00	21,73,116.00	
Balajee Tractor		21,566.00	21,566.00	
Gaurav Earth Movers Equipments (P) Ltd		58,645.00	58,645.00	
Juhi Sales A/c		3,78,936.00	3,78,936.00	
M/s City Sales		1,29,600.00	1,29,600.00	
M/s P.R. Enterprises A/c		3,87,000.00	3,87,000.00	
P.R. Enterprises.		8,92,000.00	8,92,000.00	
Sandilya Data Managment Ltd A/c		2,67,369.00	2,67,369.00	
Shree Krishna Saree		28,000.00	28,000.00	
SinhaArts		10,000.00	10,000.00	
Solution Wizard	69,298.00 Cr	69,298.00		
35010-02 - Contractors	4,18,574.00 Cr	5,40,14,834.00	5,35,96,260.00	
Adhir Pd. Choudhary		13,17,310.00	13,17,310.00	
Adhunik Mahila Uthan Samittee		42,697.00	42,697.00	
Adity Enterprises		4,34,584.00	4,34,584.00	
Ajay Kumar Paul.		14,080.00	14,080.00	
AKASH CONSTRUCTION		11,19,784.00	11,19,784.00	
Amar Swarnkar		1,83,821.00	1,83,821.00	
Ambuj Kr Mahaths		3,16,883.00	3,16,883.00	
Amrendra Kumar A/c		6,17,535.00	6,17,535.00	
Amulya Raten Singh		3,31,368.00	3,31,368.00	
Anup Eng Corporation	3,20,203.00 Cr	3,20,203.00		
Anup Engg. Work		1,71,315.00	1,71,315.00	
Anup Industries		1,00,000.00	1,00,000.00	
A One Enterprises		11,36,712.00	11,36,712.00	
Apsara Construction A/c		3,51,241.00	3,51,241.00	
A.R. Const & Supplier		6,59,078.00	6,59,078.00	
Arisingh Son		2,77,474.00	2,77,474.00	
Arjun Enterprises		5,04,865.00	5,04,865.00	
Ashok Kumar		1,83,707.00	1,83,707.00	
Baikunth Pd. Singh		5,20,326.00	5,20,326.00	
Basudeo Pd. Singh		3,95,426.00	3,95,426.00	
B.B. Construction A/c		2,64,818.00	2,64,818.00	
Bhagwati Electric		13,090.00	13,090.00	
Bharat Associates A/c		12,67,985.00	12,67,985.00	
B.K.Pandey		1,28,897.00	1,28,897.00	
Bokaro Tent House		35,481.00	35,481.00	
Bokaro Zila Decoreters.		20,000.00	20,000.00	
Dina Nath Sharma		7,13,291.00	7,13,291.00	
D.S. Enterprises		45,185.00	45,185.00	
Carried Over	44,87,53,307.38 Cr	36,91,58,345.20	49,55,23,964.60	57,51,18,926.78 Cr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	44,87,53,307.38 Cr	36,91,58,345.20	49,55,23,964.60	57,51,18,926.78 Cr
Faiz Construction A/c		12,98,212.00	12,98,212.00	
Himalaya Construction		8,30,887.00	8,30,887.00	
Inframoves(P) Ltd. A/c		41,529.00	41,529.00	
Irfa Construction A/c		2,16,960.00	2,16,960.00	
JAI BHARAT CONSTRUCTION		7,76,948.00	7,76,948.00	
Jai Ma Construction		5,53,657.00	5,53,657.00	
Jai Mata Di A/c		5,81,089.00	5,81,089.00	
Jai Shree Tent House		70,560.00	70,560.00	
Jamila Enterprises		2,34,567.00	2,34,567.00	
Jharkand Infastructure		1,20,000.00	1,20,000.00	
Jitendra K.Dutta		1,83,625.00	1,83,625.00	
J.P.Enterprises		4,17,591.00	4,17,591.00	
Khagendra N.Mahaths		3,57,437.00	3,57,437.00	
Krishna Enterprises A/c		20,48,830.00	20,48,830.00	
Krishna Tent House		1,00,800.00	1,00,800.00	
Lalan Kumar		4,41,391.00	4,41,391.00	
Maa Bhawani Ent.		17,68,799.00	17,68,799.00	
Maa Construction A/c		7,30,524.00	7,30,524.00	
Magadh Construction		13,18,315.00	13,18,315.00	
Mishra Brothers A/c		1,93,167.00	1,93,167.00	
Modern Light &Sound A/c	98,371.00 Cr	98,371.00		
Monoj Kumar A/c		6,34,206.00	6,34,206.00	
Narayan Enterprises		5,30,212.00	5,30,212.00	
Nav Yubak		20,000.00	20,000.00	
Neha Enterprises A/c		9,70,555.00	9,70,555.00	
New Kumar Tent House		20,000.00	20,000.00	
Nidhi Construction		2,08,767.00	2,08,767.00	
Nupur Construction		10,28,337.00	10,28,337.00	
Pandav Construction		4,92,870.00	4,92,870.00	
Pappu Cons.		6,23,934.00	6,23,934.00	
Parikshit Kr Mahaths		4,72,837.00	4,72,837.00	
Payal Construction		13,08,888.00	13,08,888.00	
P.C Paul & Co.		5,21,339.00	5,21,339.00	
Prabhas Kr		7,26,608.00	7,26,608.00	
PRAMOD KR. TOPARIA		8,96,873.00	8,96,873.00	
Ranjeet Kr. Singh		2,01,748.00	2,01,748.00	
Rita Devi A/c		3,51,428.00	3,51,428.00	
R.P. Srivastava		1,50,000.00	1,50,000.00	
Sania Enterprises		8,90,315.00	8,90,315.00	
Sanjay Kr. Dey A/c		1,84,918.00	1,84,918.00	
SANTOSH Kr.Singh		6,82,964.00	6,82,964.00	
Shipra Enterprises		28,94,429.00	28,94,429.00	
Shivam Enterprises		3,54,320.00	3,54,320.00	
Shree Tradins Co. A/c		2,99,297.00	2,99,297.00	
Shree Vishnu Traders A/c		2,41,422.00	2,41,422.00	
Shri Ram Enterprises A/c		1,84,336.00	1,84,336.00	
Singh Construction		2,56,743.00	2,56,743.00	
Sitaram Mahaths A/c		9,91,336.00	9,91,336.00	
Sulabh International Social Service Organisation		24,74,496.00	24,74,496.00	
Surendra Tewari		91,76,231.00	91,76,231.00	
U.B. Singh & Co.		10,07,234.00	10,07,234.00	
Usha Automobiles		12,72,241.00	12,72,241.00	
Vibha Devi		75,535.00	75,535.00	
35010-03 - Expense Payble Account		4,25,120.00	4,25,120.00	
JICPL		4,25,120.00	4,25,120.00	
Carried Over	44,87,53,307.38 Cr	36,91,58,345.20	49,55,23,964.60	57,51,18,926.78 Cr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	44,87,53,307.38 Cr	36,91,58,345.20	49,55,23,964.60	57,51,18,926.78 Cr
35011 - Employee Liabilities	8,23,334.00 Cr	8,23,334.00	8,84,225.00	8,84,225.00 Cr
35011-03 - Unpaid Salaries Payable	1,63,390.00 Cr	1,63,390.00		
35011-11 - Wages Payable	6,59,944.00 Cr	6,59,944.00	8,84,225.00	8,84,225.00 Cr
35020 - Recoveries Payable	4,01,276.00 Cr	47,66,396.00	46,84,852.00	3,19,732.00 Cr
35020-06- TDS From Contractors	1,43,907.00 Cr	11,35,820.00	9,91,913.00	
35020-10-Sales Tax Payable	1,29,285.00 Cr	18,56,816.00	17,27,531.00	
3502011Royalty	97,252.00 Cr	13,13,978.00	15,36,458.00	3,19,732.00 Cr
3502012 Labour Cess	30,832.00 Cr	4,59,782.00	4,28,950.00	
4 - Capital Expenditure & Assets	44,87,53,307.38 Dr	15,42,27,735.00	4,77,89,994.60	55,51,91,047.78 Dr
410 - Fixed Assets	21,96,93,458.00 Dr	4,44,57,721.00		26,41,51,179.00 Dr
41010 - Land	82,03,426.00 Dr			82,03,426.00 Dr
41010-03- Parks	57,00,440.00 Dr			57,00,440.00 Dr
4101007 - Land on Which Construction Is Done	11.00 Dr			11.00 Dr
4101008 - Pond	25,02,975.00 Dr			25,02,975.00 Dr
41020 - Buildings	6,03,59,575.00 Dr	65,77,025.00		6,69,36,600.00 Dr
41020-01- Office Buildings	6,60,087.00 Dr	5,86,462.00		12,46,549.00 Dr
41020-04- Public Conveniences	2,63,41,369.00 Dr	18,48,067.00		2,81,89,436.00 Dr
41020-05- Municipal Halls, Shops, Town Halls	6.00 Dr			6.00 Dr
41020-06- Park Buildings (Cafeteria)	4,45,641.00 Dr			4,45,641.00 Dr
4102009 - Sochalay (Toilet)	2,64,12,472.00 Dr	24,74,496.00		2,88,86,968.00 Dr
4102010 Bus Stand	65,00,000.00 Dr			65,00,000.00 Dr
Samsan Ghat		16,68,000.00		16,68,000.00 Dr
41030 - Roads	6,96,15,155.00 Dr	2,32,09,253.00		9,28,24,408.00 Dr
41030-01- Roads and Pavements-Concrete	6,90,80,071.00 Dr	2,12,85,021.00		9,03,65,092.00 Dr
41030-02- Roads and Pavements-Black Topped		19,24,232.00		19,24,232.00 Dr
41030-06- Culverts	5,35,084.00 Dr			5,35,084.00 Dr
41031 - Sewerage And Drainage	3,56,16,435.00 Dr	1,11,10,962.00		4,67,27,397.00 Dr
41031-02- Drains-Open	3,56,16,435.00 Dr	1,11,10,962.00		4,67,27,397.00 Dr
41032 - Waterways	1,40,29,651.00 Dr	19,39,445.00		1,59,69,096.00 Dr
41032-01- Water Pipelines	25,29,219.00 Dr	14,99,721.00		40,28,940.00 Dr
41032-02- Deep Tube Wells	1,15,00,432.00 Dr	4,39,724.00		1,19,40,156.00 Dr
41033 - Public Lighting	88,43,554.00 Dr			88,43,554.00 Dr
41033-01 - Lamp Posts	83,43,554.00 Dr			83,43,554.00 Dr
4103303 CFL Street Light	5,00,000.00 Dr			5,00,000.00 Dr
41040 - Plant & Machinery	36,38,992.00 Dr	7,25,500.00		43,64,492.00 Dr
41040-11- Loaders	16,99,000.00 Dr			16,99,000.00 Dr
4104017 - Fogging Machine	4,70,000.00 Dr	7,25,500.00		11,95,500.00 Dr
4104018 - Drain Cleaning Machine	11,20,000.00 Dr			11,20,000.00 Dr
4104019 Generator Set	3,49,992.00 Dr			3,49,992.00 Dr
41050 - Vehicles	1,10,34,439.00 Dr	3,87,000.00		1,14,21,439.00 Dr
41050-03- Cars	4,95,000.00 Dr			4,95,000.00 Dr
41050-06- Trucks	23,79,000.00 Dr			23,79,000.00 Dr
41050-07- Tankers	9,80,000.00 Dr			9,80,000.00 Dr
41050-09- Tractors	22,46,000.00 Dr			22,46,000.00 Dr
4105011 Thela	11,19,439.00 Dr			11,19,439.00 Dr
4105012 - Dumper Placer	38,15,000.00 Dr			38,15,000.00 Dr
4105013 Tempo Tipper		3,87,000.00		3,87,000.00 Dr
41060 -Office & Other Equipments	74,94,200.00 Dr	3,78,936.00		78,73,136.00 Dr
41060-01- Computers & Printers	1,59,200.00 Dr			1,59,200.00 Dr
41060-09- Air Conditioners		3,78,936.00		3,78,936.00 Dr
4106012 - Dustbin	69,00,000.00 Dr			69,00,000.00 Dr
4106013 - Park Amenities	4,35,000.00 Dr			4,35,000.00 Dr



Carried Over

52,33,86,080.20 54,33,13,959.20 1,99,27,879.00 Cr

Signature
Chas Municipal Corporation
continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		52,33,86,080.20	54,33,13,959.20	1,99,27,879.00 Cr
41070 -Furniture, Fixtures,Fitting & Electrical Appliance	5,53,923.00 Dr	1,29,600.00		6,83,523.00 Dr
41070-03- Chairs	1,57,434.00 Dr	18,742.00		1,76,176.00 Dr
41070-04- Tables	1,70,772.00 Dr	39,389.00		2,10,161.00 Dr
4107007 Almirah	2,25,717.00 Dr	71,469.00		2,97,186.00 Dr
41080 - Other Fixed Assets	3,04,108.00 Dr			3,04,108.00 Dr
41080-01- Software License Fees	3,04,108.00 Dr			3,04,108.00 Dr
411 - Accumulated Depreciation	10,36,40,321.62 Cr		1,81,59,958.60	12,18,00,280.22 Cr
41120 - Buildings	1,39,72,820.43 Cr		21,35,502.72	1,61,08,323.15 Cr
41120-01- Office Buildings	44,005.80 Cr		31,777.27	75,783.07 Cr
41120-04- Public Conveniences	48,91,024.26 Cr		9,08,846.75	57,99,871.01 Cr
41120-06- Park Buildings (Cafeteria)	44,564.10 Cr		14,854.70	59,418.80 Cr
4112009 - Sochalay (Toilet)	50,93,226.27 Cr		9,21,657.33	60,14,883.60 Cr
4112010 - Bus Stand	39,00,000.00 Cr		2,16,666.67	41,16,666.67 Cr
4112011 Samshan Ghat			41,700.00	41,700.00 Cr
41130 - Roads	4,83,45,571.99 Cr		84,96,119.96	5,68,41,691.95 Cr
41130-01- Roads and Pavements-Concrete	4,82,56,391.32 Cr		81,39,742.36	5,63,96,133.68 Cr
41130-02- Roads and Pavements-Black Topped			3,20,705.33	3,20,705.33 Cr
41130-06- Culverts	89,180.67 Cr		35,672.27	1,24,852.94 Cr
41131 - Sewerage And Drainage	1,49,51,792.55 Cr		30,74,740.97	1,80,26,533.52 Cr
41131-02- Drains-Open	1,49,51,792.55 Cr		30,74,740.97	1,80,26,533.52 Cr
41132 - Waterways	1,13,78,499.05 Cr		11,28,951.05	1,25,07,450.10 Cr
41132-01- Water Pipelines	20,26,458.95 Cr		1,27,907.95	21,54,366.90 Cr
41132-02- Deep Tube Wells	93,52,040.10 Cr		10,01,043.10	1,03,53,083.20 Cr
41133 - Public Lighting	36,61,045.65 Cr		8,68,354.40	45,29,400.05 Cr
41133-01 - Lamp Posts	36,11,045.65 Cr		7,68,354.40	43,79,400.05 Cr
4113303 - CFL Lamp	50,000.00 Cr		1,00,000.00	1,50,000.00 Cr
41140 - Plant & Machinery	15,20,998.60 Cr		4,14,549.20	19,35,547.80 Cr
41140-11- Loaders	3,66,999.00 Cr		1,48,000.00	5,14,999.00 Cr
4114017 - Fogging Machine	3,52,500.00 Cr		1,19,550.00	4,72,050.00 Cr
4114018 - Drain Cleaning Machine	7,84,000.00 Cr		1,12,000.00	8,96,000.00 Cr
4114019 - Generator Set	17,499.60 Cr		34,999.20	52,498.80 Cr
41150 - Vehicles	60,81,775.30 Cr		11,35,387.80	72,17,163.10 Cr
41150-03- Cars	4,94,999.00 Cr			4,94,999.00 Cr
41150-06- Trucks	11,89,500.00 Cr		2,37,900.00	14,27,400.00 Cr
41150-07- Tankers	6,10,500.00 Cr		98,000.00	7,08,500.00 Cr
41150-09- Tractors	15,87,199.00 Cr		1,82,000.00	17,69,199.00 Cr
4115011 - Thela	2,92,077.30 Cr		1,97,287.80	4,89,365.10 Cr
4115012 - Dumper Placer	19,07,500.00 Cr		3,81,500.00	22,89,000.00 Cr
4115013 Tempo Tipper			38,700.00	38,700.00 Cr
41160 - Office & Other Equipments	36,26,889.00 Cr		7,78,033.60	44,04,922.60 Cr
41160-01- Computers & Printers	1,32,639.00 Cr		6,640.00	1,39,279.00 Cr
41160-09- Air Conditioners			37,893.60	37,893.60 Cr
4116012 - Dustbin	33,20,250.00 Cr		6,90,000.00	40,10,250.00 Cr
4116013 - Park Amenities	1,74,000.00 Cr		43,500.00	2,17,500.00 Cr
41170-Furniture, Fixtures,Fittings & Electrical Appliance	70,518.25 Cr		67,497.30	1,38,015.55 Cr
41170-03- Chairs	27,102.50 Cr		17,207.20	44,309.70 Cr
41170-04- Tables	29,393.90 Cr		20,571.50	49,965.40 Cr
4117007 Almirah	14,021.85 Cr		29,718.60	43,740.45 Cr
41180 - Other Fixed Assets	30,410.80 Cr		60,821.60	91,232.40 Cr
41180-01- Software License Fees	30,410.80 Cr		60,821.60	91,232.40 Cr
412 - Capital Work-in- Progress	31,29,20,740.00 Dr	9,83,60,519.00	1,53,37,291.00	39,59,43,968.00 Dr
41210 - Specific Grants	30,64,37,900.00 Dr	8,95,06,068.00		39,59,43,968.00 Dr
41210-01- Buildings		30,89,082.00		30,89,082.00 Dr
41210-04- Roads and Bridges		26,30,000.00		26,30,000.00 Dr
Carried Over		52,33,86,080.20	54,33,13,959.20	1,99,27,879.00 Cr



Chas Municipal Corporation

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		52,33,86,080.20	54,33,13,959.20	1,99,27,879.00 Cr
41210-05- Sewerage and Drainage		32,35,086.00		32,35,086.00 Dr
41210-06- Water Ways Project	30,64,37,900.00 Dr	8,00,00,000.00		38,64,37,900.00 Dr
41210-09 Kabristan Shed		5,51,900.00		5,51,900.00 Dr
41230 - Specific Schemes	64,82,840.00 Dr	88,54,451.00	1,53,37,291.00	
41230-04- Roads and Bridges	35,38,617.00 Dr	50,79,798.00	86,18,415.00	
41230-05- Sewerage and Drainage	15,98,003.00 Dr	34,44,004.00	50,42,007.00	
41230-06- Water Ways	13,46,220.00 Dr	3,30,649.00	16,76,869.00	
421 - Investments -Other Funds	46,44,812.00 Dr			46,44,812.00 Dr
42180 - Other Investments	46,44,812.00 Dr			46,44,812.00 Dr
4218002 - Fixed Deposits	46,44,812.00 Dr			46,44,812.00 Dr
431 - Sundry Debtors (Receivables)	1,45,93,000.00 Dr	1,11,42,126.00	1,37,51,126.00	1,19,84,000.00 Dr
43110 - Receivables for Holding Taxes	1,10,09,000.00 Dr	94,42,808.00	1,18,44,808.00	86,07,000.00 Dr
43110-01- Holding Tax Receivable on Residential Buildings (Current Year)		94,42,808.00	94,42,808.00	
43110-02- Holding Tax Receivable on Residential Buildings (Arrears)	98,98,000.00 Dr		23,90,000.00	75,08,000.00 Dr
43110-06- Holding Tax Receivable on State Government Buildings (Arrears)	11,11,000.00 Dr		12,000.00	10,99,000.00 Dr
43119 - Receivables for Other Taxes	11,80,000.00 Dr		26,000.00	11,54,000.00 Dr
4311911 - Professional Tax Receivable	11,14,000.00 Dr		15,000.00	10,99,000.00 Dr
4311912 - Offensive & Dangerous Trade	66,000.00 Dr		11,000.00	55,000.00 Dr
43130 -Receivables for Fees and User Charges	19,90,000.00 Dr	6,81,775.00	6,81,775.00	19,90,000.00 Dr
43130-03- Receivables for Water Supply (Current Year)		4,45,245.00	4,45,245.00	
43130-04- Receivables for Water Supply (Arrears)	19,90,000.00 Dr			19,90,000.00 Dr
4313006 - Receivable for Water Supply From Tanker		2,36,530.00	2,36,530.00	
43140-Receivables From Other Sources	4,14,000.00 Dr	10,17,543.00	11,98,543.00	2,33,000.00 Dr
43140-01- Receivables for Rental Income	4,14,000.00 Dr	10,17,543.00	11,98,543.00	2,33,000.00 Dr
460 - Loans, Advances and Deposits	5,41,619.00 Dr	2,67,369.00	5,41,619.00	2,67,369.00 Dr
46040 - Advance To Suppliers And Contractors	5,41,619.00 Dr	2,67,369.00	5,41,619.00	2,67,369.00 Dr
Sandilya Data Mgt Ltd A/c (Advance)		2,67,369.00		2,67,369.00 Dr
Shipra Enterprise (Advnce)	5,41,619.00 Dr		5,41,619.00	
Profit & Loss A/c		1,99,27,879.00		1,99,27,879.00 Dr
Grand Total		54,33,13,959.20	54,33,13,959.20	



Chas Municipal Corporation
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