FINANCIAL STATEMENTS

OF

RANCHI MUNICIPAL CORPORATION

FOR

FINANCIAL YEAR 2016-17.

स्वच्छ भारत

एक कदम स्वच्छता की ओर

RANCHI MUNICIPAL CORPORATION
BALANCE SHEET AS ON 31.03.2017

Code No	Description of items	Sch. No.	Current Year (Rs.)	Previous Year (Rs.)
	LIABILITIES			
	Reserve & Surplus			
310	Municipal (General) Fund	B-1	(1,095,389,842)	(1,156,215,128)
311	Earmarked Funds	B-2	-	-
312	Reserves	B-3	1,469,623,831	1,084,878,819
	Total Reserves & Surplus		374,233,989	(71,336,309)
320	**Grants, Contributions for specific purposes**	B-4	11,213,177,710	9,309,695,744
	Loans			
330	Secured Loans	B-5	-	-
331	Unsecured Loans	B-6	789,728,237	726,445,540
	Total Loans		789,728,237	726,445,540
	Current Liabilities and Provisions			
340	Deposits Received	B-7	103,897,892	88,432,682
341	Deposit works	B-8	-	-
350	Other Liabilities (Sundry Creditors)	B-9	532,035,917	451,153,488
360	Provisions	B-10	899,059,092	762,365,860
	Total Current Liabilities and Provisions		1,534,992,902	1,301,952,030
	TOTAL LIABILITIES		**13,912,132,837**	**11,266,757,005**
	ASSETS			
	Fixed Assets	B-11		
410	Gross Block		2,852,503,666	2,186,442,097
411	Less: Accumulated Depreciation		1,198,087,487	946,792,477
	Net Block		1,654,416,179	1,239,649,620
412	Capital Work-in-Progress		76,834,971	26,800,738
	Total Fixed Assets		1,731,251,150	1,266,450,358
	Investments			
420	Investment – General Fund	B-12	80,031,509	32,280,473
421	Investments – Other Funds	B-13	-	-
	Total Investments		80,031,509	32,280,473
	Current Assets, Loans and Advances			
430	Stock in Hand (Inventories)	B-14	2,943,779	611,001
	Sundry Debtors (Receivables)			
431	Gross amount outstanding	B-15	618,033,003	564,292,540
432	Less: Accumulated provision against bad and doubtful		454,601,650	410,569,266
	Net amount outstanding		163,431,353	153,723,274
440	Prepaid Expenses	B-16	2,452,404	669 511
450	Cash and Bank Balances	B-17	10,543,686,142	8,367,732,511
460	Loans, advances and deposits	B-18	1,388,336,500	1,445,289,877
461	Less: Accumulated provision against Loans		-	-
	Net Amount outstanding		1,388,336,500	1,445,289,877
	Total Current Assets, Loans & Advances		12,100,850,178	9,968,026,174
470	**Other Assets**	B-19	-	-
480	**Miscellaneous Expenditure (to the extent not written off)**	B-20	-	-
	TOTAL ASSETS		**13,912,132,837**	**11,266,757,005**

Signature and Seal of ULB

Place: Ranchi

Date:

Municipal Commissioner

Mayor

RANCHI MUNICIPAL CORPORATION

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017

Code No.	Item/ Head of Account	Sch. No	Current Year (Rs.)	Previous Year (Rs.)
1	2	3	4	5
	INCOME			
110	Tax Revenue	I-1	289,362,489	105,960,872
120	Assigned Revenues & Compensation	I-2	-	-
130	Rental Income from Municipal Properties	I-3	35,574,567	45,875,846
140	Fees & User Charges	I-4	398,972,031	125,102,051
150	Sale & Hire Charges	I-5	11,248,077	1,486,082
160	Revenue Grants, Contributions & Subsidies	I-6	362,798,097	109,961,810
170	Income from Investments	I-7	4,322,775	3,387,700
171	Interest Earned	I-8	104,343,570	69,215,900
180	Other Income	I-9	9,063,023	85,338,889
A	**Total – INCOME**		**1,215,684,629**	**546,329,150**
	EXPENDITURE			
210	Establishment Expenses	I-10	349,148,793	322,738,370
220	Administrative Expenses	I-11	165,766,341	60,281,869
230	Operations & Maintenance	I-12	124,792,842	170,201,333
240	Interest & Finance Expenses	I-13	94,453,516	88,218,393
250	Programme Expenses	I-14	817,002	-
260	Revenue Grants, Contributions & subsidies	I-15	136,695,863	78,589,040
270	Provisions & Write off	I-16	44,032,384	-
271	Miscellaneous Expenses	I-17	3,826,049	-
272	Depreciation		251,295,010	181,415,282
B	**Total – EXPENDITURE**		**1,170,827,800**	**901,444,287**
A-B	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items*		44,856,829	(355,115,137)
280	Add: Prior period Items (Net)	I-18	(31,285,853)	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		13,570,976	(355,115,137)
290	**Less:** Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		13,570,976	(355,115,137)

Signature and Seal of ULB

Place: Ranchi
Date:

Municipal Commissioner

Municipal Commissioner
Ranchi Municipal Corporation
Ranchi

Mayor

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

Amount in Rs.

Code No.	Particulars	Opening balance as per the last account	Additions during the year *	Total	Deductions during the year**	Balance at the end of the current year
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10	Municipal Fund	(801,099,991)	47,254,310	(753,845,681)	-	(753,845,681)
310-90	Excess of Income & Expenditure	(355,115,137)	13,570,976	(341,544,161)	-	(341,544,161)
	Total Municipal fund (310)	**(1,156,215,129)**	60,825,286	(1,095,389,842)	-	**(1,095,389,842)**

*Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

** Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income

Schedule B-2: Earmarked Funds

Schedule B – 2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Amount in Rs.

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund
(a) Opening Balance							
(b) Additions 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 Special Fund Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)							
(c) Payments 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 in 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)							
Grant Total of Special Funds							

Note:

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.

1 ***Additions during the year:***

a. Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principles.
b. Addition to General Provident and Contributory Provident Fund are the deductions from salary.
c. Interest from investments of Funds would be added to respective Funds.

2 ***Deductions during the year:***

a. Deductions from Pension Fund means payments made on account of Pension/Family pension
b. Deduction from Gross Provident Fund/Contributory Provident Fund - Advances/Withdrawals.

Schedule B-3: Reserves [Code No 312]

Amount in Rs.

Code No.	Particulars	Opening balance	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10	Capital Contribution	1,084,878,819	610,847,246	1,695,726,065	226,102,234	**1,469,623,831**
312-11	Capital Reserve					
312-20	Borrowing Redemption Reserve					
312-30	Special Funds (Utilised)					
312-40	Statutory Reserve					
312-50	General Reserve					
312-60	Revaluation Reserve					
	Total Reserve funds	**1,084,878,819**	**610,847,246**	**1,695,726,065**	**226,102,234**	**1,469,623,831**

Schedule B-4: Grants & Contribution for Specific Purposes [Code No 320]

Amount in Rs.

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
(a) Opening Balance	**897,120,377**	**8,412,575,367**					
(b) Additions to the Grants *							
(i) Grant received during the year	1,029,573,371	3,158,204,500					
(ii) Interest/Dividend earned on Grant Investments	-	1,735,879					
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)	1,029,573,371	3,159,940,379					
Total (a+b)	**1,926,693,748**	**11,572,515,746**					
(c) Payments out of funds							
(i) Capital expenditure on							
Fixed Assets*	-	610,847,246					
Others	208,476,477	268,583,066					
Sub –total	**208,476,477**	**879,430,312**					
(ii) Revenue Expenditure on							
Salary, Wages and allowances etc.	-	60,403,624					
Rent	-	-					
Other administrative charges	25,475,129	50,817,110					
Sub –total	**25,475,129**	**111,220,734**					
(iii) Other:							
Loss on disposal of Grant Investments							
Diminution in Value of Grant Investments							
Others							
Grants Refunded	-	1,061,429,132					
Sub –total	-	**1,061,429,132**					
Total (c) [i+ii+iii]	**233,951,606**	**2,052,080,178**					
Net balance at the year end – (a+b)-(c)	**1,692,742,142**	**9,520,435,568**					
Total Grants & Contribution for Specific Purposes	**1,692,742,142**	**9,520,435,568**					

Note:

Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds

* For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule (B-11) and Capital contribution will be increased by the same amount.

Schedule B-5: Secured Loans [Code No 330]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
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 Secured Loans	-	-

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 can be provided for every Loan under each of these categories separately;

5 For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.

Schedule B-6: Unsecured Loans [Code No 331]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331-10	Loans from Central Government		
331-20	Loans from State government	789,728,237	726,445,540
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 Un-Secured Loans	**789,728,237**	**726,445,540**

Note:

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

Schedule B-7: Deposits Received [Code No 340]

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Contractors	103,643,302	86,498,092
340-20	From Revenues	254,590	1,934,590
340-30	From staff		
340-80	From Others		
	Total deposits received	**103,897,892**	**88,432,682**

Schedule B-8: Deposits Works [Code No 341]

Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of the year	Additions during the current year	Utilisation / expenditure	Balance outstanding at the end of the current year
1	2	3	4	5	6
341-10	Civil Works				
341-20	Electrical works				
341-80	Others				
	Total of deposit works				

Note:

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage (departments) charges would appear in Col 5
3. Balance as in Col. 6 would appear in the balance sheet as a liability

Schedule B-9: Other Liabilities (Sundry Creditors) [Code No 350]

Amount in Rs.

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
350-10	Creditors	4,485,594	13,962,951
350-11	Employee Liabilities	32,980,046	18,698,520
350-12	Interest Accrued and Due	-	-
350-20	Recoveries Payable	184,232,477	116,090,444
350-30	Government Dues Payable	310,337,800	302,401,573
350-40	Refunds Payable	-	-
350-41	Advance Collection of Revenues	-	-
350-80	Others	-	-
	Total Other liabilities (Sundry Creditors)	**532,035,917**	**451,153,488**

Schedule B-10: Provisions [Code No. 360]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	
360-10	Provision for Expenses	294,751,368	252,496,056
360-20	Provision for Interest	604,307,724	509,869,804
360-30	Provision for Other Assets	-	-
	Total Provisions	**899,059,092**	**762,365,860**

Schedule B-11: Fixed Assets [Code No. 410 & 411]

Amount in Rs.

Code No	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period $	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410-10	Land	33,285,585		-	33,285,585	-	-	-	-	**33,285,585**	33,285,585
410-20	Buildings	230,757,137	60,461,230	-	291,218,367	9,522,803	9,834,273	-	19,357,076	**271,861,291**	221,234,334
	Infrastructure Assets										
410-21	Park & Plagrounds	16,381,931	65,094,936	-	81,476,867	9,256,765	9,258,043	-	18,514,808	**62,962,059**	7,125,166
410-30	Roads and Bridges	748,507,767	234,671,247	-	983,179,014	448,403,438	96,041,704	-	544,445,142	**438,733,872**	300,104,329
410-31	Sewerage and drainage	422,093,013	89,890,179	-	511,983,192	138,516,595	32,149,753	-	170,666,348	**341,316,844**	283,576,418
410-32	Water ways	114,531,567	65,826,556	-	180,358,123	54,578,009	15,942,293		70,520,302	**109,837,821**	59,953,558
410-33	Public Lighting	137,343,910	103,483,168	-	240,827,078	43,130,227	45,014,414		88,144,641	**152,682,437**	94,213,683
	Other assets										
410-40	Plants & Machinery	128,513,508	3,090,403	-	131,603,911	60,350,477	11,329,288	-	71,679,765	**59,924,146**	68,163,031
410-50	Vehicles	140,509,547	16,624,410	-	157,133,957	74,524,286	11,346,633	-	85,870,919	**71,263,038**	65,985,261
410-60	Office & other equipment	5,136,657	3,389,742	-	8,526,399	3,488,065	900,656	-	4,388,721	**4,137,678**	1,648,592
410-70	Furniture, fixtures, fittings and electrical appliances	6,728,141	3,668,588	-	10,396,729	3,165,693	968,734		4,134,427	**6,262,302**	3,562,448
410-80	Other fixed assets	202,653,334	19,861,110	-	222,514,444	101,856,119	18,509,219		120,365,338	**102,149,106**	100,797,215
	Total	**2,186,442,097**	**666,061,569**	**-**	**2,852,503,666**	**946,792,477**	**251,295,010**	**-**	**1,198,087,487**	**1,654,416,179**	**1,239,649,620**

Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4

Additional disclosures to the Schedule

i. 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.

ii. The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.

iii. Details and value of assets under leases and hire purchase needs to be disclosed as a note

Note:

1 Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.

2 Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.

3 Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.

4 Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.

5 Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.

6 Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.

7 No depreciation is to be charged on "Land"

Schedule B-12: Investments - General Fund [Code 420]

Amount in Rs.

Code No.	Particulars	With whom invested	Face value	Current year	Previous year
				Carrying Cost	Carrying Cost
1	2	3	4	5	6
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	Banks	80,031,509	80,031,509	32,280,473
	Total of Investments General Fund		**80,031,509**	**80,031,509**	**32,280,473**

1

Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB

2 Provide break-up of other investments as applicable

3 Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B-13: Investments - Other Funds [Code 421]

Amount in Rs.

Amount Rs.

Code No.	Particulars	With whom invested	Face value	Current year	Previous year
				Carrying Cost	Carrying Cost
1	2	3	4	5	6
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				
	Total of Investments Other Funds				

1 Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB

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

Schedule B-14: Stock in Hand (Inventories) [Code 430]

Amount in Rs.

Code No.	Particulars	Current Year	Previous Year
1	2	3	4
430-10	Stores	2,943,778	105,000
430-20	Loose Tools	1	1
430-30	Others	-	506,000
	Total Stock in hand	**2,943,779**	**611,001**

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

Amount in Rs.

Code No.	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous year
					Net amount
1	2	3	4	5 = 3 – 4	6
			(Code No 432)		
431-10	Receivables for Holding Taxes				
	Less than 5 years *	169,166,428	226,781,632	(57,615,204)	111,963,597
	More than 5 years*	82,687,514	82,687,514	-	-
	Sub – total	251,853,942	309,469,146	(57,615,204)	111,963,597
431-91	Less: State Government Cesses/Levies in Taxes – Control Accounts	-	-	-	-
	Net Receivables of Holding Taxes	251,853,942	309,469,146	(57,615,204)	111,963,597
431-19	Receivable of Other Taxes				
	Less than 3 years*	226,223,109	12,793,103	213,430,006	41,530,023
	More than 3 years*	132,339,401	132,339,401	-	-
431-99	Sub- total	358,562,510	145,132,504	213,430,006	41,530,023
	Less: State Government Cesses/Levies in Taxes – Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	358,562,510	145,132,504	213,430,006	41,530,023
431-20	Receivables of Cess Income				
	Less than 3 years*				
	More than 3 years*				
	Sub- total				
431-30	Receivables for Fees and User Charges				
	Less than 3 years*	7,614,051	-	7,614,051	-
	More than 3 years*				
	Sub – total	7,614,051	-	7,614,051	-
431-40	Receivables from Other Sources				
	Less than 3 years*	2,500	-	2,500	229,654
	More than 3 years*	-	-	-	-
	Sub – total	2,500	-	2,500	229,654
431-50	Receivables from Government	-	-	-	-
	Total of Sundry Debtors (Receivables)	**618,033,003**	**454,601,650**	**163,431,353**	**153,723,274**

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

**Break up for provision for outstanding revenues are given in Column 4*

Schedule B-16: Prepaid Expenses [Code No 440]

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	
440-10	Establishment	-	-
440-20	Administrative	2,452,404	669,511
440-30	Operations & Maintenance	-	-
	Total Prepaid expenses	**2,452,404**	**669,511**

Schedule B-17: Cash and Bank Balances [Code No 450]

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
450-10	Cash	1	1,955,165
	Balance with Bank – Municipal Funds		
450-21	Nationalised Banks	1,894,212,399	1,318,408,542
450-22	Other Scheduled Banks	526,584,371	
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
	Sub-total	2,420,796,770	1,318,408,542
	Balance with Bank – Special Funds		
450-41	Nationalised Banks	79,560,185	280,074,317
450-42	Other Scheduled Banks		
450-43	Scheduled Co-operative Banks		
450-44	Post Office		
	Sub-total	79,560,185	280,074,317
	Balance with Bank – Grant Funds		
450-61	Nationalised Banks	157,665,098	1,182,951,692
450-62	Other Scheduled Banks		
450-63	Scheduled Co-operative Banks		
450-64	Post Office		
450-65	Treasury	7,885,664,088	5,584,342,795
	Sub-total	8,043,329,186	6,767,294,487
	Total Cash and Bank balances	**10,543,686,142**	**8,367,732,511**

Schedule B-18: Loans, advances and deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year	Paid during the current year	Recovered during the year	Balance outstanding at the end of the year
		(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5	6
460-10	Loans and advances to employees	-	-	-	-
460-20	Employee Provident Fund Loans	-			-
460-30	Loans to Others	-	-	-	-
460-40	Advance to Suppliers and Contractors	535,420,473	28,685,789	2,199,000	561,907,262
460-50	Advance to Others	908,404,479	934,587,715	1,018,027,881	824,964,313
460-60	Deposit with External Agencies	1,464,925	-	-	1,464,925
460-80	Other Current Assets	-	495,914,543	495,914,543	-
	Sub –Total	1,445,289,877	1,459,188,047	1,516,141,424	1,388,336,500
461-	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B – 18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	**1,445,289,877**	**1,459,188,047**	**1,516,141,424**	**1,388,336,500**

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
	Total Accumulated Provision		

Note: The totals of this Schedule should be equal to the amount as per the total in Schedule B – 18

Schedule B-19: Other Assets [Code No 470]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
470-10	Deposit Works		
470-20	Other asset control accounts		
	Total Other Assets	-	-

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
480-10	Loan Issue Expenses Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue Expenses		
480-90	Others		
	Total Miscellaneous expenditure	-	-

Schedule I-1: Tax Revenue [Code No 110]

Minor Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
110-01	Holding tax	250,000,000	31,612,978
110-02	Water tax	-	19,776,606
110-03	Sewerage Tax	-	-
110-04	Conservancy Tax	5,127,693	18,790,241
110-05	Lighting Tax	-	-
110-06	Education tax	-	-
110-07	Vehicle Tax	-	-
110-08	Tax on Animals	-	-
110-09	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement tax	34,234,796	35,781,047
110-12	Pilgrimage Tax	-	-
110-51	Octroi & Toll	-	-
110-52	Cess	-	-
110-80	Other taxes		
	Sub-total	**289,362,489**	**105,960,872**
	Less		
110-90	Tax Remissions and Refund [Schedule 1 – 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**289,362,489**	**105,960,872**

Schedule I-1 (a): Remission and Refund of taxes

Code No. *	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Holding taxes	-	-
	Octroi and toll	-	-
	Cess Income	-	-
	Advertisement tax	-	-
	Others	-	-
	Total refund and remission of tax revenues	-	-

** Insert the Detailed Codes of Account as applicable*

Note: The totals of this Schedule should be equalling to the amount as per the total in Schedule I – 1

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120-10	Taxes and Duties collected by others	-	-
120-20	Compensation in lieu of Taxes / duties	-	-
120-30	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	-	-

Schedule I-3: Rental income from Municipal Properties [Code No 130]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130-10	Rent from Civic Amenities	33,874,506	45,875,846
130-20	Rent from Office Buildings	-	-
130-30	Rent from Guest Houses	-	-
130-40	Rent from lease of lands	462,306	-
130-80	Other rents	1,237,756	-
	Sub-Total	35,574,567	45,875,846
	Less:		
130-90	Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**35,574,567**	**45,875,846**

Schedule I-4: Fees & User Charges [Code No 140]

Schedule I-4 (a): Fees & User Charges – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
	Total income from fees & user charges – Function wise		

Note:

Functions as applicable in the ULBs and on which fees and user charges are raised shall be stated here.

The total income from Fees & User Charges as per Schedule I-4 (a) should tally with the total income from Fees & User Charges as per Schedule I-4 (b).

Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-10	Empanelment & Registration Charges	7,414,632	11,300
140-11	Licensing Fees	5,138,439	7,566,445
140-12	Fees for Grant of Permit/from sanction of plan	817,110	90,485,344
140-13	Fees for Certificate or Extract	3,038,791	-
140-14	Development Charges	48,822,402	-
140-15	Regularisation Fees	-	-
140-20	Penalties and Fines	280,500	1,580,963
140-40	Other Fees	2,921,810	1,782,828
140-50	User Charges	329,621,839	23,675,171
140-60	Entry Fees	916,508	-
140-70	Service / Administrative Charges	-	-
140-80	Other Charges	-	-
	Sub-Total	**398,972,031**	**125,102,051**
	Less:		
140-90	Fee Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges – Income head-wise	**398,972,031**	**125,102,051**

The total income from Fees & User Charges as per Schedule I-4 (b) should tally with the total income from Fees & User Charges as per Schedule I-4 (a).

Schedule I-5: Sale & Hire Charges [Code No 150]

Schedule I-5 (a): Sale & Hire Charges – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census		
	Total Income from Sale & Hire charges – Function wise		

The total income from Sale & Hire Charges as per Schedule I-5 (a) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (b).

Schedule I-5 (b): Sale & Hire Charges – Income head-wise [Code No 150]

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
150-10	Sale of Products/garbage	-	-
150-11	Sale of Forms & Publications	11,248,077	184,975
150-12	Sale of stores & scrap	-	-
150-30	Sale of Others	-	-
150-40	Hire Charges for Vehicles	-	1,301,107
150-41	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges – income head-wise	**11,248,077**	**1,486,082**

The total income from Sale & Hire Charges as per Schedule I-5 (b) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (a).

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160-10	Revenue Grant	136,695,863	78,589,040
160-20	Re-imbursement of expenses	-	-
160-30	Contribution towards schemes		
160-40	Contribution towards assets	226,102,234	31,372,770
	Total Revenue Grants, Contributions & Subsidies	**362,798,097**	**109,961,810**

Schedule I-7: Income from Investments – General Fund [Code No 170]

Detailed Head Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170-10	Interest on Investments/fixed deposits	4,322,775	3,387,700
170-20	Dividend		
170-30	Income from projects taken up on commercial basis		
170-40	Profit in Sale of Investments		
170-80	Others		
	Total Income from Investments	**4,322,775**	**3,387,700**

Schedule I-8: Interest Earned [Code No 171]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171-10	Interest from Bank Accounts	104,343,570	69,215,900
171-20	Interest on Loans and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-80	Other Interest	-	-
	Total. – Interest Earned	**104,343,570**	**69,215,900**

Schedule I-9: Other Income [Code No180]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180-10	Deposits Forfeited	85,000	-
180-11	Lapsed Deposits	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed asses	-	-
180-40	Recovery from Employees	6,600	-
180-50	Unclaimed Refund/ Liabilities	-	-
180-60	Excess Provisions written back	-	85,293,058
180-80	Miscellaneous Income	8,971,423	45,831
	Total Other Income	**9,063,023**	**85,338,889**

Note:

Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realised on disposition below Schedule I-9.

Schedule I-10: Establishment Expenses [code no 210]

Schedule I-10 (a): Establishment Expenses – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	Record Room		
	Estate		
	Stores & Purchase		
	Workshop		
	Census		
	Total establishment expenses – Function wise		

Note:

The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

Schedule I-10 (b): Establishment Expenses – Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210-10	Salaries, Wages and Bonus	280,611,030	264,808,750
210-20	Benefits and Allowances	1,077,230	781,289
210-30	Pension	13,098,211	13,478,569
210-40	Other Terminal & Retirement Benefits	54,362,322	43,669,762
	Total establishment expenses – expense head wise	**349,148,793**	**322,738,370**

Note:
The total function wise expenses as per Schedule I-10 (b) should tally with the total Establishment expenses as per Schedule I-10 (a).

Schedule I-11: Administrative Expenses [Code No 220]

Schedule I-11 (a): Administrative Expenses – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census		
	Total Administrative expenses– Function wise		

Note:
The total function wise expenses as per Schedule I-11 (a) should tally with the total administrative expenses as per Schedule I-11 (b).

Schedule I-11 (b): Administrative Expenses – Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220-10	Rent, Rates and Taxes	5,309,600	5,407,865
220-11	Office maintenance	143,050	-
220-12	Communication Expenses	1,415,549	1,106,546
220-20	Books & Periodicals	82,990	45,539
220-21	Printing and Stationery	3,807,756	1,392,785
220-30	Travelling & Conveyance	74,104,440	3,542,556
220-40	Insurance	6,163,637	3,921,315
220-50	Audit Fees	-	7,580
220-51	Legal Expenses	3,782,556	907,684
220-52	Professional and other Fees	66,593,501	36,575,298
220-60	Advertisement and Publicity	4,223,477	4,055,447
220-61	Membership & subscriptions	-	-
220-80	Other Administrative Expenses	139,785	3,319,254
	Total administrative expenses – expense head wise	**165,766,341**	**60,281,869**

Note:
The total function wise expenses as per Schedule I-11 (b) should tally with the total administrative expenses as per Schedule I-11 (a).

Schedule I-12: Operations and Maintenance [Code No 230]

Schedule I-12 (a): Operations &Maintenance Expenses – Function wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census		
	Total Operations & Maintenance expenses – Function wise		

Note:

The total function wise expenses as per Schedule I-12 (a) should tally with the total Operations & maintenance expenses as per Schedule I-12 (b).

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230-10	Power & Fuel	59,792,505	120,772,959
230-20	Bulk Purchases	-	-
230-30	Consumption of Stores	8,657,596	6,839,465
230-40	Hire Charges	35,791,911	27,096,846
230-50	Repairs & maintenance –Infrastructure Assets	1,946,012	3,530,896
230-51	Repairs & maintenance - Civic Amenities	102,353	-
230-52	Repairs & maintenance – Buildings	1,421,061	591,732
230-53	Repairs & maintenance – Vehicles	6,397,859	4,138,721
230-55	Repairs & maintenance – Office Equipments	75,881	-
230-56	Repairs & maintenance – Electrical Appliances	45,343	-
230-59	Repairs & maintenance – Others	206,580	1,864,518
230-80	Other operating & maintenance expenses	10,355,741	5,366,196
	Total operations & maintenance - expense head wise	**124,792,842**	**170,201,333**

Note:

The total function wise expenses as per Schedule I-12 (b) should tally with the total Operations & maintenance expenses as per Schedule I-12 (a).

Schedule I-13: Interest & Finance Charges [Code No 240]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
240-10	Interest on Loans from Central Government	-	88,184,053
240-20	Interest on Loans from State Government	94,437,920	
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	9,321	
240-60	Other Interest		
240-70	Bank Charges	6,275	34,340
240-80	Other Finance Expenses		
	Total Interest & Finance Charges	**94,453,516**	**88,218,393**

Schedule I-14: Programme Expenses [Code No 250]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250-10	Election Expenses		
250-20	Own Programmes	817,002	-
250-30	Share in Programmes of others		
	Total Programme Expenses	**817,002**	-

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260-10	Grants [give details]	136,695,863	78,589,040
260-20	Contributions [give details]	-	-
260-30	Subsidies [give details]	-	-
	Total Revenue Grants, Contributions & Subsidies	**136,695,863**	**78,589,040**

Schedule I-16: Provisions & Write off [Code No 270]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270-10	Provisions for Doubtful receivables	44,032,384	-
270-20	Provision for other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets written off	-	-
270-50	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	**44,032,384**	-

Schedule I-17: Miscellaneous Expenses [Code No 271]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271-10	Loss on disposal of Assets		
271-30	Decline in Value of Investment	3,826,049	
271-80	Other Miscellaneous Expenses		
	Total Miscellaneous expenses	**3,826,049**	-

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

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Income		
280-10	Taxes	-	-
280-20	Other – Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	Other income	-	-
	Sub – Total Income (a)	-	-
	Expenses		
280-50	Refund of Taxes		-
280-60	Refund of Other – Revenues		-
280-80	Other Expenses		-
	Sub – Total Income (b)	31,285,853	-
	Total Prior Period (Net) (a-b) -	31,285,853	-
		(31,285,853)	-

RANCHI MUNICIPAL CORPORATION

Receipts and Payments Account for the period from 01.04.2016 to 31.03.2017

Code No.	Head of Account	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	Code No.	Head of Account	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	A. Opening Balance						
	Cash balances	1,955,165	2,751,555				
	Balances with Banks	8,365,777,346	3,581,855,540				
	Sub-Total (A)	**8,367,732,511**	**3,584,607,095**				
	B. Receipt from Own Source				**A. Payments from Own Source**		
4-31	Tax Revenue (Sundry Debtors)		239,215,028	2-10	Establishment Expenses		
	A) Holding Tax (Current Year)	186,392,426			A) Salaries, Wages And Bonus	197,318,519	62,266,917
	B) Holding Tax (Arrear)	233,186,376			B) Benefits And Allowances	2,332,847	
	C) Water User Charges (Current Year)	53,748,807			C) Pension	12,761,672	
	D) Water User Charges (Arrear)	2,706,142			D) Other Terminal & Retirement Benefits	27,180,206	
	E) Conservancy Tax (Arrear)	112,684		2-20	Administrative Expenses		60,140,506
	F) Rental Income	30,949,901			A) Rent, Rates and Taxes	3,512,600	
1-10	Tax Revenue				B) Office Maintenance	123,292	
	A) Conservency Tax/ Latrine Tax	5,127,693			C) Communication Expenses	1,415,549	
	B) Advertisement Tax	34,234,796			D) Books & Periodicals	82,990	
1-30	Rental Income From Municipal Properties		9,937,177		E) Printing and Stationery	7,012,145	
	A) Rent From Civic Amenities	3,151,758			F) Travelling & Conveyance	67,222,264	
	B) Rent From Lease of Lands	462,306			G) Insurance	6,861,007	
	C) Other Rents	1,237,756			H) Legal Expenses	3,775,491	
1-40	Fees & User Charges		123,072,691		I) Professional and Other Fees	68,557,836	
	A) Empanelment & Registration Charges	7,414,632			J) Advertisement And Publicity	3,518,724	
	B) Licensing Fees	5,138,439			K) Others	59,127,548	
	C) Fees for Grant of Permit	817,110		2-30	Operation & Maintenance		102,053,789

	D) Fees For Certificate Or Extract	4,424,441			A) Power & Fuel	3,873,301	
	E) Development Charges	48,822,402			B) Consumption of Stores	136,600	
	F) Penalties And Fines	280,500			C) Hire Charges	33,536,911	
	G) Other Fees	1,748,660			D) Repairs & Maintenance Infrastructure	1,782,590	
	H) User Charges	57,121,839			E) Repairs & Maintenance Civic Amenitie	102,353	
	I) Entry Fees	916,508			F) Repairs & Maintenance Buildings	1,421,061	
1-50	Sales & Hire Charges		1,486,082		G) Repairs & Maintenance Vehicles	5,923,242	
	A) Sale of Forms & Publications	11,035,577			H) Repairs & Maintenance Office Equipm	75,881	
170	Income from Investments	-	1,685,339		I) Repairs & Maintenance Electrical Appli	45,343	
1-71	Interest Earned				J) Repairs & Maintenance Others	452,205	
	A) Interest From Bank Accounts	104,343,570	69,210,913		K) Other Operating & Maintenance Exper	10,584,045	
1-80	Other Income		39,877	2-40	Interest & Finance Charges		34,340
	A) Deposits Forfeited	85,000			A) Interest on Loans From Banks&Other	9,321	
	B) Recovery From Employees	6,600			B) Bank Charges	6,275	
	C) Miscellaneous Income			2-50	Programme Expenses		-
	i) Realization Under Other Act	7,819,797			A) Own Programme	817,002	
	ii) Sale of Scrap and Material	1,150,000		2-80	Prior Period Items	8,954,484	-
	iii) Recoveries from Contractors	1,350					
	iv) Other Income	276		3-50	**Sundry Creditors - Payments :**		
					A) Employees Liabilities	164,444,393	
	Sub-Total (B)	**802,437,345**	**444,647,107**		**Sub-Total (A)**	**692,967,697**	**224,495,552**
	C. Receipts from External Source				**B. Payments from External Source**		
1-60	Revenue Grants, Contributions & Subsidies	-		2-60	Revenue Grants, Contributions &	3,250,000	17,491,375
3-10	Municipal General Fund	-	211,158	4-10	Acquisition/Purchase of Fixed Assets	577,217,884	323,255,618
3-11	Earmarked Fund	-		4-12	Capital Work-in-progress	55,001,517	148,817,106
				420	Investments – General Fund		1,340,000
3-20	Capital Grants & Contribution		6,656,876,361	4-30	Stock - In- Hand	10,068,664	939,362
	A) Central Government			4-31	Other Receivable (Service Tax)	7,614,051	

	SJSRY	16,602,550		4-40	Pre-Paid Expenses	1,782,893	340,746
	Grant for PMAY CLTC Establishment	945,000		4-60	Loan & Advances and Deposits		1,415,001,469
	Grant for PMAY Establishment Head	315,000			A) Advance To Suppliers And Contractors	26,486,789	
	Grant for Land Acquisition	1,011,710,821			B) Advance to Others	934,587,715	
	B) State Government				C) Other Current Assets	471,384,598	
	Grant for RAY CLTC Establishment Head	1,692,000		3-50	**Sundry Creditors - Payments :**		351,456,190
	Salary Grant	82,116,194			A) Creditors	123,682,966	
	Grant for HFAPoA	2,100,000		3-60	Provisions For Expenses	22,432,000	12,483,580
	Grant for Disaster Management	57,746,000					
	Grant for Birsa Bus Stand	27,238,000					
	Grant for 19paths and Drain	65,683,339					
	Grant for 13 Th Finance-For 11 Talba Etc	185,563,400					
	Grant for Missing Link	2,831,057					
	Grant for Saf Safai	6,458,354					
	Grant for PMAY	379,193,661					
	Grant for Reimburesement	2,347,000					
	Grant for Nagrik Subudha	208,049,267					
	Grant for Purchase of Tools Under Deen	20,727,967					
	Grant for 14th Finanace General Baisc Gran	280,009,465					
	Grant for Urban Tranportation	233,496,625					
	Grant for Community Toilet and Skill Dc	6,903,700					
	Grant for 14 Th Finance Performance Grant	187,763,570					
	Grant for 13th Fin-Vendor Mkt at Jaipal Sing	239,165,450					
	SWM JNNURM	1,735,879					
	Grant for Const of Mordern Slaughter House	34,583,800					
	Grant for SBM(State)	234,237,800					
	Grant for Urban Infrastructur(JNNURM)	867,040,000					
3-31	Unsecured Loans		48,106,667				
	Loans From State Government	63,282,697					
3-40	Deposits Received		29,163,661				
	A) From Contractors/Suppliers	11,538,762					
3-50	Other Liabilities		99,741,459				
	A) Recoveries Payable	60,979,475					

	B) Government Dues Payable	7,936,227					
	Sub-Total (C)	**4,299,993,060**	**6,834,099,306**		**Sub-Total (B)**	**2,233,509,077**	**2,271,125,446**
					C. Closing Balance		
					Cash balances	1	1,955,165
					Balance with banks	10,543,686,141	8,365,777,345
	Grand Total [A+B+C]	**13,470,162,916**	**10,863,353,508**		**Sub-Total (C)**	**10,543,686,142**	**8,367,732,510**
					Grand Total [A+B+C]	**13,470,162,916**	**10,863,353,508**
						-	-

For: Ranchi Municipal Corporation

Name & Signature

Date:

RANCHI MUNICIPAL CORPORATION

Statement of Cash Flow for the year ended 31st March, 2017

		Current year		Previous Year
		Rs.		Rs.
A.	**Cash Flow from Operating Activities :**			
	Gross surplus/ (deficit) over expenditure		**13,570,976**	**(355,115,137)**
	Adjustments for :			
	Depreciation	251,295,010		181,415,282
	Proportinate Depreciation	-		(31,372,770)
	Provisions & Writeoffs	-		-
	Interest income received	(108,666,345)		(72,603,600)
	Interest & Finance Expenses	94,453,516		88,218,393
			237,082,181	165,657,305
			250,653,157	
	Changes in current assets and current liabilities			
	(Increase) / decrease in Sundry debtors	(9,708,079)		25,283,815
	(Increase) / decrease in Inventories	(2,332,778)		(491,144)
	(Increase) / decrease in other current assets	55,170,484		(1,217,495,596)
	(Decrease)/ increase in Deposits received	15,465,210		29,847,542
	(Decrease)/ increase in other current liabilities	80,882,430		64,197,820
	(Decrease)/ increase in provisions	136,693,232		(143,327,853)
			276,170,499	(1,241,985,416)
	Net cash generated from/ (used in) operating activities (a)		526,823,656	
B.	**Cash Flow from Investing Activities :**			
	(Purchase) of fixed assets & CWIP	(716,095,802)		(473,459,571)
	Increase/ (Decrease) in Special Fund/ Grant	1,903,481,966		
	Increase/ (Decrease) in Earmarked Funds	-		
	Increase/ (Decrease) in Municipal Funds	47,254,310		
	Increase/ (Decrease) in Capital Contribution	384,745,012		
	(Purchase) of Investments	(47,751,036)		(1,340,000)
	Interest income received	108,666,345		72,603,600
	Net cash generated from/ (used in) investing activities (b)		**1,680,300,794**	**(402,195,971)**
C.	**Cash Flow from Financing Activities :**			
	Grants/ Loans received	-		6,872,085,915
	Repayment of Grants/Loan	-		(167,102,887)
	Loans from Banks/ Other Received	63,282,697		
	Less:			
	Finance expenses	(94,453,516)		(88,218,393)
	Net cash generated from (used in) financing activities (c)		**(31,170,819)**	**6,616,764,635**
	Net Increase/(Decrease) in Cash & Cash equivalents		**2,175,953,631**	**4,783,125,416**
	Cash and cash equivalents at beginning of period		**8,367,732,511**	**3,584,607,095**
	Cash and cash equivalents at end of period		**10,543,686,142**	**8,367,732,511**
	Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:			
	i. Cash Balances		-	
	ii. Bank Balances		1	1,955,165
	iii. Scheduled co-operative banks		2,658,022,053	2,781,434,551
	iv. Balances with Post offices			
	v. Balances with other banks/Treasury			
	Total		7,885,664,088	5,584,342,795
			10,543,686,142	**8,367,732,511**

Signature and Seal of the FLCA

Place: Ranchi

Date:

Municipal Commissioner **Mayor**

Municipal Commissioner
Ranchi Municipal Corporation
Ranchi

Ranchi Municipal Corporation

Kutchery Road,Ranchi

Trial Balance

1-Apr-2016 to 31-Mar-2017

	Opening	Transactions		Closing
Current Assets	**Balance**	Debit	Credit	**Balance**
Cash-in-hand	**8367732510.82 Dr**	*6894378300.04*	*4718424668.75*	**10543686142.11 Dr**
Cash	1955165.30 Dr	6157666.00	8112830.00	1.30 Dr
Bank Accounts	1955165.30 Dr	*6157666.00*	*8112830.00*	1.30 Dr
45021 - Nationalised Banks Municipal Fund	8365777345.52 Dr	6888220634.04	4710311838.75	10543686140.81 Dr
45021-01-Allahabad Bank-152	*1318408541.98 Dr*	*2803667926.66*	*1701921194.53*	*2420155274.11 Dr*
45021-02-Andhra Bank-047810100058590	*219274321.00 Dr*	3249203.00	222386665.00	*136859.00 Dr*
45021-03-Andhra Bank-47810100015452	*4560353.50 Dr*	264237800.00	187857897.00	*80940256.50 Dr*
45021-04-Axis Bank-910010028744475	*7850742.00 Dr*		6999003.00	*851739.00 Dr*
45021-05- BOI-005	*5173800.00 Dr*			*5173800.00 Dr*
45021-06-BOI-127	*18169627.47 Dr*	189102651.58	194458172.48	*12814106.57 Dr*
45021-07-BOI-195	*17061337.35 Dr*	26976823.33	43815722.08	*222438.60 Dr*
45021-08-BOI-259	*110137.20 Dr*	4484.45		*114621.65 Dr*
45021-09-BOI-268	*29684.41 Dr*	1778948.00	1782893.00	*25739.41 Dr*
45021-10-BOI-317	*858996.49 Dr*			*858996.49 Dr*
45021-11-BOI-319	*8202979.00 Dr*	29059860.59	24578036.60	*12684802.99 Dr*
45021-12-BOI-320	*2140276.00 Dr*	35919449.50	32725067.00	*5334658.50 Dr*
45021-13-BOI-325	*11254654.00 Dr*	38975195.25	37707626.00	*12522223.25 Dr*
45021-14-BOI-329		715720.00		*715720.00 Dr*
45021-14-Canara Bank-0377101910619		16602550.00	1544403.00	*15058147.00 Dr*
45021-15-BOI-318	*799673709.00 Dr*	32513722.00	43955263.00	*788232168.00 Dr*
45021-15-Canara Bank-1969101010279		312589.33		*312589.33 Dr*
45021-16-CBI-1574202257	*121009762.00 Dr*	4909282.00	1816085.00	*124102959.00 Dr*
45021-17-Dena Bank-087510002527	*22894375.58 Dr*	8584282.00	29092762.00	*2385895.58 Dr*
45021-18-HDFC BAnk-50100079765168	*5748612.20 Dr*	9889765.00	3686828.00	*11951549.20 Dr*
45021-19-HDFC Bank-50200005005326	*1247279.50 Dr*	50540.00		*1297819.50 Dr*
45021-20 HDFC BANK- 50200023153121	*2500000.00 Dr*	43772500.00		*46272500.00 Dr*
		115000000.00	3244640.00	*111755360.00 Dr*

Municipal Commissioner
Ranchi Municipal Corporation
Ranchi

45021-20-ICICI Bank(0070)	7779417.05 Dr	410738296.94	259808406.50	158709307.49 Dr
45021-21-ICICI Bank - 069	17500000.00 Dr			17500000.00 Dr
45021-22-ICICI Bank-175	356725.96 Cr	320703413.00	335671726.00	15325038.96 Cr
45021-23-ICICI Bank - 176	1106208.00 Dr	14427952.00	8007282.00	7526878.00 Dr
45021-24-ICICI Bank - 178	3843343.50 Dr	20446737.45	23733200.00	556880.95 Dr
45021-25-ICICI Bank - 180	22327791.00 Dr	43562559.50	35229833.00	30660517.50 Dr
45021-26-ICICI Bank(8840)		57184731.40	31900000.00	25284731.40 Dr
45021-27-ICICI Bank-177		9968626.60	1056849.87	8911776.73 Dr
45021-27-ICICI Bank Tax Payment Accounts	4580933.00 Dr	28371463.00	24414602.00	8537794.00 Dr
45021-28 ICICI BANK A/C-209		13730555.00	12112019.00	1618536.00 Dr
45021-28-IDBI-63104000192224	4670257.27 Dr	275.00	4041442.00	629090.27 Dr
45021-29-PNB-3044000191011224	3544603.00 Dr	143925.00		3688528.00 Dr
45021-30-PNB-404000100976636	2334926.00 Dr			2334926.00 Dr
45021-31-SBI-31690367642	260116.00 Dr			260116.00 Dr
45021-32-SBI(Doranda)-30029678673	1875646.35 Dr	2666966.32	3668024.00	874588.67 Dr
45021-33-The Ranchi Khunti Central Co-Opt. Bank	389555.05 Dr			389555.05 Dr
45021-34-Yes Bank-8094600000330	572069.02 Dr	35030.23		607099.25 Dr
45021-35-YES Bank-8094600000764		15968454.00		15968454.00 Dr
45021-36-Axis Bank-910010028748338	219756.00 Dr			219756.00 Dr
45021-37 Allahabad Bank Hatia		785045423.37	2572043.00	782473380.37 Dr
45021-39 ICICI PMAY		41000000.00		41000000.00 Dr
45021-40 ICICI8838		30209606.82	13311384.00	16898222.82 Dr
45021-41 HDFC A/c No 50200016035593		2500000.00	459168.00	2040832.00 Dr
45021-42 Hdfc Bank A/c-50100173608790		143925704.00	110209152.00	33716552.00 Dr
45021 43 BOI 380		177500.00		177500.00 Dr
45021-45 Bank of India -360		34583800.00	75000.00	34508800.00 Dr
ICICI 01750500841		6621541.00		6621541.00 Dr
45041 - Nationalised Banks- Special Fund	280074316.82 Dr	55988239.38	255860875.22	80201680.98 Dr
45041-01-BOI-129	5755516.40 Dr	20658121.00	13335700.96	13077936.44 Dr
45041-02-BOI-128	14052001.41 Dr	572154.01		14624155.42 Dr
45041-03-BOI-185	8710122.65 Dr			8710122.65 Dr
45041-04-BOI-220	15981097.07 Dr	650700.83		16631797.90 Dr
45041-05-BOI-258	7989988.68 Dr			7989988.68 Dr
45041-06-CBI-1574245429	2145364.36 Dr	47609.00	2145364.36	47609.00 Dr

45041-07-IDBI-063104000290777	56559.00 Dr	1667180.00	1494324.00	229415.00 Dr
450-41-08-BOI-321	221841000.00 Dr	26077123.54	233307805.90	14610317.64 Dr
45041-08-Oriental Bank of Commerce-220	1660427.25 Dr	2455299.00	531857.00	3583869.25 Dr
45041-09-SBI-32434390205	39625.00 Dr			39625.00 Dr
45041-10-UCO Bank-399	1078564.00 Dr	26104.00	1089320.00	15348.00 Dr
45041-11-ICICI Bank- 212	764051.00 Dr	3833948.00	3956503.00	641496.00 Dr
45061 - Nationalised Banks- Grant Fund	1182951692.00 Dr	47328364.00	1072614958.00	157665098.00 Dr
45061-01-Allahabad Bank-518	265500099.00 Dr	3207111.00	268027881.00	679329.00 Dr
45061-02-SBI-30499271377	820319365.00 Dr	36537969.00	804587077.00	52270257.00 Dr
45061-04-UBI (SWM)-140	46643060.00 Dr	3471758.00		50114818.00 Dr
45061-04-UCO Bank(1851)	50489168.00 Dr	4111526.00		54600694.00 Dr
45065-Treasury-Grant Funds	5584342794.72 Dr	3981236104.00	1679914811.00	7885664087.72 Dr
450-65-01-Ranchi Treasury - Ranchi		5551735.00		5551735.00 Dr
14th Finance Commission	401114928.00 Dr			401114928.00 Dr
45065-01 Grant Fund for Land for STP	1703023225.00 Dr			1703023225.00 Dr
45065-02 Grant Fund for Nagrik Subidha	443583163.72 Dr			443583163.72 Dr
45065-04 Grant Fund for Urban Transport System	579651852.00 Dr			579651852.00 Dr
45065-05 Grant Fund for Salary Staff	10009000.00 Dr			10009000.00 Dr
45065-06 Grant Fund for Purchasing Machine for Trai	5084160.00 Dr			5084160.00 Dr
45065-08 Grant Fund for Disaster Mgmt	8292523.00 Dr			8292523.00 Dr
45065-09 Grant Fund for Beautification of Bada Tala	148913000.00 Dr			148913000.00 Dr
45065-10 Grant Fund for Const of Toilet	16632597.00 Dr			16632597.00 Dr
45065-11 13th Finance Commission	183604105.00 Dr			183604105.00 Dr
45065-1314th Fin Commission-Gen Basic Grant	2606118.00 Dr			2606118.00 Dr
45065-14 NULM	3500000.00 Dr			3500000.00 Dr
45065-15Drain Const	133757412.00 Dr			133757412.00 Dr
45065-15 Sewerage & Drainage-Zone1	310000000.00 Dr			310000000.00 Dr
45065-18 Grant Fund for Elacted Person	397000.00 Dr			397000.00 Dr
45065-19 Grant Fund for Missing Link	211414491.00 Dr			211414491.00 Dr
45065-20 Grant for Maint.&Beauti. of Pond	71734887.00 Dr			71734887.00 Dr
45065-21 Grant for Extn of Pipe Line	792217.00 Dr			792217.00 Dr
45065-22 Grant for Borewell Repiring	4100722.00 Dr			4100722.00 Dr
45065-23 Grant Fund for Borewell Drilling	8997.00 Dr			8997.00 Dr
45065-24 Grant Fund for E-Rickshaw	24920410.00 Dr			24920410.00 Dr

45065-25 Grant Fund for AMRUT	5833000.00 Dr			5833000.00 Dr
45065-26 Grant Fund for AMRUT-State Share	10439500.00 Dr			10439500.00 Dr
45065-27 Garnt Fund for Sahri Pariwahan(Birsa Bus S	10997333.00 Dr			10997333.00 Dr
45065-28 Grant Fund for Software for Town Planning	8140494.00 Dr			8140494.00 Dr
45065-29 Gart for DPR	28723392.00 Dr			28723392.00 Dr
45065-30 Grant Fund for Const of MS House	19695549.00 Dr	34583800.00	34583800.00	19695549.00 Dr
45065-31 Grant Fund for RAY	901065.00 Dr			901065.00 Dr
45065-32 Grant for Urban Infrastructure(JnNURM)	170000000.00 Dr			170000000.00 Dr
45065-33 Grant Fund for COns of URban MKt	100000000.00 Dr			100000000.00 Dr
45065-34 Grant Fund for Cons of Smart City	20000000.00 Dr			20000000.00 Dr
45065-35 Grant for SBM Central	18054594.00 Dr			18054594.00 Dr
45065-36 Grant for SBM(State)	44295140.00 Dr			44295140.00 Dr
Grant Fund for Jaipal Singh Stadium & Vendor Mkt	883121920.00 Dr			883121920.00 Dr
Grant Funf for Purchasing Traffic Ule Item	1000000.00 Dr			1000000.00 Dr
Ranchi Treasury		3941100569.00	1645331011.00	2295769558.00 Dr
1 - Revenue Income		1955053.00	1217639682.23	**1215684629.23 Cr**
110 - Tax Revenue			289362489.00	289362489.00 Cr
11001 - Holding Tax			250000000.00	250000000.00 Cr
11001-01 - Holding Tax From Residancial Building			172500000.00	172500000.00 Cr
11001-02 - Holding Tax From Commercial Building			42500000.00	42500000.00 Cr
11001-03 - Holding Tax From State Govt. Building			35000000.00	35000000.00 Cr
11004 - Conservency Tax/ Latrine Tax			5127693.00	5127693.00 Cr
11004-01-Conservancy Tax			5127693.00	5127693.00 Cr
11011 - Advertisement Tax			34234796.00	34234796.00 Cr
11011-01 - Advertisement Tax - Land Hoardings			21687942.00	21687942.00 Cr
11011-02 - Advertisement Tax - Bus Shelters			267828.00	267828.00 Cr
11011-03 - Advertisement Tax - Neon Signs & Shops			1374931.00	1374931.00 Cr
11011-04 - Advtment Tax - Hoardings On Private Land			10414368.00	10414368.00 Cr
11011-06 - Advt Tax - Traffic Signals,Police Booth			9240.00	9240.00 Cr
11011-07 - Advertisement Tax- Footpath,Railing&Post			480487.00	480487.00 Cr
130 - Rental Income From Municipal Properties			35574567.25	35574567.25 Cr
13010 - Rent From Civic Amenities			33874505.50	33874505.50 Cr
13010-01-Rent From Market			30722747.50	30722747.50 Cr
13010-02 - Rent From Shopping Complexes			87078.00	87078.00 Cr

13010-05 - Rental Income From Marriage Halls, Community Centers			696580.00	696580.00 Cr
13010-08-Rent From Telephone Tower			2368100.00	2368100.00 Cr
13040 - Rent From Lease of Lands			462306.00	462306.00 Cr
13040-01 - Rent From Lease Of Lands			462306.00	462306.00 Cr
13080 - Other Rents			1237755.75	1237755.75 Cr
13080-01- Lease Income From Leasing Out Parking Place			1237755.75	1237755.75 Cr
140 - Fees & User Charges		1422350.00	400394380.93	398972030.93 Cr
14010 - Empanelment & Registration Charges			7414631.58	7414631.58 Cr
14010-02-Registration of Contractors			697919.00	697919.00 Cr
14010-04- Registration of Professionals/Enlistment Fees			198673.00	198673.00 Cr
14010-08 Registration on Dogs			462100.00	462100.00 Cr
14010-09-Registration Charges for Lodge			6055939.58	6055939.58 Cr
14011 - Licensing Fees		32700.00	5171139.00	5138439.00 Cr
14011-03-License Fees for Shops		32700.00	5004035.00	4971335.00 Cr
14011-02 - Licensing Fees From Hawkers			13204.00	13204.00 Cr
14011-09-Licensing Fees From Butcher&Trader of Meat			129200.00	129200.00 Cr
14011-10- Licensing Fees for Poultry			20700.00	20700.00 Cr
14011-11- Licensing Fees for Fish Monger			4000.00	4000.00 Cr
14012 - Fees for Grant of Permit			817110.00	817110.00 Cr
14012-05-Plan Sanction Fees			8400.00	8400.00 Cr
14012-01 -Transits Permit			99100.00	99100.00 Cr
14012-05- Plan Sanction Fees			709610.00	709610.00 Cr
14013 - Fees For Certificate Or Extract		1385650.00	4424440.50	3038790.50 Cr
140-13-00 Other		1385650.00	4386070.50	3000420.50 Cr
14013-02 - Birth and Death Certificate Fees			29370.00	29370.00 Cr
14013-03- Occupancy Certificate			9000.00	9000.00 Cr
14014 - Development Charges			48822402.40	48822402.40 Cr
14014-01 - Development Fees			40127840.40	40127840.40 Cr
14014-04 -Open Space Contribution Fees			29285.00	29285.00 Cr
1404000-Processing Fee Naksha			8665277.00	8665277.00 Cr
14020 - Penalties And Fines			280500.00	280500.00 Cr
14020-04- Penalties and Fines Under Other Acts			280500.00	280500.00 Cr
14040 - Other Fees		2000.00	2923810.00	2921810.00 Cr
14040-01- Advertisement Fees			1558350.00	1558350.00 Cr

14040-06- House Connection for Water			20200.00	18200.00 Cr
14040-07- Disconnection Fees			21000.00	21000.00 Cr
14040-10- Mutation Fees			146510.00	146510.00 Cr
14040-11- Holding Transfer Fees			1600.00	1600.00 Cr
14040-14-Building/Development Fees			3000.00	3000.00 Cr
14040-16- Collection From City Bus			1153150.00	1153150.00 Cr
14040-18-RTI Fees			20000.00	20000.00 Cr
14050 - User Charges		2000.00	329623839.45	329621839.45 Cr
14050-00 Conservancy Fees			20241206.45	20241206.45 Cr
14050-03- Ambulance Charges			5000.00	5000.00 Cr
14050-05-Garbage Collection Fees			5500.00	5500.00 Cr
14050-07- Septic Tank Clearance Charges		2000.00	2493690.00	2491690.00 Cr
14050-12- Water Fees			272500000.00	272500000.00 Cr
14050-13- Ferrule Clearance Charges			3950.00	3950.00 Cr
14050-15- Supply of Extra Water/Special Water Supply/water Tanker			1347687.00	1347687.00 Cr
14050-16- Meter Rent for Water Supply			550.00	550.00 Cr
14050-21- Parking Fees			33026256.00	33026256.00 Cr
14060 - Entry Fees			916508.00	916508.00 Cr
14060-01- Park Entrance Fees			916508.00	916508.00 Cr
150 - Sale & Hire Charges		110000.00	11358077.00	11248077.00 Cr
15011 - Sale of Forms & Publications		110000.00	11358077.00	11248077.00 Cr
15011-01- Sale of Tender Forms		110000.00	11269777.00	11159777.00 Cr
15011-03- Food License Form			2000.00	2000.00 Cr
15011-05- Sale Permission Form			23000.00	23000.00 Cr
15011-07- Water Connection Application Form			61300.00	61300.00 Cr
15011-08- Birth Certificate Form			2000.00	2000.00 Cr
160 - Revenue Grants, Contribution & Subsidies			362798097.25	362798097.25 Cr
16010 - Revenue Grants			136695863.25	136695863.25 Cr
16010-01- Salary Grant			60403624.00	60403624.00 Cr
16010-02-Self Help Group			1140000.00	1140000.00 Cr
16010-03- Ambedkar Jayanti Exp.			2060000.00	2060000.00 Cr
16010-04- SBM			3628309.00	3628309.00 Cr
16010-05- Training Grant (NULM)			58986083.00	58986083.00 Cr
16010-06- Other Revenue Grant			1864730.00	1864730.00 Cr

16010-07- SJSRY Grant			1316583.00	1316583.00 Cr
16010-08- Repair & Maintenance			245625.00	245625.00 Cr
16010-09- Consultancy Charges (DPR)			7050909.25	7050909.25 Cr
16040- Contribution Towards Assets			226102234.00	226102234.00 Cr
16040-01- Contribution Towards Fixed Assets			226102234.00	226102234.00 Cr
170 - Income From Investments			4322774.98	4322774.98 Cr
17010 - Interest			4322774.98	4322774.98 Cr
17010-01- Interest From Fixed Deposits			4322774.98	4322774.98 Cr
171 - Interest Earned			104343569.82	104343569.82 Cr
17110 - Interest From Bank Accounts			104343569.82	104343569.82 Cr
17110-01 - Interest From Bank Accounts			97098914.40	97098914.40 Cr
17110-02-Interest From UCO Bank-1851			2055763.00	2055763.00 Cr
17110-04-Interest From CBI-429			47609.00	47609.00 Cr
17110-05-Interest From BOI-321			5141283.42	5141283.42 Cr
180 - Other Icome		422703.00	9485726.00	9063023.00 Cr
18010 - Deposits Forfeited			85000.00	85000.00 Cr
18010-03- Water Supply Deposits			10000.00	10000.00 Cr
18010-04- Rental Deposits			75000.00	75000.00 Cr
18040 - Recovery From Employees			6600.00	6600.00 Cr
18040-01 - Recovery From Employees			6600.00	6600.00 Cr
18080 - Miscellaneous Income		422703.00	9394126.00	8971423.00 Cr
18080-15-Other Income			1.00	1.00 Cr
18080-03- Realization Under Other Acts			7819797.00	7819797.00 Cr
18080-05- Fines Under Other Acts/Contracts		422703.00	422703.00	
18080-10- Sale of Scrap and Material			1150000.00	1150000.00 Cr
18080-13- Recoveries From Contractors			1350.00	1350.00 Cr
18080-15-Other Income			275.00	275.00 Cr
2 - Revenue Expenditure		1335903042.58	133789389.25	**1202113653.33 Dr**
210 - Establishment Expenses		410819000.00	61670207.00	349148793.00 Dr
21010 - Salaries, Wages And Bonus		341025620.00	60414590.00	280611030.00 Dr
21010-01-Basic Salary		206366333.00	50650634.00	155715699.00 Dr
210 10 05 - Wages		129588059.00	9763956.00	119824103.00 Dr
21010-02- Dearness Allowance		5071228.00		5071228.00 Dr
21020 - Benefits And Allowances		2332847.00	1255617.00	1077230.00 Dr

21020-08- Allowances to Chairman/Mayor/Executive Officer		766000.00	766000.00	
21020-10- Honorarium to Corporators		489617.00	489617.00	
21020-11- Staff Welfare Expenses		250635.00		250635.00 Dr
21020-12- Office Contingencies		818891.00		818891.00 Dr
21020-13-Suspension Allowances		7704.00		7704.00 Dr
21030 - Pension		13098211.00		13098211.00 Dr
21030-01- Pension		13006697.00		13006697.00 Dr
21030-02- Family Pension		91514.00		91514.00 Dr
21040 - Other Terminal & Retirement Benefits		54362322.00		54362322.00 Dr
21040-02-Leave Salary Contribution		7817616.00		7817616.00 Dr
21040 04 - Death Cum Retirement Gratituty		16062768.00		16062768.00 Dr
21040-01- Leave Encashment		1675841.00		1675841.00 Dr
21040-02- Leave Salary Contribution		1000000.00		1000000.00 Dr
21040-05- Contribution to Gratuity Fund		2160045.00		2160045.00 Dr
21040-07 PF Deduction Paid		3141532.00		3141532.00 Dr
21040-08-Contribution to EPF		22502020.00		22502020.00 Dr
21040-10 Death Compensation		2500.00		2500.00 Dr
220 - Administrativ E Expenses		237385661.25	71619320.25	165766341.00 Dr
22010 - Rent, Rates and Taxes		5650560.00	340960.00	5309600.00 Dr
22010 01-Ward Office Rent		3126000.00		3126000.00 Dr
22010-02 - Rent - Others		724740.00		724740.00 Dr
22010-03-Road Tax		1778304.00	319444.00	1458860.00 Dr
22010-06-Other Charges		21516.00	21516.00	
22011 - Office Maintenance		143050.00		143050.00 Dr
22011-01- Electricity Expenses		143050.00		143050.00 Dr
22012 - Communication Expenses		1415549.00		1415549.00 Dr
22012-01 - Telephone Expenses		919722.00		919722.00 Dr
22012-05-Internet Charges		249713.00		249713.00 Dr
22012-06 Networking Charges		160304.00		160304.00 Dr
22012-07 Website Maintenance		44000.00		44000.00 Dr
Mobile Charges		41810.00		41810.00 Dr
22020 - Books & Periodicals		82990.00		82990.00 Dr
22020-02 - Newspapers		82990.00		82990.00 Dr
22021 - Printing and Stationery		7181828.00	3374072.00	3807756.00 Dr

22021-01 - Printing Expenses		1453229.00		1453229.00 Dr
22021-01- Service Postage/Expenses		125531.00		125531.00 Dr
22021-02 SBM Expenses		3374072.00	3374072.00	
22021-02 - Stationery		1549802.00		1549802.00 Dr
22021-04- Computer Consumables		368282.00		368282.00 Dr
22021-06 Pestiside/ Bleaching Powder		310912.00		310912.00 Dr
22030 - Travelling & Conveyance		75271800.00	1167360.00	74104440.00 Dr
22030-01- Traveling and Conveyance -Chairman/Mayor/Executive Officer		314412.00		314412.00 Dr
22030-02- Traveling and Conveyance -Board of Councilors		1185480.00	1167360.00	18120.00 Dr
22030-03- Traveling and Conveyance -Others		249778.00		249778.00 Dr
22030-04- Fuel		11081558.00		11081558.00 Dr
22030-05- Petrol and Diesel		62440572.00		62440572.00 Dr
22040 - Insurance		6861007.00	697370.00	6163637.00 Dr
22040-01-01-Insurance Premium City Bus		1975210.00	697370.00	1277840.00 Dr
22040-01- Insurance-Vehicles		1716523.00		1716523.00 Dr
22040-02-01-LIC Premium		3069822.00		3069822.00 Dr
22040-02- Group Insurance Scheme		99452.00		99452.00 Dr
22051 - Legal Expenses		3782556.00		3782556.00 Dr
22051-01 - Legal Fees		3464341.00		3464341.00 Dr
22051-01-Registration of Vehicle		129375.00		129375.00 Dr
22051-02 Penalty		50000.00		50000.00 Dr
22051-02-Registration Of Dogs		138840.00		138840.00 Dr
22052 - Professional and Other Fees		73644410.25	7050909.25	66593501.00 Dr
22052-01-Professional Fees		139033.00		139033.00 Dr
22052-03 Technical Fees		305900.00		305900.00 Dr
22052-04-Consultancy Charges		7173493.25	7050909.25	122584.00 Dr
22052-05-Commission to TCA (Sparrow)		66025984.00		66025984.00 Dr
22060 - Advertisement And Publicity		4223477.00		4223477.00 Dr
22060-01- Hospitality Expenses		35500.00		35500.00 Dr
22060-02- Advertisement and Publicity		4107557.00		4107557.00 Dr
22060-03- Seminar & Workshop		80420.00		80420.00 Dr
22080 - Others		59128434.00	58988649.00	139785.00 Dr
22080-01- Training Expenses		58986083.00	58986083.00	
22080 05-Photography & Videography Charges		1500.00		1500.00 Dr

22080-06-Expenses on Disposal of Dead Body		65224.00		65224.00 Dr
22080-07-Excess Payment Written Off		964.00	2566.00	1602.00 Cr
22080-07-Misc Exp.		74663.00		74663.00 Dr
230 - Operations & Maintenance		125292704.00	499862.00	124792842.00 Dr
23010 - Power & Fuel		59792505.00		59792505.00 Dr
23030 - Consumption of Stores		8657596.00		8657596.00 Dr
23040 - Hire Charges		35791911.00		35791911.00 Dr
23050 - Repairs & Maintenance Infrastructure Assets		1946012.00		1946012.00 Dr
23051 - Repairs & Maintenance Civic Amenities		102353.00		102353.00 Dr
23052 - Repairs & Maintenance Buildings		1421061.00		1421061.00 Dr
23053 - Repairs & Maintenance Vehicles		6397859.00		6397859.00 Dr
23055 - Repairs & Maintenance Office Equipments		75881.00		75881.00 Dr
23056 - Repairs & Maintenance Electrical Appliances		45343.00		45343.00 Dr
23059 - Repairs & Maintenance Others		452205.00	245625.00	206580.00 Dr
23080 - Other Operating & Maintenance Expenses		10609978.00	254237.00	10355741.00 Dr
240 - Interest & Finance Charges		94453516.04		94453516.04 Dr
24020 - Interest on Loans From State Government		94437920.00		94437920.00 Dr
24050- Inte.on Loans From Banks&Other Financial Institution		9321.00		9321.00 Dr
24070 - Bank Charges		6275.04		6275.04 Dr
250 - Programme Expenses		817002.00		817002.00 Dr
25020 - Own Programme		817002.00		817002.00 Dr
260 - Revenue Grants, Contribution and Subsidies		136695863.25		136695863.25 Dr
26010 - Grants		136695863.25		136695863.25 Dr
26010-01-Nulm/sjsry Grant Exp		1316583.00		1316583.00 Dr
26010-02-Salary/Wages Expense		59155007.00		59155007.00 Dr
26010-03- Honorarium Expense		1248617.00		1248617.00 Dr
26010-04- SBM		3628309.00		3628309.00 Dr
26010-05-Repair & Maintenance		245625.00		245625.00 Dr
26010-06-Self Help Group		1140000.00		1140000.00 Dr
26010-07-Ambedkar Jayanti Exp		2060000.00		2060000.00 Dr
26010-08-Training Exp (NULM)		58986083.00		58986083.00 Dr
26010-09-Consultancy Charges		7050909.25		7050909.25 Dr
26010-10-Other Grant Exp		1864730.00		1864730.00 Dr
270 - Provisions and Write Off		44032384.00		44032384.00 Dr

27010 - Provisions for Doubtful Receivables		44032384.00		44032384.00 Dr
27010-02- Provision for Doubtful Receivables on Water Tax		44032384.00		44032384.00 Dr
271 - Miscellaneous Expenses		3826049.04		3826049.04 Dr
27130 - Decline in Value of Investments		3826049.04		3826049.04 Dr
27130-01- Decline in Value of Investments		3826049.04		3826049.04 Dr
272 - Depreciation		251295010.00		251295010.00 Dr
27220 - Buildings		19092316.00		19092316.00 Dr
27230 - Roads & Bridges		96041704.00		96041704.00 Dr
27231 - Sewerage And Drainage		32149753.00		32149753.00 Dr
27232 - Waterways		15942293.00		15942293.00 Dr
27233 - Public Lighting System		45014414.00		45014414.00 Dr
27240 - Plant & Machinery		11329288.00		11329288.00 Dr
27250 - Vehicles		11346633.00		11346633.00 Dr
27260 - Office & Other Equipments		900656.00		900656.00 Dr
27270 -Furniture, Fixtures, Fittings&Electrical Appliance		968734.00		968734.00 Dr
27280 - Other Fixed Assets (Please Specify)		18509219.00		18509219.00 Dr
280 - Prior Period		31285853.00		31285853.00 Dr
28080- Other-Expenses		31285853.00		31285853.00 Dr
28080-01-Salary		17934942.00		17934942.00 Dr
28080-02-DA		5128340.00		5128340.00 Dr
28080-03-Pension		958108.00		958108.00 Dr
28080-05-Daily Wages		2537351.00		2537351.00 Dr
28080-07-Grp. Insurance Premium		38100.00		38100.00 Dr
28080-08-Hire Charges		4689012.00		4689012.00 Dr
3 - Capital Receipts & Liabilities	**11266757004.82 Cr**	*2929045054.47*	*5574420886.93*	**13912132837.28 Cr**
310 - Municipal (General) Fund	1156215128.54 Dr		60825286.12	1095389842.42 Dr
31010 - Municipal Fund	*801099991.25 Dr*		*47254310.22*	*753845681.03 Dr*
31010-01 - Municipal Fund	*801099991.25 Dr*		47254310.22	*753845681.03 Dr*
31090 - Excess of Income Over Expenditure	*355115137.29 Dr*		*13570975.90*	*341544161.39 Dr*
312 - Reserve Funds	1084878819.00 Cr	226102234.00	610847246.00	1469623831.00 Cr
31210 - Capital Contribution	*1084878819.00 Cr*	*226102234.00*	*610847246.00*	*1469623831.00 Cr*
31210-01 - Capital Contribution	*1084878819.00 Cr*	226102234.00	610847246.00	*1469623831.00 Cr*
320 - Grants, Contribution for Specific Purposes	9309695744.00 Cr	2286031783.99	4189513750.00	11213177710.01 Cr
32010 - Central Government	*897120377.00 Cr*	*233951606.00*	*1029573371.00*	*1692742142.00 Cr*

32010-02 Grant for Urban Transport(SJSRY)	18975328.00 Cr			18975328.00 Cr
32010-03 13th Finance Commission	608766717.00 Cr	190421883.00		418344834.00 Cr
32010-04 14th Finance Comm-Gen Absic Grant	236618159.00 Cr			236618159.00 Cr
32010-04- SJSRY	8872579.00 Cr	25475129.00	16602550.00	
32010-05-03 Grant for PMAY CLTC Establishment			945000.00	945000.00 Cr
32010-05 Grant for AMRU(Central Share)	5833000.00 Cr			5833000.00 Cr
32010-07 Grant for SBM-Central Share	18054594.00 Cr	18054594.00		
32020-05-10 Grant for PMAY Establishment Head			315000.00	315000.00 Cr
32020-05-11 Grant for Land Acquisition			1011710821.00	1011710821.00 Cr
32020 - State Government	8412575367.00 Cr	2052080177.99	3159940379.00	9520435568.01 Cr
31020-05-02 Grant for RAY CLTC Establishment Head			1692000.00	1692000.00 Cr
32020-01- Salary Grant	10009000.00 Cr	60403624.00	82116194.00	31721570.00 Cr
32020-03 Grant for BSUP Project	682467157.00 Cr	11633045.00		670834112.00 Cr
32020-04 Grant for Capaciy Bldg&Training	4500000.00 Cr			4500000.00 Cr
32020-05-01 Grant for HFAPoA			2100000.00	2100000.00 Cr
32020-05-02 Grant for Disaster Management	22312573.00 Cr	65826556.00	57746000.00	14232017.00 Cr
32020-05-03 Grant for Birsa Bus Stsnd		2035680.00	27238000.00	25202320.00 Cr
32020-05-04 Grant for 19paths and Drain			65683339.00	65683339.00 Cr
32020-05-05 Grant for 13 Th Finance-For11talba Etc			185563400.00	185563400.00 Cr
32020-05-06 Grant for Missing Link	243868698.00 Cr		2831057.00	246699755.00 Cr
32020-05-07 Grant for Saf Safai			6458354.00	6458354.00 Cr
32020-05-08 Grant for PMAY	221841000.00 Cr	205868368.00	379193661.00	395166293.00 Cr
32020-05-09 Grant for Reimburesement		2060000.00	2347000.00	287000.00 Cr
32020-05-12 Grant for Nagrik Subudha	683106212.00 Cr	117572836.00	208049267.00	773582643.00 Cr
32020-05-13 Grant for Purchase of Tools Under Deen	600000.00 Cr		20727967.00	21327967.00 Cr
32020-05-14 Grant for 14th Finanace General Baisc G			280009465.00	280009465.00 Cr
32020-05-15 Grant for Urban Tranportation	656644084.00 Cr	215537403.00	233496625.00	674603306.00 Cr
32020-05-16 Grant for Community Toilet and Skill Dc			6903700.00	6903700.00 Cr
32020-05-17 Grant for 14 Th Finance Performance Gra			187763570.00	187763570.00 Cr
32020-05-18 Grant for 13th Fin-Vendor Mkt at J Stad			239165450.00	239165450.00 Cr
32020-05-19 SWM JnNURM	1703023225.00 Cr	268027881.00	1735879.00	1436731223.00 Cr
32020-05 Grant for CA Reform	2000000.00 Cr			2000000.00 Cr
32020-06 Grant for Census	10761400.00 Cr			10761400.00 Cr
32020-07 Grant for Changing Pipe	295997.00 Cr			295997.00 Cr

32020-08 Grant for Borewell Repiring	8600000.00 Cr			8600000.00 Cr
32020-09 Grant for Const of Toilet	25198742.00 Cr			25198742.00 Cr
32020-10 Grant for Const of Mordern Slaughter House	59162255.00 Cr	52917513.00	34583800.00	40828542.00 Cr
32020-11 Grant for Cycle Rickshaw	1015000.00 Cr			1015000.00 Cr
32020-12 Grant for DPR	65000000.00 Cr	8294952.25		56705047.75 Cr
32020-13 Grant for Drain	1447374169.00 Cr	85897011.00		1361477158.00 Cr
32020-14 Grant for Dirnking Water	495602264.00 Cr	150000000.00		345602264.00 Cr
32020-15 Grant for General Basic Fund	47379461.00 Cr	26044191.00		21335270.00 Cr
32020-16 Grant for Elected Member	397000.00 Cr			397000.00 Cr
32020-17 Grant for Jaipal Singh Stad Vendor Mkt	327239224.00 Cr	58360154.00		268879070.00 Cr
32020-18 Grant for Borewell Drilling	2135882.00 Cr			2135882.00 Cr
32020-23 Grant for RAY	211917723.00 Cr			211917723.00 Cr
32020-24 Grant for Borewell Repairing	8371911.00 Cr			8371911.00 Cr
32020-27 Grant for Sulabh Souchalaya	31135990.00 Cr			31135990.00 Cr
32020-28 Grant for Tailoring Training	1220000.00 Cr			1220000.00 Cr
32020-29 Grant for Transportation	28262291.00 Cr			28262291.00 Cr
32020-30 Grant for UAID	300000.00 Cr			300000.00 Cr
32020-31 Grant for Urban Poor	2096775.00 Cr	1140000.00		956775.00 Cr
32020-32 Grant for Video Camera	180000.00 Cr			180000.00 Cr
32020-33 Grant for Videography Machine	540000.00 Cr			540000.00 Cr
32020-34 Grant for Water Supply	4602158.00 Cr			4602158.00 Cr
32020-35 Grant for Water Supply Birsa Bus Stand	137249.00 Cr			137249.00 Cr
32020-36 Grant for Water Supply FromDC	1016036.00 Cr			1016036.00 Cr
32020-38 Grant for Purchase of Traffic Material	1000000.00 Cr			1000000.00 Cr
32020-43 Grant for Sahri Pariwahan(BB Stand)	3543014.00 Cr			3543014.00 Cr
32020-44 Grant for SBM(State)	42185488.00 Cr	37053715.00	234237800.00	239369573.00 Cr
32020-45 Grant for E-Rickshaw	9582795.00 Cr	4197120.50		5385674.50 Cr
32020-45 Grant for Software	8588104.00 Cr	703070.00		7885034.00 Cr
32020-47 Grant for SUH NULM	7697960.00 Cr	34827537.00	33257851.00	6128274.00 Cr
32020-48 Grant for Ext of Pipeline at Kadru	792217.00 Cr			792217.00 Cr
32020-49 Grant for Smart City	20000000.00 Cr	12061351.24		7938648.76 Cr
32020-50 Grant for Maintenance and Beautif. of Pond	52562223.00 Cr	10752980.00		41809243.00 Cr
32020-51 Grant for Urban Infrastructur(JnNURM)	938534200.00 Cr	611786800.00	867040000.00	1193787400.00 Cr
32020-52 Grant for Beautification of Bada Talab	148913000.00 Cr			148913000.00 Cr

32020-53 Grant for AMRUT	10439500.00 Cr			10439500.00 Cr
32020-54 Grant for Const of Urban MArket	94260840.00 Cr			94260840.00 Cr
32020-56 Grant for Purchsing Machine for Training	5084160.00 Cr			5084160.00 Cr
32020-57 Grant Unspecified	9078390.00 Cr	9078390.00		
32020-58 Sewerage & Drainage Zone-1	50000000.00 Cr			50000000.00 Cr
331 - Unsecured Loans	726445540.00 Cr		63282697.00	789728237.00 Cr
33120 - Loans From State Government	726445540.00 Cr		63282697.00	789728237.00 Cr
33120-01 Loan for Road	127331166.00 Cr			127331166.00 Cr
33120-01 - Loans for Salary	172374823.00 Cr		63282697.00	235657520.00 Cr
33120-02 Loan for SulabSouchalaya	56636645.00 Cr			56636645.00 Cr
33120-03 Loans for Drain	61401475.00 Cr			61401475.00 Cr
33120-04 Loans for Water Supply	229435854.00 Cr			229435854.00 Cr
33120-05 Loans for Pond	3526275.00 Cr			3526275.00 Cr
33120-06 Laon for SWM	22500000.00 Cr			22500000.00 Cr
33120-07 Loan for Brewell	10563406.00 Cr			10563406.00 Cr
33120-08 Loan for NSDP	12252104.00 Cr			12252104.00 Cr
33120-09 Laon for IL&FS	8600000.00 Cr			8600000.00 Cr
33120-10 Loan for S&D	20000000.00 Cr			20000000.00 Cr
33120-11 Loan for Rehabilitation	157125.00 Cr			157125.00 Cr
33120-13 Loan for Electric Pole & Director	1666667.00 Cr			1666667.00 Cr
340 - Deposits Received	88432682.20 Cr	24741765.00	40206975.00	103897892.20 Cr
34010 - From Contractors/Suppliers	88178092.20 Cr	24741765.00	40206975.00	103643302.20 Cr
34010-01- Earnest Money Deposit	1680000.00 Cr	1362000.00		318000.00 Cr
34010-02- Security Deposit 5%	46347273.20 Cr	12447266.00	19152954.00	53052961.20 Cr
34010-03- Security Deposit 9%	4082771.00 Cr	145050.00	11742956.00	15680677.00 Cr
34010-04-Security Deposit 8%	36068048.00 Cr	10787449.00	8957083.00	34237682.00 Cr
34010-05-Refundable Deposit			353982.00	353982.00 Cr
34020 - Deposits - Revenues	254590.00 Cr			254590.00 Cr
34020-03 Rental Deposit	254590.00 Cr			254590.00 Cr
350 - Other Liabilities	451153488.16 Cr	369737271.48	450619700.81	532035917.49 Cr
35010 - Creditors	13962951.00 Cr	123682966.00	114205609.00	4485594.00 Cr
35010-01 - Suppliers		11749180.00	11749180.00	
35010-02 - Contractors	13962951.00 Cr	34808654.00	23825129.00	2979426.00 Cr
35010-08 Sanjeev Vijay Varga		13935.00	13935.00	

Abhishek Enterprises		3774758.00	3774758.00	
A D Com - Contracto		1076320.00	1076320.00	
Arun Lal - Contractor		828396.00	828396.00	
Arun Shankar- Contractor		6412.00	6412.00	
Arvind Kumar Singh Contractor		91072.00	91072.00	
Assistant Mining Officer		10797116.00	10797116.00	
Chadda & Associates		257749.00	257749.00	
Dhananjay Singh - Contractor		104388.00	104388.00	
Earnest & Young Ltd Gurgaon		3628391.00	3628391.00	
Executive Engineer D W & S Gonda Divison		11786800.00	11786800.00	
Faiyaz Warsi - Contractor		792925.00	792925.00	
Firoj Akhtar		63353.00	63353.00	
Hare Ram Singh -Contractor		32885.00	32885.00	
Hi-Tech Tractors		10219.00	10219.00	
K K Narsaria Construction		21580543.00	21580543.00	
Maa Gayatri Buildcon (P) Ltd		508519.00	508519.00	
Manoj Kumar - Contractor		116646.00	116646.00	
Md Dilawar Hussain Contractor		416707.00	416707.00	
Motor House		26145.00	26145.00	
M/S Aditya Enterprises - Contractor		389218.00	389218.00	
M.S Ashish Enterprises Contractor		122749.00	122749.00	
M/S Bangasree Nursery & Agri Horticulture		900240.00	900240.00	
M/S Green India			1506168.00	1506168.00 Cr
M/S Sabbeir Hussain		161752.00	161752.00	
M/S Sidra Enterprises - Contractor		382902.00	382902.00	
Mukesh Kumar - Contractor		21030.00	21030.00	
Naween Engineering Construction		171712.00	171712.00	
Praween Construction - Contractor		4891.00	4891.00	
Rajni Enterprises - Contractor		72555.00	72555.00	
Rakesh Kumar Choudhary- Comtractor		328057.00	328057.00	
Ravi Prakash - Contractor		18761.00	18761.00	
Ray Construction -Contractor		216602.00	216602.00	
R K Construction Contractor		4047869.00	4047869.00	
R P Bhojanwala		1890317.00	1890317.00	

Rudra Enterprises - Contractor		34182.00	34182.00	
Sai Construction - Contractor		51042.00	51042.00	
Saket Bihari Singh - Contractor		265585.00	265585.00	
Sanjay Kumar - Contractor		449441.00	449441.00	
Satya Narayan Prasad - Contractor		41843.00	41843.00	
Shahin Alam Contractor		202668.00	202668.00	
Shashi Prakash - Contractor		35780.00	35780.00	
Sulabh International Social Service Organisation		987160.00	987160.00	
Sunil Tirkey - Contractor		262966.00	262966.00	
Surya Roshni Ltd		5696079.00	5696079.00	
Taza Pani Borewell		4261289.00	4261289.00	
Uday Sankar Sahu - Contracvtor		72693.00	72693.00	
Vikash Kumar Wno-02		12000.00	12000.00	
Vinay Kumar Singh - Cointractor		110470.00	110470.00	
35011 - Employee Liabilities	18698520.00 Cr	167837776.00	182119302.00	32980046.00 Cr
35011-02-Net Salary Payable	17638491.00 Cr	143127621.00	149527255.00	24038125.00 Cr
35011-04-PF Payable	722439.00 Cr	21418406.00	23747973.00	3052006.00 Cr
35011-04 - P. F. Payable		83978.00	3787354.00	3703376.00 Cr
35011-05- Pension/Pension Contribution Payable	337590.00 Cr	337590.00	336539.00	336539.00 Cr
35011-06- Gratuity Payable		2556572.00	3406572.00	850000.00 Cr
35011-08- Leave Salary Payable		236900.00	1236900.00	1000000.00 Cr
35011-09- P.F.. Payable for Deputation Staff		76709.00	76709.00	
35020 - Recoveries Payable	116090443.93 Cr	78216529.48	146358562.81	184232477.26 Cr
350 20-06-TDS From Contractors	10477499.54 Cr	4987983.00	28381645.49	33871162.03 Cr
35020-08-LIC Payable	2585959.00 Cr	3849257.00	4574094.00	3310796.00 Cr
350 20-10-Sale Tax Payable	20198443.68 Cr	16531756.48	28310415.50	31977102.70 Cr
35020-11-GPF/GIC/CPF/EPF Payable	121400.00 Cr	2714145.00	3735615.00	1142870.00 Cr
35020-12- Royalty Payable	17242597.84 Cr	16969660.00	14630949.00	14903886.84 Cr
35020-14- Other Recoveries Payable	47223999.00 Cr		18122789.00	65346788.00 Cr
35020-02- Service Tax	6971999.93 Cr	7757440.00	2136926.00	1351485.93 Cr
35020-03- Professional Tax	1583135.00 Cr	866981.00	103050.00	819204.00 Cr
35020-05- TDS From Employees	2620876.00 Cr	5554083.00	3243746.00	310539.00 Cr
35020-07- TDS From Suppliers 2%			2292840.00	2292840.00 Cr
35020-09- Group Insurance Scheme Premium Payable	1831.00 Cr	32290.00	101800.00	71341.00 Cr

35020-13 Labour Cess 1%	*7062702.94 Cr*	18952934.00	40724692.82	*28834461.76 Cr*
35030 - Government Dues Payable	*302401573.23 Cr*		*7936227.00*	*310337800.23 Cr*
35030-01- Health Cess	*110338330.14 Cr*		4409625.00	*114747955.14 Cr*
35030-02- Education Cess	*112193181.09 Cr*		3526602.00	*115719783.09 Cr*
35030-03-Labour Cess	*79870062.00 Cr*			*79870062.00 Cr*
360 - Provisions	*762365860.00 Cr*	22432000.00	159125232.00	*899059092.00 Cr*
36010 - Provisions For Expenses	*252496056.00 Cr*	*22432000.00*	*64687312.00*	*294751368.00 Cr*
36010-01-Rent, Rates & Taxes	141000.00 Cr	120000.00	1764000.00	1785000.00 Cr
36010-13-Power & Fuel	246443268.00 Cr	13131371.00	56087180.00	289399077.00 Cr
36010-14-Hire Charges	5911788.00 Cr	9180629.00	6836132.00	3567291.00 Cr
36020 - Provision for Interest	*509869804.00 Cr*		*94437920.00*	*604307724.00 Cr*
36020-02-Loan From State Govt.	*509869804.00 Cr*		94437920.00	*604307724.00 Cr*
4 - Capital Expenditure & Assets	**2899024494.00 Dr**	*2808073169.31*	*2338650968.14*	**3368446695.17 Dr**
410 - Fixed Assets	2186442097.00 Dr	666061569.00		2852503666.00 Dr
41010 - Land	*33285585.00 Dr*			*33285585.00 Dr*
41020 - Buildings	*230757137.00 Dr*	*60461230.00*		*291218367.00 Dr*
41021- Parks and Playgrounds	*16381931.00 Dr*	*65094936.00*		*81476867.00 Dr*
41030 - Roads and Bridges	*748507767.00 Dr*	*234671247.00*		*983179014.00 Dr*
41031 - Sewerage And Drainage	*422093013.00 Dr*	*89890179.00*		*511983192.00 Dr*
410 32-Water Ways	*114531567.00 Dr*	*65826556.00*		*180358123.00 Dr*
41033 - Public Lighting	*137343910.00 Dr*	*103483168.00*		*240827078.00 Dr*
41040 - Plant & Machinery	*128513508.00 Dr*	*3090403.00*		*131603911.00 Dr*
41050 - Vehicles	*140509547.00 Dr*	*16624410.00*		*157133957.00 Dr*
41060 -Office & Other Equipments	*5136657.00 Dr*	*3389742.00*		*8526399.00 Dr*
41070 -Furniture, Fixtures,Fitting & Electrical Appliance	*6728141.00 Dr*	*3668588.00*		*10396729.00 Dr*
41080 - Other Fixed Assets	*202653334.00 Dr*	*19861110.00*		*222514444.00 Dr*
411 - Accumulated Depreciation	946792477.00 Cr		251295010.00	1198087487.00 Cr
41120 - Buildings	*9522803.00 Cr*		*9834273.00*	*19357076.00 Cr*
41121- Parks and Playgrounds	*9256765.00 Cr*		*9258043.00*	*18514808.00 Cr*
41130 - Roads & Bridges	*448403438.00 Cr*		*96041704.00*	*544445142.00 Cr*
41131 - Sewerage And Drainage	*138516595.00 Cr*		*32149753.00*	*170666348.00 Cr*
41132 - Water Ways	*54578009.00 Cr*		*15942293.00*	*70520302.00 Cr*
41133 - Public Lighting	*43130227.00 Cr*		*45014414.00*	*88144641.00 Cr*
41140 - Plant & Machinery	*60350477.00 Cr*		*11329288.00*	*71679765.00 Cr*

41150 - Vehicles	74524286.00 Cr		11346633.00	85870919.00 Cr
41160 - Office & Other Equipments	3488065.00 Cr		900656.00	4388721.00 Cr
41170-Furniture, Fixtures,Fittings & Electrical Appliance	3165693.00 Cr		968734.00	4134427.00 Cr
41180 - Other Fixed Assets	101856119.00 Cr		18509219.00	120365338.00 Cr
412 - Capital Work-in- Progress	26800738.00 Dr	57596800.00	7562567.00	76834971.00 Dr
41210 - Specific Grants	26800738.00 Dr	57596800.00	7562567.00	76834971.00 Dr
41210-02-Park & Playgrounds	2807836.00 Dr			2807836.00 Dr
41210-05-Sewerage & Drainage	2709627.00 Dr	16751565.00	775640.00	18685552.00 Dr
41210-40-Road & Brideges	14178730.00 Dr	34603639.00	6786927.00	41995442.00 Dr
41210-05- Sewerage and Drainage		1220371.00		1220371.00 Dr
41210-09-Guard Wall		988173.00		988173.00 Dr
41210-10-Public Toilet	2399675.00 Dr	2347688.00		4747363.00 Dr
41210-11-Argora Talab	4704870.00 Dr			4704870.00 Dr
41210-12-Community Hall		1685364.00		1685364.00 Dr
420 - Investments -General Fund	32280473.00 Dr	51577085.20	3826049.04	80031509.16 Dr
42080 - Other Investments	32280473.00 Dr	51577085.20	3826049.04	80031509.16 Dr
42080-01-FDR with Central Bank-1	2718545.00 Dr		55755.00	2662790.00 Dr
42080-02-FDR with Central Bank-2	2805738.00 Dr		57541.00	2748197.00 Dr
42080-03-FDR with Central Bank-3	1159424.00 Dr	2008.00		1161432.00 Dr
42080-04-FDR with Central Bank-4	2805738.00 Dr		57541.00	2748197.00 Dr
42080-05-FDR with Corp Bank-060231	3975875.00 Dr		2933461.66	1042413.34 Dr
42080-06-FDR with Corp Bank-090623	939735.00 Dr	42850.58		982585.58 Dr
42080-07-FDR with Corp Bank-090620	933986.00 Dr	48522.28		982508.28 Dr
42080-08-FDR with Corp Bank-060359	1904518.00 Dr	143378.76		2047896.76 Dr
42080-09-FDR with Corp Bank-060449	961806.00 Dr	51885.74		1013691.74 Dr
42080-10-FDR with Corp Bank-160109	960008.00 Dr	41833.51		1001841.51 Dr
42080-11-FDR with Corp Bank-090040	1998757.00 Dr	540488.00		2539245.00 Dr
42080-12-FDR with Indusind Bank	2237555.00 Dr	202370.11		2439925.11 Dr
42080-13-FDR with PNB	4079127.00 Dr	572567.00		4651694.00 Dr
42080-14-FDR with UCO Bank-934255	1999989.00 Dr	307439.00		2307428.00 Dr
42080-15-FDR with Corp Bank (Sinking Fund)	114672.00 Dr			114672.00 Dr
42080-16-FDR with BOI-0960	2685000.00 Dr	100802.00	721750.38	2064051.62 Dr
42080-17-FDR with BOI-0961		47452191.01		47452191.01 Dr
42080-18-FDR with BOI-0959		2070749.21		2070749.21 Dr

430 - Stock - In- Hand				
43010 - Stores	611001.00 Dr	10735048.00	8402270.00	2943779.00 Dr
43010-04- Medical Store	*611000.00 Dr*	*10735048.00*	*8402270.00*	*2943778.00 Dr*
43010-05- Health Store		15384.00	15384.00	
43010-06- Stationary Store	*105000.00 Dr*	2496850.00	1876210.00	*725640.00 Dr*
43010-11- Water Supply Store		2756952.00	2052302.00	*704650.00 Dr*
43010-13- Machinery Spares		4464720.00	3648319.00	*816401.00 Dr*
43010-15- Survey and Drawing Instruments		1001142.00	810055.00	*191087.00 Dr*
43020 - Loose Tools	*506000.00 Dr*			*506000.00 Dr*
431 - Sundry Debtors (Receivables)	*1.00 Dr*			*1.00 Dr*
43110 - Receivables for Holding Taxes	564292540.00 Dr	561131727.37	507391264.36	618033003.01 Dr
43110-01- Holding Tax Receivable on Residential Buildings (Current Year)	*421432743.70 Dr*	*250262174.87*	*419840976.86*	*251853941.71 Dr*
43110-02- Holding Tax Receivable on Residential Buildings (Arrears)	*129064.00 Dr*	172559410.00	127903017.24	*44785456.76 Dr*
43110-03- Holding Tax Receivable on Commercial Buildings (Current Year)	*286775536.98 Dr*	129064.00	135727373.45	*151177227.53 Dr*
43110-04- Holding Tax Receivable on Commercial Buildings (Arrears)	*8951.00 Dr*	42552252.87	32681352.98	*9879850.89 Dr*
431 10-05-Holding Taxes on Govt. Building (CY)	*10373982.11 Dr*	8951.00	6632330.55	*3750602.56 Dr*
43110-06- Holding Tax Receivable on State Government Buildings (Arrears)	*7900.00 Dr*	35004597.00	26070230.94	*8942266.06 Dr*
43119 - Receivables for Other Taxes	*124137309.61 Dr*	7900.00	90826671.70	*33318537.91 Dr*
43119-01- Water Tax Receivable on Residential Buildings (Current Year)	*142630142.80 Dr*	*272532754.00*	*56600386.50*	*358562510.30 Dr*
43119-02- Water Tax Receivable on Residential Buildings (Arrears)	*14434.00 Dr*	190750000.00	32449018.00	*158315416.00 Dr*
43119-03- Water Tax Receivable on Commercial Buildings (Current Year)	*109188518.12 Dr*	14434.00	1722239.50	*107480712.62 Dr*
43119-04- Water Tax Receivable on Commercial Buildings (Arrears)	*552.00 Dr*	15075000.00	11972131.00	*3103421.00 Dr*
43119-05- Water Tax Receivable on State Government Buildings (Current Year)	*59160.88 Dr*	552.00	24940.00	*34772.88 Dr*
43119-06- Water Tax Receivable on State Government Buildings (Arrears)	*17768.00 Dr*	66675000.00	9360412.00	*57332356.00 Dr*
43119-11-Conservancy Tax Recv. on Resi. Build(CY)	*33237025.80 Dr*	17768.00	958962.00	*32295831.80 Dr*
43130 -Receivables for Fees and User Charges	*112684.00 Dr*		112684.00	
431 30-06-Other Receivable		*7614051.00*		*7614051.00 Dr*
43140-Receivables From Other Sources		7614051.00		7614051.00 Dr
43140-01- Receivables for Rental Income	*229653.50 Dr*	*30722747.50*	*30949901.00*	*2500.00 Dr*
432 -Accumulated Provision Against Debtors (Receivables)	*229653.50 Dr*	30722747.50	30949901.00	*2500.00 Dr*
43210 - Provision for Outstanding Holding Taxes	410569266.00 Cr		44032384.00	454601650.00 Cr
43210-01- Holding Tax Receivable on Residential Buildings	*309469146.00 Cr*			*309469146.00 Cr*
43210-02- Holding Tax Receivable on Commercial Buildings	*230407833.00 Cr*			*230407833.00 Cr*
43210-03- Holding Tax Receivable on State Government Buildings	*5830013.00 Cr*			*5830013.00 Cr*
	73231300.00 Cr			*73231300.00 Cr*

43211 - Provision for Outstanding Water Tax	101100120.00 Cr		44032384.00	145132504.00 Cr
43211-01- Water Tax Receivable on Residential Buildings	*79422776.00 Cr*		31750350.00	*111173126.00 Cr*
43211-02- Water Tax Receivable on Commercial Buildings	*142604.00 Cr*			*142604.00 Cr*
43211-03- Water Tax Receivable on State Government Buildings	*21534740.00 Cr*		12282034.00	*33816774.00 Cr*
440 - Pre-Paid Expenses	669511.00 Dr	1782893.00		2452404.00 Dr
44020 - Administration	*669511.00 Dr*	*1782893.00*		*2452404.00 Dr*
460 - Loans, Advances and Deposits	1445289877.00 Dr	1459188046.74	1516141423.74	1388336500.00 Dr
46040 - Advance To Suppliers And Contractors	*535420473.00 Dr*	*28685789.00*	*2199000.00*	*561907262.00 Dr*
46040-01-Advances for Public Works	535420473.00 Dr	27986789.00	1500000.00	561907262.00 Dr
46040-06 Advances to Suppliers		699000.00	699000.00	
46050 - Advance to Others	*908404479.00 Dr*	*934587715.00*	*1018027881.00*	*824964313.00 Dr*
460 50-02-Advances Against Project	908404479.00 Dr	934343415.00	1018027881.00	824720013.00 Dr
46050-03 Imprest Advance		244300.00		*244300.00 Dr*
46060 - Deposits With External Agencies	*1464925.00 Dr*			*1464925.00 Dr*
46060-02- Electricity Deposit	*1464925.00 Dr*			*1464925.00 Dr*
46080 - Other Current Assets		*495914542.74*	*495914542.74*	
46080-04-Scheme Expense		495914542.74	495914542.74	
02-PMAY		*224723368.00*	*224723368.00*	
03-Rickshaw Scheme		*5594895.50*	*5594895.50*	
04-Cosnt of Dus Devlont Infrastructure (BSUP)		*1888548.00*	*1888548.00*	
05- Const of House (BSUP)		*9744497.00*	*9744497.00*	
06-Exps for Smart City		*12061351.24*	*12061351.24*	
07-SBM		*51480000.00*	*51480000.00*	
08-Rajiv Awas Yojna		*190421883.00*	*190421883.00*	
Profit & Loss A/c		*13570975.90*		13570975.90 Dr
Grand Total		***13982925595.30***	***13982925595.30***	

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. Provisions 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/-.

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

7. Grants

a. General Grants, which are of revenue nature, are recognised as income on utilization Basis.
b. Grants, which are re-imbursement 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 2016-17 was entered into customized TALLY ERP 9 Software. The financial statements presented herein are the outcome of this process. The quality and reliability of the financial statements presented herewith are dependent upon and subject to the quality and reliability of available accounting input supplied by the municipal council.

2. Use of Estimates

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

3. Recognition of Revenue

A. Revenue in respect of Rent from Properties:
In case of revenue in respect of Rent from Properties as demand is raised in case of Rent from Civic Amenities in regular course of operations, same is recognized on due basis and other rental income is recognized on due basis.

B. Revenue in respect of Property Tax and Water User charges:
In case of revenue in respect of Property Tax and Water User charges demand is raised in regular course of operations, same is recognized on due basis.

C. 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 Annexure -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 and therefore provision for Holding Tax not made for the current year.

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 audited accounts since grant register not maintained by ULB.

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.

Grant Register not maintained by ULB hence utilisation of grant has been done on the basis of statement of grant provided by ULB. The said statement is basically prepared for the reconciliation of treasury bank balance. However the balances of various grant

is not properly taken in this statement also and there is difference in closing balance also as per tally and as per statement, when enquired about that from the ULB, no clear explanation given by the ULB since the accounts personnel during that year has been retired and other accounts staff were not able to give explanation for the same. The matter has been discussed several time with the higher authority of the ULB (Executive officer and city manager)

Further, treasury cash book not signed by the authorised person of the ULB after December 2016 hence the balance as on 31st March 2017 as taken from the unsigned treasury cash book is not considered authentic.

The balance of Unutilised Grant as per tally as given below (on 31.03.2017)

Particulars	Opening Balance	Grant Utilised	Grant Received	Closing Balance
32010 - Central Government	***897120377.00 Cr***	***233951606.00***	***1029573371.00***	***1692742142.00 Cr***
32010-02 Grant for Urban Transport(SJSRY)	*18975328.00 Cr*			*18975328.00 Cr*
32010-03 13th Finance Commission	*608766717.00 Cr*	190421883.00		*418344834.00 Cr*
32010-04 14th Finance Comm-Gen Basic Grant	*236618159.00 Cr*			*236618159.00 Cr*
32010-04- SJSRY	*8872579.00 Cr*	25475129.00	16602550.00	
32010-05-03 Grant for PMAY CLTC Establishment			945000.00	*945000.00 Cr*
32010-05 Grant for AMRU(Central Share)	*5833000.00 Cr*			*5833000.00 Cr*
32010-07 Grant for SBM-Central Share	*18054594.00 Cr*	18054594.00		
32020-05-10 Grant for PMAY Establishment Head			315000.00	*315000.00 Cr*
32020-05-11 Grant for Land Acquisition			1011710821.00	*1011710821.00 Cr*
32020 - State Government	***8412575367.00 Cr***	***2063884268.74***	***3159940379.00***	***9520435568.01Cr***
31020-05-02 Grant for RAY CLTC Establishment Head			1692000.00	*1692000.00 Cr*
32020-01- Salary Grant	*10009000.00 Cr*	60403624.00	82116194.00	*31721570.00 Cr*
32020-03 Grant for BSUP Project	*682467157.00 Cr*	11633045.00		*670834112.00 Cr*
32020-04 Grant for Capacity Bldg&Training	*4500000.00 Cr*			*4500000.00 Cr*
32020-05-01 Grant for HFAPoA			2100000.00	*2100000.00 Cr*
32020-05-02 Grant for Disaster Management	*22312573.00 Cr*	65826556.00	57746000.00	*14232017.00 Cr*
32020-05-03 Grant for Birsa Bus Stand		2035680.00	27238000.00	*25202320.00 Cr*
32020-05-04 Grant for 19paths and Drain			65683339.00	*65683339.00 Cr*
32020-05-05 Grant for 13 Th Finance-For11talba			185563400.00	*185563400.00 Cr*
32020-05-06 Grant for Missing Link	*243868698.00 Cr*		2831057.00	*246699755.00 Cr*
32020-05-07 Grant for Saf Safai			6458354.00	*6458354.00 Cr*
32020-05-08 Grant for PMAY	*221841000.00 Cr*	224723368.00	379193661.00	*395163293.00 Cr*
32020-05-09 Grant for Reimburesement		2060000.00	2347000.00	*287000.00 Cr*
32020-05-12 Grant for Nagrik Subudha	*683106212.00 Cr*	117572836.00	208049267.00	*773582643.00 Cr*
32020-05-13 Grant for Purchase of Tools Under Deen	*600000.00 Cr*		20727967.00	*21327967.00 Cr*
32020-05-14 Grant for 14th Finanace General Baisc G			280009465.00	*280009465.00 Cr*

32020-05-15 Grant for Urban Tranportation	656644084.00 Cr	215537403.00	233496625.00	674603306.00 Cr
32020-05-16 Grant for Community Toilet and Skill Dc			6903700.00	6903700.00 Cr
32020-05-17 Grant for 14 Th Finance Performance Gra			187763570.00	187763570.00 Cr
32020-05-18 Grant for 13th Fin-Vendor Mkt at J Stad			239165450.00	239165450.00 Cr
32020-05-19 SWM JnNURM	1703023225.00 Cr	268027881.00	1735879.00	1436731223.00 Cr
32020-05 Grant for CA Reform	2000000.00 Cr			2000000.00 Cr
32020-06 Grant for Census	10761400.00 Cr			10761400.00 Cr
32020-07 Grant for Changing Pipe	295997.00 Cr			295997.00 Cr
32020-08 Grant for Borewell Repiring	8600000.00 Cr			8600000.00 Cr
32020-09 Grant for Const of Toilet	25198742.00 Cr			25198742.00 Cr
32020-10 Grant for Const of Mordern Slaughter House	59162255.00 Cr	52917513.00	34583800.00	40828542.00 Cr
32020-11 Grant for Cycle Rickshaw	1015000.00 Cr			1015000.00 Cr
32020-12 Grant for DPR	65000000.00 Cr	8294952.25		56705047.75 Cr
32020-13 Grant for Drain	1447374169.00 Cr	85897011.00		1361477158.00 Cr
32020-14 Grant for Dimking Water	495602264.00 Cr	150000000.00		345602264.00 Cr
32020-15 Grant for General Basic Fund	47379461.00 Cr	26044191.00		21335270.00 Cr
32020-16 Grant for Elected Member	397000.00 Cr			397000.00 Cr
32020-17 Grant for Jaipal Singh Stad Vendor Mkt	327239224.00 Cr	58360154.00		268879070.00 Cr
32020-18 Grant for Borewell Drilling	2135882.00 Cr			2135882.00 Cr
32020-23 Grant for RAY	211917723.00 Cr			211917723.00 Cr
32020-24 Grant for Borewell Repairing	8371911.00 Cr			8371911.00 Cr
32020-27 Grant for Sulabh Souchalaya	31135990.00 Cr			31135990.00 Cr
32020-28 Grant for Tailoring Training	1220000.00 Cr			1220000.00 Cr
32020-29 Grant for Transportation	28262291.00 Cr			28262291.00 Cr
32020-30 Grant for UAID	300000.00 Cr			300000.00 Cr
32020-31 Grant for Urban Poor	2096775.00 Cr	1140000.00		956775.00 Cr
32020-32 Grant for Video Camera	180000.00 Cr			180000.00 Cr
32020-33 Grant for Videography Machine	540000.00 Cr			540000.00 Cr
32020-34 Grant for Water Supply	4602158.00 Cr			4602158.00 Cr
32020-35 Grant for Water Supply Birsa Bus Stand	137249.00 Cr			137249.00 Cr
32020-36 Grant for Water Supply FromDC	1016036.00 Cr			1016036.00 Cr
32020-38 Grant for Purchase of Traffic Material	1000000.00 Cr			1000000.00 Cr
32020-43 Grant for Sahri Pariwahan(BB Stand)	3543014.00 Cr			3543014.00 Cr
32020-44 Grant for SBM(State)	42185488.00 Cr	37053715.00	234237800.00	239369573.00 Cr
32020-45 Grant for E-Rickshaw	9582795.00 Cr	4197120.50		5385674.50 Cr
32020-45 Grant for Software	8588104.00 Cr	703070.00		7885034.00 Cr
32020-47 Grant for SUH NULM	7697960.00 Cr	34827537.00	33257851.00	6128274.00 Cr
32020-48 Grant for Ext of Pipeline at Kadru	792217.00 Cr			792217.00 Cr
32020-49 Grant for Smart City	20000000.00 Cr	12061351.24		7938648.76 Cr
32020-50 Grant for Maintenance and Beautif. Of Pond	52562223.00 Cr	10752980.00		41809243.00 Cr

32020-51 Grant for Urban Infrastructur(JnNURM)	*938534200.00 Cr*	611786800.00	867040000.00	*1193787400.00 Cr*
32020-52 Grant for Beautification of Bada Talab	*148913000.00 Cr*			*148913000.00 Cr*
32020-53 Grant for AMRUT	*10439500.00 Cr*			*10439500.00 Cr*
32020-54 Grant for Const of Urban MArket	*94260840.00 Cr*			*94260840.00 Cr*
32020-56 Grant for Purchsing Machine for Training	*5084160.00 Cr*			*5084160.00 Cr*
32020-57 Grant Unspecified	*9078390.00 Cr*	9078390.00		
32020-58 Sewerage & Drainage Zone-1	*50000000.00 Cr*			*50000000.00 Cr*
Grand Total	**9309695744.00 Cr**	**2286031783.99**	**4189513750.00**	**11213177710.01 Cr**

6. Other Disclosures

1. 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.

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 past year expenditure and current year monthly expenditure.

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

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

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

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

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

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

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

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

12. Telephone bills are not paid on regular basis and no record is maintained for due amount, hence same is considered as expenses on payment basis.

13. Depreciation has been charged as per useful life prescribed in JMAM and depreciation on assets constructed during& after year 2016-17 has been adjusted through capital contribution via contribution towards fixed assets.

14. Provision for interest on outstanding loan from government has been madeon the basis of previous year rate of interest although loan sanction letter and details regarding terms of loan is not available.

15. As we discussed with the Engineering Department work completion certificate for every completed assets is not readily available.

16. We have made few Additions from our own source fund hence the same does not have any adjustment from the grant fund.

17.FDR with BOI-0961 amounting was not considered earlier the same has been recorded in books of account through 31010-01 Municipal fund.

18. BRS has not been prepared for all bank accounts, therefore there is possibility to revise the financial statements in future.

19. It has been found that Employees liabilities has not been properly recognized in previous year 2015-16 therefore the same has been recorded as prior period expense.

20. Bifurcation regarding demand against Property Tax and Water User Charges for different category of assesse has not been provided and the same has been recorded on the basis of past year ratio.

21. It is also found that the value of Grant fund recorded under code 320 which is more than the fund reflecting under Treasury and Bank related to grant reason being fund of other department has been transferred or fund has been given for different project but the same has not been adjusted with grants.

22. Net receivable of Holding Tax reflecting negative figure of Rs. 5, 76, 15,204 due to excess provision made earlier

23. ICICI bank accounts reflecting credit closing balance of Rs. 1, 53, 25,038.96.

24. Opening value of following FDR is not matching with FD statement provided by the bank to ULB and therefore value of Investment are declined with Rs 38, 26,049 in order to bring the value of respective FDR as per the statement:

- Central Bank-1
- Central Bank-2
- Central Bank-4
- Corporation Bnak-060231
- Bank Of India-0960

For Ranchi Municipal Corporation

Municipal Commissioner
Ranchi Municipal Corporation
Ranchi

Municipal Commissioner **Chairman**

Date: **Date:**