GUJARAT HOUSING BOARD
GHB Building, Pragatinagar, Naranpura, Ahmedabad-13
Contact No. 079-27472848, 27472748

Notes on Accounts
Gujarat Housing Board
For the Financial Year 2014-2015

1. Accounts of the Gujarat Housing Board are prepared as per the format prescribed in Schedule C of GHB Rules, 1977.

2. The accounting treatment of the income and expenditure is given as per the precedents of annual account of previous years.

3. The accounts of the board also include the balances of various branch office of Gujarat Housing Board, which are subject to the verification.

4. The accounts are subject to the approval of the Board.

F. A. & C. A. O.
Gujarat Housing Board
Ahmedabad

Housing Commissioner
Gujarat Housing Board
Ahmedabad

JAYMIN SHAH & ASSOCIATES
AHMEDABAD
M. NO. 130014
CHARTERED ACCOUNTANTS

GUJARAT HOUSING BOARD

REVENUE ACCOUNT FOR THE YEAR ENDING 31.03.2015

Debit				Credit			
Last Year ended on 31.03.2014	**Particulars**	**Amount**	**Amount**	**Last Year ended on 31.03.2014**	**Particulars**	**Amount**	**Amount**
	1. Repairs & Maintenance Board's Property.				**1. Rent of Buildings**		
	a. Ordinary Repairs.	0.00			a. Actual Receipt	14,54,584.00	
	b. Special Repairs	0.00			b. Add (O/s as on 31-03-2015)	90,85,600.00	
	c. Establishment Charges @ 7.5%	0.00			c. Less (O/s as on 31-03-2014)	90,85,600.00	
-	**Total :- >>>>>**	**0.00**	**0.00**	**19,46,181.00**	**Total :- >>>>>**	**14,54,584.00**	**14,54,584.00**
	2. Ground Rent & N.A.A. Charges.				**2. H. P. Installments in Respect of OHS/SIHS Colonies**		
	a. Actual Expenditure	44,41,154.00			a. Actual Receipt	16,97,539.00	
	b. Add: (Provision for unliquidated liability as on 31-03-2015)	35,00,000.00			b. Add (O/s as on 31-03-2015)	8,12,22,000.00	
	c. Less:- (Provision for unliquidated liability as on 31-03-2014)	35,00,000.00			c. Less (O/s as on 31-03-2014)	8,00,00,000.00	
32,51,567.00	**Total :- >>>>>**	**44,41,154.00**	**44,41,154.00**	**34,22,038.00**	**Total :- >>>>>**	**29,19,539.00**	**29,19,539.00**
	3. Municipal Taxes.				**3. H. P. Installments in Respect of Colonies other than SIHS**		
	a. Actual Expenditure	7,43,850.00			a. Actual Receipt	4,81,73,217.00	
	b. Add: (Provision for unliquidated liability as on 31-03-2015)	9,20,000.00			b. Add (O/s as on 31-03-2015)	2,11,50,00,000.00	
	c. Less:- (Provision for unliquidated liability as on 31-03-2014)	9,20,000.00			c. Less (O/s as on 31-03-2014)	2,09,00,00,000.00	
5,35,102.00	**Total :- >>>>>**	**7,43,850.00**	**7,43,850.00**		Total :- >>>>>	7,31,73,217.00	
3,41,29,781.00	**4. Service Expenditure**	**0.00**	**0.00**		Less: Capital portion Transferred to H.P.A/c.(B/s.)	0.00	
				4,93,71,793.00	**Total :- >>>>>**	**7,31,73,217.00**	**7,31,73,217.00**

SHAH & ASSOCIATES
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on 31.03.2014	Particulars	Amount	Amount
	5. Audit Fee		
	a. Actual Expenditure	-	
	b. Add: (Provision for unliquidated liability as on 31-03-2015)	20,00,000.00	
	c. Less:- (Provision for unliquidated liability as on 31-03-2014)	20,00,000.00	
0.00	**Total :- >>>>>**	**0.00**	0.00
	6. Administrative & Executives		
	I. Salary & Allowances		
	a. Pay & Allowances	10,02,32,516.00	
	b. Travelling Allowances	0.00	
	c. Fees & Honorarium	0.00	
	d. Contingencies (EM + EE)	6,23,25,060.00	
	Total :- >>>>>[I]	**16,25,57,576.00**	
	ii. Boards Contribution	0.00	
	a. E. P. F. Scheme	0.00	
	b. Administrative Charges & D. L. I.	0.00	
	Total :- >>>>>[ii]	**0.00**	
	iii. Provision Made For:		
	a. Pension Fund Trust	0.00	
	b. Paid to Pension Fund Trust	35,00,000.00	
	Total :- >>>>>[iii]	**35,00,000.00**	
	Grand Total I + ii + iii :- >>>>>	**16,60,57,576.00**	

ended on 31.03.2014	Particulars	Amount	Amount
	4. Misc. Receipt		
	a. Sale of Forms & Tender Fees	67,83,731.00	
	b. N.A. Charges	5,03,821.00	
	c. Fine & Forfeiture	1,70,540.00	
	d. Insurance Charges	23,04,513.00	
	e. Management Charges	28,71,305.00	
	f. Transfer Fees	34,56,632.00	
	g. Other Receipts	24,63,582.00	
7,49,56,214.00	**Total :- >>>>>**	**1,85,54,124.00**	**1,85,54,124.00**
	5. Comp. of Land	30,93,504.00	
0.00	**Total :- >>>>>**	**30,93,504.00**	**30,93,504.00**
	6. Penalty		
	a. Actual Receipt	62,72,625.00	
	b. Add (O/s as on 31-03-2015)	43,30,00,000.00	
	c. Less (O/s as on 31-03-2014)	43,00,00,000.00	
91,12,226.00	**Total :- >>>>>**	**92,72,625.00**	**92,72,625.00**
20,88,45,782.00	**7. Revenue deficit transferred to B/s.**	**10,11,25,715.00**	**10,11,25,715.00**

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Last Year ended on 31.03.2014	Particulars	Amount	Amount	Last Year ended on 31.03.2014	Particulars	Amount	Amount
	iv. Bonus Paid	0.00					
	Total :- >>>>>[A]	16,60,57,576.00					
	Less:-						
	a. Recovery of Expenditure	0.00					
	b. Repairs & Maintenance	8,54,953.00					
	c. Transferred to Capital A/c.	0.00					
	d. Centage Charges	0.00					
	Total :- >>>>>[B]	8,54,953.00					
	Other Misc. Payment	0.00					
27,29,86,341.04	Total :- >>>>>[A] - [B]	16,52,02,623.00	16,52,02,623.00				
3,55,95,052.00	**7. Estate Management Establishment Charge**	3,69,61,779.00	3,69,61,779.00				
	8. Provision for Repayment of loan in Respect of Rental Colonies.						
	a. Repayment of Govt. Loan.	0.00					
	b. Repayment of Board's Fund	0.00					
	Total :- >>>>>	0.00	0.00				
	9. Special Charges						
	a. Insurance Charges	4,90,696.00					
	b. Govt. Guarantee Fee	0.00					
	c. Bank Commission	0.00					
2,36,888.00	Total :- >>>>>	4,90,696.00	4,90,696.00				

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Last Year ended on 31.03.2014	Particulars	Amount	Amount	Last Year ended on 31.03.2014	Particulars	Amount	Amount
	10. Interest						
	a. Actual Paid	0.00					
	b. Less: Paid to Beneficiaries by Estate Manager / Division	0.00					
	Interest paid for Loan:- >>>>	0.00					
	c. Add.: (Provision for Interest Accrued but not Paid on Debentures as on 31/03/2015)	0.00					
	d. Add.: On Capital invested on Building etc. construction & lay out	0.00					
	e. Less: (Provision for Interest Accrued but not paid on Debentures as on 31/03/2014)	0.00					
	f. Less: Amount Transferred & Charged to Capital Works A/c.						
2,349.00	**Grand Total :- >>>>>**	0.00	0.00				
9,17,154.00	**11. Depreciation Charges**	17,53,206.00	17,53,206.00				
	12. Penalty waived during Package	0.00	0.00				
	13. Revenue Surplus [Transferred to Revenue A/c.]						
34,76,54,234.04	**Total :- >>>>>**		20,95,93,308.00	34,76,54,234.00	**Total :- >>>>>**		20,95,93,308.00

Financial Advisor & Chief Accounts Officer,
Gujarat Housing Board,
Ahmedabad

Housing Commissioner,
Gujarat Housing Board,
Ahmedabad

Chairman,
Gujarat Housing Board,
Ahmedabad

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CHARTERED ACCOUNTANTS

PART-IV

GUJARAT HOUSING BOARD

NET REVENUE ACCOUNT FOR THE YEAR ENDING 31.03.2015

Debit			Credit			
Last Year ended on 31.03.2014	Particulars	Amount	Last Year ended on 31.03.2014	Particulars		Amount
20,88,45,782.00	1. Balance B/f From The Loss Revenue A/c. (Part-III)	10,11,25,715.00		Balance Brought From The Profit A/c. (Part-III)		0.00
				1. Interest Received during year		
59,00,015.00	2. Interest accrued up to 31/03/2013 for the Amount of Deposit Received under Registration Schemes / Demand Survey but Payable at the time of Refund / Allotment Rs.7,37,50,183.99 at 8% P.A. i.e. Rs. 5900015.00	59,00,015.00		a. Actual Receipt	8,05,20,497.00	
				b. Add. : Amount Accrued as on 31/03/2015	14,50,68,402.00	
				c. Less: Amount Accrued as on 31/03/2014	9,41,57,566.00	
				d. Less: Amount Accrued on Capital Reserve Fund & Transferred to Balance sheet	2,63,86,107.28	
			20,72,77,723.00	Total :- >>>>>		10,50,45,225.72
	3. Net Surplus [Carried over to B/s.]	0.00	74,68,074.00	2. Net Loss Carried over to B/s.		19,80,504.28
21,47,45,797.00		10,70,25,730.00	21,47,45,797.00			10,70,25,730.00

Financial Advisor & Chief Accounts Officer,
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Gujarat Housing Board,
Ahmedabad

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