


Nagar Nigam Jagdalpur  
BALANCE SHEET as at 31st March 2015

Particulars	Schedule No.	Current year (Rs)		Previous year (Rs)	
<b>A SOURCES OF FUNDS</b>					
<b>A1 Reserves and Surplus</b>					
Municipal (General) Fund	B-1		194,348,612		235065567.85
Earmarked Funds	B-2		-		
Reserves	B-3		3,810,700		3,810,700
<b>A2 Total Reserves and Surplus</b>			198,159,312		238,876,268
<b>Grants, Contribution for Specific Purpose</b>	B-4		81,786,036		41,546,565
			81,786,036		41,546,565
<b>A3 Loans</b>					
Secured loans	B-5		37,050,075		37,050,075
Unsecured loans	B-6		-		-
<b>Total Loans</b>			37,050,075		37,050,075
<b>TOTAL SOURCES OF FUNDS</b>			<b>316,995,423</b>		<b>317,472,908</b>
[A1 - A3]					
<b>B APPLICATION OF FUNDS</b>					
<b>B1 Fixed Assets</b>	B-11				
Gross Block		369,663,909		369,620,418	
Less: Accumulated Depreciation		192,370,525		158,392,059	
Net Block		177,293,384		211,228,359	
Capital Work-in-Progress		220,860,554		52,395,471	
<b>Total Fixed Assets</b>			<b>398,153,938</b>		<b>263,623,830</b>
<b>B2 Investments</b>					
Investment- General Fund	B-12		58,271,485		73,213,293
Investment-Other Funds	B-13		-		-
<b>Total Investment</b>			<b>58,271,485</b>		<b>73,213,293</b>
<b>B3 Current assets, loans &amp; advances</b>					
Stock in hand	B-14		1,538,738		1,043,698
Sundry Debtors	B-15	66,599,837		51,942,525	
Gross amount					
Less: Accumulated Provision against bad and doubtful receivables					
Sundry Debtors (Receivables) - Net		66,599,837		51,942,525	
Prepaid expenses	B-16		668,338		-
Cash and Bank Balances	B-17		18,774,629		83,130,005
Loans, advances and deposits	B-18		32,972,269		23,088,182
<b>Total Current Assets</b>			<b>120,553,811</b>		<b>159,204,411</b>
<b>B4 Current Liabilities and Provisions</b>					
Deposits received	B-7		197,103,981		127,255,706
Deposit Works	B-8		-		-
Other liabilities (Sundry Creditors)	B-9		55,385,391		43,684,810
Provisions	B-10		7,494,439		7,628,110
<b>Total Current Liabilities</b>			<b>259,983,811</b>		<b>178,568,626</b>
<b>B5 Net Current Assets (B3-B4)</b>			<b>(139,430,000)</b>		<b>(19,364,215)</b>
<b>C Other Assets</b>	B-19				
<b>D Miscellaneous Expenditure (to the extent not Written off)</b>	B-20				
<b>TOTAL APPLICATION OF FUNDS</b>			<b>316,995,423</b>		<b>317,472,908</b>
[B1+B2+B5+C+D]					
Created By- M/s Batra Deepak & Associates Raipur					


  
 उत्तराखण्ड  
 आयुक्तों का पत्र  
 रायपुर

  
 उत्तराखण्ड  
 राज्य का मुख्य आयुक्त  
 रायपुर

**Nagar Nigam Jagdalpur**  
**INCOME AND EXPENDITURE STATEMENT**  
For the period from 1 April 2014 to 31 March 2015

A	Item/Head of Account	Schedule No.	Current Year (Rs)	Previous Year (Rs)	
<b>A</b>	<b>INCOME</b>				
	Tax Revenue	IE-1	73,769,459	59,909,191	
	Assigned Revenues & Compensations	IE-2	41,801,370	45,435,651	
	Rental Income From Municipal Properties	IE-3	90,956,011	68,711,322	
	Fees & User Charges	IE-4	17,334,293	15,217,947	
	Sale & Hire Charges	IE-5	42,908	2,073,414	
	Revenue Grants, Contribution & Subsidies	IE-6	37,193,700	71,243,000	
	Income From Investments	IE-7	-	-	
	Interest Earned	IE-8	4,104,893	9,691,356	
	Other Income	IE-9	6,796,973	1,673,489	
	<b>Total - INCOME</b>		<b>271,999,607</b>	<b>273,955,370</b>	
	<b>B</b>	<b>EXPENDITURE</b>			
		Establishment Expenses	IE-10	149,713,500	126,417,824
		Administrative Expenses	IE-11	10,980,241	11,002,355
Operations & Maintenance		IE-12	86,747,605	93,214,549	
Interest & Finance Charges		IE-13	5,812	7,579	
Programme Expenses		IE-14	2,775,696	2,465,412	
Revenue Grants, Contribution and Subsidies		IE-15	28,515,242	24,224,980	
Provisions and Write Off		IE-16	-	-	
Miscellaneous Expenses		IE-17	-	-	
Depreciation			-	-	
<b>Total - EXPENDITURE</b>			<b>33,978,466</b>	<b>33,969,776</b>	
<b>C</b>		<b>Gross surplus/ (deficit) of income over expenditure before prior period items (A-B)</b>		<b>312,716,563</b>	<b>291,302,475</b>
<b>D</b>		Add/Less: Prior period items (Net)	IE-18	-	-
<b>E</b>		<b>Gross surplus/ (deficit) of income over expenditure after prior period items (C-D)</b>		<b>-40,716,956</b>	<b>-17,347,105</b>
<b>F</b>	Less: Transfer to Reserved Fund		-	-	
<b>G</b>	<b>Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)</b>		<b>-40,716,956</b>	<b>-17,347,105</b>	
<i>(Created By- M/s Batra Deepak &amp; Associates Raipur)</i>					

  
**Chairperson**  
Nagar Nigam Jagdalpur

  
**Auditor**  
Rajwade Chartered Accountants



**Nagar Nigam Jagdalpur**  
**STATEMENT OF CASH FLOW**  
As at 31st March 2015

Particulars	Previous Year (Rs.)	Current Year (Rs.)	Current Year (Rs.)
<b>[A] Cash Flows from operating activities</b>			
Gross Surplus/ (deficit) over expenditure	-17,347,105	-40,716,956	
Add: Adjustments for			
Depreciation	33,969,776	33,978,466	
Interest & finance expenses	7,579	5,812	
Less: Adjustments for			
Profit on disposal of assets	-	-	
Dividend income	-	-	
Investment income	-	-	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	16,630,250	-	-6,732,678
Changes in current assets and current liabilities			
(Increase)/ decrease in Sundry debtors	-9,281,731	-14,657,312	
(Increase)/ decrease in Stock in hand	1,487,001	-495,040	
(Increase)/ decrease in prepaid expenses	448,569	-668,338	
(Increase)/ decrease in other current assets	-2,646,614	-9,884,087	
(Decrease)/ increase in Deposits received	50,640,378	69,848,275	
(Decrease)/ increase in Deposits Works	-	-	
(Decrease)/ increase in other current Liabilities	2,469,913	11,700,581	
Extra ordinary items (please specify)	-83,020	-133,671	
<b>Net cash generated from/ (used in) operating activities</b>	0	-	-
<b>[A]</b>	59,664,746	-	48,977,731
<b>[B] Cash flows from investing activities</b>			
(Purchase) of Fixed Assets	-7,328	-43,491	
(Purchase) of Capital Work In Progress	54,678,182	-168,465,083	
(Increase)/Decrease in Special funds/grants			
(Increase)/Decrease in Earmarked funds			
(Purchase) of Investments	93,757,023	14,941,808	
Add:			
Receipt of Grant	-177,103,380	40,239,471	
Proceeds from disposal of Fixed Assets			
Proceeds from disposal of Investments			
Investment Income Received			
Interest Income Received			
<b>Net cash generated from/(used in ) Investing activities</b>	-28,675,503	-	-13,327,295
<b>[C] Cash flows from financing activities</b>			
Add:			
Increase / (Decrease) in Loans	-	-	-
Less:			
Interest & Finance charge	-7,579	-5,812	
Loans repaid during the year			
Loans & advances to employees			
Loans to other Finance expenses			
<b>Net cash generated from (used in) financing activities</b>	-7,579	-	-5,812
<b>[C]</b>	30,981,664	-	-64,355,376
<b>(A+B+C)</b>	30,981,664	-	-64,355,376
Cash and cash equivalents at beginning of period	52,148,341	83,130,005	83,130,005
Cash and cash equivalents at end of period	83,130,005	18,774,629	18,774,629
Cash and cash equivalents at the end of the year comprises of the following account balances at the end of year:			
Cash Balances	-	-	-
Bank Balances	83,130,005	18,774,629	-
Scheduled co-operative banks	-	-	-
Balances with Post offices	-	-	-
Balances with other banks	-	-	-
<b>Total of the breakup of cash and cash equivalents</b>	83,130,005	18,774,629	18,774,629
<b>(Created By:- M/s Batra Deepak &amp; Associates Raipur)</b>			

  
Chartered Accountants  
Approved For


  
Chartered Accountants  
Approved For



Nagar Nimm Jardhalur  
RECEIPTS AND PAYMENTS ACCOUNT  
For the period from 1 April 2014 to 31 March 2015 as at 31 March 2015

Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head Of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Opening Balance* Cash Balance including Imprest Balances with Bank/Treasury (Including in designated bank accounts)	83,130,005	83,148,347				
	<b>Operating Receipts</b>						
110	Tax Revenue	48,897,769	44,593,520	210	Establishment Expenses	139,691,178	115,150,872
120	Assigned Revenues & Compensations	41,801,370	45,435,651	220	Administrative Expenses	9,512,969	8,764,073
130	Rental Income From Municipal Properties	91,392,034	69,808,021	230	Operations & Maintenance	49,559,647	54,867,325
140	Fees & User Charges	17,334,293	15,217,947	240	Interest & Finance Charges	5,812	7,579
150	Sale & Hire Charges	42,908	2,073,414	250	Programme Expenses	1,990,673	1,135,910
160	Revenue Grants, Contribution and Subsidies	37,193,700	71,243,000	260	Revenue Grants, Contribution and Subsidies	28,515,242	24,076,649
170	Income from Investments				Purchases of Stores		
171	Interest Earned	4,022,701	9,691,356		Other collections on behalf of State & Central Government		
180	Other Incomes	6,768,973	1,673,489				
192	Transferred into employees fund						
	<b>Non-Operating Receipts</b>						
230	Operations & Maintenance						
340	Loans Received	94,706,773	73,451,238	350	Other payables	302,285,448	327,847,118
372	Deposits received				Refunds Payables		
320	Reserve Funds			330	Repayment of Loans		
326	Grants, Contribution for Specific Purposes	235,135,823	326,872,179	340	Secured Loans		
350	Other Liabilities			320	Refund of Deposits		
420	Sale Proceeds from Assets			330	Grants, Contribution for Specific Purposes	9,507,249	12,518,596
420	Realization of Investment-General fund			410	Acquisition/Purchase of fixed assets	21,295,964	9,199,578
420	Realization of Investment-Other Fund			412	Capital work-in-progress		
	Deposit works				Deposit Works		
	Revenue Collected in Advance			460	Investment-General fund		
	Loans & Advances to Employees (recovery)				Investment-Other Fund		
	Other Loans & Advances (recovery)				Loans and Advances	103,646,225	173,967,687
420	Deposits with External Agencies (recovery)	15,024,000	93,757,023		Deposits with External Agencies		
431	Investment-General fund				Other Loans & Advances		
310	Sundry Debtor	97,877,55	5,947,241	360	Other payments		
310	Municipal Fund				Provision	133,688	236,688
					Cash Balance#	18,774,629	83,130,005
					Cash Balance including Imprest Balances with Bank/Treasury (Including in designated bank accounts)		
	<b>TOTAL</b>	<b>685,228,704</b>	<b>810,902,420</b>		<b>TOTAL</b>	<b>685,228,704</b>	<b>810,902,420</b>

(Created By: Ms Baria Deepak & Associates Rajaur)

  
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