

Municipal Corporation Jagdalpur
Financial Statement
for the year ended 31st March 2018



Prepared by:
Batra Deepak & Associates
Chartered Accountants

MUNICIPAL CORPORATION, JAGDALPUR

Balance Sheet as at 31st March 2018

Code of Account	Particulars	Schedule No.	as at 31st March 2018 (Rs)		as at 31st March 2017 (Rs)	
	SOURCES OF FUNDS					
	Reserves and Surplus					
310	Municipal (General) Fund	B-1		197,446,310		199,173,188
311	Earmarked Funds	B-2		7,562,301		-
312	Reserves	B-3		1,045,738,512		1,090,135,763
	Total Reserves and Surplus			1,250,747,123		1,289,308,952
320	Grants, Contribution for Specific Purpose	B-4		576,854,573		229,533,043
	Loans					
330	Secured loans	B-5		7,874,638		12,290,200
331	Unsecured loans	B-6		-		-
	Total Loans			7,874,638		12,290,200
	TOTAL SOURCES OF FUNDS			1,835,476,334		1,531,132,195
	APPLICATION OF FUNDS					
410	Fixed Assets	B-11				
	Gross Block			2,068,304,738		1,991,410,529
411	Less: Accumulated Depreciation			798,757,679		669,309,458
	Net Block			1,269,547,059		1,322,101,071
412	Capital Work-in-Progress			317,615,763		49,659,839
	Total Fixed Assets			1,587,162,822		1,371,760,910
	Investments					
420	Investment- General Fund	B-12		56,155,024		160,631,122
421	Investment-Other Funds	B-13		-		-
	Total Investment			56,155,024		160,631,122

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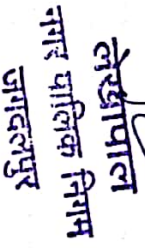
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Preparation Done By
For, Baura Deyrak & Associates
Chartered Accountants

Code of Account	Particulars	Schedule No.	as at 31st March 2018 (Rs)		as at 31st March 2017 (Rs)	
	Current assets, loans & advances					
430	Stock in hand	B-14		3,100,000		1,069,182
	Sundry Debtors	B-15				
431	Gross amount			100,448,478		134,486,980
432	Less: Accumulated Provision against bad and doubtful receivables			-		-
	Sundry Debtors (Receivables) - Net			100,448,478		134,486,980
440	Prepaid expenses	B-16		1,315,740		103,364
450	Cash and Bank Balances	B-17		364,027,842		178,123,902
460	Loans, advances and deposits	B-18		49,450,685		27,568,855
	Total Current Assets			518,342,745		341,352,283
	Current Liabilities and Provisions					
340	Deposits received	B-7		257,345,261		232,850,094
341	Deposit Works	B-8		-		-
350	Other liabilities (Sundry Creditors)	B-9		59,788,981		42,800,193
360	Provisions	B-10		9,050,015		66,961,833
	Total Current Liabilities			326,184,257		342,612,120
	Net Current Assets			192,158,488		(1,259,837)
470	Other Assets	B-19				
480	Miscellaneous Expenditure (to the extent not Written off)	B-20				
	TOTAL APPLICATION OF FUNDS			1,835,476,334		1,531,132,195
	Notes to the Balance Sheet - Attached					

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Prepared for Done By
For: Baura Deshpak & Associates
Chartered Accountants
Pakhar

MUNICIPAL CORPORATION, JAGDALPUR
Income & Expenditure Statement

For the period from 1 April 2017 to 31 March 2018

Code No.	Item/Head of Account	Schedule No.	as at 31st March 2018 (Rs)	as at 31st March 2017 (Rs)
1	2	3	4	5
	INCOME			
110	Tax Revenue	IE-1	103,528,000	109,442,436
120	Assigned Revenues & Compensations	IE-2	55,862,753	43,305,734
130	Rental Income From Municipal Properties	IE-3	48,304,410	48,585,953
140	Fees & User Charges	IE-4	14,545,437	23,977,889
150	Sale & Hire Charges	IE-5	404,004	194,600
160	Revenue Grants, Contribution & Subsidies	IE-6	150,516,420	135,817,975
170	Income From Investments	IE-7	2,415,939	1,785,169
171	Interest Earned	IE-8	10,331,965	4,240,256
180	Other Income	IE-9	2,432,729	1,348,188
A	Total - INCOME		388,341,657	368,698,201
	EXPENDITURE			
210	Establishment Expenses	IE-10	186,358,072	130,694,528
220	Administrative Expenses	IE-11	8,851,963	19,740,750
230	Operations & Maintenance	IE-12	63,065,398	100,858,007
240	Interest & Finance Charges	IE-13	914,324	442,856
250	Programme Expenses	IE-14	2,244,798	2,839,415
260	Revenue Grants, Contribution and Subsidies	IE-15	102,429,904	72,189,519
270	Provisions and Write Off	IE-16	-	-
271	Miscellaneous Expenses	IE-17	129,448,221	129,757,388
272	Depreciation		(110,806,445)	(104,512,076)
	Transferred to Capital Contribution		382,506,234	352,010,387
B	Total - EXPENDITURE		5,835,423	16,667,814
A-B	Gross surplus/ (deficit) of income over expenditure before prior period items	IE-18	-	(20,560)
280	Add/Less: Prior period Items (Net)		5,835,423	16,667,254
	Gross surplus/ (deficit) of income over expenditure after prior period items		-	-
290	Less: Transfer to Reserved Fund		5,835,423	16,667,254
	Net balance being surplus/ (deficit) carried over to Municipal Fund		-	-

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Prepared and Done By
Kor, Barra Deepak & Associates
Chartered Accountants
Partner

MUNICIPAL CORPORATION, JAGDALPUR

Statement of Cash Flow

As at 31st March 2018

Particulars	as at 31st March 2017 (Rs)	as at 31st March 2018 (Rs)
(A) Cash Flows from operating activities		
Gross Surplus/ (deficit) over expenditure	16,687,814	5,835,423
Add: Adjustments for		
Depreciation	129,757,388	129,448,221
Interest & finance expenses	437,622	265,443
Less: Adjustments for		
Profit on disposal of assets	-	-
Dividend income	-	-
Investment income	(1,785,169)	(2,415,939)
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	145,097,654	133,133,148
Changes in current assets and current liabilities		
(Increase)/ decrease in Sundry debtors	(50,051,460)	34,038,502
(Increase)/ decrease in Stock in hand	2,012,281	(2,030,818)
(Increase)/ decrease in prepaid expenses	496,677	(1,212,376)
(Increase)/ decrease in other current assets	7,788,640	(21,881,830)
(Decrease)/ increase in Deposits received	(5,822,460)	24,495,167
(Decrease)/ increase in Deposits Works	-	-
(Decrease)/ increase in other current Liabilities	(18,109,905)	16,988,788
(Decrease)/ increase in provisions	58,585,391	(57,911,818)
Extra ordinary items -		
- Capital Contribution	(104,512,076)	(110,806,445)
- Prior period Items (Net)	(20,560)	-
Net cash generated from/ (used in) operating activities (A)	35,464,183	14,812,317

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For, Batra Deepak & Associates
Chartered Accountants
Partner

(B) Cash flows from investing activities				
(Purchase) of Fixed Assets	(19,925,953)		(13,540,179)	
(Purchase) of Capital Work In Progress	(84,693,347)		(331,309,954)	
(Increase)/Decrease in Special funds/grants	(71,198,520)		(103,765,489)	
(Increase)/Decrease in Earmarked funds			-	
(Purchase) of Investments	(184,103,000)			
Add:				
Receipt of Grant	316,021,314		517,496,213	
Proceeds from disposal of Fixed Assets			105,711,410	
Proceeds from disposal of Investments	106,374,552		1,180,627	
Investment Income Received				
Interest Income Received		62,475,046		175,772,628
Net cash generated from/(used in) investing activities				
(C) Cash flows from financing activities				
Add:				
Increase / (Decrease) in Loans	(10,047,475)		(4,415,562)	
Less:				
Interest & Finance charge	(437,622)		(265,443)	
Loans repaid during the year				
Loans & advances to employees				
Loans to other Finance expenses		(10,485,097)		(4,681,005)
Net cash generated from (used in) financing activities (C)		87,454,132		185,903,940
Net increase/ (decrease) in cash and cash equivalents (A+B+C)		90,669,770		178,123,902
Cash and cash equivalents at beginning of period		178,123,902		364,027,842
Cash and cash equivalents at end of period				
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	178,123,902		364,027,842	
Scheduled co-operative banks	-			
Balances with Post offices				
Balances with other banks				
Total of the breakup of cash and cash equivalents		178,123,902		364,027,842

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Patilpur