

FINANCIAL STATEMENTS OF TENDUKHEDA NAGAR PARISHAD NARSINGHPUR

As On 31.03.2024

ORIGINAL COPY



BY CHANAKYA ASHOK & CO

Chartered Accountants

Daat & Rabra Complex, Narmada Road, Katanga Jabalpur - 482001
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BALANCE SHEET

As at 31 March 2024

	Particulars	Schedule no.	Current year (Rs)		Previous year (Rs)	
A	SOURCES OF FUNDS					
A1	Reserves and Surplus					
	Municipal (General) Fund	B-1	-222842428.77		-222842428.77	
	Earmarked Funds	B-2	0.00		0.00	
	Reserves	B-3	211500972.94		241038288.00	
	Total Reserves and Surplus			-11341455.83		18195859.23
A2	Grants/Contribution for Specific Purpose	B-4	200610126.00	200610126.00	188092438.00	188092438.00
A3	Loans					
	Secured loans	B-5	0.00		0.00	
	Unsecured loans	B-6	0.00		0.00	
	Total Loans			0.00		0.00
	TOTAL SOURCES OF FUNDS [A1 - A3]			189268670.17		206288297.23
B	APPLICATION OF FUNDS					
B1	Fixed Assets	B-11				
	Gross Block		372800103.00		362473592.00	
	Less: Accumulated Depreciation		302432072.23		280120017.88	
	Net Block		70368030.77		82353574.12	
	Capital Work-in-Progress		41224792.00		40862392.00	
	Total Fixed Assets			111592822.77		123215966.12
B2	Investments					
	Investment- General Fund	B-12	20000000.00		20000000.00	
	Investment-Other Funds	B-13	0.00		0.00	
	Total Investment			20000000.00		20000000.00
B3	Current assets, loans & advances					
	Stock in hand (inventories)	B-14	85502.00		0.00	
	Sundry Debtors (Receivables)	B-15				
	Gross amount outstanding		15669470.00		5666929.00	
	Less: Accumulated Provision against bad and doubtful receivables		0.00		0.00	
	Sundry Debtors (Receivables) - Net		15669470.00		5666929.00	
	Prepaid expenses	B-16	0.00		0.00	
	Cash and Bank Balances	B-17	45244055.27		53027815.99	
	Loans, advances and deposits	B-18	754410.00		754410.00	
	Total Current Assets		61753437.27		59449154.99	
B4	Current Liabilities and Provisions					
	Deposits received	B-7	1224035.00		-954019.00	
	Deposit Works	B-8	0.00		0.00	
	Other liabilities (Sundry Creditors)	B-9	524613.88		-3372168.12	
	Provisions	B-10	2328941.00		703011.00	
	Total Current Liabilities		4077589.88		-3623176.12	
	Net Current Assets (B3-B4)			57675847.39		63072331.11
C	Other Assets	B-19		0.00		0.00
D	Miscellaneous Expenditure (to the extent not Written off)	B-20		0.00		0.00
	TOTAL APPLICATION OF FUNDS [B1+B2+B3+B4+C+D]			189268670.16		206288297.23

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MP urban Local Body.
Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
31010	Balance as per last amount	0.00	0.00	0.00	0.00	-222842428.77
	Additions during the year	0.00	0.00	0.00	0.00	0.00
31090	Surplus for the year	0.00	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00	0.00
	Total (Rs)	0.00	0.00	0.00	0.00	-222842428.77
	Deductions during the year	0.00	0.00	0.00	0.00	0.00
31090	Deficit for the year	0.00	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00	0.00
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	-222842428.77

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust of Agency Fund)

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
	(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Additions to the Special Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Interest/Dividend earned on Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Appreciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
	Total (b)	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Payments Out of Funds	0.00	0.00	0.00	0.00	0.00	0.00
	(1) Capital expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
	Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00
	Others	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
	Salary, Wages and allowances etc	0.00	0.00	0.00	0.00	0.00	0.00
	Rent Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Other	0.00	0.00	0.00	0.00	0.00	0.00
	Loss on disposal of Special Fund investments	0.00	0.00	0.00	0.00	0.00	0.00
	Diminution in Value of Special Fund investments	0.00	0.00	0.00	0.00	0.00	0.00
	Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Total (c)	0.00	0.00	0.00	0.00	0.00	0.00
311	Net Balance of Special Funds [(a+b)-(c)]	0.00	0.00	0.00	0.00	0.00	0.00

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	238848900.00	0.00	238848900.00	0.00	238848900.00
31220	Borrowing Redemption Reserve	2189388.00	0.00	2189388.00	0.00	2189388.00
31230	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
31240	Statutory Reserves	0.00	0.00	0.00	0.00	0.00
31250	General Reserve	0.00	0.00	0.00	29537315.06	-29537315.06
31260	Provisional Reserve	0.00	0.00	0.00	0.00	0.00
31271	Capital Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	241038288.00	0.00	241038288.00	29537315.06	211500972.94

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	
Opening Balance	92664511.00	66366244.00	0.00	0.00	29061683.00	188092438.00
Additions to the Grants						13363923.00
Received during the	10280498.00	3083425.00	0.00	0.00	0.00	0.00
Interest/Dividend earned on investments	0.00	0.00	0.00	0.00	0.00	0.00
Profit on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
Total(b)	10280498.00	3083425.00	0.00	0.00	0.00	13363923.00
Total (a+b)	102945009.00	69449669.00	0.00	0.00	29061683.00	201456361.00
Payment out of funds	0.00	0.00	0.00	0.00	0.00	0.00
Capital expenditure of Fixed Assets	619971.00	226264.00	0.00	0.00	0.00	846235.00
Capital Expenditure of Other	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
Salary, Wages, allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Deduction in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other Administrative Charges	0.00	0.00	0.00	0.00	0.00	0.00
Total (C)	619971.00	226264.00	0.00	0.00	0.00	846235.00
Net balance at the year end (a+b) - (C)	102325038.00	69223405.00	0.00	0.00	29061683.00	200610126.00



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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	0.00	0.00
33020	Loans from State Government	0.00	0.00
33030	Loans from Govt. bodies & Associations	0.00	0.00
33040	Loans from international agencies	0.00	0.00
33050	Loans from banks & other financial institutions	0.00	0.00
33060	Other Term Loans	0.00	0.00
33070	Bonds & debentures	0.00	0.00
33080	Other Loans	0.00	0.00
	Total Secured Loans	0.00	0.00

Notes:

- *The nature of the Security shall be specified in each of these categories;
- *Particulars of any guarantees given shall be disclosed;
- *Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- *Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- *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.	Particulars	Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government	0.00	0.00
33120	Loans from State Government	0.00	0.00
33130	Loans from Govt. bodies & Associations	0.00	0.00
33140	Loans from international agencies	0.00	0.00
33150	Loans from banks & other financial institutions	0.00	0.00
33160	Other Term Loans	0.00	0.00
33170	Bonds & debentures	0.00	0.00
33180	Other Loans	0.00	0.00
	Total Unsecured Loans	0.00	0.00

Note:

- *Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;



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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	58770.00	58770.00
34020	From Revenues	1165265.00	-1012789.00
34030	From Staff	0.00	0.00
34080	From other	0.00	0.00
	Total deposits received	1224035.00	-954019.00

Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works	0.00	0.00	0.00
34120	Electrical works	0.00	0.00	0.00
34180	Others	0.00	0.00	0.00
	Total of deposit works	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	0.00	0.00
35011	Employee Liabilities	0.00	0.00
35012	Interest Accrued and Due	0.00	0.00
35013	Outstanding liabilities	0.00	0.00
35020	Recoveries Payable	524613.88	-3372168.12
35030	Government Dues Payable	0.00	0.00
35040	Refunds Payable	0.00	0.00
35041	Advance Collection of Revenues	0.00	0.00
35090	Others (sale Proceeds)	0.00	0.00
	Total Other Liabilities (Sundry Creditors)	524613.88	-3372168.12

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	2328941.00	703011.00
36020	Provision for Interest	0.00	0.00
36030	Provision for Other Assets	0.00	0.00
	Total Provision	2328941.00	703011.00



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Schedule B-11: Fixed Assets

Account Code		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 Previous year		
1	2	3	4	5	6	7	8	9	10	11	12		
	Land Buildings												
41010	Land	9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00	9.00		
41015	Lakes and Pond	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	2.00		
41020	Buildings	12858366.00	1692601.00	0.00	14550967.00	5002161.80	907136.49	0.00	5909298.30	8641668.70	7856204.20		
41025	Heritage Building	2.00	384381.00	0.00	384383.00	0.00	0.00	0.00	0.00	384383.00	2.00		
	Infrastructure Assets												
41030	Roads & Bridges	105551161.00	7436566.00	0.00	112987727.00	84058720.23	7489719.85	0.00	91548440.09	21439286.91	21492440.77		
41031	Sewerage and drainage	199483665.00	0.00	0.00	199483665.00	158885376.39	10510896.92	0.00	169396273.31	30087391.69	40598288.61		
41032	Drains & culverts	17135913.00	486938.00	0.00	17622851.00	11967118.82	1464269.06	0.00	13431387.88	4191463.12	5168794.18		
41033	Public Lighting	4957090.00	0.00	0.00	4957090.00	3823120.29	293584.76	0.00	4116705.05	840384.95	1133969.71		
41040	Plants & Machinery	4780135.00	135011.00	0.00	4915146.00	2913121.73	362366.39	0.00	3275488.12	1639657.88	1867013.28		
41050	Vehicles	12509219.00	7150.00	0.00	12516369.00	9937590.44	805352.54	0.00	10742942.99	1773426.01	2571628.56		
41060	Office & other equipment	2572215.00	58864.00	0.00	2631079.00	1905644.78	187814.92	0.00	2093459.70	537619.30	666570.22		
41070	Furniture and fittings	1702181.00	0.00	0.00	1702181.00	1254274.99	115962.87	0.00	1370237.86	331943.14	447906.01		
41080	Other fixed assets	923634.00	125000.00	0.00	1048634.00	372888.42	174950.53	0.00	547838.95	500795.05	550745.58		
	Sub -Total	362473592.00	10326511.00	0.00	372800103.00	280120017.88	22312054.34	0.00	302432077.23	70368030.77	82353574.12		
412	Capital Work in Progress	40862392.00	362400.00	0.00	41224792.00	0.00	0.00	0.00	0.00	41224792.00	40862392.00		
	Total	403335984.00	10688911.00	0.00	414024895.00	280120017.88	16020550.95	0.00	302432077.23	111592822.77	123215966.12		

Additional disclosures to the Schedule

1. 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.
2. The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.
3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

1. Additions include fixed asset 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.
2. 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. For instance, the opening balance as on 1 April 2006 shall be equal to the closing asset balance as on 31 March 2006.
3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.
5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
6. Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.
7. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system etc.

No depreciation is to be charged on Land.



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Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
		0.00	0.00	0.00	0.00
42010	Central Government Securities	0.00	0.00	0.00	0.00
42020	State Government Securities	0.00	0.00	0.00	0.00
42030	Debentures and Bonds	0.00	0.00	0.00	0.00
42040	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42060	Units of Mutual Funds	BANK	20000000.00	20000000.00	20000000.00
42080	Other Investments	0.00	20000000.00	20000000.00	20000000.00
	Total of Investments General Fund				

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
		0.00	0.00	0.00	0.00
42110	Central Government Securities	0.00	0.00	0.00	0.00
42120	State Government Securities	0.00	0.00	0.00	0.00
42130	Debentures and Bonds	0.00	0.00	0.00	0.00
42140	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42160	Units of Mutual Funds	0.00	0.00	0.00	0.00
42180	Other Investments	0.00	0.00	0.00	0.00
	Total of Investments General Fund				

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	85502.00	0.00
43080	Others	0.00	0.00
	Total Stock in hand	85502.00	0.00



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Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	<u>Receivables for property taxes</u>				
	Less than 5 year	1300999.00	9987656.00	11288655.00	1300999.00
	More than 5 year	0.00	0.00	0.00	0.00
	Sub-total	1300999.00	9987656.00	11288655.00	1300999.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	0	0.00	0.00	0.00
	Net Receivables of property Taxes	1300999.00	9987656.00	11288655.00	1300999.00
43120	<u>Receivables of Water Taxes</u>	0		0.00	0.00
	Less than 3 year	0.00	0.00	0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	0.00	0.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Water Taxes	0.00	0.00	0.00	0.00
	<u>Receivable of Cess Income</u>	0		0.00	0.00
	Less than 3 year	0.00	0.00	0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	0.00	0.00
43130	<u>Receivables for Fees and User Charges</u>	0		0.00	0.00
	Less than 3 year	2617160.00	14885.00	2632045.00	2617160.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	0.00	0.00
43140	<u>Receivables from Other Sources</u>	0		0.00	0.00
	Less than 3 year	1748770.00	0.00	1748770.00	1748770.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	1748770.00	0.00	1748770.00	1748770.00
43150	Receivables from Government	0.00	0.00	0.00	0.00
		0		0.00	0.00
43180	Receivables -Control Accounts	0.00		0.00	0.00
		0		0.00	0.00
	Sub-total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	5666929.00	9987656.00	15669470.00	5666929.00

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Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Estabilshment	0.00	0.00
44020	Administrative	0.00	0.00
44030	Operation & Maintenance	0.00	0.00
	Total Prepaid expenses	0.00	0.00

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	0.00	0.00
	<u>Balance with Bank - Municipal Funds</u>		
45021	Nationalised Banks	45244055.27	53027815.99
45022	Other Schedule Banks	0.00	0.00
45023	Scheduled Co-Operative Bank	0.00	0.00
45024	Post Office	0.00	0.00
	Sub- Total	45244055.27	53027815.99
	<u>Balance with Bank - Special Funds</u>		
45041	Nationalised Banks	0.00	0.00
45042	Other Schedule Banks	0.00	0.00
45043	Scheduled Co-Operative Bank	0.00	0.00
45044	Post Office	0.00	0.00
	Sub- Total	0.00	0.00
	<u>Balance with Bank - Grant Funds</u>		
45061	Nationalised Banks	0.00	0.00
45062	Other Schedule Banks	0.00	0.00
45063	Scheduled Co-Operative Bank	0.00	0.00
45064	Post Office	0.00	0.00
	Sub- Total	0.00	0.00
	Total Cash and Bank balances	45244055.27	53027815.99

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	0.00	0.00	0.00	0.00
46020	Employees Provident Fund Loans	0.00	0.00	0.00	0.00
46030	Loans to Others	0.00	0.00	0.00	0.00
46040	Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00
46050	Advance to Others	0.00	0.00	0.00	0.00
46060	Deposit with External Agencies	0.00	0.00	0.00	0.00
46080	Other Current Assets	754410.00	0.00	0.00	754410.00
	Sub- Total	754410.00	0.00	0.00	754410.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	0.00	0.00	0.00	0.00
	Total Loans, advances, and deposits	754410.00	0.00	0.00	754410.00

Schedule B-18 (a): Accumulated provision against Loans, Advances, and Deposits

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
46110	Loans to Others	0.00	0.00
46120	Advances	0.00	0.00
46130	Deposits	0.00	0.00
	Total Accumulated Provision	0.00	0.00


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Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
47010	Deposit Works	0.00	0.00
47020	Other asset control accounts	0.00	0.00
	Total Other Assets	0.00	0.00

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
48010	Loan Issue Expenses	0.00	0.00
48020	Deferred Discount on Issue of Loans	0.00	0.00
48021	Deferred Revenue Expenses	0.00	0.00
48030	Other	0.00	0.00
	Total Misscellaneous expenditure	0.00	0.00

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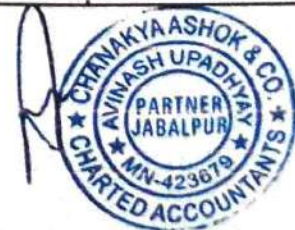


MP Urban Local Body, Tendukheda
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2023 to 31 March 2024

	Account Head	Schedule	Current Year	Previous year
A	Income			
	Revenue Income	IE-1	5193031.00	3939204.00
	Assigned Revenues & Compensations	IE-2	15117439.00	14986823.00
	Rental Income From Municipal Properties	IE-3	2394695.00	3221187.00
	Fees & User Charges	IE-4	354312.00	1705145.00
	Sale & Hire Charges	IE-5	241500.00	58000.00
	Revenue Grants, Contribution & Subsidies	IE-6	4881000.00	1130000.00
	Income From Investments	IE-7	32368.00	0.00
	Accrued Interest	IE-8	1098471.00	1031059.00
	Other Income	IE-9	0.00	0.00
	Total Income		29312816.00	26071418.00
B	Expenditure			
	Establishment Expenses	IE-10	19511183.00	20620682.00
	Administrative Expenses	IE-11	5110110.00	7614891.00
	Operations & Maintenance	IE-12	11449325.00	6000013.00
	Interest & Finance Charges	IE-13	1467.28	141629.68
	Programme Expenses	IE-14	109203.00	211668.00
	Revenue Grants, Contribution and Subsidies	IE-15	245000.00	0.00
	Provisions and Write Off	IE-16	0.00	0.00
	Miscellaneous Expenses	IE-17	111788.44	708279.00
	Depreciation		22312054.34	33174189.75
	Total Expenditure		58850131.06	68471352.43
C	Gross surplus/ (deficit) of income over expenditure except prior period items (A- B)		-29537315.06	-42399934.43
D	Add/Less: Prior period Items (Net)	IE-18	0.00	0.00
E	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		-29537315.06	-42399934.43
F	Less: Transfer to Reserved Fund		0.00	0.00
G	Net balance being surplus/ (deficit) carried over to Municipal Fund (E- F)		-29537315.06	-42399934.43

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Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	1372740.00	1067555.00
11002	Water Tax	2357013.00	1476820.00
11003	Samekit Kar	350164.00	308613.00
11004	Conservancy Charge	0.00	0.00
11005	Lighting Tax	0.00	0.00
11006	Education Tax	524713.00	389045.00
11007	Vehicle Tax	0.00	0.00
11008	Tax on Animals	26940.00	62330.00
11009	Electricity Tax	0.00	0.00
11010	Professional Tax	21993.00	0.00
11011	Advertisement Tax	0.00	0.00
11012	Pilgrimage Tax	0.00	0.00
11013	Export Tax	0.00	0.00
11051	Octroi & Toll	0.00	0.00
11060	Cess	0.00	0.00
11080	Others Taxes	539468.00	634841.00
11090	Tax	0.00	0.00
	Sub Total	5193031.00	3939204.00
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	0.00	0.00
	Sub Total	5193031.00	3939204.00
	Total Tax Revenue	5193031.00	3939204.00

Schedule IE-1 (a): Tax Remission & Refund

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax	0.00	0.00
1109002	Octroi & Toll	0.00	0.00
1109003	Surcharge	0.00	0.00
1109004	Advertisement tax	0.00	0.00
1109011	Others	0.00	0.00
	Total refund and remission of tax revenues	0.00	0.00

Schedule IE-2: Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	0.00	0.00
12020	Compensation in Lieu Of Taxes/Duties	15117439.00	14986823.00
12030	Compensation in Lieu Of Concession	0.00	0.00
	Total Assigned Revenues & Compensations	15117439.00	14986823.00

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Schedule IE-3: Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	2278115.00	3011522.00
13020	Rent From Office Buildings	0.00	0.00
13030	Rent From Guest Houses	0.00	0.00
13040	Rent From Lease of Lands	116580.00	206655.00
13080	Other Rents	0.00	0.00
	Sub Total	2394695.00	3221187.00
13090	Less: Rent remission and refunds	0.00	0.00
	Sub Total	2394695.00	3221187.00
	Total Rental Income From Municipal Properties	2394695.00	3221187.00

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
		0.00	0.00
14010	Empanelment & Registration Charges	43040.00	48810.00
14011	Licensing Fees	4200.00	1211495.00
14012	Fees for Grant of Permit	0.00	10150.00
14013	Fees For Certificate Or Extract	0.00	0.00
14014	Development Charges	0.00	0.00
14015	Regularisation Fees	0.00	0.00
14020	Penalties And Fines	14590.00	0.00
14040	Other Fees	205520.00	233855.00
14050	User Charges	0.00	0.00
14060	Entry Fees	0.00	0.00
14070	Service / Administrative Charges	86962.00	200835.00
14080	Other Charges	0.00	0.00
14090	Fees Remission and Refunds	354312.00	1705145.00
	Sub Total	0.00	0.00
14090	Less: Fees Remission and Refunds	354312.00	1705145.00
	Sub Total	354312.00	1705145.00
	Total Income from Fees & User Charges	354312.00	1705145.00

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Schedule IE-5: Sale & Hire Charges			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products		
15011	Sale of Forms & Publications	0.00	0.00
15012	Sale of Stores & Scrap	241500.00	58000.00
15030	Sale of Others	0.00	0.00
15040	Hire Charges for Vehicles	0.00	0.00
15041	Hire Charges for Equipments	0.00	0.00
	Total Income from Sale & Hire Charges	0.00	0.00
		241500.00	58000.00

Schedule IE-6: Revenue Grants, Contribution & Subsidies			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	4881000.00	1130000.00
16020	Reimbursement of Expenses	0.00	0.00
16030	Contribution Towards Schemes	0.00	0.00
	Total Revenue Grants, Contribution & Subsidies	4881000.00	1130000.00

Schedule IE-7: Income From Investments			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	32368.00	0.00
17020	Dividend	0.00	0.00
17030	Income From Project TakenUp On Commercial Basis	0.00	0.00
17040	Profit on Sale of Investments	0.00	0.00
17080	Others	0.00	0.00
	Total Income From Investments	32368.00	0.00

Schedule IE-8:- Interest Earned			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	1098471.00	1031059.00
17120	Interest On Loans And Advances To Employees	0.00	0.00
17130	Interest On Loans To Others	0.00	0.00
17180	Other Interest	0.00	0.00
	Total Interest Earned	1098471.00	1031059.00

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Schedule IE-9:- Other Income			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits	0.00	0.00
18020	Insurance Claim Recovery	0.00	0.00
18030	Profit on Disposal of Fixed Assets	0.00	0.00
18040	Recovery From Employees	0.00	0.00
18050	Unclaim Refund/ Liabilities	0.00	0.00
18060	Excess Provisions Written Back	0.00	0.00
18080	Miscellaneous Income	0.00	0.00
19040	Transfer Into Activity Fund	0.00	0.00
19220	Transfer Into Gratuity & Leave Salary Fund	0.00	0.00
	Total Other Income	0.00	0.00

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	16106436.00	20613632.00
21020	Benefits And Allowances	3404747.00	7050.00
21030	Pension	0.00	0.00
21040	Other Terminal & Retirement Benefits	0.00	0.00
	Total Establishment Expenses	19511183.00	20620682.00

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
		0.00	0.00
22010	Rent, Rates and Taxes	1136140.00	3730111.00
22011	Office Maintenance	79653.00	29355.00
22012	Communication Expenses	25625.00	2850.00
22020	Books & Periodicals	383990.00	464056.00
22021	Printing and Stationery	1299593.00	1540438.00
22030	Travelling & Conveyance	0.00	0.00
22040	Insurance	0.00	37800.00
22050	Audit Fees	100500.00	154300.00
22051	Legal Expenses	122164.00	75285.00
22052	Professional and Other Fees	1962445.00	1580696.00
22060	Advertisement And Publicity	0.00	0.00
22061	Membership & Subscriptions	0.00	0.00
22080	Other Administrative Expenses	5110110.00	7614891.00
	Total Administrative Expenses		

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Schedule IE-12:- Operations & Maintenance			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel		
23020	Bulk Purchases		
23030	Consumption of Stores	1604361.00	940147.00
23040	Hire Charges	1006420.00	1233518.00
23050	Repairs & Maintenance Infrastructure Assets	560252.00	0.00
23051	Repairs & Maintenance Civic Amenities	273804.00	468605.00
23052	Repairs & Maintenance Buildings	6298798.00	1431817.00
23053	Repairs & Maintenance Vehicles	23944.00	428500.00
23054	Repairs & Maintenance Furniture	639539.00	637977.00
23055	Repairs & Maintenance Office Equipments	72179.00	388195.00
23056	Repairs & Maintenance Electrical Appliances	68532.00	0.00
23057	Repairs & Maintenance Heritage Building	40201.00	8660.00
23059	Repairs & Maintenance Others	616320.00	342794.00
23080	Other Operating & Maintenance Expenses	190465.00	0.00
		54510.00	0.00
	Total Operations & Maintenance	0.00	119800.00
		11449325.00	6000013.00

Schedule IE-13:- Interest & Finance Charges			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	0.00	0.00
24020	Interest on Loans From State Government	0.00	0.00
24030	Interest on Loans From Govt. Bodies & Association	0.00	0.00
24040	Interest on Loans From International Agencies	0.00	0.00
24050	Inte.on Loans From Banks & Other Financial Institution	0.00	0.00
24060	Other Term Loans	0.00	0.00
24070	Bank Charges	1467.28	2312.68
24080	Other Finance Expenses	0.00	139317.00
	Total Interest & Finance Charges	1467.28	141629.68

Schedule IE-14:- Programme Expenses			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
		0.00	0.00
25010	Election expenses	0.00	0.00
25020	Own Programme	109203.00	211668.00
25030	Share in Programme Of Others	109203.00	211668.00
	Total Programme Expenses		


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Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants		
26020	Contributions	245000.00	0.00
26030	Subsidies	0.00	0.00
	Total Revenue Grants, Contribution and Subsidies	245000.00	0.00

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables	0.00	0.00
27020	Provision for Other Assets	0.00	0.00
27030	Revenues Written Off	0.00	0.00
27040	Assets Written Off	0.00	0.00
27050	Miscellaneous Expense Written Off	0.00	0.00
	Total Provisions and Write Off	0.00	0.00

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets	0.00	0.00
27120	Loss on Disposal Of Investments	0.00	0.00
29010	Transfer to General Activity Fund	0.00	0.00
29040	Transfer to Water Supply	0.00	0.00
29220	Transfer to Gratuity & Leave Salary Fund	0.00	0.00
29230	Provident Fund	0.00	0.00
27180	Other Miscellaneous Expenses	111788.44	708279.00
	Total Miscellaneous Expenses	111788.44	708279.00

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18500	Expenses	0.00	0.00
18510	Other expenses Revenue	0.00	0.00
18540	Other Income	0.00	0.00
	Sub Total	0.00	0.00
28500	Expenses	0.00	0.00
28550	Refund of Taxes	0.00	0.00
28560	Refund of Other Revenues	0.00	0.00
28580	Other Expenses	0.00	0.00
	Sub Total	0.00	0.00
	Total Prior Period	0.00	0.00

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Table 31.5

Statement of Cash Flow

Particulars	Previous Year (Rs.)	Current Year (Rs.)
Cash flows from operating activities Gross surplus/(deficit) over expenditure	-42399934.43	-29537315.06
Adjustments for:		
Depreciation	33174189.75	22312054.34
Interest & finance expenses	141629.68	1467.28
Loss:	0	0
Profit on disposal of assets	0	0
Dividend Income	0	0
Investment income	0	0
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items.	-9084115.00	-7223793.44
Changes in current assets and current liabilities	0	0
Increase/(decrease) in Sundry debtors	0	-10002541.00
Increase/(decrease) in Stock in hand	0	-85502.00
Increase/(decrease) in prepaid expenses	0	0
Increase/(decrease) in other current assets	0	0.00
(Decrease)/increase in Deposits received	368878	2178054.00
(Decrease)/ increase in Deposits works	0	0
(Decrease)/increase in other current liabilities	-976660.5	3896782.00
(Decrease)/increase in provisions	0	1625930.00
Extra ordinary items (Specify)	0	0
Net cash generated from/(used in) operating activities (a)	-9691897.5	-9611070.44
b. Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	-18452436	-10688911.00
Increase/(Decrease) in Special funds/grants	38382700	12517688.00
Increase/(Decrease) in Earmarked funds	0	0
(Purchase) of Investments	0	0
Add:		
Proceeds from disposal of assets Proceeds from disposal of investments	0	0
Investment income received	0	0
Interest income received	0	0
Net cash generated from/(used in) investing activities	19930264.00	1828777.00
(b)		
c. Cash flows from financing activities	0	0
Add:		
Loans from bank/others received	0	0
Less:		
Loans repaid during the period	0	0
Loans & advances to employees	0	0
Loans to others	0	0
Finance expenses	-141629.68	-1467.28
Net cash generated from (used in) financing activities (c)	-141629.68	-1467.28
Net increase/ (decrease) in cash and cash equivalents (a+b+c)	10096736.82	-7783760.72
Cash and cash equivalents at beginning of period	42931079.17	53027815.99
Cash and cash equivalents at end of period	53027815.99	45244055.27
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	0	0
ii Bank Balances	53027815.99	45244055.27
iii Scheduled co-operative banks		
iv Balances with post offices		
v Balances with other bank		

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Tendukheda Nagar Parishad

Tendukheda

Receipts and Payments

1-Apr-2024 to 31-Mar-2024

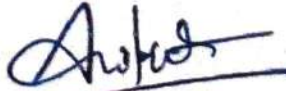
Tendukheda Nagar Parishad - (from 1-Apr-2023 to 29-Mar-2024)		Tendukheda Nagar Parishad - (from 1-Apr-2023 to 29-Mar-2024)	
Receipts		Payments	
Opening Balance		Current Liabilities	
Bank Accounts	53027815.99	Provisions	554083.00
Current Liabilities		1 - Revenue Income	10000.00
Provisions	355526.00	130 - Rental Income From Municipal Properties	10000.00
Indirect Incomes		13010-07 Fire Vahan	10000.00
1100255000 Other Water Charge	169320.00	2 - Revenue Expenditure	36532997.52
1 - Revenue Income		210 - Establishment Expenses	19511183.00
110 - Rates & Tax Revenue	5193031.00	21010 - Salaries, Wages And Bonus	16106436.00
11001 - Property Tax	1722904.00	21020 - Benefits And Allowances	3404747.00
11002 - Water Tax (incl Fee & Charges)	2357013.00	220 - Administrative Expenses	5110110.00
11006 - Education Tax	524717.00	22011 - Office Maintenance	1136140.00
11008 - Tax on Animals	26940.00	22012 - Communication Expenses	79653.00
11010 - Professional Tax	21993.00	22020 - Books & Periodicals	25625.00
11080 - Others Taxes	539468.00	22021 - Printing and Stationery	383990.00
120 - Assigned Revenues & Compensations	15117439.00	22030 - Travelling & Conveyance	1299593.00
12010 - Taxes & Duties Collected By Others	813426.00	22051 - Legal Expenses	100500.00
12020 - Compensation in Lieu Of Taxes & Duties	14304013.00	22052 - Professional and Other Fees	122164.00
130 - Rental Income From Municipal Properties	2398695.00	22090 - Advertisement And Publicity	1962445.00
13010-07 Fire Vahan	4000.00	230 - Operations & Maintenance	11443325.00
13010 - Rent From Civic Amenities	2278115.00	23010 - Power & Fuel	1604361.00
13040 - Rent From Lease of Lands	116580.00	23020 - Bulk Purchases	1006420.00
140 - Fees & User Charges	164992.00	23030 - Consumption of Stores	560252.00
14011 - Licensing Fees	43040.00	23040 - Hire Charges	273804.00
14012 - Fees for Grant of Permit	4200.00	23050 - Repairs & Maintenance Infrastructure Assets	6298796.00
14040 - Other Fees	14590.00	23051 - Repairs & Maintenance Civic Amenities	23944.00
14050 - User Charges	36200.00	23052 - Repairs & Maintenance Buildings	639539.00
14060 - Other Charges	86962.00	23053 - Repairs & Maintenance Vehicles	66179.00
150 - Sale & Hire Charges	241500.00	23054 - Repairs & Maintenance Furniture	68532.00
15011 - Sale of Forms & Publications	241500.00	23055 - Repairs & Maintenance Office Equipments	40201.00
160 - Revenue Grants, Contribution & Subsidies	4881000.00	23056 - Repairs & Maintenance Electrical Appliances	616320.00
16010 - Revenue Grants	4881000.00	23057 - Repairs & Maintenance Heritage Building	190465.00
170 - Income From Investments	32368.00	23080 - Other Operating & Maintenance Expenses	54510.00
17010 - Interest	32368.00	240 - Interest & Finance Charges	1487.28
171 - Interest Earned	1098471.00	24070 - Bank Charges	1487.28
17190 - Other Interest	1098471.00	250 - Programme Expenses	109203.00

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2 - Revenue Expenditure		20.00	25030 - Share in Programme Of Others	109203.00
240 - Interest & Finance Charges	20.00		260 - Revenue Grants, Contribution and Subsidies	245000.00
24070 - Bank Charges	20.00		26010 - Grants	245000.00
3 - Capital Receipts & Liabilities		13513035.00	285 - Other Expenses	5931.24
320 - Grants, Contribution for Specific Purposes	13363923.00		28580 - Other Expenses	5931.24
32010 - Central Government	10280498.00		290 - Transfer To Activity Funds	105858.00
32020 - State Government	3083425.00		29030 - Conservancy & Sanitary Provisions	105858.00
350 - Other Liabilities	149112.00		3 - Capital Receipts & Liabilities	3098565.00
35020 - Recoveries Payable	149112.00		320 - Grants, Contribution for Specific Purposes	846235.00
			32010 - Central Government	619971.00
			32020 - State Government	226264.00
			350 - Other Liabilities	2252330.00
			35020 - Recoveries Payable	2252330.00
			4 - Capital Expenditure & Assets	10774413.00
			410 - Fixed Assets	10326511.00
			41010 - Land	125000.00
			41020 - Buildings	1692601.00
			41025 - Heritage Building	384381.00
			41030 - Road	7436566.00
			41032 - Waterways	486938.00
			41040 - Plant & Machinery	135011.00
			41050 - Vehicles	7150.00
			41060 - Office & Other Equipments	58864.00
			412 - Capital Work-in- Progress	362400.00
			430 - Stock - In- Hand	85502.00
			Closing Balance	45244054.47
			Bank Accounts	45244054.47
Total		96213212.99	Total	96213212.99


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Significant Accounting policies and principles adopted for preparation of financial statements for the year 2023-24

1.0 Income

(a) Revenue in respect of property and other related taxes e.g. Integrated tax, sanitation including surcharge is recognized in the period in which they become due and demands are ascertained on the basis of certified information from the respective departments.

(b) In case of new or changes in assessments, it can be accrued in the month in which the demand is served.

1.2 Water supply and sewerage

(a) Revenue in respect of water tax, water supply charges, meter rent sewerage charges, disposal charges is recognized in the period which they become due and accounted for from the information provided by respective departments.

(b) Revenue in respect of connection charges for water supply is recognized on actual receipt.

(c) Revenue in respect of water tanker charges and road damage recovery charges penalties is recognized on actual basis.

1.3 Rentals fees and other sources of income

(a) Revenues in respect of rents from municipal properties are accrued based on certified information from respective departments.

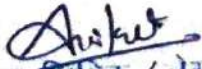
(b) Revenues in respect of renewal trade license fees are recognized on due basis. One time trade license fees is account on actual basis.

(c) Revenues in respect of profession tax on organizations/entities where levied recognized on actual receipt basis.

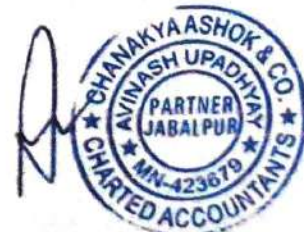
(d) Other income in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB is recognized in the period in which they become due i.e. when the bills are raised.

(e) The other incomes which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operation of the ULB are recognized on actual receipt basis.

(f) Revenue in respect of property transfer charges is recognized on actual receipt basis.


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(g) Revenue in respect of collection charges or share in collection made by ULB or by any other agency on behalf of state government is recognized on actual receipt from the state government.

(h) Revenue in respect of equipment or any other services provided to the contractors deducted from their bills is recognized as and when the deductions are made.

(i) Revenue in respect of rent and/or hire charges in respect of vehicle, road roller, J.C.B sale of waste and scrap where applicable is recognized on actual receipt.

1.5. Common accounting principles concerning income accounting

The following principles are applied uniformly on income from property and other taxes, water, supply and rentals fees and other sources of income;

(a) Interest element and penalties, if any, in demand is reckoned only on receipt.

(b) Revenue in respect of notice fee warrant fee and other fees charged the recognized when the bills for the some are raised.

(c) Refunds remission on taxes for the current year is adjusted against the income and pertain to previous year them it is treated as prior period item.

(d) Write-offs of taxes are adjusted against the provisions made and to that extent recoverable gets reduced.

(e) Demand raised with retrospective effect are treated a prior period income to the extant it pertains to earlier years.

(f) Demand raised arising out of change in self – Assessment of properties are treated as change in demand and are accounted for as income relating to previous year to the extent it pertains of the ULB.

(g) Any additional provision for demand outstanding required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income of the ULB.

(h) Refunds, remissions of all kind off income for the current year is adjusted against the income and if pertain to previous year than it is treated as period item.

(i) Write-offs of other income are adjustment against the provisions made and to the, extant recoverable is reduced.


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(j) Any subsequent collection or recovery of all kinds of receivable which were already written off is recognized as prior period income.

(k) In case collection of many income is under litigation wherever applicable no accrual entry is passed and disclosure of it is made in the notes to accounts.

(l) Any additional provision for demand outstanding (net on overall basis) required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income of the ULB.

1.6 Provision for arrears of income

The age-wise analysis of all receivable on account of taxes fees rental and charges has not been made at the year end in the financial statements due to the unavailability of age-wise information.

2.0 Assigned Revenues

All assigned revenues like compensation in lieu of octroi, state finance commission stamp duty, surcharge of immovable properties is accounted during the year on actual receipt basis. However, at year-end, if the sanction orders for release of fund were issued and fund actually remitted such amount are accrued as income for the year by debit the assigned revenue receivable.

3.0 Grants

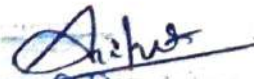
3.1 Revenue grant

(a) General purpose grants mainly from the state government are of a revenue nature e.g. maintenance of PHE water supply is recognized as income on actual receipt basis.

(b) Grants received or receivable in respect of specific revenue expenditure is recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the income and expenditure account.

3.2 Capital grant

(a) Grants received towards expenditure (these are generally from state government) are accounted on actual receipt basis. The amount is initially being credited to a capital grant head under Liabilities. Upon acquisition/construction of the asset the value of the amount so spent is debited to the liability head by corresponding credit to capital contribution from state.


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(b) Capital grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership right for the ULB is treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability stands reduced with the value of such utilization and no further treatment as a capital receipt is required.

(c) Grant in the form of non-monetary assets (such as fixed assets given at a concessional rate) are accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it is recorded at a nominal value (e.g. rupee one).

(d) Income on investment made from specific grants received in advance is recognized and credited to the specific grant, whenever accrued. Profit/loss, if any arising on disposal of investment made from the specific grant received in advance are also recognized and credited/debited to the specific grant.

4.0 Assets

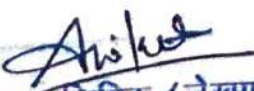
4.1 Public works

(a) The cost of fixed assets include (i) cost incurred/amount spent in acquiring or installing or constructing fixed asset. (ii) Interest of borrowings attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets, and (iii) other incidental expenses incurred up to that date of bringing the asset to use.

(b) Any additional to or improvement to the fixed asset that result in increasing the utility or capacity or useful life of the asset is capitalized and included in the cost of assets. expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than for a year, it treated as revenue expenditure in the year of incurrence.

(c) Assets in the nature of civil works and equipment/machinery requiring erection/ installation are first be accumulated under respective Capital work in progress account prescribed in the chart of accounts. Upon completion of the civil work and installation of machinery the value are transferred to the respective assets account under fixed assets. If the civil work of machinery installation as at the end of the year were under construction/erection/installation these include the direct cost on material, stores, labour and advances to suppliers for material and others. Where an asset is created with borrowed fund the interest paid/accrued as on the day of the valuation is also be added to arrive at the total value of the work-in-progress.

(d) The earnest money deposit and security deposit received if forfeited, is recognized as income when the right for claiming refund of deposit has expired.


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(e) Deposit received under deposit works treated as a liability till such time the projects for which money is received is completed. Upon completion of the projects, the cost incurred against it is reduced from the liability.

4.2 Fixed assets

Fixed assets include land including parks, buildings, road and bridges, waterworks, bore wells, laboratory equipment, sewerage and drainage public lighting luminary & electrical fittings, furniture fixtures, fittings, electrical appliances, office and other equipment's computer hardware, etc vehicles health related assets cold storage equipment medical equipment.

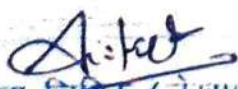
- (a) All fixed assets is carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of assets and other incidental and expenses incurred up to that month.
- (b) Any addition or improvement to the fixed asset that results in increasing the utility or useful life of the asset is capitalized and included in the cost of fixed assets.
- (c) Any fixed assets 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/-
- (d) Any assets costing less than Rs 5000(Rupee five thousands) would be expensed/ charged to income & expenditure account in the year of purchase.
- (e) An increase in net book value arising on revaluation is credited to a reserve account under the municipal fund us revaluation reserve account a decrease in net book value arising on revaluation of fixed assets is charged to income and expenditure accounts.
- (f) Depreciation is provided at straight line method at the prescribed rates.
- (g) Depreciation is provided at full rates for assets, which are purchased /constructed before October 1st of an accounting year. Depreciation is provided at half the rates for assets, which are purchased/constructed on or after October 1st of an accounting year.
- (h) Depreciation is provided at full rates for assets, which are disposed on or after October 1st of an accounting year. Depreciation is provided at half the rates for assets, which are disposed before October 1st of an accounting year.
- (i) Assets accorded in the register but not physically available is written off after a period of five years.
- (j) Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is for less then a year, is charged off as revenue expenditure.
- (k) Valuation of land is follow the following guidelines;


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- Land acquired through purchase is recorded on the basis of aggregate of purchase price paid/payable and other costs incidental to acquisition.
 - Leasehold lands acquired by the ULB are taken as a part of the municipal asset at a total value payable as lease charge over the entire lease period and amortized equally over the lease period.
 - Lands that are acquired free of cost from the government or provided by individuals or institutions under endowment for specific purpose are priced at rupee one. Where the ownership of the land has not been transferred in favor of the ULB, but the land is in the permissive possession of the ULB, such lands are included in the register of land with rupee one as its value. However there should be a clear mention in the register that in case the government takes back the land at any point of time in future, reversal of entry is made in the register of lands. Cost of developing such vested lands, if any, should be booked under the subhead land.
 - Cost of land improvement such as leveling, filling or any other development activity is capitalized as a part of the cost of land.
- (l) All lands that are under encroachment and belonging to the ULB and where it is not possible to have the land evacuated, the council decides about the percentage of provision to be made on the cost of land. If the encroachment is for more than two years, provision equal to ninety percent (90%) of the carrying amount would be made.
- (m) Park and playground should be capitalized under two categories; (i) Land pertaining to park and playgrounds including the cost of development of land that should be booked under land and (ii) other amenities to park and playground that should be capitalized under the sub-head park and playgrounds.
- (n) However, any building/structures/ plant and machinery etc. constructed/ installed in the park and playground and used for other purpose should not be booked under the subhead park and playground. The same should be booked under the appropriate head/sub-head of assets.
- (o) Revaluation of assets is recommended only on an exceptional case. If and when revaluation of assets is carried out the value assigned upon revaluation of a class of assets shall not result in the net net book value of that class. Revaluation reserve is reduced by transfer of equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.
- (p) Statues and heritage assets-statues and valuable work of art are valued at the original cost and no depreciation is charged thereon. In case, however, the original cost is not available or the items have been gifted to the ULB by some other person/authorities, the value should be taken at rupee one. Heritage buildings declared through gazette notification should be booked under this head and should be valued at book value/ cost


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of the material date. No depreciation should be charged on such buildings. However, in case of capital improvements after the buildings in charged. In case, however the book value/ cost of the material date is not available or the items have been gifted to the ULB by some other person/authorities, the value should be taken at rupee one. Material date in this case would be the date of gazette notification.

- (q) Intangible assets include computer software, which is valued at cost plus cost of staff time and consultants costs incurred, in implementing the software, if any. It is capitalized, only when the intangible asset is developed and which can be used by ULB over a period of time to derive economic benefits from it. If it is not so, the entire amount is charged to revenue, in the year in which it is incurred. The intangible assets acquired are depreciated over a period of five years life, whichever is earlier.
- (r) Where ULB has taken a loan or other borrowing for the construction of an asset or a group of assets, then the interest would be capitalized to that particular asset or the group of assets. If a particular loan cannot be identified for a specific asset, then capitalization would be made at weighted average rate. The weighted average rate is applicable after taking into consideration the period of completion of building of assets and the amount invested in relation thereto.
- (s) Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

5.0 stores

- (a) Expenditure in respect of material, equipment, etc. procured is recognized on accrual basis, i.e. on admission of bill by the ULB in relation to materials, equipment, etc., delivered. The cost of inventories shall include the purchase price including the expenditure incurred to bring the inventories to its present location and condition i.e. freight inward duties and taxes, etc.
- (b) Accounting of goods received and accepted where bills are received after the balance sheet date is accounted based on the value as stated in the invoice. However where the bills are not received up to the cut off date the value used are as stated in the purchase order.
- (c) The stock as at the close of the year is valued at cost following the popularly known valuation method- FIFO first in the first out
- (d) Value of store material disposed off/sold is recognized on actual receipt basis. Inventories of consumable supplies such as stationery fuel is treated as expenditure and charged to revenue at the time of purchase.


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6.0 Other Expenditure

6.1 Employees related transactions

- (a) Expenses on salaries and other allowances are recognized as and when they are due for payment (i.e. at the month end)
- (b) Statutory deductions from salaries those for income tax profession tax provident fund contribution, etc, is recognized as liability in the same period in which the corresponding salary is recognized as expense
- (c) Gratuity is calculated upon retirement of the employee and is due then.
- (d) Leave encashment are recognized on actual payment basis.
- (e) Pension is recognized on actual payment basis where actuarial valuation is not adopted.
- (f) Interest receivable on loan given to employees is recognized as revenue at the end of the period in which these have accrued.
- (g) In respect on loans to employees penal interest leviable on default in repayment of principal or payment towards interest is recognized on accrual basis.
- (h) Bonus ex-gratia overtime allowance other allowances and reimbursements to the principal or payment towards interest is recognized on accrual basis.
- (i) Separate funds may be formed for meeting the pension and other retirement benefits including gratuity and leave encashment. State government is deciding on this and defines the modus operandi.
- (j) Contribution due toward pension and other retirement benefit funds is recognized as an expense and a liability. State government is defining the rate of contribution. One basis for such rate could be at the rate generally prescribed for state government employees on deputation.
- (k) Actuarial valuation for liability of pension may be considered by the ULBs. In that case they are guided by the applicable state laws.
- (l) Where applicable formation of trusts is considered for management of provident funds. In that case it is the responsibility of the ULB to form the trust and meet the shortfall on the fund if any. Provident funds money is invested as per the guidelines applicable to any employee provident funds. Employer's contribution to contributory provident fund is recognized on due basis.


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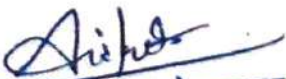


6.2 Other revenue expenditures

- (a) Other revenue expenditure is treated as expenditures in the period in which they are incurred.
- (b) Provisions are made at the year-end for all bills received up to a cut off date (30th April of next financial year)
- (c) Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period is treated as expenditure for the period is treated as expenditure for the period in which its benefit arises and/or services are received.
- (d) The expenditure for the current period shall include the proportionate value of the benefit and/or services arising in the current period even if the payment therefore has been made in the previous period.

7.0 Investment

- (a) Investment is recognized at cost of investment. The cost of investment shall include cost incurred in acquiring investment and other incidental expenses incurred for its acquisition e.g. brokerage.
- (b) All long-term investment are carried/stated in the books of accounts at their cost.
- (c) Short-term investment are carried at their cost or market value (if quoted) whichever is lower.
- (d) Interest on investment is recognized as and when due. At period-ends, interest is accrued proportionately.
- (e) Dividend on investment is recognized on actual receipt.
- (f) Profit/loss, if any, arising on disposal of investment (net of selling expense such as commission, brokerage, etc) from the municipal fund is recognized in the year when such disposal takes place.
- (g) Income on investment made from special fund and grants under specific scheme is recognized and credited to special fund and grants under specific scheme respectively, whenever accrued. Profit/loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc) made from the special fund and grants under specific scheme is recognized and credited/debited to special fund account and grant under specific scheme account respectively.


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8.0 Special funds

(a) Special funds is treated as a liability on their creation.

(b) Income on investment made from special funds is recognized and credited to special fund. Whenever accrued. Profit/loss, if any, arising on disposal of investment made from the special fund is recognized and credited/debited to special fund account.

(c) Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a special fund has been created, is charged to that special fund.

On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a special fund, the amount equivalent to the cost of such fixed asset is transferred from the respective special fund to the grant against asset account. Amount proportionate to depreciation of the asset is credited to the income and expenditure account every year depreciation on asset on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charge to the income and expenditure statement in the same proportion as the depreciation charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

9.0 Lease and hire purchase

9.1 leases can be of two types-finance lease and operating lease. In a finance lease, the lessor transfers substantially all the risks and rewards incident to ownership of an asset. An operating lease is a lease other than a finance lease.

9.2 When an ULB (as a lessee) have obtained an asset on lease, effecting the lease agreement as a finance lease then it have assumed all the risks and rewards incident to ownership.

(a) In case of finance leases, the ULB would recognize the lease both as an asset both as an asset and a liability.

(b) The lease item would be recognized as an asset at the cost value of the lease as per agreement or at any value as agreed between the lessor and the lessee.

(c) The principal amount payable on the lease equivalent to the asset value only would be shown as a liability.

(d) Amount of lease payment would be apportioned between the finance charge and the principal repayment.


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(e) The principal repayment would reduce the lease liability and the finance charges would be considered as an expense.

(f) The lease asset would be subject to normal depreciation like that considered for other asset in the same category when they are not leased.

9.3 When an ULB (as a lessor) have granted an asset on lease, effecting the lease agreement as a finance lease, then it have relinquished all the risks and rewards incident to ownership.

(a) The ULB as a lessor would consider the lease in the balance sheet as receivable at the agreed value and recognize the transaction of relinquishing the rights as a disposal of asset, to held or as a sale of properties.

(b) Of the lease payment received the ULB should recognize the finance income on a systematic and rational basis and recognize the same as an income for the year.

(c) No depreciation can be provided by the ULB (as a lessor) such risks are still with the lessor.

9.4 When an ULB (as a lessor) have obtained an asset on lease, effecting the lease agreement as an operating lease, then I have not assumed all the risks and reward incident to ownership as all such risks are still with the lessor.

(a) All lease payment should be recognized as an expense.

(b) No distinction between principal repayment and finance charges to be made.

(c) No depreciation to be provided on assets held under operating leases.

9.5 When an ULB (as a lessor) have granted an asset on lease, effecting the lease agreement as an operating lease than it have not relinquished all the risks and rewards incident to ownership.

(a) All leases assets under an operating lease would be recognized as an asset, still owned by the ULB under the group fixed assets, but need to be separately disclosed.

(b) Lease income should be recognized in the statement of income & expenditure on accrual basis.

(c) Depreciation to be provided on the leased assets in the same manner as provided for any asset of that class under direct control of the ULB.

9.6 Hire purchase in the books of ULB (when a buyer)

(a) The purchase price is capitalized as the cost of fixed assets.


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(b) Hire purchase (HP) installments are apportioned between the finance charge and the reduction of the principal outstanding. The finance charge is allocated so as to produce a constant periodic rate of interest on the remaining balance of the liability.

(c) The total amount of interest portion out of the 'HP PAYABLE' is accounted by debiting to a control account under current assets the principal repayment would reduce the lease liability and the finance charges would be considered as expense.

(d) The leased asset would be subject to normal depreciation like that considered for other assets in the same category, when they are not leased.

9.7 Hire purchase in the books of the ULB (when a seller)

(a) The sale price (including the interest portion) is accounted as receivable from HP agreement;

(b) HP installments is apportioned between the interest income and the reduction of the principal amount receivable (the finance income to be allocated so as to produce a constant periodic rate of interest on the remaining balance of the receivable);

The total amount of interest portion out of the HP receivable is accounted by crediting to a control account under current assets. These amounts are adjusted while accounting for finance charge.


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Notes on account

1. Reserves:

Amount of assets under building, roads, bridges, sewerage and drainage, public lighting, plant and machinery, vehicle, office and other equipment, furniture and parks and playgrounds etc. which were identified to have been built from grant funds, from the government has been transferred to respective fund on acquisition/ construction of new fixed assets out of grant and contribution for specific purpose.

2. Grants for specific purpose:

Capital grants received as a nodal agency or as implementing agency for an intended purpose, which does not result in creation of assets with ownership rights has been treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extend of liability is reduced with the value of such utilization. Income on investments made from Specific grants received in advance has been recognized and credited to the specific grant, whenever accrued. Profit/loss if any arising on disposal of investment made from the specific grant received in advance is recognized and credited/debited to the specific grant.

3. Loan

No loan was outstanding at the beginning of the year. Further no loan has been received during the year as informed to us by the council.

4. Fixed assets:

- (a) Fixed assets include land: parks, buildings, roads and bridge, waterworks, bore wells, laboratory equipment, sewerage and drainage public lighting, luminary & electrical fittings, furniture fixtures fittings electrical appliance office and other equipment computer hardware etc. vehicles, health related assets; cold storage equipment medical equipment etc.
- (b) Categorization and grouping of fixed assets has been done as provided in the MPMAM.
- (c) Additions have been worked out on the basis final bill raised by the contractor on the completion of the asset.
- (d) Fixed assets are considered at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing fixed assets. Interest on borrowings directly attributable to acquisition or construction of qualifying fixed asset up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that month.
- (e) Any fixed assets which has been accounted for at nominal value of rupee1/-.


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(f) All assets costing less than Rs 5,000.00 (rupee five thousands) purchased/acquired up to 31.03.2024 have not been considered for capitalized it has been expensed/charged in the year of purchase.

(g) Assets which have been completed during the year, have been transferred from WIP to fixed assets on the basis of details made available by the TENDUKHEDA MUNICIPAL COUNCIL.

5. Depreciation

(a) Depreciation is provided at straight line method at the rates prescribed in MPMAM.

(b) Depreciation is provided at full rates for assets, which are purchased/constructed before 1st October and the half the rates which are purchased/constructed on or after 1st October of the accounting year.

(c) Depreciation on assets created out of the government grant has been received has been calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion charged on such assets. Since the detail of assets created out of the government grant for earlier year is not available amount for assets created during the current year has only been charged to income and expenditure statement.

6. Capital work in progress:

Assets in the nature of civil works and equipment/machinery requiring erection/installation are accounted for as capital work-in-progress. Upon completion of the civil works and installation of machinery the value is transferred to the respective asset amount under fixed assets. The value of work-in-progress includes the direct cost on material, labour, stores, and advances to suppliers for material and other. Where an asset is created with borrowed funds the interest paid /accrued as on the day of CWIP has been provided by the TENDUKHEDA MUNICIPAL COUNCIL. Further detail of WIP have been worked on the basis of details provided by the TENDUKHEDA MUNICIPAL COUNCIL.

7. Investment:

Investment-general fund: as per the information and details provided by the local body it is observed that any kind of investments were not made during the year by the municipal council hence the investment value is considered as nil. Further it was informed to us that there was no opening balance lying in the books of municipal council.

8. Current assets:

8.1 Inventories: No details of inventory have been provided to us the municipal council for the financial year.


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8.2 Sundry debtors:

- (a) The of property tax water tax and other receivable as on 31.03.2024 has been taken on the details provided by the sections. In absence of proper and authentic verification of previous period arrears of property tax and other related receivables, the figures are subjects to reconciliation and confirmation. In the absence of age wise details, no provision for debts has been made.
- (b) Balances of advance, recoverable etc. are subject to confirmation/reconciliation and adjustments if any.

8.3 Bank balance

Bank account mentioned in the TENDUKHEDA MUNICIPAL COUCIL cash book have been reconciled. Bank balance has been worked out on the basis of bank statement and cash book provided.

8.4 (a) Advance to staff:

Advance not adjusted till 31.03.2024 has been taken as current asset. However, these are subject to reconciliation and confirmation by the employee concerned.

(b) Advance to suppliers & contractors:

Advance paid to supplier and contractors against work have been taken as current asset. These advances are subjected to reconciliation and confirmation.

9. Current liabilities:

(a) Deposit received

Amount security deposit from contractors: Security deposit from contractors is deduction made from the bill approved against the running work order files of works department. No interest has been credited on the security deposit, since the amount has not been kept in separate bank account. The amount is subject to reconciliation and confirmation.

Earnest money deposits: Earnest money deposit if from contractors and bazaar bethaki . No interest has been credited on the money deposit since the amount has been kept in separate bank account. the amount is subject to reconciliation and confirmation.

Performance guarantee from contractors: Performance guarantee deposit from contractors is deduction made from the bill approved against the running work order files of woks department. No interest has been credited on the guarantee deposit, since the amount has not been kept in separate bank account. The amount is subject to reconciliation and confirmation.

Work deposit: There are no work deposit outstanding as on 31.03.2024

(b) Other liabilities


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This has been worked out based on the lists of amount admitted during 2023-24 but paid after 31.03.2024. it includes deduction of TDS, royalty, VAT, sub tax, professional and income tax deducted as source from salary etc.,.

10. Contingent liabilities

The liability of different legal matters (pending in district, high court and supreme court on account of unsettled claims) and guarantees issued by government on behalf of corporation has not been provided as the same is not readily ascertainable.




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FINANCIAL STATEMENTS
OF
TENDUKHEDA NAGAR PARISHAD
NARSINGHPUR

As On 31.03.2024

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BY CHANAKYA ASHOK & CO

Chartered Accountants

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