



RAMA K GUPTA & CO.
Chartered Accountants

STATUTORY AUDIT REPORT

UJJAIN MUNICIPAL CORPORATION

FINANCIAL YEAR:- 2020-21

“JAI MATA DI”

RAMA K GUPTA & CO.

Chartered Accountants



(Formally known as Lulla Gupta & Co.)

Office: 70, Gadri Square, Above Goyal

Electronic Ujjain (M.P.)

Mobile: 09977350199,

e-mail: ankuraca.2008@gmail.com

INDEPENDENT AUDITOR'S OPINION

**To,
The Municipal Commissioner,
Ujjain Municipal Corporation,
Ujjain**

REPORT ON THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying consolidated financial statements of **UJJAIN MUNICIPAL CORPORATION, UJJAIN**, which comprise the balance sheet as at March 31, 2021, and the Statement of Income & Expenditure and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Corporation as at March 31, 2021, its Income & Expenditure and cash flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the standards on auditing specified under double entry system of accounting under MPMAM. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Corporation in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON

The authorities of the corporation is responsible for the preparation of the other information. The other information comprises the information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The authorities of the corporation are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Corporation in accordance with the accounting principles generally accepted by the Corporation. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Corporation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely

rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report the following observations and discrepancies which we are giving in **“ANNEXED REPORT”** to be read every time with this Statutory Audit Report. Subject to above: we report that:

- a) Under the Schedule B-6: Unsecured Loan: It has been observed that the standing of the loan is same from past years and no repayment was made during the year. It has been explained to us by the management that Loan named “Amlavdiya for Pipeline” amounting to Rs. 22,98,88,637.17 is not payable as per the Office orders. The same is not adjusted in books due to lack of any written letter. It is recommended to sought the same at the earliest.
- b) Fixed Deposits in various banks as per the accounting data is not as per the list provided to us as on 31.03.2021. It is explained to us that amount of FD is same however switching of bank is done time to time. Therefore it is recommended to reconcile the same at the earliest.
- c) Earmarked fund created by way of Fixed Deposits under the head of Assets need to be reconcile from Earmarked Liabilities.
- d) Advances to Workers and Nigam Employees is not settled from Long time. It is advisable to settle the same into financial accounts at the earliest.
- e) We further report that –

We have obtained all the information and explanations knowledge and belief were necessary for the purposes of our audit.

In our opinion, proper books of account as required by law have been kept by the corporation so far as it appears from our examination;

- (a) The Balance Sheet, the Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account
- (b) The audit has been undertaken according to the details provided and explanations given on all the financial and non financial matters and the detailed point during audit has been pointed in annexed report.

(c) In our opinion and to the best of our information and according to the explanations given to us:

i. The Corporation has disclosed the impact of pending litigations on its financial position in its financial statements.

ii. The Corporation has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts.

Date: 15/02/2022

Place: **Ujjain**

For RAMA K GUPTA & CO.
Chartered Accountants



CA ANKUR GUPTA
(Partner)
M. N. 429684
UDIN: 22429684AFXPZE6165

REPORT ON THE INTERNAL FINANCIAL CONTROLS

We have audited the internal financial controls over financial reporting of UJJAIN MUNICIPAL CORPORATION, UJJAIN as of 31 March 2021 in conjunction with our audit of the financial statements of the Corporation for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Corporation's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Corporation considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Corporation's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required. Though reliance has been placed on the **M/s S R A M & Co.**, Chartered Accountants who has drawn books of accounts, Income & Expenditure and Balance Sheet of the Corporation for the audited year.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Corporation's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of

internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Corporation's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A Corporation's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Corporation's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Corporation are being made only in accordance with authorizations of management and directors of the Corporation; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion and reliance placed on the **M/s S R A M & Co.**, Chartered Accountants who has drawn books of accounts, Income & Expenditure and Balance Sheet of the Corporation for the audited year, the Corporation has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Corporation considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Date:15/02/2022

Place: **Ujjain**

For RAMA K GUPTA & CO.
Chartered Accountants



CA ANKUR GUPTA
(Partner)
M. N. 429684
UDIN:22429684AFXPZE6165

AUDIT REPORT:

1. We have audited the Accounts working together with Income and Expenditure of **Ujjain Municipal Corporation** for the financial Year 2020-21. Our responsibility is to express an opinion on financial statements based on our audit findings.
2. This audit report contains the comments and audit observation on financial transactions with regards to compliance with the Laws, Rules and Regulations (Propriety and Regularity Audit) and efficiency-cum-performance.
3. We have conducted our audit in accordance with the Auditing Standards generally accepted in India. These standards require that we plan and perform audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements.
4. Based on our audit we report that:

A. AUDIT OF REVENUE:

1. BUDGET

The budget of Ujjain Municipal Corporation for the FY 2020-21 was recommended by mayor in council.

2. COMPARATIVE STATUS OF ACTUAL INCOME & EXPENDITURE WITH BUDGETED

Particular	Budgeted (Rs. In Lacs)	Actual (Rs. In Lacs)
Income	1,13,575.18	31,426.35
Expenditure	1,13,534.92	29,160.12

As per Section 97 of Madhya Pradesh Municipal Corporation Act 1956, the Municipal Commissioner should prepare and put the forthcoming budget before mayor in council till 30th November or earlier.

Mayor in Council consider the same and submit it before Municipal Corporation on or before 15 January. Thereafter as per Section 98 the Municipal Corporation adopts the budget after necessary changes till 31st March,

Therefore as per our observations the past budget was accepted by Mayor in Council after due date by non compliance of section 97 & 98 of Municipal Corporation Act.

3. CREATION AND MAINTAINANCE OF CONSOLIDATED FUNDS

As per section 97(1)(a)(3) of Madhya Pradesh Municipal Corporation Act 1956, 5% of Recurring Net Profit should be transferred to Consolidated Funds. But the required amount of 5% of recurring net profit was not transferred to such fund and thus non compliance of Budget Provisions.

As per the provisions of the Act the Corporation need to maintain the proper books for transfer of 5% of recurring profit to consolidated fund, but no such book either maintained or presented.

4. THE EXPECTED RECOVERY OF WATER TAX DUES OF RS. 776.79 lakhs

As per Data and information provided to us, within the range of Nagar Palika Nigam, the Nigam has allotted many Water connections to Residential, Commercial & Industrial organizational consumers. On whom total amount of Rs. **776.79 Lakhs** is receivable. The detail of same is enclosed in **“ANNEXURE I”** through which the following summarized data is revealed.

% recovery of Past Dues	7.30%
% recovery of current dues of FY 2020-21	46.25%

Through the available MIS Report it is clearly revealed that the Water Tax has been recovered very less as compared to the other taxes. For the purpose of proper water supply in the Local Limits of Corporation many Tube wells, Reservoirs and Narmada Water Supply has been organized. On this amount expensed was much more and the amount recovered against Water Tax is very less. Municipality Administrator should have special attention towards same.

5. THE EXPECTED RECOVERY OF PROPERTY TAX AND OTHER RELATED TAX DUES OF RS. 23,56,14,089.91

Under the provisions of Nagar Palika Act, 1956, within the local limits of Nagar Palika Nigam the Property Tax on Land, Building and establishments is excessively due after due constructions. These dues include the House Owners, Commercial establishments, Government and semi government organizations. This is clear that the non recovery of taxes involves the negligence of corporation and due to non recovery of these taxes the corporation is suffering with heavy loss of revenues.

Despite of million amount of recovery of property tax dues, the concerned departments and employees is not having any efforts to recover the dues. Consequently the outstanding amount of Property Tax is continuously increasing. Special attention of Corporation is expected on the matter.

The MIS Report of property Tax Dues and Recovery is enclosed in **"ANNEXURE II"** through which the following summarized data is revealed.

% recovery of Past Dues	13.77%
% recovery of current dues of FY 2020-21	50.37%

6. THE RECOVERY FROM RENT

The shops and properties of Nagar Palika Nigam has been let-out through auctions. But there is some amount of rent which remains due at the closing of the Year amounting to Rs. 4,63,636.

7. LOSS ON VACANT SHOP ON WHICH AUCTION NOT HELD

The Corporation Peer is having vacant shops at different locations, on which the previous audit reports were having continuous objection.

According to information provided total 80 shops are vacant, on which no auction held in relevant year. Due to which the corporation is suffering loss of rent on vacant shop together with loss of premium amount. The detail loss of rent on vacant shops is as under:

Area	Vacant Shop No.	Total Vacant Shops	Amount
Late Rajmata Vijayraje Sindhiya Shopping Complex	1 st Floor- 01, 02, 03, 07 2 nd Floor- 01, 02, 03, 04, 05, 06, 07, 08	12	1,71,27,400
Mirchinala Shopping Complex	Basement- 07, 08 1 st Floor- 01, 02, 03, 04, 05, 06, 07 2 nd Floor- 07, 08	9	1,00,88,500

8. RECEIPTS (Other Observations)

While auditing the revenue part all the receipts are checked applying Sample Test Check. It is found that all the collection is deposited into bank accounts on same day. If any collection is made on later day the same is deposited within 2 days from the day it is collected.

AUDIT OF EXPENDITURE:

1. Our Responsibility is to give opinion on expenditure under all the schemes.
2. We have checked the vouchers and found all the expenditures fully supported & checked by residential auditor which is found satisfactory except-

VOUCHER NO.	DATE	PARTY NAME	OBSERVATION	AMOUNT
202	25-05-2021	Sharda Civil	UTR No./Cheque No./Date Not Found	359753
203	25-05-2021	Vinayak Construction	UTR No./Cheque No./Date Not Found	115509
231	28-05-2021	LIC	Supporting documents & credit voucher not found	969630
260/262/263	30-05-2021	MPEB	Copy of Electricity Bill not found	12029199
152	16-05-2021	Pravah Petroleum	UTR No./Cheque No./Date Not Found	4121699
155	16-05-2021	Global Waste Management	UTR No./Cheque No./Date and Supporting Documents Not Found	9818955
241	12-06-2021	LIC	In supporting only, hand written note by lekha pal	1013683

3. As per our observations and explanation given by the management the BRS of all the bank accounts are prepared. The expenditures for a particular scheme was limited to the funds allotments i.e., the respective payments were made according to sanctioned limits and accepted amounts except the TDS Penalties and interests. As these were due to negligence of the department. The detail of such penalties and interest is provided in below section of TDS Observations.

4. The expenditures are in accordance with the guidelines, directives, acts and rules issued by the Government of India / State Government.
5. All the expenditures are supported by financial and administrative sanctions accorded by competent authority and are under the limit of administrative and financial limits of the sanctioning authority.

6. GST and TDS On Expenditure:

- i) GST TDS Cash Ledger Balance As on 29-10-2021 is **Rs.1,24,79,043**. This Balance Belongs to the Supplier who is not registered under GST Act.
- ii) Income Tax TDS Outstanding Demand as on 29-10-2021 is **Rs. 51,23,189**.

C. AUDIT OF BOOK KEEPING:-

1. Our Responsibility is to check whether the books of accounts and stores been properly prepared as well as maintained.
2. We have checked the Advance Register. While auditing advance register there were some advances that have not been settled / adjusted on time. The detail of advances has been accounted in below section of Audit of Advances.
3. As per our observations and explanation given by the management the bank balance is arrived at after reconciliation with respective bank statements. Some of the bank balance are subject to confirmation and adjustments arising due to reconciliation. Also due to various reasons, as explained from time to time some entries in reconciliations could not be matched and may be outstanding on both sides in different groups.

D.AUDIT OF FDRs:-

1. In audit of FDRs our responsibility is to check whether Deposits are timely and properly been made and all the interest and terms are been followed for higher revenue and lower risk purpose.
2. There are 41 FDs' made during the period the detail of same is as per **Annexure IV**.
3. The proper procedure / tender for making in investment in FDs were not proper as a comparative interest rate from different banks was also not called up by concerned person. We have not found any reason to believe in what context these FDs are created in above respective banks. Also, the management need to refer the repayment schedule of loan. So that loss of revenue can be overcome.
4. The Interest actually received have been verified from the cash book and found to be correct. However it has been observed FDR interest is not taken up into accounts on accrual basis. The same is record at maturity.
5. It is observed that FD balance in Financial Statement doesn't match with that of FD statement received from the management. This is due to data entry operator didn't updated any change in FDR if made otherwise from Bank to bank.

E. AUDIT OF TENDERS OTHER TENDERS

The Internal Committee is formed for awarding the tenders. The internal control for the same is good and is in proper way. Also all the tender fees is timely collected with Performance Guarantee fees or Bank Guarantee. It has also been observed that on late completion of work in some tenders which are checked by us, penalty is also levied and a deduction is made from the Bill amount.

F. LOANS & GRANTS:-

The repayment of loan is done on timely basis as well as there is no delay or penal costs occurred on loan repayments.

The Grants are received by the UMC on different intervals. According to concerned person the corporation does not receive any detailed letters relating to some grant utilization, due to which they are unable to provide the detail of utilization of such grant and therefore could not forward the same for auditing. Thus no conclusion / comment can be drawn on same. However, management submits Utilization Certificate to UADD at proper timing.

AUDIT OF ADVANCES:-

1. ADVANCES NOT SETTLED / ADJUSTED

Date	Purpose	Responsible Person	Amount (In Rs.)
27-05-1997	For Battery	M/s. Praful brothers	47404
04-06-2014	Due tax of City Bus	U.C.T.C.L.	397520
17-01-2014	Kho Kho Pratiyogita	Damodar Bairagi	12580
30-12-2015	For Welcome	Mukesh Raikwar	39608
24-01-2018	26 th January arrangement	Kailash Pagariya	50000
30-08-2017	Vehical Repairing	Mo. Asgar	98034
01-10-2018	Awara pashu	Purushottam dube	128430
12-03-2018	Vidhan Sabha Vehical repairing	Umesh Singh bais	52070
25-01-2019	Training Work	Avinash Thakur	10000

	Misc. Work	Rvindra Vipat	285684
28-03-2008	Cold Damar	Narendra Deshmukh	738786
03-05-2007	Cold Damar	Narendra Deshmukh	463717
17-08-2007	Cold Damar	Narendra Deshmukh	99750
26-07-2007	Cold Damar	Narendra Deshmukh	750000
06-11-2008	Cement	Narendra Deshmukh	25000
06-11-2008	Vidhan Sabha Work	Narendra Deshmukh	25000
06-11-2008	Vidhan Sabha Work	Narendra Deshmukh	25000
19-11-2008	Vidhan Sabha Work	Narendra Deshmukh	10000
15-01-2009	Note Book & Clender	Narendra Deshmukh	30400
09-03-2009	Damar	Narendra Deshmukh	750000
04-05-2009	Lok Sabha	Narendra Deshmukh	25000
04-05-2009	Lok Sabha	Narendra Deshmukh	23600
04-05-2009	Lok Sabha	Narendra Deshmukh	25000
04-05-2009	Lok Sabha	Narendra Deshmukh	25000
27-01-2010	Repairing of Road roller	Narendra Deshmukh	20000
04-02-2010	Relieve Awara Pashu	Narendra Deshmukh	25000
03-05-2011	Damar	Narendra Deshmukh	800000
31-03-2008	Balance of Advances	Narendra Deshmukh	50680
09-04-2013	Rajeev awas Yojna	Chandrakant Shukla	70000
10-03-2016	Nagar Nigam	Chandrakant Shukla	30000
02-02-2019	Basket Ball	Chandrakant Shukla	60000
06-01-2011	Damar	Chandrashekhar Triwedi	786928
17-05-2006	Cement	Chandrashekhar Triwedi	10000
26-09-2006	Damar	Chandrashekhar Triwedi	110935
07-10-2006	Medicines	Chandrashekhar Triwedi	65310
02-11-2006	Damar	Chandrashekhar Triwedi	250000
22-08-2006	Damar	Chandrashekhar Triwedi	234400
29-09-2007	Vividh Work	Dilip Nodhane	25000
29-09-2007	Vividh Work	Dilip Nodhane	20000
25-02-2008	Vividh Work	Dilip Nodhane	3000

02-01-2009	Jal Praday	Dilip Nodhane	25000
22-11-2010	Nalkup Khanan	Dilip Nodhane	91000
07-01-2016	Badminton Competetion	Gopal Boyat	63000
29-12-2016	Kho-kho Competetion	Gopal Boyat	50000
30-12-2016	Badminton Competetion	Gopal Boyat	75000
02-02-2019	Kho-kho Competetion	Gopal Boyat	38000
04-01-2016	Chess Competetion	Jayant Kumar Sen	60000
04-01-2016	Chess Competetion	Jayant Kumar Sen	100000
02-01-2016	Cycle Pola	Manoj Rajwani	79000
18-12-2017	Kabaddi	Manoj Rajwani	270000
03-01-2013	Atal Khel Mela	Rajesh Chouhan	12500
13-06-2018	Shramik Sale	Rajesh Chouhan	20000
04-04-2016	Sihasth	Dheeraj Shrivastav	200000
29-12-2016	Cricket	Dheeraj Shrivastav	50000
30-12-2016	Surya Namaskar	Kamlesh Chawre	30000
15-01-2019	Surya Namaskar	Kamlesh Chawre	20000
15-03-2017	Narmada Yatra	Dharmesh soni	100000
18-01-2018	Vehicle Repairing	Dharmesh soni	20000
4-11-2018	Vehicle Insurance	Dharmesh soni	100000
20-08-2019	Vehicle Repairing	Dharmesh soni	98170
23-10-2019	Vehicle	Umesh singh	25000
12-02-2020	Nyayalay karya	Yogeshwar Dyal saxena	15000
23-01-2020	Saskiye	Sankarlal jathi	60000
02-06-2020	Kapila gosala hetu	Sanjay Kulshreshth	50000
28-08-2020	Puamp injan	Neeraj Fatroad	5000
22-09-2020	For departmental work	Mahendra singh sidhu	1000
29-10-2020	Chatrichoke	Delip nodhane	120060
18-12-2020	Nyayalay karya	Shyam soni	3000
21-01-2021	Nyayalay karya	Yogeshwar dayal saxena	10000
15-03-2021	Firefighter	Prakashchandra jain	30000

09-03-2021	C N G gas	Vijay goyal	25000
16-02-2021	Damfar	Umesh singh	77313
12-01-2021	Dak	Laxmi ranwat	10000
20-08-2020	Sulabh sochaly	Sulabh international	840000
Advance for Simhastha 2016			184361625
TOTAL			19,38,33,504

2. Advances which adjusted after three month -

Date	Department	Responsible Person	Amount
11-08-2016	Departmental Work	Ravi Praksh badgoti	30000
22-02-2018	Zone Related Work	Umashankar Mishra	100000
15-06-2018	Vehicle Insurance	Vijay Goyal	750000
08-01-2019	Kapila goshala	Mukesh bhati	25000
15-01-2019	Badminton Competition	Sandeep Mamuliya	56000
17-01-2019	Badminton Competition	Aditya Sharma	45000
11-08-2016	Dongal Purchase	Ramkumar Sarwan	20000
22-02-2018	Zone related Work	Ramkumar Sarwan	100000
19-06-2019	Departmental work	Ajay singh rajput	25000
05-07-2019	Nursery purchase	Vidhurani kourav	300000
27-08-2019	Daak tar Arrangement	Mahendra Singh Siddhu	1000
29-04-2019	Lok sabha Election	Ashok Raghuvanshi	50000
29-04-2019	Lok sabha Election	Kamlesh kajoriya	50000
29-04-2019	Lok sabha Election	R.K. Gothwal	50000
29-04-2019	Lok sabha Election	Ravindra Harne	50000
29-04-2019	Lok sabha Election	Santosh Dahima	50000
16-07-2019	Vehicle Repairing	Mo. Sabir	25000
17-07-2019	Hanumantiya Village	Naresh Kuval	200000
25-09-2019	Daak tar Arrangement	Laxmibai Ranavat	10000
24-09-2019	Vehicle Insurance	Vijay Goyal	385000
10-07-2019	Vehicle Repairing	Anandilal Parmar	100000
23-10-2019	Medicine Purchase	Nemichand Chavda	15000
25-10-2019	Medicine Purchase	Julfikar Ali	25000
25-10-2019	Diwali Puja	Nitin Musle	15000
31-08-2019	Ganesh Festival	Kailash Narvariya	200000
06-07-2019	Departmental work	Rajendra Kalosiya	25000
06-07-2019	Departmental work	Rajendra Kalosiya	25000
24-06-2020	Nursery Purchase	Vidhurani Kaurav	600000
TOTAL			3327000

CONCLUSION:

On auditing we came to conclusion that the internal Management Controls have been made and followed up by the corporation, however there is lack in application of those controls. The management should ensure that the Controls that been made being applied by each zone and sub zone / division.

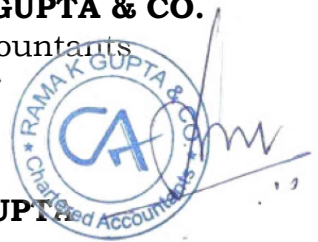
Date: 15/02/2022

Place: **Ujjain**

For and on behalf of

For RAMA K GUPTA & CO.

Chartered Accountants



CA ANKUR GUPTA

(Partner)

M. N. 429684

UDIN: 22429684AFXPZE6165

Abstract sheet to be attached with the report

Name:- Ujjain Municipal Corporation

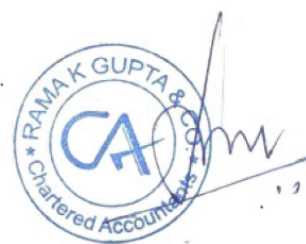
Name of Auditors:- Rama K Gupta & Co.

(Rs. in Crores)

S. No	Parameters	Description			Observations in brief	Suggestions
		2019-20	2020-21	% of growth		
1.	AUDIT OF REVENUE					
	Revenue Collection					
	Property Tax	23.38	30.88	32.08%	A growth is found in collection of Revenue taxes.	A discount or relaxation scheme should be introduced time to time. So that more collection can be seen in future.
	Water Tax	5.88	6.00	2.04%%		
	Nagariya Vikas Upkar	3.52	3.80	7.95%		
	Education Tax	0.29	0.25	-13.79%		
	Other Taxes	1.94	1.75	-9.79%		
	Sub Total	35.1	42.68	21.60%		
	Non Revenue Collection					
	Garbage charge	3.93	3.86	-1.78%		
	Rental Income from Municipal Properties	2.60	2.00	-23.07%		
	Sub Total	6.53	5.86	-10.26%		
	Grand Total	41.63	48.54	10.12%		
2.	Audit of Expenditure	Expenses and TDS related points			Expenses are done with proper supporting. However there are some expenses which are not done after proper deduction of TDS	Please consult TDS deduction before payments
3.	Audit of Book Keeping	Following keeping Books of accounts			All the mandatory books of accounts are maintained and updated.	Maintain the practice.
4.	Audit of FDR	Audit of FDR			Interest on Fixed deposits is taken in accounts.	A competitive Interest rate from banks should be asked for before such deposits.
5.	Audit of Tenders	Audit of Tenders			At various zones proper competitive procedures not followed.	The same need to be followed
6.	Audit of Loans and Grants	Audit of Loans and Grants			Under the Schedule B-6: Unsecured Loan: It has	Maintain the practice



			been observed that the standing of the loan is same from past years and no repayment was made during the year.	
7.	Diversion of Funds		No such diversion found	-
8.	Other Points			
	% of revenue Exp. With respect to revenue receipts	Rev. Income = 1379265164 Rev. Exp. = 1181709859	85.68%	
	% of Capital Expenditure with respect to Total Expenditure	Cap. Exp = 2201470022 Total Exp = 3383179881	65.08%	
9.	Whether receipt of all temporary advances has been received or not		Advances to Workers and Nigam Employees is not settled from Long time	It is advisable to settle the same into financial accounts at the earliest.
10	Whether the bank reconciliation statement is created in a continuous form		The bank reconciliation statement was prepared by the municipal corporation, which was found to be correct.	The municipal corporation should prepare the reconciliation statement after every month.



UJJAIN MUNICIPAL CORPORATION

RECEIPT AND PAYMENT ACCOUNT

(FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021)

(AMOUNT IN RUPEES)

HEAD OF ACCOUNT	Schedules	Current Year	Previous Year	HEAD OF ACCOUNT	Schedules	Current Year	Previous Year
Opening Balances							
Cash Balances (Including Imprest)		101,839.35	4,151,110.07				
Balances with Banks		413,223,710.82	725,169,168.80				
OPERATING RECEIPTS				OPERATING PAYMENTS			
Tax Revenue	RP - 1	210,909,644.67	159,175,257.27	Establishment Expenses	RP - 10	764,786,037.00	805,352,815.00
Assigned Revenues And Compensation	RP - 2	925,015,925.00	920,068,578.00	Administrative Expenses	RP - 11	28,509,701.00	38,147,238.00
Rental Income From Municipal Properties	RP - 3	20,047,843.00	26,048,396.00	Operations And Maintainance	RP - 12	172,440,662.00	149,281,348.00
Fees And User Charges	RP - 4	152,340,319.50	121,953,900.05	Interest And Finance Charges	RP - 13	4,750,702.19	6,476,453.35
Sales And Hire Charges	RP - 5	1,950,266.00	7,810,256.00	Programme Expenses	RP - 14	203,192,315.00	200,776,161.00
Revenue Grants, Contibution And Subsidies	RP - 6	-	377,624.00	Revenue Grants, Contribution And Subsidies	RP - 15	7,719,054.00	13,784,358.00
Income From Investments	RP - 7	5,969,773.00	113,531,156.00	Purchase of Stores	RP - 16	-	-
Interest Earned	RP - 8	43,146,436.91	13,275,331.00	Prior-Period Expenses (Net)	RP - 17	311,388.00	590,793.00
Other Income	RP - 9	19,884,956.33	7,032,743.00	Misc. Exp.			-
NON-OPERATING RECEIPTS				NON-OPERATING PAYMENTS			
Loans Received	RP - 18	-	-	Other Payables - Sundry Creditors	RP - 24	1,403,375,425.28	1,807,283,048.44
Deposits Received	RP - 19	143,709,667.00	72,196,567.00	Earmarked Funds	RP - 25	66,723,076.40	46,632,466.00
Grant and Contribution for Specific Purposes	RP - 20	1,389,031,317.00	1,603,956,805.75	Acquisition / Purchase of Fixed Assets	RP - 26	11,637,828.00	79,141,099.00
Earmarked Funds	RP - 21	99,737,924.00	136,577,917.00	Capital Work in Progress		509,824,339.00	356,389,497.00
Realisation of Investment- Special Fund		-	-	Grant and Contribution for Specific Purposes	RP - 27	44,596,997.00	220,320,343.00
Realisation of Investment- General Fund		16,500,000.00	51,000,000.00	Repayment of Loans		9,204,000.00	9,204,000.00
Deposit Works	RP - 22	(112,650.00)	1,200.00	Loans & Advances to Employees (Net)		14,360,646.00	203,982.00
Sundry Creditors			82,845,033.00	Loans and Advances to Contractors (Net)		(17,405,693.00)	(129,032,831.00)
Loans and Advances to Contractors		-	-	Loans and Advances to Others (Net)		1,005,470.00	
Realisation of Sundry Debtors	RP - 23	47,727,446.00	124,338,128.02	Investment - Special Fund		-	16,500,000.00
Deposit in other Institutions			-	Investment - General Fund		74,800,000.00	71,000,000.00
Municipal Fund Add		-	-	Other Deduction-deposit work			
				Other Payments - Provisions		83,347,933.00	64,132,850.00
				Closing Balances			
				Cash Balances (Including Imprest)		3,955,771.52	101,839.35
				Balances with Banks / Treasury		102,048,766.19	413,223,710.82
TOTAL		3,489,184,418.58	4,169,509,170.96	TOTAL		3,489,184,418.58	4,169,509,170.96

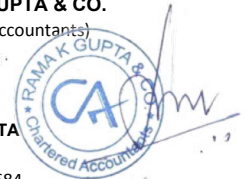
As per our Report of Even Date Annexed

Commissioner
UMC

Deputy Finance Commissioner
UMC

S R A M & CO.
Handholding Consultant

For RAMA K GUPTA & CO.
(Chartered Accountants)



ANKUR GUPTA
(Partner)
M.NO.- 429684

UDIN: 22429684AFXPE6165

Place: Ujjain
Date:15/02/2022

UJJAIN MUNICIPAL CORPORATION

Schedules to Receipt and Payment Account 2020-21

SCHEDULE RP - 1: Tax Revenue

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
11001	Property Tax	130,869,314.67	76,527,723.11
11002	Water Tax	60,000,358.00	58,818,611.00
11005	Light Tax		
11007	Vehical Tax		
11011	Advt. Tax	30,240.00	1,576,888.00
11011	Education Tax	2,522,673.00	2,861,058.58
11080	Other Taxes	17,487,059.00	19,390,976.58
	TOTAL TAX REVENUE	210,909,644.67	159,175,257.27

SCHEDULE RP - 2 : Assigned Revenues & Compensation

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
12010	Taxes And Duties Collected By Others		-
12020	Compensation In Lieu Of Taxes And Duties	862,380,925.00	837,076,578.00
12030	Compensation In Lieu Of Concessions	62,635,000.00	82,992,000.00
	Total Assigned Revenues & Compensation	925,015,925.00	920,068,578.00

SCHEDULE RP - 3: Rental Income from Municipal Properties

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
13010	Rent From Civic Amenities	9,118,170.00	13,359,893.00
13030	Rent From Guest Houses	6,927,151.00	7,527,828.00
13040	Rent From Lease Of Lands	727,624.00	554,926.00
13080	Other Rents	3,274,898.00	4,605,749.00
	Sub - Total	20,047,843.00	26,048,396.00
	Less: Rent Remission and Refund	-	-
	Sub - Total	-	-
	Total Rental Income from Municipal Properties	20,047,843.00	26,048,396.00

SCHEDULE RP - 4: Fees and User Charges - Income Head Wise

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
14010	Empanelment And Registration Charges	789,960.00	1,143,735.00
14011	Licensing Fees	1,529,863.00	1,976,809.75
14012	Fees For Grant Of Permit		
14013	Fees For Cetificate Or Extract	44,637.00	46,574.50
14014	Development Charges	33,172,000.00	52,253,936.30
14015	Regularisation Fees	49,783,692.00	15,549,357.00
14020	Penalties And Fines	37,585,832.50	6,072,855.50
14040	Other Fees	2,226,430.00	10,863,272.00
14050	Consumption Cess	26,585,380.00	31,069,895.00
14060	Entry Fee	14,876.00	30,531.00
14070	Services / Administrative Charges	607,649.00	2,946,934.00
14080	Other Charges		
	Sub - Total	152,340,319.50	121,953,900.05
	Less: Fee Remission and Refund	-	-
	Sub - Total	-	-
	Total Income from Fees & User Charges	152,340,319.50	121,953,900.05

SCHEDULE RP - 5: Sale & Hire Charges

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
15010	Sale Of Products	21,575.00	-
15011	Sale Of Forms And Publications	1,137,343.00	7,149,861.00
15040	Hire Charges For Vehicles		
15041	Hire Charges On Equipments	791,348.00	660,395.00
Total Income from Sale & Hire Charges		1,950,266.00	7,810,256.00

SCHEDULE RP - 6: Revenue Grants, Contributions & Subsidies

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
16010	Revenue Grants	-	377,624.00
Total Revenue Grants, Contributions & Subsidies		-	377,624.00

SCHEDULE RP - 7: Income from Investments - General Fund

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
17010	Interest	5,969,773.00	113,531,156.00
Total Income from Investments		5,969,773.00	113,531,156.00

SCHEDULE RP - 8: Interest Earned

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
17110	Interest From Bank Account	43,146,436.91	13,275,331.00
17130	Other Interest	-	-
Total - Interest Earned		43,146,436.91	13,275,331.00

SCHEDULE RP - 9: Other Income

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
18011	Lapsed Deposit	-	-
18040	Recovery From Employees	-	-
18080	Miscellaneous Income	19,884,956.33	7,032,743.00
Total - Other Income		19,884,956.33	7,032,743.00

SCHEDULE RP - 10: Establishment Expenses

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
21010	Salaries, Wages And Bonus	562,463,871.00	593,458,842.00
21020	Benefits And Allowances	1,820,450.00	3,237,525.00
21030	Pension	132,725,951.00	164,941,178.00
21040	Other Terminal And Retirement Benefits	67,775,765.00	43,715,270.00
Total - Establishment Expenses		764,786,037.00	805,352,815.00

SCHEDULE RP - 11: Administrative Expenses

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
22010	Rent Rates and Taxes		
22011	Office Maintenance	21,159,961.00	19,547,922.00
22012	Communication Expenses	1,129,559.00	1,209,829.00
22020	Books And Periodicals	3,045.00	
22021	Printing And Stationary	64,318.00	4,750.00
22030	Travelling And Conveyance		
22040	Insurance	2,491,149.00	2,231,607.00
22050	Audit Fees		4,000,000.00
22051	Legal Expenses	84,875.00	80,355.00
22052	Professional And Other Fees	3,173,632.00	5,725,037.00
22061	Membership Fee		
22060	Advertisement And Publicity	12,763.00	1,707,526.00
22080	Other Administrative Expense	390,399.00	3,640,212.00
Total - Administrative Expenses		28,509,701.00	38,147,238.00

SCHEDULE RP - 12: Operations & Maintenance Expenses

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
23010	Power And Fuel	12,427,953.00	2,188,997.00
23020	Bulk Purchases		
23030	Consumption of Stores	22,810.00	22,800.00
23040	Hire Charges	46,000.00	
23050	Repair And Maintenance-Infrastructure Asset	7,572,415.00	10,226,592.00
23051	Repair And Maintenance-Civic Amenities	16,797,060.00	13,784,390.00
23052	Repair And Maintenance-Buildings	70,346.00	
23053	Repair And Maintenance-Vehicles	280,646.00	27,442.00
23054	Repair And Maintenance-Furniture		
23055	Repair And Maintenance-Office Equipments		
23056	Repair And Maintenance-Electrical Appliances	43,694.00	
23057	Repair & Maintenance- Plant & Machinery	379,529.00	1,451,468.00
23059	Repair And Maintenance-Others		
23080	Other Operating And Maintenance Expenses	134,800,209.00	121,579,659.00
Total - Operations & Maintenance Expenses		172,440,662.00	149,281,348.00

SCHEDULE RP - 13: Interest & Finance Charges

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
24070	Interest & Bank Charges	4,750,702.19	6,476,453.35
Total - Interest & Finance Charges		4,750,702.19	6,476,453.35

SCHEDULE RP - 14: Programme Expenses

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
25010	Election Expenses		-
25020	Own Programme	203,192,315.00	200,776,161.00
25030	Share In Programme Of Others		-
Total - Programme Expenses		203,192,315.00	200,776,161.00



SCHEDULE RP - 15: Revenue Grants, Contributions & Subsidies

(For the year ending on 31.03.2021)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants	540,000.00	664,000.00
26020	Contributions	7,179,054.00	13,120,358.00
Total - Revenue Grants, Contributions & Subsidies		7,719,054.00	13,784,358.00

SCHEDULE RP - 16: Stores Purchased

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
4301000	Stores - PHE		
	Stores - Aushdhalya		
Total - Stores Purchased		-	-

SCHEDULE RP - 17: Prior Period Items /Provision & write-off

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
18520	Other-Revenues		
Sub - Total Income (a)		-	-
27050	Provision & write-off	311,388.00	590,793.00
28500	Expenses		-
28550	Refund Of Taxes		
Sub - Total Expenses (b)		311,388.00	590,793.00
Total - Prior Period (Net) (a-b)		311,388.00	590,793.00

SCHEDULE RP - 18: Loan Received

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
3312000	Loan from State Government	-	-
	JNNURM		-
3313000	Loan from Other Government Agencies		
3313100	Joint Director (Sanyukt Sanchalak)		
	For Janbhagidari Work - Nadi Safai		
Total - Loans Received		-	-

SCHEDULE RP - 19: Deposits Received (Net)

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
3401011	From Contractors	142,067,484.00	64,528,990.00
3402000	From Revenues	(195,000.00)	(7,000.00)
3408000	From Others	1,837,183.00	7,674,577.00
Total - Deposits Received (Net)		143,709,667.00	72,196,567.00

SCHEDULE RP - 20: Grant & Contribution for Specific Purpose Received

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
320100	Grant from Central Government		
	NULM	40,000,000.00	45,000,000.00
	Mahakal Van		
	SWM		
	SBM		
	14th Finance Commission	1,467,000.00	382,494,000.00
	15th Finance Commission	463,803,000.00	
	P M Awas Yojna	327,210,000.00	214,800,000.00
	M P Lok Sabha	31,920.00	
	Ujj. MC Transport		
	Sarva Shiksha		
	Sansad Swetchhanudhan	1,410,500.00	1,106,000.00
	Amrit Mission Yojna	300,022,437.00	655,434,323.00
	Water Resourece Grant	16,347,000.00	20,259,000.00
320200	Grant from State Government		
	MoolBhoot	85,715,000.00	165,537,170.00
	State Finance	10,606,000.00	7,958,000.00
	MLA	200,000.00	534,745.00
	MLA Swatchhanudan	2,644,510.00	2,113,745.00
	CM Infra		
	Road Development	55,932,000.00	36,153,000.00
	Jila Khel Yuva kalyan		
	SWM		
	Sanshad Nidhi	400,000.00	939,340.00
	National Safai Karmchari Finance & Development		25,650,000.00
	CM Swatchhata Mission		6,195,400.00
	CM Sambal Yojna		
	Ujjain Shahar ki Viksit Link		
	Covid 19	17,959,243.00	
	Singhasth	150,000.00	
	Ujj. MC Transport		
	Mahakal Van		
	Shramik Kalyan		
	Vividh	49,441,161.00	15,164,910.75
320300	Grant form Other Govt. Agencies		
	Public Fund		
	Mahakal Van		
	Fire Brigade hetu	1,958,208.00	2,784,000.00
320600	Grant form International org.		
	MPUSP		
320800	Other	13,733,338.00	21,833,172.00
	Total - Grant & Contribution for Specific Purpose	1,389,031,317.00	1,603,956,805.75



SCHEDULE RP - 21: Earmarked Funds Received

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
31110	Earmarked fund	99,737,924.00	136,577,917.00
3101002	Social Security Fund	-	-
Total - Earmarked Funds Received		99,737,924.00	136,577,917.00

SCHEDULE RP - 22: Deposits Works (Net)

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
3411000	Civil Works	(112,650.00)	1,200.00
3418000	Others		
Total - Deposits Works (Net)		(112,650.00)	1,200.00

SCHEDULE RP - 23: Realisation of Sundry Debtors

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
4311000	Property Taxes	33,389,590.00	123,866,520.02
4313005	Water Taxes	13,652,238.00	
4312005	Other Taxes	-	-
4313015	Fees and User Charges		
4314005	Rent		
43140	Other Source	685,618.00	471,608.00
Total - Realisation of Sundry Debtors		47,727,446.00	124,338,128.02

SCHEDULE RP - 24: Payment to Sundry Creditors (Net)

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
3501000	Creditors	1,396,648,185.00	1,786,314,367.00
3501100	Employee Liabilities	5,357,619.00	2,323,950.00
3502000	Recoveries Payable (Net)	(81,452.72)	(1,510,222.72)
3503000	Government Dues Payable	1,451,074.00	20,154,966.16
	Deduction from Salary		(12.00)
	Other Misc.		
Total - Payment to Sundry Creditors (Net)		1,403,375,425.28	1,807,283,048.44

SCHEDULE RP - 25: Earmarked Funds Paid

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
31110	Earmarked Funds	66,723,076.40	46,632,466.00
3111003	Social Security Fund		-
Total - Earmarked Funds Paid		66,723,076.40	46,632,466.00

SCHEDULE RP - 26: Acquisition / Purchase of Fixed Assets (Including WIP)

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
410100	Land	6,906,620.00	63,235,500.00
4102000	- Building including Class -II Civil structures	1,182,924.00	14,655,310.00
4103000	- Roads & Bridges		77,400.00
4103100	- Sewerage and Drainage		
4103200	- Water Ways	1,530,177.00	
4103300	- Public Lighting	927,308.00	
4103400	- Sanitation & Solid Waste Management		
4104000	- Plant & Machinery	896,789.00	1,113,455.00
4105000	- Vehicle		
4106000	- Office & Other Equipment	169,800.00	
4107000	- Furniture & Fixture	24,210.00	49,434.00
4108000	- Statue & Heritage		10,000.00
4108300	- Parks & Playgrounds		
4130000	- Assets from Specific Grants		
4140000	- Assets from Special Fund		
Total - Acquisition / Purchase of Fixed Assets		11,637,828.00	79,141,099.00

SCHEDULE RP - 27: Grant & Contribution for Specific Purpose (Payments)

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year	Previous Year
320100	Grant from Central Government	-	-
	Sarva Shiksha	-	-
3201000	NULM	43,526,997.00	36,720,343.00
	Amrit Project		150,000,000.00
320200	Grant from State Government		
	CM Sambal Yojna		33,600,000.00
	Singhasth		
	Special Fund		
	Sansad Nidhi	1,070,000.00	
320300	Grant form Other Govt. Agencies		
	Adim Jati Kalyan		
320600	Grant form International org.		
	MPUSP		
Total - Grant & Contribution for Specific Purpose		44,596,997.00	220,320,343.00



UJJAIN MUNICIPAL CORPORATION

STATEMENT OF CASHFLOW

(FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021)

Particulars	Current year (Rs.)		Previous Year (Rs.)	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure		226,623,052.10		(337,785,721.66)
Add: Adjustments For				
Depreciation	723,257,718.30		692,969,931.40	
Transfer To municipal fund	-		-	
Interest And Finance Expenses	4,750,702.19	728,008,420.49	6,476,453.35	699,446,384.75
Less: Adjustments For				
Profit On Diaposal Of Assets	726,217,879.91		-	
Net Of Adjustments Made To Municipal Funds	-		-	
Investment Income	5,969,773.00		125,922,134.75	
Interest Income Received	43,146,436.91	775,334,089.82	13,275,331.00	139,197,465.75
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		179,297,382.77		222,463,197.34
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(130,172,399.00)		(32,924,742.00)	
(Increase)/Decrease In Stock In Hand	55,500.00		6,575,752.00	
(Increase)/Decrease In Prepaid Expenses	214,030.00		(649,745.00)	
(Increase)/Decrease In Other Current Assets	1,812,728.00	(128,090,141.00)	131,964,075.00	104,965,340.00
(Decrease)/Increase In Deposits Received	141,301,952.00		(25,102,012.00)	
(Decrease)/Increase In Deposits Work	(112,650.00)		1,200.00	
(Decrease)/Increase In Other Current Liabilities	102,259,264.72		(25,927,494.44)	
(Decrease)/Increase In Provisions	4,693,034.00	248,141,600.72	26,394,755.00	(24,633,551.44)
Extra ordinary items (please specify)				
Net Cash Generated from / (Used in) Operating Activities [A]		299,348,842.49		302,794,985.90
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	(399,022,067.27)		(1,205,076,444.00)	
(Increase)/Decrease In Special Funds/ Grants	(82,202,614.00)		512,082,825.75	
(Increase)/Decrease In Earmarked Funds	30,761,610.60		88,343,749.00	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(133,068,292.00)		(88,765,879.00)	
(Purchase) Of Investments	(58,300,000.00)	(641,831,362.67)	(48,890,978.75)	(742,306,727.00)
Add:				
Proceeds From Disposal Of Assets	-		-	
Proceeds From Disposal Of Investments	-		-	
Investment Income Received	5,969,773.00		125,922,134.75	
Interest Income Received	43,146,436.91	49,116,209.91	13,275,331.00	139,197,465.75
Net cash generated from/(used in) investing activities [B]		(592,715,152.76)		(603,109,261.25)
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received/ (Repaid)	(9,204,000.00)	(9,204,000.00)	(9,204,000.00)	(9,204,000.00)
Less:				
Interest & Finance Expenses	4,750,702.19		6,476,453.35	
		4,750,702.19		6,476,453.35
Net Cash Generated From/(Used In) Financing Activities [C]		(13,954,702.19)		(15,680,453.35)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		(307,321,012.46)		(315,994,728.70)
Cash And Cash Equivalent At Beginning Of The Period		413,325,550.17		729,320,278.87
Cash and cash equivalent at end of the period		106,004,537.71		413,325,550.17
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:				
Cash balances	3,955,771.52		101,839.35	
Bank balances	102,048,766.19		413,223,710.82	
Total Of The Breakup Of Cash And Cash Equivalents	106,004,537.71		413,325,550.17	

As per our Report of Even Date Annexed

Commissioner
UMC

Deputy Finance Commissioner
UMC

S R A M & CO.
Handholding Cosultant

For RAMA K GUPTA & CO.
(Chartered Accountants)

Place: Ujjain
Date: 15/02/2022

ANKUR GUPTA
(Partner)
M.NO.- 429684
UDIN:



UJJAIN MUNICIPAL CORPORATION

FINANCIAL PERFORMANCE INDICATORS

FOR THE FINANCIAL YEAR 2020-21

Sr. No.	Particulars	Current Year	Previous Year
A	Income Ratios		
1	Tax Revenue to Total Income Ratio... (%)	12.37	12.31
2	Property & Other Taxes to Total Income Ratio... (%)	10.46	10.02
3	Octroi/Cess to Total Income Ratio... (%)	27.44	33.22
4	Assigned Revenues & Compensations to Total Income Ratio (%)	29.43	35.14
5	Rental Income from Municipal Properties to Total Income Ratio (%)	0.64	1.01
6	Fees & User Charges to Total Income Ratio... (%)	4.85	4.75
7	Revenue Grants, Contributions & Subsidies to Total Income Ratio (%)	50.45	38.69
B	Expense Ratios	-	
8	Establishment Expenses to Total Income Ratio... (%)	26.33	33.63
9	Administrative Expenses to Total Income Ratio... (%)	13.49	15.75
10	Operations & Maintenance to Total Income Ratio... (%)	21.20	24.88
11	Interest Expense to Total Income Ratio... (%)	0.15	0.25
C	Net Income Ratios		
12	Cash Surplus / Deficit to Total Income Ratio... (%)	7.21	(13.14)
D	Efficiency Ratios		
13	Gross Property Tax Receivables Ratio... (No. of Days)	84.32	666.77
14	Gross Cess Receivables Ratio... (No. of Days)	NA	NA
15	Property Tax Receivable to Property Tax Income Ratio (%)	NA	NA
16	Cess Receivable to Cess Income Ratio (%)	NA	NA
17	Operations & Maintenance to Gross Fixed Assets Ratio (%)	6.78	6.35
18	Interest Expense to Loans Ratio... (%)	0.80	1.08
E	Leverage Ratios		
19	Loans to Reserves Ratio or Debt-Equity Ratio... (times)	18.78	13.44
20	Interest Coverage Ratio... (times)	47.70	(52.16)
21	Debt Service Coverage Ratio... (times)	0.38	(0.56)
F	Investment Ratios		
22	Earmarked Fund Investments to Earmarked Funds Ratio (%)	NA	NA
23	Interest on Investments Ratio... (%)	12.49	41.57
G	Liquidity Ratio		
24	Current Assets to Current Liabilities Ratio... (times)	1.05	1.57
H	Asset Ratios		
25	Fixed Assets to Total Assets Ratio... (%)	82.70	80.75
I	Performance Ratios		
26	Income per Employee... (Rs.)	721,118.61	589,737.64
27	Expenditure per Employee... (Rs.)	669,117.00	667,246.98
28	Income per Citizen... (Rs.)	4,582.92	3,747.96
29	Expenditure per Citizen... (Rs.)	4,252.44	4,240.55



MUNICIPAL CORPORATION UJJAIN, (M.P.)

BALANCE SHEET

As at 31ST MARCH 2021



	Particulars	Schedule No.	Current Year (20-21) (Rs.)	Previous Year (19-20) (Rs.)
A	SOURCES OF FUNDS			
	Reserves and Surplus			
A1	Municipal (General) Fund	B-1	727,413,153.94	500,790,101.84
	Earmarked Funds	B-2	256,191,851.44	225,430,240.84
	Reserves	B-3	3,156,952,486.75	3,290,020,778.75
	Total Reserves and Surplus		4,140,557,492.13	4,016,241,121.43
A-2	Grants, Contributions for Specific Purpose	B-4	3,132,533,770.60	3,214,736,384.60
	Loans			
A3	Secured Loans	B-5	0.00	0.00
	Unsecured Loans	B-6	592,789,707.17	601,993,707.17
	Total Loans		592,789,707.17	601,993,707.17
	TOTAL SOURCES OF FUNDS (A1-A3)		7,865,880,969.90	7,832,971,213.20
B	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
B1	Gross Block		9,825,751,087.26	10,064,837,120.99
	Less : Accaumulated Depreciation		4,284,957,039.69	4,287,917,201.30
	Net Block		5,540,794,047.57	5,776,919,919.69
	Capital Work in Progress		1,871,784,818.00	1,233,676,717.00
	Total Fixed Assets		7,412,578,865.57	7,010,596,636.69
	Investments			
B2	Investments-General Fund	B-12	217,060,198.16	217,060,198.16
	Investments-other Fund	B-13	176,123,856.12	117,823,856.12
	Total Investment		393,184,054.28	334,884,054.28
	Current Assets, loans & Advance			
B3	Stock in hand (Inventories)	B-14	13,486,630.00	13,542,130.00
	Sundry Debtors (Receivables)	B-15	327,845,734.00	197,673,335.00
	Gross Amount outstanding		0.00	0.00
	Less: Accumulated Provision against bad and doubtful receivables		0.00	0.00
	Deposit Assets			
	Loans & Advances			
	Prepaid Expenses	B-16	960,449.00	1,174,479.00
	Cash and Bank Balance	B-17	106,004,537.71	413,325,550.17
	Loans , advances and deposits	B-18	708,874,572.45	710,687,300.45
	Total Current Assets		1,157,171,923.16	1,336,402,794.62
	Current Liabilities and Provisions			
B4	Deposits received	B-7	650,320,217.24	509,018,265.24
	Deposits Works	B-8	14,904,563.00	15,017,213.00
	Other liabilities(Sundry Creditors)	B-9	316,363,403.87	214,104,139.15
	Provisions	B-10	115,465,689.00	110,772,655.00
	Total Current Liabilities		1,097,053,873.11	848,912,272.39
B5	Net Current Assets (B3-B4)		60,118,050.05	487,490,522.23
C	Other Assets.		0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)		0.00	0.00
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		7,865,880,969.90	7,832,971,213.20

As per our Report of Even Date Annexed

Commissioner
UMCDeputy Finance Commissioner
UMCFor RAMA K GUPTA & CO.
(Chartered Accountants)S R A M & CO.
Handholding CosultantPlace: Ujjain
Date: 15-02-2022

 ANKUR GUPTA
(Partner)
M.NO. - 429684
UDIN: 22429684AFXPZE6165

UJJAIN MUNICIPAL CORPORATION, (M.P.)

AS ON 31.03.2021

Schedule B-1 : Municipal (General) Fund (Rs.)



ACCOUNT CODE : 3100000

Account Code	Particulars	General Account
3,100,000	Balance as per last account	500,790,101.84
	Addition during the year	0.00
	. Surplus for the year	0.00
		226,623,052.10
	. Transfers	0.00
	Total (Rs.)	226,623,052.10
	Deductions during the year	0.00
	. Deficit for the year	0
	. Transfers	0.00
	Balance at the end of the Current year	727,413,153.94



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021
Schedule B-2: Earmarked Fund (Special Funds / Sinking Fund/Trust or Agency Fund)

ACCOUNT CODE : 3110000

Particulars	General Provident Fund	Social Security Funds	National Family Benefit Fund	Pension Funds	Asharya nidhi	Total
ACCOUNT CODE	3115000	3115000	311500	3115000	3111000	
(a) Opening Balance	154,338,799.94	511,564.17	1,008,688.73	69,571,188.00	0.00	225,430,240.84
(b) Additions to the Special Fund	68,236,484.00			31,501,440.00		99,737,924.00
Grant Received from Govt.						0.00
* Transfer From Municipal Fund						0.00
* Interest / Dividend earned on Special Fund Investments						0.00
* Profit on disposal of Special Fund Investments						0.00
* Appreciation in Value of Special Fund Investments						0.00
* Other Addition (Transfer from GPF Deductions)						0.00
Total (b)	68,236,484.00	0.00	0.00	31,501,440.00	0.00	99,737,924.00
(c) Payments out of Funds						
[I] Capital Expenditure on						
* Fixed Assets						0.00
* others	66,653,585.40					66,653,585.40
[ii] Revenue Expenditure on						0.00
* Salary , Wages and allowances etc.				2,322,728.00		2,322,728.00
* Rent other administrative Charges						0.00
* [iii] Other: (Paid To Benefeciaries)						0.00
* Loss on disposal of Special fund Investments						0.00
* Diminution in Value of Special Fund Investments						0.00
* Transferred to Municipal Fund						0.00
Total (c)	66,653,585.40	0.00	0.00	2,322,728.00	0.00	68,976,313.40
ADVANCE FOR EXPENSES (D)	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance at the year end (a+b)-(c+d)	155,921,698.54	511,564.17	1,008,688.73	98,749,900.00	0.00	256,191,851.44

UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021
Schedule B-3: Reserves



Accounting Code 3120000

Account Code	Particulars	Opening Balance	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)
3121000	Capital Contribution	0.00	0.00	0.00	0.00	0.00
3121100	Capital Reserve		0.00	0.00	0.00	0.00
3122000	Borrowing Redemption	0.00	0.00	0.00	0.00	0.00
3123000	Special Funds (Utilised)	3,290,020,778.75	204,525,789.00	3,494,546,567.75	337,594,081.00	3,156,952,486.75
3124000	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
3125000	General Reserve P&L	0.00	0.00	0.00	0.00	0.00
3126000	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	3,290,020,778.75	204,525,789.00	3,494,546,567.75	337,594,081.00	3,156,952,486.75



UJJAIN MUNICIPAL CORPORATION, (M.P.)

AS ON 31.03.2021

Schedule B-4: Grants & Contribution for Specific Purpose



Accounting Code 3200000

Particulars	Grants From Central Government	Grants From State Government	Grants from other government Agencies	Grants From Internetinal Organizationl	Other Capital Receipts	TOTAL
Account Code						
(a) Opening Balance	1,902,798,516.12	1,215,345,737.48	2,778,284.00	-	93,813,847.00	3,214,736,384.60
(b) Additions to the Grants*						
* Grant received during the year	1,152,250,065.00	223,047,914.00	-	-	13,733,338.00	1,389,031,317.00
* Interest / Dividend earned on Grant Investments						
* Profit on disposal of Grant Investments						
* Appreciation in Value of Grant Investments						
* Other Addition (MPUSP Opening Balance Regrouped))						
Total (b)	1,152,250,065.00	223,047,914.00	0.00	0.00	13,733,338.00	1,389,031,317.00
Total (a+b)	3,055,048,581.12	1,438,393,651.48	2,778,284.00	0.00	107,547,185.00	4,603,767,701.60
(c) Payments out of Funds						
* Capital Expemditure on Fixed Assets	119,716,630.00	73,276,071.00	0.00	0.00		192,992,701.00
* Capital Expemditure on other						0.00
* Revenue Expenditure on	617,871,932.00	659,299,298.00	0.00			1,277,171,230.00
* Salary , Wages and allowances etc.						
* Rent						
* Other:	320,000.00	750,000.00				1,070,000.00
* Loss on disposal of Special fund Investments						
* Diminution in Value of Special Fund Investments						
* Grants Refunded		0.00	0.00			
* Other administrative Charges						
0.00	737,908,562.00	733,325,369.00	0.00	0.00	0.00	1,471,233,931.00
Net Balance at the year end (a+b)-(c)	2,317,140,019.12	705,068,282.48	2,778,284.00	0.00	107,547,185.00	3,132,533,770.60



**UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021**



Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	0.00	0.00
3302000	Loans From State Govt.	0.00	0.00
3303000	Loans From Govt.bodies & Associations	0.00	0.00
3304000	Loans From International Agencies	0.00	0.00
3305000	Loans From banks & other financial Institutions	0.00	0.00
3306000	Other Terms Loans	0.00	0.00
3307000	Bonds & debentures	0.00	0.00
3308000	Other Loans	0.00	0.00
	Total Secured Loans	0.00	0.00



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021



Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From State Govt.	118,747,000.00	118,747,000.00
3311000	Interest payable on StateGovt. Loan	111,141,637.17	111,141,637.17
3312000	Loans From Hudco Ltd	43,128,332.00	52,332,332.00
3312000	Loans From Hudco Paid by State Government	275,258,056.00	275,258,056.00
3313000	Loans From Govt.bodies & Associations	44,514,682.00	44,514,682.00
3314000	Loans From International Agencies	0.00	0.00
3315000	Loans From banks & other financial Institutions (LIC)	0.00	0.00
3316000	Other Terms Loans	0.00	0.00
3317000	Bonds & debentures	0.00	0.00
3318000	Other Loans	0.00	0.00
	Total Unsecured Loans	592,789,707.17	601,993,707.17

UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021



Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	336,568,070.00	266,923,059.00
3402000	From Revenues	15,515,888.00	15,710,888.00
3403000	From Staff	0.00	0.00
3408000	From others (Water Security)	62,392,396.24	60,555,213.24
3401011	From Withheld (Singhsth)	235,843,863.00	165,829,105.00
	Total Unsecured Loans	650,320,217.24	509,018,265.24





Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	13,894,158.00	0.00	13,894,158.00	0.00	13,894,158.00
3412000	Electrical Works	0.00	0.00	0.00	0.00	0.00
3418000	Others (Contractors)	1,123,055.00	17,350.00	1,140,405.00	130,000.00	1,010,405.00
	Total Reserve Funds	15,017,213.00	17,350.00	15,034,563.00	130,000.00	14,904,563.00



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021



Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	239,130,299.58	132,564,863.58
3501100	Employee Liabilities		
	Salary Arears Payable	5,148,855.14	8,253,237.14
3501200	Interest Accured and Due		0.00
3502000	Recoveries Payable	4,134,895.44	4,053,442.72
3503000	Govt. Dues Payable		
	Income Tax Deduction	3,289,045.58	2,716,879.58
	Vat	4,108,402.84	4,108,402.84
	GST	2,347,329.00	1,252,899.00
	Commercial Tax Deduction		0.00
	Royalty Deduction	1,741,774.00	4,593,213.00
	Labour Fund Deduction	2,117,139.00	2,215,538.00
3504000	Refunds Payable	48,810,017.00	48,810,017.00
3504100	Advance Collection of Reven	0.00	0.00
3508000	others	0.00	0.00
3509000	Sale Proceeds	0.00	0.00
	Older Cheque Canclation		
3508001	(Stale Cheque)	5,535,646.29	5,535,646.29
	Total	316,363,403.87	214,104,139.15



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021



Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	115,465,689.00	110,772,655.00
3602000	Provisions for Interest	0.00	0.00
3603000	Provisions for Other Assets	0.00	0.00
	Total	115,465,689.00	110,772,655.00





Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	9	10	11	12
4101000	Land	484,945,529.00	6,906,620.00	0.00	491,852,149.00	0.00	0.00	0.00	0.00	491,852,149.00	484,945,529.00
4102000	Building	2,757,555,878.31	188,618,637.00	0.00	2,946,174,515.31	356,923,244.38	96,496,155.00	0.00	453,419,399.38	2,492,755,115.93	2,400,632,633.93
4103000	- Roads and Bridge	2,694,280,809.73	84,164,456.00	615,904,148.73	2,162,541,117.00	2,016,648,066.63	305,254,305.92	632,040,213.91	1,689,862,158.64	472,678,958.36	677,632,743.10
4103100	- Sewerage and Drainage	878,378,231.95	84,060,707.00	0.00	962,438,938.95	283,194,938.29	61,616,119.39	0.00	344,811,057.68	617,627,881.27	595,183,293.66
4103200	- Water Ways	1,423,998,412.00	10,374,215.00	0.00	1,434,372,627.00	744,386,848.45	125,560,669.75	0.00	869,947,518.20	564,425,108.80	679,611,563.55
4103300	- Public Lighting	603,928,057.00	34,924,888.00	0.00	638,852,945.00	174,673,571.46	42,014,904.49	0.00	216,688,475.95	422,164,469.05	429,254,485.54
	Sanitation & Solid Waste Manag	51,289,739.00	36,000.00	0.00	51,325,739.00	12,091,543.00	5,130,773.90	0.00	17,222,316.90	1,800.00	5,130,773.90
	Other Assets										
4104000	- Plants & Machinery Vehicles	227,380,792.00	1,622,351.00	82,135,692.00	146,867,451.00	145,024,654.55	14,659,935.50	91,085,007.80	68,599,582.25	78,267,868.75	82,356,137.45
4106000	- Office & other Equipments	147,545,900.00	11,536,082.00	0.00	159,081,982.00	55,084,334.50	15,359,972.40	0.00	70,444,306.90	88,637,675.10	92,461,565.50
4107000	- Furniture , Fixture, Fittings and electrical appliances	33,974,374.00	891,774.00	0.00	34,866,148.00	19,101,086.00	3,357,063.10	0.00	22,458,149.10	12,407,998.90	14,873,288.00
4108000	- Other Fixed Assets	320,017,133.00	9,412,441.00	0.00	329,429,574.00	206,297,719.05	18,306,446.45	0.00	224,604,165.50	104,825,408.50	113,719,413.95
4106002	- Computer	20,561,310.00	2,186,578.00	2,416,120.00	20,331,768.00	14,387,066.80	4,021,231.60	3,092,658.20	15,315,640.20	5,016,127.80	6,174,243.20
4105000	- Vehicle	420,980,955.00	26,635,178.00	0.00	447,616,133.00	260,104,128.19	31,480,140.80	0.00	291,584,268.99	156,031,864.01	160,876,826.81
	Total	10,064,837,120.99	461,369,927.00	700,455,960.73	9,825,751,087.26	4,287,917,201.30	723,257,718.29	726,217,879.91	4,284,957,039.69	5,506,692,425.47	5,742,852,497.59
4120000	Capital WIP	1233676717.00								1871784818.00	1,871,784,818.00



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021



Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	purpose	period	RATE OF INTEREST	PRINCIPAL DATE	MATURITY DATE	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities									
	- State Govt. Securities									
	- Debentures and Bonds									
	- Preference Shares									
	- Equity Shares	UTCL	-	-	-	-	-	2,619,100.00	2,619,100.00	2,619,100.00
		Smart City						500,000.00	500,000.00	500,000.00
	- Units of Mutual Funds									
	- Other Investments (Fixed Deposits)	Bank	-	1-Year	-	-	-	213,941,098.16	213,941,098.16	213,941,098.16
	Total Investments General Fund							213,941,098.16	217,060,198.16	217,060,198.16



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021



Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	purpose	period	RATE OF INTEREST	PRINCIPAL DATE	MATURITY DATE	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities - State Govt. Securities - Debentures and Bonds - Preference Shares - Equity Shares - Units of Mutual Funds - Other Investments Fixed Deposit	Banks	-	1-Year	-	-	-	176,123,856.12	176,123,856.12	117,823,856.12
	Total							176,123,856.12	176,123,856.12	117,823,856.12

UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021



Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	13,486,630.00	13,542,130.00
4302000	Loose Tools	0.00	
4308000	Others	0.00	0.00
	Total Stock in hand	13,486,630.00	13,542,130.00



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021



Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	177,906,605.00	-	177,906,605.00	33,396,350.00
	Less than 5years *	-	-	-	0.00
	Sub -Total	177,906,605.00	-	177,906,605.00	33,396,350.00
	Lease Rent	-	-	-	0.00
	Cesses/ Levies in taxes - Control Account	-	-	-	0.00
	Total	177,906,605.00	-	177,906,605.00	33,396,350.00
	Receivables for Water Taxes	145,263,085.00	-	145,263,085.00	158,915,323.00
	Less than 5 year	-	-	-	0.00
	More than 5year	-	-	-	0.00
	Sub Total	145,263,085.00	-	145,263,085.00	158,915,323.00
	Less: State Government	-	-	-	0.00
	Cesses/Levies in Taxes-Control	-	-	-	0.00
	Total	145,263,085.00	-	145,263,085.00	158,915,323.00
43111	Total Receivable Form Other Sources Taxes	4,676,044.00	-	4,676,044.00	5,361,662.00
	Less than 3 year	-	-	-	0.00
	More than 3year	-	-	-	0.00
	Sub Total	4,676,044.00	-	4,676,044.00	5,361,662.00
	Less: State Government	-	-	-	0.00
	Cesses/Levies in Taxes-Control	-	-	-	0.00
	Total	4,676,044.00	0.00	4,676,044.00	5,361,662.00
	Grand Total	327,845,734.00	0.00	327,845,734.00	197,673,335.00

RAMA K GUPTA & Co.
 Chartered Accountants

**UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021**



Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	0.00	0.00
4402000	Administrative	0.00	0.00
4403000	Operations & Maintenance	960,449.00	1,174,479.00
	Total prepaid Expenses	960,449.00	1,174,479.00



**UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2021**



Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (2016-17) (Rs.)	Previous Year (2016-17) (Rs.)
4501000	Cash Balance	3,955,771.52	101,839.35
4502000	Balance with Bank-Municipal Funds		
4502100	Nationalised Banks	(188,821,136.54)	(159,767,051.14)
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	(188,821,136.54)	(159,767,051.14)
4504000	Balance with Bank-Special Funds (EMPLOYEE GPF BANK)		
4504101	Nationalised Banks	(15,684,782.40)	79,778,817.00
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	(15,684,782.40)	79,778,817.00
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks	306,529,509.13	493,188,362.96
4506200	Other Schedule Banks	25,176.00	23,582.00
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	306,554,685.13	493,211,944.96
	Total Cash and Bank Balances	106,004,537.71	413,325,550.17



Accounting Code 4600000

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.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	44,623,356.45	25,113,830.00		11,207,456.00	58,529,730.45
4602000	- Employee Provident Fund Loans	0				0.00
4603000	- Loans to others	29,533,403.00	21,020,190.00		20,014,720.00	30,538,873.00
4604000	- Advance to Suppliers and Contractors	0.00		0.00		0.00
	- Advance for Expenses to staff	419,202,087.00	948,879.00		17,623,451.00	402,527,515.00
	- Advance for Singhashth 2016	0.00		0.00		0.00
4606000	- Advance for Expenses to Govt. Agencies	184,411,625.00			50,000.00	184,361,625.00
	- Deposit with External Agencies (PHE)	0.00				0.00
4606000	- Other Current Assets	32,916,829.00		0.00		32,916,829.00
4608000	(City Bus Transport Association)	0.00				0.00
	Sub -Total	710,687,300.45	47,082,899.00		48,895,627.00	708,874,572.45
	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	710,687,300.45	47,082,899.00	0.00	48,895,627.00	708,874,572.45

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4611000	Loans to others	0.00	0.00
4612000	Advances	0.00	0.00
4613000	Deposits	0.00	0.00
	Total Accumulated Provision	0.00	0.00

UJJAIN MUNICIPAL CORPORATION, (M.P.)

#REF!

Sub Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Fund Utilised For Capital Expenditure on Fixed Assets	Total (Rs.)	Depreciation Transferred to Income & Expenditure A/c	Balance at the end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3 12 3000	3123000 15th Vitt Ayog Utilised	-	110,217,713.00	110,217,713.00	8,523,141.00	101,694,572.00
3 12 3000	3123000 Jnnrum Wather Supply Utilised	116,300,950.01	4,850,172.00	121,151,122.01	19,593,801.00	101,557,321.01
3 12 3000	3123000 Mahakal Van Project	96,261,665.00		96,261,665.00	289,378.00	95,972,287.00
3 12 3000	3123000 Jnnurm Uctsl Grant Utilised	55,781,417.00		55,781,417.00	887,369.00	54,894,048.00
3 12 3000	3123000 Mulbhut Suvidha Anudan Utilised	284,792,585.71	17,819,981.00	302,612,566.71	62,826,837.00	239,785,729.71
3 12 3000	3123000 Nagriya Prashashan Anudan Utilised	8,734,708.17		8,734,708.17	885,492.00	7,849,216.17
3 12 3000	3123000 Rajya Vitt Ayog Anudan Utilised	5,734,827.57	12,895,923.00	18,630,750.57	11,335,906.00	7,294,844.57
3 12 3000	3123000 Ren Basera Fund Utilised	9,625,335.93		9,625,335.93	283,626.00	9,341,709.93
3 12 3000	3123000 RAY Fund Utilised	1,978,984.00		1,978,984.00	28,816.00	1,950,168.00
3 12 3000	3123000 Sadak Anukshan Anudan Utilised	10,357,818.00	51,841,370.00	62,199,188.00	25,718,178.00	36,481,010.00
3 12 3000	3123000 Sansad Nidhi Utilised	23,044,069.70	392,575.00	23,436,644.70	1,263,159.00	22,173,485.70
3 12 3000	3123000 Slum Rehabilitation	62,573,913.00		62,573,913.00	1,729,525.00	60,844,388.00
3 12 3000	3123000 Vidhayak Nidhi Utilised	5,852,468.82	200,000.00	6,052,468.82	602,153.00	5,450,315.82
3 12 3000	3123000 C M Infrastructure fund Utilised	456,319.00		456,319.00	23,104.00	433,215.00
3 12 3000	3123000 Zila Sanyojak Adim Jatee Kalyan Utilised	372,417.64		372,417.64	62,113.00	310,304.64
3 12 3000	3123001 13th Vitta Ayog Utilised	128,411,664.82		128,411,664.82	4,696,625.00	123,715,039.82
3 12 3000	3123000 14 th Finance Utilized	457,743,790.00		457,743,790.00	34,316,106.00	423,427,684.00
3 12 3000	3123000Solid Waste Grant Utilized	26,353,296.00		26,353,296.00	3,947,800.00	22,405,496.00
3 12 3000	3123000 S B M Grant Utilized	131,378,849.00		131,378,849.00	12,735,364.00	118,643,485.00
3123000	3123000 Collector Grant Utilized	54,446.00		54,446.00	7,778.00	46,668.00
3 12 3000	3125000 Singhashth Kary Fund Utilised	1,562,954,726.38	1,620,924.00	1,564,575,650.38	138,807,379.00	1,425,768,271.38
	3123000 PMAY Grant Utilized	197,609,583.00		197,609,583.00	7,011,697.00	190,597,886.00
	3123000 Fire Bridged Grant Utilized	5,265,637.00		5,265,637.00	235,009.00	5,030,628.00
	3125000 Sarva Shiksha Abhiyan	3,109,608.00	171,657.00	3,281,265.00	110,751.00	3,170,514.00
	3125000 Aamrit Yojna	95,271,699.00	4,515,474.00	99,787,173.00	1,672,974.00	98,114,199.00
	Sub Total Reserve Funds	3,290,020,778.75	204,525,789.00	3,494,546,567.75	337,594,081.00	3,156,952,486.75
3 12 3000	3123000 MpUsp Utilised	-	-	-	-	-
	Total Reserve Funds	3,290,020,778.75	204,525,789.00	3,494,546,567.75	337,594,081.00	3,156,952,486.75



UJJAIN MUNICIPAL CORPORATION, (M.P.)

#REF!

Sub Schedule B-4 Grants & Contribution for Specific Purpose

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)				Balance outstanding at the end of current year (Rs.)
					In Agency work	In fixed assets	In revenue exp	Other Adjustment	
	3201000 Kendra Sarkar Se Anudan								
3201001	3201000 NULM	20,744,421.12	40,000,000.00	60,744,421.12	-		43,526,997.00	-	17,217,424.12
3201001	3201001 Swatchh Bharat Abhiyan	-	-	-					-
3201051	3201051 Jnnrum Yojna(Museum Directorate Bhopal)	4,811,786.00	-	4,811,786.00		4,811,786.00			-
3201001	3201001 Jnnrum Wather Supply Anudhan	20,259,000.00	16,347,000.00	36,606,000.00			26,931,518.00		9,674,482.00
3201011	3201001 15th Fianace Commission	(0.00)	463,803,000.00	463,803,000.00		#####	353,585,287.00		-
3201011	3201011 13 Va Vitt Ayog	-	-	-					-
3201011	3201011 14 th Vitt Ayog	11,603,988.00	1,467,000.00	13,070,988.00					13,070,988.00
3201021	3201021 Pradhan Mantri Awas Yojna	84,319,068.00	327,210,000.00	411,529,068.00			177,717,284.00		233,811,784.00
3201021	3201021 Slum Rehab.	-	-	-					-
3201021	Ujji Municipal Transport	30,776,732.00	-	30,776,732.00					30,776,732.00
3201031	3201031 Sansadh Nidhi Lokh Sabha	367,986.00	31,920.00	399,906.00				320,000.00	79,906.00
3201031	Sansad Swechhanudan	175,000.00	1,410,500.00	1,585,500.00			1,585,500.00		-
3201000	3201051 Rashtriya Matratva Sahayata Yojna	50,747.00	-	50,747.00				-	50,747.00
3202051	3202051 Smart City	-	-	-					-
3201051	Solid Waste Management	53,431,194.00	-	53,431,194.00			7,923,890.00	-	45,507,304.00
3201050	Sarva Shiksha Abhiyan	1,935,935.00	-	1,935,935.00		171,657.00			1,764,278.00
3201051	Amrit Mission Yojna	1,674,322,659.00	301,980,645.00	1,976,303,304.00		4,515,474.00	6,601,456.00	-	1,965,186,374.00
	Sub Total	1,902,798,516.12	1,152,250,065.00	3,055,048,581.12	-	119,716,630.00	617,871,932.00	320,000.00	2,317,140,019.12
3202000	Rajya Sarkar Se Prapt Anudhan								
3202000	3202000 Mulbhat Suvridha	-	85,715,000.00	85,715,000.00		17,819,981.00	67,895,019.00		-
3202000	3202000 Rajya Vitta Aayog	11,553,929.00	10,606,000.00	22,159,929.00			1,362,835.00		-
3202002	3202002 Jnnrum Water Supply Anudhan	38,386.00	-	38,386.00			38,386.00		-
3202003	3202003 Mahakaal Van Project Anudhan	38,877,341.07	-	38,877,341.07					38,877,341.07
3202011	CM Infra.	56,358,158.00	-	56,358,158.00					56,358,158.00
3202004	3202004 Jnnrum UCTSL Anudhan	11,458,030.00	-	11,458,030.00	-				11,458,030.00
3202011	3202011 Sadak Anurakshan Anudan	-	55,932,000.00	55,932,000.00		51,841,370.00	4,090,630.00		-
3202011	Solid Waste Management	-	-	-					-
3202031	Sansad Nidhi-Rajya Sabha	6,947,790.00	400,000.00	7,347,790.00		392,575.00		750,000.00	6,205,215.00
3202021	3202051 Samudayik Souchalay Anudan	-	-	-					-
3202051	3202051 Jila Khel Yuva Kalyan Adhikari Ujn	2,250,000.00	-	2,250,000.00					2,250,000.00
3202051	3202051 Rajeev Aawas Yojna(RAY)	12,317,505.00	-	12,317,505.00					12,317,505.00
3203007	3202051 Vidhayak Nidhi	342,727.00	200,000.00	542,727.00		200,000.00			342,727.00
	3202051 Singhast Karyayojna Hetu Anudan	462,886,078.66	150,000.00	463,036,078.66		1,620,924.00	10,220,000.00		451,195,154.66
	3202051 Special Fund	1,197,079.00	-	1,197,079.00					1,197,079.00
	3202053 Vividh Anudan	537,761,969.75	49,441,161.00	587,203,130.75			535,061,710.00		52,141,420.75
	C M Swatchhta Mission	186,357.00	-	186,357.00			186,357.00		-
	Covid 19 Grant	-	17,959,243.00	17,959,243.00			17,959,243.00		-
	Vidhayak Swechhanudan	1,178,245.00	2,644,510.00	3,822,755.00			3,089,245.00		733,510.00
	National Safai Karmchari Finance & Development	25,650,000.00	-	25,650,000.00					25,650,000.00
	Ujjain Shahar ki Viksit link yojna	20,000,000.00	-	20,000,000.00					20,000,000.00
	3202000 Shramik Kalyan Cell	25,829,500.00	-	25,829,500.00					25,829,500.00
3203051	Collector Ujjain	512,642.00	-	512,642.00					512,642.00
	Sub Total	1,215,345,737.48	223,047,914.00	1,438,393,651.48	-	73,276,071.00	659,299,298.00	750,000.00	705,068,282.48
3203000	Anya Sarkari Agencyio Se Anudhan								
3203000	3203000 Nagariya Preshashan Dwar Vashash Anudhan	-	-	-		-			-
3203001	3203000 Zila Sanyojak Adim Jatee Kalyan Anudan	-	-	-		-			-
3203002	3203001 Jnnrum Water Supply Anudhan	-	-	-					-
3203003	3203002 Jnnrum Bsup Anudan	-	-	-					-
3203000	3203003 Jnnrum UCTCL Anudan	-	-	-					-
3203004	3203004 Jnnrum Mahakaal Van Project Anudan	2,775,284.00	-	2,775,284.00					2,775,284.00
3203006	3203005 Fire Brigad Kray Hetu Anudan	3,000.00	-	3,000.00					3,000.00
	3203006 Other Received For UCTCL Project	-	-	-		-			-
	Sub Total	2,778,284.00	-	2,778,284.00	-	-	-	-	2,778,284.00
3208000	3208000 Capital Receipts								
3208000	3208000 Capital Receipt Others	93,813,847.00	13,733,338.00	107,547,185.00			-	-	107,547,185.00
	Sub Total	93,813,847.00	13,733,338.00	107,547,185.00	-	-	-	-	107,547,185.00
3206000	Grant from Internertional								
	MPUSP Grant	-	-	-		-			-
	Sub Total	-	-	-	-	-	-	-	-
	Total	3,214,736,384.60	1,389,031,317.00	4,603,767,701.60	-	192,992,701.00	1,277,171,230.00	1,070,000.00	3,132,533,770.60



UJJAIN MUNICIPAL CORPORATION, (M.P.)

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Sub Schedule B-6: Unsecured Loans

Ac co unt Co de	Particulars	State Govt.	Interest on	Govt.bodies & Associations			Total	
		Alembdha Bika Pipe Line Hatu	Alembdha Bika Pipe Line Hatu	Aashrya Nidhi- Collector Ujjain	Hudco loan	Hudco Loan paid by State Govt.		Saiyukth Senchalak Dwara Loan
Co de		3312000	3312000	3313000	3312001	3312001	3313000	
	Opening Bal	118,747,000.00	111,141,637.17	44,209,500.00	52,332,332.00	275,258,056.00	305182.00 Cr	601,993,707.17
	Add: Disbursement availed during the Y	0.00		0.00			0.00	0.00
	Add: Interest Payable for the Year			0.00			0.00	0.00
	Less :Repayment of Principle			0.00	9,204,000.00		0.00	9,204,000.00
	Less: Repayment of Interest			0.00			0.00	0.00
	Total Secured Loans	118,747,000.00	111,141,637.17	44,209,500.00	43,128,332.00	275,258,056.00	305,182.00	592,789,707.17



UJJAIN MUNICIPAL CORPORATION, (M.P.
#REF!

Sub Schedule B-7 : Deposits Received

Account Code	Particulars	Opening Balance	Current Year (Rs.)
3401011	3401011 Security Deposit From Contractor	266,923,059.00	336,568,070.00
	3401011 Security Deposit From Contractor NN		
	3401012 Security Deposit From Contractor- Jnnrum		
	3401013 Security Deposit From Contractor PHE		
	3401014 Security Deposit From Contractor-GB		
3401011	3401011 With Held (Singhasth)	165,829,105.00	235,843,863.00
	3402000 Revenue Deposit	15,710,888.00	15,515,888.00
	3402004 Water Horwesting System Deposite		
	3402005 Jan Bhagidari(Paye Jal Hatu Deposit)		
	3408000 Other Deposit	60,555,213.24	62,392,396.24
	3408043 Sanyukt Sanchalak Sankhiki Karyalay Ujn	0.00	0.00
	Grand Total	509,018,265.24	650,320,217.24



UJJAIN MUNICIPAL CORPORATION, (M.P.)

#REF!

Sub Schedule B-8 : Deposits Works

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utiliazation/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)	Total Net Balance at end
3411000	Civil Works						13,894,158.00
	Deposit Against Work Phe	711,430.00		711,430.00		711,430.00	
	Distric Comanded 32 Bataliun Deposite Work	49,061.00		49,061.00		49,061.00	
	E.E.P.W.D. Division Ujjain Distric Hospital Phe	2,884,943.00	-	2,884,943.00		2,884,943.00	
	E.E. Pwd Jiro Point Se Maxi Road Tak Pipe Line Phe	1,425,443.00	-	1,425,443.00		1,425,443.00	
	E.E. Pwd Line Shifting at 3 Batti to Nanak.Phe	2,778,681.00	-	2,778,681.00		2,778,681.00	
	Police Adhikshak Jila Ujn (Deposite Work)	1,044,600.00		1,044,600.00		1,044,600.00	
	UDA Nagjhiri Tanki Nirman Hetu Dep. PHE	-	-	-		-	
	Vidhayak Nidhi Phe Deposite Work	-		-		-	
	Dewas Road Shivansh City Pipe Line	2,500,000.00		2,500,000.00		2,500,000.00	
	Dewas Road Abhilasha tak pipe line	2,500,000.00		2,500,000.00		2,500,000.00	
3418000	Others (Contractors)						1,010,405.00
	Grand Hotel Personal Deposit	540,146.00	10,000.00	550,146.00	130,000.00	420,146.00	
	DEPOSIT FOR GARDAN	72,355.00		72,355.00		72,355.00	
	Garden Deposit	-		-		-	
	Mangal/Ambedkar Bhawan Deposit Account	510,554.00	7,350.00	517,904.00		517,904.00	
	Total Reserve Funds	15,017,213.00	17,350.00	15,034,563.00	130,000.00	14,904,563.00	14,904,563.00



UJJAIN MUNICIPAL CORPORATION, (M.P.)

#REF!

Sub Schedule B-10: Provisions

Account Code	Provisions for Expenses	Amount - Current Year	Amount - Prev. year
3601000	Provisions for the year		
1	Pension Fund	13202347.00	12884642.00
2	Pension Fund	24360.00	0.00
3	Pension Fund	11537.00	0.00
4	Pension Fund	6861.00	0.00
5	EPF Nikay	977470.00	0.00
6	EPF Nikay	933997.00	0.00
7	Parshado & Mahapor Ka vetan Bhatta	0.00	353900.00
8	Vetan Sthapan Exp	21340973.00	21802741.00
9	Vetan Sthapan Exp	14294529.00	14859818.00
10	Vetan Sthapan Exp	4589995.00	4992153.00
11	Vetan Sthapan Exp	263250.00	551404.00
12	Vetan Sthapan Exp	77952.00	1744550.00
13	Vetan Sthapan Exp	87512.00	304059.00
14	Vetan Sthapan Exp	87300.00	104985.00
15	Vetan Sthapan Exp	7500.00	56277.00
16	Vetan Sthapan Exp	142800.00	18135.00
17	Vetan Sthapan Exp	617102.00	142177.00
18	Vetan Sthapan Exp	290100.00	465435.00
19	Vetan Sthapan Exp	11211.00	11485.00
20	Vetan Sthapan Exp	277191.00	11485.00
21	Vetan Sthapan Exp	11935.00	0.00
22	Vetan Sthapan Exp	11935.00	0.00
23	Vetan Sthapan Exp	11440.00	0.00
24	Vetan Sthapan Exp	17193.00	0.00
25	Vetan Sthapan Exp	106400.00	0.00
26	Vetan Sthapan Exp	7700.00	0.00
27	Vetan Sthapan Exp	500935.00	0.00
28	Aakasmik Employee Vyavastha	11450790.00	10406485.00
29	Aakasmik Employee Vyavastha	8120.00	15900.00
30	Aoushadhi Kray & Nirman	50000.00	0.00
31	PHE Se Sewerage pump ka sandharan	165678.00	0.00
32	PHE Se Sewerage pump ka sandharan	4841513.00	0.00
33	PHE Se Sewerage pump ka sandharan	4038220.00	0.00
34	Telephone Bill	18718.00	36330.00
35	Telephone Bill	3312.00	0.00
36	Telephone Bill	74864.00	0.00
37	Thos Upshisth Praabhandhan Hetu	11975303.00	0.00
38	Thos Upshisth Praabhandhan Hetu	10768437.00	0.00
39	Agnishaman Diesel	244918.00	0.00
40	Agnishaman Diesel	205622.00	0.00
41	Agnishaman Diesel	207600.00	0.00
42	Agnishaman Diesel	180768.00	0.00
43	Agnishaman Diesel	196163.00	0.00
44	Santation Diesel	5837564.00	0.00
45	Santation Diesel	4660770.00	0.00
46	IEC Gatividhi	1722222.00	0.00
47	PHE Se Sewerage pump ka sandharan	178640.00	0.00
48	PHE Se Sewerage pump ka sandharan	44357.00	0.00
49	PHE Se Sewerage pump ka sandharan	434484.00	0.00
50	PHE Se Sewerage pump ka sandharan	145692.00	0.00
51	PHE Se Sewerage pump ka sandharan	23232.00	0.00
52	PHE Se Sewerage pump ka sandharan	5766.00	0.00
53	PHE Se Sewerage pump ka sandharan	18956.00	0.00
54	PHE Se Sewerage pump ka sandharan	10190.00	0.00
55	PHE Se Sewerage pump ka sandharan	42265.00	0.00
56	PHE Ke HT Electric Bill Payment	0.00	149872.00
57	PHE Ke HT Electric Bill Payment	0.00	7899844.00
58	Tosh Upshisth prabhandhan	0.00	11636642.00
59	Tipping Fees(Thos Upsisth)	0.00	2349664.00
60	Nigam office Diessel	0.00	3872577.00
61	Kshipra Shudhikaran	0.00	2641327.00
62	Kshipra Shudhikaran	0.00	4331259.00
63	Swatchh Bharat Abhiyan Prachar Prasar, IEC Activity	0.00	2583333.00
64	Swatchh Bharat Abhiyan Prachar Prasar, IEC Activity	0.00	1722222.00
65	Swatchh Bharat Abhiyan Prachar Prasar, IEC Activity	0.00	4823954.00
			0.00
	Total	115,465,689.00	110,772,655.00

Sub Schedule B-11 : Fixed Assets

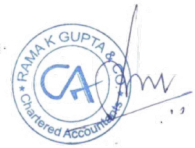
Account Code	Particulars	Depreciation Rate	Gross Block						Accumulated Depreciation						Net Block	
			Opening Balance	Additions during the Year		Total Additions	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period Depreciation		Total Depreciation during the year	Deduction during the year	Total at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	Before 1-10-20	After 30-09-20		7	8	9	For full year	For Half year		12	13	14	15
4101000	Land, Play grounds and Gardens															
	Opening Balance	0	484,945,529.00			0.00	0.00	484,945,529.00	0.00	0.00		0.00	0.00	0.00	484,945,529.00	484,945,529.00
	Addition before 1-10-19	0	0.00	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00
	Addition after 30-09-19	0	0.00		6,906,620.00	6,906,620.00		6,906,620.00			0.00	0.00		0.00	6,906,620.00	0.00
	Sub Total		484,945,529.00	0.00	6,906,620.00	6,906,620.00	0.00	491,852,149.00	0.00	0.00	0.00	0.00	0.00	0.00	491,852,149.00	484,945,529.00
4102000	Buildings															
	Opening Balance	3.33	103759652.00			0.00		103,759,652.00	31276117.82	3,455,196.41		3,455,196.41	0.00	34,731,314.24	69,028,337.76	72,483,534.18
	Addition till 12-13 & 13-14 & 14-15	3.33	2653796226.31					2,653,796,226.31	325647126.56	88,371,414.34		88,371,414.34		414,018,540.90	2,239,777,685.41	2,328,149,099.75
	Addition before 1-10-19	3.33	0	91,834,471.00		91,834,471.00		91,834,471.00	0.00	3,058,087.88		3,058,087.88		3,058,087.88	88,776,383.12	0.00
	Addition after 30-09-19	1.665	0		96784166.00	96,784,166.00		96,784,166.00	0.00		1,611,456.36	1,611,456.36		1,611,456.36	95,172,709.64	0.00
	Sub Total		2,757,555,878.31	91,834,471.00	96,784,166.00	188,618,637.00	0.00	2,946,174,515.31	356,923,244.38	94,884,698.63	1,611,456.36	96,496,155.00	0.00	453,419,399.38	2,492,755,115.93	2,400,632,633.93
4103000	Damrikrat road															
	Opening Balance	14.29	498,796,888.00			0.00	0.00	498,796,888.00	372,566,757.15	71,278,075.30		71,278,075.30	0.00	443,844,832.45	54,952,055.55	126,230,130.85
	Addition till 12-13 & 13-14 & 14-15	14.29	0.00					0.00	0.00	0.00		0.00		0.00	0.00	0.00
	Addition before 1-10-19	14.29	0.00	15,000,457.00		15,000,457.00		15,000,457.00	0.00	2,143,565.31		2,143,565.31		2,143,565.31	12,856,891.69	0.00
	Addition after 30-09-19	7.145	0.00		26,679,585.00	26,679,585.00		26,679,585.00	0.00		1,906,256.35	1,906,256.35		1,906,256.35	24,773,328.65	0.00
	Sub Total (A)		498,796,888.00	15,000,457.00	26,679,585.00	41,680,042.00	0.00	540,476,930.00	372,566,757.15	73,421,640.60		75,327,896.95	0.00	447,894,654.10	92,582,275.90	126,230,130.85
4103000	Pull															
	Opening Balance	14.29	4434294.00			0.00	0.00	4,434,294.00	2,610,099.79	226479.16		226,479.16	0.00	2,836,578.95	1,597,715.05	1,824,194.21
	Addition till 12-13 & 13-14 & 14-15	14.29	135728993.00					135,728,993.00	91,251,357.28	19395673.10		19,395,673.10		110,647,030.38	25,081,962.62	44,477,635.72
	Addition before 1-10-19	14.29	0.00	151,676.00		151,676.00		151,676.00	0.00	21,674.50		21,674.50		21,674.50	130,001.50	0.00
	Addition after 30-09-19	7.145	0.00		5,525,069.00	5,525,069.00		5,525,069.00	0.00		394,766.18	394,766.18		394,766.18	5,130,302.82	0.00
	Sub Total (B)		140,163,287.00	151,676.00	5,525,069.00	5,676,745.00	0.00	145,840,032.00	93,861,457.07	19,643,826.76		20,038,592.94	0.00	113,900,050.01	31,939,981.99	46,301,829.93
	Sub Total (C)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4103000	CC Road															
	Opening Balance	14.29	615904148.73			0.00	615,904,148.73	0.00	632,040,213.91	0.00		0.00	632,040,213.91	0.00	0.00	-16,136,065.18
	Addition till 12-13 & 13-14 & 14-15	14.29	1439416486.00					1,439,416,486.00	918179638.50	205692615.85		205,692,615.85		1,123,872,254.35	315,544,231.65	521,236,847.50
	Addition before 1-10-19	14.29	0	21907519.00		21,907,519.00		21,907,519.00	0.00	3,130,584.47		3,130,584.47		3,130,584.47	18,776,934.53	0.00
	Addition after 30-09-19	7.145	0		14,900,150.00	14,900,150.00		14,900,150.00	0.00		1,064,615.72	1,064,615.72		1,064,615.72	13,835,534.28	0.00
	Sub Total (D)		2,055,320,634.73	21,907,519.00	14,900,150.00	36,807,669.00	615,904,148.73	1,476,224,155.00	1,550,219,852.41	208,823,200.31	1,064,615.72	209,887,816.03	632,040,213.91	1,128,067,454.53	348,156,700.47	505,100,782.32
	Sub Total (A+B+C+D)		2,694,280,809.73	37,059,652.00	47,104,804.00	84,164,456.00	615,904,148.73	2,162,541,117.00	2,016,648,066.63	301,888,667.68	3,365,638.25	305,254,305.92	632,040,213.91	1,689,862,158.64	472,678,958.36	677,632,743.10
4103100	Sewerage and Drainage															
	Opening Balance	6.67	127164884.95			0.00	0.00	127,164,884.95	95,313,084.09	7,692,056.30		7,692,056.30	0.00	103,005,140.39	24,159,744.56	31,851,800.86
	Addition till 12-13 & 13-14 & 14-15	6.67	751213347.00					751,213,347.00	187,881,854.20	50,105,930.24		50,105,930.24		237,987,784.44	513,225,562.56	563,331,492.80
	Addition before 1-10-19	6.67	0	30426035		30,426,035.00		30,426,035.00	0.00	2,029,416.53		2,029,416.53		2,029,416.53	28,396,618.47	0.00
	Addition after 30-09-19	3.335	0		53634672	53,634,672.00		53,634,672.00	0.00		1,788,716.31	1,788,716.31		1,788,716.31	51,845,955.69	0.00
	Sub Total		878,378,231.95	30,426,035.00	53,634,672.00	84,060,707.00	0.00	962,438,938.95	283,194,938.29	59,827,403.08		61,616,119.39	0.00	344,811,057.68	617,627,881.27	595,183,293.66
4103200	Water Ways															
	Opening Balance	10	524195867			0.00	0.00	524,195,867.00	361154218.85	34,979,730.50		34,979,730.50	0.00	396,133,949.35	128,061,917.65	163,041,648.15
	Addition till 12-13 & 13-14 & 14-15	10	899802545					899,802,545.00	383232629.60	89,980,254.50		89,980,254.50		473,212,884.10	426,589,660.90	516,569,915.40
	Addition before 1-10-19	10	0	1639480		1,639,480.00		1,639,480.00	0.00	163,948.00		163,948.00		163,948.00	1,475,532.00	0.00
	Addition after 30-09-19	5	0		8734735.00	8,734,735.00		8,734,735.00	0.00		436,736.75	436,736.75		436,736.75	8,297,998.25	0.00
	Sub Total		1,423,998,412.00	1,639,480.00	8,734,735.00	10,374,215.00	0.00	1,434,372,627.00	744,386,848.45	125,123,933.00		125,560,669.75	0.00	869,947,518.20	564,425,108.80	679,611,563.55



UJJAIN MUNICIPAL CORPORATION, (M.P.
#REF!

Sub Schedule 14 : Stock Inventory Details

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose			
	Nagar Nigam		3,545,850.00	3,545,850.00
	Aushdhalay		175,000.00	230,500.00
4302000	Loose Tools			
	PHE		9,765,780.00	9,765,780.00
4308000	Others			
	Total Stock in hanc		13,486,630.00	13,542,130.00



Nagar Palika Nigam Ujjain -2020-21

Chhatrapati Shivaji Bhavan Agar Road Ujjain

4310000 Sundry Debtors(Receivable)

Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	4310000 Sundry Debtors(Receivable) Nagar Palika Nigam Ujjain -2020-21 1-Apr-2020 to 31-Mar-2021			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
4311000 Accrued Property Tax	33396350.00 Dr	177899845.00 Dr	33389590.00 Dr	177906605.00 Dr
4311005 Arrear of Property Zone 1	3510240.00 Dr	12546420.00	3510027.00	12546633.00 Dr
4311005 Arrear of Property Zone 2	5943220.00 Dr	25680635.00	5942255.00	25681600.00 Dr
4311005 Arrear of Property Zone 3	4636590.00 Dr	24176760.00	4632181.00	24181169.00 Dr
4311005 Arrear of Property Zone 4	3470500.00 Dr	34256965.00	3470230.00	34257235.00 Dr
4311005 Arrear of Property Zone 5	6580000.00 Dr	38075715.00	6579909.00	38075806.00 Dr
4311005 Arrear of Property Zone 6	9255800.00 Dr	43163350.00	9254988.00	43164162.00 Dr
4311005 Arrear of Samekit kar Zone 5				0.00 Dr
4311005 Arrear of Shiksha Upkar Zone 5				0.00 Dr
4311005 Arrear of Nagariya Vikas Upkar 5				0.00 Dr
4313000 Receivable From Water Tax	158915323.00 Dr			145263085.00 Dr
4313001 Jal Upyog Shulka Arrear Phe				
4313001 Receivable of Water Tax	154835473.00 Dr		13652238.00	141183235.00 Dr
4313021 Receivable Advertisement Tax	4079850.00 Dr			4079850.00 Dr
4314000 Receivable From Other Sources	5361662.00 Dr	0	685618.00	4676044.00 Dr
4314001 Accrued Rent - Others	5361662.00 Dr		685618	4676044.00 Dr
4314001 Arrear of Building of Shop Rent	0.00 Dr			0.00 Dr
Grand Total	164748593.00 Dr	177899845.00	34075208.00	327845734.00 Dr



<p style="text-align: center;">MUNICIPAL CORPORATION UJJAIN (M.P.)</p> <p style="text-align: center;">INCOME AND EXPENDITURE STATEMENT</p> <p style="text-align: center;">FOR THE PERIOD FROM 1st April to 31st March 2021</p>				
	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (20-21) (Rs.)	Previous Year (19-20) (Rs.)
A	INCOME			
	Tax Revenue	IE-1	388,809,489.67	316,438,127.29
	Assiged Revenues & Compensation	IE-2	925,015,925.00	903,194,656.00
	Rental Income From Municipal Properties	IE-3	20,047,843.00	26,048,396.00
	Fees & User Charges	IE-4	152,340,319.50	121,953,900.05
	Sale & Hire Charges	IE-5	1,950,266.00	7,810,256.00
	Revenue Grants, Contributions & Subsidies	IE-6	1,585,467,145.18	994,297,140.00
	Income From investments	IE-7	5,969,773.00	125,922,134.75
	Interest Earned	IE-8	43,146,436.91	13,275,331.00
	Other Income	IE-9	19,887,724.33	61,136,691.00
	TOTAL -INCOME		3,142,634,922.59	2,570,076,632.09
B	EXPENDITURE			
	Establishment Expenses	IE-10	827,387,551.00	864,192,144.00
	Administrative Expenses	IE-11	423,824,116.00	404,806,654.00
	Operations & Maintenance	IE-12	666,195,696.00	639,484,100.00
	Interest & Finance Expenses	IE-13	4,750,702.19	6,476,453.35
	Programme Expenses	IE-14	262,495,650.00	282,178,954.00
	Revenue Grants, Contributions & Subsidies	IE-15	7,749,054.00	13,784,358.00
	Provisions & Write Off	IE-16	351,383.00	3,969,759.00
	Miscellaneous Expenses	IE-17	0.00	0.00
	Depreciation	B-11	723,257,718.30	692,969,931.40
	TOTAL - EXPENDITURE		2,916,011,870.49	2,907,862,353.75
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		226,623,052.10	-337,785,721.66
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)		226,623,052.10	-337,785,721.66
F	Less : Transfer to Reserve Funds		0.00	0.00
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		226,623,052.10	-337,785,721.66

As per our Report of Even Date Annexed

Commissioner
UMC

Deputy Finance Commissioner
UMC

For **RAMA K GUPTA & CO**
(Chartered Accountants)

S R A M & CO.
Handholding Consultant

Place: Ujjain
Date:15-02-2022

ANKUR GUPTA
(Partner)
M.NO.- 429684
UDIN: 22429684AFXPZE6165



MUNICIPAL CORPORATION ,UJJAIN (M.P.)
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April to 31st March 2021

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1100100	Property Tax		308,769,159.67	233,790,049.13
1100200	Water Tax		60,000,358.00	58,818,611.00
1100300	Sewerage Tax			
1100400	Swachhta Tax			
1100500	Lighting Tax			
1100600	Education Tax		2,522,673.00	2,861,152.58
1100700	Vehicle Tax			
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax		30,240.00	1,576,888.00
1101200	Pilgrimage Tax			
1101300	Export Tax			
1105100	Octroi & Toll Cess			
1108000	Other Taxes (City Development Tax)		17,487,059.00	19,391,426.58
	Sub-Total		388,809,489.67	316,438,127.29
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))		0.00	0.00
	Sub-Total		388,809,489.67	316,438,127.29
	Total Tax Revenue		388,809,489.67	316,438,127.29
1109011	Others		0.00	0.00
	Total Refund and remission of tax revenues		0.00	0.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		862,380,925.00	853,802,656.00
1202000	Compensation in lieu of Taxes/ duties		62,375,000.00	34,392,000.00
1203000	Compensation in lieu of Concessions		260,000.00	15,000,000.00
	Total assigned revenues & Compensation		925,015,925.00	903,194,656.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from Civic Amenities		9,118,170.00	13,359,893.00
1302000	Rent From Office Buildings		6927151.00	7527828.00
1303000	Rent From Guest House		3,274,898.00	4,605,749.00
1304000	Lease Rent		727,624.00	554,926.00
1308000	Other Taxes			
	Sub-Total		20,047,843.00	26,048,396.00
1309000	Less : Rent Remissions and Refund		0.00	0.00
	Sub-Total		20,047,843.00	26,048,396.00
	Total Rental Income From Municipal Properties		20,047,843.00	26,048,396.00


 RAMA K GUPTA
 Chartered Accountant

Schedule IE-4 : Fees & User Charges-Income head-wise

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges		789,960.00	1,143,735.00
1401100	Licensing Fees		1,529,863.00	1,976,809.75
1401200	Fees for Grant Permit			
1401300	Fees for Certificate or Extract		44,637.00	46,574.50
1401400	Development Charges		33,172,000.00	52,253,936.30
1401500	Regulaziation fees		49,750,334.00	15,549,357.00
1402000	Penalties and Fines		37,585,832.50	6,072,255.50
1404000	other Fees		2,226,430.00	10,863,872.00
1405000	User Charges		26,618,738.00	31,069,895.00
1406000	Entry Fees		14,876.00	30,531.00
1407000	Service/ Administrative Charges		607,649.00	2,946,934.00
1408000	Other Charges			
	Sub-Total		152,340,319.50	121,953,900.05
1409000	Less : Rent Remissions and Refund		0.00	0.00
	Sub-Total		152,340,319.50	121,953,900.05
	Total Income from Fees & User Charges		152,340,319.50	121,953,900.05

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products			0.00
1501100	Sale of Forms & Publications		791,348.00	7,149,861.00
1501200	Sale of stores & scrap		21,575.00	0.00
1503000	Sale of others			
1504000	Hire Charges for Vehicles			
1504100	Hire Charges for Equipments		1,137,343.00	660,395.00
	Total Income from sale & hire charges- income head wise		1,950,266.00	7,810,256.00



Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1601000	Revenue Grant		1585467145.18	994297140.00
1602000	Re-imbursement of Expenses			0.00
1603000	Contribution towards schemes			
	Total Revenue Grants ,Contributions & Subsidies		1,585,467,145.18	994,297,140.00

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701000	Interest on Investments & Accured Interest		5,969,773.00	125,922,134.75
1702000	Dividend		0.00	0.00
1703000	Income from projects taken up on commercial basis		0.00	0.00
1704000	Profit in sale of Investments		0.00	0.00
1708000	others		0.00	0.00
	Total Income from Investments		5,969,773.00	125,922,134.75

Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		43,146,436.91	13,275,331.00
1712000	Interest on Loans and advances to Employees			
1713000	Interest on Loans to others		0.00	0.00
1718000	other Interest		0.00	0.00
	Total Interest Earned		43,146,436.91	13,275,331.00

Schedule IE-9 : Other Income

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited		0.00	0.00
1801100	Lapsed Deposits		0.00	0.00
1801200	Depreciation of Fixed Assets from Specail fund		0.00	0.00
1802000	Insurance Claim Recovery		0.00	0.00
1803000	Profit On Disposal of Fixed Assest		0.00	0.00
1804000	Recovery from Employees		0.00	0.00
1805000	Unclaimed Refund / Liabilities		0.00	0.00
1806000	Excess Provisions Written Back		0.00	0.00
1808000	Miscellaneous Income		19,887,724.33	61,136,691.00
	Total other Income		19,887,724.33	61,136,691.00

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		605,610,269.00	639,059,629.00
2102000	Benefits and Allownce		1,820,450.00	3,591,425.00
2103000	Pension		145,971,056.00	177,825,820.00
2104000	Other Terminal & Retirement Benefits		73,985,776.00	43,715,270.00
	Total Establishment Expenses		827,387,551.00	864,192,144.00



Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes		892,391.00	348,059.00
2201100	Office Maintenance		26,472,817.00	46,948,759.00
2201200	Communication Expenses		3,731,700.00	4,643,247.00
2202000	Books & Periodicals		176,073.00	164,073.00
2202100	Printing & Stationary		1,471,784.00	2,469,526.00
2203000	Travelling & Conveyance		2,314,858.00	0.00
2204000	Insurance		3,420,579.00	1,581,862.00
2205000	Audit Fees		0.00	15,600,000.00
2205100	Legal Expenses		152,695.00	86,350.00
2205200	Professional and other Fees		137,502,530.00	166,702,092.00
2206000	Advertisement and Publicity		32,916,532.00	59,440,788.00
2206100	Membership & subscriptions		0.00	50,000.00
2208000	Other Administrative Expenses		214,772,157.00	106,771,898.00
	Total Administrative Expenses		423,824,116.00	404,806,654.00

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel		379,702,573.00	301,747,710.00
2302000	Bulk Purchase			
2303000	Consumption of Stores		4,247,780.00	9,955,044.00
2304000	Hire Charges		7,372,865.00	2,970,888.00
2305000	Repairs & Maintenance - Infrastructure Assets		15,984,498.00	37,043,672.00
2305100	Repairs & Maintenance - Civic Amenities		52,718,927.00	76,947,408.00
2305200	Repairs & Maintenance - Building		11,433,048.00	6,297,260.00
2305300	Repairs & Maintenance - Vehicles		17,325,916.00	31,969,556.00
2305400	Repairs & Maintenance - Furniture			
2305500	Repairs & Maintenance - Office Equipments		19,899.00	56,650.00
2305600	Repairs & Maintenance - Electrical Appliances		4,282,643.00	4,699,619.00
2305700	Repairs & Maintenance - P & M		7,103,990.00	9,424,978.00
2305900	Repairs & Maintenance - Others		72,467.00	158,371,315.00
2308000	Other Operating & Maintenance Expenses		165,931,090.00	
	Total Operations & Maintenance		666,195,696.00	639,484,100.00

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans From Central Govt.			
2402000	Interest on Loans From State Govt.		4,698,063.00	6,466,519.00
2403000	Interest on Loans From Govt.Bodies & Associations			
2404000	Interest on Loans From International Agencies			
2405000	Interest on Loans From Banks & other Financial Institutions			
2406000	Other Interest			
2407000	Bank Charges		52,639.19	9,934.35
2408000	Other Finance Charges			
	Total Interest & Finance Charges		4,750,702.19	6,476,453.35

Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses		2,617,121.00	5,479,833.00
2502000	Own Programms		259,878,529.00	276,699,121.00
2503000	Share in Programs of others		0.00	0.00
	Total Programme Expenses		262,495,650.00	282,178,954.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [specify details]		570,000.00	664,000.00
2602000	Contributions [specify details]		7,179,054.00	13,120,358.00
2603000	Subsidies [specify details]			
	Total Revenue Grants, Contributions & Subsidies		7,749,054.00	13,784,358.00

Schedule IE-16 : Provisions & Write off

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables			0.00
2702000	Provision for other assets			0.00
2703000	Revenues written off			0.00
2704000	Assets Written off			0.00
2705000	Miscellaneous Expenses Written Off		351,383.00	3,969,759.00
	Total Provisions & Write off		351,383.00	3,969,759.00

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets			0.00
2712000	Interest & Penelty On Tax			0.00
2718000	Other Miscellaneous Expenses			0.00
	Total Miscellaneous Expenses		0.00	0.00

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income		0.00	
1851001	Taxes		0.00	0.00
1852001	Other- Revenues		0.00	0.00
1853001	Recovery of revenues written off		0.00	0.00
1854001	Other Income		0.00	0.00
	Sub Total Income (a)		0.00	0.00
2850000	Expenses		0.00	0.00
2855001	Refund of Taxes		0.00	0.00
2856001	Refund of other Revenues		0.00	0.00
2858080	other Expenses		0.00	0.00
	Sub Total Income (b)		0.00	0.00
	Total Prior Period (Net) (a-b)		0.00	0.00

DETAILS OF DEPRICIATION

		Current year	Previous Year
2722000	Building	96,496,155.00	89,969,895.32
2723000	Road & Bridges	305,254,305.92	293,635,282.19
2723100	Sewerage and drains	61,616,119.39	55,867,001.74
2723200	Waterways	125,560,669.75	124,535,437.15
2723300	Public Lighting System	42,014,904.49	39,140,814.96
2723400	Sanitation &Solid Waste Management	5,130,773.90	5,128,973.90
2724000	Plant & Machinery	14,659,935.50	14,469,480.25
2725000	Vehicle	31,480,140.80	28,508,768.20
2726000	Office & Other Equipments	19,381,204.00	17,700,391.20
2727000	Furniture , Fixture ,fitting and Electrical Appliances	3,357,063.10	3,274,359.30
2728000	Other Fixed Assets (Please Specify)	18,306,446.45	20,739,527.19
		723,257,718.30	692,969,931.40