



RAMA K GUPTA & CO.
Chartered Accountants

STATUTORY AUDIT REPORT

UJJAIN MUNICIPAL CORPORATION

FINANCIAL YEAR:- 2022-23

OFFICE: 70, Gadri Square, Above Goyal Electronic, Ujjain (M.P.)

Ph. No.: +91 99773 50199

Email: ankuraca.2008@gmail.com



"JAIMATADI."



RAMA K GUPTA & CO.
Chartered Accountants

Office :70, Gadri Square, Above goyal
Electronics Ujjain (M.P.)
Mobile: 099773-50199,
E-mail : ankuraca.2008@gmail.com

To,
The Municipal Commissioner
Ujjain Municipal Corporation,
Ujjain

Date- 27-03-2024

Subject : Submission of Independent Auditor's Report

Sir/Mam

Hereby we are submmiting the Independent Auditor's Report for the Financial year 2022-23 of Ujjain Municipal Corporation as per the Work Order No. लेख/2023/637 . Please Accept the same.

Thanking You,

Date : 27-03-2024
Place : Ujjain

For RAMA K GUPTA & CO.
Chartered Accountant

CA ANKUR GUPTA
(Partner)
M.No.: 429684



"JAI MATA DI"



MA K GUPTA & CO.

Chartered Accountants

(Formerly 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, 2023, 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, 2023, 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.



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 31.03.2023. 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) EPF Account showing Debit balance in the financial statements.
Management has to pass necessary entry to reconcile the same.

f) 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: 27/03/2024

Place: Ujjain

For RAMA K GUPTA & CO.
Chartered Accountants



CA ANKUR GUPTA
(Partner)

M. N. 429684

UDIN: 24429684BKEMOI8667



REPORT ON THE INTERNAL FINANCIAL CONTROLS

We have audited the internal financial controls over financial reporting of UJJAIN MUNICIPAL CORPORATION, UJJAIN as of March 31, 2023 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 JAIN V. & 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.



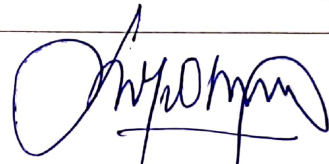
OPINION

In our opinion and reliance placed on the M/s JAIN V. & 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 March 31, 2023, 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: 27/03/2024

Place: Ujjain

For **RAMA K GUPTA & CO.**
Chartered Accountants



CA ANKUR GUPTA
(Partner)

M. N. 429684

UDIN: 24429684BKEMOI8667



AUDIT REPORT:

1. We have audited the Accounts working together with Income and Expenditure of **Ujjain Municipal Corporation** for the financial Year 2022-23. 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 2021-22 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	81030.22	39682.65
Expenditure	81009.23	33035.42

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. 4328.24 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.4328.24

Lakhs is receivable. The detail of same is as per MIS Report through which the following summarized data is revealed.

% recovery of Past Dues	7.91%
% recovery of current dues of FY 2021-22	50.78%

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. 3791.17 Lakhs

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.

6. THE RECOVERY FROM RENT

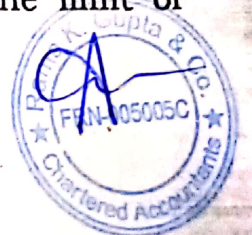
The shops and properties of Nagar Palika Nigam has been let-out through auctions. But there is some amount of rent which remains due at the closing of the Year.

7. 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.
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 is Available After Filing of March 2023 Month's return of **Rs.1,55,86,687.00** This Balance Belongs to the Suppliers who is not registered under GST Act.
- ii) Income Tax TDS Outstanding Demand of **Rs. 1,32,70,355.00**
For Prior Years: 6947980.00
For F.Y. 2022-23: 250340.00

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. 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.
3. 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.
4. 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

Period	Responsible Person	Amount (In Rs.)
Prior Period	Employer PHIE	37,58,682
Prior Period	Employee Nigam	3,81,18,776
Prior Period	Advances to others	1,78,16,057
TOTAL		5,96,93,515

CONCLUSION:

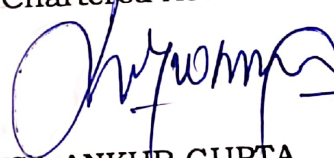
On auditing we came to conclusion that the internal Management Controls have been made and followed up by the corporation, however there is lack in application of those controls. The management should ensure that the Controls that been made being applied by each zone and sub zone / division.

Date: 27/03/2024

Place: Ujjain

For and on behalf of

For RAMA K GUPTA & CO.
Chartered Accountants


CA ANKUR GUPTA
(Partner)

M. N. 429684

UDIN: 24429684BKEMOI8667



Abstract sheet to be attached with the report

Name:- Ujjain Municipal Corporation

Name of Auditors:- Rama K Gupta & Co.

Financial Year: 2022-23

(Rs. in Crores)

S. No	Parameters	Description			Observations in brief	Suggestions		
		2022-23	2021-22	% of growth				
1.	AUDIT OF REVENUE							
	Revenue Collection							
	Property Tax	29.69	17.75	67.27%	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	8.66	4.72	83.48%				
	Adv. Tax	0.80	0.28	185.71%				
	Education Tax	0.37	0.32	15.63%				
	Other Taxes	4.69	2.14	119.16%				
	Sub Total	44.21	25.21	75.37%				
	Non Revenue Collection							
	Garbage charge	3.26	3.19	2.19%				
	Rental Income from Municipal Properties	0.94	2.71	-65.31%				
	Sub Total	4.20	5.9	-28.81%				
	Grand Total	48.41	31.11	55.29%				
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	Revenue Receipts = 1,56,32,85,180 Revenue Expenses = 17,81,55,897	11.40%	
	% of Capital Expenditure with respect to Total Expenditure	Capital Expenses = 7,40,41,63,841 Total Expenses = 7,58,23,19,738	97.65%	
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.



MUNICIPAL CORPORATION UJJAIN, (M.P.)
BALANCE SHEET
As at 31st March 2023



Particulars		Schedule No.	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCE OF FUNDS			
	Reserves and Surplus			
A1	Municipal (General) Fund	B-1	1,969,872,822.36	1,120,640,564.79
	Unmarked Funds	B-2	227,843,089.58	274,109,237.44
	Reserves	B-3	3,683,457,709.12	2,900,870,710.05
	Total Reserves and Surplus		5,881,173,621.06	4,295,620,512.28
A-2	Grants, Contributions for Specific Purpose	B-4	4,272,416,979.40	4,261,101,809.12
	Loans			
A3	Secured Loans	B-5	0.00	0.00
	Unsecured Loans	B-6	466,522,485.73	643,316,079.18
	Total Loans		466,522,485.73	643,316,079.18
	TOTAL SOURCES OF FUNDS (A1-A3)		10,620,113,086.19	9,200,038,400.58
B	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
	Gross Block		10,690,695,285.26	10,017,936,632.25
B1	Less: Accumulated Depreciation		5,712,922,170.04	5,060,477,285.00
	Net Block		4,977,773,115.22	4,957,459,347.25
	Capital Work in Progress		3,071,644,934.00	2,757,642,604.00
	Total Fixed Assets		8,049,418,049.22	7,715,101,951.25
	Investments			
B2	Investments-General Fund	B-12	1,818,288,869.40	217,060,198.16
	Investments-other Fund	B-13	0.00	101,323,856.12
	Total Investment		1,818,288,869.40	318,384,054.28
	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	21,429,481.27	13,507,211.00
	Sundry Debtors (Receivables)	B-15	899,609,772.00	447,394,407.00
	Gross Amount outstanding		0.00	0.00
	Less: Accumulated Provision against bad and doubtful receivables		0.00	0.00
B3	Deposit Assets			
	Loans & Advances			
	Prepaid Expenses	B-16	2,611,737.00	1,104,680.25
	Cash and Bank Balance	B-17	520,749,548.12	1,415,542,040.41
	Loans, advances and deposits	B-18	500,337,428.45	686,006,771.71
	Total Current Assets		1,944,737,966.84	2,563,555,110.37
	Current Liabilities and Provisions			
B4	Deposits received	B-7	679,749,698.50	822,920,404.24
	Deposits Works	B-8	14,734,985.00	14,817,505.00
	Other liabilities (Sundry Creditors)	B-9	371,880,867.75	399,058,759.09
	Provisions	B-10	184,401,440.00	160,206,047.00
	Total Current Liabilities		1,250,766,991.25	1,397,002,715.33
B5	Net Current Assets (B3-B4)		693,970,975.59	1,166,552,395.04
C	Other Assets.	B-19	58,435,192.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-0.02	0.00
	TOTAL APPLICATION OF FUNDS (B1+B2+B3+B4+B5+C+D)		10,620,113,086.19	9,200,038,400.58

As per our Report of Even Date Annexed

Commissioner
UMC

Deputy Finance Commissioner
UMC

JAIN V. & CO.
Handholding Consultant

Place: Ujjain
Date: 27-03-2024

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

(Signature)
CA ANKUR GUPTA
(Partner)
M.NO.- 429684
UDIN: 24429684BKEMO18667



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2023
Schedule B-1 : Municipal (General) Fund (Rs.)



ACCOUNT CODE : 3100000

3,100,000	Balance as per last account	1,120,640,564.79
	Addition during the year	2.96
	. Surplus for the year	863,306,401.61
	. Transfers	0.00
	Total (Rs.)	863,306,404.57
	Deductions during the year	14,074,147.00
	. Deficit for the year	-
	. Transfers	
	Balance at the end of the Current year	1,969,872,822.36





ACCOUNT CODE : 3111000

Particulars	General Provident Fund	Social Security Funds	National Family Benefit Fund	Pension Funds	Parivar Kalyan	Total
ACCOUNT CODE	3111500	3111500	3111500	3111500	3111500	
(a) Opening Balance	143,923,627.54	511,564.17	1,008,688.73	105,660,645.00	0.00	251,104,525.44
Opening Balance Due To Current Grouping				23,004,712.00	2,812,566.14	25,817,278.14
(b) Additions to the Special Fund	47,590,365.00	0.00	0.00	68,419,388.00	1,013,635.00	117,023,388.00
- 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)	47,590,365.00	0.00	0.00	91,424,100.00	3,826,201.14	142,840,666.14
(c) Payments out of Funds						0.00
III Capital Expenditure on Fixed Assets						0.00
- others	51,154,957.00	117,008.00	0.00	114,449,266.00	380,871.00	166,102,102.00
(iv) Revenue Expenditure on Salary, Wages and allowances etc.						0.00
- Rent other administrative Charges						0.00
- (v) Other: (Paid To Beneficiaries)						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)	51,154,957.00	117,008.00	0.00	114,449,266.00	380,871.00	166,102,102.00
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)	140,359,035.54	394,556.17	1,008,688.73	82,635,479.00	3,445,330.14	227,843,089.58



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2023
Schedule B-3: Reserves



Accounting Code 3120000

Account Code	Description	Opening Balance	Additional during the year (Rs.)	Total (Rs.)	Closing Balance	
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	0.00
3122000	Borrowing Redemption	0.00	0.00	0.00	0.00	0.00
3123000	Special Funds (Utilised)	2,900,870,710.05	1,100,183,184.00	4,001,053,904.05	317,596,194.93	3,683,457,709.12
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	2,900,870,710.05	1,100,183,184.00	4,001,053,904.05	317,596,194.93	3,683,457,709.12





Accounting Code 2200000



Particulars	Grants From Central Government	Grants From State Government	Grants from other government Agencies	Grants From International Organization	Other Capital Receipts	TOTAL
(a) Opening Balance						
(b) Additions to the Grants*	2,952,023,161.12	1,133,981,923.00	37,549,540.00	-	137,547,185.00	4,281,101,209.12
* Grant received during the year						
* Interest / Dividend earned on	1,017,668,263.35	698,726,112.00	776,853,441.05	-	52,996,987.00	2,546,244,303.40
Grant Investments						
* Profit on disposal of Grant Investments						
* Appreciation in Value of Grant Investments						
* Other Addition (MPUSP Opening Balance Regrouped)						
Total (b)	1,017,668,263.35	698,726,112.00	776,853,441.05	0.00	52,996,987.00	2,546,244,303.40
Total (a+b)	3,969,691,424.47	1,832,708,036.00	814,402,981.05	0.00	190,544,172.00	6,807,346,512.52
(c) Payments out of Funds						
* Capital Expenditure on Fixed Assets	690,834,908.00	291,346,567.00	170,501,719.00	0.00	0.00	1,152,683,194.00
* Capital Expenditure on other						
* Revenue Expenditure on	510,882,806.00	272,774,975.00	25,910,589.00	0.00	0.00	809,568,370.00
* Salary, Wages and allowances etc.						
* Rent						
* Other:	541,432,920.12	31,139,130.00	106,019.00	0.00	-	572,678,069.12
* Loss on disposal of Special fund Investments						
* Diminution in Value of Special Fund Investments						
* Grants Refunded						
* Other administrative Charges	1,743,150,634.12	595,260,672.00	196,518,327.00	0.00	0.00	2,534,929,633.12
Net Balance at the year end (a+b)-(c)	2,226,540,790.35	1,237,447,363.00	617,884,654.05	0.00	190,544,172.00	4,272,416,979.40



Schedule B-5: Secured Loans

Account Code	Description		
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





Schedule B-6: Unsecured Loans

Account Code	Description	2022-23	2021-22
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	20,502,705.00	44,209,500.00
3312000	Loans From Hudco Paid by State Government	0.00	33,924,332.00
3313000	Loans From Govt.bodies & Associations	63,904,463.00	275,563,238.00
3314000	Loans From International Agencies	0.00	0.00
3315000	Loans From banks & other financial Institutions	152,226,680.56	59,730,372.01
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	466,522,485.73	643,316,079.18





Schedule B-7: Deposits Received

Accounting Code 3400000

Account		Current Year	Previous Year
3401000	From Contractors	316,016,541.00	366,734,706.00
3402000	From Revenues	36,777,532.00	32,954,507.00
3403000	From Staff	0.00	0.00
3408000	From others (Water Security)	57,331,760.72	47,292,416.46
3401011	From Withheld	269,623,864.78	375,938,774.78
	Total Unsecured Loans	679,749,698.50	822,920,404.24





Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance as at 31.03.2022 (Rs.)	Addition during the Current Year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	13,782,100.00	0.00	13,782,100.00	0.00	13,782,100.00
3412000	Electrical Works	0.00	0.00	0.00	0.00	0.00
3418000	Others (Contractors)	1,085,485.00	53,250.00	1,088,655.00	135,770.00	952,885.00
	Total Reserve Funds	14,867,585.00	53,250.00	14,870,755.00	135,770.00	14,734,985.00



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2023



Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	303,787,562.00	330,935,917.58
3501100	Employee Liabilities	0.00	0.00
	Salary Arrears Payable	-246,961.00	4,280,439.14
		0.00	0.00
3501200	Interest Accured and Due	0.00	0.00
3502000	Recoveries Payable	-1,073,694.20	5,632,235.80
3503000	Govt. Dues Payable	0.00	0.00
	Income Tax Deduction	3,902,089.58	2,395,777.58
	Vat	4,108,402.84	4,108,402.84
	GST	3,474,827.00	970,769.00
	Commercial Tax Deduction	0.00	0.00
	Royalty Deduction	2,203,487.95	1,771,854.00
	Labour Fund Deduction	6,910,212.58	2,164,457.00
3504000	Refunds Payable	48,814,941.00	49,306,270.00
3504100	Advance Collection of Reven	0.00	0.00
3508000	others	0.00	0.00
3509000	Sale Proceeds	0.00	0.00
3508001	Older Cheque Canclation (Stale Cheque)	0.00	5,535,646.29
	Opening Balance Due To Currect Grouping	0.00	-8,043,010.14
	Total	371,880,867.75	399,058,759.09





Accounting Code 3600000

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	184,401,440.00	160,206,047.00
3602000	Provisions for Interest	0.00	0.00
3603000	Provisions for Other Assets	0.00	0.00
	Total	184,401,440.00	160,206,047.00





Schedule B-11 : Fixed Assets
AS ON 31.03.2023

Accounting Code 410000

Net Block:

Account Code	Particulars	Gross Block		Net Block	
		1	2	3	4
4101000	Land				
4103000	Buildings				
4103000	Roads and Bridge				
4103000	Sewerage and Drainage				
4103000	Water Ways				
4103000	Public Lighting				
4104000	Sanitation & Solid Waste Managem				
4106000	Flats & Machinery Vehicles				
4107000	Office & other Equipments				
4108000	Furniture, Fixture, Fittings				
4109000	Computer				
4105000	Vehicle				
4120000	Capital WIP				
4101000	Land				
4103000	Buildings	113,741,809.00	113,741,809.00	113,741,809.00	113,741,809.00
4103000	Roads and Bridge	2,998,113,533.31	2,998,113,533.31	2,998,113,533.31	2,998,113,533.31
4103000	Sewerage and Drainage	1,184,799,076.00	1,184,799,076.00	1,184,799,076.00	1,184,799,076.00
4103000	Water Ways	985,731,875.95	985,731,875.95	985,731,875.95	985,731,875.95
4103000	Public Lighting	1,438,538,817.00	1,438,538,817.00	1,438,538,817.00	1,438,538,817.00
4104000	Sanitation & Solid Waste Managem	870,350,745.00	870,350,745.00	870,350,745.00	870,350,745.00
4106000	Flats & Machinery Vehicles	51,325,739.00	51,325,739.00	51,325,739.00	51,325,739.00
4107000	Office & other Equipments	1,60,570,541.00	1,60,570,541.00	1,60,570,541.00	1,60,570,541.00
4108000	Furniture, Fixture, Fittings	8,493,883.00	8,493,883.00	8,493,883.00	8,493,883.00
4109000	Computer	9,657,080.00	9,657,080.00	9,657,080.00	9,657,080.00
4105000	Vehicle	20,831,726.00	20,831,726.00	20,831,726.00	20,831,726.00
4120000	Capital WIP	10,071,838,832.26	10,071,838,832.26	10,071,838,832.26	10,071,838,832.26
	Total	27,77,84,280.00	27,77,84,280.00	27,77,84,280.00	27,77,84,280.00
		10,071,838,832.26	10,071,838,832.26	10,071,838,832.26	10,071,838,832.26
		4,87,773,811.00	4,87,773,811.00	4,87,773,811.00	4,87,773,811.00
		4,87,773,811.00	4,87,773,811.00	4,87,773,811.00	4,87,773,811.00
		2,998,113,533.31	2,998,113,533.31	2,998,113,533.31	2,998,113,533.31
		1,184,799,076.00	1,184,799,076.00	1,184,799,076.00	1,184,799,076.00
		985,731,875.95	985,731,875.95	985,731,875.95	985,731,875.95
		1,438,538,817.00	1,438,538,817.00	1,438,538,817.00	1,438,538,817.00
		870,350,745.00	870,350,745.00	870,350,745.00	870,350,745.00
		51,325,739.00	51,325,739.00	51,325,739.00	51,325,739.00
		1,60,570,541.00	1,60,570,541.00	1,60,570,541.00	1,60,570,541.00
		8,493,883.00	8,493,883.00	8,493,883.00	8,493,883.00
		9,657,080.00	9,657,080.00	9,657,080.00	9,657,080.00
		20,831,726.00	20,831,726.00	20,831,726.00	20,831,726.00
		10,071,838,832.26	10,071,838,832.26	10,071,838,832.26	10,071,838,832.26

UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2023

Schedule B-12 : Investments- General Funds

Accounting Code 42000000											
Account Code	Particulars	With whom invested	purpose	period	RATE OF INTEREST	PRINCIPAL DATE	MATURIT Y 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	UTCL						2,619,100.00	2,619,100.00	2,619,100.00	
	- Other Investments (Fixed Deposits)	Smart City						500,000.00	500,000.00	500,000.00	
	Total Investments General Fund	Bank		1-Year				1,815,169,769.40	1,815,169,769.40	213,941,098.16	
								1,818,288,869.40	1,818,288,869.40	217,060,198.16	



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2023



Accounting Code 42100000

Schedule B-13 : Investments- Other Funds

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	-	-	-	0.00	0.00	101,323,856.12
	Total							0.00	0.00	101,323,856.12



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2023



Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	21,429,481.27	13,507,211.00
4302000	Loose Tools	0.00	
4308000	Others	0.00	0.00
	Total Stock in hand	21,429,481.27	13,507,211.00



Schedule B-15 : Sundry Debtors(Receivables)



Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Current Year Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5years *	437,018,734.00	-	437,018,734.00	324,052,606.00
	Sub -Total	-	-	-	0.00
	Lease Rent	437,018,734.00	-	437,018,734.00	324,052,606.00
	Cesses/ Levies in taxes - Control Account	-	-	-	0.00
	Total	437,018,734.00	-	437,018,734.00	324,052,606.00
	Receivables for Water Taxes				
	Less than 5 year	437,867,727.00	-	437,867,727.00	115,858,298.00
	More than 5year	-	-	-	0.00
	Sub Total	-	-	-	0.00
	Less: State Government Cesses/Levies in Taxes-Control	437,867,727.00	-	437,867,727.00	115,858,298.00
	Total	437,867,727.00	-	437,867,727.00	115,858,298.00
43111	Total Receivable Form Other Sources				
	Taxes	24,723,311.00	-	24,723,311.00	7,483,503.00
	Less than 3 year	-	-	-	0.00
	More than 3year	-	-	-	0.00
	Sub Total	24,723,311.00	-	24,723,311.00	7,483,503.00
	Less: State Government Cesses/Levies in Taxes-Control	-	-	-	0.00
Total	24,723,311.00	0.00	24,723,311.00	7,483,503.00	
Grand Total	899,609,772.00	0.00	899,609,772.00	447,394,407.00	



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2023



Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particular	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	0.00	0.00
4402000	Administrative	0.00	0.00
4403000	Operations & Maintenance	2,611,737.00	1,104,680.25
	Total prepaid Expenses	2,611,737.00	1,104,680.25



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2023



Schedule B-17: Cash and Bank Balances

Accounting Code 450000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	20,338,507.67	6,932,727.34
4502000	Balance with Bank-Municipal Funds		
4502100	Nationalised Banks	416,221,274.74	(620,166,633.65)
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	416,221,274.74	(620,166,633.65)
4504000	Balance with Bank-Special Funds (EMPLOYEE GPF)		
4504101	Nationalised Banks	1,300,946.37	17,552,098.32
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	1,300,946.37	17,552,098.32
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks	82,888,819.34	2,011,198,048.40
4506200	Other Schedule Banks	-	25,800.00
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	82,888,819.34	2,011,223,848.40
	Total Cash and Bank Balances	520,749,548.12	1,415,542,040.41



Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	'Opening Balance Due To Current Grouping	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	42,413,414.45		4,824,639.00		5,360,595.00	41,877,458.45
4602000	- Employee Provident Fund Loans	0					0.00
4603000	- Loans to others	32,540,903.00	-5,940,947.00	0.00		861,000.00	25,738,956.00
4604000	- Advance to Suppliers and Contractors	0.00					0.00
4606000	- Advance for Expenses to staff	402,527,515.00		29,868,061.00		216,953,016.00	215,442,560.00
4608000	- Advance for Singhasth 2016	0.00					0.00
4608000	- Advance for Expenses to Govt. Agencies	184,361,625.00		0.00		0.00	184,361,625.00
4606000	- Deposit with External Agencies (PHE)	0.00					0.00
4608000	- Other Current Assets	32,916,822.00		0.00		0.00	32,916,822.00
	(City Bus Transport Association)	0.00					0.00
	Sub -Total	694,760,284.85	-5,940,947.00	34,692,700.00		223,174,611.00	500,337,428.45
	Less: Accumulated Provisions against Loans, Advances and Deposits						
	Less: Opening Balance Due To Current Grouping of (Parivar Kalyan) (Schedule B-18 (a))	2,812,566.14	0.00	0.00		0.00	0.00
	Total Loans, advances, and deposits	691,947,718.71	-5,940,947.00	34,692,700.00	0.00	223,174,611.00	500,337,428.45



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

4611000	Loans to others	0.00
4612000	Advances	0.00
4613000	Deposits	0.00
	Total Accumulated Provision	0.00

UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2023



Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Amount (₹)	Amount (₹)
4701000	Deposits Works	0.00	0.00
4703000	Interest Control	58,435,192.00	0.00
	Total Other Assets	58,435,192.00	0.00





Schedule B-20: Miscellaneous Expenditure

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Loan Issue Expenses	0.00	0.00
4802000	Deferred Discount on Issue of Loans	0.00	0.00
	Deferred Revenue Expenses	0.00	0.00
4803000	others	-0.02	0.00
	Total Miscellaneous Assets	-0.02	0.00



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 13th Finance Utilized	121,217,633.82	-	121,217,633.82	2,497,406.00	118,720,227.82
3 12 3000	3123000 14th Finance Utilized	391,269,251.00	-	391,269,251.00	31,028,696.00	360,240,555.00
3 12 3000	3123000 15th Finance Utilized	115,254,593.00	15,703,194.00	130,957,787.00	13,239,865.00	117,717,922.00
3 12 3000	3123000 Amrit Project Utilized	86,350,328.00	674,826,666.00	771,176,994.00	1,763,871.00	769,413,123.00
3 12 3000	3123000 C M Infrastructure Fund Utilized	421,663.00	-	421,663.00	11,552.00	410,111.00
3 12 3000	3123000 Fire Briged Grant Utilized	4,457,194.00	-	4,457,194.00	573,434.00	3,883,760.00
3 12 3000	3123000 Jia Sanyojak Aadim Jati Kalyan Utilized	248,191.64	-	248,191.64	62,113.00	186,078.64
3 12 3000	3123000 Jnnurm Mahakal Van Grant Utilized	86,375,058.30	-	86,375,058.30	6,348,533.00	80,026,525.30
3 12 3000	3123000 Jnnurm Uctsl Grant Utilized	54,006,679.00	-	54,006,679.00	887,369.00	53,119,310.00
3 12 3000	3123000 Mulbhoot Suvidha Fund Utilized	81,719,799.01	-	81,719,799.01	19,369,506.00	62,350,293.01
3 12 3000	3123000 Nagriya Prashasan Grant Utilized	179,394,723.71	498,456.00	179,893,179.71	43,811,540.00	136,081,639.71
3 12 3000	3123000 Pradhan Mantri Awas Yojna Utilized	7,053,482.17	-	7,053,482.17	885,492.00	6,168,000.17
3 12 3000	3123000 Rajeev Awas Yojna Utilized	171,808,031.00	-	171,808,031.00	7,011,697.00	164,796,334.00
3 12 3000	3123000 Rajya Vitt Ayog Utilized	1,921,352.00	-	1,921,352.00	28,816.00	1,892,536.00
3 12 3000	3123000 Ren Basera Fund Utilized	4,990,706.57	33,201,860.00	38,192,566.57	10,369,306.00	27,823,260.57
3 12 3000	3123000 Road Chorikaran Utilised	9,066,441.93	-	9,066,441.93	1,830,441.93	7,236,000.00
3 12 3000	3123000 Sadak Anurakshan, Grant Utilized	49,095,736.00	-	49,095,736.00	25,188,178.00	23,907,558.00
3 12 3000	3123000 Sanjivni Clinic Utilized	20,910,326.70	113,741,909.00	134,652,235.70	11,741,909.00	122,910,326.70
3 12 3000	3123000 Sansed Nidhi Utilized	2,932,676.00	48,792,709.00	51,725,385.00	7,236,000.00	44,489,385.00
3 12 3000	3123000 Sarva Shiksha Abhiyan Utilized	59,103,524.00	4,259,810.00	63,363,334.00	1,908,295.00	61,455,039.00
3 12 3000	3123000 Slum Rehabilitation Grant Utilized	1,289,477.00	1,289,477.00	2,578,954.00	118,696.00	2,460,258.00
3 12 3000	3123000 Smart City Water Tek Utilised	59,103,524.00	305,048.00	59,408,572.00	1,729,525.00	57,679,047.00
3 12 3000	3123000 Solid Waste Management Grant Utilized	18,457,696.00	200,000,000.00	218,457,696.00	20,000,000.00	198,457,696.00
3 12 3000	3123000 Swatchh Bharat Mission Grant Utilized	106,493,637.00	-	106,493,637.00	3,947,800.00	102,545,837.00
3 12 3000	3123000 Vidhayak Nidhi Grant Utilized	4,848,162.82	-	4,848,162.82	11,564,330.00	6,412,492.82
3 12 3000	3123000 Vishesh Nidhi Utilized	40,018.00	7,564,065.00	7,604,083.00	523,915.00	7,080,168.00
3 12 3000	3125000 Collector Grant Utilized	40,018.00	-	40,018.00	1,260,678.00	1,220,660.00
3 12 3000	3125000 Singhaasth Karya Yojna Grant Utilized	1,313,433,795.38	-	1,313,433,795.38	111,626,234.00	1,201,807,561.38
3 12 3000	Sub Total Reserve Funds	2,900,870,710.05	1,100,183,194.00	4,001,053,904.05	317,596,194.93	3,683,457,709.12
	3123000 MpUsp Utilised	-	-	-	-	-
	Total Reserve Funds	2,900,870,710.05	1,100,183,194.00	4,001,053,904.05	317,596,194.93	3,683,457,709.12



3201000	Opening Balance as the beginning of the current year (Rs.)	Additions during the current year (Rs.)		Total		Utilisation/ expenditure (Rs.)		Balance outstanding at the end of current year (Rs.)
		By way of	By way of	In Agency work	In fixed assets	In revenue exp.	Other Adjustment	
Kendra Sarkar Se Anudan	-	5,820,000.00	-	5,820,000.00	-	-	-	-
Garbage Vahan Hetu Central	-	2,600,000.00	-	2,600,000.00	-	-	-	-
Mobail Toilet Hetu Central	-	106,926,000.00	-	106,926,000.00	-	-	-	-
15th Vitta Ayog Tide Grant	-	71,295,000.00	-	71,295,000.00	-	-	-	-
15th Vitta Ayog Untide Grant	-	103,242,000.00	-	103,242,000.00	-	-	-	-
3101002 National Urban Lively Hood Mislon	-	30,860,420.12	-	30,860,420.12	-	-	-	-
3201021 AHP Pradhan Mantri Awas Yojna	-	256,055,351.00	-	256,055,351.00	-	-	-	-
3201031 Ujjain Municipal Transport Central Govn.	-	30,776,732.00	-	30,776,732.00	-	-	-	-
3201050 Sarv Kshiksha Abhiyan Hetu Anudan	-	79,906.00	-	79,906.00	-	-	-	-
3201051 Amrat Yojna Hetu	-	4,718,000.00	-	4,718,000.00	-	-	-	-
Amrat Projects Rudrabhishek	-	2,618,908,523.00	-	2,618,908,523.00	-	-	-	-
Jai Sandharan Anudan	-	50,747.00	-	50,747.00	-	-	-	-
Sub Total	2,882,023,161.12	1,017,868,263.35	3,899,881,424.47	3,916,744,584.57	20,118,000.00	641,432,920.12	9,574,482.00	2,228,540,782.35
Rajya Sarkar Se Prapt Anudhan	-	3,974,000.00	-	3,974,000.00	-	-	-	-
Garbage Vahan Hetu State	-	3,920,000.00	-	3,920,000.00	-	-	-	-
Mobail Toilet Hetu State	-	-	-	-	-	-	-	-
3200000 Viddh Anudan (Uncleared Amount)	-	-	-	-	-	-	-	-
3202000 Collector Ujjain Grant	512,642.00	-	-	512,642.00	-	-	-	-
3202011 Mukhyam Kalyan Call(Bhavan Nilman Niwa	63,861,428.00	-	-	63,861,428.00	-	-	-	-
3202011 Sadak Anurakshan Anudan	77,945,000.00	-	-	77,945,000.00	-	-	-	-
3202031 Samsad Nidhi Rajya Sabha Anudan	81,900,000.00	-	-	81,900,000.00	-	-	-	-
3202051 Mahakal Van Project State Govn.	9,305,215.00	-	-	9,305,215.00	-	-	-	-
3202051 Mulbhut Guvidha Anudan	-	800,000.00	-	800,000.00	-	-	-	-
3202051 National Safal Karamchari Finance & Deve	-	137,312,000.00	-	137,312,000.00	-	-	-	-
3202051 Releav Awas Yojna	12,851,630.00	-	-	12,851,630.00	-	-	-	-
3202051 Rajya Vite Aayog	-	-	-	-	-	-	-	-
3202051 Singhaat Karyojna Hetu Anudan	-	100,712,000.00	-	100,712,000.00	-	-	-	-
3202051 Smart City Se Amrat Yojna Hetu	-	-	-	-	-	-	-	-
3202051 Special Fund	1,000,000,000.00	-	-	1,000,000,000.00	-	-	-	-
3202051 Ujjain Municipal Transport State Govn.	1,187,078.00	-	-	1,187,078.00	-	-	-	-
3202051 Vidhaya Nidhi	11,458,030.00	-	-	11,458,030.00	-	-	-	-
3202051 Vishesh Nidhi Anudan	-	-	-	-	-	-	-	-
C M Swachhta Misalon (Samu/sarv Shouchaly) P.F	-	57,480,000.00	-	57,480,000.00	-	-	-	-
Covid 19 Grant	-	571,000.00	-	571,000.00	-	-	-	-
Machall Market Hetu Anudan 32020518	6,160,388.00	-	-	6,160,388.00	-	-	-	-
Samudayik Shouchalay Anudan (SBM)	2,400,000.00	-	-	2,400,000.00	-	-	-	-
Smart City Se Jai Pradey Vyavatha Hetu	-	32,640,000.00	-	32,640,000.00	-	-	-	-
Ujjain Shehar Ki Viksit Link Ko Banane Hetu	-	200,000,000.00	-	200,000,000.00	-	-	-	-
Vidhaya Swachhanudhan	-	20,000,000.00	-	20,000,000.00	-	-	-	-
Sub Total	1,133,981,923.00	973,500.00	1,832,708,036.00	1,836,684,423.00	281,345,667.00	272,774,876.00	3,734,500.00	1,237,447,363.00

3208000	Amratanand Vyayam Shala (Sansad Nidhi)	2,500,000.00	2,500,000.00	-	2,500,000.00	-	2,500,000.00	-	2,500,000.00	-	2,500,000.00	-	2,500,000.00
3208000	Fire Brigid Grant	-	2,410,864.00	-	2,410,864.00	-	2,410,864.00	-	2,410,864.00	-	2,410,864.00	-	2,410,864.00
3208000	Goshala Vikas Hetu	-	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00
3208000	IEC Gatikidhiya	2,737,133.05	2,737,133.05	-	2,737,133.05	-	2,737,133.05	-	2,737,133.05	-	2,737,133.05	-	2,737,133.05
3208000	Kapila Goshala Me Anudan	5,100.00	5,100.00	-	5,100.00	-	5,100.00	-	5,100.00	-	5,100.00	-	5,100.00
3208000	Mahakal Vistarikeran Yojna Antargat Muevza Rashi	520,000,000.00	520,000,000.00	-	520,000,000.00	-	520,000,000.00	-	520,000,000.00	-	520,000,000.00	-	520,000,000.00
3208000	N CAP Pariyojna	67,440,655.00	67,440,655.00	-	67,440,655.00	-	67,440,655.00	-	67,440,655.00	-	67,440,655.00	-	67,440,655.00
3208000	Sadako Ke Kayakalp Anudan	115,200,000.00	115,200,000.00	-	115,200,000.00	-	115,200,000.00	-	115,200,000.00	-	115,200,000.00	-	115,200,000.00
3208000	Sanjivni Cleanic Hetu Anudan	56,759,810.00	56,759,810.00	-	56,759,810.00	-	56,759,810.00	-	56,759,810.00	-	56,759,810.00	-	56,759,810.00
3208000	Sant Ram Das Jayanti Samaroh Ke Ayojan Hetu An	33,643.00	33,643.00	-	33,643.00	-	33,643.00	-	33,643.00	-	33,643.00	-	33,643.00
3208000	S.D.M.F. Anudan	146,357.00	146,357.00	-	146,357.00	-	146,357.00	-	146,357.00	-	146,357.00	-	146,357.00
3208000	Shahar Ki Peyjal Narmada Kahipra Pariyojan Pipe An	10,924,000.00	10,924,000.00	-	10,924,000.00	-	10,924,000.00	-	10,924,000.00	-	10,924,000.00	-	10,924,000.00
3208000	Shashikya Ayurved Aoshadhaley Bherugad Ki Bouh	2,900,000.00	2,900,000.00	-	2,900,000.00	-	2,900,000.00	-	2,900,000.00	-	2,900,000.00	-	2,900,000.00
3208000	State Disaster Responce Fund (SDRF)	200,000.00	200,000.00	-	200,000.00	-	200,000.00	-	200,000.00	-	200,000.00	-	200,000.00
3208000	Swachh Bharat Mishan	6,428,000.00	6,428,000.00	-	6,428,000.00	-	6,428,000.00	-	6,428,000.00	-	6,428,000.00	-	6,428,000.00
3208000	Vacination Verifare Ke Tihakam Sghal Tak Lane Hetu	150,000.00	150,000.00	-	150,000.00	-	150,000.00	-	150,000.00	-	150,000.00	-	150,000.00
3208000	Sub Total	1,599,100.00	1,599,100.00	-	1,599,100.00	-	1,599,100.00	-	1,599,100.00	-	1,599,100.00	-	1,599,100.00
3208000	3208000 Capital Receipts	776,883,441.06	814,402,881.06	-	814,402,881.06	-	814,402,881.06	-	814,402,881.06	-	814,402,881.06	-	814,402,881.06
3208000	3208000 Capital Receipts Others	52,996,987.00	52,996,987.00	-	52,996,987.00	-	52,996,987.00	-	52,996,987.00	-	52,996,987.00	-	52,996,987.00
3208000	Sub Total	137,547,185.00	137,547,185.00	-	137,547,185.00	-	137,547,185.00	-	137,547,185.00	-	137,547,185.00	-	137,547,185.00
3206000	Grant from International	52,996,987.00	52,996,987.00	-	52,996,987.00	-	52,996,987.00	-	52,996,987.00	-	52,996,987.00	-	52,996,987.00
3206000	M.P.U.S.P Grant	-	-	-	-	-	-	-	-	-	-	-	-
3206000	Sub Total	-	-	-	-	-	-	-	-	-	-	-	-
	Total	4,281,101,809.12	2,646,244,803.40	6,807,346,612.62	1,152,583,184.00	809,688,370.00	672,878,069.12	4,272,418,979.49					



Ac co unt Co de	Sub Schedule B-6: Unsecured Loans										Total
	State Govt.	Interest on	Govt. bodies & Associations:			Loans From banks & other financial Institutions			ICICI Bank Loan		
Particulars	Alembdha Bika Pipe Line Hatu	Alembdha Bika Pipe Line Hatu	Aashrya Nidhi- Collector Utility	Hudco loan	Hudco Loan paid by State Govt.	Loan From N.S.K.F.D.C.	Saiyukth Senchalak Dwara Loan				
Co de	3312000	3312000	3313000	3312000	3312000	3313000	3313000	3315000		3315000	
Opening Bal											
Add: Disbursement availed during the	118,747,000.00	111,141,637.17	44,209,500.00	33,824,332.00	275,258,056.00	0.00	305,182.00	59,730,372.01	128,531,583.00	154,181,583.00	843,316,079.18
Less: Interest Payable for the Year	0.00	0.00	0.00	0.00	0.00	25,650,000.00	0.00	0.00	9,444,023.47	12,781,961.47	154,181,583.00
Less: Repayment of Principle	0.00	0.00	0.00	2,513,041.00	0.00	824,891.00	0.00	0.00	35,035,274.45	47,530,711.45	12,781,961.47
Less: Previous year Adjustments	0.00	0.00	0.00	2,513,041.00	0.00	2,291,437.00	0.00	0.00	9,444,023.47	12,781,322.47	47,530,711.45
Total Secured Loans	118,747,000.00	111,141,637.17	44,209,500.00	20,502,705.00	275,258,056.00	3,969,421.00	305,182.00	152,226,680.58	152,226,680.58	283,445,104.00	488,522,485.73



UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2023

Sub Schedule B-7 : Deposits Received

ACCOUNT CODE	Particulars	Opening Balance	Current Year (Rs.)
3401011	3401011 Security Deposit From Contractor	300,734,700.00	310,010,541.00
	Opening Balance Due To Current Grouping	23,070,507.00	
	3401011 Security Deposit From Contractor NN		
	3401012 Security Deposit From Contractor- Jnium		
	3401013 Security Deposit From Contractor PHH		
	3401014 Security Deposit From Contractor-GB	375,030,774.70	200,023,804.70
3401011	3401011 With Held	(24,023,041.70)	
	Opening Balance Due To Current Grouping	32,954,507.00	30,777,532.00
	3402000 Revenue Deposit	(10,816,069.00)	
	Opening Balance Due To Current Grouping		
	3402004 Water Networking System Deposits		
	3402005 Jan Bhagidari (Paye Jal Hathi Deposit)		
	Deposit Received From Consumer Phe 3202054	47,292,410.40	57,331,760.72
	3408000 Other Deposit	15,792,943.70	
	Opening Balance Due To Current Grouping		
	3408043 Sanyukt Sanchalak Sankhiti Karyalay Ujh		
	Grand Total	820,051,104.24	070,740,608.50





Account Code	Particulars	Sub Schedule B-8 : Deposits Works				Total Net Balance at end
		Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	
3411000	Civil Works					
	Deposit Against Work Phe					
	District Comanded 32 Batallion Deposit Work	599,372.00	-	599,372.00		599,372.00
	E.E.P.W.D. Division Ujjain District Hospital Phe	49,061.00	-	49,061.00		49,061.00
	E.E. Pwd Jiro Point Se Mexi Road Tak Pipe Line Phe	2,884,843.00	-	2,884,843.00		2,884,843.00
	E.E. Pwd Line Shifting at 3 Batti to Nanek.Phe	1,425,443.00	-	1,425,443.00		1,425,443.00
	Police Adhikshak Jila Ujn (Deposit Work)	2,778,681.00	-	2,778,681.00		2,778,681.00
	UDA Naghri Tanki Nirman Hetu Dep. PHE	1,044,600.00	-	1,044,600.00		1,044,600.00
	Vidhayak Nidhi Phe Deposit Work	-	-	-		-
	Dewas Road Shivanash City Pipe Line	-	-	-		-
	Dewas Road Abhilasha tak pipe line	2,500,000.00	-	2,500,000.00		2,500,000.00
	Others (Contractors)	2,500,000.00	-	2,500,000.00		2,500,000.00
3418000	Grand Hotel Personal Deposit					
	DEPOSIT FOR GARDAN	445,146.00	40,000.00	485,146.00	135,770.00	349,376.00
	Garden Deposit	72,355.00	-	72,355.00		72,355.00
	Mangal/Ambedkar Bhawan Deposit Account	517,904.00	13,250.00	531,154.00		531,154.00
	3 Punjigat Praptiya & Deytaye	3,579,804.00	-	3,579,804.00		3,579,804.00
	Opening Balance Due To Current Grouping	(3,579,804.00)	-	(3,579,804.00)		(3,579,804.00)
	Total Reserve Funds	14,817,505.00	53,250.00	14,870,755.00	135,770.00	14,734,985.00

UJJAIN MUNICIPAL CORPORATION, (M.P.)
AS ON 31.03.2023

Sub Schedule B-10: Provisions

Account Code	Provisions for Expenses	Amount Current Year	Amount Prev. Year
3601000	Provisions for the year		
1	Provisions of FY 21-22	0.00	
2	Provision for Audit Fees	39932470.00	160206047.00
3	Provision for EPF	2088579.00	0.00
5	Provision for Pension	18108150.00	0.00
6	Provision for Salary	110126134.00	0.00
7	Provision for Waste Management	14146107.00	0.00
	Total	184,401,440.00	160,206,047.00



Public Lighting		Sanitation & Solid Waste Management		Plants & Machinery		Vehicle		Office & other Equipments		Computer		Furniture, Fixture, Fittings		Other Fixed Assets (Anudana)	
Opening Balance	6.67	670,360,745.00		51,325,739.00		156,565,449.00		21174770.00		2,786,538.00		9871513.00		32,082,089.00	
Addition till 12-13 & 13-14 & 14-15	6.67														
Addition before 1-10-22	6.67														
Addition after 30-09-22	6.67														
Sub Total	3.335														
Opening Balance															
Addition till 12-13 & 13-14 & 14-15	10														
Addition before 1-10-22	10														
Addition after 30-09-22	10														
Sub Total	5														
Opening Balance															
Addition till 12-13 & 13-14 & 14-15	10														
Addition before 1-10-22	10														
Addition after 30-09-22	10														
Sub Total	5														
Opening Balance															
Addition till 12-13 & 13-14 & 14-15	10														
Addition before 1-10-22	10														
Addition after 30-09-22	10														
Sub Total	5														
Opening Balance															
Addition till 12-13 & 13-14 & 14-15	10														
Addition before 1-10-22	10														
Addition after 30-09-22	10														
Sub Total	5														
Opening Balance															
Addition till 12-13 & 13-14 & 14-15	10														
Addition before 1-10-22	10														
Addition after 30-09-22	10														
Sub Total	5														
Opening Balance															
Addition till 12-13 & 13-14 & 14-15	10														
Addition before 1-10-22	10														
Addition after 30-09-22	10														
Sub Total	5														
Opening Balance															
Addition till 12-13 & 13-14 & 14-15	10														
Addition before 1-10-22	10														
Addition after 30-09-22	10														
Sub Total	5														
Opening Balance															
Addition till 12-13 & 13-14 & 14-15	10														
Addition before 1-10-22	10														
Addition after 30-09-22	10														
Sub Total	5														
Opening Balance															
Addition till 12-13 & 13-14 & 14-15	10														
Addition before 1-10-22	10														
Addition after 30-09-22	10														
Sub Total	5														
Grand Total		10,017,936,932.28	836,177,337.80	136,581,314.00	672,786,651.00	-2.00	10,690,896,285.28	8,060,477,285.80	647,089,433.79	8,345,451.25	682,444,885.35	-0.01	5,712,822,172.08	4,877,773,118.21	4,897,438,348.28
CWP	0	2,787,642,604.00	-68,004,081.00	372,008,411.00	314,002,330.00	0.00	3,071,644,934.00	0.00	-	-	0.00	0.00	3,071,644,934.00	2,787,642,604.00	



Sub Schedule 14 : Stock Inventory Details

Account Code	Particulars	Current Year	Previous Year
4301000	Stores Loose Nagar Nilgam Aushdhalay	0.00 289,863.00	3,545,850.00 195,581.00
4302000	Loose Tools PHE Prakash Vibhag Others	18,945,391.30 2,194,226.97	9,765,780.00
4308000	Total Stock in hand	21,429,481.27	13,507,211.00



Nagar Palika Nigam Ujjain - (From 1-Apr-2017)

Chhatrapati Shivaji Bhavan Agar Road Ujjain

4310000 Sundry Debtors (Receivable)

Group Summary

1-Apr-2022 to 31-Mar-2023

Particulars	4310000 Sundry Debtors (Receivable)			
	Nagar Palika Nigam Ujjain - (From 1-Apr-2017)			
	1-Apr-2022 to 31-Mar-2023			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
4311000 Accrued Property Tax	324052606.00 Dr	493131108.00	380164980.00	437018734.00 Dr
4313000 Receivable From Water Tax	115888298.00 Dr	408622702.00	86613273.00	437867727.00 Dr
4314000 Receivable From Other Sources	4079850.00 Dr	26617738.00	5974277.00	24723311.00 Dr
4314001 Accrued Rent -Lease		2384045.00	1894427.00	489618.00 Dr
4313021 Receivable From Advertisement Tax	4079850.00 Dr		4079850.00	
Stamp Duty Receivable		24233693.00		24233693.00 Dr
4314001 Accrued Rent -Shop/Building	3403663.00 Dr	6629446.00	10033099.00	
Grand Total	447394407.00 Dr	935000994.00	482785629.00	899609772.00 Dr



MUNICIPAL CORPORATION UJJAIN (M.P.)
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2022 to 31st March 2023



TABLE : 1

ITEM HEAD OF ACCOUNT	Statement No.	Current Year (Rs.)	Previous Year (Rs.)
INCOME			
Tax Revenue	IE-1	348,622,763.00	453,702,494.00
Assigned Revenues & Compensation	IE-2	1,080,276,326.00	1,065,504,386.00
Rental Income from Municipal Properties	IE-3	45,834,042.00	27,122,954.00
Fees & User Charges	IE-4	190,698,876.16	166,520,261.50
Sale & Hire Charges	IE-5	16,365,671.00	10,843,395.00
Revenue Grants, Contributions & Subsidies	IE-6	1,108,598,711.93	1,613,865,987.18
Income From Investments	IE-7	77,197,334.98	10,229,525.00
Interest Earned	IE-8	15,324,851.69	34,327,556.80
Other Income	IE-9	18,462,959.00	31,993,945.84
TOTAL - INCOME		2,901,381,535.76	3,414,110,505.32
EXPENDITURE			
Establishment Expenses	IE-10	1,337,034,066.00	1,005,423,152.00
Administrative Expenses	IE-11	256,791,455.25	254,287,440.75
Operations & Maintenance	IE-12	594,434,047.73	645,934,254.00
Interest & Finance Expenses	IE-13	12,820,094.36	25,242,977.29
Programme Expenses	IE-14	17,904,150.00	299,475,296.00
Revenue Grants, Contributions & Subsidies	IE-15	7,040,768.00	8,957,825.00
Provisions & Write Off	IE-16	-16.23	577,331.00
Miscellaneous Expenses	IE-17	0.00	0.00
Depreciation	B-11	652,444,885.05	775,520,245.95
TOTAL - EXPENDITURE		2,878,469,450.16	3,015,418,521.99
Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		22,912,085.60	398,691,983.33
Add/less : Prior Period items (Net)	IE-18	840,394,316.01	0.00
Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		863,306,401.61	398,691,983.33
Less : Transfer to Reserve Funds		0.00	0.00
Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		863,306,401.61	398,691,983.33
G			

As per our Report of Even Date Annexed

Commissioner UMC Deputy Finance Commissioner UMC

For RAMA K GUPTA & CO.
(Chartered Accountants)

JAIN V. & CO.
Handholding Cosultant

[Signature]
CA ANKUR GUPTA
(Partner)

M.NO. - 429684
UDIN: 24429684BKEMOI8667

Place: Ujjain
Date: 27-03-2024



MUNICIPAL CORPORATION, UJJAIN (M.P.)
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2022 to 31st March 2023

Schedule IE-1 : Tax Revenue			
Account Code	Particulars	Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
1100100	Property Tax	177,448,397.00	379,130,052.00
1100200	Water Tax	117,000,000.00	47,190,871.00
1100300	Sewerage Tax		
1100400	Swachhla Tax		
1100500	Lighting Tax		
1100600	Education Tax	6,274,390.00	3,188,260.00
1100700	Vehicle Tax		
1100800	Tax on Animals		
1100900	Electricity Tax		
1101000	Professional Tax		
1101100	Advertisement Tax	7,962,172.00	2,804,166.00
1101200	Pilgrimage Tax		
1101300	Export Tax		
1105100	Octroi & Toll Cess		
1108000	Other Taxes (City Development Tax)	39,937,804.00	21,389,145.00
	Sub-Total	348,622,763.00	453,702,494.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))	0	0.00
	Sub-Total	348,622,763.00	453,702,494.00
	Total Tax Revenue	348,622,763.00	453,702,494.00
		-63,514,409.00	

Schedule IE-1 (a) : Tax Revenue			
Account Code	Particulars	Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
1109001	Property Tax	0.00	0.00
	Octroi and Toll	0.00	0.00
	Cess Income	0.00	0.00
	Advertisement Tax	0.00	0.00
	Others	0.00	0.00
1109011	Total Refund and remission of tax revenues	0.00	0.00

Schedule IE-2 : Assigned Revenues & Compensation			
Account Code	Particulars	Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
1201000	Taxes and Duties collected by others	102,220,547.00	997,363,338.00
1202000	Compensation in lieu of Taxes/ duties	978,055,779.00	68,141,048.00
1203000	Compensation in lieu of Concessions	-	-
	Total assigned revenues & Compensation	1,080,276,326.00	1,065,504,386.00



Schedule IE-3 : Rental Income from Municipal Properties		Current Year (22-23)	Previous Year (21-22)
Account Code	Particulars	(Rs.)	(Rs.)
1301000	Rent from Civic Amenities	19577608	12575716
1302000	Rent From Office Buildings	23872389	6906807
1303000	Rent From Guest House	0	6781825
1304000	Lease Rent	2384045	858606
1308000	Other Taxes	45,834,042.00	27,122,954.00
	Sub-Total	0	0.00
1309000	Less : Rent Remissions and Refund	45,834,042.00	27,122,954.00
	Sub-Total	45,834,042.00	27,122,954.00
	Total Rental Income From Municipal Properties		

Schedule IE-4 : Fees & User Charges-Income head-wise		Current Year (22-23)	Previous Year (21-22)
Account Code	Particulars	(Rs.)	(Rs.)
1401000	Empanelment & Registration Charges	5,490,966.00	1,047,777.00
1401100	Licensing Fees	2,043,359.00	1,388,763.00
1401200	Fees for Grant Permit	0.00	85,960.50
1401300	Fees for Certificate or Extract	44,653.00	53,837,685.00
1401400	Development Charges	45,454,919.00	47,130,727.00
1401500	Regulazation Fees	22,203,256.00	28,759,565.00
1402000	Penalties and Fines	31,486,449.00	1,583,617.00
1404000	other Fees	7,143,215.00	27,929,821.00
1405000	User Charges	69,523,962.16	123,200.00
1406000	Entry Fees	1,546,429.00	830,405.00
1407000	Service/ Administrative Charges	1,002,464.00	3,802,741.00
1408000	Other Charges(Tender)	4,759,204.00	166,520,261.50
	Sub-Total	190,698,876.16	0.00
1409000	Less : Rent Remissions and Refund	190,698,876.16	166,520,261.50
	Sub-Total	190,698,876.16	166,520,261.50
	Total Income from Fees & User Charges	63,514,409.00	

Schedule IE-5 : Sale & Hire Charges		Current Year (22-23)	Previous Year (21-22)
Account Code	Particulars	(Rs.)	(Rs.)
1501000	Sale of Products	402,490.00	688,884.00
1501100	Sale of Forms & Publications	2,425,503.00	9,320,839.00
1501200	Sale of stores & scrap	11,813,004.00	
1503000	Sale of others		
1504000	Hire Charges for Vehicles	1,724,674.00	833,672.00
1504100	Hire Charges for Equipments		
	Total Income from sale & hire charges- Income head wise	16,365,671.00	10,843,395.00



Schedule IE-6 : Revenue Grants , Contributions & Subsidies			
Account Code	Particulars	Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
1601000	Revenue Grant		
1602000	Re-imbursment of Expenses		
1603000	Contribution towards schemes	1,108,598,711.93	1,613,865,987.18
	Total Revenue Grants, Contributions & Subsidies	1,108,598,711.93	1,613,865,987.18

Schedule IE-7 : Income from Investments-General Fund			
Account Code	Particulars	Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
1701000	Interest on Investments & Accrued Interest	77,197,334.98	10,229,525.00
1702000	Dividend	0	0.00
1703000	Income from projects taken up on commercial basis	0	0.00
1704000	Profit in sale of Investments	0	0.00
1708000	others	0	0.00
	Total Income from Investments	77,197,334.98	10,229,525.00

Schedule IE-8 : Interest Earned			
Account Code	Particulars	Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
1711000	Interest From Bank Accounts	7,767,264.69	34,327,556.80
1712000	Interest on Loans and advances to Employees		0.00
1713000	Interest on Loans to others	7,557,587.00	0.00
1718000	other Interest		
	Total Interest Earned	15,324,851.69	34,327,556.80

Schedule IE-9 : Other Income			
Account Code	Particulars	Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
1801000	Deposits Forfeited	0.00	0.00
1801100	Lapsed Deposits	0.00	0.00
1801200	Depreciation of Fixed Assets from Speacil fund	0.00	0.00
1802000	Insurance Claim Recovery	0.00	0.00
1803000	Profit On Disposal of Fixed Assesst	0.00	0.00
1804000	Recovery from Employees	0.00	0.00
1805000	Unclaimed Refurd / Liabilities	0.00	0.00
1806000	Excess Provisions Written Back	0.00	0.00
1808000	Miscellaneous Income	18,462,959.00	31,993,945.84
	Total other Income	18,462,959.00	31,993,945.84

Schedule IE-10 : Establishment Expenses			
Account Code	Particulars	Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
2101000	Salaries, Wages and Bonus	1,064,503,160.00	748,831,167.00
2102000	Benefits and Allownce	340,342.00	-
2103000	Pension	198,669,474.00	169,485,454.00
2104000	Other Terminal & Retirement Benefits	73,521,090.00	87,106,531.00
	Total Establishment Expenses	1,337,034,066.00	1,005,423,152.00



Schedule IE-11 : Administrative Expenses		Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
Account Code	Particulars		
2201000	Rent, Rates and Taxes	2,850.00	0.00
2201100	Office Maintenance	0.00	12,738,057.00
2201200	Communication Expenses	2,082,154.00	4,177,267.00
2202000	Books & Periodicals	123,085.00	19,200.00
2202100	Printing & Stationary	2,079,802.00	426,121.00
2203000	Travelling & Conveyance	0.00	0.00
2204000	Insurance	1,776,065.25	2,345,780.75
2205000	Audit Fees	39,932,470.00	0.00
2205100	Legal Expenses	307,630.00	108,300.00
2205200	Legal and other Fees	154,414,241.00	180,248,845.00
2206000	Professional and Publicity	41,629,625.00	39,506,745.00
2206100	Advertisement and Publicity	0.00	0.00
2206200	Membership & subscriptions	14,443,533.00	14,717,125.00
2208000	Other Administrative Expenses	256,791,455.25	254,287,440.75
	Total Administrative Expenses		

Schedule IE-12 : Operations & Maintenance		Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
Account Code	Particulars		
2301000	Power & Fuel	423,620,626.00	381,783,373.00
2302000	Bulk Purchase	0.00	0.00
2303000	Consumption of Stores	18,357,258.73	3,520,570.00
2304000	Hire Charges	37,174,797.00	21,434,839.00
2305000	Repairs & Maintenance - Infrastructure Assets	9,452,043.00	15,482,023.00
2305100	Repairs & Maintenance - Civic Amenities	0.00	17,195,828.00
2305200	Repairs & Maintenance - Building	8,598,018.00	11,719,454.00
2305300	Repairs & Maintenance - Vehicles	23,444,954.00	14,569,159.00
2305400	Repairs & Maintenance - Furniture	0.00	0.00
2305500	Repairs & Maintenance - Office Equipments	0.00	0.00
2305600	Repairs & Maintenance - Electrical Appliances	2,625,096.00	1,853,460.00
2305700	Repairs & Maintenance - P & M	0.00	0.00
2305900	Repairs & Maintenance - Others	60,344,719.00	177,524.00
2308000	Other Operating & Maintenance Expenses	10,826,536.00	178,198,024.00
	Total Operations & Maintenance	594,434,047.73	645,934,254.00

Schedule IE-13 : Interest & Finance Charges		Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
Account Code	Particulars		
2401000	Interest on Loans From Central Govt.		
2402000	Interest on Loans From State Govt.		
2403000	Interest on Loans From Govt. Bodies & Associations	3,337,932.00	3,519,970.00
2404000	Interest on Loans From International Agencies		
2405000	Interest on Loans From Banks & other Financial Institutions	9,444,029.47	2,746,958.12
2406000	Other Interest		
2407000	Bank Charges	38,132.89	123,476.17
2408000	Other Finance Charges	0.00	18,852,573.00
	Total Interest & Finance Charges	12,820,094.36	25,242,977.29

Schedule IE-14 : Programme Expenses		Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
Account Code	Particulars		
2501000	Election Expenses	157,500.00	33,895.00
2502000	Own Programms	17,746,650.00	299,441,401.00
2503000	Share in Programs of others	0.00	0.00
	Total Programme Expenses	17,904,150.00	299,475,296.00



Schedule IE-15 : Revenue Grants, Contributions & Subsidies		Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
Account Code	Particulars		
2601000	Grants (Specify details)		8,957,825.00
2602000	Contributions (Specify details)		
2603000	Subsidies (Specify details)	7,040,768.00	8,957,825.00
Total Revenue Grants, Contributions & Subsidies			

Schedule IE-16 : Provisions & Write off		Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
Account Code	Particulars		
2701000	Provisions for doubtful receivables		
2702000	Provision for other assets		577,331.00
2703000	Revenues written off	-16.23	
2704000	Assets Written off		577,331.00
2705000	Miscellaneous Expenses Written Off		
Total Provisions & Write off			

Schedule IE-17 : Miscellaneous Expenses		Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
Account Code	Particulars		
2711000	Loss on disposal of Assets	0.00	0.00
2712000	Interest & Penalty On Tax	0.00	0.00
2718000	Other Miscellaneous Expenses	0.00	0.00
Total Miscellaneous Expenses			

Schedule IE-18 : Prior Period Items (Net)		Current Year (22-23) (Rs.)	Previous Year (21-22) (Rs.)
Account Code	Particulars		
1850000	Income	1,152,658,108.83	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)		1,152,658,108.83	0.00
2850000	Expenses	312,263,792.82	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)		312,263,792.82	0.00
Total Prior Period (Net) (a-b)		840,394,316.01	0.00

DETAIL OF Taxes & Duties Collected by others (CODE : 1201000)

1201001 Entertainment Tax

1201011 Stamp Duty on Transfer of Property

1201021 Passenger Tax

1201031 Basic amenities

0.00

0.00

DETAIL OF Compensation in lieu of Taxes & Duties (CODE : 1202000)

1202001 Compensation in lieu of Octroi

1202002 Compensation in lieu of Passenger Tax

1202011 State Finance Commission

1202021 Compensation in lieu of Pilgrim Tax

1202031 Other Compensation

0.00

0.00

0.00



DETAIL OF CIVIL AMENITIES (CODE : 1301000)

1301001	Rent from Markets	
1301002	Rent from Shopping Complex	
1301003	Rent From Community Halls	
1301004	Rent from Stadium	
1301005	Other Rent (Plot Rent)	
1301011	Mutation Fee	0.00

DETAIL OF INCOME FROM INVESTMENT (CODE : 1701000)

1701001	Fixed Deposit	0.00
1701011	Govt. Security	0.00
1701021	Post Office Saving	0.00

DETAILS OF DEPRICIATION

2722000	Building	101,722,102.88	99,367,047.00
2723000	Road & Bridges	150,063,857.85	312,207,788.39
2723100	Sewerage and drains	67,672,678.33	65,476,791.80
2723200	Waterways	178,408,625.00	143,853,861.10
2723300	Public Lighting System	44,652,111.53	44,531,011.71
2723400	Sanitation &Solid Waste Management	5,132,573.90	5,132,573.90
2724000	Plant & Machinery	16,324,804.35	15,548,466.95
2725000	Vehicle	47,210,039.10	46,629,935.85
2726000	Office & Other Equipments	15,646,419.55	18,467,839.35
2727000	Furniture, Fixture, fitting and Electrical Appliances	4,298,503.85	3,679,775.95
2728000	Other Fixed Assets (Please Specify)	21,313,168.71	20,625,153.95
		652,444,885.05	775,520,245.95

DETAILS OF TRANSFER TO ACTIVITY FUNDS

2901000	General Activity	0.00
2902000	Public Conveniences	0.00
2903000	Conservancy and Sanitory Provisions	0.00
2904000	Water Supply	0.00
2905000	Public Health , Safety and Diseases control Activity	0.00
2906000	Town Planning and Environment	0.00
2907000	Urban Poor Settlement (Slums) and Social Welfare	0.00
	Sub Total (A)	0.00

*DETAILS OF TRANSFER TO CORPORATION FUNDS

2911000	Ward/Zone Development	0.00
	Sub Total (B)	0.00

DETAILS OF TRANSFER TO EMPLOYEE FUNDS

2921000	Pension Fund	0.00
2922000	Gratuity & Leave Salary Fund	0.00
2923000	Provident Fund	0.00
	Sub Total (C)	0.00

TOTAL (A+B+C)

0.00



(For the year ending on 31.03.2023)

UJJAIN MUNICIPAL CORPORATION

Schedules to Receipt and Payment Account 2022-23

(FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023)

HEAD OF ACCOUNT	Schedule	AMOUNT IN RUPEES		HEAD OF ACCOUNT	Schedule	Current Year	Previous Year
		Current Year	Previous Year				
Opening Balances							
Cash Balances (Including Imprest)							
Balances with Banks							
OPERATING RECEIPTS							
Tax Revenue		6,832,727.34	3,855,771.00				
Assigned Revenues And Compensation	RP - 1	7,962,172.00	252,115,493.00	OPERATING PAYMENTS			
Rental Income From Municipal Properties	RP - 2	963,293,819.00	1,027,404,243.00	Establishment Expenses	RP - 10	48,230,283.00	768,065,038.00
Fees And User Charges	RP - 3	36,820,551.00	27,122,954.00	Administrative Expenses	RP - 11	42,998,981.00	23,169,497.00
Sales And Hire Charges	RP - 4	126,829,636.16	166,520,261.50	Operations And Maintenance	RP - 12	62,461,198.00	167,803,856.00
Revenue Grants, Contribution And Subsidies	RP - 5	16,365,671.00	10,843,385.00	Interest And Finance Charges	RP - 13	12,819,455.36	23,966,448.29
Income From Investments	RP - 6	-	-	Programme Expenses	RP - 14	4,835,214.00	242,282,814.00
Interest Earned	RP - 7	20,086,220.98	10,229,525.00	Revenue Grants, Contribution And Subsidies	RP - 15	7,040,768.00	7,513,538.00
Other Income	RP - 8	16,570,245.68	34,327,556.80	Purchase of Stores	RP - 16	-	-
	RP - 9	18,454,887.00	31,976,961.84	Prior-Period Expenses (Net)	RP - 17	(356,901,978.23)	147,392.00
				Misc. Exp.	-	-	-
NON-OPERATING RECEIPTS				NON-OPERATING PAYMENTS			
Loans Received	RP - 18	128,531,583.00	-	Other Payables - Sundry Creditors	RP - 24	1,220,894,289.05	943,074,827.01
Deposits Received	RP - 19	73,890,514.26	169,568,201.00	Earmarked Funds	RP - 25	166,065,251.00	63,579,578.00
Grant and Contribution for Specific Purposes	RP - 20	2,545,712,548.40	3,236,626,829.00	Acquisition / Purchase of Fixed Assets	RP - 26	166,106,932.00	2,646,798.00
Earmarked Funds	RP - 21	117,014,772.00	83,276,352.00	Capital Work in Progress	RP - 27	583,104,023.00	814,132,155.00
Realisation of Investment- Special Fund		-	-	Grant and Contribution for Specific Purposes	RP - 28	611,596,439.12	762,157,844.00
Realisation of Investment- General Fund		1,785,236,535.60	74,800,000.00	Repayment of Loans		47,530,711.45	14,830,528.99
Deposit Works	RP - 22	(82,520.00)	3,531,171.00	Loans & Advances to Employees (Net)		4,107,245.00	(14,703,741.00)
Sundry Creditors		-	-	Loans and Advances to Contractors (Net)		29,868,081.00	-
Loans and Advances to Contractors		-	-	Loans and Advances to Others (Net)		-	2,002,030.00
Realisation of Sundry Debtors	RP - 23	475,262,709.00	82,038,328.00	Investment - Special Fund		-	-
Deposit in other Institutions		-	-	Investment - General Fund		3,571,598,088.22	-
Municipal Fund Add		-	-	Other Deduction-deposit work		-	-
Other Asstes		(1,324,078.00)	-	Other Payments - Provisions		1,003,160,800.00	80,345,464.00
				Round up		1.03	-
				Closing Balances			
				Cash Balances (Including Imprest)		20,338,507.67	6,932,727.34
				Balances with Banks / Treasury		500,411,040.45	1,408,609,313.70
TOTAL		7,746,167,308.12	5,316,385,808.33	TOTAL		7,746,167,308.12	5,316,385,808.33

As per our Report of Even Date Annexed

Commissioner
UMC

Deputy Finance Commissioner
UMC

JAIN V. & CO.
Handholding Consultant

For RAMA K GUPTA & CO.
(Chartered Accountants)

(Signature)
CA ANKUR GUPTA
(Partner)

M.NO.- 429684
UDIN: 24429684BKEMOI8667



Place: Ujjain
Date: 27/03/2024

UJJAIN MUNICIPAL CORPORATION

Schedules to Receipt and Payment Account 2022-23
SCHEDULE RP - 1: Tax Revenue
 (For the year ending on 31.03.2023)

MOUNT IN RUPEES)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
11001	Property Tax	-	177,543,051.00
11002	Water Tax	-	47,100,871.00
11005	Light Tax	-	-
11007	Vehicle Tax	7,962,172.00	2,804,166.00
11011	Advt. Tax	-	3,188,260.00
11011	Education Tax	-	21,389,145.00
11080	Other Taxes	7,962,172.00	252,115,493.00
	TOTAL TAX REVENUE		

SCHEDULE RP - 2: Assigned Revenues & Compensation
 (For the year ending on 31.03.2023)

(AMOUNT IN RUPEES) MOUNT IN RUPEES)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
12010	Taxes And Duties Collected By Others	77,886,854.00	-
12020	Compensation In Lieu Of Taxes And Duties	885,306,965.00	959,263,195.00
12030	Compensation In Lieu Of Concessions	-	68,141,048.00
	Total Assigned Revenues & Compensation	963,293,819.00	1,027,404,243.00

SCHEDULE RP - 3: Rental Income from Municipal Properties
 (For the year ending on 31.03.2023)

(AMOUNT IN RUPEES) MOUNT IN RUPEES)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
13010	Rent From Civic Amenities	19,577,608.00	12,575,716.00
13030	Rent From Guest Houses	17,242,943.00	6,906,807.00
13040	Rent From Lease Of Lands	-	858,606.00
13080	Other Rents	-	6,781,825.00
	Sub - Total	36,820,551.00	27,122,954.00
	Less: Rent Remission and Refund	-	-
	Sub - Total	-	-
	Total Rental Income from Municipal Properties	36,820,551.00	27,122,954.00



ULJAIN MUNICIPAL CORPORATION

SCHEDULE RP - 4: Fees and User Charges - Income Head Wise
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
14010	Expansion And Registration Charges	5,400,066.00	1,041,777.00
14011	Licensing Fees	2,043,359.00	1,388,783.00
14012	Fees For Grant Or Permit	-	-
14013	Fees For Certificate Or Extract	44,653.00	85,860.50
14014	Development Charges	45,454,919.00	53,837,685.00
14015	Regulation Fees	22,203,256.00	47,130,727.00
14020	Penalties And Fines	31,131,618.00	32,562,406.00
14040	Other Fees	11,902,419.00	1,583,617.00
14050	Consumption Cess	6,009,553.16	27,929,821.00
14050	Entry Fee	1,546,429.00	123,200.00
14070	Services / Administrative Charges	1,002,464.00	830,405.00
14080	Other Charges	-	-
	Sub - Total	126,829,636.16	166,520,261.50
	Less: Fee Remission and Refund	-	-
	Sub - Total	-	-
	Total Income from Fees & User Charges	126,829,636.16	166,520,261.50

MOUNT IN RUPEES)

SCHEDULE RP - 5: Sale & Hire Charges
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
15001	Sale Of Products	14,238,507.00	9,320,839.00
15002	Sale Of Forms And Publications	402,490.00	833,672.00
15040	Hire Charges For Vehicles	-	-
15003	Hire Charges On Equipments	1,724,674.00	688,884.00
	Total Income from Sale & Hire Charges	16,365,671.00	10,843,395.00

MOUNT IN RUPEES)

SCHEDULE RP - 6: Revenue Grants, Contributions & Subsidies
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
16010	Revenue Grants	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

MOUNT IN RUPEES)



UJJAIN MUNICIPAL CORPORATION

SCHEDULE RP - 7: Income from Investments - General Fund
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 2022-23	Previous Year 2021-22
17010	Interest	20,086,220.98	10,229,525.00
	Total Income from Investments	20,086,220.98	10,229,525.00

MOUNT IN RUPEES

SCHEDULE RP - 8: Interest Earned
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 2022-23	Previous Year 2021-22
17110	Interest From Bank Account	9,012,658.68	34,327,556.80
17130	Other Interest	7,557,587.00	-
	Total - Interest Earned	16,570,245.68	34,327,556.80

MOUNT IN RUPEES

SCHEDULE RP - 9: Other Income
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 2022-23	Previous Year 2021-22
18011	Lapsed Deposit	-	-
18040	Recovery From Employees	18,454,887.00	31,976,961.84
18080	Miscellaneous Income	18,454,887.00	-
	Total - Other Income	36,909,774.00	31,976,961.84

MOUNT IN RUPEES



ULJAN MUNICIPAL CORPORATION

SCHEDULE RP - 10: Establishment Expenses
(For the year ending on 31.03.2023)

MOUNT IN RUPEES)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
21010	Salaries, Wages And Bonus	-	541,307,430.00
21020	Benefits And Allowances	202,403.00	-
21030	Pension	-	154,886,309.00
21040	Other Terminal And Retirement Benefits	47,907,880.00	71,877,289.00
	Total - Establishment Expenses	48,230,283.00	788,069,038.00

SCHEDULE RP - 11: Administrative Expenses
(For the year ending on 31.03.2023)

MOUNT IN RUPEES)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
22010	Rent Rates and Taxes	2,850.00	-
22011	Office Maintenance	-	11,243,982.00
22012	Communication Expenses	384,178.00	2,657,632.00
22020	Books And Periodicals	67,718.00	-
22021	Printing And Stationary	-	137,619.00
22030	Travelling And Conveyance	-	-
22040	Insurance	2,363,743.00	2,111,112.00
22050	Audit Fees	-	-
22051	Legal Expenses	207,970.00	41,917.00
22052	Professional And Other Fees	4,030,706.00	1,147,998.00
22061	Membership Fee	-	-
22060	Advertisement And Publicity	72,600.00	230,000.00
22080	Other Administrative Expense	35,809,216.00	5,599,237.00
	Total - Administrative Expenses	42,938,981.00	23,169,497.00

SCHEDULE RP - 12: Operations & Maintenance Expenses
(For the year ending on 31.03.2023)

MOUNT IN RUPEES)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
23010	Power And Fuel	-	-
23020	Bulk Purchases	38,883,009.00	19,288,260.00
23030	Consumption of Stores	-	-
23040	Hire Charges	-	-
23050	Repair And Maintenance-Infrastructure Asset	-	6,170,096.00
23051	Repair And Maintenance-Civic Amenities	-	4,281,212.00
23052	Repair And Maintenance-Buildings	-	17,565.00
23053	Repair And Maintenance-Vehicles	-	2,621,531.00
23054	Repair And Maintenance-Furniture	3,715,951.00	-
23055	Repair And Maintenance-Office Equipments	-	-
23056	Repair And Maintenance-Electrical Appliances	9,500.00	54,210.00
23057	Repair & Maintenance- Plant & Machinery	19,882,736.00	-
23059	Repair And Maintenance- Others	-	-
23080	Other Operating And Maintenance Expenses	62,491,196.00	135,370,982.00
	Total - Operations & Maintenance Expenses	167,803,856.00	167,803,856.00



ULJAIN MUNICIPAL CORPORATION

SCHEDULE RP - 13: Interest & Finance Charges
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
24010	Bank Charges	30,132.89	123,476.17
24020	Interest Exp. (Fixed Bank)	9,444,029.47	1,043,522.12
24030	Interest Expenses	3,337,293.00	1,703,436.00
24040	Interest From PMAY	-	15,424,045.00
24050	Interest & Finance Charges	12,811,455.36	5,701,970.00
	Total - Interest & Finance Charges		23,996,448.29

(AMOUNT IN RUPEES)

SCHEDULE RP - 14: Programme Expenses
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
25010	Election Expenses	-	-
25020	Own Programme	4,635,214.00	242,282,614.00
25030	Share In Programme Or Others	-	-
	Total - Programme Expenses	4,635,214.00	242,282,614.00

(AMOUNT IN RUPEES)

SCHEDULE RP - 15: Revenue Grants, Contributions & Subsidies
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
26010	Grants	7,040,768.00	7,513,538.00
26020	Contributions	-	-
	Total - Revenue Grants, Contributions & Subsidies	7,040,768.00	7,513,538.00

SCHEDULE RP - 16: Stores Purchased
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
4301000	Stores - PHE	-	-
	Stores - Aushdhalya	-	-
	Total - Stores Purchased	-	-

(AMOUNT IN RUPEES)



UJJAIN MUNICIPAL CORPORATION

SCHEDULE RP - 17: Prior Period Items (Provision & write-off)
(For the year ending on 31.03.2023)

Account Code	Particulars	Amount	Amount	MOUNT IN RUPEES
18520	Other-Revenues	434720824.4	-	-
	Sub - Total Income (a)	434720824.4		
27050	Provision & write-off	(15.60)	147,392.00	147,392.00
28500	Expenses	77,818,861.81	-	-
28550	Refund Of Taxes	-	-	-
	Sub - Total Expenses (b)	77,818,846.21		
	Total - Prior Period (Net) (a-b)	(356,901,978.23)		147,392.00

SCHEDULE RP - 18: Loan Received
(For the year ending on 31.03.2023)

Code	Particulars	Amount	MOUNT IN RUPEES
3312000	Loan from State Government	-	-
3313000	Loan from Other Government Agencies	-	-
3315000	Loans From banks & other financial Institutions	128,531,583.00	-
3313100	Joint Director (Sanvyukt Sanchalak)	-	-
	Total - Loans Received	128,531,583.00	

SCHEDULE RP - 19: Deposits Received (Net)
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 22/23	Previous Year 21/22	MOUNT IN RUPEES
3401011	From Contractors	54,337,234.00	169,081,923.00	169,081,923.00
3402000	From Revenues	4,437,505.00	(44,000.00)	(44,000.00)
3408000	From Others	15,115,775.26	530,276.00	530,276.00
	Total - Deposits Received (Net)	73,890,514.26		169,568,201.00



UJJAIN MUNICIPAL CORPORATION

SCHEDULE RP - 20: Grant & Contribution for Specific Purpose Received
(For the year ending on 31.03.2023)

Account Code	Particulars	Amount	Amount
320100	Grant from Central Government		40,000,000.00
	NULM		
	Swacch Bharat Mishan Central	8,420,000.00	
	15th Vitta Ayog Tide Grant	106,926,000.00	
	15th Vitta Ayog Untide Grant	71,295,000.00	
	15th Vitta Ayog	103,242,000.00	
	3101002 National Urban Lively Hood Mision	104,496.35	
	3201021 AHP Pradhan Mantri Awas Yojna	31,736,101.00	
	3201031 Sansad Nidhi Lok Sabha	1,000,000.00	
	3201051 Amrat Yojna Hetu	672,220,371.00	
	Amrat Projects Rudrabhishaik	2,606,295.00	
	Jal Sandharan Anudan	20,118,000.00	
	15th Finance Commission		243,031,000.00
	P M Awas Yojna		136,466,000.00
	Sarva Shiksha		2,951,722.00
	Sansad Swetchhanudhan		1,549,500.00
	Amrit Mission Yojna		1,391,906,296.00
	Water Resourece Grant		20,117,000.00
320200	Grant from State Government		
	3202011 Mukhyam Mantri Adhoshanrachna	77,945,000.00	
	Swacch Bharat Mishan State	7,894,000.00	
	3202011 Sadak Anurakshan Anudan	81,900,000.00	
	3202031 Sansad Nidhi Raiya Sabha Anudan	800,000.00	
	3202051 Mulbhut Suvidha Anudan	137,312,000.00	
	3202051 Raiya Vitta Aayog	100,712,000.00	
	3202051 Vishesh Nidhi Anudan	57,480,000.00	
	C M Swachhta Mission (Samu/sarv Shouchaly) P.P	571,000.00	
	Samudayik Shouchalay Anudan (SBM)	32,640,000.00	
	Smart City Se Jal Praday Vyavastha Hetu	200,000,000.00	
	Covid 19 Grant		
	Vidhayak Swetchhanudan	973,500.00	
	ModBhoot		121,031,000.00
	MLA		1,125,422.00
	MLA Swatchhanudan		5,502,000.00
	Road Development		82,317,000.00
	Sanshad Nidhi		3,250,000.00
	Machali Market Hetu		2,400,000.00
	State Finance Commission		11,627,000.00
	CM Adhosharachna		7,800,000.00
	Public Toilet Found		6,571,000.00
	Covid 19		13,318,000.00
	Smart City Se Amrat Yojna Hetu		1,000,000,000.00
	Vividh		1,615,180.00
320300	Grant from Other Govt. Agencies		
	Achutanand Vyayam Shala (Sansad Nidhi)	2500000	
	Goshala Vikas Hetu	2737133.05	
	IEC Gatvidhiya	900000	
	Kapila Goshala Me Anudan	5100	
	Mahakal Vistanikaran Yojna Antargat Muavza Rashi	520000000	
	N CAP Partyojna	67440655	
	Sadako Ke Kayakalp Anudan	115200000	
	Sanjivni Cleanic Hetu Anudan	56759810	
	Sant Ravi Das Jayanti Samaroh Ke Ayojan Hetu Anudan	0	
	Shahar Ki Peyjal Narmada Kshipra Partyojan Pipe Li.	2900000	
	Shashikiya Ayurved Aoshadhaley Bherugad Ki Bou.Mar.	200000	
	State Disaster Responsee Fund (SDRF)	6428000	
	Swacch Bharat Mishan	150000	
	Vacinatur Verifare Ko Tikakam Sthal Tak Lane Hetu	1599100	
	Public Fund		1,550,000.00
	Amrat scheme advertising Found		5,723,412.00
	Shopping Complex		18,234,639.00
	SDMF Grant		10,924,000.00
	SDRF Grant		20,474,000.00
	Clean India Mission		5,000,000.00
	Fire Brigade hetu		14,047,034.00
320800	Capital Receipts Others		
	3101003 Premitum & Income From Shop	51571964	
	3101005 Nigam Aastyo Ke Namantaran Se Prapt Aaya	1425023	
	Total - Grant & Contribution for Specific Purpose	2,545,712,548.40	3,236,626,829.00



SCHEDULE RP - 21: Earmarked Funds Received
(For the year ending on 31.03.2023)

		MOUNT IN RUPEES
Account Code		
31110	Earmarked fund	117,014,772.00
3101002	Social Security Fund	-
Total - Earmarked Funds Received		83,276,352.00

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SCHEDULE RP - 22: Deposits Works (Net)
(For the year ending on 31.03.2023)

		MOUNT IN RUPEES
3411000	Civil Works	-
3418000	Others	(82,520.00)
Total - Deposits Works (Net)		3,531,171.00



UJJAIN MUNICIPAL CORPORATION

SCHEDULE RP - 23: Realisation of Sundry Debtors
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year	Amount	MOUNT IN RUPEES
4311000	Property Taxes	379,225,266.00	55,441,000.00	
4313005	Water Taxes	86,613,273.00	25,324,937.00	
4312005	Other Taxes	-	-	
4313015	Fees and User Charges	7,528,743.00	1,272,391.00	
4314005	Rent	1,894,427.00		
4314000	Other Source			
	Total - Realisation of Sundry Debtors	475,262,709.00	82,038,328.00	

SCHEDULE RP - 24: Payment to Sundry Creditors (Net)
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year	Amount	MOUNT IN RUPEES
3501000	Creditors	1,223,54,302	942,612,610.37	
3501100	Employee Liabilities	1,769,285.00	2,647,703.00	
3502000	Recoveries Payable (Net)	764,983.00	(1,497,340.36)	
3503000	Government Dues Payable	(5,394,280.95)	(688,346.00)	
	Total - Payment to Sundry Creditors (Net)	1,220,894,288.05	943,074,627.01	

SCHEDULE RP - 25: Earmarked Funds Paid
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year	Amount	MOUNT IN RUPEES
31110	Earmarked Funds	166,095,251.00	63,579,679.00	
3111003	Social Security Fund	-	-	
	Total - Earmarked Funds Paid	166,095,251.00	63,579,679.00	



(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
410100	Land	113,741,909.00	1,244,000.00
4102000	- Building including Class-II Civil structures		
4103000	- Roads & Bridges		808,703.00
4103100	- Sewerage and Drainage		582,883.00
4103200	- Water Ways		
4103300	- Public Lighting		
4103400	- Sanitation & Solid Waste Management		11,210.00
4104000	- Plant & Machinery		
4105000	- Vehicle		
4106000	- Office & Other Equipment		
4107000	- Furniture & Fixture		
4108000	- Statue & Heritage		
4108000	- Other Fixed Assets	52,367,023.00	
4108300	- Parks & Playgrounds		
4130000	- Assets from Specific Grants		
4140000	- Assets from Special Fund		
	Total - Acquisition / Purchase of Fixed Assets	166,108,932.00	2,646,796.00

SCHEDULE RP - 27: Grant & Contribution for Specific Purpose (Payments)
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
320100	Grant from Central Government Swachhharat Mission Central 3101002 National Urban Lively Hood Mission 3201021 AHP Pradhan Mantri Awas Yojna NULM Amrit Project	8,420,000.00 30,860,420.12 1,422,500.00 500,000,000.00	- 762,007,844.00
320200	Grant from State Government Swachhharat Mission State Covid 19 Grant Vidhayak Swechhanudan Sansad Nidhi	7,894,000.00 6,659,000.00 3,734,500.00	
320300	Grant from Other Govt. Agencies Sanjivni Cleanic Hetu Anudan Sant Ravi Das Jayanti Samaroh Ke Ayojan Hetu Anudan	52,500,000.00 106,019.00	
320600	Grant from International org. MP/USP		150,000.00
	Total - Grant & Contribution for Specific Purpose	611,596,439.12	762,157,844.00

SCHEDULE RP - 28: Repayment of Loans
(For the year ending on 31.03.2023)

Account Code	Particulars	Current Year 22-23	Previous Year 21-22
3315000	Loan From Icdi Bank	36,035,274.45	5,426,528.99
3311000	Loan From State Govt	9,204,000.00	9,204,000.00
3313000	Loan From N S K F D C	2281437	
	Total - Earmarked Funds Paid	47,530,711.45	14,630,528.99

UJJAIN MUNICIPAL CORPORATION

STATEMENT OF CASHFLOW

(As at 31 March 2023)

Particulars	Current Year/22-23 (Rs.)	Previous Year/21-22 (Rs.)
(A) Cash Flows from Operating Activities		
Gross Surplus Over Expenditure	863,306,401.61	398,691,983.33
Add: Adjustments For		
Depreciation	652,444,885.05	775,520,245.95
Transfer To municipal fund	12,820,094.36	24,199,455.17
Interest And Finance Expenses		
Less: Adjustments For		
Profit On Disposal Of Assets	14,074,147.00	5,464,574.00
Net Of Adjustments Made To Municipal Funds	77,197,334.98	10,229,525.00
Investment Income	16,570,245.68	34,327,556.80
Interest Income Received		
	1,420,729,653.36	1,148,390,028.65
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		
Changes In Current Assets And Current Liabilities		
(Increase)/Decrease In Sundry Debtors	(452,215,365.00)	(119,548,673.00)
(Increase)/Decrease In Stock In Hand	(7,922,270.27)	(20,581.00)
(Increase)/Decrease In Prepaid Expenses	(1,507,056.75)	(144,231.25)
(Increase)/Decrease In Other Current Assets	130,046,719.00	14,114,286.00
(Decrease)/Increase In Deposits Received	(143,170,705.74)	169,730,887.00
(Decrease)/Increase In Deposits Work	(82,520.00)	3,492,746.00
(Decrease)/Increase In Other Current Liabilities	(27,177,891.34)	90,738,368.36
(Decrease)/Increase In Provisions	24,195,393.00	44,740,358.00
Extra ordinary items (please specify)		
Net Cash Generated from / (Used In) Operating Activities [A]	942,895,956.26	1,351,493,188.76
(B) Cash Flows from Investing Activities		
Purchase Of Fixed Assets And Owip	(986,760,991.00)	(1,078,043,332.00)
(Increase)/Decrease In Special Funds/ Grants	11,315,170.28	1,128,568,038.52
(Increase)/Decrease In Earmarked Funds	(49,078,714.00)	17,917,386.00
Decrease/(Increase) In Reserve 'Grant Against Fixed Asset'	782,586,998.44	(256,081,776.70)
(Purchase) Of Investments	(1,499,904,815.12)	74,800,000.00
Add:		
Proceeds From Disposal Of Assets		
Proceeds From Disposal Of Investments		
Investment Income Received	77,197,334.98	10,229,525.00
Interest Income Received	16,570,245.68	34,327,556.80
Net cash generated from/(used in) investing activities [B]	(1,648,074,760.74)	44,557,081.80
(C) Cash flows from Financing Activities		
Add:		
Loans From Banks/Others Received/ (Repaid)		
Less:		
Interest & Finance Expenses	(176,793,593.45)	50,526,371.49
	12,820,094.36	24,199,455.17
Net Cash Generated From/(Used In) Financing Activities [C]	(189,613,687.81)	24,199,455.17
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B-C)	(894,792,492.29)	26,326,916.32
Cash and cash equivalent At Beginning Of The Period	1,415,542,040.41	1,309,537,502.70
Cash and cash equivalent at end of the period	520,749,548.12	106,004,537.71
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		
Cash balances	20,338,507.67	6,932,727.34
Bank balances	500,411,040.45	1,408,609,313.07
Total Of The Breakup Of Cash And Cash Equivalents	520,749,548.12	1,415,542,040.41
	-0.00	1,415,542,040.41

As per our Report of Even Date Annexed

Commissioner
UMC

JAIN V. & CO.
Handholding Cosultant

For RAMA K GUPTA & CO.
(Chartered Accountants)



CA ANKUR-GUPTA
(Partner)
M.NO. - 429684
UDIN: 24429684BKEMOI8667

Place: Ujjain
Date: 27/03/2024

