

**MUNICIPAL CORPORATION UJJAIN (M.P.)
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April to 31st March 2019**



	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (18-19) (Rs.)	Previous Year (17-18) (Rs.)
A	INCOME			
	Tax Revenue	IE-1	225,703,052.26	204,808,872.01
	Assiged Revenues & Compensation	IE-2	1,059,476,218.00	1,027,376,799.00
	Rental Income From Municipal Properties	IE-3	23,528,302.00	22,119,965.00
	Fees & User Charges	IE-4	138,590,662.44	201,505,186.97
	Sale & Hire Charges	IE-5	2,783,630.00	4,060,563.00
	Revenue Grants, Contributions & Subsidies	IE-6	1,490,875,365.04	1,328,907,086.12
	Income From investments	IE-7	17,282,035.65	47,169,865.52
	Interest Earned	IE-8	9,179,585.40	10,436,836.00
	Other Income	IE-9	7,496,343.46	16,558,247.35
	TOTAL -INCOME		2,974,915,194.25	2,862,943,420.97
B	EXPENDITURE			
	Establishment Expenses	IE-10	698,868,836.00	635,803,778.00
	Administrative Expenses	IE-11	411,902,132.00	416,977,768.39
	Operations & Maintenance	IE-12	668,836,342.00	547,413,896.68
	Interest & Finance Expenses	IE-13	6,626,703.72	44,733,556.61
	Programme Expenses	IE-14	788,437,206.00	611,419,519.00
	Revenue Grants, Contributions & Subsidies	IE-15	2,561,757.00	11,038,170.00
	Provisions & Write Off	IE-16	1,085,362.00	3,381,076.00
	Miscellaneous Expenses	IE-17	0.00	254,964.31
	Depreciation	B-11	659,994,007.43	660,930,072.83
	TOTAL - EXPENDITURE		3,238,312,346.15	2,931,952,801.82
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		-263,397,151.90	-69,009,380.85
D	Add/Less : Prior Period items (Net)	IE-18	0.00	0.00
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		-263,397,151.90	-69,009,380.85
F	Less : Transfer to Reserve Funds		0.00	0.00
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		-263,397,151.90	-69,009,380.85

AS PER REPORT OF EVEN DATE ANNEXED

For R S P H & Associates

Chartered Accountants

CA Saurabh Sodani

Partner

M. No. 406575

UDIN-20406575AAAAEG9370

Place : Ujjain

Date: 11.02.2020



MUNICIPAL CORPORATION ,UJJAIN (M.P.)
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April to 31st March 2019

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1100100	Property Tax		146,171,268.42	135,950,732.43
1100200	Water Tax		56,988,723.00	53,402,690.00
1100300	Sewerage Tax			
1100400	Conservancy Tax			
1100500	Lighting Tax			
1100600	Education Tax			
1100700	Vehicle Tax		2,885,065.58	2,052,603.48
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax		848,020.00	205,608.00
1101300	Export Tax			
1105100	Octroi & Toll Cess			
1108000	Other Taxes (City Development Tax)		18,809,975.26	13,197,238.10
	Sub-Total		225,703,052.26	204,808,872.01
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))		0.00	0.00
	Sub-Total		225,703,052.26	204,808,872.01
	Total Tax Revenue		225,703,052.26	204,808,872.01

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (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
1109011	Others		0.00	0.00
	Total Refund and remission of tax revenues		0.00	0.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		978,821,178.00	978,330,799.00
1202000	Compensation in lieu of Taxes/ duties		36,930,000.00	49,046,000.00
1203000	Compensation in lieu of Concessions		43,725,040.00	
	Total assigned revenues & Compensation		1,059,476,218.00	1,027,376,799.00



Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from Civic Amenities		11,743,906.00	12,177,267.00
1302000	Rent From Office Buildings		8167878.00	7398138.00
1303000	Rent From Guest House		3,305,687.00	2,395,951.00
1304000	Lease Rent		310,831.00	148,609.00
1308000	Other Taxes			
	Sub-Total		23,528,302.00	22,119,965.00
1309000	Less : Rent Remissions and Refund		0.00	0.00
	Sub-Total		23,528,302.00	22,119,965.00
	Total Rental Income From Municipal Properties		23,528,302.00	22,119,965.00

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

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges		1,513,031.00	922,300.00
1401100	Licensing Fees		2,137,030.00	2,955,084.00
1401200	Fees for Grant Permit			
1401300	Fees for Certificate or Extract		36,384.00	61,573.50
1401400	Development Charges		67,233,192.00	118,178,441.00
1401500	Regulaziation fees		21,311,843.15	34,048,645.62
1402000	Penalties and Fines		15,238,578.00	9,969,038.53
1404000	other Fees		1,816,259.00	937,478.00
1405000	User Charges		28,251,709.29	29,154,228.32
1406000	Entry Fees		109,581.00	44,774.00
1407000	Service/ Administrative Charges		943,055.00	5,233,624.00
1408000	Other Charges			
	Sub-Total		138,590,662.44	201,505,186.97
1409000	Less : Rent Remissions and Refund		0.00	0.00
	Sub-Total		138,590,662.44	201,505,186.97
	Total Income from Fees & User Charges		138,590,662.44	201,505,186.97

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products			0.00
1501100	Sale of Forms & Publications			0.00
1501200	Sale of stores & scrap		2,074,044.00	3,305,640.00
1503000	Sale of others			
1504000	Hire Charges for Vehicles			
1504100	Hire Charges for Equipments		709,586.00	754,923.00
	Total Income from sale & hire charges- income head wise		2,783,630.00	4,060,563.00



Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1601000	Revenue Grant		1,490,875,365.04	1,309,991,201.12
1602000	Re-imbursement of Expenses			0.00
1603000	Contribution towards schemes			18,915,885.00
	Total Revenue Grants ,Contributions & Subsidies		1,490,875,365.04	1,328,907,086.12

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701000	Interest on Investments & Accured Interest		17,282,035.65	47,169,865.52
1702000	Dividend		0.00	0.00
1703000	Income from projects taken up on commercial basis		0.00	0.00
1704000	Profit in sale of Investments		0.00	0.00
1708000	others		0.00	0.00
	Total Income from Investments		17,282,035.65	47,169,865.52

Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		9,179,585.40	10,436,836.00
1712000	Interest on Loans and advances to Employees			
1713000	Interest on Loans to others		0.00	0.00
1718000	other Interest		0.00	0.00
	Total Interest Earned		9,179,585.40	10,436,836.00

Schedule IE-9 : Other Income

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited		0.00	0.00
1801100	Lapsed Deposits		0.00	0.00
1801200	Depreciation of Fixed Assets from Specail fund		0.00	0.00
1802000	Insurance Claim Recovery		0.00	0.00
1803000	Profit On Disposal of Fixed Assest		0.00	0.00
1804000	Recovery from Employees		0.00	0.00
1805000	Unclaimed Refund / Liabilities		0.00	0.00
1806000	Excess Provisions Written Back		0.00	0.00
1808000	Miscellaneous Income		7,496,343.46	16,558,247.35
	Total other Income		7,496,343.46	16,558,247.35

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		494,064,260.00	438,490,517.00
2102000	Benefits and Allownce		5,107,542.00	4,708,697.00
2103000	Pension		126,635,594.00	117,168,535.00
2104000	Other Terminal & Retirement Benefits		73,061,440.00	75,436,029.00
	Total Establishment Expenses		698,868,836.00	635,803,778.00



Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes			
2201100	Office Maintenance		3,191,984.00	48,000.00
2201200	Communication Expenses		52,535,782.00	43,118,033.00
2202000	Books & Periodicals		5,965,729.00	3,590,130.61
2202100	Printing & Stationary		94,426.00	117,954.00
2203000	Travelling & Conveyance		1,961,174.00	771,129.00
2204000	Insurance			
2205000	Audit Fees		2,046,986.00	1,990,607.00
2205100	Legal Expenses		19,400,000.00	17,400,000.00
2205200	Professional and other Fees		3,644,028.00	1,713,670.00
2206000	Advertisement and Publicity		160,415,856.00	219,575,732.78
2206100	Membership & subscriptions		57,932,020.00	5,176,299.00
2208000	Other Administrative Expenses		50,000.00	50,000.00
	Total Administrative Expenses		411,902,132.00	416,977,768.39

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel			
2302000	Bulk Purchase		308,479,852.67	271,604,749.00
2303000	Consumption of Stores			
2304000	Hire Charges		6,897,513.00	12,045,974.68
2305000	Repairs & Maintenance - Infrastructure Assets			
2305100	Repairs & Maintenance - Civic Amenities		39,476,121.00	28,770,010.00
2305200	Repairs & Maintenance - Building		117,881,852.00	82,091,513.00
2305300	Repairs & Maintenance - Vehicles		12,312,547.00	2,486,017.00
2305400	Repairs & Maintenance - Furniture		22,681,028.00	8,827,044.00
2305500	Repairs & Maintenance - Office Equipments			24,000.00
2305600	Repairs & Maintenance - Electrical Appliances		829,658.00	229,800.00
2305700	Repairs & Maintenance - P & M		6,320,109.00	2,412,306.00
2305900	Repairs & Maintenance - Others		7,558,495.00	1,768,313.00
2308000	Other Operating & Maintenance Expenses		146,399,166.33	137,154,170.00
	Total Operations & Maintenance		668,836,342.00	547,413,896.68

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans From Central Govt.			0.00
2402000	Interest on Loans From State Govt.			
2403000	Interest on Loans From Govt. Bodies & Associations		6,577,590.00	44,660,967.00
2404000	Interest on Loans From International Agencies			0.00
2405000	Interest on Loans From Banks & other Financial Institutions			0.00
2406000	Other Interest			0.00
2407000	Bank Charges			0.00
2408000	Other Finance Charges		49,113.72	72,589.61
	Total Interest & Finance Charges		6,626,703.72	44,733,556.61

Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses			
2502000	Own Programme		0.00	0.00



Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [specify details]	852,000.00	650,000.00
2602000	Contributions [specify details]	1,709,757.00	10,388,170.00
2603000	Subsidies [specify details] PMAY		
	Total Revenue Grants, Contributions & Subsidies	2,561,757.00	11,038,170.00

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables		0.00
2702000	Provision for other assets		0.00
2703000	Revenues written off		0.00
2704000	Assets Written off		0.00
2705000	Miscellaneous Expenses Written Off	1,085,362.00	3,381,076.00
	Total Provisions & Write off	1,085,362.00	3,381,076.00

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets		0.00
2712000	Interest & Penelty On Tax		254,964.31
2718000	Other Miscellaneous Expenses		0.00
	Total Miscellaneous Expenses	0.00	254,964.31

Schedule IE-18 : Prior Period Items (Net)

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

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

1201001	Entertainment Tax
1201011	Stamp Duty on Transfer of Property
1201021	Passanger Tax
1201031	Basic amenities

0.00

0.00

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

1202001	Comensation in lieu of Octroi
1202002	Comensation in lieu of Passenger Tax.
1202011	State Finance Commission
1202021	Comensation in lieu of Piligrim Taxi
1202031	Other Compensation

0.00



DETAIL OF CIVIL AMENTIES (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	Mutaton Fee

0.00

DETAIL OF INCOME FROM INVESTMENT (CODE : 1701000)

1701001	Fixed Deposit
1701011	Govt. Security
1701021	Post Office Saving

0.00

0.00

0.00

DETAILS OF DEPRICIATION

2722000	Building
2723000	Road & Bridges
2723100	Sewerage and drains
2723200	Waterways
2723300	Public Lighting System
2723400	Sanitation &Solid Waste Management
2724000	Plant & Machinery
2725000	Vehicle
2726000	Office & Other Equipments
2727000	Furniture , Fixture ,fitting and Electrical Appliances
2728000	Other Fixed Assets (Please Specify)

79,552,174.10

275,343,637.20

48,166,896.81

121,084,790.85

36,424,103.42

3,845,949.15

13,508,257.25

33,764,747.35

16,241,117.30

3,185,054.45

28,877,279.55

659,994,007.43

DETAILS OF TRANSFER TO ACTIVITY FUNDS

2901000	General Activity
2902000	Public Convenience
2903000	Conservancy and Sanitary Provisions
2904000	Water Supply
2905000	Public Health , Safety and Diseases control Activity
2906000	Town Planning and Enviroment
2907000	Urban Poor Sattlement (Slums) and Social Welfare
	Sub Total (A)

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

DETAILS OF TRANSFER TO CORPORATION FUNDS

2911000	Ward/Zone Development
	Sub Total (B)

0.00

0.00

DETAILS OF TRANSFER TO EMPLOYEE FUNDS

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

0.00

0.00

0.00

0.00

TOTAL (A+B+C)

0.00



MUNICIPAL CORPORATION UJJAIN, (M.P.)
BALANCE SHEET
As at 31ST MARCH 2019

TABLE :2

	Particulars	Schedule No.	Current Year (18-19) (Rs.)	Previous Year (17-18) (Rs.)
A	SOURCES OF FUNDS			
	Reserves and Surplus			
A1	Municipal (General) Fund	B-1	838,575,823.50	1,101,840,333.40
	Earmarked Funds	B-2	137,086,491.84	130,570,195.09
	Reserves	B-3	3,378,786,657.75	3,224,307,849.79
	Total Reserves and Surplus		4,354,448,973.09	4,456,718,378.28
A-2	Grants, Contributions for Specific Purpose	B-4	2,702,653,558.85	1,416,394,233.85
	Loans			
A3	Secured Loans	B-5	0.00	0.00
	Unsecured Loans	B-6	611,197,707.17	631,541,903.17
	Total Loans		611,197,707.17	631,541,903.17
	TOTAL SOURCES OF FUNDS (A1-A3)		7,668,300,239.11	6,504,654,515.30
B	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
	Gross Block		9,338,625,505.99	8,442,627,824.68
B1	Less : Accumulated Depreciation		3,594,947,269.90	2,934,953,262.47
	Net Block		5,743,678,236.09	5,507,674,562.21
	Capital Work in Progress		754,811,888.00	24,314,132.00
	Total Fixed Assets		6,498,490,124.09	5,531,988,694.21
	Investments			
B2	Investments-General Fund	B-12	186,852,853.41	172,015,693.76
	Investments-other Fund	B-13	99,140,222.12	93,601,050.26
	Total Investment		285,993,075.53	265,616,744.02
	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	20,117,882.00	20,117,882.00
	Sundry Debtors (Receivables)	B-15	164,748,593.00	254,453,267.00
	Gross Amount outstanding		0.00	0.00
B3	Less: Accumulated Provision against bad and doubtful receivables		0.00	0.00
	Deposit Assets			
	Loans & Advances			
	Prepaid Expenses	B-16	524,734.00	1,418,138.00
	Cash and Bank Balance	B-17	729,320,278.87	480,027,496.67
	Loans , advances and deposits	B-18	842,651,375.45	724,950,788.45
	Total Current Assets		1,757,362,863.32	1,480,967,572.12
	Current Liabilities and Provisions			
B4	Deposits received	B-7	534,120,277.24	447,730,323.24
	Deposits Works	B-8	15,016,013.00	10,004,137.00
	Other liabilities(Sundry Creditors)	B-9	240,031,633.59	226,858,421.81
	Provisions	B-10	84,377,900.00	89,325,613.00
	Total Current Liabilities		873,545,823.83	773,918,495.05
B5	Net Current Assets (B3-B4)		883,817,039.49	707,049,077.07
C	Other Assets.	B-19	0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		7,668,300,239.11	6,504,654,515.30

AS PER REPORT OF EVEN DATE ANNEXED
For R S P H & Associates
Chartered Accountants

Place : Ujjain
Date: 11.02.2020





CA Saurabh Sodani
Partner

M. No. 406575

UDIN-20406575AAAAEG9370