

Municipal Corporation Ratlam

College Road ,Ratlam

Pin Code : 457001

Audit Report

Financial Year 2020-2021

:::Auditors :::

Subhash Soni& Associate
Chartered Accountants

[P.A. No. :ABFFS0201D]

[FRNo. 007303C]

207, Smart Trade Centre ,24 Varruchi Marg, Freeganj

Ujjain 456 010

 SUBHASH SONI & ASSOCIATES Chartered Accountants 207 Smart Trade Centre, 24 Varruchimarg, Freeganj, Ujjain (M.P.) Mobile :9425093987	Mob.	9425093987
	Phone	07342530701
	E-mail	Subhash_s3607@yahoo.co.in
	Pan No.	ABFFS0201D
	Firm reg. no.	007303C

Audit Report

Ratlam Municipal Corporation

We have examined the Books of Accounts maintained in computerized accounting software(tally) and other subsidiary records of Ratlam Municipal Corporation for verifying the subject matters as specified in the scope of work given by Directorate, Urban Administration & Development, M.P., Bhopal Letter bearing reference no Audit/Lekha Shakha-4k/2021/10082 Dated 23/06/2021 for the year ended on 31st March 2021. With regards to the audit,

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to have obtained reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report the following observations/comments/discrepancies/inconsistencies-

- Our Audit observation are given in **Annexure "A"**
- Percentage of Revenue Collection increase/decrease in various heads in property tax, Samekitkar, Shiksha Upkar, Nagar Vikas Upkar and other Tax have been prepared in **Annexure-"B"**
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in **"Annexure "C"**

Subject to above -

- 1) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of the audit.
- 2) In our opinion, proper Books of Account have been kept by corporation so far as appears from our examination of the books.
- 3) In our opinion and to the best of our information and according to the explanations given to us, The said accounts, read with notes thereon, if any, given a true and fair view:
 - a) in the case of Balance Sheet, of the state of affairs of the Corporation at 31st March 2021: and
 - b) in the case of the income & Expenditure Account of, the Deficit being excess of Expenditure over income, year ended on 31st March 2021.
 - c) in the case of the Receipt & Payment Account of, the Receipts and Payments for the year ended on 31st March 2021s.

Place: Ujjain

Date: 29/04/2022


Accounts Officer
Municipal Corporation, Ratlam


Deputy Commissioner
Municipal Corporation, Ratlam



For: Subhash Soni & Associate

Chartered Accountants


Subhash Soni (Partner)

M No.075735


IN: 22075735AEDJNT6410

Municipal Corporation Ratlam Annexure "A"

GENERAL OBSERVATIONS

1. HUDCO Loan account: The balance of Hudco Loan a/c was reconciled. For the reconciliation balance as on 31/03/2021, a sum of Rs 45,27,750/- is Debited to Hudco loan a/c by Crediting the same in the account grant received from state Govt. This amount pertains with loan amount directly paid to HUDCO by State Govt.
2. Bank of India term loan account:- a sum of Rs15404690.49 /- is Debited to Bank of India loan a/c by Crediting the same in the account grant received from state Govt under head Water Infrastructure Development Anudan This amounts pertains with 75 % loan amount directly paid to BOI Loan account by State Govt.
3. The cash book is maintained manually and with the help of it, the data recorded in computer system. Totaling and Balancing of manual cashbook is not done. Therefore cross checking of Daily closing balance of manual cash book with computerized accounting is not possible to cross check. We have completed audit on the basis of accounting data maintain in tally subject and Bank account reconciliation statement.
4. Amounts of deductions of TDS on contractor payments , Salary, GST TDS & Professional Tax is not match with the actual payment to Central govt and State govt. Opening and closing balance appearing under head TDS payable and PT payable are subject to reconciliation.
5. Opening and closing balance appearing under head GPF payable is subject to reconciliation.
6. Interest on FDRs is accounted for in the books of account by applying mixed accounting system. In some FDRs interest account for on accrual basis or in some FDRs Interest is account for on maturity / as and when FDRs proceed realized.


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Deputy Commissioner
Municipal Corporation, Ratlam



7. The corporation has shown liability under deposit A/c of Rs. 99,99,425/- from Gopal Goshala Trust. As explain by the Account Officer this amount is not directly connected with the corporation & a separate bank A/c is maintained in the name of trust with the joint signatory of Mayor and Office bearer of the trust, therefore Operation of this Account is not recorded in the books of accounts of the corporation there are not any liabilities for the corporation. This balance outstanding transfer to General Reserve A/c.
8. Loans and advances to employees appearing in accounts are subject to balance confirmation.
9. Indian Bank Loan A/c Against fdr Rs.10000000 a/c no 06836710610 and Indian Bank Loan A/c Against fdr Rs.23607133 a/c no 06836710326 were not recorded in the books of accounts till financial year ended on 31/03/20. A sum of Rs 9226185.25 is Credited to FDRs loan a/c 06836710610 and Rs.21246000/- credited to FDRs loan a/c no. 06836710326 respectively by debiting Opening balance difference a/c. Interest on FDRs loan account Since its inception is debited in in current financial year.
10. A sum of Rs 154053/- receive from IMA Ratlam has been debited in Indian Bank a/c 482439742 on the dated 02/04/2019. the same is not credited by Indian Bank. This amount is debited to IMA Ratlam under head sundry debtors, as Indian bank account no 482439742 is Closed.
11. Annual Lease rent payable to NAJUL Shakha, Collector Ratlam for the current financial is not paid. Provision for Annual lease rent payable is not account for in the books of accounts.
12. Mistakes and Discrepancy noticed during the course of Audit and Scrutinising of Bank reconciliation statement have been corrected by way of passing rectification entry at the year end.
13. Following Expenses pertains with financial year 2019-20 debited in current financial year under head Prior period Expenses


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Previous Year Expenses Debited in Current Financial Year

Date		Debit
01-04-2021	Indian Bank 482413940 <i>03/04/2019 176.00</i>	176.00
01-04-2021	Indian Bank 482413940 <i>03/04/2019 6,293.00</i>	6293.00
01-04-2021	Indian Bank 482413940 <i>03/04/2019 9,459.00</i>	9459.00
01-04-2021	Indian Bank 482413940 <i>04/04/2019 16,538.00</i>	16538.00
01-04-2021	Indian Bank 482413940 <i>04/04/2019 14,761.00</i>	14761.00
01-04-2021	Indian Bank 482413940 <i>16/09/2019 377 1,53,697.00</i>	153697.00
01-04-2021	Indian Bank 482413940 <i>10/10/2019 413 2,08,105.00</i>	208105.00
01-04-2021	Indian Bank 482413940 <i>24/10/2019 446 1,800.00</i>	1800.00
Total Expenses		4,10,829.00

14. Following Income pertains with financial year 2019-20 Credited in current financial year under head Prior period Income

Date		Credit
01-04-2020	IB 6064586542 <i>difference in opening balance</i>	102473.00
01-04-2020	IB 6672568124 <i>difference in opening balance</i>	225174.00
01-04-2020	IB 6672568157 <i>difference in openhanding balance</i>	225174.00
01-04-2020	IB 6672568168 <i>difference in opening balance</i>	225174.00
01-04-2020	IB 6714179631 <i>difference in opening balance</i>	191988.00

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01-04-2020	IB 6714179700	191988.00
	<i>difference in opening balance</i>	
01-04-2020	IB 6714179802	191988.00
	<i>difference in opening balance</i>	
01-04-2020	IB 6085321874	196247.00
	<i>difference in opening balance</i>	
01-04-2020	IB 6096015138	191541.00
	<i>difference in opening balance</i>	
01-04-2020	CBI FD 34534918057	114175.00
	<i>difference in opening balance</i>	
01-04-2020	CBI FD 3534917133	114175.00
	<i>difference in opening balance</i>	
01-04-2020	CBI FD 3534917199	114175.00
	<i>difference in opening balance</i>	
01-04-2020	CBI FD 3534917224	114175.00
	<i>difference in opening balance</i>	
01-04-2020	CBI FD 3534917484	114175.00
	<i>difference in opening balance</i>	
01-04-2020	CBI FD 3534917531	114175.00
	<i>difference in opening balance</i>	
01-04-2020	CBI FD3534917553	114175.00
	<i>difference in opening balance</i>	
01-04-2020	CBI FD 3534917597	114175.00
	<i>difference in opening balance</i>	
01-04-2020	CBI FD 3534917610	114175.00
	<i>difference in opening balance</i>	
01-04-2020	CBI FD 3534918046	75258.00
	<i>difference in opening balance</i>	
01-04-2020	IB 946472809	16610.00
	<i>difference in opening balance</i>	
01-04-2020	IB 807216265	85489.00
	<i>difference in opening balance</i>	
01-04-2020	IB 946473290	36748.00
	<i>difference in opening balance</i>	
01-04-2020	IB 946473755	47105.00
	<i>difference in opening balance</i>	
01-04-2020	IB 946474012	64527.00
	<i>difference in opening balance</i>	
01-04-2020	IB 946474330	80056.00
	<i>difference opening balance</i>	

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01-04-2020	IB 6290403048	92340.00
	<i>difference in opening balance</i>	
01-04-2020	IB 6341060435	99160.00
	<i>difference in opening balance</i>	
01-04-2021	Indian Bank 482413940	26180.00
	<i>04/04/2019 0 26,180.00</i>	
01-04-2021	Indian Bank 482413940	8138.00
	<i>04/04/2019 0 8,138.00</i>	
01-04-2021	Indian Bank 482413940	176.00
	<i>05/04/2019 0 176.00</i>	
01-04-2021	Indian Bank 482413940	2700.00
	<i>09/04/2019 0 2,700.00</i>	
01-04-2021	Indian Bank 482413940	800.00
	<i>18/04/2019 0 800.00</i>	
01-04-2021	Indian Bank 482413940	8138.00
	<i>02/05/2019 0 8,138.00</i>	
01-04-2021	Indian Bank 482413940	6293.00
	<i>02/05/2019 6,293.00</i>	
01-04-2021	Indian Bank 482413940	176.00
	<i>02/05/2019 176.00</i>	
01-04-2021	Indian Bank 482413940	800.00
	<i>21/05/2019 800.00</i>	
01-04-2021	Indian Bank 482413940	563040.00
	<i>08/08/2019 5,63,040.00</i>	
01-04-2021	Indian Bank 482413940	56990.00
	<i>13/09/2019 56,990.00</i>	
01-04-2021	Indian Bank 482413940	51552.00
	<i>13/09/2019 51,552.00</i>	
01-04-2021	Indian Bank 482413940	45170.00
	<i>13/09/2019 45,170.00</i>	
01-04-2021	Indian Bank 482413940	22730.00
	<i>17/09/2019 22,730.00</i>	
01-04-2021	Indian Bank 482413940	1321.00

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	30/10/2019 1,321.00	
01-04-2021	Indian Bank 482413940	244029.00
	05/11/2019 2,44,029.00	
01-04-2021	Indian Bank 482413940	800.00
	07/11/2019 800.00	
01-04-2021	Indian Bank 482413940	120000.00
	11/11/2019 1,20,000.00	
01-04-2021	Indian Bank 482413940	120000.00
	11/11/2019 1,20,000.00	
01-04-2021	Indian Bank 482413940	655180.00
	11/12/2019 1,20,000.00	
01-04-2021	Indian Bank 482413940	2700.00
	10/01/2020 2,700.00	
01-04-2021	Indian Bank 482413940	804.00
	30/03/2020 804.00	
01-04-2021	State Bank Of India(Collecto) 2722	100000.00
	30/11/2019 MP MLA FUND 1s,00,000.00	
01-04-2021	State Bank Of India(Collecto) 2722	894303.00
	09/12/2019 MP MLA FUND 8,94,303.00	
01-04-2021	State Bank Of India(Collecto) 2722	1000000.00
	16/03/2020 MP MLA FUND 10,00,000.00	
Total Income		7298635.00

15. In the Following Bank accounts opening balance were not recorded in the books of accounts till financial year ended on 31/03/2020. The discrepancy notice by us recorded in opening balance difference account and at the year end it is transfer to general municipal fund

Date	Debit	Credit
01-04-2020		21246000.00
01-04-	Indian Bank Fdr Loan A/c Against	9226185.25

dated 03/12/2019 ko fixed deposits k against me loan liya tha jise galti se fdr account me dated 31/03/2020 me credit kardiya. jo bhul sudhan .

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2020	10000000		
		<i>IB 6715373058 fdr against loan taken but not recorded in the books .</i>	
01-04-2020	Sbi 30027	931.02	
			<i>Opening Difference 931.02</i>
01-04-2020	Indian Overseas Fd0064915		5183209.00
			<i>opening fdr diff</i>
01-04-2020	Indian Overseas Fd0064914		5133344.00
			<i>opening fdr diff</i>
01-04-2020	Union Bank 962345		20000000.00
			<i>opening fdr diff</i>
01-04-2020	ALLAHABAD BANK50205336210(NULM)		608259.32
01-04-2020	AXIS BANK 916020007727874		19192.06
			<i>opeing diff</i>
01-04-2020	ICICI BANK (NULM) 39001002882		5593859.00
			<i>opeing diff</i>
01-04-2020	State Bank Of India 53012301036		5505795.00
			<i>Opening Difference 55,05,795.00</i>
01-04-2020	Icici Bank 02881		124352.00
			<i>Opening Difference 1,24,352.00</i>
01-04-2020	Union Bank 326502010070225		16302247.60
			<i>Opening Difference 1,63,02,247.60 Account closed balnce is null write off 11/12/2020</i>
01-04-2020	Union Bank 1618		118264.21
			<i>Opening Difference 1,18,264.21</i>
01-04-2020	Jila Sahkari Bank (DCCB) A/C NO 666021027297		876798.15
			<i>Opening Difference 8,76,798.15</i>
01-04-2020	Axis Bank 17397		485869.93
			<i>Opening Difference 4,85,869.93</i>
Sub Total		30473116	59951190
Balnce transfer to General Municipal Fund		29478074	
Total		59951190	59951190

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Municipal Corporation, Ratlam

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Deputy Commissioner
Municipal Corporation, Ratlam



Ratlam Municipal Corporation

(1) AUDIT OF REVENUE

	INDICATORS	OBSERVATIONS	REMARKS
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources of revenue from various sources,	The all income are subject to Local fund Audit. Audit of revenue is carried on by us with the help of available vouchers and receipt books available with the ULB by applying sample test check basis..
2.	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. The same has been deposited in the respective Bank accounts.	There do not exist any delay in depositing revenue except when either there is bank holiday or there is Nagar Nigam holiday. Above comment is subject to BRS.
3.	Percentage of Revenue Collection Increase/decrease in various heads in property tax, Samekitkar, ShikshaUpkar, NagriyaVikasUpkar, Jalkar & Other Tax as compared to previous year shall be part of Audit Report.	The details regarding Increase/Decrease in revenue collection in various heads in property tax, Samekitkar, Shiksha upkar, Nagrivikasupkar and other taxes compare to previous year have been reported in Annexure "B" annexed to this report.	Increase / Decrease in revenue collections are given in the annexure "B".


Accounts Officer
Municipal Corporation, Ratlam


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Municipal Corporation, Ratlam



4	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	During the course of audit, we did not found any delay in depositing revenue receipts in a bank account except when either there is bank holiday or there is Nagar Nigam holiday.	No such discrepancies were found.
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	INDICATORS	OBSERVATIONS	REMARKS
5	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book .We found some irregularities/mistakes and the same had been rectified on the spot at the year end.	The cash book is maintained manually and with the help of it, the data recorded in computer system. Totaling and Balancing of manual cashbook is not done. Therefore cross checking of Daily closing balance of manual cash book with computerized accounting is not possible.
6	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	We have prepared the statement of recovery against the budgeted targets. Complete details of recovery against the budgeted targets have been mentioned in Annexure 'C' annexed to this report.	Fluctuations in Budgeted and Actual figures were found.

	INDICATORS	OBSERVATIONS	REMARKS
7	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash	Interest on FDRs is accounted for in the books of account by applying mixed accounting system. In some FDRs interest account for on accrual basis or in some FDRs interest is	In order to compliance with the instructions of Madhya Pradesh Municipal Accounts Manual 2007, Interest on F.D.Rs should be recorded on

Accounts Officer
Municipal Corporation, Raikot

Deputy Commissioner
Municipal Corporation, Raikot



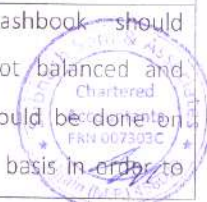
	Book.	account for on maturity / as and when FDRs proceed realized. All The receipts of interest in saving bank accountis recorded at the year end on reconciliation of Bank statement.	accrual basis.
8	The Cases where investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMD.	Investments except Fixed deposits with Banks are nil. FDRs are invested at the prevailing interest rate.	Closing Value of FDRs as on 31/03/2021 is subject to confirmation from Bank.

(2)AUDIT OF EXPENDITURE

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of expenditure under all the schemes.	No discrepancies were observed.	The all Expenditure are subject to Local fund Audit. Audit of Expenditure is carried on by us by applying sample test check basis.
2	Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have verified on random basis by applying sample test check, the entries in the cash book from relevant vouchers and no major discrepancies have been found.	The amount of deductions of Income tax(TDS) and GST TDS is not matched with the corresponding amount of Payment of IT TDS and Gst TDS
3	Auditor shall check balance of the Cash Book & guide the accountant to rectify the errors.	The cash book is maintained manually and with the help of it, the data recorded in computer system. Totaling and Balancing of manual	Manual cashbook should properly not balanced and totaling should be done on day to day basis in order to

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Municipal Corporation, Retlam



		cashbook is not done. Therefore, cross checking of Daily closing balance of manual cash book with computerized accounting is not possible.	cross check with the computer accounting cash balance.
4	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	While verifying the expenditure incurred in a particular scheme it was observed that funds are utilized for the purpose for which they are received.	During the course of audit, we didn't found any such case where any excess expenditures incurred by the municipality than the amount of grant received.
5	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives act and rules issued by government of state or central as the case may be and no contraventions were found or noticed during the course of audit.	Expenditures are incurred in accordance with the guidelines issued by the government.
6	During the audit financial property shall also be checked. All the expenditure should be supported by financial administrative sanctions.	By applying random sample test check procedures we found that the expenditures incurred are supported by the relevant vouchers and the same are properly sanctioned by the concerned authority.	We have also checked the financial property of expenditure incurred and didn't come across any unnecessary expenses during the course of audit.
7	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit	During the course of audit by applying sample test check basis, we did not come across any such expenditure which had been incurred without obtaining	No Discrepancies found.


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	observation shall be ensured during the Audit.	permission from the relevant sanctioning authority.	
8	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	ULB has not issued Utilization Certificates for the year under consideration.	From the verification of past utilization certificates and discussion with the management we found that they are preparing utilization certificates properly and on timely basis as and when they are being asked from the higher authority/sanctioning authority.

(3)AUDIT OF BOOK KEEPING

	INDICATORS	OBSERVATIONS	REMARKS
1	Auditor is responsible for audit of all the books of accounts as well as stores.	The Nigam is maintaining cashier cash book, Accountant cash book Manually and at the year end the same has been Computerized in tally accounting software.	Closing Cash & Bank balance as per Audited Balance Sheet year end. Certain discrepancies noticed in the accounting and balancing have been corrected in current year and recorded under head prior period income/expenditure. For details Please refer General Observation annexure "A"
2	Auditor shall verify that all the books of accounts and stores are maintained as per	The Corporation maintained Books of Accounts on Double entry accounting system by	The discrepancies observed during the course of audit are mentioned infra in

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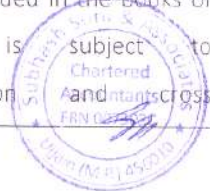
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	Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	employing mixed system of accounting. The same has been computerized at the yearend for the purpose of posting of Ledger Accounts and preparing Bank Reconciliation statement. The Receipt and Payment Statement has been prepared on the basis of computerized data.	Ai.e. notes to account attached to the report.
3	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	During the course of audit it is informed to us that Nagar Nigam has no practice of providing any loan/advances to any Employee or supplier so there is no Question of maintaining any Advances or loan register.	As regards to non recovery, Not applicable as no advances has been given by the Nagar Nigam .
4	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Corporation has prepared bank reconciliation statements for all bank accounts.	Certain discrepancies noticed in the Bank Reconciliation Statement have been corrected in current year and recorded under head prior period income/expenditure. For details Please refer General Observation annexure "A"
5	Auditor shall be responsible for verifying the entries in the grant register. The	Cross check of thereceipts of the grants from Directorate, Bhopal, could not be done as	Grant recorded in the books of account is subject to reconciliation and intants cross

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Deputy Commissioner
Municipal Corporation, Raikarn



	Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	grant remittance statement from the Directorate, Bhopal is not available at the time of audit	verification from grant remittance statement of Directorate, Bhopal.
6	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit, we observed that the Fixed Asset register is not maintained by the Nagar Nigam.	Fixed Assets of the ULB should be marked and its recording in Register must be done. And there should be system of providing depreciation on all depreciable Fixed assets by the municipality.
7	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No such payment is received	

(4) AUDIT OF FDR

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all FDR & TDR.	We have audited the FDRs held and provided by the municipality by applying sample test check method Balance Certificate from bank is not obtained.	Interest on FDRs is accounted for in the books of account by applying mixed accounting system. In some FDRs interest account for on accrual basis or in some FDRs Interest is account for on maturity / as and when FDRs proceed realized.
2	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil.	Management should maintain proper register and records for the FDRs in agreement with the physical FDRs held by the

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	done.		Municipality.
3	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No Discrepancies were found.
4	Interest earned on FDR shall be verified from entries in the Cash Book.	Interest on FDRs is accounted for in the books of account by applying mixed accounting system. In some FDRs interest account for on accrual basis or in some FDRs Interest is account for on maturity / as and when FDRs proceed realized.	Interest on FDRs Should be accounted on accrual basis

(5) AUDIT OF TENDER/BIDS

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited the tenders/ bids invited by the ULB during the F.Y.2020-21 on sample test check basis, and no contraventions or exceptions were noticed during the course of audit	No Discrepancies found.
2	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Random Sample Test Check basis, We found that competitive tendering procedures are followed by the	No Discrepancies were found.

[Signature]
Accounts Officer
Municipal Corporation, Rallam

[Signature]
Deputy Commissioner
Municipal Corporation, Rallam



		municipality except in the cases where only one bidder was involved in the bidding process.	
3	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the Receipts of tender fee/bid processing fee/Performance guarantee on sample test check basis.	Separate register should be maintained mentioning the details of tender fees/bid processing fees/Performance guarantee received from the tender.
4	The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	No such bank guarantee has been accepted	Nil
5	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such bank guarantee has been accepted	Nil
6	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	No such bank guarantee has been accepted	Nil

(6) AUDIT OF GRANTS & LOANS

INDICATORS	OBSERVATIONS	REMARKS
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Municipal Corporation, Raichur

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Municipal Corporation, Raichur



1	Auditor is responsible for audit of Grants given by CG and its utilization.	We have audited various grants received from the Central government during the year covered under the audit by applying random sample test check procedures.	Grant received and utilization register is maintained manually by the corporation and balancing and totaling was correctly done.
2	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have audited various grants received from the state government during the year covered under the audit by applying sample test check procedures.	No Discrepancies were observed.
3	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, we found that no such asset has been created which generates revenue to the municipality hence the question of generating desired revenue does not arise.	No such instances were observed.
4	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and	On sample test checking of the records, we didn't find any diversion of fund from capital Receipts/Grants/Loan to revenue expenditure.	No such instances observed

Army
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 Municipal Corporation, Raichur

Army
Deputy Commissioner
 Municipal Corporation, Raichur



from one scheme/project to another.		
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Place: Ujjain
Date: 29/04/2022

In terms of audit report attached
For: Subhash Soni & Associates



Subhash Soni

Subhash Soni
Partner

Chartered Accountants

Membership No 075735

UDIN: 22075735 AIDINT6410

Manu
Accounts Officer
Municipal Corporation, Ujjain

Manu
Deputy Commissioner
Municipal Corporation, Ujjain

Revised Abstract Sheet for reporting on Audit Paras For Financial Year 2020-21

Name of ULB :

RATLAM MUNICIPAL
CORPORATION
Subhash Soni &
Associates

Name Of Auditor :

Annexure :-B

S. No.	Parameters	Description			Observation in Brief
1	Audit Revenue				
	राजस्व कर वसूली	Reciept in Rs.			
		Year 2019-20	Year 2020-21	% Growth	
1	संपत्ति कर	56649498	42173464	-25.554	overall revenue collection decline
2	समेकित कर	20467804	14421744	-29.539	
3	नगरीय विकास उपकर	10204997	7019947	-31.211	
4	शिक्षा उपकर	17086948	14623615	-14.416	
	कल योग	104409247	78238770		
	गैर राजस्व वसूली				
1	भवन भूमि किराया	20957256	13147077	-37.267	overall revenue collection decline
2	जल उपभोक्ता प्रभार	70229516	55346625	-21.192	overall revenue collection decline
3	ठोश अपशिष्ट प्रबंधन उपभोक्ता प्रभार	10084684	8865088	-12.094	overall revenue collection decline
4	अन्य कर / शुल्क	690179189	698981778	1.2754	
	कल योग	791450645	776340568		
	महा योग	895859892	854579338		

Subhash Soni
Accounts Officer
Municipal Corporation, Ratlam

Subhash Soni
Deputy Commissioner
Municipal Corporation, Ratlam



MUNICIPAL CORPORATION RATLAM (M.P)
BALANCE SHEET
As at 31 March 2021

	Particulars	Sch No.	Amount Current Year (2020-21)	Amount Previous Year (2019-20)
A	SOURCES OF FUND		Rs	Rs
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	2182908825	-283519129
	Earmarked Funds	B-2	0	24661527
	Reserves	B-3	1685058290	3066682194
	Total Reserves and Surplus		3867967115	2807824592
A2	Grants, Contributions for Specific Purpose	B-4	396165422	46,30,98,452
A3	Loans			
	Secured Loans	B-5	140926517	11,07,51,860
	Unsecured Loans	B-6	-	-
	Total Loans		140926517	110751859.66
	TOTAL SOURCES OF FUND (A1 to A3)		4405059054	3381674904
B	APPLICATION OF FUND			
B1	Fixed Assets	B-11		
	Gross Block		3,29,78,64,264	2,94,48,76,774
	Less : Accumulated Depreciation		1,23,69,59,020	1,08,47,66,012
	Net Block		2,06,09,05,244	1,86,01,10,762
	Capital Work in Progress		1,52,12,68,849	1,18,89,42,600
	Total Fixed Assets		3582174093	3049053362
B2	Investments			
	Investments-General Fund	B-12	8,70,73,403	11,23,17,503
	Investments-Other Fund	B-13	-	-
	Total Investments		87073403	112317503
B3	Current Assets, Loans & Advances			
	Stock in Hand (Inventories)	B-14	17,52,635	12,70,375
	Sundry Receivables (Debtors)	B-15	128800384	12,77,34,608
	Gross Amount O/s		128800384	12,77,34,608
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Exp.	B-16	623443	8,34,059
	Cash and Bank Balance	B-17	512656513	35,83,22,981
	Loans advances and deposits	B-18	434493387	16,58,983
	Total Current Assets		1,07,83,26,362	48,98,21,006
B4	Current Liabilities and Provisions			
	Deposits Received	B-7	213805130	17,40,03,355
	Deposits Works	B-8	-	-
	Other Liabilities (Sundry Creditors)	B-9	128709674	9,55,13,613
	Provisions	B-10	-	-
	Total Current Liabilities		34,25,14,804	26,95,16,968
B5	Net Current Assets	(B3-B4)	73,58,11,558	22,03,04,039
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		4,40,50,59,054	3,38,16,74,904

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Accounts Officer
Municipal Corporation, Ratlam


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Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
As On 31.03.2021

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

Account Code	Particulars	Water supply Sewerage and Drainage	Commercial Projects	General Account
	Balance as per last account	0	0	-28,35,19,128.89
	Addition during the Year surplus for the year transfers			
	Other Grant Utilised			2,58,37,32,830.19
	Opening Balance Difference Rectificited in Current year			
	Total (Rs.)	0	0	29478074.00
	Deductions during the year Deficit for the year Transfers			2,32,96,91,775.30
		0	0	14,67,82,950.30
	Balance at the and of the Current Year	0	0	2,18,29,08,825.00


Accounts Officer
Municipal Corporation, Ratlam


Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
As On 31.03.2021

Schedule B-2: Earmarked Fund (Special Funds / Sinking Funds /Trust or Agency Fund)
As On 31.3.2021

Particulars	Amount (Rs.)
Account Code	
(a) Opening Balance	2,46,61,527.00
(b) Additions to the special Fund	24,09,616.00
* Transfer From Municipal Fund	
* Interest /Dividend earnd on Special Fund Investments	
* Profit on disposal of special Fund Investments	
* Appreciation in Value of Special Fund Investments	
Total (b)	24,09,616.00
(c) Payments Out of Funds	
(1) Capital Expenditure on	
*Fixed Assets	
* others	
(2) Revenue Expenditure on	
*salary,Wages and allowances etc	
*Rent other administrative charges	2,70,71,143.00
(3) Other:	
* Loss on disposal of special fund investments	
* Diminution in Value of Special Fund Investments	
* Transferred to municipal Fund	
Total(c)	2,70,71,143.00
Advance For Expenses (d)	-
Net Balance at the year end (a+b)-(c+d)	-

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Municipal Corporation, Ratlam

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Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P.)
As at 31 ST MARCH 2021

Schedule B-3: Reserves

Account code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	53,76,05,084.00	-	53,76,05,084.00	-	53,76,05,084.00
3121100	Capital Reserve	2,52,90,77,110.19	1,14,74,53,205.82	3,67,65,30,316.01	2,52,90,77,110.19	1,14,74,53,205.82
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	3,06,66,82,194.19	1,14,74,53,205.82	4,21,41,35,400.01	2,52,90,77,110.19	1,68,50,58,289.82

May
Accounts Officer
Municipal Corporation Ratlam

May
Deputy Commissioner
Ratlam



Municipal Corporation Ratlam (M.P)
As at 31 ST MARCH 2021

Schedule B-4: Grants & Contribution For Specific Purpose Account Code :320

Particulars	Grants from Central government	Grants from state government	Grants from other government agencies	Grants from financial institutions	Other specify	TOTAL
Account Code						
(a) Opening Balance	25,03,31,529.00	15,43,47,589.82	5,61,19,533.00	22,99,800.00	-	46,30,98,451.82
P M A Y Grant trf from Work in Progress head	-	-	-	-	-	-
(b) Additions to the Grants						
* Grant received during the year	73,40,68,000.00	44,25,27,640.49	3,07,51,000.00	-	-	1,20,73,46,640.49
* Received Return from Beneficiary	-	-	-	-	-	-
* Interest / Dividend earned on Grant Investments	-	-	-	-	-	-
* Profit on disposal of Grant investments	-	-	-	-	-	-
* Appreciation in Value of grant Investments	-	-	-	-	-	-
* Other Addition (specify nature	-	-	-	-	-	-
Total (a+b)	98,43,99,529.00	59,68,75,230.31	8,68,70,533.00	22,99,800.00	-	1,67,04,45,092.31
(c) payment out of found						
*Capital expenditure on fixed Assets	52,81,37,532.00	25,70,91,435.00	7,99,90,540.00	-	-	86,52,19,507.00
* Capital expenditure on other	-	-	-	-	-	-
*Revenue Expenditure on	25,25,19,862.00	15,42,40,500.82	-	22,99,800.00	-	40,90,60,162.82
*Salary , wages and allowances etc.	-	-	-	-	-	-
*Rent	-	-	-	-	-	-
*Other	-	-	-	-	-	-
*Loss on Disposal of special fund investments	-	-	-	-	-	-
*Diminution in value of special fund investments	-	-	-	-	-	-
*Grants Refunded	-	-	-	-	-	-
*Other Administrative Charges	-	-	-	-	-	-
Total (c)	78,06,57,394.00	41,13,31,935.82	7,99,90,540.00	22,99,800.00	-	1,27,42,79,669.82
Net Balance at the year and (a+b-c)	20,37,42,135.00	18,55,43,294.49	68,79,993.00	-	-	39,61,65,422.49

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Accounts Officer
Municipal Corporation, Ratlam

Amul
Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
As on 31-03-2021

Schedule B-5: Secured Loans			
Account code	Particulars	Current Year (Rs.) 20-21	Previous year (Rs.)19-20
3301000	Loans From Central Govt	-	-
3302000	Loans From State Govt	-	-
3303000	Loans From Govt bodies & Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	14,09,26,516.99	11,07,51,859.66
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	14,09,26,516.99	11,07,51,859.66
<p>Notes -</p> <ul style="list-style-type: none"> * The nature of the Security shall be specified in each of these categories * particulars of any guarantees given shall be disclosed * Terms of redemption (if any) of bonds/ debentures issued shall be stated together with the earliest date of redemption * Rate of interest and original amount of loan and outstanding can be provided for every loan under each of these categories separately * For Loans disbursed directly to an executing agency please specify the name of the project for which such loan is raised 			

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Accounts Officer
Municipal Corporation, Ratlam

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Deputy Commissioner
Municipal Corporation, Ratlam



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Municipal Corporation Ratlam (M.P.)
As On 31.3.2021

Schedule B-6: Unsecured Loans

Account code	Particulars	Current year (Rs) 20-21	Previous year (Rs) 19-20
3311000	Loans From Central Govt	-	-
3312000	Loans From State Govt	-	-
3313000	Loans From Govt bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans from banks & other financial Institutions	-	-
3316000	other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other loan	-	-
	Total Unsecured loans	-	-

Notes : * Rate Of Interest And Original Amount Of Loan And Outstanding Can Be Provided for every loan under each of these categories separately:

Municipal Corporation Ratlam (M.P.)
As on 31.03.2021

Schedule B-7 Deposits Received

Account code	Particular	Current Year (Rs) 20-21	Previous Year (Rs) 19-20
3401000	From Contractors (EMD+SD)	15,67,86,092.00	13,41,00,317.00
3402000	From Revenues	5,70,19,038.00	3,99,03,038.00
3403000	From Staff	-	-
3408000	From Others	-	-
	Total Deposits Received	21,38,05,130.00	17,40,03,355.00

Winy
Accounts Officer
Municipal Corporation, Ratlam

Winy
Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
As On 31.3.2021

Schedule B-8 : Deposits Works

Account Code	Particulars	Opening Balance as the beinning of the year (Rs.)	Additions during the current year (Rs.)	Total	Utilization / Expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Woks	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others	-	-	-	-	-
	Total Deposits Works	-	-	-	-	-

Municipal Corporation Ratlam (M.P)
As On 31.3.2021

Schedule B-9: Other Liabilites (Sundry Creditors)

Account code	Particulars	Current year (Rs) 20-21	Previous year (Rs) 19-20
3501000	Creditors	2,65,17,524.00	1,53,68,911.00
3501100	Employee Liabilites	76,733.00	-
3501200	Interest Accured And Due	-	-
3502000	Recoveries Payable	9,95,09,947.55	7,74,49,232.55
3503000	Govt Dues Payable	-	-
3504000	Refunds Payable	26,05,469.00	26,95,469.00
3504100	Advance Collection of Revenues	-	-
3508000	Others	-	-
3509000	Sale Proceeds	-	-
	Total other Liabilites Sundry Creditors	12,87,09,673.55	9,55,13,612.55

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Accounts Officer
Municipal Corporation, Ratlam

[Signature]
Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
As On 31.3.2021

Schedule B-10: Provisions

Account code	Particulars	Current year (Rs) 20-21	Previous year (Rs) 19-20
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assests	-	-
	Total Provisions	-	-


Accounts Officer
Municipal Corporation, Ratlam


Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Retlam (M.P)
As On 31.3.2021
Schedule B-11: Fixed Assets

Accounts code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total At the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
410100	Land	9,50,783.00	1,61,09,168.00	-	1,70,59,951.00	-	-	-	-	1,70,59,951.00	9,50,783.00
410200	Building	28,47,21,947.00	4,61,73,682.00	-	33,08,95,629.00	5,95,43,192.00	1,04,89,291.75	-	7,00,32,483.75	26,08,63,055.24	22,51,78,755.00
	Infrastructure Asses	-	-	-	-	-	-	-	-	-	-
410300	Road And Bridge	1,12,68,45,391.00	14,94,35,604.00	-	1,27,62,81,095.00	70,54,27,741.99	6,07,18,489.75	-	76,61,46,231.75	51,21,37,763.25	42,34,17,640.01
4103100	Sewerage And Dns	57,00,46,998.00	69,18,048.00	-	57,69,65,039.00	8,25,00,801.33	3,65,02,770.12	-	11,90,93,571.45	45,78,69,453.55	48,74,56,184.67
4103200	Water Ways	77,61,42,216.00	5,73,13,697.00	-	83,34,55,913.00	13,58,67,242.05	2,76,88,552.44	-	16,35,55,794.49	70,98,80,118.51	64,02,54,973.95
4103300	Public Lighting	4,90,96,650.00	78,06,240.00	-	5,69,03,892.00	2,14,68,181.83	25,60,396.87	-	2,40,28,578.70	2,98,74,513.30	2,40,28,668.17
	Other Asses	-	-	-	-	-	-	-	-	-	-
410400	Plants & Machinery	71,10,547.00	58,38,945.00	-	1,29,49,492.00	9,37,807.14	12,30,201.74	-	21,68,008.88	1,07,81,483.12	61,72,739.90
410500	Vehicles	5,89,16,236.00	2,22,13,240.00	-	12,11,29,476.00	5,38,18,826.76	1,15,07,300.22	-	6,53,26,126.98	5,58,03,349.02	4,50,97,405.25
410600	Office & other Equip	48,61,920.00	7,28,825.00	-	56,21,745.00	29,41,814.64	5,34,055.78	-	34,75,870.42	21,49,954.58	16,50,306.35
410700	Furniture, Fixtures, Fittings And electricals	-	-	-	-	-	-	-	-	-	-
	Appliances	90,67,599.00	7,48,028.00	-	98,15,627.00	40,93,478.80	9,32,465.57	-	50,25,944.37	47,89,481.54	49,73,519.19
410800	Other Fixed Assets	1,80,95,499.00	-	-	1,80,95,499.00	1,80,97,224.38	29,373.62	-	1,80,96,498.00	1,00	29,374.62
		2,94,48,76,774.00	35,29,87,490.00	-	3,29,78,64,264.00	1,09,47,86,012.92	15,21,93,097.87	-	1,23,55,50,019.99	2,06,09,05,244.11	1,86,01,10,761.58

Additional Disclosures to the Schedule :-

- Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
- The Details & Value of assets, which are not yet physically identified / traced, shall be disclosed separately.
- Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Notes :-

- Additions include fixed assets created out of Earmarked funds and grants transferred to urban local body's fixed block as referred to in schedule B-2 and B-4.
- Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.
- Land includes areas used as and for the purpose of public, places such as parks, squares, gardens, locks, museums, libraries, playgrounds etc.
- Building include office and works buildings residential, school and colleges buildings, hospital building public buildings temporary structures and sheds etc.
- Roads and bridge include roads and streets, pavements, pathways, bridges, culverts and flyways.
- Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.
- Waterworks include water storage tank, water storage tank, water, bore wells pumping station, water transmission & Distribution system etc.
- No depreciation is to be charged is to be changed as land.

Jomy
Accounts Officer
Municipal Corporation, Retlam

Neel
Deputy Commissioner
Municipal Corporation, Retlam



Municipal Corporation Ratlam (M.P)
As On 31.3.2021
Schedule B-12: Investments- General Fund

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carryng Cost (Rs.)
4201000	Central Govt. Securities State Govt. Securities Debentures and Bonds Preference Shares Equity Shares Units of Mutual Funds Other Investments	FDR with Nationalised Banks		8,70,73,403.00	11,23,17,503.00
Total Investments Other Fund				8,70,73,403.00	11,23,17,503.00

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[Signature]
Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)

As On 31.3.2021

Schedule B-13: Investments- Other Funds

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carryong Cost (Rs.)
	Central Govt. Securities State Govt. Securities Debentures and Bonds Preference Shares Equity Shares Units of Mutual Funds Other Investments				
Total Investments Other Fund		-	-	-	-


Accounts Officer
Municipal Corporation, Ratlam


Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
As On 31.3.2021

Schedule B-14: Stock in Hand (Inventories)

Account code	Particulars	Current Year (Rs.) 20-21	Previous Year (Rs.) 19-20
4301000	Stores Loose	17,52,635	12,70,375
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	17,52,635	12,70,375


Accounts Officer
Municipal Corporation, Ratlam


Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
As On 31.3.2021

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount Current Year (Rs.)	Provision for outstanding Revenues (Rs.)	Net Amount Current Year (Rs.)	Previous Year Net Amount (Rs.)
	Receivable for property taxes				
	Less than 5 year	1,82,46,250.00	-	1,82,46,250.00	1,78,47,098.00
	More than 5 year	-	-	-	-
	Sub total	1,82,46,250.00	-	1,82,46,250.00	1,78,47,098.00
	Less : State Government Cesses/Levies in Taxes-Control Accounts				
	Net Receivables Of Property Taxes	1,82,46,250.00	-	1,82,46,250.00	1,78,47,098.00
	Receivable for Other taxes				
	Less than 3 year	96,08,960.00	-	96,08,960.00	93,48,824.00
	More than 3 year	-	-	-	-
	Sub total	96,08,960.00	-	96,08,960.00	93,48,824.00
	Less : State Government Cesses/Levies in Taxes-Control Accounts				
	Net Receivables Of Property Taxes	96,08,960.00	-	96,08,960.00	93,48,824.00
	Receivable for cess income				
	Less than 3 year	-	-	-	-
	More than 3 year	-	-	-	-
	Sub total	-	-	-	-
	Receivable for fees and user charges				
	Less than 3 year	8,86,41,724.00	-	8,86,41,724.00	8,83,35,324.00
	More than 3 year	-	-	-	-
	Sub total	8,86,41,724.00	-	8,86,41,724.00	8,83,35,324.00
	Receivable for other Sources				
	Less than 3 year	1,23,03,450.00	-	1,23,03,450.00	1,22,03,362.00
	More than 3 year	-	-	-	-
	Sub total	1,23,03,450.00	-	1,23,03,450.00	1,22,03,362.00
	Receivable From Govt.				
	Sub total	-	-	-	-
	Total of Sundry Debtors (Receivables)	12,88,00,384.00	-	12,88,00,384.00	12,77,34,608.00

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Accounts Officer
Municipal Corporation, Ratlam

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Deputy Commissioner
Municipal Corporation, Ratlam

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Chartered Accountants
Ratlam

Municipal Corporation Ratlam (M.P)
As On 31.3.2021

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.) 20-21	Previous Year (Rs.) 19-20
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	6,23,443.00	8,34,059.00
	Total Prepaid Expenses	6,23,443.00	8,34,059.00

Vijay
Accounts Officer
Municipal Corporation, Ratlam

Vijay
Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
As On 31.3.2021

Schedule B-17: Cash And Bank Balances

Account code	Particulars	Current Year (Rs.) 20-21	Previous Year (Rs.) 19-20
450100	Cash Balance		
450200	Balance With Bank Municipal Funds		
4502100	Nationalised Banks	44,54,92,671.27	33,55,69,132.77
4502200	Other Schedule Banks		
4502300	Scheduled Co-operative Banks		45,583.05
4502400	Post Office		
	Sub Total	44,54,92,671.27	33,56,14,715.82
450400	Balance With Bank-Special Funds		
4504101	Nationalised Banks	-	
4504200	Other Schedule Banks	-	
4504300	Scheduled Co-operative Banks	-	
4504400	Post Office	-	
	Sub Total	-	-
4506000	Balance With Bank-Special Funds		
4506100	Nationalised Banks	6,71,63,841.29	2,27,08,265.55
4506200	Other Schedule Banks	-	
4506300	Scheduled Co-operative Banks	-	
4506400	Post Office	-	
	Sub Total	6,71,63,841.29	2,27,08,265.55
	Total Cash And Bank Balances	51,26,56,512.56	35,83,22,981.37

Winy
Accounts Officer
Municipal Corporation, Ratlam

Joshi
Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
As On 31.3.2021

Schedule B-18: Loans, Advances , And Deposits

Account code	Particulars	Opening Balances At the Current Year (Rs.)	Paid During the Current Year (Rs.)	Recovered During the Year (Rs.)	Balance Outstanding At the end of thee year (Rs.)
4601000	Loans and advances to employees	16,58,983.00	2,55,78,006.00	1,43,43,602.00	1,28,93,387.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans To Others	-	-	-	-
4604000	Advance To Suppliers And Contractors	-	-	-	-
4605000	Advances To other	-	-	-	-
4606000	Deposits With External Agencies	-	42,16,00,000.00	-	42,16,00,000.00
4608000	Other Currnet Asstes	-	-	-	-
	Sub-Total	16,58,983.00	44,71,78,006.00	1,43,43,602.00	43,44,93,387.00
	Less: Accumulates Provision Against Loans, Advances And Deposits (Schedule B-18 (a))	-	-	-	-
	Total Loans, Advances And Deposits	16,58,983.00	44,71,78,006.00	1,43,43,602.00	43,44,93,387.00

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

Account code	Particulars	Current year (Rs.) 20-21	Previous Year (Rs.) 19-20
611000	Loans to others	-	-
612000	Advances	-	-
613000	Deposits	-	-
	Total Accumulated Provision	-	-



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Accounts Officer
Municipal Corporation, Ratlam

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Deputy Commissioner
Municipal Corporation, Ratlam

Municipal Corporation Ratlam (M.P)
As On 31.3.2021

Schedule B-19: Other Assets

Account code	Particulars	Current year (Rs.) 20-21	Previous Year (Rs.) 19-20
4701000	Deposits works	-	-
4703000	Other asset Control Accounts	-	-
	Total Other Assets	-	-

Municipal Corporation Ratlam (M.P)
As On 31.3.2021

Schedule B-20: Miscellaneous Expenditure (to the Extent not Written off)

Account code	Particulars	Current year (Rs.) 20-21	Previous Year (Rs.) 19-20
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount On Issue Of loans	-	-
4803000	Deferred Revenue Expenses	-	-
	Other	-	-
	Total Miscellaneous Assests	0	0


Accounts Officer
Municipal Corporation, Ratlam


Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
Income And Expenditure Statement
For The Period From 1st April 2020 To 31st March 2021

Account Code	ITEM HEAD OF ACCOUNT	Sch	Current year	Previous Year
INCOME				
A				
110	Tax Revenue	IE-1	13,39,36,199.09	12,44,45,159.66
120	Assigned Revenues & Compensation	IE-2	46,81,03,108.00	46,10,73,520.00
130	Rental Income From Municipal Properties	IE-3	1,31,47,077.00	1,82,27,913.00
140	Fees & User Charges	IE-4	12,74,69,868.51	20,32,77,036.00
150	Sale & Hire Charges	IE-5	18,80,129.00	18,07,260.00
160	Revenue Grants , Contributions & Subsidies	IE-6	33,01,765.00	22,62,740.00
170	Income From investments	IE-7	73,43,915.00	98,25,864.97
171	interest Earned	IE-8	1,35,19,908.71	74,34,616.50
180	Other income	IE-9	76,38,598.00	3,20,840.00
	TOTAL - INCOME		77,63,40,568.31	82,86,74,950.13
EXPENDITURE				
B				
210	Establishment Expenses	IE-10	48,65,27,059.00	50,31,14,898.00
220	Administrative Expenses	IE-11	7,26,20,795.00	8,33,66,933.00
230	Oprations & Maintenance	IE-12	19,37,21,377.00	25,56,01,389.00
240	Interest & Finance Expenses	IE-13	1,24,36,135.74	66,38,069.38
250	Programme Expenses	IE-14	11,11,432.00	49,35,284.00
260	Revenue Grants, Contributions & Subsidies	IE-15	45,13,712.00	1,26,83,712.00
270	Provisions & Writtenoff	IE-16	-	-
271	Miscellaneous Expenses	IE-17	-	-
272	Depriciation	B-11	15,21,93,007.87	11,80,50,339.72
	TOTAL EXPENDITURE		92,31,23,518.61	98,43,90,625.10
C	Gross Surplus / (Deficit) Of income over expenditure before prior items (A-B)		(14,67,82,950.30)	(15,57,15,674.97)
D	Add/less : Pior Period Item (Net)	IE-18	-	-
E	Gross Surplus / (Deficit) Of income over expenditure before prior items (C-D)		(14,67,82,950.30)	(15,57,15,674.97)
F	Less: Transfer To Reserve Funds			
G	Net Balance Being surplus / Dficit Carried over to municipal fund (E-F)		(14,67,82,950.30)	(15,57,15,674.97)

Wing
Accounts Officer
Municipal Corporation, Ratlam

Neel
Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
For the period from 1st April 2020 to 31st march 2021

Schedule IE-1: Tax Revenue

Account Code	Particulars	Current Year	Previous Year
1100100	Property Tax	5,65,95,208.07	4,63,65,144.72
1100200	Water Tax	5,53,46,625.02	6,17,36,677.94
1100300	Sewarage Tax	-	-
1100400	Conservancy Tax	-	-
1100500	Lighting Tax	-	-
1100600	Education tax	1,46,23,615.00	97,34,326.00
1100700	Vehicle Tax	-	-
1100800	Tax on Animals	-	9,075.00
1100900	Electricity Tax	-	-
1101000	Profssional Tax	-	-
1101100	Advertisement Tax	-	-
1101200	Pifirimage Tax	-	-
1101300	Export Tax	-	-
1105100	Octrio & Toll	-	-
	Cess	-	-
1108000	Other Taxes	73,70,751.00	65,99,936.00
	Sub- Total	13,39,36,199.09	12,44,45,159.66
1109000	Less: Tax Remissions And Refund {Schedule IE-(A)}		
	Sub Total	13,39,36,199.09	12,44,45,159.66
	Total Tax Revenue	13,39,36,199.09	12,44,45,159.66

(A): Remission and Refund of taxes

Account code	Particulars	Current Year	Previous Year
1109001	Property Tax	-	-
	Octroi And Toll	-	-
	Cess Income	-	-
	Advertisement Tax	-	-
1109011	Others	-	-
	Total Refund and remission of tax revenues.	-	-

[Signature]
Accounts Officer
Municipal Corporation, Ratlam

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Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
For the period from 1st April 2020 to 31st March 2021
Schedule IE-2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1201000	Taxes and Duties Collected by others	3,15,32,000.00	2,67,14,000.00
1202000	Compensation In lieu of Taxes / Duties	43,65,71,108.00	43,43,59,520.00
1203000	Compensation In lieu of Concessions	-	-
	Total Assigned Revenues & Compensation	46,81,03,108.00	46,10,73,520.00

Schedule IE-3: Rental Income From Municipal Properties

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1301000	Rent From Civic Amenities	1,23,73,194.00	1,59,11,956.00
1302000	Rent From Office Buildings	-	-
1303000	Rent From Guest House	-	-
1304000	Rent From Lease of Lands	7,68,483.00	23,02,081.00
1308000	Other Rents	5,400.00	13,876.00
	SubTotal	1,31,47,077.00	1,82,27,913.00
1309000	Less: Rent Remissions And Refund		
	Sub-Total	1,31,47,077.00	1,82,27,913.00
	Total Rental Income From Municipal Properties	1,31,47,077.00	1,82,27,913.00

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Accounts Officer
Municipal Corporation, Ratlam

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Deputy Commissioner
Municipal Corporation, Ratlam



SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
For the period from 1st April 2020 to 31st march 2021
Schedule IE-4: Fees & User Charges - income head -wise

Account Code	Particulars	Current Year	Previous Year
1401000	Empanelment & Registration Charges		100.00
1401100	Licensing Fess	13,33,813.00	75,64,683.00
1401200	Fees For Grant Permit	18,66,319.00	12,54,845.00
1401300	Fees For certificate Or Extract	20,960.00	30,24,380.00
1401400	Development Charges	1,61,18,701.00	39,06,083.00
1401500	Regulties And Fees	43,03,935.00	45,01,950.00
1402000	Penalties and Fines	39,11,916.51	90,63,288.00
1404000	Other Fees	98,91,146.00	1,05,52,893.00
1405000	User Charges	1,80,70,616.00	1,43,56,206.00
1406000	Entry Fees	-	14,13,391.00
1407000	Service / Administrative Charges	-	-
1408000	Other Charges	7,19,52,462.00	14,76,39,217.00
	Sub-Total	12,74,69,868.51	20,32,77,036.00
1409000	Less: Fess & User Charges	-	-
	Sub-Total	-	-
	Total Income From Fees & User Charges	12,74,69,868.51	20,32,77,036.00


Accounts Officer
Municipal Corporation, Raicham


Deputy Commissioner
Municipal Corporation, Raicham



Municipal Corporation Ratlam (M.P)
Schedule Forming Part of Income And Expenditure Statement
For The Period 1st April 2020 to 31st March 2021

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year	Previous Year
1501000	Sale of Products	19,667.00	10,500.00
1501100	Sale of Forms & Publications	18,60,462.00	17,96,760.00
1501200	Sale of stores & scrap	-	-
1503000	Sale of others	-	-
1504000	Hire Charges for Vehicles	-	-
1504100	Hire Charges for Equipments	-	-
	Total Income from sale & hire charges -income head	18,80,129.00	18,07,260.00

Schedule IE-6: Revenue Grants Contributions & Subsidies

Account code	Particulars	Current Year	Previous Year
1601000	Revenue Grant	33,01,765.00	2262740
1602000	Re-imburement of Expenses	-	-
1603000	Contribution towards Schemes	-	-
	Total Revenue Grants contributions & Subsidies	33,01,765.00	2262740

Schedule IE-7: Income from Investments-General Fund

Account code	Particulars	Current Year	Previous Year
1701000	Interest on Investments & Accrued Interest	73,43,915.00	-
1702000	Dividend		
1703000	Income from projects taken up on Commercial basis		
1704000	Profit in sale of Investments		
1708000	Others (Prior Period Income)	-	9825864.97
	Total Income from Investments	73,43,915.00	98,25,864.97

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Accounts Officer
Municipal Corporation, Ratlam

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Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
Schedule Forming Part of Income And Expenditure Statement
For The Period 1st April 2020 to 31st March 2021

Schedule IE -8: Interest Earned

Account code	Particulars	Current Year	Previous Year
1711000	Interest From Bank Accounts	1,22,72,358.71	63,83,588.50
1712000	Interest on Loans and advances to Employees	-	1,574.00
1713000	Interest on Loans to others	-	-
1718000	other Interest	12,47,550.00	10,49,454.00
	Total Interest Earned	1,35,19,908.71	74,34,616.50

Schedule IE -9: Other Income

Account code	Particulars	Current Year	Previous Year
1801000	Deposits Forfeited	-	-
1801100	Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	-
1803000	Profit on Disposal of Fixed Asset	-	-
1804000	Recovery from Employees	30,262.00	1,09,088.00
1805000	Unclaimed Refund/liabilities	-	-
1806000	Prior Period Income / Expenses	68,87,806.00	-
1808000	Miscellaneous Income	7,20,530.00	2,11,752.00
	Total other Income	76,38,598.00	3,20,840.00

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Accounts Officer
Municipal Corporation, Ratlam

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Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
Schedule Forming Part of Income And Expenditure Statement
For The Period 1st April 2020 to 31st March 2021

Schedule IE -10: Establishment Expenses

Account code	Particulars	Current Year	Previous Year
2101000	Salaries Wages and Bonus	38,99,88,173.00	40,54,48,205.00
2102000	Benefits and Allownce	-	13,750.00
2103000	Pension	7,42,54,885.00	7,58,57,900.00
2104000	Other Terminal & Retirement Benefits	2,22,84,001.00	2,17,95,043.00
	Total Establishment Expenses	48,65,27,059.00	50,31,14,898.00

Schedule IE-11: Administrative Expenses

Account code	Particulars	Current Year	Previous Year
2201000	Rent Rates and Taxes	20,96,214.00	3,43,29,758.00
2201100	Office Maintenance	-	-
2201200	Communication Expenses	7,66,401.00	8,65,510.00
2202000	Books & Periodicals	1,94,600.00	68,000.00
2202100	Printing & Stationary	52,48,717.00	22,56,351.00
2203000	Travelling & Conveyance	2,14,98,348.00	1,89,31,074.00
2204000	Insurance	15,43,385.00	10,77,737.00
2205000	Audit Fees	92,000.00	36,00,000.00
2205100	Legal Expenses	-	11,42,152.00
2205200	Professional and other Fees	39,64,332.00	62,86,646.00
2206000	Advertisement and Publicity	85,43,701.00	71,60,942.00
2206100	Membership & Subscriptions	-	72,200.00
2208000	Other Administrative Expenses	2,86,73,097.00	75,76,563.00
	Total Administrative Expenses	7,26,20,795.00	8,33,66,933.00

[Signature]
Accounts Officer
Municipal Corporation, Ratlam

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Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
Schedule Forming Part of Income And Expenditure Statement
For The Period 1st April 2020 to 31st March 2021

Schedule IE -12: Operations & Maintenance

Account code	Particulars	Current Year	Previous Year
2301000	Power of Street Light & Water Works	14,96,96,676.00	17,71,83,783.00
2302000	Bulk Purchase	61,30,108.00	40,70,471.00
2303000	Consumption of Store	18,880.00	92,090.00
2304000	Hire Charges	14,89,257.00	36,05,923.00
2305000	Repairs & Maintenance -infrastructure Assets	2,16,77,925.00	3,43,41,694.00
2305100	Repairs & Maintenance -Civic Amenities	55,83,235.00	1,67,03,857.00
2305200	Repairs & Maintenance - Building	38,03,892.00	1,11,77,512.00
2305300	Repairs & Maintenance - Vehicles	37,80,354.00	58,58,423.00
2305400	Repairs & Maintenance - Furniture	87,313.00	84,055.00
2305500	Repairs & Maintenance - Office Equipments	93,939.00	68,875.00
2305600	Repairs & Maintenance - Electrical Appliances	84,134.00	13,800.00
2305900	Repairs & Maintenance - Others	-	-
2308000	Other operating & Maintenance Expenses	12,75,664.00	24,00,906.00
	Total Operations & Maintenance	19,37,21,377.00	25,56,01,389.00


Accounts Officer
Municipal Corporation, Ratlam


Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
Schedule Forming Part of Income And Expenditure Statement
For The Period 1st April 2020 to 31st March 2021

Schedule IE-14: Programme Expenses

Account code	Particulars	Current Year	Previous Year
2501000	Election Expenses	2,98,233.00	17,18,890.00
2502000	Own Programms	-	-
2503000	Share in Programs og Others	8,13,199.00	32,16,394.00
	Total Programme Expenses	11,11,432.00	49,35,284.00

Schedule IE-15: Revenue Grants Contributions & Subsidies

Account code	Particulars	Current Year	Previous Year
2601000	Grants	45,13,712.00	1,22,57,000.00
2602000	Contributions	-	4,26,712.00
2603000	Subsidies	-	-
	Total Revenue Grants Contributions & Subsidies	45,13,712.00	1,26,83,712.00

Schedule IE-16: Provisions & Write off

Account code	Particulars	Current Year	Previous Year
2701000	Provisions for doubtful receivables	-	-
2702000	Provisions for other assets	-	-
2703000	Revenues Written off	-	-
2704000	Assets Written off	-	-
2705000	Miscellaneous Expenses Written off	-	-
	Total Provisions & Writen off	-	-

[Signature]
Accounts Officer
Municipal Corporation, Ratlam

[Signature]
Deputy Commissioner
Municipal Corporation, Ratlam



Municipal Corporation Ratlam (M.P)
Schedule Forming Part of Income And Expenditure Statement
For The Period 1st April 2020 to 31st March 2021

Schedule IE-17: Miscellaneous Expenses

Account code	Particulars	Current Year	Previous Year
2711000	Loss on disposal of Assets	-	-
2712000	Loss on disposal of Investments	-	-
2718000	Other Miscellaneous	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18: Prior Period Items (Net)

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


Accounts Officer
Municipal Corporation, Ratlam


Deputy Commissioner
Municipal Corporation, Ratlam



NAGAR PALIKA NIGAM RATLAM

Bank Reconciliation Statement as on 31st March, 2021

1 STATE BANK OF INDIA A/C NO 53012301036

	Balance as per books	13,33,85,993.21	
	CR IN BOOKS BUT NOT DR IN Bank		
31-03-2021	Mpeb	17,789.00	
31-03-2021	United India Insurance	1,60,254.00	
31-03-2021	Suvidha Tent House	34,08,634.00	
31-03-2021	Todar Mal and Sons	1,92,929.00	
	Balance as per Bank Statement		13,71,65,599.21
		13,71,65,599.21	13,71,65,599.21
		0.00	

2 Indian Bank A/c no 482436571

	Balance as per books	6,09,44,635.29	
	CR IN BANK BUT NOT DR IN BOOKS		
24/03/2021	By Clearing Chq no 046739 (16/4/21 me jama kiya)	12,372.00	sampti kar
24/03/2021	By Clearing Chq no 046740 (16/4/21 me jama kiya)	10,372.00	sampti kar
22/03/2021	By Clearing 182392 (04/06/2021 me jjama kiya.)	4,548.00	sampti kar
	DR IN BOOK BUT NOT CR IN Bank		
31-03-2021	sampti kar		1,04,895.00
31-03-2021	sampti kar		1,48,951.00
31-03-2021	sampti kar		13,96,517.00
31-03-2021	sampti kar		53,905.00
31-03-2021	sampti kar		82,789.00
31-03-2021	sampti kar		61,755.00
31-03-2021	sampti kar		12,70,821.00
31-03-2021	Employee Liabilities-Pension		9,63,687.00
	Balance as per Bank Statement		5,68,88,607.29
		6,09,71,927.29	6,09,71,927.29
		0.00	

3 Axis Bank A/c No 918020111501946

	Balance as per books	7,11,143.00	
	Balance as per Bank Statement		7,11,143.00
		7,11,143.00	7,11,143.00
		0.00	

4 Axis Bank A/c No 910010049793098

	Balance as per books	2,21,67,569.52	
	Balance as per Bank Statement		2,21,67,569.52
		2,21,67,569.52	2,21,67,569.52
		0.00	

5 Axis Bank A/c No 914010008601600

	Balance as per books	62,19,206.00	
	Balance as per Bank Statement		62,19,206.00
		62,19,206.00	62,19,206.00
		0.00	

[Signature]
Accounts Officer
Municipal Corporation, Ratlam

[Signature]
Deputy Commissioner
Municipal Corporation, Ratlam



6 Bank Of India A/c No 948020110000296			
	Balance as per books	53,717.42	
			53,717.42
	Balance as per Bank Statement	53,717.42	53,717.42
		0.00	

7 Canara Bank A/c No 2463201000362			
	Balance as per books	3,643.00	
			3,643.00
	Balance as per Bank Statement	3,643.00	3,643.00
		0.00	

8 Icici Bank A/c No 39001002201			
	Balance as per books	37,478.00	
			37,478.00
	Balance as per Bank Statement	37,478.00	37,478.00
		0.00	

9 Icici BankPFMS A/c No 39001001691			
	Balance as per books	2,74,018.00	
			2,74,018.00
	Balance as per Bank Statement	2,74,018.00	2,74,018.00
		0.00	

10 INDIAN BANK 482439742			
	AMOUNT	DR	CR
	Balance as per books	-	
	Dr in Bank account But no Credited by Bank		0
	Balance as per Bank Statement		
	Total	-	-
		0.00	

11 State Bank of India (Collecto.) A/c 2722			
		DR	CR
	Balance as per books	2,60,69,989.44	
			2,60,69,989.44
	Balance as per Bank Statement	2,60,69,989.44	2,60,69,989.44
	Total	2,60,69,989.44	2,60,69,989.44
		0.00	

12 Punjab National Bank A/C no 0409002100210861			
		DR	CR
	Balance as per books	6,89,64,581.42	0.00
	CR IN BANK BUT NOT DR IN BOOKS		6,89,64,581.42
	Balance as per Bank Statement	6,89,64,581.42	6,89,64,581.42
		0.00	

[Signature]
Accounts Officer
 Municipal Corporation, Raigarh

[Signature]
Deputy Commissioner
 Municipal Corporation, Raigarh



13 INDUSIND Bank A/C no 100121041651			
	Balance as per books	2,65,93,745.00	
	Balance as per Bank Statement		2,65,93,745.00
		2,65,93,745.00	2,65,93,745.00
			0.00
14 AXIS BANK A/C no 920010024560858			
	Balance as per books	2,32,97,268.00	0.00
	Balance as per Bank Statement		2,32,97,268.00
		2,32,97,268.00	2,32,97,268.00
			0.00
15 HDFC BANK A/C no 50100373860966			
	Balance as per books	2,64,31,908.82	0.00
	Dr in Bank ac But not Cr by Bank ac		
		30/03/2021	3,792.00
		31/03/2021	19,195.00
	Balance as per Bank Statement		2,64,08,921.82
		2,64,31,908.82	2,64,31,908.82
			0.00
16 Axis BANK A/C no 909020041617397			
	Balance as per books	1,23,92,745.12	
	Balance as per Bank Statement		1,23,92,745.12
		1,23,92,745.12	1,23,92,745.12
			0.00
17 Axis BANK A/C no 920010064019138			
	Balance as per books	2,22,375.00	
	Balance as per Bank Statement		2,22,375.00
		2,22,375.00	2,22,375.00
			0.00
18 AXIS BANK A/C no 920010064026745			
	Balance as per books	40,42,114.00	
	Balance as per Bank Statement		40,42,114.00
		40,42,114.00	40,42,114.00
			0.00
19 ALLAHABAD BANK A/C no 50205336210			
	Balance as per books	76,37,465.32	
	Balance as per Bank Statement		76,37,465.32
		76,37,465.32	76,37,465.32
			0.00

Vijay
Accounts Officer
Municipal Corporation, Raigarh

Muy
Deputy Commissioner
Municipal Corporation, Raigarh



Municipal Corporation Ratlam (M.P)
Schedule Forming Part of Audit Report
For The Period 1st April 2020 to 31st March 2021

Annexure- 'C'

S.No	Particulars	Audited Actual 2019-20	Budget 2020-21	Audited Actual 2020-21	Growth In Budget as compared to 2019-20	Actual Achievem ent 2020- 21
		(A)	(B)	(C)	(B-A)/A	C/B*100
1	Revenue Income	104,409,247.00	1,441,425,000.00	78,238,770.00	1280.55%	5.43%
2	Capital Revenue	791,450,645.00	1,942,200,000.00	776,340,568.00	145.40%	39.97%



MUNICIPAL CORPORATION RATLAM
RECEIPT AND PAYMENT ACCOUNT
(FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021)
(AMOUNT IN RUPEES)

HEAD OF ACCOUNT			(AMOUNT IN RUPEES)		
HEAD OF ACCOUNT	Schedules	Current Year	HEAD OF ACCOUNT	Schedules	Current Year
Opening Balances			Opening Balances		
Cash Balances (Including Imprest)		-	OD/Cheque Outstanding A/c		0.00
Balances with Banks		358,322,981.37	Balances with Banks		
OPERATING RECEIPTS			OPERATING PAYMENTS		
Tax Revenue	RP - 1	133,936,199.09	Establishment Expenses	RP - 10	486,527,059.00
Assigned Revenues And Compensation	RP - 2	468,103,108.00	Administrative Expenses	RP - 11	72,620,795.00
Rental Income From Municipal Properties	RP - 3	13,147,077.00	Operations And Maintainance	RP - 12	193,721,377.00
Fees And User Charges	RP - 4	127,469,868.51	Interest And Finance Charges	RP - 13	12,436,135.74
Sales And Hire Charges	RP - 5	1,880,129.00	Programme Expenses	RP - 14	1,111,432.00
Revenue Grants, Contribution And Subsidies	RP - 6	3,301,765.00	Revenue Grants, Contribution And Subsidies	RP - 15	4,513,712.00
Income From Investments	RP - 7	7,343,915.00	Purchase of Stores	RP - 16	-
Interest Earned	RP - 8	13,519,908.71	Prior-Period Expenses (Net)	RP - 17	-
Other Income	RP - 9	7,638,598.00			
NON-OPERATING RECEIPTS			NON-OPERATING PAYMENTS		
Loans Received	RP - 18	30,174,657.33	Other Payables - Sundry Creditors	RP - 24	-
Deposits Received	RP - 19	73,151,889.00	Earmarked Funds	RP - 25	-
Grant and Contribution for Specific Purposes	RP - 20	1,236,824,714.49	Acquisition / Purchase of Fixed Assets -	RP - 26	685,313,739.20
Earmarked Funds	RP - 21	-	Grant and Contribution for Specific Purposes	RP - 27	96,832,271.00
Loans (Liability)		-	Increase/Decrease Investments (FDRs)	RP - 28	(25,244,100.00)
Deposit Works	RP - 22	-	Increase/Decrease Current Assets	RP - 29	434,325,877.00
Interest Received		-	Closing Balances		
Realisation of Sundry Debtors	RP - 23	-	Cash Balances (Including Imprest)		-
			Balances with Banks / Treasury		512,656,512.56
TOTAL		2,474,814,810.50	TOTAL		2,474,814,810.50

0.00



MUNICIPAL CORPORATION RATLAM

SCHEDULE RP - 1: Tax Revenue

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
1100100	Property Tax	56,595,208.07
1100200	Water Tax	55,346,625.02
1100600	Education Tax	14,623,615.00
1101100	Advertizment Tax	-
1108000	Other Taxes	7,370,751.00
	TOTAL TAX REVENUE	133,936,199.09
	Less: Remission and Refund	-
	Sub - Total	-
	TOTAL TAX REVENUE	133,936,199.09

SCHEDULE RP - 2 : Assigned Revenues & Compensation

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
1201000	Taxes And Duties Collected By Others	31,532,000.00
1202000	Compensation In Lieu Of Taxes And Duties	436,571,108.00
1201000	Compensation In Lieu Of Concessions	-
	Total Assigned Revenues & Compensation	468,103,108.00

SCHEDULE RP - 3: Rental Income from Municipal Properties

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
1301000	Rent From Civic Amenities	13,141,677.00
1308000	Other Rent	5,400.00
1304000	Rent From Lease Of Lands	-
	Sub - Total	13,147,077.00
	Less: Rent Remission and Refund	-
	Sub - Total	13,147,077.00
	Total Rental Income from Municipal Properties	13,147,077.00

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

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
1401100	Licensing Fees	1,333,813.00
1401200	Fee for Grant of Permit	1,866,319.00
1401300	Fee For Certificate Or Extract	20,960.00
1401400	Development Charges	16,118,701.00
1401500	Regularisation Fees	4,303,935.00
1402000	Penalties And Fines	3,911,916.51
1404000	Other Fees	9,891,146.00
1405000	Consumer Cess	18,070,616.00
1407000	Services / Administrative Charges	-
1408000	Other Charges	71,952,462.00
1401201	Bhavan Nakashe Ki Svikarati S Prapt Aay	-
	Sub - Total	127,469,868.51
	Less: Fee Remission and Refund	-
	Sub - Total	127,469,868.51
	Total Income from Fees & User Charges	127,469,868.51

MUNICIPAL CORPORATION RATLAM

SCHEDULE RP - 5: Sale & Hire Charges

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
1501100	Sale Of Forms And Publications	1,860,462.00
1501000	Sale of Product	19,667.00



1504000	Hire Charges On Equipments	-
Total Income from Sale & Hire Charges		1,880,129.00

SCHEDULE RP - 6: Revenue Grants, Contributions & Subsidies
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
1601000	Revenue Grants	3,301,765.00
1603000	Contribution Scheme	-
Total Revenue Grants, Contributions & Subsidies		3,301,765.00

SCHEDULE RP - 7: Income from Investments - General Fund
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
17010	Interest on FDRS	7,343,915.00
Total Income from Investments		7,343,915.00

SCHEDULE RP - 8: Interest Earned
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
1711000	Interest From Bank Account	12,272,358.71
1718000	Other Interest	1,247,550.00
Total - Interest Earned		13,519,908.71

SCHEDULE RP - 9: Other Income
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
1801000	Consolidated Deposite Forfited	-
1804000	Recovery From Employee	-
1808000	Mis. Income	7,638,598.00
Total - Other Income		7,638,598.00

SCHEDULE RP - 10: Establishment Expenses
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
2101000	Salaries, Wages And Bonus	390,249,181.00
2102000	Benefits And Allowances	-
2103000	Pension	74,254,885.00
2104000	Other Terminal And Retirement Benefits	22,284,001.00
Sub total		486,788,067.00
Less:		
2101000	Salary ,Wages & Bonus	261,008.00
2104000	Other Terminal & Retirement Benefits	-
Sub total		261,008.00
Total - Establishment Expenses		486,527,059.00

MUNICIPAL CORPORATION RATLAM

SCHEDULE RP - 11: Administrative Expenses
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
2202000	Books & Periodicals	194,600.00
2201000	Rent Rates and Taxes	2,096,214.00
2201200	Communication Expenses	766,401.00
2202100	Printing And Stationary	5,248,717.00
2203000	Travelling And Conveyance	21,498,348.00
2204000	Insurance	1,543,385.00
2205000	Audit Fees	92,000.00
2205100	Legal Expenses	-
2205200	Professional And Other Fees	3,964,332.00
2206000	Advertisement And Publicity	8,543,701.00
2208000	Other Administrative Exp	28,673,097.00



	Sub total	72,620,795.00
2203000	Travelling & Conveyance	-
2206000	Advertisement & Publicity	-
	Sub total	-
Total - Administrative Expenses		72,620,795.00

SCHEDULE RP - 12: Operations & Maintenance Expenses
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)		
Account Code	Particulars	Current Year (2020-21)
2301000	Power And Fuel	149,696,676.00
2302000	Bulk Purchase	6,130,108.00
2303000	Consumption of Stores	18,880.00
2304000	Hire Charges	1,489,257.00
2305000	Repair And Maintenance-Infrastructure Asset	21,677,925.00
2305100	Repair And Maintenance-Civic Amenities	5,583,235.00
2305200	Repair And Maintenance-Buildings	3,803,892.00
2305300	Repair And Maintenance-Vehicles	3,780,354.00
2305400	Repair And Maintenance-Furniture	87,313.00
2305500	Repair And Maintenance-Office Equipment	93,939.00
2305600	Repair And Maintenance-Electrical Appliances	84,134.00
2308000	Other Operating & Maint Exp	1,275,664.00
	Sub Total	193,721,377.00
2301000	Power And Fuel	-
2305000	Repairs & Maintenance Infrastructure Asset	-
	Sub Total	-
Total - Operations & Maintenance Expenses		193,721,377.00

SCHEDULE RP - 13: Interest & Finance Charges
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)		
Account Code	Particulars	Current Year (2020-21)
2405000	Interest on Loan Bank & Other Financial	12,426,825.00
2407000	Bank expenses	9,310.74
Total - Interest & Finance Charges		12,436,135.74

SCHEDULE RP - 14: Programme Expenses
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)		
Account Code	Particulars	Current Year (2020-21)
2501000	Election Exp	298,233.00
2503000	Own Programme	-
25030	Share In Programme Of Others	813,199.00
Total - Programme Expenses		1,111,432.00

SCHEDULE RP - 15: Revenue Grants, Contributions & Subsidies
(For the year ending on 31.03.2021)

Account Code	Particulars	Current Year (2020-21)
2601000	Grants	4,513,712.00
2602000	Contributions	-
Total - Revenue Grants, Contributions & Subsidies		4,513,712.00

MUNICIPAL CORPORATION RATLAM

SCHEDULE RP - 16: Stores Purchased
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)		
Account Code	Particulars	Current Year (2020-21)
4301000	Stores - PHE	-
	Stores - Aushdhalya	-
Total - Stores Purchased		-



SCHEDULE RP - 17: Prepaid Exp (Net)
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
4400000	Prepaid Expenses	-
	Sub - Total Expenses (b)	-
	Total - Prepaid Exp (Net) (a-b)	-

MUNICIPAL CORPORATION RATLAM

SCHEDULE RP - 18: Loan Received (net)
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
3312000	Loan from State Government	
3303000	Loan from Other Government Agencies	88,776,134.25
	Less: Repayment during the year	58,601,476.92
		30,174,657.33
3313100	Joint Director (Sanyukt Sanchalak)	
	Total - Loans Received	30,174,657.33

SCHEDULE RP - 19: Deposits Received (Net)
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
3401000	Deposits Revenue	39,801,775.00
3402000	Other Current Liabilities	33,350,114.00
	Total - Deposits Received (Net)	73,151,889.00

SCHEDULE RP - 20: Grant & Contribution for Specific Purpose Received
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
3201000	Grant from Central Government	734,068,000.00
3202000	Grant from State Government	442,527,640.49
3202000	Anudan Vishit (Special Funds)	30,751,000.00
	Municipal Fund	29,478,074.00
	Total - Grant & Contribution for Specific Purpose	1,236,824,714.49

MUNICIPAL CORPORATION RATLAM

SCHEDULE RP - 21: Earmarked Funds Received
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
3117000	Trust Agency	-
3111000	Social Security Fund	-
	Total - Earmarked Funds Received	-

SCHEDULE RP - 22: Deposits Works (Net)
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
3411000	Civil Works	
3418000	Others	-
	Total - Deposits Works (Net)	-



SCHEDULE RP - 23: Realisation of Sundry Debtors (Net), Loan & Advances (Net) , Prepaid Exp.

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
4311000	Property Tax Rceivable	-
4313000	Recievable for Fee and User Charges	-
4312005	Other Taxes	-
4315000	Receivables From Govt.	-
4310000	PMAY AFORDABLE HOUSE	-
4601000	Loans & Advances	-
Total - Realisation of Sundry Debtors		-

SCHEDULE RP - 24: Payment to Other Liblity (Net)

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
3501000		-
3501100	Employee Liabilities	-
3502000	Recoveries Payable	-
3504000	Deposits Refimd Payable	-
3508000	Others MIS	-
360000	Provision	-
Total - Payment to Sundry Creditors (Net)		-

MUNICIPAL CORPORATION RATLAM

SCHEDULE RP - 25: Earmarked Funds Paid

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
3111000	PMAY WAPSI KIYA	-
3117000	Trust & Agneycy Fund	-
3101000	Social Security Fund	-
4120000	UIDSSMT Project Exp.	-
4120000	IHSDP Project Exp	-
4120000	Operatin exp MPUSP Project	-
Total - Earmarked Funds Paid		-

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

(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
4102000	- Building including Class -II Civil structures	46,173,692.00
4103000	- Roads & Bridges	149,438,604.00
4103100	- Sewerage and Drainage	6,616,049.00
4103200	- Water Ways	97,313,697.00
4103300	Public Lighting	7,806,242.00
4104000	- Plant & Machinery	5,838,945.00
4105000	- Vechicle	22,213,240.00
4106000	- Office & Other Equipment	729,825.00
4107000	- Furniture & Fixture	748,028.00
4108000	- Statue & Heritage	-
4101000	Land & Garden	16,109,168.00
	Capital working progress	132,152,599.00
4121000	- Assets from Specific Grants	200,173,650.20
4140000	- Assets from Special Fund	-
Total - Acquisition / Purchase of Fixed Assets		685,313,739.20



SCHEDULE RP - 27: Grant & Contribution for Specific Purpose (Payments)
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
3201000	Grant from Central Government	532,378,758.00
3202000	Grant from State Government	(462,657,814.00)
320300	Grant form Other Govt. Agencies	27,111,327.00
320300	EPF	-
Total - Grant & Contribution for Specific Purpose		96,832,271.00

SCHEDULE RP - 28: Increase/Decrease Investments (FDRs) (Net)
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
420000	Investments -General Fund Addition	39,332,337.00
	Sub total	39,332,337.00
	Less:	
	Investments -General Fund Maturity	64,576,437.00
Total - Grant & Contribution for Specific Purpose		(25,244,100.00)

SCHEDULE RP - 29: Increase/Decrease Current Assets
(For the year ending on 31.03.2021)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (2020-21)
	Loans and Advances (Assets)	421,600,000.00
	Sundry Debtors	1,219,829.00
	Loans ,Advances to Employees	11,234,404.00
	Stock in Hand	482,260.00
	Sub total	434,536,493.00
	Less : Dcrease Assets	
	Pre Paid Expenses	210,616.00
Total - Grant & Contribution for Specific Purpose		434,325,877.00

