

JABALPUR MUNICIPAL CORPORATION
BALANCE SHEET
AS AT 31 MARCH 2022

| | Particulars | Sch. No. | Amount | Amount As at March 2022 | 31 | Amount As at 31 March 2021 |
|-----------|--|----------|-----------------|-------------------------|----|----------------------------|
| A | SOURCES OF FUNDS | | | | | |
| A1 | Reserves and Surplus | | | | | |
| | Municipal (General) Fund | B-1 | 10,481,049,490 | | | 9,650,101,783.73 |
| | Earmarked Funds | B-2 | 4,654,775 | | | 24,324,195 |
| | Reserves | B-3 | 10,462,956,070 | | | 9,857,415,531 |
| | Total Reserves and Surplus | | | 20,948,660,335 | | 19,531,841,510 |
| A2 | Grants, Contributions for Specific Purpose | B-4 | 1,353,622,300 | 1,353,622,300 | | 1,145,569,790 |
| A3 | Loans | | | | | |
| | Secured Loan | B-5 | - | | | |
| | Unsecured Loans | B-6 | 518,794,846 | 518,794,846 | | 647,438,153 |
| | Total Loans | | | 518,794,846 | | 647,438,153 |
| | TOTAL OF SOURCES OF FUNDS [A1-A3] | | | 22,821,077,481 | | 21,324,849,453 |
| B | APPLICATION OF FUNDS | | | | | |
| B1 | Fixed Assets | | | | | |
| | Gross Block | B-11 | 19,707,678,550 | | | 19,298,537,549 |
| | Less: Accumulated Depreciation | | 8,941,064,656 | | | 7,996,340,706 |
| | Net Block | | | 10,766,613,894 | | 11,302,196,843 |
| | Capital Work-in-Progress | | 7,082,519,755 | 7,082,519,755 | | 6,208,876,250 |
| | Total Fixed Assets | | | 17,849,133,649 | | 17,511,073,092 |
| B2 | Investments | | | | | |
| | Investment - General Fund | B-12 | | | | |
| | Face value | | 949,818,018 | | | 1,433,876,071 |
| | Add :-Accrued Interest | | 12,984,647 | 962,802,665 | | 21,552,477 |
| | | | | 962,802,665 | | 1,455,428,548 |
| | Investment - Other Fund | B-13 | | | | |
| | Face value | | 1,001,250,000 | | | 1,263,250,000 |
| | Add :-Accrued Interest | | - | 1,001,250,000 | | - |
| | | | | 1,001,250,000 | | 1,263,250,000 |
| | Total Investments | | | 1,964,052,665 | | 2,718,678,548 |
| B3 | Current Assets, Loans & Advances : | | | | | |
| | Stock in Hand (Inventories) | B-14 | 6,979,897 | 6,979,897 | | 8,726,165 |
| | Sundry Debtors (Receivables) : | B-15 | | | | |
| | Gross Amount Outstanding | | 3,267,724,675 | | | 3,339,720,295 |
| | Less: Accumulated Provision against bad and doubtful receivables | | (1,100,219,474) | 2,167,505,201 | | (1,594,847,712) |
| | Prepaid Expenses | B-16 | 3,388,836 | 3,388,836 | | 2,951,459 |
| | Cash and Bank Balances | B-17 | 2,714,417,822 | 2,714,417,822 | | 1,240,381,000 |
| | Loans, Advances and Deposits | B-18 | 200,214,060 | 200,214,060 | | 177,144,837 |
| | Total Current Assets | | | 5,092,505,816 | | 3,174,076,045 |
| B4 | Current Liabilities and Provisions | | | | | |
| | Deposits Received | B-7 | 640,140,125 | 640,140,125 | | 689,574,325 |
| | Deposit Works | B-8 | - | - | | - |
| | Other Liabilities (Sundry Creditors) | B-9 | 759,521,918 | 759,521,918 | | 569,926,574 |
| | Provisions | B-10 | 684,952,605 | 684,952,605 | | 819,477,333 |
| B5 | Total Current Liabilities | | | 2,084,614,649 | | 2,078,978,232 |
| | Net Current Assets (B3-B4) | | | 3,007,891,168 | | 1,095,097,812 |
| C | Other Assets | B-19 | - | - | | - |
| D | Miscellaneous Expenditure (to the extent not written off) | B-20 | - | - | | - |
| | TOTAL OF APPLICATION OF FUNDS [B1+B2+B5+C+D] | | | 22,821,077,481 | | 21,324,849,453 |

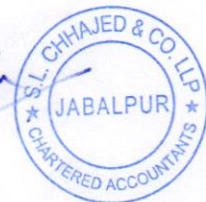
Notes to the Balance Sheet and Significant Accounting Policies

B-21

Note: The Schedules referred to above are an integral part of the Balance Sheet.

S. I. Chhajed and Co. LLP

CA Madhu Agarwal
Partner
M.No.- 403669



अपर आयुक्त (वित्त)
Finance
नगर निगम जबलपुर

JABALPUR MUNICIPAL CORPORATION

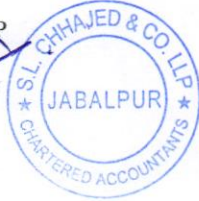
SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B 1 - MUNICIPAL FUND (310)

| Account Code | Particulars | Water Supply , Sewerage and Drainage | Road Development & Maintenance | Bustee Services | Commercial Projects | General Fund 2021-22 | General Fund 2020-21 |
|--------------|---|--------------------------------------|--------------------------------|-----------------|---------------------|-----------------------|----------------------|
| 31010 | Balance as per last account | 0.00 | 0.00 | 0.00 | 0.00 | 9650101783.73 | 9186392585.66 |
| | Additions During the year | | | | | | |
| | Equity Shares-Jabalpur Smart City Ltd | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Surplus for the year | 0.00 | 0.00 | 0.00 | 0.00 | 830947706.14 | 463709198.07 |
| | Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL (a) | 0.00 | 0.00 | 0.00 | 0.00 | 10481049489.87 | 9650101783.73 |
| | Deduction during the year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Deficit for the year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL (b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Balance at the end of the current year (A-B) | 0.00 | 0.00 | 0.00 | 0.00 | 10481049489.87 | 9650101783.73 |

S L Chhajed and Co. LLP

CA Madhu Agarwal
Partner
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अपर आडिटर (मिनि)
Finance
नगर निगम जबलपुर

JABALPUR MUNICIPAL CORPORATION
SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE B - 2 EARMARKED FUNDS (Special funds/Sinking Fund/Trust or Agency)

| Account Code | Particulars | NULM | Total |
|--------------|--|--------------------|--------------------|
| 31110 | (A) Opening Balance | 24324194.75 | 24324194.75 |
| | (b) Additions to the Special fund | 12656743.50 | 12656743.50 |
| | Transfer from Municipal fund | 0.00 | 0.00 |
| | Interest/Dividend earned on special fund Investments profit on disposal of special fund Investments | 339270.00 | 339270.00 |
| | Profit on Disposal of Special Fund Investments | 0.00 | 0.00 |
| | Appreciation in value of special fund Investments | 0.00 | 0.00 |
| | Fund Received | 0.00 | 0.00 |
| | Total (a+b) | 37320208.25 | 37320208.25 |
| | (c)Payments out of funds | 6051154.00 | 6051154.00 |
| | (1) Capital expenditure on | 0.00 | 0.00 |
| | Fixed Asset | 0.00 | 0.00 |
| | Fund Return/Adjustment | 26614279.00 | 26614279.00 |
| | (2) Revenue Expenditure on | 0.00 | 0.00 |
| | Salary ,wages and allowances etc | 0.00 | 0.00 |
| | Rent other administrative Charges | 0.00 | 0.00 |
| | (3) Other | 0.00 | 0.00 |
| | Loss on disposal of special Fund Investments | 0.00 | 0.00 |
| | Diminution in value of special fund Investments | 0.00 | 0.00 |
| | Transferred to municipal fund | 0.00 | 0.00 |
| | Total (C) | 32665433.00 | 32665433.00 |
| | Net Balance of Special fund (a+b)-(c) | 4654775.25 | 4654775.25 |

