



MAYUR THAKKAR & CO.

CHARTERED ACCOUNTANT

Address : 224, Siddhivinayak Tower Freeganj Ujjain (M.P)

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AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF NAGAR PALLIKA PARISHAD JAORA

We have examined the Receipt & Payment Account, for the year ended on 31st March 2019, attached herewith, of Nagar Pallika Parishad Jaora. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Pallika Parishad Jaora;
- The observations/ discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure A" along with its sub schedules A-I to A-III.
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure A-I".
- We report the following observations/Suggestions :

"In Annexure "B" Attached".

Place: Ujjain

Date: 04/09/2019

FOR : Mayur Thakkar & Company

CA. Chirag Jain

Partner

Membership number – 433671

UDIN : 19433671AAAAABT5652



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- Subject to above,-
- I. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;
- II. In our opinion, proper books of accounts have been kept by the above-named Entity so far as it appears from the examination of the books.
- III. 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, given in above Annexure 'A' give a true and fair view of the Receipts and Payments account of the Nagar Pallika Parishad Jaora for the year ended on as at 31st March 2019.

Place: Ujjain

FOR : Mayur Thakkar & Company

Date: 04/09/2019

CA. Chirag Jain

Partner



Membership number – 433671

UDIN : 19433671AAAABT5652


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Annexure A

AUDIT OF REVENUE

S.No.	INDICATORS	OBSERVATIONS	REMARKS
(i).	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2018-19 and details of various sources have been reported in Receipt & Payment Account.	Audit of revenue is carried on by us with the help of available vouchers and receipt books available with the ULB.
(ii)	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 all the revenue receipts 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. All the revenue receipts have been deposited in bank account respectively.	In some cases, delayed deposit was observed due to Bank Holidays/ Saturday/ Sundays.
(iii)	Percentage of Revenue Collection Increase/decrease in various heads in property tax, Samekit Kar, Shiksha Upkar, Nagriya Vikas Upkar & Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, vehicle tax, Advertisement tax, export tax, Other tax and Sundry debtors receivables has been mentioned in Annexure – I .	Municipality has been found slow in recovery of following taxes. 1. Vehicle tax 2. Advertisement tax 3. Export tax 4. Sundry debtors receivables Refer Annexure – I for detailed.
(IV)	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	The amount received through different revenue sources have been deposited in bank on the same day when received.	No discrepancies observed.
(V)	Entries in Cash Book should be verified.	While verifying the entries in the Cash Book it was observed that all the receipts and the funds received are properly recorded as & when received.	The entries in Cash Book have been verified and are properly recorded under the respective head under which it is received.

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(VI)	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side except few mentioned in Annexure we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realisation of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in Annexure "A-II".	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures. Refer Annexure "A-II" for detailed.
(VII)	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	No FDR has been made by Municipality during the year.	No discrepancies observed.
(VIII)	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	There is no investment made by municipality during this financial year.	Not Applicable

AUDIT OF EXPENDITURE

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2018-19.	No discrepancies observed.
(II)	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No Discrepancies observed.
(III)	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We examined the daily balances of the cash book and Tally data of accounting and arithmetical & clerical errors have been identified and rectified in tally data to the extent as possible.	We suggest that in tally Consumption entry should be done of Purchase material and capital WIP should be transferred to Fixed assets when assets created.
(IV)	Auditor shall verify that the expenditure of a particular scheme is limited to the	We have verified expenditure of Particular scheme is limited to the funds allocated for particular scheme. No over payment	No Discrepancies observed.

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	funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	(Out of fund) has been found in ULB.	
(V)	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is an accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
(VI)	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
(VII)	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
(VIII)	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.	We have verified project wise utilization certificates and it is tallied with Income & Expenditure records and creation of Fixed assets.	No discrepancies observed.
(ix)	The auditor shall verify that all the temporary advances have been fully recovered.	On Sample test check basis, we have checked recovery of temporary advances and on the basis of examination we found that advances have been recovered in accordance with timeline given to them.	No discrepancies observed.

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AUDIT OF BOOK KEEPING

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, Challan books and Computerized record (Tally Data) also maintained by the municipality by applying sample test check basis.	The Books of accounts are properly maintained by the ULB.
(II)	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting and also double entry accounting system on tally software.	Books of accounts are prepared as per accounting rules applicable to ULB.
(III)	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.	On Sample test check basis, we observed that advance given only to employee, there is no any advances which are overdue for recovery. No advances have been given to contractors/suppliers. No overdue has been observed regarding employee advances.	No Discrepancies found.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	On Sample test check basis, we have checked recovery of temporary advances and on the basis of examination we found that advances has been recovered in accordance with timeline given to them.	No discrepancies observed.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB and no discrepancies has been observed by us except mentioned in Annexure – "III".	Refer Annexure – "III"
(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	Grant register has been prepared by the municipality. Receipts and payment are verified from grant register and no discrepancies has been observed.	Not Applicable

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(VII)	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	Fixed Assets Register is not maintained by municipality.	We Suggest that Fixed asset register to maintain by Municipality indicating both Quantity and Value of fixed assets.
(VIII)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The Receipt & payment for project funds are reconciled and no discrepancies observed.	No discrepancies found.

AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all FDR & TDR.	No FDR has been made by Municipality during the year.	We suggest that Sanchit nidhi (Reserve fund balance) and Other non-operative account should be transferred to Fixed deposit account for Higher interest income revenue.
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	No FDR has been made by Municipality during the year.	Not applicable
(III)	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.	No FDR has been made by Municipality during the year.	Not applicable
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	No FDR has been made by Municipality during the year.	Not applicable

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AUDIT OF TENDER/BIDS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB -during the F.Y.2018-19 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit.	None
(II)	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality.	None
(III)	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 Bid processing fees/Tender fees and the same have been accounted for in the books of account.	None
(IV)	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality management.	No Such instances have been found.
(V)	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 bank guarantee has been issued during the year.	Not Applicable
(VI)	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 extension of BG has been found during the course of audit.	None.


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AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	We have verified Grants given by CG and its utilization during the course of audit and no discrepancies found in its utilization.	None
(II)	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit and no discrepancies found in its utilization.	None
(III)	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.	HUDCO loan avail by ULB for creation of physical infrastructure. On examination of books of accounts, we observed that project is still going so question of revenue not arise.	None
(IV)	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	On Sample Test check basis of the records, we didn't find any diversion of fund from capital receipts/grants/loans to revenue expenditure.	No such instances observed

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Annexure-"A-I"

Comparative chart as required by Scope head 1 (subhead 3)

Particulars	2018-19 (A)	2017-18	% of growth
Property Tax (Current year)	736350/-	697350/-	5.59%
Water Tax Including Fees and surcharge) (Current year)	7508288/-	6939334/-	8.20%
Vehicle tax (Current year)	40/-	220/-	-81.82%
Advertisement tax (Current year)	Nil	123200/-	-100%
Export tax (Current year)	289000/-	335000/-	-13.73%
Other taxes (Current year)	1534590/-	1489987/-	2.99%
Tax (Current year)	1735913/-	1586341/-	9.43%
Sundry debtors receivables	7188721/-	9528559/-	-24.56%

Annexure "A-II"

Details Regarding Revenue collection against the Budgeted Targets

S.No.	Particulars	Audited Actual 17-18 (A)	Budget 18-19 (B)	Audited Actual 18-19 (C)	Growth In Budget as compared to 17-18 % (B-A)/A*100	Actual Achievement 18-19 in % (C/B)*100
1	Property tax (Current year)	697350/-	6400000/-	736350/-	817.76%	11.51%
2	Water tax (Current year)	6939334/-	9600000/-	7508288/-	38.34%	78.21%
3	Advertisement tax (Current year)	123200/-	200000/-	Nil	62.34%	Nil
4	Export tax (Current year)	335000/-	700000/-	289000/-	108.95%	41.29%
5	Other tax (Current year)	1489987/-	1902400/-	1534590/-	27.68%	80.66%
6	Sundry debtors (receivables)	9528559/-	20450174/-	7188721/-	114.62%	35.15%

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The above data reveals that Budgets estimated of income are estimates on very higher side. We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realisation of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

Annexure "A- III"

Bank reconciliation statement prepared by municipality following cheques are not cleared after expiry of 3 months.

1. HDFC bank – 17751450000104

Date	Name	Amount of cheques
29/09/2018	Badrilal Babulal	5560/-
29/09/2018	Sufiya Bi Amir	5560/-
29/09/2018	Leela Bai Balram	6000/-
29/09/2018	Sarbar bee amir khan	5560/-
29/09/2018	Jeetabai Kanhaiyal	6000/-
29/09/2018	Munna Khan bashir Khan	6000/-
29/09/2018	Jakir Mohammad	6000/-
01/10/2018	Name not mentioned	5560/-
01/10/2018	Name not mentioned	5560/-
01/10/2018	Name not mentioned	5560/-
01/10/2018	Name not mentioned	5560/-
Grand Total		62920/-

2. State Bank of India – 53018463161

Date	Name	Amount of cheques
06/04/2018	Paribhasit pension	312044/-
06/04/2018	Professional tax	63664/-
06/04/2018	DOR credit coon	165794/-
25/08/2018	Dashpur darshan mandis	3682/-
Grand Total		545184/-

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Annexure B

Other Observations/Suggestions

1. The grants/Subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. We suggest that summarized statement of monthly grant released and deductions made there from should be obtained from directorate Bhopal and same should be reconciled.
2. Chungi Kshatipurti and Yatri kar received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account.
We suggest that deduction made by the directorate should be account for separately.
3. Municipality maintains other cash book and tally records of other schemes, balance sheet income and expenditure of such scheme has been attached separately.
 - a.) Pradhan mantri awas yojana
 - b.) 13 th finance Commission
 - c.) Dindayal antyodaya Yojana
 - d.) IDSMT yojana
 - e.) IHSDP Yojana
 - f.) Shahri Garibi Upsamanya Prakost Yojana
4. We are unable to verify the details of capitalization of expenditure, since there is no proof available for completion of work from respective department. Also, no fixed assets register were maintained by ULB and there is no cross check mechanism exists to ensure the completion of project accept payment of final bill it is suggested that a proper internal control system should be framed to identify the fixed assets and its recognitions in fixed asset register and books of accounts of ULB.

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M P URBAN LOCAL BODY -
as at 31-Mar-2019

M P URBAN LOCAL BODY - JAORA -
as at 31-Mar-2019

Liabilities		Assets	
Capital Account		Fixed Assets	
Reserves & Surplus	297260429.68	Current Assets	262011704.62
BANK OF BADODA SHANKHA JAORA		Closing Stock	
BANK OF INDIA SHANKHA JAORA		Sundry Debtors	223180.00
CENTRAL BANK OF INDIA JAOR		Cash-in-hand	158649674.21
CENTRAL M.P. GRAMIN BANK JAORA		Bank Accounts	
JILA SHAKARI KENDRI BANK JAORA		430 - Stock - In- Hand	
RATLAM MANDSOAR CHETRIY		45010 - Cash	
GRAMIN BANK JAORA		450 - Cash And Bank Balance	103138850.41
Loans (Liability)		460 - Loans, Advances and Deposits	
Bank OD A/c		4 - Capital Expenditure & Assets	308321648.00
Current Liabilities		410 - Fixed Assets	
Sundry Creditors	4364470.00	411 - Accumulated Depreciation	306853069.00
320 - Grants, Contribution for Specific Purposes	185786531.00	412 - Capital Work-in-Progress	
340 - Deposits Received	39336933.00	420 - Investments -General Fund	1468579.00
350 - Other Liabilities	-157875.00	421 - Investments -Other Funds	
360 - Provisions	3585109.00	432 - Accumulated Provision Against Debtors (Receivables)	
Suspense A/c		440 - Pre-Paid Expenses	
3 - Capital Receipts & Liabilities		461 - Accumulated Provisions Against Loans,Advances and Deposit	
310 - Municipal (General) Fund		470 - Other Assets	
311 - Earmarked Funds		480 - Miscellaneous Expenditure to Be Written Off	
312 - Reserve Funds			
330 - Secured Loans			
331 - Unsecured Loans	14967000.00		
341 - Deposit Works			
EMD RECEIVED	1031159.00		
Excess of Income over Expenditure	24159595.94		
Opening Balance	45483691.26		
Current Period	-21324095.32		
Total	570333352.62	Total	570333352.62



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M P URBAN LOCAL BODY - 1-Apr-2018 to 31-Mar-2019		M P URBAN LOCAL BODY - 1-Apr-2018 to 31-Mar-2019	
Particulars		Particulars	
Indirect Expenses	209539421.00	Sales Accounts	
2 - Revenue	209539421.00	Indirect Incomes	188215325.68
Expenditure		1 - Revenue Income	185523384.00
INTEREST (BYAJ)		INTREST	2691941.68
		JANGADNA INCOME	
		T.D.S. REFUND	
		Excess of Expenditure over	21324095.32
		Income	
Total	209539421.00	Total	209539421.00

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नगर पालिका परिषद, जावरा

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Particulars	1 - Revenue Income	
	M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
	1-Apr-2018 to 31-Mar-2019	
	Closing Balance	
	Debit	Credit
110 - Rates & Tax Revenue		11804181.00
120 - Assigned Revenues & Compensations		148794156.00
130 - Rental Income From Municipal Properties		2925748.00
140 - Fees & User Charges		13608381.00
150 - Sale & Hire Charges		849335.00
170 - Income From Investments		
171 - Interest Earned	3413350.00	
185 - Prior Period		4027712.00
431 - Sundry Debtors (Receivables)		7188721.00
23051-21 - Public Toilets	199128.00	
AATA CHACKE 1401119		5400.00
SHOCHALAY NIRMAN ANSHDAN	104772.00	
THEKA CYCAL STEND 1808002		37000.00
Grand Total	3717250.00	189240634.00

Particulars	110 - Rates & Tax Revenue	
	M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
	1-Apr-2018 to 31-Mar-2019	
	Closing Balance	
	Debit	Credit
11001 - Property Tax		736350.00
11002 - Water Tax (Incl Fee & Charges)		7508288.00
11007 - Vehicle Tax		40.00
11013 - Export Tax		289000.00
11080 - Others Taxes		1534590.00
11090 - Tax		1735913.00
Grand Total		11804181.00

Particulars	120 - Assigned Revenues & Compensations	
	M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
	1-Apr-2018 to 31-Mar-2019	
	Closing Balance	
	Debit	Credit
12010 - Taxes & Duties Collected By Others		2903030.00
12020 - Compensation in Lieu Of Taxes & Duties		145891126.00
Grand Total		148794156.00

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MAYUR THAKKAR & COMPANY
FRN No : 133896W
CHARTERED ACCOUNTANTS

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नगर पालिका परिषद, जावरा

130 - Rental Income From Municipal Properties	
M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
1-Apr-2018 to 31-Mar-2019	
Closing Balance	
Particulars	
	Debit
	Credit
13010 - Rent From Civic Amenities	2344276.00
13040 - Rent From Lease of Lands	130057.00
13080 - Other Rents	451415.00
Grand Total	2925748.00

140 - Fees & User Charges	
M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
1-Apr-2018 to 31-Mar-2019	
Closing Balance	
Particulars	
	Debit
	Credit
14010 - Empanelment & Registration Charges	184927.00
14011 - Licensing Fees	676295.00
14012 - Fees for Grant of Permit	523995.00
14013 - Fees For Certificate Or Extract	153941.00
14014 - Development Charges	388305.00
14020 - Penalties And Fines	4522054.00
14040 - Other Fees	5993573.00
14050 - User Charges	621566.00
14060 - Entry Fees	543725.00
Grand Total	13608381.00

150 - Sale & Hire Charges	
M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
1-Apr-2018 to 31-Mar-2019	
Closing Balance	
Particulars	
	Debit
	Credit
15010 - Sale Of Products	6700.00
15011 - Sale of Forms & Publications	837235.00
15012 - Sale of Stores & Scrap	5400.00
Grand Total	849335.00

17120 - Interest On Loans And Advances To Employees	
M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
1-Apr-2018 to 31-Mar-2019	
Closing Balance	
Particulars	
	Debit
	Credit
17120-31 - Interest on Food / Grain Loans	1203350.00
17120-51 - Interest on Other Loans	2210000.00
Grand Total	3413350.00

18540 - Other Income	
M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
1-Apr-2018 to 31-Mar-2019	
Closing Balance	
Particulars	
	Debit
	Credit
18540-05 PREMIUM CHARGES	4027712.00
Grand Total	4027712.00

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M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)

JAORA

431 - Sundry Debtors (Receivables)

Group Summary

1-Apr-2018 to 31-Mar-2019

Page 1

	Closing Balance	
	Debit	Credit
43110 - Receivables For Property Taxes		19,71,223.00
43120 - Receivable For Other Taxes		17,66,285.00
43130 - Receivable For Fees & User Charges		18,67,644.00
43140 - Receivable From Other Sources		15,83,569.00
Grand Total		71,88,721.00

Chirag Jain



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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, जावरा

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Particulars	2 - Revenue Expenditure	
	M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
	1-Apr-2018 to 31-Mar-2019	
	Closing Balance	
	Debit	Credit
210 - Establishment Expenses	126465807.00	3605440.00
220 - Administrative Expenses	14389314.00	
230 - Operations & Maintenance	72282408.00	
240 - Interest & Finance Charges	374460.00	
250 - Programme Expenses	1308523.00	
260 - Revenue Grants, Contribution and Subsidies		2396900.00
271 - Miscellaneous Expenses	721249.00	
Grand Total	215541761.00	6002340.00

Particulars	21010 - Salaries, Wages And Bonus	
	M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
	1-Apr-2018 to 31-Mar-2019	
	Closing Balance	
	Debit	Credit
21010-01 - Salaries & Allowances Officers	12860824.00	
21010-11 - Salaries & Allowances Staff	93914322.00	
21010-21 - Wages	17627767.00	
21010-23 WATER DEPARTMENT		187050.00
21010-31 - Bonus & Ex-Gratia	144880.00	
OTHER TAX ADMINISTRATION SALARY		3418390.00
Grand Total	124547793.00	3605440.00

Particulars	220 - Administrative Expenses	
	M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
	1-Apr-2018 to 31-Mar-2019	
	Closing Balance	
	Debit	Credit
22012 - Communication Expenses	57251.00	
22021 - Printing and Stationery	646797.00	
22030 - Travelling & Conveyance	773072.00	
22040 - Insurance	618850.00	
22051 - Legal Expenses	335740.00	
22052 - Professional and Other Fees	1294841.00	
22060 - Advertisement And Publicity	1534409.00	
22080 - Other Administrative Expenses	9128354.00	
Grand Total	14389314.00	

Particulars	230 - Operations & Maintenance	
	M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
	1-Apr-2018 to 31-Mar-2019	
	Closing Balance	
	Debit	Credit
23010 - Power & Fuel	38278129.00	
23020 - Bulk Purchases	1553150.00	
23050 - Repairs & Maintenance Infrastructure Assets	24293482.00	
23051 - Repairs & Maintenance Civic Amenities	4124524.00	
23052 - Repairs & Maintenance Buildings	948357.00	
23053 - Repairs & Maintenance Vehicles	2883818.00	
23055 - Repairs & Maintenance Office Equipments	200948.00	
Grand Total	72282408.00	

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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, जावरा

M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)

JAORA

250 - Programme Expenses

Group Summary

1-Apr-2018 to 31-Mar-2019

Page 1

	Closing Balance	
	Debit	Credit
25010 - Election Expenses	4,76,520.00	
25030 - Share in Programme Of Others	8,32,003.00	
Grand Total	13,08,523.00	

Mayur Thakkar



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नगर पालिका परिषद, जावरा

PTC

M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)
JAORA

26010 - Grants

Group Summary

1-Apr-2018 to 31-Mar-2019

Page 1

JALPRADAI PIPELINE

Grand Total

Closing Balance	
Debit	Credit
	23,96,900.00
	23,96,900.00

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MAYUR THAKKAR & COMPANY
FRN No : 133896W
CHARTERED ACCOUNTANTS

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नगर पालिका परिषद, जावरा

OTC

M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)
JAORA

271 - Miscellaneous Expenses

Group Summary

1-Apr-2018 to 31-Mar-2019

Page 1

	Closing Balance	
	Debit	Credit
22060-02 ADVETIJ (VIGYAPTI)	7,21,249.00	
Grand Total	7,21,249.00	




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नगर पालिका परिषद, जावरा

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Particulars	4 - Capital Expenditure & Assets	
	M P URBAN LOCAL BODY - JAORA	
	1-Apr-2018 to 31-Mar-2019	
	Closing Balance	
	Debit	Credit
410 - Fixed Assets		306853069.00
41010 - Land		895588.00
41020 - Buildings		48539253.00
41030 - Road		177417438.00
41031 - Sewerage And Drainage		13306141.00
41032 - Waterways		45596969.00
41033 - Public Lighting		3999362.00
41040 - Plant & Machinery		3488028.00
41050 - Vehicles		8500947.00
41060 -Office & Other Equipments		783295.00
41070 -Furniture, Fixtures,Fitting & Electrical Appliance		1898889.00
41080 - Other Fixed Assets		1421945.00
41040-02 DUKAN NIRMAN		990064.00
49010-10 FUNITURE		15150.00
411 - Accumulated Depreciation		
41130 - Roads & Bridges		
412 - Capital Work-in- Progress		1468579.00
41210 - Assets Out Of Specific Grants		1254631.00
BHAVAN JAN SUVIDHA		213948.00
Grand Total		308321648.00

Particulars	3 - Capital Receipts & Liabilities	
	M P URBAN LOCAL BODY - JAORA - (From 1-Apr-2013)	
	1-Apr-2018 to 31-Mar-2019	
	Closing Balance	
	Debit	Credit
331 - Unsecured Loans		14967000.00
33130 - Loans From Govt.Bodies & Association		14967000.00
EMD RECEIVED		1031159.00
Grand Total		15998159.00

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नगर पालिका परिषद, जागरा

Particulars	Current Liabilities	
	M P URBAN LOCAL BODY - JAORA - (From 1-Apr-1-Apr-2018 to 31-Mar-2019)	
	Closing Balance	
	Debit	Credit
Sundry Creditors		4364470.00
320 - Grants, Contribution for Specific Purposes	26806405.00	212592936.00
32010 - Central Government		78690000.00
32020 - State Government	26806405.00	59521605.00
24 VAHINI BATALYAN SEPTIK ANUDAN		71930.00
32020-04 VISHES NIDHI		12585958.00
32020-24 ASHRAY NIDHI		22746523.00
41230-06 MU.M.S. ADHOSARCHNA VIKAS YOJNA		22883191.00
41230-07 MU.M.S. SWACHTA MISSION		9170045.00
ARTHIK SAMAJIK JATI GADNA		146100.00
MUKHAYMANTRI JANKALYAN SANBAL YOJNA		3600000.00
MUKHY MANTRI KANYA DAN YOJNA		889451.00
SAMGRA SAMAJIK SURAKSHA		50000.00
SHANSAD NIDHI ANUDAN		888133.00
SHUSHAK SHOCHALAY ANUDAN		1350000.00
340 - Deposits Received	630332.00	39967265.00
34010 - From Contractors/Suppliers	630332.00	32469618.00
34020 - Deposits - Revenues		7467563.00
34030 - From Staff		30084.00
350 - Other Liabilities	300016.00	142141.00
35010 - Creditors		68784.00
35020 - Recoveries Payable	300016.00	30000.00
35041 - Advance Collection of Revenues		43357.00
360 - Provisions	24000.00	3609109.00
36010 - Provisions For Expenses	24000.00	3609109.00
Grand Total	27760753.00	260675921.00

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Particulars	Current Assets	
	M P URBAN LOCAL BODY - JAORA	
	1-Apr-2018 to 31-Mar-2019	
	Closing Balance	
	Debit	Credit
Sundry Debtors		
Cash-in-hand	223180	
Cash	223180	
Bank Accounts	158649674.2	
BANK OF INDIA A/C 948310110012906	21824128.05	
HDFC A/C 50200027937833	163874	
H.D.F.C.A/C NO.17751450000104	7845206.92	
ICICI BANK A/C 186001000093	273767	
Punjab National Bank A/c.2949 Current A/c	859423.68	
State Bank of India A/c.No53018463161	65319775.42	
STATE BANK OF INDORE A/C 53027370988	326505.5	
UCO BANK A/C 02530200000560	1358802.45	
UNION BANK OF INDIA 205234	7810190	
UNION BANK OF INDIA 45236	35961	
UNION BANK OF INDIA A/C 44500	14066	
Union Bank of India A/c.No23022	2257320.3	
UNION BANK OF INDIA A/C.NO.24009 (SAVING A/C)	50560653.89	
450 - Cash And Bank Balance	103321378.5	182528.1
45021 - Nationalised Banks	103321378.5	182528.1
Grand Total	262194232.72	182528.1

Mayur Thakkar



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 मुख्यालय प्रशासक अधिकारी
 नगर प्रशासक, प्रशासन



MAYUR THAKKAR & CO.

CHARTERED ACCOUNTANT

Address : 224, Siddhivinayak Tower Freeganj Ujjain (M.P)

Email ID- cjain022@gmail.com

Mobile number- 9806179002,9340148415

Other Schemes financial Statement

1. 13Th Finance Commission
2. Dindayal Antyoday Yojana
3. IDSMT yojana
4. IHSDP Yojana
5. Jal Avardhan Yojana
6. Pradhan Mantri Awas Yojana
7. UIDSMT Yojana



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, जावरा

13th Finance Co. Ayog

Income and Expenditure for the year ended
31.03.2019

Particulars	1-Apr-2018 to 30-Mar-2019	Particulars	1-Apr-2018 to 30-Mar-2019
Indirect Expenses		Indirect Incomes	1287538.00
BANK CHARGES		INTEREST	1287538.00
KVIVDHA 2208051		Oters Received	
Labour Tex		VINIDHANO PAR BYAJ	
Tds Contrector			
Vat Paybal			
Excess of Income over Expenditure	1287538.00		
Total	1287538.00	Total	1287538.00

Mayur Thakkar



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, जावरा

13th Fianace Co.Ayog(1-4-2007)

N.P. Parishad Jaora

Balance Sheet

1-Apr-2018 to 30-Mar-2019

Liabilities		as at 30-Mar-2019	Assets		as at 30-Mar-2019
Capital Account		2,35,67,556.00	Fixed Assets		8,94,94,521.00
CONSALDET FEES	(-)3,48,883.00		23053-09 FIRE BIRGED	26.00.820.00	
Genral Reserv	2,39,16,439.00		23080-01 BLECHING ELAM	17.45.193.00	
			23080-05 - Water Tankers	11,22,920.00	
Loans (Liability)			4103001 ROAD BOUNDRY WOOL	8,93,355.00	
			4103001 ROAD R.C.C.	1,86,59,222.00	
Current Liabilities		11,02,70,659.43	4103002 NALA NIRMAL	1,39,53,028.00	
Sundry Creditors	(-)8,31,500.00		41032-03 PIPES	1,20,46,037.00	
14 VA VIT AYOG ANUDAN	10,44,66,393.00		CONTENER	21,80,964.00	
Security Deposede	66,35,766.43		DUSTER SPREY MACHINE	1,64,250.00	
			EICER VEHICLE	7,75,886.00	
Excess of Income over Expenditure		90,31,518.06	HYDROLIC TRACTOR TROLLY	4,58,900.00	
Opening Balance	77,43,980.06		Jal Praday Item	65,60,014.00	
Current Period	12,87,538.00		Kachara Gadi	45,91,008.00	
			RICKSHAW	1,34,990.00	
			SHOCHALAY	6,24,110.00	
			TANKER	26,85,524.00	
			TANKEY	1,70,77,306.00	
			TRACTOR	26,84,470.00	
			Veihcal	5,36,524.00	
			Current Assets		5,33,75,212.49
			Closing Stock		
			Bank Accounts	5,33,75,212.49	
Total		14,28,69,733.49	Total		14,28,69,733.49

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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, जावरा

Dindyal Antyoday Yojna (NULM)

N.P. PARISHAD JAORA

Balance Sheet

1-Apr-2018 to 30-Mar-2019

Liabilities	as at 30-Mar-2019	Assets	as at 30-Mar-2019
Loans (Liability)		Capital Account	88.50
		CENTRAL BANK OF INDIA JAORA	88.50
Current Liabilities	78,90,375.00	Current Assets	78,90,286.50
Sundry Creditors	78,70,268.00	Closing Stock	
SECURITY DEPOSITE	20,107.00	Sundry Debtors	24,05,194.00
Excess of Expenditure over Income		Bank Accounts	54,85,092.50
Opening Balance			
Current Period			
Total	78,90,375.00	Total	78,90,375.00

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मुख्य मगर पालिका अधिकारी
नगर पालिका परिषद, जावरा

Dindyal Antyoday Yojna (NULM)

N.P. PARISHAD JAORA

Bank Accounts

Group Summary

1-Apr-2018 to 30-Mar-2019

Page 1

	Closing Balance	
	Debit	Credit
CENTRAL BANK OF INDIA		54,85,092.50
Grand Total		54,85,092.50

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मन्त्र पालिका परिषद, जावरा

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IDSMT Yojana
Balance sheet as on 31.03.2019

I.D.S.M.T. YOJNA		I.D.S.M.T. YOJNA	
Liabilities	as at 30-Mar-2019	Assets	as at 30-Mar-2019
Capital Account	909385.00	Current Assets	5387304.00
Genral Reserv	909385.00	Closing Stock	
Loans (Liability)		Deposits (Asset)	
Current Liabilities	29411.00	Cash-in-hand	
Sundry Creditors	29411.00	Bank Accounts	5387304.00
Excess of Income over Expenditure	4448508.00		
Opening Balance	4137791.00		
Current Period	310717.00		
Total	5387304.00	Total	5387304.00

Income and expenditure for the year ended 31.03.2019

I.D.S.M.T. YOJNA		I.D.S.M.T. YOJNA	
Particulars	1-Apr-2018 to 30-Mar-2019	Particulars	1-Apr-2018 to 30-Mar-2019
Indirect Expenses		Indirect Incomes	310717.00
BANK CHARGES		ADHIBHAR	
Excess of Income over Expenditure	310717.00	DUKAN KIRAYA BAKYA	39996.00
		DUKAN KIRAYA CHALU	78767.00
		DUKAN PRIMUIM	
		INTEREST	191954.00
		VINIDHANO PAR BYAJ	
Total	310717.00	Total	310717.00

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युवा मंच प्रतिष्ठापन समिति
युवा प्रतिष्ठापन समिति, अजमेर

IHSDP Yojana

Balance sheet as on 31.03.2019

I.H.S.D.P. Yojna as at 30-Mar-2019		I.H.S.D.P. Yojna as at 30-Mar-2019	
Liabilities		Assets	
Capital Account	14577641.50	Fixed Assets	14577671.00
CENTRAL BANK OF INDIA	-29.50	Residential Building	14577671.00
Genral Reserv	14577671.00	Current Assets	8380955.80
Loans (Liability)		Closing Stock	
Current Liabilities	5800412.00	Cash-in-hand	
Sundry Creditors		Bank Accounts	5601556.80
I.H.S.D.P. YOJNA	4655266.00	CONCRET ROAD	2779399.00
Security Deposit	1145146.00		
Excess of Income over Expenditure	2580573.30		
Opening Balance	2291768.30		
Current Period	288805.00		
Total	22958626.80	Total	22958626.80

Income and expenditure for the yar ended 31.03.2019

I.H.S.D.P. Yojna 1-Apr-2018 to 30-Mar-2019		I.H.S.D.P. Yojna 1-Apr-2018 to 30-Mar-2019	
Particulars		Particulars	
Indirect Expenses		Indirect Incomes	288805.00
Labour Tax		INTEREST	288805.00
Excess of Income over Expenditure	288805.00	TDS CONTRETOR & SAPLAYS	
		Vat Paybal	
		VINIDHANO PAR BYAJ	
Total	288805.00	Total	288805.00

(Signature)

MAHAR THAKKAR & COMPANY
FRN No : 133896W
CHARTERED ACCOUNTANTS

(Signature)

मुख्य नगर पालिका अधिकारी
नगर पालिका सचिव

Jal Avardhan Yojana

Balance sheet as on 31.03.2019

Liabilities		Assets	
Jal Parivahan Yojna as at 30-Mar-2019		Jal Parivahan Yojna as at 30-Mar-2019	
Capital Account		Current Assets	951512.80
NAGAR PALIKA PARISAD JAORA		Closing Stock	
Loans (Liability)		Cash-in-hand	
Current Liabilities	990454.00	Bank Accounts	951512.80
Duties & Taxes	-33565.00	Excess of Expenditure over Income	38941.20
Sundry Creditors	-1013760.00	Opening Balance	71238.20
JALPRIVAHAN YOJNA	2037779.00	Current Period	-32297.00
Security Deposit			
Total	990454.00	Total	990454.00
Opening Balance	2291768.30		
Current Period	288805.00		
Total	22958626.80	Total	22958626.80

Income and expenditure for the year ended 31.03.2019

Jal Parivahan Yojna 1-Apr-2018 to 30-Mar-2019		Jal Parivahan Yojna 1-Apr-2018 to 30-Mar-2019	
Particulars		Particulars	
Indirect Expenses		Indirect Incomes	32297.00
BANK CHARGES		INTEREST	32297.00
Diesel Oil		VINIDHAN PAR BYAJ	
Muster			
Excess of Income over Expenditure	32297.00		
Total	32297.00	Total	32297.00

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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, जावरा

Pradhan Mantri Awasa Yojna

N.P. Parishad Jaora

Balance Sheet

1-Apr-2018 to 30-Mar-2019

Liabilities	as at 30-Mar-2019	Assets	as at 30-Mar-2019
Loans (Liability)		Capital Account	20,57,57,510.00
Current Liabilities	22,98,75,000.00	INTREST	(-)16,95,970.00
Sundry Creditors	22,98,75,000.00	PMAY	28,92,89,250.00
Profit & Loss A/c		SECURETY DEPOSIT	(-)35,785.00
Opening Balance		UNION BANK OF INDIA SHANKA JAORA	(-)8,17,99,985.00
Current Period		Current Assets	2,41,17,490.00
		Bank Accounts	2,41,17,490.00
Total	22,98,75,000.00	Total	22,98,75,000.00

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नगर पालिका परिषद, जावरा

UIDSSMT Yojana

Balance Sheet As on 31.03.2019

U.I.D.S.S.M.T. YOJNA		U.I.D.S.S.M.T. YOJNA	
Liabilities	as at 30-Mar-2019	Assets	as at 30-Mar-2019
Capital Account		Fixed Assets	
Loans (Liability)		Current Assets	50980.00
Current Liabilities		Closing Stock	
Sundry Creditors		Cash-in-hand	-2500.00
SECURITY DEPOSED		Bank Accounts	53480.00
Excess of Income over Expenditure	50980.00		
Opening Balance	49147.00		
Current Period	1833.00		
Total	50980.00	Total	50980.00

Income and expenditure for the year ended 31.03.2019

U.I.D.S.S.M.T. YOJNA		U.I.D.S.S.M.T. YOJNA	
Particulars	1-Apr-2018 to 30-Mar-2019	Particulars	1-Apr-2018 to 30-Mar-2019
Indirect Expenses		Indirect Incomes	1833.00
BANK CHARGES		Interest Deposit	1833.00
Excess of Income over Expenditure	1833.00		
Total	1833.00	Total	1833.00

Divya Jain



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मनह पालिका परिषद, जातरा