

JABALPUR MUNICIPAL CORPORATION

Balance Sheet As At 31st March 2021

Prepared By

SPJV & Co.

Chartered Accountants

2633/A Azad Nagar Ranjhi

Jabalpur -482005

JABALPUR MUNICIPAL CORPORATION
BALANCE SHEET
AS AT 31 MARCH 2021

	Particulars	Sch. No.	Amount	Amount As at 31 March 2021	Amount As at 31 March 2020
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1	9,650,101,784		9,186,392,585.66
	Earmarked Funds	B-2	24,324,195		95,924,280
	Reserves	B-3	9,857,415,531		9,180,039,249
	Total Reserves and Surplus			19,531,841,510	18,462,356,115
A2	Grants, Contributions for Specific Purpose	B-4	1,145,569,790	1,145,569,790	1,063,111,139
A3	Loans				
	Secured Loan	B-5	-		
	Unsecured Loans	B-6	647,438,153		780,084,635
	Total Loans			647,438,153	780,084,635
	TOTAL OF SOURCES OF FUNDS [A1-A3]			21,324,849,453	20,305,551,888
B	APPLICATION OF FUNDS				
B1	Fixed Assets				
	Gross Block	B-11	19,298,537,549		18,919,678,077
	Less: Accumulated Depreciation		7,996,340,706		7,009,436,881
	Net Block			11,302,196,843	11,910,241,196
	Capital Work-in-Progress		6,208,876,249	6,208,876,249	5,436,594,437
	Total Fixed Assets			17,511,073,091	17,346,835,633
B2	Investments				
	Investment - General Fund	B-12			
	Face value		1,433,876,071		184,561,840
	Add :-Accrued Interest		21,552,477	1,455,428,548	18,336,022
	Investment - Other Fund	B-13			202,897,862
	Face value		1,263,250,000		1,010,678,162
	Add :-Accrued Interest		-	1,263,250,000	-
	Total Investments			2,718,678,548	1,213,576,024
B3	Current Assets, Loans & Advances :				
	Stock in Hand (Inventories)	B-14	8,726,165	8,726,165	16,360,479
	Sundry Debtors (Receivables) :	B-15			
	Gross Amount Outstanding		3,339,720,295		3,475,887,429
	Less: Accumulated Provision against bad and doubtful receivables		(1,594,847,712)	1,744,872,583	(1,578,785,456)
	Prepaid Expenses	B-16	2,951,459	2,951,459	2,798,408
	Cash and Bank Balances		1,240,381,001	1,240,381,001	1,591,408,628
	Loans, Advances and Deposits	B-18	177,144,837	177,144,837	232,491,444
	Total Current Assets			3,174,076,045	3,740,160,932
B4	Current Liabilities and Provisions				
	Deposits Received	B-7	689,574,325		570,180,623
	Deposit Works	B-8	-		-
	Other Liabilities (Sundry Creditors)	B-9	569,926,574		550,321,533
	Provisions	B-10	819,477,333		874,518,545
B5	Total Current Liabilities			2,078,978,232	1,995,020,701
	Net Current Assets (B3-B4)			1,095,097,813	1,745,140,231
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]			21,324,849,453	20,305,551,888

Notes to the Balance Sheet and Significant

Accounting Policies

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

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JABALPUR MUNICIPAL CORPORATION

INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD FROM 01st April 2020 to 31st March 2021

	Item / Head of Account	Schedule No	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
A	INCOME			
	Tax Revenue	IE-1	1,156,846,622.00	1,127,971,456.00
	Assigned Revenues & Compensation	IE-2	2,047,684,784.00	2,069,097,692.00
	Rental Income from Municipal Properties	IE-3	113,438,603.00	172,861,649.00
	Fees & User Charges	IE-4	292,170,784.40	286,517,487.53
	Sales & Hire Charges	IE-5	5,988,066.00	24,499,588.00
	Revenue Grants, Contributions & Subsidies	IE-6	1,112,331,465.00	1,471,651,902.00
	Income from Investments	IE-7	21,811,217.00	22,321,771.00
	Interest Earned	IE-8	36,441,485.00	47,956,939.00
	Other Income	IE-9	417,198,193.10	422,823,501.93
	Total - INCOME		5,203,911,219.50	5,645,701,986.46

	Item / Head of Account	Schedule No	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
B	EXPENDITURE			
	Establishment Expenses	IE-10	1,912,865,377.00	1,974,338,197.00
	Administrative Expenses	IE-11	380,419,150.00	355,504,017.00
	Operations & Maintenance	IE-12	1,288,018,555.00	1,894,002,151.80
	Interest & Finance Expenses	IE-13	101,138,306.97	107,567,064.69
	Programme Expenses	IE-14	3,401,274.00	32,870,752.00
	Revenue Grants, Contributions & Subsidies	IE-15	47,656,338.00	1,162,551.00
	Provisions & Write off	IE-16	16,062,256.00	23,067,072.00
	Miscellaneous Expenses	IE-17	-	54,794,682.00
	Depreciation	IE-18	986,903,825.46	1,004,003,856.59
	Prior Period Items (Net)	IE-19	3,736,939.00	(21,784,590.00)
	Total - EXPENDITURE		4,740,202,021.43	5,425,525,754.08
C	Gross Surplus / (Deficit) of Income over Expenditure before Prior Period Items (A-B)		463,709,198.07	220,176,232.38
D	Add/Less: Prior Period Items (Net)	IE-19		
E	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (C-D)		463,709,198.07	220,176,232.38
F	Less: Transfer to Reserve Funds			
H	Net Balance being Surplus / (deficit) carried over to Municipal Fund (E-F)		463,709,198.07	220,176,232.38


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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 2020-21	General Fund 2019-20
31010	Balance as per last account	0.00	0.00	0.00	0.00	9186392585.66	8964966353.28
	Additions During the year						
	Equity Shares-Jabalpur Smart City Ltd	0.00	0.00	0.00	0.00	0.00	1250000.00
	Surplus for the year	0.00	0.00	0.00	0.00	463709198.07	220176232.38
	Transfers	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL (a)	0.00	0.00	0.00	0.00	9650101783.73	9186392585.66
	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	9650101783.73	9186392585.66


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JABALPUR MUNICIPAL CORPORATION
SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE B-2 EARMARKED FUNDS (Special funds/Sinking Fund/Trust or Agency fund) (31.1)

Account Code	Particulars	Earth Quake Relief Fund	Swarn Jayanti Swarojgar Yojna	Old Age Pension Fund	National Security Pension	Social Security Pension	Antodya Mela Yojna	Jan Shree Bima Yojna	Mukya Mantri Kanya Dan Yojna	Anganwadi Bhawan	Samuhik Kanya-daan Yozna	NULM	Mansik Viklang	Sambal Yojana	Total
31110	(A) Opening Balance	196935.00	1175214.00	-56672.00	198283.00	1023874.00	-281400.00	1973220.00	-3737767.00	734221.00	0	33067387.75	11465.00	61019719.00	95924279.75
	(b) Additions to the Special fund	0.00	0.00	0.00	0.00	3407034.00	0.00	0.00	0.00	0.00	0.00	5000000.00	0.00	1650000.00	10057034.00
	Transfer from Municipal fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest/Dividend earned on special fund Investments														
	Profit on Disposal of Special Fund Investments	0.00	0.00	182.00	0.00	0.00	0.00	62169.00	3737767.00	0.00	0.00	0.00	5708.00	0.00	3805826.00
	Appreciation in value of special fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (a+b)	196935.00	1175214.00	-56690.00	198283.00	4430908.00	-281400.00	2035389.00	0.00	734221.00	0.00	38667387.75	17173.00	62669719.00	109787139.75
	(c) Payments out of funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14343193.00	0.00	43865000.00	58208193.00
	(1) Capital expenditure on Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Return/Adjustment	196935.00	1175214.00	-56690.00	198283.00	4430908.00	-281400.00	2035389.00	0.00	734221.00	0.00	0.00	17173.00	18804719.00	0.00
	(2) Revenue Expenditure on Salary, wages and allowances etc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Rent other administrative Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loss on disposal of special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Diminution in value of special fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transferred to municipal fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (c)	196935.00	1175214.00	-56690.00	198283.00	4430908.00	-281400.00	2035389.00	0.00	734221.00	0.00	14343193.00	17173.00	62669719.00	85462945.00
	Net Balance of Special fund (a+b)-(c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24324194.75	0.00	0.00	24324194.75

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule - B - 3 - List of Assets Created from the Grant Fund

FOR THE FINANCIAL YEAR - 2020-21

S.No.	Particulars	Opening Balance (RS.)	Additions during the year (RS.)	Total (RS.)	Deductions during the year (RS.)	Balance at the end of Current Year 2020-21 (RS.)
2		3	4	5(3+4)	6	7(5-6)
312	Capital Reserve - Grant against Fixed Assets During The Year					
1	3121120 Building	833089355.95	0.00	833089355.95	25170805.75	807918550.20
2	3121130 Roads	251789899.33	6491986.00	258281885.33	74992482.56	183289402.77
3	3121131 Drain	2222662077.17	0.00	2222662077.17	136381824.29	2086280252.88
4	3121132 Water Ways	639158202.97	0.00	639158202.97	18507215.98	620650986.99
5	3121133 Public Lighting	5757959.10	525000.00	6282959.10	875065.00	5407894.10
6	3121140 Plant & Machinery	84191402.00	34980000.00	119171402.00	32439396.00	86732006.00
7	3121150 Vehicle	34794146.00	0.00	34794146.00	14941543.00	19852603.00
8	3121160 Office & Other Equipment	176584.20	0.00	176584.20	75638.00	100946.20
9	3121170 Furniture	1.40	0.00	1.40	0.00	1.40
10	31280 Other	301979818.78	0.00	301979818.78	95938476.00	206041342.78
11	3121190 - Capital Work in Progress	4806439802.21	1034701742.71	5841141544.92	0.00	5841141544.92
	Total Reserve fund	9180039249.11	1076698728.71	10256737977.82	399322446.58	9857415531.24

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 4 GRANT & CONTRIBUTION FOR SPECIFIC PURPOSE (320)

Account Code	Particulars	Grant from Central Gov .	Grant From State Gov.	Grant From Other Gov. Agency	Other Grant	Total For 2020-21
32020	(a) Opening Balance (SUB - SCHEDULE B -4 -A)	418472500.00	644638638.71	0.00	0.00	1063111138.71
	(b) Addition to the Grant *	1294110000.00	101259776.00	0.00	0.00	1395369776.00
	Grant received during the year	0.00	0.00	0.00	0.00	0.00
	Interest/Dividend earned on Grant Investments Profit on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00
	Profit On Disposal of grant Investment	0.00	0.00	0.00	0.00	0.00
	Appreciation in value of Grant Investments	0.00	0.00	0.00	0.00	0.00
	Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00
	Total(b)	1294110000.00	101259776.00	0.00	0.00	1395369776.00
	TOTAL(a+b)	1712582500.00	745898414.71	0.00	0.00	2458480914.71
	(C) Payments out of funds					
	Capital Expenditure on fixed assets	815748500.00	497162624.71	0.00	0.00	1312911125
	Capital expenditure on other	0.00	0.00	0.00	0.00	0.00
	Salary, Wages,allowances,etc.	0.00	0.00	0.00	0.00	0.00
	Rent	0.00	0.00	0.00	0.00	0.00
	Loss on disposal of General Investment	0.00	0.00	0.00	0.00	0.00
	Dimunation Value of Grant Investment	0.00	0.00	0.00	0.00	0.00
	Grant Refunded	0.00	0.00	0.00	0.00	0.00
	Transfer to Genenral Fund	0.00	0.00	0.00	0.00	0.00
	Revenue Portion of Grant	0.00	0.00			0.00
	Total	815748500.00	497162624.71	0.00	0.00	1312911124.71
	Net Balance at the year End (a+b)-(c)	896834000.00	248735790.00	0.00	0.00	1145569790.00

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 5 SECURED LOANS (330)

Account Code	Particulars	Amount As on 31 March 2021 (Rs.)	Amount As on 31 March 2020 (Rs.)
33010	Loans from Central government	0.00	0.00
33020	Loans from State Government	0.00	0.00
33030	Loan from Govt. Institutions	0.00	0.00
33050	Loan from Financial Institutions	0.00	0.00
33080	Other Loans	0.00	0.00
	Total Secured Loans	0.00	0.00

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 6 - UN SECURED LOAN (331)

Account Code	Particulars	Amount As on 31 March 2021 (Rs.)	Amount As on 31 March 2020 (Rs.)
33110	Loans from Central government		
33120	Loans from State Government		
33130	Loans from Government bodies /Associations /Institution	58,652,220	107,432,220
33140	Loans from International agencies	588,785,933	672,652,415
33150	Loans from bank & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Un- Secured Loans	647,438,153	780,084,635

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 7 DEPOSIT RECEIVED (340)

Account Code	Particulars	Amount As on 31 March 2021 (Rs.)	Amount As on 31 March 2020 (Rs.)0
34010	From Contractors		
	<i>Security Deposit</i>	661,958,409	547,392,707
34020	SECURITY DEPOSITS		
	<i>Water Deposits</i>	138,418	138,418
	<i>Rain Water Harvesting</i>	24,006,663	19,178,663
	<i>Library Deposit</i>	1,214,684	1,214,684
	<i>Other Consolidated Deposits</i>	2,166,191	2,166,191
	<i>Rent Deposits</i>	89,960	89,960
	Total Deposit Received	689,574,325	570,180,623

Account Code	Particulars	Opening balance as beginning of the year (RS..)	Additions during the Current Year 2020-21 (RS.)	Utilization / expenditure (RS.)	Balance outstanding at the end of the Current Year 2020-21 (RS.)
34110	Civil Works	0.00	0.00	0.00	0.00
	Electrical works	0.00	0.00	0.00	0.00
	Others	0.00	0.00	0.00	0.00
	Total of Deposit Works	0.00	0.00	0.00	0.00

Account Code	Particulars	Opening balance as beginning of the year (RS..)	Additions during the Current Year 2020-21 (RS.)	Utilization / expenditure (RS.)	Balance outstanding at the end of the Current Year 2020-21 (RS.)
34110	Civil Works	0.00	0.00	0.00	0.00
	Electrical works	0.00	0.00	0.00	0.00
	Others	0.00	0.00	0.00	0.00
	Total of Deposit Works	0.00	0.00	0.00	0.00

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 9 OTHER LIABILITIES (SUNDRY CREDITORS)

Account Code	Particulars	Amount As on 31 March 2021 (Rs.)	Amount As on 31 March 2020 (Rs.)
	(SUB -SCHEDULE - 9 -A)		
35010	Creditors		
	Withheld Contractors	126,318,826	96,693,188
	Other Payable to Contactors	2,020,507	1,519,428
35011	Employees Liabilities	195,533,116	217,653,788
35012	Interest Accrued and due	0	-
35020	Recoveries payable	39606262	53038325
35030	Government Liabilities	144495	144495
35040	Refunds Payable	0	-
35041	Advance Collection of Revenue		
	Property Tax	-	-
	Water Tax	-	-
35080	Other Liabilities		
	BSUP Contribution	104750795	85834595
	PM Avas Yojana	28351554.5	22236695
	BG Invoked	73201019.00	73201019.00
	TOTAL >>>	569926574.30	550321532.80

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 10 PROVISION

Account Code	Particulars	Amount As on 31 March 2021 (Rs.)	Amount As on 31 March 2020 (Rs.)
36010	Provision for Expenses		
	Capital Expenses Payable	579,773,819	572,047,326
	Recurring Expenditur Payable	261,811,141	307,176,111
	Electricity Bill - Water Supply	(26,182,749)	(8,919,806)
	Electricity Bill - Building		
	Electricity Bill - Street Light	3,520,618	3,677,357
	Telephone Expenses Payable	554,504	537,557
	Total Provisions	819,477,333	874,518,545

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 11 FIXED ASSETS F. Y. 2020-21

Account Code	Particulars	Gross Block			Accumulated Depreciation				Net Block		
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the Year	Opening Balance	Additions during the period	Deductions/Adj ustment during the period	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
410	410- (Fixed Assets)										
410-10	Land	284324862	30362307	0.00	314687169	0	0	0.00	0	314687169	271465280
410-20	Building	2029485517	3053010	0.00	2032538527	314588455	65537935	0.00	380126390	1652412137	1643924813
410-30	Road & Bridges	465323296	80954467	0.00	4734186763	3209910574	386401407	0.00	3596311981	1137874782	1397935380
410-31	Drainage	6138523565	168082570	0.00	6306606135	1120504682	306516422	0.00	1427021104	4879585031	5058252330
410-32	Water Ways	2835670697	8727772	0.00	2844398469	566271775	50759427	0.00	617031202	2227367267	2149580707
410-33	Street Light	509470323	6094370	0.00	515564693	269156561	44510411	0.00	313666972	201897721	254176413
410-40	Plant & Machinery	1400012329	73988003	0.00	1474000332	867580452	34093845	0.00	901674297	572326035	484894811
410-50	Vehicles	521835668	0	0.00	521835668	310861362	42660766	0.00	353522128	168313540	233824196
410-60	Office Equipments	112254299	1445201	0.00	113699500	61928676	12419221	0.00	74347897	39351603	41717300
410-70	Furniture & Fixtures	56546303	3273019	0.00	59819322	25875885	5113780	0.00	30989665	28829657	28429331
410-80	Other Asset	378322218	2878753	0.00	381200971	262758458	38890612	0.00	301649070	79551901	89281511
	TOTAL	18919678077	378859472	0.00	19298537549	7009436681	986903825	0.00	7996340706	11302196843	11653482973


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JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 12 INVESTMENT GENERAL FUND

Account Code	Particulars	With Whom Invested	Face value (RS.) 20-21	Current year Carrying Cost (RS.)	Face value (RS.) 19-20	Previous year Carrying Cost (RS.)
42180	Investments					
4218001	FDR with Nationalize Banks		1433876071	1433876071	184561840	184561840
4218009	Interest Accrued on FDR	-	21552477	21552477	18336022	18336022
	Total of Investments General fund		1455428548.25	1455428548.25	202897862.00	202897862.00


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JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-13: Investment - Other Fund

(Amount in Rupees)

Account Code	Particulars	Face Value (Rs.)	Accrued Interest	Carrying Cost As on 31 March 2021 (Rs.)	Carrying Cost As on 31 March 2020 (Rs.)
4211000	Central Government Securities	0.00	0.00	0.00	0.00
4212000	State Government Securities	0.00	0.00	0.00	0.00
4213000	Debentures and Bonds	0.00	0.00	0.00	0.00
4214000	Preference Shares	0.00	0.00	0.00	0.00
4215000	Equity Shares-Jabalpur Smart City Ltd	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000.00
	Equity Shares-Jabalpur Transport City Ltd	1,250,000.00		1,250,000.00	1,250,000.00
4216000	Units of Mutual Funds	0.00	0.00	0.00	0.00
4218000	FDR with Bank	0.00	0.00	262,000,000.00	9,428,162.00
					0.00
4210000	Total Investment - Other Funds	1,001,250,000.00	0.00	1,263,250,000.00	1,010,678,162.00

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Amount As on 31 March 2021 (Rs.)	Amount As on 31 March 2020 (Rs.)
4301000	Stores Loose		
	Consumable Store	8,726,165	16,360,479
4302000	Loose Tools	-	-
4303000	Others	-	-
4300000	Total	8,726,165	16,360,479

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount As on 31 March 2021 (Rs.)
4311000	Receivables for Property Taxes	1,548,337,335.23	769,445,750.00	778,891,585.23
	Sub - Total	1,548,337,335.23	769,445,750.00	778,891,585.23
	Less: State Government			
	Cesses / Levies in Taxes - Control Accounts			
	Net Receivables of Property Taxes	1,548,337,335.23	769,445,750.00	778,891,585.23
4312000	Receivables Other Taxes			
	a. Colony Development Charges	187,412,742.00	178,660,567.00	8,752,175.00
	Sub - Total	187,412,742.00	178,660,567.00	8,752,175.00
	Less: State Government			
	Cesses / Levies in Taxes - Control Accounts			
	Net Receivables of Other Taxes	187,412,742.00	178,660,567.00	8,752,175.00
4313000	Receivables for Fees, User Charges			
	a. Water Charges	1,352,836,508.00	644,824,360.00	708,012,148.00
	Sub - Total	1,352,836,508.00	644,824,360.00	708,012,148.00
	b. Market Rent	0.00		0.00
	Sub - Total	0.00	0.00	0.00
	c. Door to Door Garbage Collection	228932316.00	0.00	228,932,316.00
	Sub - Total	228932316.00	0.00	228,932,316.00
	Net Receivables for Fees, User Charges	1,581,768,824.00	644,824,360.00	936,944,464.00
4314000	Receivables from Other Sources	22,201,393.89	1,917,035.00	20,284,358.89
	Sub - Total	22,201,393.89	1,917,035.00	20,284,358.89
4315000	Receivables from Government			
	Grant Sanctioned & Receivable	0.00	0.00	0.00
	Assigned Revenue Receivable	0.00	0.00	0.00
	Sub - Total	0.00	0.00	0.00
	Net Receivables from Other Sources	22,201,393.89	1,917,035.00	20,284,358.89
	Total of Sundry Debtors (Receivables)	3,339,720,295.12	1,594,847,712.00	1,744,872,583.12

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JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Amount As on 31 March 2021 (Rs.)	Amount As on 31 March 2020 (Rs.)
4401000	Establishment		
4402000	Administrative		
4403000	Operation & Maintenance:		
	Insurance (Vehicles)	2,951,459.00	2,798,408.00
	Total Prepaid Expenses	2,951,459.00	2,798,408.00

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-18: Loans, Advances and Deposits

Account Code	Particulars	Amount As on 31 March 2021 (Rs.)	Amount As on 31 March 2020 (Rs.)
4601000	Loans and Advances to Employees	63,724,692	108,762,908
4603000	Loans to Others		
4604000	Mobilization Advances to Contractors	17,616,893	27,927,284
4605000	Advances to Others		
	Permanent Advances	187,000	185,000
4606000	Deposit with External Agencies :		
	Electricity Department - Security Deposit - Building	395,210	395,210
	Electricity Department - Security Deposit - Street Light	4,220,043	4,220,043
	Electricity Department - Security Deposit - Water Supply	43,636,243	43,636,243
	Telephone Department- Security Deposit	42,530	42,530
	Other Deposit	722,800	722,800
	Income Tax Deposit	30,000,000	30,000,000
	EPF Recovery	16,599,426	16,599,426
	Sub Total	177,144,837	232,491,444
	Less: Accumulated Provisions against Loans, Advances and Deposits		
	[Schedule B-18 (a)]		
4600000	Total Loans, Advances and Deposits	177,144,837	232,491,444

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-19: Other Assets

Account Code	Particulars	Amount As on 31 March 2021 (Rs.)	Amount As on 31 March 2020 (Rs.)
4701000	Deposit Works	0.00	0.00
		0.00	0.00
4700000	Total	0.00	0.00

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

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

Account Code	Particulars	Amount As on 31 March 2021 (Rs.)	Amount As on 31 March 2020 (Rs.)
4801000	Loan Issue Expenses	0.00	0.00
	Deferred Discount on Issue of Loans	0.00	0.00
	Deferred Revenue Expenses	0.00	0.00
	Others	0.00	0.00
4800000	Total Miscellaneous Expenditure	0.00	0.00

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

Schedule IE-1: Tax Revenue

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
1100100	Property Tax	736,743,386	745,200,000
1100200	Water Tax	393,394,137	373,632,705
11011	Advertisement Tax		
11011-01	Advertisement Tax - Land Hoardings	26,709,099	9,138,751
1108000	Other Taxes		
1108001	Show Tax	-	-
	Total Tax Revenues	1,156,846,622	1,127,971,456

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
12010	Taxes & Duties Collected by others		
12010-11	Stamp Duty on Transfer of Properties	164,415,000	98,606,000
12010-21	Passenger Tax	-	-
12020	Compensation in lieu of Taxes / Duties		
12020-01	Compensation in Lieu of Octroi	1,867,850,783	1,949,447,692
12020-21	Compensation in Lieu of Pilgrim Tax	15,419,001	21,044,000
	Total Assigned Revenues & Compensation	2,047,684,784	2,069,097,692

Schedule IE-3 : Rental Income From Municipal Properties

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
13010	Rent from Civic Amenities		
13010-01	Rent From Markets	19,509,150	19,780,755
13010-02	Bazar Bathiki	2,756,263	3,039,590
13010-03	Rent From Community Halls & Auditorium	970,750	3,332,880
13010-04	Rent From Stadium		35,650
1301006	Dharamshala Se Kiraya	4,000	97,209
1301007	Renbasera Se Kiraya	1,838	70,508
13020-00	Consolidated Rent From Office Buildings	-	-
13040	Rent from Lease Lands		
13040-01	Consolidated Rent/Income from Lease of Lands	89,517,576	145,568,354
13080	Other Rent		
13080-02	Rent from Employee Quarters	679,026	420,590
13080-11	Parking Lots	-	516,113
	Total Rental Income from Municipal Properties	113,438,603	172,861,649

Schedule IE-4 : Fees & User Charges- Income Head-Wise

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
14010	Empanelment & Registration Charges		
14010-01	Fees From Empanelment of Contractors	-	-
14010-02	Colony Empanelment and Inspection Fees	19,004,738	30,286,002
14011	Licensing Fess		
14011-01	Trade License Fees	20,241,789	13,315,186
14011-05	Shop Licensing Fees	3,000	122,100
14011-12	Licensing Fees From Slaughter Houses	1,944,980	1,134,860
14012	Fees for Grant of Permit		
14012-01	Fees From Sanction of Building Plans	49,194,874	9,953,869
14013	Fees for Certificate or Extract		
14013-03	Vivah Panjiyan Shulk	-	-
14014	Development Charges		
14014-01	Development Charges	39,694,931	64,605,059
14015	Regularization Fees		
14015-01	Encroachment Fees	1,682,960	67,200
14015-02	Compromise Fees	5,676,567	2,350,580
14015-03	Building Constrtuction Regularization fees	21,245,892	13,985,541
14020	Penalties and Fines		
14020-01	Property Tax	4,069,139	20,900,000
14020-02	Water Tax	-	19,478,066
14020-04	Others	-	342,834
14020-06	Kanjhi House Se Prapt Aay	810,950	608,550
14040	Other Fees		
14040-13	Application Fees	4,867,645	368,314
140.40.09	Parayveshan Shulk	8,136,530	2,254,421
14040-14	Miscellaneous Fees	31,426	1,174,505
14040-03	Education Fees	-	-
14040-04	Sports Fees	30,550	22,575
14040-06	Notice Fees	5,000	46,000
140.40.11	Sarvajanik Isdhal Per Karayakam Se Aay	-	-
14040-01	Jan Bhagedari Shulk	106,000	5,000
140-40-12	Miscellaneous Income	233,235	
140-40-22-000	Fee-RTI Act	76,311	75,964
14050	User Charges		
14050-01	Litter/Debris Collection Charges	-	-
14050-02	Septic Tank Cleaning Charges	620,360	420,290
14050-08	Nal Connection Charges	8,776,165	191,218
14050-09	Charges for Supply of Water By Tankers	159,450	309,900
14050-11	Penalty Imposed by Courts	-	-
14050-80	Door to Door Collection	98,200,000	98,200,000
14060	Entry Fees		
14060-01	User Charges From Swimming Pool	86,000	72,500
140.60.02	Income From Garden	6,073,773	5,651,229
140.60.03	Pariyat/ Khandari/ Dumna	346,423	470,149
1406004	Pustkalaya Shulk	-	-
14070	Service / Administrative Charges		
14070-02	Recovery Charges for Damages To Roads	852,097	104,855
14080	Other Charges		
14080-00	Consolidated others Charges	-	720
	Total Income from Fees & User Charges	292,170,784	286,517,488

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
15010	Sale of Products		
15010-02	Sale of Trees	-	-
15011	Sale of Forms & Publications		
15011-01	Sale of Tender Papers	2,352,292	23,522,341
15011-02	Sale of Ration Card & Other Forms	15,475	32,196
15012	Sale of Stores & Scrap		
15012-01	Obsolete Stores	3,344,823	268,163
15030	Sale of Others		
15030-01	Sale of Old Newspapers	-	18,640
15040	Hire Charges of Vehicles		
1504001	Hire Charges From Bus Rentel	272,976	634,546
15040-01	Fire Brigade Rental	2,500	23,702
15040-20	Parivahan Se Aay	-	-
15041	Hire charges of Equipments		
15041-01	Hire Charges on Road Rollers	-	-
	Total Income from Sale & Hire Charges	5,988,066	24,499,588

Schedule IE-6 : Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
16010	Revenue Grant		
160-10-07 -	Fundamental Service Programe	288,111,000	403,105,000
160-10-08 -	State Finance Commission	25,024,000	17,849,000
1601012	Sadak Anurakshan Anudan	132,174,000	83,262,000
160	14 th Finance Commission	5,363,338	882,612,000
	15 th Finance Commission	590,000,000	-
16020-31 -	Other Compensation Lalpur Water	4,280,000	4,640,000
160	Covid Grant & Donation	33,823,729	-
	Revenue Portion Swachata Mission	-	29,904,215
	Revenue Protion Talabo ka Sanrakshan		5,139,712
16010-04	Ashrya Nidhi se Aye	32,991,502	35,036,654
	Other Revenue Grant	563,896	10,103,321
	Total Revenue Grants, Contributions & Subsidies	1,112,331,465	1,471,651,902

Schedule IE-7 : Income From Investments-

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
17010-01	Interest on Fixed Deposits	21,552,477	19,272,184
	Interest on Mobilisation Advance(Thekedar Agrin	258,740	3,049,587
	Total	21,811,217	22,321,771

Schedule IE-8 : Interest Earned

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
17010-00	Consolidated Interest from advance	342,485	2,035,740
1711001	Cosoliadated Interest From Bank	36,099,000	45,921,199
1710000	Total- Interest Earned	36,441,485	47,956,939

Schedule IE-9 : Other Income

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
18010	Deposits Forfeited	-	-
18040	Recovery from Employee	94,888	103,500
18011	Lapsed Deposits	-	-
18080	Miscellaneous Income	6,577,036	9,978,079
18080001	Premium	11,203,822	3,177,657
	Deferred Income (Transferred from Capital Reserve for Depreciation on Assets out Grant Fund)	399,322,447	406,314,266
	Gurentee Invoked		3,250,000
		417,198,193	422,823,502


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SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
21010	Salaries, Wages and Bonus		
21010-11	Salaries & Allowances-Staff	1,217,112,739	1,249,366,549
21010-21	Wages	158,757,952	161,396,682
21010-31	Bonus & Ex-Gratia	2,122,252	670,352
21020	Benefits and Allowances		
21020-01	Remuneration & Fees Mayor	-	136,800
21020-02	Remuneration & Fees Councillors	-	5,251,525
21020-31	Medical Allowance	-	18,975
21020-41	Uniform Allowance	-	24,800
21020-51	Compensation to Staff	2,518,208	1,246,190
21020-61	Staff Welfare Expenses	-	1,144,905
21020-71	Staff Training Expenses	-	979,150
210-20-06	Teacher(Bhatta)	1,110,000	3,830,268
21020-21	Leave Travel Concession	-	115,996
21030	Pension		
21030-01	Contributory Pension /Family Pension	427,943,796	410,431,910
21040	Other Terminal & Retirement Benefits		
21040-01	Death Cum Retirement Benefit	62,717,063	94,741,418
21040-11	Leave Encashment	6,967,388	3,608,529
21040-21	Employer Contribution towards Retirement funds	33,615,979	41,374,148
	Total Establishment Expenses	1,912,865,377	1,974,338,197

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
22010	Rent Rates and Taxes		
22010-02	Rent -Other	21,240	-
22010-11	Rates and Taxes	3,052,293	3,676,115
22011	Office Maintenance		
22011-01	Office Maintenance Expenses	-	495,001
22011-02	Security and Office Expenses	11,731,929	27,811,963
22012	Communication Expenses		
22012-01	Telephone Expenses	4,161,416	3,380,344
22012-02	Mobiles	-	-
22012-11	Web Internet	1,311,220	2,839,727
22012-21	Postage and Other Expenses	5,000	10,000
22020	Books & Periodicals		
22020-01	Books & Periodicals	-	610,437
22021	Printing & Stationery		
22021-01	Printing Expenses	12,282,919	10,895,819
22021-02	Stationery	4,430,149	1,672,591
22021-03	Computer Stationery And Consumables	453,600	457,880
22030	Travelling & Conveyance		
22030-01	Consolidated Travelling & Conveyance Expenses	257,987,885	136,223,732
22040	Insurance		
22040-00	Consolidated Insurance Expenses	-	107,958
22040-02 -	Vehicles	4,093,293	4,095,891
22050	Audit Fees		
22050-02	Audit Fees	-	297,500

22051	Legal Expenses		
22051-01	Legal Fees	5,075,683	5,713,352
22051-03	Cost of Suits/Compromises	-	-
22052	Professional and Other Fees		
22052-21	Consultancy Fees , Charges	2,574,679	5,987,888
22060	Advertisement & Publicity		
22060-01	Advertisement Expenses	45,269,449	81,127,188
22060-11	Publicity Expenses	2,258,810	38,632,898
22060-31	Cultural Events	24,600	1,137,698
2206032000	National Festival Expenses	28,000	358,305
2206033	Spiritual Festivals Expenses	-	-
220-60-35	Sports Program Expenses	50,000	112,000
22060-41	Workshop & Seminars	12,000	-
22060402	Photography Video graphy	3,013,826	2,838,929
22060-00	Consolidated Advertisement And Publicity		
22061-01	Professional Societies	-	-
22080	Other Administrative Expenses		
22080-01	Expenses for Meeting of Corporation/MMIC	-	-
22080-02	Guest Entertainment Expenses	389,702	2,561,720
22080-13	MIS	-	-
22080-51	Miscellaneous Expenses	21,927,457	14,687,857
220-51-02-000	Cost Recoveries of Tax Revenue	264,000	9,771,224
22061	Membership & Subscription	-	-
	Total Administrative Expenses	380,419,150	355,504,017

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
23010	Power & Fuel		
23010-01	Water Works	259,554,432	327,265,533
23010-02	Street Light	22,858,615	171,132,763
23020	Bulk Purchase		
230-20-20-000	Conservancy Material	2,496,644	1,684,367
2302030	Medicine,Pesticides	-	5,013,365
23030	Consumption of Stores		
23030-01	Consumption of Stores	11,322,723	10,309,106
23040	Hire Charges		
23040-00	Consolidated Hire Charge	-	-
23040-01	Hire Charges Of Machineries	16,066,693	22,796,641
23050	Repairs & Maintainance- Infrastructure Assets		
23050-01	Concrete Roads	357,081	758,829
23050-03	Metalled Roads	9,972,484	7,176,692
23050-04	Other Roads	1,612,489	4,698,892
23050-05	Bridges & Flyovers		
23050-11	Underground Drains		
23050-12	Open Drains	220,444	1,698,555
23050-21	Water Ways	227,264,518	453,503,688
23050-22	Borewell	27,866,783	44,401,387
23050-23	Open Wells	9,264,895	23,483,862
23050-24	Water Reservoirs	26,879,270	6,060,992
23050-31	Public Lightings	36,216,842	48,880,967
230.50.51	Garbage Clearance	9,469,123	2,961,508
230.50.11	Nal Koop Pump Sadharan	8,288,121	-
2305007	Culvert	-	-
230.50.34	Other Repair & Maintainance	489,570	17,491,298

23051	Repairs & Maintenance- Civic Amenities		
23051-01	Parks, Nurseries & Gardens	17,611,845	49,977,920
23051-05	Parking Lots		382,320
23051-11	Markets & Complexes		97,610
2305101-606101	Park,Nursery,Evam udyaan-park	-	-
230-51-02-000	R&M -Lakes & Ponds	195,647	468,805
2305110	Kridha Samagri Evam Pratiyogita	-	-
23051-21	Public Toilets	5,743,684	3,225,514
23052	Repairs & Maintenance- Buildings		
23052-01	Office Buildings(R&M)	728,039	4,117,673
23052-02	Community Building	493,485	1,927,934
23052-03	Market Building	-	824,377
23052-05	Residential Quarters	446,343	475,932
23052-11	Temples		298,526
23052-06	School Building	2,671,167	2,887,162
230-52-20-000	R&M-Building Fire Station	16,327,247	-
2305223000	R&M-Building Auditorium Function Hall	21,415	-
230-52-30-000	R&M-Building Bus Stand		196,456
2305280	Wall/fancing	-	783,824
2305289	Other Structures	3,699,332	6,790,068
23053	Repairs & Maintenance- Vehicles		
23053-00	Repairs & Maintenance -Vehicles		-
23053-01	Motor Car	1,274,297	523,590
23053-02	Jeep	96,180	1,948,970
23053-04	Trucks	27,012,394	16,459,160
23053-05	Tankers	9,023,535	5,588,394
23053-06	Cranes and JCB	33,092,955	17,644,255
2305309-701	Shav Vahan	4,661,748	1,559,292
23053-08	Fire Tenders	373,064	7,553,348
23053-09	Hearse Van	1,514,748	2,082,438
2305390	Repairs & Maintenance-Other	3,098,553	7,233,597
2303050	Store Upyog	4,211,659	8,312,731
23054	Repairs & Maintenance- Furniture		
23054-01	Chairs	44,400	33,750
23054-03	Almirahs	-	24,985
23054-09	Others	6,302,824	176,820
23055	Repairs & Maintenance- Office Equipment		
23055-01	Air Conditioners	-	-
23055-02	Computers	2,571,694	3,482,929
23055-06	Water Coolers	200,640	-
23055-09	Others	486,400	170,959
23056	Repairs & Maintenance Electrical Appliances		
23056-01	Fans	710,133	-
23056-09	Others	270,960	237,075
23059-01	Watch Tower Charges	-	-
	Repairs & Maintenance -Machine		
23057	Repairs & Maintenance Heritage Building		
23057-00	Consolidated Building	318,975	46,000
2305773	Gymnasium / Sport / Club Equipment	2,071,330	1,713,735
230-59-20-000	R&M Statue	593,483	290,268
23080	Other Operating & Maintenance Expenses	3,021,985	-
23080-01	Water Purification Charges	19,961,016	13,429,467
23080-02	Testing & Inspection Charges		91,585
23080-03	Garbage Cleaning Expenses	445,068,891	570,504,695
23080-12	Other Operating & Maintenance Expenses	2,312,640	13,121,543
23080			
230-80-80-000	O&M Cattel pound	1,585,120	
	Total Operations & Maintenance Expenses	1,288,018,555	1,894,002,152

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
2404000	Interest on Loans from International Agencies	91,353,771	91,353,771
2405000	Interest on Loans from Banks & Other Financial Institutions (Over Draft & Term Loan)	9,558,466	14,837,917
2406000	Other Interest	-	-
2407000	Bank Charges	226,070	1,192,861
	GST Late Fees	-	-
	Interest On Taxes & Duties	-	182,515
2407000	Bank Processing Fees(HUDCO)	-	-
24080	Other Finance Expenses		
24080-01	Guarantee Fees	-	-
24080-02	LIC Loan repayment	-	-
	Total Interest & Finance Charges	101,138,307	107,567,065

Schedule IE-14: Programme Expenses

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
2501000	Own Programs	1,568,984	4,079,089
2501002	Other	-	-
25010	Election Expenses	489,034	26,500,553
23050-01	Program Expenses	1,343,256	2,291,110
2502000	Own Programs	-	-
	Total Programme Expenses	3,401,274	32,870,752

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
26010	Grants		
260-10-56	Capacitiy Building & Training (CB&T)	5,214,991	-
260-10-01	Covid -19	42,441,347	-
26010-03	Mukhya mantri kanya Dan	-	1,162,551
	Total Revenue Grants, Contributions & Subsidies	47,656,338	1,162,551

Schedule IE-16: Provisions & Write Off

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
27010	Provisions for doubtful receivables		
27010-01	Property Tax	(57,063,725)	20,438,454
27010-02	Water Tax	72,243,980	2,725,803
27010-03	Market Rent	882,001	(97,185)
27010-04	Development Charges	-	-
	Total Provisions & Write off	16,062,256	23,067,072

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
27180	Other Miscellaneous Expenses		
27180-01	Deductions from Compensation and Grants	-	54,794,682
	Total Miscellaneous Expenses	-	54,794,682

Schedule IE-18: Depreciation

Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
27220	Depreciation		
27220-01	Consolidated Depreciation	986,903,825	1,004,003,857
	Total Depreciation	986,903,825	1,004,003,857

Schedule IE-19: Prior Period Items (Net)

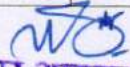
Account Code	Particulars	Amount For the year 2020-21 (Rs.)	Amount For the year 2019-20 (Rs.)
	Income		
	Taxes Other-Revenues	-	-
	Interest	-	-
	Yojana	5,003,053	-
	Electricity Charges	-	23,036,685
	Sub - Total Income (a)	5,003,053	23,036,685
	Expenses		
2855000	Refund of Taxes	-	-
2856000	Refund of Other Revenues	-	-
2857000	GST	8,739,992	1,252,095
	Sub - Total Expenses (b)	8,739,992	1,252,095
	Total Prior Period (Net) (a-b)	(3,736,939)	21,784,590


श्री. मायुका (वि.)
नगर निगम जबलपुर



Schedule forming part of Audit Report :-Jabalpur Municipal Corporation FY 2020-21

Heading	SR. NO.	Points to be Checked.	Remarks
Audit of Revenue	i.	The auditor is responsible for audit of revenue fromvariousources.	We have verified accounts and maintenance of records of various sources of income on test basis i.e., Taxes, Fees, Rental income and Compensation in lieu of Octroi and Passenger Tax etc. Levy, calculation and correction in bills of taxes, fees etc. is not checked by us.
	ii.	He is also responsible to check the revenue receipts from the counter foils of receipt books and verify that the money received is duly deposited in the respective bank account.	<p>In Jabalpur Municipal Corporation all revenue receipts were computer generated except for daily Bazaar Baithki Shulk, Entrance fees and License fees.</p> <p>No separate cash book is maintained for all kind of revenue receipts; however computerized revenue reports were generated and maintained at various collection centers in different portals . As computerized revenue receipts were generated and no separate manual cash book is maintained, hence we could not verify cash book posting of receipts from the counterfoils at different collection centers (i.e., at variouszones).</p> <p>We have checked money deposited in banks from computerized summary reports of daily money collection, generated through computer software and maintained at various collection centers and no substantial discrepancies were found.</p> <p>Receipts are not being made for the Online Tender Fees received directly in bank accounts.</p> <p>Receipts of moneydepositedforBuilding permission cell are computer generatedthroughbuilding permission software, Cash book is not maintained for the</p>


 अपर आयुक्त (वित्त)
 नगर निगम जबलपुर

Schedule forming part of Audit Report :-Jabalpur Municipal Corporation FY 2020-21

			<p>same. Incorporation of Building permission cell receipts with main software were also not fully done.</p>
			<p>Cheque return charges were levied by bank on dishonor of cheques but same were not recovered from payer in many cases.</p> <p>The revenue collected through various mods& deposited in the bank accounts is arenot fully reconciled.</p> <p>We have found cases where revenue receipts which were cancelled without signature of the concerned authority, brought to the notice of concerned office in charge.</p> <p>Consolidated receipts have been generated on the basis of collection deposited in the bank accounts for the following income without reconciling with the collection agency</p> <ul style="list-style-type: none"> • BSUP /PMAY Beneficiariescontribution • Trade License • MAP fees in E-NAGARPALIKA software <p>Collection of license fees is outsourced by JMC to agency on commission sharing basis. It is collecting fees on behalf of JMC and initially cash deposits were made in their own account and subsequently transfer it to JMC bank accounts. It was suggested that money should be directly deposited in JMC bank accounts as receipts are issued in the name of JMC and not on agency name.</p> <p>As per the contract executed the payment to be received in lieu of waste given by the JMC to waste management entity is not received by the JMC.</p>

Schedule forming part of Audit Report :-Jabalpur Municipal Corporation FY 2020-21

iii.	Percentage of revenue collection increases decreases in various heads in property tax SamekitkarshikshaupkarNagariyaVikasupkar and other tax, compared to previous year shall be part of report	Details as per Annexure-1-A.
iv.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	During the Audit we found that, the cash collected was duly deposited in the respective bank accounts within 2 Days, except some of the cases in which there was a delay which was duly brought into the notice of appropriate authority.
v.	The entries in cash book shall be verified.	No Cash Book is maintained for revenue receipts. However, computer generated receipts report is maintained and test checked.
vi.	The auditor shall specifically mention in the report, the revenue recovery against the yearly targets. Any lapses in the revenue recovery shall be a part of the report.	<p>No quarterly and monthly targets were fixed only Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets.</p> <p>Jabalpur Municipal Corporation still not achieved desired tax and other charges recovery efficiency and has huge unrecoverable dues since many years. Except for property tax, water tax, Door to door service charges collection & Rent demand is not raised in accounts and accounted for in cash basis.</p> <p>Many cases of cheque bounce were found where recovery is still pending which need to be strictly followed up.</p>
vii.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	<p>Interest income on matured FDRs was only checked, as details of accrued interest on FDRs were not mentioned in FDR Register, we could not verify the same however it is taken in accounts as per bank certificates& interest calculation sheet.</p> <p>As Cash book of receipts were not maintained, interest income on FDRs matured & accrued is</p>

Schedule forming part of Audit Report :-Jabalpur Municipal Corporation FY 2020-21

			<p>accounted at the time finalization of accounts through journal entry.</p> <p>During our audit of FDRs, we have found that, Details relating to FDRs in the FDR Register was not maintained as per MPMAM and reconciliation between register and accounts is under progress.</p>
	viii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	JMC has not made any enquiries from banks to invest their funds. But it is invested in nationalize/scheduled Banks as per prevailing Bank rate. However, JMC should make inquiry in various banks so that a better advantage could be achieved in terms of higher interest rates.
Audit of Expenditure	i.	The auditor is responsible for audit of expenditure under all the schemes.	<p>On the basis test checking of bills/vouchers produced for our audits we have observed following discrepancies in many files.</p> <ul style="list-style-type: none"> • Completion Certificate not found annexed in many files. • There has been a regular consumption and requisite purchase of Diesel, but no proper Stock Register or Consumption Register being maintained by the Workshop Department. • Verification report in respect of material used in the work was not attached in the file. • Photo/Photography of the work place before the start of work is not held in files. • Inspection report while the work under construction is not held in file. • Even after substantial delay in Work no penalty was deducted. • Photocopy of the Performance guarantees were not found attached in the file. • There is a clause in the agreement

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			<p>that if the work is not completed within stipulated time, the amount up to 10% shall be deducted from the contract value. As contract completion certificate was not attached in the file from where penalty clause can be insured. also, no penalty has been deducted in any cases</p> <ul style="list-style-type: none"> • Work is still not completed even after many years of expiration of stipulated time but contract is not terminated. • Many assets of the ULB are not in working conditions and kept as scrap. No action is initiated for disposal of same. • Recurring notices were served of late work/deficient work to the contractor, but no actions were taken and hence no penalties were deducted. • In some of the tenders there were no penal clauses in case of work not completed within stipulated time mentioned in work order. • Stock verification should be carried out at reasonable intervals, but in Jabalpur Municipal Corporation, General department it not being carried out. Appropriate steps should be taken. • MB not found in the file. • Note sheet is incomplete in some cases.
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			<ul style="list-style-type: none"> • Expenditure has been made in relation to Repair & maintenance of vehicle beyond limit as prescribed by MP Road transport department. • During our audit we have checked files as provided by the concerned department and zones, but many files were not provided and many department and zones have not provided any of the file's despite of repetitive reminders. Many files related to Expenditure and tenders of PWD, Various section of JMC head office were not provided to us having huge expenditures. These files may affect our audit observation if they could have been provided. • In many cases GST TDS was not deducted from the payment made above Rs 250000. • In many cases it was observed that the Bill submitted by the Party was not in proper format. It did not have proper GST number and other details mentioned under general laws and GST act. • In many cases proper certification of the weight of food used for the cow was not available in the documents. • There have been many cases of Unreconciled\Non\Delayed payment of Taxes and Duties. • GST is being paid on collection basis and not on accrual basis
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			<ul style="list-style-type: none"> • Non-compliance exists in Jabalpur Municipal Corporation regarding Service Tax, TDS, PF, NPS and GST etc. as the same was delayed resulting in interest & late fees which was paid in some cases and also has not been paid by in some cases, which is against the provisions of the respective acts and the GST Returns were also not filed by the ULB on Time. GST payments are also delayed, resulting in higher interest payments. In following cases GST is not being charged and paid by the JMC although these incomes attract GST within the Purview of GST act. It should also be noted that when GST is not separately charged in all these receipts, then the JMC will have to Pay the GST from their own funds thereby reducing the income earned through these drastically. • GST on tender fees. • GST on Civic amenities rent etc. • GST on commercial lease. • GST on Sale of scrape • EPF Penalty payment has been paid for late deposit. Care needs to be taken to pay statutory liabilities within time limits so as to avoid penalty and interest. • as JMC contractor has not submitted EPF of their share .recovery has been made from JMC as principal employer. • There has been a delay many times in deposit of EPF/NPS, Royalty Etc. to Government treasury beyond the respective dates. • There has been a regular consumption and requisite purchase of Diesel, but no proper Stock Register or Consumption Register being maintained by the Workshop Department. • Blank lines, overwriting found in Inward and outwards register.
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Schedule forming part of Audit Report :-Jabalpur Municipal Corporation FY 2020-21

			<ul style="list-style-type: none"> • In many cases GST is not separately mentioned in the Bill despite having registration number on bills, thus raising serious concerns over the genuineness of the bill. • In many cases number of Trips as claimed by the party in the bill was not certified by the concerned officer before making payment. • Security Deposit of electricity connection is generating interest in which TDS is being deducted which is not getting accounted for in the books of accounts. • Payment made to Commission on License fees recovery is covered under section 194H since it is in a nature of commission and hence TDS should be deducted at the rate of 5% instead of 2%. • The JMC comes under permanent residential audit. Hence all the expenditure are audited by residential auditors. We have relied upon their audit and concluded our observation based on our files audited on test check. • JMC has implemented E-NAGARPLAIKA(SAP) software for integration of data and transparency where each and every file has to be entered into the software but it is not being done by many sections of ULB and it is defeats for the purpose of transparent online system. • JMC is liable to pay GST on Rental services on due basis, but the GST was paid to the department on recovery basis. • Many Bills submitted by the parties have GST included in them but they do not contain GST number printed on their bills as should be there in a proper Bill. • Many Bills are submitted by the parties which are GST registered but do not levy GST in the Bill. Such cases need to be examined properly
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Schedule forming part of Audit Report :-Jabalpur Municipal Corporation FY 2020-21

			<p>before payment whether vendor is depositing GST to government or not.</p> <ul style="list-style-type: none"> • Affixing of revenue stamp on the payment vouchers is not been done by the JMC. • Proper documentation of Insurance, RTO, Pollution fitness is not available in the in the file of Vehicle hiring contracts. Also, it should be noted that no proof is available regarding whether they are commercially registered or not. • As per tender clause payment should be made to the workers till 5th day of the subsequent month. No proof such as bank statement is being submitted by the contractor to verify this condition.
	ii.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	No separate cash book maintained for income and expenditure, only payment cash book is maintained and, in some cases, cutting & correction has been found. Also, some vouchers were not made available during audit.
	iii.	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	Monthly Balancing was not done for Cash Book.
	iv.	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall brought to the notice of the commissioner/CMO	No separate cash book is maintained for project wise, fund wise receipt and payments. Hence, we could not able to verify the same. In some cases, it has been observed that after the project have been completed security deposited deducted from the Bills of contractors has been paid /payable from JMC's OWN Funds as Grant allocated towards the project has been exhausted. This practice needs to be corrected as sufficient provisioning of funds should be made beforehand so as to pay back the security deposit.

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	v.	He shall also verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government.	<p>Whereas fund is received for specific purpose concerned department is explained that it is utilized accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government. Since no utilization certificate as well as any specific working made available before us, therefore it could not be ascertaining that whether the same was utilized as per the directives/guidelines issued concerned authority. The expenditure done as per 14th Finance Commission grant expenditure guidelines cannot be verified, as separate working related to it is not available in the documents.</p> <p>Sometimes it has been noticed that after the budget of particulars head has been exhausted then the excess expenditure has been booked in other heads.</p> <p>The bank charges deducted by the banks are not in accordance with the agreement with the bank and should not be deducted. Charges deducted during the year should be flagged for recovery.</p> <p>Where specific assets of expenditure is not traced but UC available, Auditor has relied upon UC prepared and taken grant utilized for respective head.</p>
	vi.	During the audit financial propriety shall also be checked. All the expenditure	<p>On verification of records & explanation given to us by concerned department for audit on test check basis we didn't come across any such cases where expenditures are not supported by financial & administrative sanctions.</p>

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		shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	JMC has no such mechanism for payment of Bills on queue\priority basis due to which payment of dues are on the discretion of higher authority.
	vii.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit para shall be brought to the notice of commissioner.	Not applicable.
	Viii	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UCs shall be tallied with the income & expenditure records and creation of Fixed Asset.	No separate cash book is maintained for project wise, fund wise receipt and payments. Hence, we could not able to verify the project wise Utilization Certificates (UCs).
	ix	The Auditor shall verify that all the temporary advance has been fully recovered.	<p>The temporary advance has not been fully recovered & many entries pending for adjustment since long time.</p> <p>There exists difference between head of temporary advance and various accounts with subsidiary ledger.</p> <p>There exists a difference between accounting records and actual records for various advances given to employees namely Medical advances, Food and Grain, and Festival advances.</p> <p>The list of temporary advances is not available in records.</p>

Schedule forming part of Audit Report :-Jabalpur Municipal Corporation FY 2020-21

Audit of Book Keeping	i.	The auditor is responsible for audit of all the books of accounts as well as stores.	As per recommendations of the Eleventh Finance Commission (EFC) and the guidelines issued by the Ministry of Finance , Government of India, the Comptroller and Auditor General of India (C&AG) had constituted a Task Force to recommend budget and accounting formats for ULBs. The Task Force in its report, inter alia, suggested formats for maintaining Books of Accounts. The Urban Administration and Development Department (UADD) published the Madhya Pradesh Municipal Accounts Manual (MPMAM) in July, 2007 adopting such formats Jabalpur Municipal Corporation (JMC) is required to follow such formats. We have examined the books of Accounts taking MP MAM as a base
	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies (ULBs). Any discrepancies shall be brought to the notice of Commissioner.	<p>During the verification of various books of accounts, it has been observed that books of accounts are not maintained in accordance with the prescribed formats. Details of records which are not maintained according to format prescribed under Municipal Accounting.</p> <p>All files are not being updated in E-NAGARPALIKA software.</p> <p>JMC has around Rs 75 Crore liability towards various capital and Revenue expenditure up to 31.03.2021 which is not been paid till September 2021, and has not been considered in books of accounts of FY 20-21.</p> <p>Many items remain unsold in stores have become obsolete. Proper store verification needs to be done so as to ensure such items does not remain in the store for long time.</p> <p>Many files are not being provided to us during the audit so we cannot comment on the efficacy of every record as per the guideline issued.</p>

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			<p>There is difference between subsidiary ledger maintained at account section and in financial accounts of various ledgers.</p> <p>JMC is not doing provisioning of Sanchit Nidhi at the rate of 5% of tax revenue as per Municipal Act 1956.</p> <p>Accounting rules of the MP Municipal corporation Act provides that the Commissioner shall constitute a committee to verify the stocks held by the municipality & Committee shall conduct stock verification at least twice in a year.</p> <p>While in the course of audit we have observed that no such committee was constituted and not any physical verification of stock was done by the ULB.</p> <p>There have been many cases of booking expense in an incorrect code.</p> <p>There is significant accumulated difference between arrears as per revenue section and arrears as appearing in Balance Sheet.</p> <p>NPS contribution by the JMC for its employees is taken in the books on a cash basis and is deposited late. Thus, this practice is hampering the working of process of effective contribution.</p> <p>Fixed asset register is maintained in Spreadsheet and consolidated entry is passed in Account at year end however full details as per MPMAM is not mentioned there. No numbering/tagging, identification done on fixed assets.</p>
	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	<p>As per Para 4.1.6 of Chapter 9 of MPMAM 2007, Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance. Scrutiny of records reveals that separate register</p>

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		non-recovery shall be specifically mentioned in audit report.	<p>for each type of advances are not maintained and details regarding sanction no, accounting code, accounting head and date of posting are also not mentioned.</p> <p>As per Para 4.1.6 of Chapter 9 of MP MAM 2007, Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance. Scrutiny of records reveals that separate register for each type of advances are not properly maintained.</p>
	iv	The Auditor shall verify that all the temporary advance have been fully recovered.	We have observed cases of Advances made in audit period or in prior period were not adjusted in reasonable time.
	v.	Bank reconciliation statements shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	<p>Rules 97-98 of Madhya Pradesh Municipal Accounts Rules 1971 provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month.</p> <p>Reconciliation has been prepared but there were many untraceable entries which were found to be ageing from one month to five years amount of approximately Rs 8-12 crore on which effort should be made to clear all those entries. Some of the accounts are under reconciliation till the completion of audit so we cannot comment on it.</p>
	vi.	He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	<p>Grant Register is maintained but details of grant utilization (payment of grant) for particular work for which grant is received is not updated in the register So we are unable to identify that whether the grant has been used for the purposes for which it was received by the Jabalpur Municipal Corporation. Nature of grants is also not mentioned in many cases.</p> <p>While examining the cash book it has been observed that only entries regarding payments are recorded in</p>

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			<p>Cash Book and no cash book is maintained for receipts. Although receipts of grant received is generated through ELBIZ system for grant accounting.</p> <p>It has been noticed that Grant\Revenue are received in the bank account of JMC through online\EFT mode but the receipt is only taken out by JMC for the same in the later period which many times falls in the subsequent accounting period which is major cause for unreconciled entries under bank reconciliation. The receipt of the Grant\Revenue amount should be taken out properly in time.</p> <p>Many grants are being booked in suspense Head, instead of Specific Head.</p> <p>There have been cases of unverified grant received by the JMC and capitalized by it in other grant.</p>
	vii.	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of commissioner/CMO.	<p>Fixed Asset Register and Dead stock register is not maintained at ULB. Details of various register are not maintained in accordance with the prescribed format in MP MAM.</p> <p>Only details regarding incoming and outgoing of office equipment's, furniture etc. is maintained at General Section, in which sufficient details to location of the issued items were not mentioned.</p> <p>Fixed asset details have been maintained in spreadsheet and consolidated entry is made in books of accounts.</p> <p>Also, no marking done on the individual assets for identification shows lack of Internal Controls of JMC.</p>
	viii.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	<p>No separate cash book is maintained for project wise receipt and payments. Hence, we could not able to verify the same.</p> <p>In case of Grants of AMRUT, SWACHTA no receipt is</p>

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			being generated by JMC through E-NAGARPALIKA. In case of other grants receipts are not being generated in a timely manner by the JMC.
Audit of FDR.	i.	The auditor is responsible for audit of all Fixed deposits and termdeposits.	We have checked the FDR Register, but the latest interest details were not made available to us by the concerned person and the register is not maintained properly. FDR register should be maintained as per the standards regarding its interest portion and reinvestment amount and should be updated regularly.
	ii.	It shall be ensured that proper records of FDR's are maintained and all renewals are timelydone.	Urban local bodies are required to maintain register with complete details of its investments with specific security along with details of investment matured during the year. No proper working as prescribed related to recording of investment matured during the year in the respective registers where the working should be maintained was found. During the Audit it was observed that, FDR register was not updated regarding the information mentioned below: -
			1. Rate of Interest (In somecases). 2. Rate of interest when fixed depositsrenewed. 3. Maturity amount of fixed deposit not specifically mentioned inregister. 4. Interest income on renewal and accrued interest income were notupdated. Some cases of delay in renewals of FDRs were also found.
	iii.	The cases where FDR's/TDRs are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/CMO.	During the scrutiny period i.e.2020-21, FDRs which were matured before the date of audit, in these cases we could not comment on the rate of interest, time of investment and for renewal period of FDRs asinterest rate on deposit and on renewal were not mentioned in FDR register. Further it was observed that in some cases FDRs investment period was short term and there was a delay in renewal, resulting in interest loss to ULB.

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	iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	<p>As cash book of receipts were not maintained, interest income on FDRs matured and Accrued is accounted at the time of finalization of accounts through journal entries.</p> <p>During our audit of FDRs, we have found that, Details relating to FDRs in the FDR Register was not maintained as per MPMAM and reconciliation between register and accounts is under progress.</p>
Audit of Tenders / Bids.	I.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	<p>Various departments and zones of the ULB are not maintaining any proper Tender register from where tenders awarded during the year can be assured. We could not have verified all the tenders/bids invited during the year 2020-21 as all files which we have asked for audit were not provided to us during our Audit by the concerned officers of the Respective zones and departments.</p> <p>On the basis of files produced for our audits we have observed following discrepancies in somefiles.</p> <ul style="list-style-type: none"> • . Date of Agreement and Signature of the concerned officer was not found in the agreement. • Signature of concerning officer was missing from Letter of Acceptance. • Signature of concerning officer was missing from the Work Order. • Agreement has not been executed on appropriate amount of stamp paper. • Signature of respective officer was not found in the Rate Analysis Sheet/Estimation sheet annexed. • While opening tender signature of competent authority was missing in Quotation submitted by tenderer. Such type of practices indicates non accountability & lack of transparency as well as negligence in prescribed procedures.

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			<ul style="list-style-type: none"> • Individual Envelopes of the respective parties were not found attached in the file • Only one application was received in the first call and without making any further calls contract was awarded to single bidder. • Agreement has been executed without presence of witnesses • Additional Stamp paper is attached, but the signature of both contractor and engineer is missing. • Comparison statement made but not signed. • Security deposit is not being deducted from many expenses.
			<ul style="list-style-type: none"> • In some of cases Parties came for the tender doesn't provide the Audit Report /other supporting documents to establish their credentials required in Tender document, even after that tender was allotted to the concerned party. • Common seal of the contractor missing from the agreement. • Documents submitted by the Bidders are not attested. • In many cases Bidder did not submit Past work details in the tender /documents. It is essential as to verify whether the bidder is eligible for the tender technically. • In many cases Bidder did not submit Turnover details along with ITR in the tender documents. It is essential as to verify whether the bidder is eligible for the tender financially. • In many cases Period of Work is mentioned differently in Letter of Agreement and Work order. • In many cases there has been witnessed a delay in completion of work by several

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			<p>months.</p> <ul style="list-style-type: none"> • In many cases Payment made after completion of Delayed work did not deducted Penalty. • In one case penalty was not deducted for delayed submission of Construction Program @1% as per tender Clause. • In many cases New agreement was not made for the established tender. Old agreement was used as it is which was made for old tenders. • As per Tender Requirement Agreement should be made within 15 days of Letter of agreement. In many cases Agreement was made well after completion of 15 days. • Several Projects require insurance to be made as per Agreement and Tender clause. But Insurance documents relating to the concerned projects are not available in the documents. • EPF and ESIC statements are not being submitted to the Municipality as per Tender conditions. There exist a concern for nonpayment of EPF and ESIC as per government concerns. • As per tender condition, statement of statutory deductions is not being submitted to JMC as a proof of the payment and hence could not be verified by us whether statutory liabilities regarding the employees is being paid by the contractor or not. • Most Tender gets completed with delay in the agreed period without taking proper extension permission from appropriate authority. • The JMC comes under permanent residential audit. Hence all the files are audited by residential auditors from thereapproval to payment. We have relied
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			<p>upon their audit and concluded our observation based on our files audited on test check.</p> <ul style="list-style-type: none"> • Individual Envelopes of the respective parties were not found attached in the file • In most of the supply order tenders, goods are accepted without verifying their quantity, quality, etc. No inspection reports for the same are held on records. • In some tenders the participating bidders are disqualified based on unreasonable grounds. Vice a versa in some tenders the bidders are qualified despite of not fulfilling criteria. • Tender conditions are modified so as to suit requirement of bidders. • Unreasonable time extensions are given to existing contractors. • In manpower supply contracts, payments are released without verifying the attendance documents. Attendance sheet shows duplicate entries and are overlooked by concerned officers.
	ii.	He shall check whether competitive tendering procedures are followed for all bids.	<p>On the basis of records made available during our audit, we have verified that competitive tendering procedures are followed by the department, except in some cases where single bid tender have been allotted.</p> <p>In some cases, it has been observed that a single person has paid the bidding fees for different parties on the same date by same cheque which raises serious concern over the fact that whether or not all the bidders are independent or not.</p> <p>In order to avoid online tender process which is most transparent process and to allot work to on</p>

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			<p>offline basis work orders were estimated cost of work orders were kept lower than Rs.100000 and that could be easily made to the supplier. Steps should be taken to control such malicious transactions which may hurt public interest.</p> <p>So Manyfiles were not provided to us. Hence, we are unable to express our opinion on that. Also, we have found that proper maintenance of file is not being done and no index/work register etc. maintained from where we could identify how many tenders/enquiries were made for the period under audit. Also register for EMD/SD received and released is not being maintained to identify the fulfillment of whether post work completion conditions are compiled or not.</p>
	iii.	He shall verify the receipts of tender fee/bid processing fee/ performance guarantee both during the construction and maintenance period.	<p>On the basis of records made available during our audit, we have not across the instances where tender fees, performance guarantee, are not obtained.</p> <p>No separate record is being maintained for E-Tender Fees received.</p>
	iv.	The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	<p>Out of the files we checked, we have found that due verification of the BG is being carried out by JMC from their respective RO/ZO. However, verification of all Bank Guarantees has not been carried out as not provided to us and as per concerned officer all the BGs are not with the concerned zone's and were transferred to the Nagar Nigam Head Office and vice versa.</p>
	v.	The conditions of BG's shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner.	<p>The contractor has submitted Bank Guarantee as performance security but period of O & M is not covered under the BG submitted by the contractor BGs have not been verified from issuing branch.</p> <p>It has been found that BG submitted by the parties is often of a short period and requires renewal many times which does not happen regularly. Hence it is advisable that BG is taken by the JMC of relatively longer period than the duration of the</p>

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			project as the projects gets delayed too very often without taking proper extension permission from appropriate authority.
	vi	The cases of extension of BG's shall be brought to the notice of Commissioner. Proper guidance to extend the BGs shall also be given to ULB's.	We have found some cases where contract is expired or near to expired but process of extension of bank guarantee is still not undertaken timely even though the contract is still due for completion. The cases have been brought to notice of concerned departments.
Audit of Grants and loans	i.	The auditor is responsible for the audit of grants given by central government and its utilization.	<p>Jabalpur Municipal Corporation has received 14th Finance Commission, AMRUT & PMAY Grant from Central Government</p> <p>during the F.Y. 2020-21. Utilization certificate for same was issued. For another Grant Register is not maintained in prescribed format, utilization (payment of grant) for particular work for which grant is received is not updated in the register. So, we are unable to identify that whether the grant has been used for the purposes for which it was received by the Jabalpur Municipal Corporation.</p> <p>Nature of grants is also not mentioned in many cases.</p> <p>JMC has not been contributing its share of contribution in the projects which specifically requires own contribution as a terms and condition for availing of grants.</p>
	ii.	He is responsible for audit of grants received from state government and its utilization.	We have verified the grants received from state government, but utilization certificates regarding such were not provided to us hence we are not able to comment on same.
	iii.	He shall perform audit of loans provided for physical infrastructure and its utilization. During the audit the auditor shall specifically comment on the revenue	<p>JMC has not taken any loan during the FY 2020-21.</p> <p>JMC has taken loan from HUDCO for infrastructure development and has deposited the money in various bank accounts in which it is</p>

	<p>mechanism i.e., whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.</p>	<p>earning an interest rate of 4% whereas the loan is to be repaid with an interest rate of 8%. Care should be taken to utilize money on time without the need to keep it idle in bank accounts.</p> <p>JMC has outstanding debt from two agencies: -</p> <p>1. <u>Asian Development Bank (ADB):-</u> Taken under project Udhay Scheme. The primary objective of the project is to promote sustainable growth and poverty reduction, in the JMC the project will:</p> <ul style="list-style-type: none"> • Provide sustainable basic urban infrastructure and services to all the citizens of the city; and • Strengthen the capacities of the city to plan and manage urban water supply and sanitation system in a more effective, transparent and sustainable manner. <p>The Project comprises of three parts: -</p> <ul style="list-style-type: none"> • <u>Part-A-The urban water supply & environmental improvement: -</u> <p>Covers the improvement and expansion of the following municipal infrastructure and services:</p> <ul style="list-style-type: none"> (i) Urban water supply. (ii) Sewage and sanitation. (iii) Storm Water drainage and (iv) Solid waste management. <ul style="list-style-type: none"> • <u>Part-B-</u>Is Designed to increase the awareness and participation of the project beneficiaries in project implementation through- <ul style="list-style-type: none"> (i) Two community level funds that will provide participatory planning between the municipal authorities and the poor communities at the
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neighborhood level, for integrating slum improvements with citywide infrastructure.

And,

- (ii) The Water for Asian Cities Program in India covering urban water conservation and demand management, to be financed through parallel co financing by United Nations Humans Settlements Programme(UN-HABITAT).

- **Part-C**-Project Implementation Assistance- will be support to the Project Management Unit (PMU) at state-level and Project Implementation Unit (PIUs) at city-level, with activities immediately related to implementation of theProject.

JMC Still not levy any charges for sewage and sanitation, storm water drainage, solid waste management and also not achieved desired Water tax collection efficiency, in our opinion assets created out of ADB loan has not generated the desired revenue for JMC.

2. HUDCO Loan20241:-

The loan was taken for the CM City Infrastructure Development and CM Drinking Water Scheme. The assets created out of loan amount is having nature of infrastructure development (i.e.the assets created out of loan is road Etc.). The asset is not subject to any levy of tax; hence it will not generate any additional revenue forJMC.

3. HUDCO Loan20373:-

For funding of JMC contribution in JNNURM project. The work undertaken in this scheme is for EWS housing, Sewage (Ph-I, Ph-II) & Drainage. Some of the work is still under progress and apart from housing project in other infrastructure work created out of the loan funds not generating any revenue as levy charges is not yet commenced.

	iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	<p>ULB has not maintained separate bank accounts for each head of grant received,whereas all major grant is received in one bank account (SBI account)&One to one correlation with fund received and its utilization is not possible as JMC has not maintained sufficient records/bank accounts for each grant. Only one cash book is maintained for all kinds of payment and also where separate bank account is opened for any grant/fund bank statements for some of fund is not made available.</p> <p>Also expenditure out of grant received not mentioned in grant register from where diversion of funds can be ascertained.</p> <p>All the cases of fund utilization from specific fund/grant for previous yearhas been notified and discussed with the management of JMC and they have assured us that all the funds used elsewhere will be reverted back to their respective accounts in due time.</p>


अपर आयुक्त (वित्त)
 नगर निगम जबलपुर