


General Details of the ULB for Performance Grant (PG) 2018-19		
Name of the State	MADHYA PRADESH	
Name of the ULB	NAGAR PARISHAD JOURA	
Civic Status of the ULB (M Corp/ M Council/ NP)	NP	
Census Population (2011)	42153	
Last Municipal Election Held (Year)	2014	
Next Municipal Election Due (Year)	2019	
Year of Performance Grant Claim	2018-19	
Whether the City is under AMRUT Mission or Not	NO	
Name of the Municipal Commissioner / Executive Officer of the ULB	RAMPRAKASH JAGNERIYA	
Contact / Mobile No.	9425456468	
Email Address	cmojoura@mpurban.gov.in	
Name of the Contact Person	S K AGARWAL	
Contact / Mobile No.	9826865715	
Email Address	cmojoura@mpurban.gov.in	
Postal Address of the ULB (with Pincode)	KAILARAS ROAD JOURA	
Website Address of the ULB	<a href="http://www.mpurban.gov.in/Pdf/ULB-2016-17/ULB_NagarPalika-Parishad/Jora.pdf">http://www.mpurban.gov.in/Pdf/ULB-2016-17/ULB_NagarPalika-Parishad/Jora.pdf</a>	
Publishing of Audited Accounts of Municipality on ULB / State website		
For the Performance Grant of 2018-19	Published Audited Accounts of 2016-17	YES
	Website Address/URL	

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद जौरा (मुरेना)

# For the Performance Grant of 2018-19

S. No.	Details	Income Details (Amounts to be provided in Rupees Lakh)			
		2014-15 (Audited Actuals)	2015-16 (Audited Actuals)	2016-17 (Audited Actuals)	2017-18 (Audited or Unaudited Actuals)
	Total Receipts (A+B)	0.00	826.21	623.84	809.26
A	Revenue Receipts (1+2+3)	0.00	789.64	623.84	809.26
1	Own Revenue Receipts (a+b)	0.00	92.20	106.24	56.85
a)	Tax Revenue (levied and collected by municipal body)	0.00	29.47	29.47	10.91
i)	Property tax		14.64	14.64	5.42
ii)	Other tax levied and collected by municipal body		14.83	14.83	5.49
b)	Non-tax revenue (levied and collected by municipal body)	0.00	62.73	76.77	45.94
i)	Fees & fines		10.12	7.81	10.77
ii)	User Charges		5.71	5.71	4.10
iii)	Other non-tax revenue (levied and collected by municipal body)		46.90	63.25	31.07
2	Other Revenue Receipts	0.00	15.78	0.26	27.56
a)	Income from interest/investments		0.26	0.26	0.00
b)	Other Revenue income		15.52		27.56
3	Transfers/Grants/Assigned Revenues	0.00	681.66	517.34	724.85
a)	State Assigned Revenue		106.87	71.31	140.19
b)	State Finance Commission (SFC) Grants/Devolution		92.22	20.81	76.36
c)	Octroi compensation		431.75	425.22	508.30
d)	Other State Government Transfers				
e)	Central Finance Commission (CFC) Grant				
f)	Other Central Government Transfers		41.18		
g)	Others		9.64		
B	Capital Receipts	0.00	36.57	0.00	0.00
1	Sale of Municipal Land				
2	Loans (from State Govt. or Banks etc.)				
3	State Capital Account Grant (under State Schemes etc.)				
4	Central Capital Account Grant (under Central Schemes etc.)				
5	Other Capital Receipts		36.57		

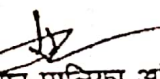
मुख्य नगर पालिका अधिकारी  
नगर परिषद जीरा (मुरेना)



### For the Performance Grant of 2018-19

S. No.	Details	Expenditure Details (Amounts to be provided in Rupees Lakh)			
		2014-15 (Audited Actuals)	2015-16 (Audited Actuals)	2016-17 (Audited Actuals)	2017-18 (Audited or Unaudited Actuals)
	Total Expenditure (1+2)	0.00	808.79	308.61	626.35
1	Revenue Expenditure	0.00	254.84	272.54	431.99
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)		200.97	200.61	337.56
1.2	Operation and Maintenance (O&M)		52.95	69.04	90.33
1.3	Loan repayment (Interest payments)			1.42	1.40
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)		0.93	1.47	2.70
2	Capital Expenditure	0.00	553.95	36.07	194.36
2.1	All developmental works under Central/State specific schemes		465.45	36.07	141.01
2.2	Loan Repayments (Principal Amount)		1.42	0.00	15.70
2.3	Other Capital expenditure		87.08	0.00	37.66

Note For the calculation of criteria 2a, revenue expenditure (Administrative Expenses, Establishment and Salaries, O & M and other revenue expenses) is calculated based on summation of 1.1., 1.2 & 1.4.

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद जीरा (मुरैना)

### For the Performance Grant of 2018-19

FOR THE PERFORMANCE GRANT				
S. No.	Indicators	MoHUA Benchmark	Service Level Benchmarks	
			Status 2017-18	Target 2018-19
Water Supply Services				
1	Coverage of water supply connections	100%	85	100
2	Per capita supply of water	135 lpcd	70	135
3	Extent of metering of water connections	100%	0	100
4	Extent of Non Revenue Water (NRW)	20%	25	20
5	Continuity of water supply	24 hours	1	24
6	Quality of water supplied	100%	0	100
7	Efficiency in redressal of customer complaints	80%	70	80
8	Cost recovery in water supply services	100%	40	100
9	Efficiency in collection of water supply related charges	90%	80	90
Sewage management (Sewerage and Sanitation)				
1	Coverage of toilets	100%	90	100
2	Coverage of sewage network services	100%	0	0
3	Collection efficiency of the sewage network	100%	0	0
4	Adequacy of sewage treatment capacity	100%	0	0
5	Quality of sewage treatment	100%	0	0
6	Extent of reuse and recycling of sewage	20%	0	0
7	Efficiency in redressal of customer complaints	80%	70	80
8	Extent of cost recovery in sewage management	100%	0	0
9	Efficiency in collection of sewerage charges	90%	0	0
Solid Waste Management				
1	Household level coverage of Solid Waste Management services	100%	80	100
2	Efficiency of collection of municipal solid waste	100%	80	100
3	Extent of segregation of municipal solid waste	100%	20	100
4	Extent of municipal solid waste recovered	80%	20	80
5	Extent of scientific disposal of municipal solid waste	100%	0	100
6	Efficiency in redressal of customer complaints	80%	70	8
7	Extent of cost recovery in SWM services	100%	0	100
8	Efficiency in collection of SWM charges	90%	0	90
Storm Water Drainage				
1	Coverage of Storm water drainage network	100%	60	100
2	Incidence of water logging / flooding	0%	0	0
For the Performance Grant of 2018-19 : SLB Status of 2017-18				
1	Coverage of Water Supply (24 X 7) in all Public/Community Toilets	24X7	YES	
2	Percentage of waste being processed scientifically*	100%		

मुख्य नगर पालिका अधिकारी  
नगर परिषद जीरा (मुरैना)



\*% amount of waste that is disposed in landfills that have been designed, built, operated and maintained as per standards laid down by Central agencies. This extent of compliance should be expressed as a percentage of the total quantum of waste disposed at landfill sites, including open dump sites (Source: Handbook of Service Level Benchmarking, MoUD, Govt. Pg 66)

मुख्य नगर पालिका अधिकारी  
मगर परिषद जौरा (मुरगा)

## For the Performance Grant of 2018-19

### Part 1: Audit of Annual Accounts (Max Marks 10)

Condition	PG Year	Reference Data	Yes/No	Marks Obtained	
Published audited accounts on ULB website	2018-19	Audited Accounts of 2016-17	Yes	10	If published audited accounts on ULB website, Marks = 10. Otherwise marks = 0

### Part 2: Increase in Own Revenue Sources

#### (A): Covering Establishment costs and O&M from own income (Maximum Marks 20)

Condition	PG Year	Reference Data	Own Revenue (i)	Revenue Expenditure (ii)	Achievement Range (i / ii)	Marks Obtained	
			Rs. In Lakh		%		
ULBs able to recover costs related to revenue expenditure which is O&M costs as well as establishment & salaries from its own revenue funds excluding octroi, entry tax and stamp duty, etc.	2018-19	2017-18	56.85	430.59	13.20	0	If achievement range is more than 70%, marks = 20, between 60% to 70%, marks = 15, between 50% to 60%, marks = 10, less than 50%, marks = 0.

#### (B): Capital expenditure as a percentage of total expenditure (Maximum Marks 20)

##### For 500 AMRUT Cities

Condition	PG Year	Reference Data	Capital Expenditure (i)	Total Expenditure (ii)	Achievement Range (i / ii)	Marks Obtained	
			Rs. In Lakh		%		
Ratio of Capital Expenditure to Total Expenditure including all devolutions/schemes, etc.	2018-19	2017-18	0	0	0.00	0	If achievement range is more than 40%, marks = 20, between 30% to 40%, marks = 15, between 20% to 30%, marks = 10, less than 20%, marks = 0.

##### For all other Cities

Condition	PG Year	Reference Data	Capital Expenditure (i)	Total Expenditure (ii)	Achievement Range (i / ii)	Marks Obtained	
			Rs. In Lakh		%		
Ratio of Capital Expenditure to Total Expenditure including all devolutions/schemes, etc.	2018-19	2017-18	194.36146	626.35485	31.03	20	If achievement range is more than 20%, marks = 20, between 15% to 20%, marks = 15, between 10% to 15%, marks = 10, less than 10%, marks = 0.

मुख्य नगर पालिका अधिकारी  
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Publishing of Service Level Benchmarks (SLBs)

1) Water supply:

1) Coverage (Maximum Marks 15)

Condition	PG Year	Reference Data	Coverage Ratio	Marks Obtained	
Water Coverage Ratio	2018-19	SLB Status of 2017-18	85	10	If coverage is between 90% to 100 %, marks = 15, between 80 % to 90 %; marks = 10, between 70 % to 80 %; marks = 5, less than 70%, marks = 0.

2) Reduction in NRW (Maximum Marks 15)

Condition	PG Year	Reference Data	NRW Status	Marks Obtained	
ULB achieving benchmark of Non-Revenue Water	2018-19	SLB Status of 2017-18	25	10	If NRW is less than 20%, Marks = 15; between 20 % to 30 %, marks = 10; between 30 % to 40 %, marks = 5; above 40 % , Marks = 0.

3) Coverage of Water Supply for Public/Community Toilets (Maximum Marks 10)

Condition	PG Year	Reference Data	Percentage of 24x7 Water Supply to all PT/CT	Marks Obtained	
ULB providing water connection to Public and Community Toilets	2018-19	SLB Status of 2017-18	YES	10	If 24x7 water supply to all PT and CT, marks = 10; otherwise marks = 0

B) Solid Waste Management:

Coverage (Maximum Marks 10)

Condition	PG Year	Reference Data	% of waste being processed scientifically	Marks Obtained	
% of waste being processed scientifically	2018-19	SLB Status of 2017-18	0	0	If percentage of waste being processed scientifically is more than 50 %, marks = 10, between 20% to 50%, marks = 5; less than 20%, marks = 0.

मुख्य नगर पालिका अधिकारी  
नगर परिषद जीरा (मुरेना)

MADHYA PRADESH  
NAGAR PARISHAD JOURA

For the Performance Grant of 2018-19

Annexure 1 of 2018-19

Criteria			Maximum Marks	Total Marks Obtained	
Part 1 : Audit of Annual Accounts			Published audited accounts on ULB website	10	10
Part 2 : Increase in Own Revenue Sources	a)		Covering Establishment costs and O&M from own income	20	0
	b)	For AMRUT cities	Capital expenditure as a percentage of total expenditure	20	20
		For Non-AMRUT cities	Capital expenditure as a percentage of total expenditure		
Part 3: Publishing of Service Level Benchmarks (SLBs)	a)	1	Water Coverage Ratio	15	10
		2	Reduction in NRW	15	10
		3	Coverage of Water Supply for Public/Community Toilets	10	10
	b)		Percentage of waste being processed scientifically	10	0
Total				100	60

मुख्य-नगर पालिका अधिकारी  
नगर परिषद जौरा (मुरैना)



# नगर परिषद जीरा

आय व्यय पत्रक

वित्तीय वर्ष 2015-16

व्यय (लेखा कोड)	रकम (₹)	आय (लेखा कोड)	रकम (₹)
To Opening Balance			
Bank Account	142,370,178.00		
2101001000 (SALARIES & ALLOWANCES OFFICERS)		1100101000 (PROPERTY TAX CURRENT)	145,788.75
2101011000 (SALARIES & ALLOWANCES STAFF)	15,091,206.00	1100111000 (PROPERTY TAX ON LAND) MAJUL	
2101021000 (WAGES)	3,513,836.00	1100131000 (SARIF KHAR)	1,116,657.00
2102002000 (REMUNERATION FET-COUNCILERS)	328,565.00	1100201000 (WATER TAX)	371,340.00
2102071000 (LEAVE PAY)	235,218.00	1100600000 (EDUCATION TAX)	175,236.00
2103000000 (PENSION)		1301001000 (TRADE LICENSES)	1,340.00
2103022000 (PENSION FAMILY-CONTRIBUTORY)	21,521.00	11008021000 (TOWN DEVELOPMENT TAX)	190,792.00
2104011000 (LEAVE ENCASHMENT)	13,349.00	1301011000 (MUTATION FEES)	
2104021000 (PROFESSIONAL TAX)		1301001000 (RENT FROM MARKET)	1956,449.00
2201100000 (ELECTRICITY CHARGES)	2,056,542.00	1301003000 (RENT COMMUNITY HALL)	105,747.00
2201201000 (TELEPHONE EXPENSES)		1401300000 (CONSOLIDATED FEES FROM TOR CERTIFICATE OR EXTRACT)	112.00
2201202000 (MOBILE EXPENSES)	28,152.00	1401312000 (FET-REGISTRATION ANIMAL)	200.00
2201211000 (WEB NET)	15,264.00	1401313000 (RENT FROM LEASE & OPEN LAND)	22,563.00
2201221000 (POSTAGE EXPENSES)	40,220.00	1401501000 (ENTERTAINMENT TAX)	7,281.00
2202002000 (NEWSPAPERS)		1401503000 (EXPORT TAX)	4,560.00
2202090000 (TRAVELLING & CONVEYANCE-STAFF)	131,611.00	1404012000 (CASUAL VENDOR FEES)	750,861.00
2202101000 (PRINTING EXPENSES)	79,620.00	1404013000 (PERMISSION FEE)	25,000.00
2202102000 (STATIONERY)		1404014000 (MISCELLANEOUS FEES)	231,460.00
2203011000 (FUEL, PETROL & DIESEL)	131,793.00	1501101000 (SALE OF TENDER)	536,000.00
2204002000 (INSURANCE-VEHICLES)	18,529.00	1501102000 (SALE OF PRODUCT & SCRAP)	164,512.00
2205001000 (AUDIT FEES)	24,500.00	1701000000 (INTEREST RECEIVED)	25,800.00

# नगर परिषद जौरा

आय व्यय पत्रक

वित्तीय वर्ष 2015-16

व्यय (बिचा कोड)	रकम (₹)	आय (बिचा कोड)	रकम (₹)
2205101000 (LEGAL FEES)	65,576.00	1808000000 (MISCELLANEOUS INCOME)	1,44,125.00
2205221000 (CONSULTANCY FEE & CHARGE)	-	1851001000 (PRIOR PERIOD-PROPERTY TAX)	1,025,343.00
2206001000 (ADVERTISEMENT EXPENSES)	165,960.00	1851002000 (PRIOR PERIOD-EDUCATION TAX)	-
2206031000 (CULTURAL EVENT EXPENSES)	54,276.00	1851003000 (PRIOR PERIOD-SAMMENT KAR)	-
2206032000 (FESTIVAL CELEBRATION EXPENSES)	54,100.00	1851004000 (PRIOR PERIOD-WATER TAX)	-
2208000000 (EXPENSES OTHER)	12,060.00	1851005000 (PRIOR PERIOD-TOWN DEVELOPMENT FEES)	-
2208002000 (OFFICE EXPENSES)	230,530.00	Compensation from State Government	-
2208051000 (MISCELLANEOUS EXPENSES)	80,484.00	1201031000 (BASIC AMENITIES)	6,475,000.00
2301010000 (BULK PURCHASE OF POWER)	-	1202001000 (COMPENSATION IN LIEU OF OCTOP)	40,346,107.00
2302030000 (BULK PURCHASE-MEDICINE)	2,575,868.00	1202011000 (STATE FINANCE COMMISSION GRANT)	2,05,100.00
2303001000 (STORE MATERIAL)	-	1202025000 (COMPENSATION - EXPORT TAX)	-
2304002000 (HIRE CHARGES VEHICLES)	-	1202022000 (COMPENSATION-PASSENGER TAX)	2,171,000.00
2305001000 (R&M CONCRETE ROAD)	-	1202033000 (STAMP DUTY COMPENSATION)	652,514.00
2305003000 (R&M OTHER ROADS)	1,565,542.00	3202002000 (14th State Finance Commission)	7,141,000.00
2305011000 (R&M UNDERGROUND DRAINS)	-	3202011000 (Grant for Road Development)	205,000.00
2305012000 (R&M OPEN DRAINS)	-	3202051000 (Other Grants)	963,942.00
2305021000 (R&M WALL FENCES & OTHER)	96,835.00	3202001000 (SPECIAL FUND-FIRE BRIGADE)	-
2305022000 (INCOME TAX & CT)	79,004.00	3202003000 (TOILET GRANT-SBN)	-
2305028000 (R&M HAND PUMP & OTHER CIVIC AMENITIES)	2,489,757.00	3202004000 (CM URBAN)	4,118,200.00
2305101000 (R&M PARK NUISANCES & GARDENS)	-	3202005000 (MIL A FUND)	4,000,000.00
2305201000 (R&M OFFICE BUILDING)	-	3401002000 (RENT MONEY DEPOSIT)	-
2305250000 (R&M INFRASTRUCTURE)	1,038,035.00	3401001000 (EARNEST MONEY DEPOSIT)	2,452,583.00
			1,104,512.00



**नगर परिषद जौरा**  
आय व्यय पत्रक  
वित्तीय वर्ष 2015-16

व्यय (लेखा कोड)	रकम (₹)	आय (लेखा कोड)	रकम (₹)
2701000000 (BANK CHARGES)	-	3402001000 (SBM TOILET DEPOSIT)	143,240.00
2305600000 (INTEREST ON HUDCO LOAN)	142,195.00	Bank Accounts	140,627,574.00
2353900000 (R&M VEHICLES - OTHERS)	45,850.00		
2308004000 (CLEANING EXPENSES BY OUT SOURCES)	428,669.00		
4102001000 (BUILDING)	5,125,999.00		
4102032000 (BUILDING-PUBLIC CONVENIENCE(TOILET))	3,898,501.00		
4103100000 (DRAINS & SANITATION)			
4103001000 (ROAD-CONCRETE)	9,568,411.00		
4103002000 (ROAD-METALLED(BITUMIN))			
4103004000 (BRIDGES & FLYOVERS)			
4103220000 (WATER PIPELINE-ACC)			
4103221000 (WATER PIPELINE-METALLIC)	27,662,603.00		
4103223000 (WATER PIPELINE-PVC)			
4103231000 (HAND PUMP & TUBEWELLS)	146,065.00		
4107004000 (ELECTRICAL FITTINGS & FURNITURE)	34,800.00		
4108090000 (OTHER ASSET)	1,810,181.00		
4105001000 (VEHICLES)	1,771,875.00		
<b>Total</b>	<b>80,879,102.00</b>	<b>Total</b>	<b>223,249,250.00</b>

  
 M. N. Gupta  
 412903  
 Ghazipur

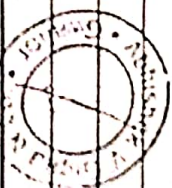
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शिक्षण वर्ष 2016-17

बुधन (लगा फाट)

रकम (₹)	आय (लेखा कोड)
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# नगर परिषद जौन

आय व्यय पत्रक

वर्तिनीय वरग 2016-17

व्यय (लेखा कोड)	रकम (₹)	आय (लेखा कोड)	रकम (₹)
2200021000 (CONSULTANCY FEE & CHARGE)		1851001000 (PENSION & GRATUITY TAX)	
2200021000 (ADVERTISING EXPENSES)	165,960.00	1851002000 (PENSION & GRATUITY TAX)	
2200021000 (CULTURAL EVENT EXPENSES)	54,276.00	1851003000 (PENSION & GRATUITY TAX)	
2200021000 (FESTIVAL CELEBRATION EXPENSES)	54,100.00	1851004000 (PENSION & GRATUITY TAX)	
2200021000 (EXPENSES OTHER)	12,060.00	1851005000 (PENSION & GRATUITY TAX)	
2200021000 (OFFICE EXPENSES)	230,530.00	Compensation from State Government	
2200021000 (MISCELLANEOUS EXPENSES)	80,484.00	1201031000 (BASIC ALLOWANCES)	
2300030000 (BULK PURCHASE OF POWER)		1202001000 (COMPENSATION IN LIEU OF OCTOPUS)	
2300030000 (BULK PURCHASE - MEDICINE)	2,575,868.00	1202011000 (STATE FINANCE COMMISSION GRANT)	
2300030000 (STORE MATERIAL)		1202025000 (COMPENSATION - EXPORT TAX)	
2300030000 (HIRE CHARGES VEHICLES)		1202022000 (COMPENSATION PASSENGER TAX)	
2300030000 (R&M CONCRETE ROAD)		1202033000 (STAMP DUTY COMPENSATION)	
2300030000 (R&M OTHER ROADS)	1,565,542.00		
2300030000 (R&M UNDERGROUND DRAINS)			
2300030000 (R&M OPEN DRAINS)			
2300030000 (R&M WATERWAYS & OTHER)	96,835.00		
2300030000 (INCOME TAX & CT)	79,004.00		
2300030000 (R&M HAND PUMP & OTHER CIVIC AMENITIES)			
2300030000 (R&M PARK NURSURIES & GARDENS)	2,489,757.00		
2300030000 (R&M OFFICE BUILDING)			
2300030000 (R&M INFRASTRUCTURE)	1,038,035.00		



# नगर परिषद जीरा

आय व्यय पत्रिका

वित्तीय वर्ष 2016-17

व्यय (लेखा कोड)	रकम (₹)	आय (लेखा कोड)	रकम (₹)
2201000000 (BANK CHARGES)			
2305600000 (INTEREST ON MUDCO LOAN)	142,195.00		
2353600000 (R.S.M. VEHICALS - OTHERS)	45,850.00		
2305000000 (CLEANING EXPENSES BY OUT SOURCES)	428,669.00		
Excess of Income Over Expenditure	31,523,132.00		
Total	62,383,799.00	Total	62,383,799.00





**NAGAR PARISHAD JOURA**  
**01/04/2017 to 31/03/2018**

Particulars	Income (Indirect) (Indirect Income)	Particulars	Income (Direct) (Direct Income)
<b>Expenses (Indirect) (Indirect Expenses)</b>	<b>376926.00</b>	<b>Income (Direct) (Direct Income)</b>	<b>2069926.00</b>
2201102000 (SECURITY EXPENSES)	376926.00	1100100000 (SALARIES & ALLOWANCES- OFFICERS)	1112101.00
2101001000 (SALARIES & ALLOWANCES- STAFF)	23464621.40	2101021000 (WAGES)	653749.00
2101021000 (WAGES)	653749.00	2101031000 (BONUS & EX-GRATIA)	50000.00
2101031000 (BONUS & EX-GRATIA)	50000.00	2101041000 (LEAVE ENCASHMENT)	419286.00
2101041000 (LEAVE ENCASHMENT)	419286.00	2101051000 (PROVIDENT FUND CONTRIBUTION)	2255600.00
2101051000 (PROVIDENT FUND CONTRIBUTION)	2255600.00	2201101000 (ELECTRICITY CHARGES)	3102209.00
2201101000 (ELECTRICITY CHARGES)	3102209.00	22011201000 (TELEPHONE EXPENSES)	40194.00
22011201000 (TELEPHONE EXPENSES)	40194.00	2202101000 (PRINTING EXPENSES)	400515.00
2202101000 (PRINTING EXPENSES)	400515.00	2202102000 (STATIONERY)	61925.00
2202102000 (STATIONERY)	61925.00	2203000000 (CONSOLIDATED TRAVELLING & CONVEYANCE)	17000.00
2203000000 (CONSOLIDATED TRAVELLING & CONVEYANCE)	17000.00	2203011000 (FUEL, PETROL AND DIESEL - OWN VEHICLES)	572136.00
2203011000 (FUEL, PETROL AND DIESEL - OWN VEHICLES)	572136.00	2203021000 (HIRE & CONVEYANCE EXPENSES)	189850.00
2203021000 (HIRE & CONVEYANCE EXPENSES)	189850.00	2204000000 (CONSOLIDATED INSURANCE EXPENSES)	5832.00
2204000000 (CONSOLIDATED INSURANCE EXPENSES)	5832.00	2204002000 (VEHICLES EXPENSES)	163862.00
2204002000 (VEHICLES EXPENSES)	163862.00	2206001000 (ADVERTISEMENT EXPENSES)	233785.00
2206001000 (ADVERTISEMENT EXPENSES)	233785.00	2206011000 (PUBLICITY EXPENSES)	33386.00
2206011000 (PUBLICITY EXPENSES)	33386.00	2301001000 (WATER WORKS)	958316.00
2301001000 (WATER WORKS)	958316.00	2301002000 (STREET LIGHTING)	126989.00
2301002000 (STREET LIGHTING)	126989.00	2301010000 (BULK PURCHASE OF POWER)	2715026.00
2301010000 (BULK PURCHASE OF POWER)	2715026.00	2302000000 (CONSOLIDATED BULK PURCHASES)	1319226.00
2302000000 (CONSOLIDATED BULK PURCHASES)	1319226.00	2304001000 (HIRE CHARGES OF MACHINERIES)	122120.00
2304001000 (HIRE CHARGES OF MACHINERIES)	122120.00		

गणेश गौर मणिकर (अधीक्षक)



**NAGAR PARISHAD JOURA**  
**01/04/2017 to 31/03/2018**

Particulars		Particulars	
2305051000 (GARBAGE CLEARANCE)	23900 00	2305111001 (MARKET RECOVERY)	
2305121000 (PUBLIC TOILETS)	9586783 00	ANIMAL REGISTRATION	1000 00
2305131000 (STREET LIGHTS)	1035645 00	COMPOUND TAX	5820 00
2305200000 (CONSOLIDATED REPAIRS & MAINTENANCE-BUILDINGS)	1117621 00	DEVELOPMENT CESS	648 00
2305300000 (CONSOLIDATED REPAIRS & MAINTENANCE-VEHICLES)	335545 00	TAP CONNECTION	1000 00
2305350000 (TANKERS)	164610 00	TEMPERARY ENTREE	392884 00
2305400000 (CONSOLIDATED REPAIR & MAINTENANCE-FURNITURE)	64125 00		710000 00
2305500000 (ELECTRICAL FITTINGS)	278895 00		
2305600000 (CONSOLIDATED REPAIRS & MAINTENANCE-OTHER)	392245 00		
2305640000 (CLEANING BY PRIVATE AGENCIES (OUTSOURCED))	96430 00		
2401000000 (CONSOLIDATED INTEREST ON LOANS FROM CENTRAL GOVERN)	140199 00		
2502000000 (CONSOLIDATED OWN PROGRAMME)	114700 00		
2602000000 (CONSOLIDATED CONTRIBUTION S)	4500000 00		
4601000000 (CONSOLIDATED LOAN ISSUE EXPENSES)	1569581 00		
EARN CHARGE	1428 00		
OTHER EXPENSES	154839 00		
TDS (PAYABLE)	192975 00		
VAT TAX	782110 00		
<b>Nett Profit</b>	<b>22374879.60</b>		
<b>Total</b>	<b>82601465.00</b>	<b>Total</b>	<b>82601465.00</b>

From 01/04/2017 to 31/03/2018  
JOURA NAGAR PARISHAD OFFICE

**सर्विस लेवल वेवमार्किंग**  
**नगर परिषद जोरा जिला गुरेना मध्यप्रदेश**

क्र.	सुविधा/संकेतक	वर्ष 2017-18 का लक्ष्य		वर्ष 2016-17 का लक्ष्य
		लक्ष्य	उपलब्धि	
जल आपूर्ति				
1	कुल परिवार संख्या के विरुद्ध कनेक्शन (%)	100%	85%	100%
2	प्रति व्यक्ति दैनिक जलापूर्ति (लिटर में)	135	70	135
3	कनेक्शन की संख्या की तुलना में मीटर की स्थापना (%)	Nil	Nil	100%
4	गैर संचालन जन (%)	20%	25%	20%
5	जलापूर्ति की अवधि (घंटा में)	24	1	24
6	जल शोधन की पर्याप्तता (%)	Nil	Nil	100%
7	जन शिक्षाथित निवारण (%)	100%	70%	80%
8	सेवा संचालन व संचारण लागत के विरुद्ध वसूली (%)	60%	40%	100%
9	जलापूर्ति शुल्क देयक वसूली दक्षता (%)	100%	80%	90%
मल-जल प्रबंधन				
1	कुल परिवार संख्या की तुलना में शौचालयों की संख्या (%)	100%	90%	100%
2	सीवरेज तंत्र की संग्रहण क्षमता (%)	Nil	Nil	Nil
3	सीवरेज तंत्र की संग्रहण क्षमता (%)	Nil	Nil	Nil
4	मल-जल उपचार पर्याप्तता (%)	Nil	Nil	Nil
5	मल-जल के उपचार की गुणवत्ता (%)	Nil	Nil	Nil
6	शोषित मल-जल पुनः उपयोग/पुनर्चक्रीकरण विस्तार (%)	Nil	Nil	Nil
7	जन शिक्षाथित निवारण (%)	100%	70%	80%
8	सेवा संचालन व संचारण लागत के विरुद्ध वसूली (%)	Nil	Nil	Nil
9	सीवरेज शुल्क देयक वसूली दक्षता (%)	Nil	Nil	Nil
ढांस अपशिष्ट प्रबंधन				
1	कुल परिवार संख्या की तुलना में घर-घर से कचरा संग्रहण (%)	100%	80%	100%
2	नगर के कुल कचरे की तुलना में कचरा संग्रहण दक्षता (%)	100%	80%	100%
3	ढांस अपशिष्ट प्रबंधन विस्तार (%)	100%	20%	100%
4	ढांस अपशिष्ट से पुनः उपयोग/पुनर्चक्रीकरण योग्य सामग्री प्राप्ति (%)	100%	20%	80%
5	ढांस अपशिष्ट का वैज्ञानिक निपटान विस्तार (%)	40%	Nil	100%
6	जन शिक्षाथित निवारण (%)	100%	70%	8%
7	सेवा संचालन व संचारण लागत के विरुद्ध वसूली (%)	50%	Nil	100%
8	उपभोक्ता शुल्क देयक वसूली दक्षता (%)	75%	Nil	90%
वर्षा जल निकासी				
1	नगर में वर्षा जल निकासी तंत्र की व्याप्तता (%)	80%	60%	100%
2	नगर में जलमयता/बाढ़ की घटनाएँ (संख्या)	Nil	Nil	Nil

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नगर परिषद जोरा  
जिला गुरेना



To,

The Chief Municipal Council,

Joura Municipal Council

**Audit Report - 2018-19**

**PURPOSE OF AUDIT**

A audit is conducted to provide an opinion whether "financial statements" (the information being verified) are stated in accordance with specified criteria. Normally, the criteria are Indian accounting standards, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

The audit opinion is intended to provide reasonable assurance, but not absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

**SCOPE OF AUDIT**

**1. Audit of Revenue**

Task	Particulars
Scope Given	The auditor is responsible for all revenue receipts from the counter files.
Observation	All Revenue Receipts has been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit

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नगर पालिका, जीरा जिला (मुरेना)





	objection.
Scope Given	He is also responsible to check the revenue receipts is duly deposited in respective bank account
Observation	The Revenue Receipts are duly deposited in respective bank accounts on same day except holidays and Bank Circumstances like server Problems and others etc.
Scope Given	Percentage of revenue collection increase in various heads in property tax, compared to previous year shall be part of report
Observation	Annexure of Percentage of revenue collection increase in various heads in property tax, compared to previous year is given in abstract sheet.
Scope Given	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO
Observation	No Such Delay found except bank holidays and closing of bank.
Scope Given	The entries in cash book shall be verified
Observation	Entries in cash book have been verified on random basis and also counter check from cashier book.
Scope Given	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report
Observation	There is no procedure of issuing quarterly and monthly targets. The targets are annually decided as per last year demand not as per Actual collection or as per Property Located or connections given in Council Limits. The Property and Connections survey and bifurcation into commercial and domestic required so the collection of property Tax and user charges will be increased.
Scope Given	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book
Observation	FDR's Interest income is duly checked and not accounted in cash book timely. Only Bank Interest from Some Saving Accounts is accounted in Cash Book.
Scope Given	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO
Observation	There is no Procedure of Calling Rate of Interest from Different Banks and same brought to the notice of the CMO.

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राष्ट्र पश्चिम, जिला जिला (पुरेगा)

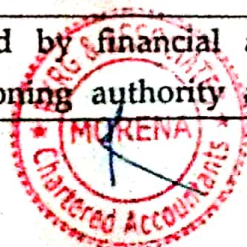




## 2. Audit of Expenditure

Task	Particulars
Scope Given	The auditor is responsible for audit of expenditure under all the schemes
Observation	Expenditure is checked on random basis along with grants and scheme expenditure.
Scope Given	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers
Observation	Entries of Expenditure are verified from Cash Book and Vouchers and Bank Statement on random Basis.
Scope Given	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any
Observation	Monthly Balances of Cash Book have been Checked and errors regarding totals have been rectified during Audit.
Scope Given	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner/CMO
Observation	There is Separate Bank Accounts for each Scheme but there is no separate accounting for particular scheme. Moreover no utilization certificate is issued for particular Scheme and the same is brought to the notice to CMO.
Scope Given	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by government of India/ State Government.
Observation	Yes, the Expenditure is in accordance with the guidelines, directives acts and rules issued by Governments and same has been verified from the letter issued.
Scope Given	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority
Observation	Yes, All the expenditures have been supported by financial and administrative and financial limits of the sanctioning authority and

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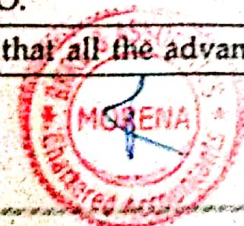


	financial propriety also checked during Audit.
Scope Given	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of commissioner/CMO
Observation	No, Such Cases Found during the Audit.
Scope Given	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset
Observation	No Utilization Certificates of Scheme Project Wise issued by Ulb. Hence it is not possible to verify the same.
Scope Given	The Auditor shall verify that all the temporary advances have been fully recovered
Observation	Temporary Advances like Festival, Grains, Vehicles, Against GPF etc. are provided by Ulb to their employees and the same has been deducted by the Ulb from their Salary in Consecutive next 10 or Less Months.

### 3. Audit of Book Keeping

Task	Particulars
Scope Given	The auditor is responsible for audit of all the books of accounts as well as stores
Observation	The Audit of all books as well as store has been checked and the same maintained by ULB Except some Books like separate Scheme Books, Subsidiary books, Fixed Deposit Register, Loan Issued and Taken Registers etc..
Scope Given	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO
Observation	Books of Accounts and Stores are Maintained by ULB in general way. Accounting Rules applicable to Urban Local Bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and the same has been brought to the notice of CMO.
Scope Given	The auditor shall verify advance register and see that all the advances

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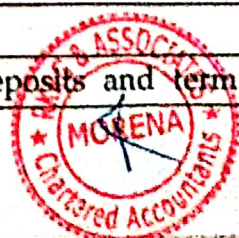


	are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report
Observation	Advances are deducted from the Salaries of the employees and recovered every month.
Scope Given	The auditor shall verify that all the temporary advances have been fully recovered.
Observation	All the Temporary Advances have been fully recovered through as a deduction from salary every Month.
Scope Given	Bank reconciliation statement (BRS) shall be verified from the records of ULB and bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS
Observation	Bank Reconciliation Statements (BRS) are not prepared by the ULB. We helped and guided them to prepare the same.
Scope Given	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
Observation	Separate Compensation and Grant register are not maintained by ULB. Only Schemes Registers are maintained. The Receipts are verified from the Grants Letters and Grants Details Provided by the UADD. Separate Register of Payments from Grants is not Maintained by ULB.
Scope Given	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO
Observation	Fixed Assets register are not maintained by the ULB and same has been brought to the notice of CMO.
Scope Given	The auditor shall reconcile the accounts of receipt and payments especially for project funds.
Observation	Only Schemes Fund are checked and verified, no Projects were running during the Audit.

#### 4. Audit of FDR

Task	Particulars
Scope Given	The auditor is responsible for audit of all fixed deposits and term

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	deposits
Observation	Fixed & Term Deposits have been verified from the FDR & Terms Deposit Registers
Scope Given	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done
Observation	FDR's are automatically renewed by Core Banking Bank through System on time.
Scope Given	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO
Observation	There is no Procedure of calling Interest Rates from different Banks are followed by ULB and the same is Immediately brought to the Notice of CMO.
Scope Given	Interest earned on FRD/TDR shall be verified be from entries in the cash book
Observation	Interest earned on FDR/TDR is entered on Consolidated Basis not on annual. Further Interest on FDR should be Accounted on Accrual Basis.

#### 5. Audit of Tenders/Bids

Scope Given	The auditor is responsible for audit of all tenders /bids invited by the ULB's
Observation	Tenders are Invited online by the ULB. Separate Register of Tenders issued during the year is not maintained by ULB. We verify all the tenders from files and Online Tender Publish report.
Scope Given	He shall check whether competitive tendering procedures are followed for all bids
Observation	Yes, competitive tendering procedures are followed for all bids.
Scope Given	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period
Observation	The receipts of tender fee/bid processing fee are received online and performance guarantee are in FDR forms and the same randomly verified from bank statements both during the construction and maintenance period.

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हसनगर, जिला मुरैना





Scope Given	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
Observation	No Such Case of Bank Guarantees received found during the audit year.
Scope Given	The conditions of BG's shall also be verified; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO
Observation	No Such Case Found in BG's which is against the interests of the ULB.
Scope Given	The cases of extension of BG's shall be brought to the notice Commissioner/CMO for proper guidance to extend the BG's shall also be given to ULB's
Observation	No Such case of BG's Extension found.

#### 6. Audit of Grants and Loans

Task	Particulars
Scope Given	The auditor is responsible for audit of grants given by Central Government and its utilization.
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He is responsible for audit of grants received from state government and it's utilization
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditor shall specifically comment on the revenue 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 revenue
Observation	There is only Loan from HUDCO received by ULB which is used for Construction of Roads and Other Assets. Revenue in the form of Road Cutting Charges, Encroachment Charges, and Road Tax are collected.
Scope Given	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one

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	scheme/ project to another
Observation	During the Audit and as per randomly checked records no diversion of fund from capital receipts/grants/loans to revenue expenditure and from one project to another are not found.

### Management's Responsibility for Financial Statements

Management's responsibility for the fairness of the representations in the financial statements carries with it the privilege of determining which disclosures it considers necessary. Although management has the responsibility for the preparation of the financial statements and the accompanying footnotes, the auditor may assist in the preparation of financial statements.

Management is responsible for the integrity and objectivity of the financial statements. Estimates are necessary in the preparation of these statements and, based on careful judgments, have been properly reflected. Management has established systems of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and to produce reliable accounting records for the preparation of financial information.

Management recognizes its responsibility for conducting the Corporation's affairs in compliance with established financial standards and applicable laws, and maintains proper standards of conduct for its activities.

- Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management
- The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness

### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to

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obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Municipal Corporations & Councils Act requires the auditor to:

- Gives a true and fair view about whether the financial report complies with the accounting standards
- Conduct their audit in accordance with auditing standards
- Give the directors and auditor's independence declaration and meet independence requirements
- Report certain suspected contraventions to Municipal Act

### Opinion

We have also audited management's assessment, included in the accompanying Management's Annual Report on Internal Control Over Financial Reporting, that the Council maintained effective internal control over financial reporting as of 31<sup>st</sup> March, 2019. The Council's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's

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assessment and on the effectiveness of the Council's internal control over financial reporting based on our audit. We conducted our audits in accordance with the Indian Accounting standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. My audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A Council's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Corporation's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Corporation are being made only in accordance with authorizations of management and directors of the Corporation; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, management's assessment that Jaura Municipal Council is maintained

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नगर परिषद, जौरा जिला (मुरैना)





effective internal control over financial reporting as of March 31, 2019, is fairly stated, in all material respects, based on criteria established in Internal Control.



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2018-19

NAME OF URB: NAGAR PARISHAD JOURA		NAME OF AUDITOR: RKRG & ASSOCIATES		CONSERVATION IN BRIEF		SUGGESTIONS	
Sr. No.	PARAMETERS	DESCRIPTION		% of Growth			
		Year 2017-18	Year 2018-19				
1	Audit of Revenue	Receipts in Rs.					
	वसुधैव कुटुम्बकम्						
(i)	राशुतिकर	545,886.00	698,459.00	27.95%	Increase in collection of Property tax efforts are Made for Collection.		Targets should be given to each employees monthly and should review by CMO every month. Camps should be organised to collect more revenue.
(ii)	सम्पत्तिकर	271,596.00	647,493.00	138.40%	Increase in collection of Property tax efforts are Made for Collection. But there is drastic change which shows that there may be Mistake in Bifurcation of Income Head.		Bifurcation Should be done Properly.
(iii)	नगरपालिका विकास उपकर	156,944.00	174,175.00	10.98%	Increase in collection of Property tax efforts are Made for Collection.		Bifurcation Should be done Properly.
(iv)	विशेष उपकर	123,927.00	154,871.00	24.97%	Increase in collection of Property tax efforts are Made for Collection.		Bifurcation Should be done Properly.
	कुल योग	1,098,353.00	1,674,998.00				
	शेर राजस्व वसुली						
(i)	भवन भूखि किराया	1,303,602.00	1,104,579.00	-15.27%	Decrease in collection of Property tax less efforts are Made for Collection. But there is drastic change which shows that there may be Mistake in Bifurcation of Income Head.		Constructed Shops and Property should be given on rent through Auction.
(ii)	जल उपयोगिता प्रभार	409,896.00	471,049.00	14.92%	Increase in collection of Property tax efforts are Made for Collection.		Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
(iii)	टोस अपशिष्ट प्रबंधन उपयोगिता प्रभार	0	-	0.00%	No such collection made during the year.		President in Council should introduce such Tax.

मुख्य नगर पालिका-अधिकारी  
नगर परिषद, जौरा जिला (भुर्ना)





NAME OF URB: NAGAR PARISHAD JOURA  
NAME OF AUDITOR: NRBG & ASSOCIATES

Sl. No.	Particulars	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
(a)	Revenue	2,404,587.00	Decrease in collection of water tax & revenue shows less efforts are made for collection but there is drastic change which shows that there may be mistake in bifurcation of the same head.	Revenue & Water Charges should be maintained by URB. These disbursement tickets should be maintained by URB for those who have to pay water tax as a long.
	Revenue	4,033,797.00		
	Revenue	5,303,840.00		
2	Audit of Expenditure	10,055,313.00	Information of Capital & revenue Expenditure should be properly done.	Revenue of Expenditure should be Understood by Staff. Training of all codes should be provided to staff.
3	Audit of Book Keeping		Record of Security Deposit & EMD should be improved.	Books of Security Deposit & EMD should be Maintained as per MPMAM.
4	Audit of TDR		Interest on TDR should be entered on Accrual Basis.	TDR Sheet should be prepared Annually on Accrual Basis. Comparison should be done at the time of fixing the rates of publicity of tenders & others.
5	Audit of Tenders/Bids		Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometimes it has been seen that local newspapers are charging high rates in comparison to reputed newspaper.	
6	Audit of Grants & Loans		Heads of Grant should be mentioned properly & TDRs made from Grants & Loans should be mentioned specifically and interest received on TDRs should be credited in Grant fund instead of other & Municipal fund. Only Schemes registers are Maintained by URB.	Loan and Grant wise Register should be maintained by maintaining Expenditure incurred from Particular Grant.
7	Incidence relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another		No Such Incidences are Found During the Audit.	
	Revenue Expenditure			
	Revenue Receipts			

गुण गुण अधिकारी-सहकारी  
नगर पंचायत, जूरा (गुजरात)



Revised Schedule Form for reporting on funds & assets for financial year 2014-15

**NAME OF THE FINANCIAL INSTITUTION**  
**NAME OF THE FINANCIAL INSTITUTION**

Sl. No.	Particulars	Particulars	Particulars	Particulars	Particulars
1	Particulars	Particulars	Particulars	Particulars	Particulars
2	Particulars	Particulars	Particulars	Particulars	Particulars
3	Particulars	Particulars	Particulars	Particulars	Particulars
4	Particulars	Particulars	Particulars	Particulars	Particulars
5	Particulars	Particulars	Particulars	Particulars	Particulars
6	Particulars	Particulars	Particulars	Particulars	Particulars

**KRC & ASSOCIATES**

CA KRC & ASSOCIATES

Particulars

Particulars

Particulars





**Nagar Parishad Jaura**  
**Income and Expenditure Statement**  
**1-Apr-2018 to 31-Mar-2019**

Expenditure	Amount (₹)	Income	Amount (₹)
Expenses (Indirect) (Indirect Expenses)		Income (Direct) (Direct Incomes)	
2206001000 (ADVERTISEMENTS EXPENSES)	873,819.00	1100101000 (PROPERTY TAX CURRENT)	269,734.00
Anyeshi Sahaya	50,000.00	1100131000 (SAMIKIT KAR)	386,332.00
Bank Charges	649.00	1100201000 (WATER TAX)	471,049.00
2301003000 (Bulk Purchase-Sanitation)	1,741,912.00	1101101000 (ADVERTISEMENT TAX- LAND HORDING)	211,250.00
2308080000 (CATTLE FOUNDED EXPENSES)	32,585.00	1101301000 (EXPORT TAX)	47,591.00
2308040000 (CLEANING EXPENSES BY OUT SOURCES)	46,848.00	1108000000 (OTHER TAX)	-
Cm Adhosharandha	5,296,200.00	1108001000 (ENTERTAINMENT TAX)	-
2205221000 (CONSULTANCY FEE & CHARGE)	127,139.00	1108021000 (TOWN DEVELOPMENT TAX)	174,715.00
2501003000 (COUNCILLOR ELECTION EXPENSES)	313,212.00	1108041000 (EDUCATION CESS CURRENT)	154,871.00
2206031000 (CULTURAL EVENT EXPENSES)	253,852.00	1201011000 (STAMP DUTY ON TRANSFER OF PROPERTIES)	138,380.00
2201101000 (ELECTRICITY CHARGES)	3,372,575.00	1202001000 (COMPENSATION IN LIEU OF OCTROI)	44,212,234.00
E-TENDING	23,000.00	1202002000 (COMPENSATION IN LIEU OF PASSENGER TAX)	3,846,000.00
2206032000 (FESTIVAL CELEBRATION EXPENSES-NATIONAL)	29,905.00	1202025000 (COMPENSATION-EXPORT TAX)	24,000.00
2206033000 (FESTIVAL CELEBRATION EXPENSES-RELIGIOUS)	14,900.00	1301001000 (RENT FROM MARKET)	818,120.00
2203011000 (FUEL, PETROL & DIESEL)	657,265.00	1301002000 (RENT FROM SHOPPING COMPLEX)	-
2304002000 (HIRE CHARGES VEHICLES)	419,542.00	1301003000 (RENT COMMUNITY HALL)	286,459.00
2102008000 (HOUSE RENT ALLOWANCE)	37,554.00	1401101000 (TRADE LICENSE FEES)	-
2204002000 (INSURANCE-VEHICLES)	137,975.00	1401050000 (SHOP LICENSING FEES)	925,066.00
2205101000 (LEGAL FEES)	2,700.00	1401312000 (FEE-OTHERS)	11,212.00
2208051000 (MISCELLANEOUS EXPENSES)	252,582.00	1401501000 (ENCROACHMENT FEES)	143,840.00
2208002000 (OFFICE EXPENSES)	146,273.00	1401503000 (BUILDING CONSTRUCTION REGULARIZATION FEES)	271,634.00
2103000000 (PENSION)	684,228.00	1404009000 (CATTLE FOUNDED FEE)	-
2202101000 (PRINTING EXPENSES)	94,903.00	1405006000 (PAY & USE TOILETS)	4,360.00
2808030000 (PROFESSIONAL AND OTHER FEES)	85,550.00	1405007000 (PARKING FEE (ON CONTRACT))	3,584,544.00
2206011000 (PUBLICITY EXPENSE)	208,580.00	1405009000 (CHARGES OF SUPPLY OF WATER BY TANKERS)	300.00
2102020000 (REMUNERATION FEE-COUNCILLORS)	332,800.00	1501101000 (SALE OF TENDER)	642,000.00
2201002000 (RENT-OTHERS)	187,789.00	1501102000 (SALE OF RATION CARD)	749,000.00
2305289000 (R&M BUILDING-OTHER STRUCTURE)	33,780.00	1501200000 (CONSOLIDATED SALE OF STORES & SCRAP)	275,000.00
2305220000 (R&M-BURIAL/CREMATION GROUND)	23,584.00	1808090000 (MISCELLANEOUS INCOME)	797,091.00
2305202000 (R&M-COMMUNITY BUILDING)	1,007,279.00	1851001000 (PRIOR PERIOD-PROPERTY TAX)	428,705.00
2305502000 (R&M-Computer)	14,800.00	Income (Indirect) (Indirect Incomes)	
2305001000 (R&M CONCRETE ROAD)	15,865.00		



मुख्य नगर पालिका अधिकारी  
नगर परिषद, जौरा जिला (गुरेना)

2305500000 (R&M CONSOLIDATED OFFICE EQUIPMENTS)	24,350.00	1851006000 (Prior Period Shop Rent)	
2305602000 (R&M ELECTRICAL FITTING)	61,662.00	Excess of Expenditure Over Income	11,659,822.00
2305609000 (R&M ELECTRICALS APPLIANCES)	30,400.00		
2305761000 (R&M GENERATOR)	79,480.00		
2305028000 (R&M HAND PUMP)	68,673.00		
2305760000 (R&M MOTOR PUMP)	84,454.00		
2305201000 (R&M OFFICE BUILDING)	339,034.00		
2305012000 (R&M OPEN DRAINS)	9,408.00		
2305003000 (R&M OTHER ROADS)	441,064.00		
2305101000 (R&M PARK NURSURIES & GARDENS)	108,558.00		
2305309000 (R&M TRACTOR)	151,410.00		
2305011000 (R&M UNDERGROUND DRAINS)	113,205.00		
2353900000 (R&M VEHICLES - OTHERS)	121,099.00		
2305027000 (R&M WATER PIPELINE)	56,976.00		
2305021000 (R&M WATERWAYS)	400,995.00		
2101011000 (SALARIES & ALLOWANCES- STAFF)	22,892,058.00		
2102061000 (STAFF WELFARE EXPENSES)	417,935.00		
2202102000 (STATIONERY)	357,730.00		
2303001000 (Store Material)	300,228.00		
2301002000 (STREET LIGHTING)	74,480.00		
2202005000 (TRAVELLING & CONVEYANCE- STAFF)	14,171.00		
2101021000 (WAGES)	10,305,723.00		
2302002000 (WATER TREATMENT CHEMICALS)	102,750.00		
2301001000 (WATER WORKS)	1,822,545.00		
2201211000 (WEB, NET)	60,000.00		
2502012000 (WELFARE PROGRAMMES- OTHERS)	82,516.00		
3418023000 (ANTYODAYA & OTHER MELA)	3,500.00		
3117003000 (FAMILY BENEFIT FUND)	108,300.00		
3117002000 (G.P.F)	4,646,000.00		
Gst	549,364.00		
3502013000 (LABOUR TAX DEDUCTION)	425,326.00		
2104011000 (LEAVE ENCASHMENT)	372,266.00		
3502035000 (OTHER DEDUCTION)	932,825.00		
3502012000 (PROFESSIONAL TAX DEDUCTION)	173,670.00		
3501021000 (SALARY PAYABLE)	2,470,761.00		
3201200000 (SANCHIT NIDHI)	3,393,384.00		
3502022000 (TDS- CONTRACTORS)	2,179,696.00		
3502021000 (TDS- EMPLOYEES)	240,008.00		
Total	70,535,649.00	Total	70,535,649.00

मुख्य नगर पालिका अधिकारी  
नगर परिषद, जीरा जिला (मुरैवा)





# Nagar Parishad Joura Receipts and Payments

1-Apr-2018 to 30-Mar-2019

Receipts	Amount (₹)	Payments	Amount (₹)
Opening Balance		Current Liabilities	
Bank Accounts	153,765,456.00	3418023000 (ANTYODAYA & OTHER MELA)	3,500.00
Current Liabilities		3401001000 (EARNEST MONEY DEPOSIT)	3,818,975.00
3401001000 (EARNEST MONEY DEPOSIT)	2,872,313.00	3117003000 (FAMILY BENEFIT FUND)	108,300.00
3402002000 (RENT DEPOSIT-PREMIUM)	206,552.00	3117002000 (G.P.F)	4,646,000.00
3208012000 (TOILET-BENEFICIARY CONTRIBUTION)	144,160.00	Gst	549,364.00
3402001000 (WATER DEPOSIT)	76,462.00	3502013000 (LABOUR TAX DEDUCTION)	425,326.00
STATE GRANT LIABILITIES	50,787,582.00	2104011000 (LEAVE ENCASHMENT)	372,266.00
Income (Direct) (Direct Incomes)		3502035000 (OTHER DEDUCTION)	932,625.00
1101101000 (ADVERTISMENT TAX- LAND HORDING)	211,250.00	3502012000 (PROFESSIONAL TAX DEDUCTION)	173,670.00
1201031000 (BASIC AMENITIES)	17,342,000.00	3501021000 (SALARY PAYABLE)	2,470,761.00
1401503000 (BUILDING CONSTRUCTION REGULARIZATION FESS)	271,634.00	3201200000 (SANCHIT NIDHI)	3,393,364.00
1405009000 (CHARGES OF SUPPLY OF WATER BY TANKERS)	300.00	3401011000 (SECURITY DEPOSIT)	5,009,766.00
1202025000 (COMPENSATION-EXPORT TAX)	24,000.00	3502022000 (TDS-CONTRACTORS)	2,179,696.00
1202001000 (COMPENSATION IN LIEU OF OCTROI)	44,212,234.00	3502021000 (TDS-EMPLOYEES)	240,008.00
1501200000 (CONSOLIDATED SALE OF STORES & SCRAP)	275,000.00	3208012000 (TOILET-BENEFICIARY CONTRIBUTION)	2,220,400.00
1108041000 (EDUCATION CESS CURRENT)	154,871.00	STATE GRANT LIABILITIES	47,526,000.00
1401501000 (ENCROACHMENT FEES)	143,840.00	Fixed Assets	
1101301000 (EXPORT TAX)	47,891.00	4106001000 (AIR CONDITIONER)	91,140.00
1401312000 (FEE-OTHERS)	11,212.00	4103201000 (BOREWELLS)	560,119.00
1202011000 (GRANT STATE FINANCE COMMISSION)	10,176,000.00	4102080000 (Boundary Wall & Fencing)	1,499,279.00
1808090000 (MISCELLANEOUS INCOME)	797,091.00	4102002000 (BUILDING-COMMUNITY)	1,400,000.00
1405007000 (PARKING FEE (ON CONTRACT))	3,584,544.00	4102001000 (BUILDING-OFFICE)	142,065.00
1405006000 (PAY & USE TOILETS)	4,360.00	4102032000 (BUILDING-PUBLIC CONVENIENCE(TOILET))	784,193.00
1851001000 (PRIOR PERIOD-PROPERTY TAX)	428,705.00	4102009000 (BUILDING-STAFF QUARTER)	101,460.00
1100101000 (PROPERTY TAX CURRENT)	269,754.00	4106002000 (COMPUTER)	601,338.00
1301003000 (RENT COMMUNITY HALL)	286,459.00	4106003000 (COOLER (ASSET ))	50,880.00
1301001000 (RENT FROM MARKET)	818,120.00	4103102000 (DRAINS-OPEN)	3,963,542.00
1501102000 (SALE OF RATION CARD)	749,000.00	4103101000 (DRAINS-UNDERGROUND)	1,875,403.00
1501101000 (SALE OF TENDER)	642,000.00	4107006000 (Electrical Fittings)	3,349,375.00
1100131000 (SAMEKIT KAR)	368,352.00	4107000000 (FURNITURE, FIXTURES, FITTING & ELECTRICAL APPLIANCES)	133,410.00
1401105000 (SHOP LICENSING FEES)	925,066.00	4103231000 (HAND PUMP)	1,132,709.00
1201011000 (STAMP DUTY ON TRANSFER OF PROPERTIES)	138,380.00	4104060000 (MOTOR PUMP)	170,074.00
1108021000 (TOWN DEVELOPMENT TAX)	174,715.00	4106007000 (OFFICE EQUIPMENT OTHER)	18,050.00
1100201000 (WATER TAX)	472,129.00	4108090000 (OTHER ASSET)	1,937,529.00
Expenses (Indirect) (Indirect Expenses)		4101003000 (PARKS & GARDENS)	210,000.00
2103000000 (PENSION)	900.00	4104000000 (PLANT & MACHINERY)	24,875.00

मुख्य नगर पालिका अधिकारी  
नगर पालिका, जौरा जिला (मुरगा)



**Nagar Parishad Joura  
Receipts and Payments**

**1-Apr-2018 to 30-Mar-2019**

Receipts	Amount (₹)	Payments	Amount (₹)
2101021000 (WAGES)	8,892.00	4103001000 (ROAD-CONCRETE)	21,386,566.00
		4103002000 (ROAD-METALLED(BITUMIN))	2,019,802.00
		4103003000 (ROAD OTHERS)	12,741.00
		4103220000 (WATER PIPELINE-ACC)	25,248.00
		4103223000 (WATER PIPELINE-PVC)	237,823.00
		Current Assets	
		4601091000 (MISCELLLENEOUS ADVANCE)	381,000.00
		Income (Direct) (Direct Incomes)	
		1100201000 (WATER TAX)	1,080.00
		Expenses (Indirect) (Indirect Expenses)	
		2206001000 (ADVERTISEMENT EXPENSES)	873,819.00
		Antyeshti Sahayta	50,000.00
		Bank Charges	649.00
		2301003000 (Bulk Purchase-Sanitation)	1,741,912.00
		2308080000 (CATTLE POUNDING EXPENSES)	32,585.00
		2308004000 (CLEANING EXPENSES BY OUT SOURCES)	46,848.00
		Cm Adhosaranchna	5,296,200.00
		2205221000 (CONSULTANCY FEE & CHARGE)	127,139.00
		2501003000 (COUNCILLOR ELECTION EXPENSES)	313,212.00
		2206031000 (CULTURAL EVENT EXPENSES)	253,852.00
		2201101000 (ELECETRICITY CHARGES)	3,372,575.00
		E-TENDRING	23,000.00
		2206032000 (FESTIVAL CELEBRATION EXPENSES-NATIONAL)	29,905.00
		2206033000 (FESTIVAL CELEBRATION EXPENSES-RELIGIOUS)	14,900.00
		2203011000 (FUEL,PETROL & DEISEL)	657,265.00
		2304002000 (HIRE CHARGES VEHICALS)	419,542.00
		2102008000 (HOUSE RENT ALLOWANCE)	37,554.00
		2204002000 (INSURANCE-VEHICLES)	137,975.00
		2205101000 (LEGAL FEES)	2,700.00
		2208051000 (MISCELLLENEOUS EXPENSES)	252,582.00
		2208002000 (OFFICE EXPENSES)	146,273.00
		2103000000 (PENSION)	685,128.00
		2202101000 (PRINTING EXPENSES)	94,903.00
		2808030000 (PROFESSIONAL AND OTHER FEES)	85,550.00
		2206011000 (PUBLICITY EXPENSE)	208,580.00

मुख्य नगर पालिका अधिकारी  
नगर परिषद, जौरा जिला (मुरैना)





**Nagar Parishad Jaura**  
**Receipts and Payments**  
**1-Apr-2018 to 30-Mar-2019**

Receipts	Amount (₹)	Payments	Amount (₹)
		2102002000 (REMUNERATION FEE- COUNCILERS)	332,800.00
		2201002000 (RENT-OTHERS)	187,789.00
		2305289000 (R&M BUILDING-OTHER STRUCTURE)	33,780.00
		2305222000 (R&M-BURIAL/CREMATION GROUND)	23,584.00
		2305202000 (R&M-COMMUNITY BUILDING)	1,007,279.00
		2305502000 (R&M-Computer)	14,800.00
		2305001000 (R&M CONCRETE ROAD)	15,865.00
		2305500000 (R&M-CONSOLIDATED OFFICE EQUIPMENTS)	24,350.00
		2305602000 (R&M ELECTRICAL FITTING)	61,662.00
		2305609000 (R&M ELECTRICALS APPLIANCES)	30,400.00
		2305761000 (R&M-GENERATOR)	79,480.00
		2305028000 (R&M HAND PUMP)	68,673.00
		2305760000 (R&M MOTOR PUMP)	84,454.00
		2305201000 (R&M-OFFICE BUILDING)	339,034.00
		2305012000 (R&M OPEN DRAINS)	9,408.00
		2305003000 (R&M OTHER ROADS)	441,064.00
		2305101000 (R&M PARK NURSURIES & GARDENS)	108,558.00
		2305309000 (R&M TRACTOR)	151,410.00
		2305011000 (R&M UNDERGROUND DRAINS)	113,205.00
		2353900000 (R&M VEHICALS - OTHERS)	121,099.00
		2305027000 (R&M WATER PIPELINE)	56,976.00
		2305021000 (R&M WATERWAYS)	400,995.00
		2101011000 (SALARIES & ALLOWANCES- STAFF)	22,892,058.00
		2102061000 (STAFF WELFARE EXPENSES)	417,935.00
		2202102000 (STATIONERY)	357,730.00
		2303001000 (Store Material)	300,228.00
		2301002000 (STREET LIGHTING)	74,480.00
		2202005000 (TRAVELLING & CONVEYANCE- STAFF)	14,171.00
		2101021000 (WAGES)	10,314,615.00
		2302002000 (WATER TREATMENT CHEMICALS)	102,750.00
		2301001000 (WATER WORKS)	1,822,545.00
		2201211000 (WEB, NET)	60,000.00
		2502012000 (WELFARE PROGRAMMES- OTHERS)	82,516.00
		Closing Balance	
		Bank Accounts	119,160,841.00
Total	290,411,224.00	Total	290,411,224.00
			81842594

मुख्य नगरपालिका अधिकारी  
नगर पञ्चितर, जौरा जिला (मुरैना)





**Nagar Parishad Jaura**  
**Balance Sheet as on 31st March, 2019**

Liabilities	Amount (₹)	Assets	Amount (₹)
<b>Capital Account</b>		<b>Fixed Assets</b>	
Municipal Fund	153,765,456.00	4106001000 (AIR CONDITIONER)	91,140.00
<b>Current Liabilities &amp; Grants</b>		4103201000 (BOREWELLS)	561,112.00
STATE GRANT LIABILITIES		4102080000 (Boundary Wall & Fencing)	1,492,379.00
3201052000 (GRANTS FOR DRINKING WATER PROJECTS)	-	4102002000 (BUILDING COMMUNITY)	1,400,000.00
3202001000 (STATE FINANCE COMMISSION GRANT)	-	4102001000 (BUILDING OFFICE)	142,065.00
3202005000 (GRANT-14TH FINANCE COMMISSION)	18,146,000.00	4102002000 (BUILDING PUBLIC CONVENIENCE (TOILET))	2,860,433.00
3202011000 (GRANT FOR ROAD DEVELOPMENT)	4,579,000.00	4102008000 (BUILDING STAFF QUARTER)	101,460.00
3202023000 (Grant GoMP-CM Urban Infra Development)	-	4106002000 (COMPUTER)	601,338.00
3202051000 (OTHER GRANTS)	3,301,582.00	4106000000 (COOLER (ASSET I))	50,890.00
3202085000 (SWACHHTA MISSION)	-	4103102000 (DRAINS OPEN)	3,983,542.00
Cm Sambal Yojna	1,212,200.00	4103101000 (DRAINS UNDERGROUND)	1,875,403.00
Pm Awas Yojna	17,620,000.00	4107006000 (Electrical Fittings)	3,349,375.00
1201031000 (BASIC AMENITIES)	17,342,000.00	4107000000 (FURNITURE, FIXTURES, FITTING & ELECTRICAL APPLIANCES)	133,410.00
1202011000 (GRANT STATE FINANCE COMMISSION)	10,176,000.00	4103231000 (HAND PUMP)	1,132,709.00
3402001000 (WATER DEPOSIT)	76,462.00	4104060000 (MOTOR PUMP)	170,074.00
3402002000 (RENT DEPOSIT-PREMIUM)	206,552.00	4106007000 (OFFICE EQUIPMENT OTHER)	18,050.00
3123000000 (SPECIAL FUND)	-	4108090000 (OTHER ASSET)	1,907,529.00
		4101000000 (PARKS & GARDENS)	210,000.00
		4104000000 (PLANT & MACHINERY)	24,975.00
		4103001000 (ROAD CONCRETE)	21,386,566.00
		4103002000 (ROAD METALLED (BITUMIN))	2,019,802.00
		4103000000 (ROAD OTHERS)	12,741.00
		4103220000 (WATER PIPELINE-ACC)	25,248.00
		4103223000 (WATER PIPELINE-PVC)	237,823.00
		4121001000 (PM AWAS YOJNA & Others)	45,443,200.00
		<b>Current Assets</b>	
		Bank Accounts	119,180,841.00
		4601091000 (MISCELLANEOUS ADVANCE)	381,000.00
		3401011000 (SECURITY DEPOSIT)	5,009,766.00
		3401001000 (EARNEST MONEY DEPOSIT)	946,662.00
		Deficit Excess of Expenditure Over Income	11,659,822.00
<b>Total</b>	<b>226,425,252.00</b>	<b>Total</b>	<b>226,425,252.00</b>

मुख्य नगर पालिका अधिकारी  
नगर परिषद, जौरा जिला (भरना)

