

JAWAD NAGAR PARISHAD

AUDIT REPORT 2019-20

**AUDITOR:
PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS**



INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of JAWAD NAGAR PARISHAD

1. Report on the Financial Statements

We have audited the accompanying financial statements of JAWAD NAGAR PARISHAD("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

2. Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

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We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

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

4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2020.

5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
- Non-availability of details related with Tenders.



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d) Non verification of EPF, TDS on GST and TDS-Income Tax deposited, as same has not been made available to us by the ULB.

Our opinion is not modified in respect of these matters.

7. We further report that:

- We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- The Receipt & Payment Account deal with by this Report are in agreement with the books of account.
- Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Date: 30/11/2020

UDIN: 20418806AAAACP8023

मुख्य नगरपालिका अधिकारी
नगर परिषद, जायस (व.प्र.)

For Patidar & Associates
Chartered Accountants



CA Neelesh Patidar
(Partner)
MRN - 418806



Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of JAWAD NAGAR PARISHAD ("the ULB") as of March 31, 2020 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting,

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assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial 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 ULB's internal financial control over financial reporting includes those policies and procedures that

- a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- b) 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 ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2020:

- The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2020 based on the criteria established by the ULB.

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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2020 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

For Patidar & Associates
Chartered Accountants

Date: 30/11/2020

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CA Neelesh Patidar
Partner
MRN - 418806



Annexure '2'

The Annexure referred to in paragraph 6 of Our Report:

1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification.

- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.

Details are given in Annexure C attached to this report.

- 4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.

No such instances were noticed during the test check of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.

- 5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

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- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

No details with respect to quarterly and monthly targets set for the FY 2019-20 and the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

Details relating to long outstanding were not made provided to us by the ULB. Hence in the absence of such information we are unable to comment on amount outstanding and procedures adopted to recover such sum.

- 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

We have verified the interest income from FDR's details provided to us by the ULB and noticed that interest income is not recognised in books of accounts on accrual basis. The same is recorded at the time of FDR maturity.

- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

All FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

ULB have not provided challans or returns for payment of Income Tax-TDS & GST-TDS to the Government. However it explained that same had been duly deposited on or before the due date. Non compliance of tax provision attract statutory penalty.

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- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
No issue of any difference in test check totalling amount was noticed in course of our verification.
- 4) 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 the Commissioner / CMO.
No such instance has been noticed during the course of our verification.
- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
In absence of availability of guidelines, directives, acts and rules issued by Government of India/ State Government, it was not possible for us to verify the expenditures in accordance with such guidelines etc.
- 6) During the audit financial propriety shall also be checked. All the expenditure 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.
We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. However, in absence of information/ written document with respect to administrative and financial limits of the sanctioning authority, it was not possible for us to verify whether the expenditure incurred and sanctioned by authority were within their limits or not.
- 7) 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-compliance of audit paras shall be brought to the notice of Commissioner / CMO).
No such instances were noticed during the test check of such entries conducted by us.
- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UCS). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.

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Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances have been fully recovered.
Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not provided Fixed Asset Registers, Security Deposit Registers, Register of Advances to Contractors, Register of Settlement of Contractor / Supplier Bills, Stock Registers etc as prescribed under MP MAM.
- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.
As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.
- 3) The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

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As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

Bank Reconciliation is provided to us by the ULB and is as follows:

	Particular	Amount
	Cash Book Bank Balance	3,90,06,765.46
	Add:-	
(A)	Cheque issued but not presented	7,38,883.00
	less:-	
(B)	Payment to MLA Fund	33,533.00
	Mistake	950.00
	Bank Passbook Balance	3,97,11,165.46

(A) Cheque issued but not presented

Bank Name	Account No.	Cheque No.	Issue Date	Amount
SBI	90770	NEFT	05.07.2017	120.00
SBI	90770	NEFT	06.07.2017	528.00
SBI	90770	NEFT	10.07.2017	283.00
SBI	90770	NEFT	10.07.2018	2,029.00
SBI	90770	NEFT	11.07.2018	987.00
SBI	90770	NEFT	11.07.2018	987.00
SBI	90770	NEFT	29.07.2018	731.00
SBI	90770	NEFT	29.07.2018	2,658.00
SBI	90770	NEFT	04.08.2017	800.00
SBI	90770	NEFT	04.08.2017	342.00
SBI	90770	NEFT	16.08.2017	6,104.00
SBI	90770	NEFT	28.08.2017	4,676.00
SBI	90770	NEFT	08.11.2017	1,329.00
SBI	90770	NEFT	08.11.2017	2,658.00
SBI	90770	NEFT	08.11.2017	1,329.00
SBI	90770	NEFT	17.11.2017	592.00
SBI	90770	NEFT	09.01.2018	1,200.00



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SBI	90770	NEFT	09.01.2018	1,200.00
SBI	90770	NEFT	19.02.2018	4,200.00
SBI	90770	NEFT	03.03.2018	769.00
SBI	90770	NEFT	28.03.2018	1,426.00
CBI	88087	NEFT	13.09.2017	12,240.00
SBI	90770	NEFT	15.06.2018	800.00
SBI	90770	NEFT	26.06.2018	655.00
SBI	90770	NEFT	10.07.2018	800.00
SBI	90770	NEFT	06.08.2018	5,441.00
SBI	90770	NEFT	08.08.2018	18,685.00
SBI	90770	NEFT	08.08.2018	1,194.00
SBI	90770	NEFT	10.08.2018	2,600.00
SBI	90770	NEFT	21.08.2018	5,644.00
CMPGB	28	NEFT	10.09.2018	18,685.00
SBI	90770	NEFT	05.10.2018	3,734.00
SBI	90770	NEFT	05.10.2018	1,313.00
SBI	90770	NEFT	05.10.2018	1,097.00
SBI	90770	NEFT	05.10.2018	1,103.00
SBI	90770	NEFT	05.10.2018	1,337.00
SBI	90770	NEFT	30.10.2018	519.00
SBI	90770	NEFT	03.11.2018	2,919.00
SBI	90770	NEFT	03.11.2018	1,088.00
SBI	90770	NEFT	03.11.2018	3,036.00
SBI	90770	NEFT	03.11.2018	2,100.00
SBI	90770	NEFT	15.11.2018	7,313.00
SBI	90770	NEFT	24.12.2018	817.00
SBI	90770	NEFT	07.01.2019	11,000.00
SBI	90770	NEFT	15.01.2019	9,158.00
SBI	90770	NEFT	15.01.2019	2,562.00
SBI	90770	NEFT	22.01.2019	1,606.00
SBI	90770	NEFT	24.01.2019	3,636.00
SBI	90770	NEFT	04.02.2019	1,200.00
SBI	90770	NEFT	06.02.2019	1,420.00
SBI	90770	NEFT	15.02.2019	12,645.00
SBI	90770	NEFT	22.02.2019	840.00
SBI	90770	NEFT	14.06.2019	2,739.00
SBI	90770	NEFT	14.06.2019	2,760.00

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SBI	90770	NEFT	14.06.2019	1,143.00
SBI	90770	NEFT	14.06.2019	1,006.00
SBI	90770	NEFT	14.06.2019	1,009.00
SBI	90770	NEFT	14.06.2019	1,000.00
SBI	90770	NEFT	09.07.2019	8,190.00
SBI	90770	NEFT	10.07.2019	2,122.00
SBI	90770	NEFT	10.07.2019	1,061.00
SBI	90770	NEFT	10.07.2019	8,686.00
SBI	90770	NEFT	15.07.2019	1,041.00
SBI	90770	NEFT	16.07.2019	1,420.00
SBI	90770	NEFT	23.07.2019	9,238.00
SBI	90770	NEFT	23.07.2019	1,878.00
CMPGB	6973	NEFT	29.07.2019	3,000.00
SBI	90770	NEFT	01.08.2019	6,722.00
SBI	90770	NEFT	01.08.2019	5,940.00
SBI	90770	NEFT	05.08.2019	205.00
SBI	90770	NEFT	08.08.2019	2,301.00
SBI	90770	NEFT	13.08.2019	6,473.00
SBI	90770	NEFT	13.08.2019	5,558.00
SBI	90770	NEFT	13.08.2019	2,779.00
SBI	90770	NEFT	13.08.2019	2,779.00
SBI	90770	NEFT	22.08.2019	1,006.00
SBI	90770	NEFT	22.08.2019	1,006.00
SBI	90770	NEFT	22.08.2019	2,876.00
SBI	90770	NEFT	28.08.2019	1,045.00
SBI	90770	NEFT	31.08.2019	1,898.00
SBI	90770	NEFT	31.08.2019	948.00
SBI	90770	NEFT	12.09.2019	1,911.00
SBI	90770	NEFT	24.09.2019	1,042.00
SBI	90770	NEFT	24.09.2019	1,010.00
SBI	90770	NEFT	26.09.2019	996.00
SBI	90770	NEFT	05.10.2019	1,531.00
SBI	90770	NEFT	29.10.2019	4,117.00
SBI	90770	NEFT	05.11.2019	955.00
SBI	90770	NEFT	05.11.2019	2,012.00
SBI	90770	NEFT	05.11.2019	1,006.00
SBI	90770	NEFT	11.11.2019	1,183.00

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SBI	90770	NEFT	13.11.2019	1,000.00
SBI	90770	NEFT	22.11.2019	8,222.00
SBI	90770	NEFT	29.11.2019	3,209.00
SBI	90770	NEFT	02.12.2019	268.00
SBI	90770	NEFT	02.12.2019	485.00
SBI	90770	NEFT	02.12.2019	890.00
SBI	90770	NEFT	02.12.2019	900.00
SBI	90770	NEFT	02.12.2019	984.00
SBI	90770	NEFT	02.12.2019	920.00
SBI	90770	NEFT	06.12.2019	993.00
SBI	90770	NEFT	09.12.2019	3,228.00
SBI	90770	NEFT	09.12.2019	1,614.00
SBI	90770	NEFT	09.12.2019	1,614.00
SBI	90770	NEFT	09.12.2019	1,970.00
SBI	90770	NEFT	09.12.2019	6,148.00
SBI	90770	NEFT	11.12.2019	6,491.00
SBI	90770	NEFT	11.12.2019	281.00
SBI	90770	NEFT	11.12.2019	8,323.00
SBI	90770	NEFT	11.12.2019	6,000.00
SBI	90770	NEFT	16.12.2019	975.00
SBI	90770	NEFT	17.12.2019	350.00
SBI	90770	NEFT	17.12.2019	336.00
SBI	90770	NEFT	17.12.2019	314.00
SBI	90770	NEFT	17.12.2019	1,072.00
SBI	90770	NEFT	17.12.2019	1,072.00
SBI	90770	NEFT	17.12.2019	1,019.00
SBI	90770	NEFT	17.12.2019	1,019.00
SBI	90770	NEFT	17.12.2019	1,063.00
SBI	90770	NEFT	17.12.2019	1,063.00
SBI	90770	NEFT	17.12.2019	1,044.00
SBI	90770	NEFT	17.12.2019	1,044.00
SBI	90770	NEFT	17.12.2019	8,017.00
SBI	90770	NEFT	17.12.2019	8,017.00
SBI	90770	NEFT	17.12.2019	17,824.00
SBI	90770	NEFT	19.12.2019	5,890.00
SBI	90770	NEFT	23.12.2019	950.00
SBI	90770	NEFT	27.12.2019	588.00

मुख्य नगरपालिका अधिकारी
नगर परिषद, जायद (म.प्र.)





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SBI	90770	NEFT	27.12.2019	334.00
SBI	90770	NEFT	27.12.2019	1,040.00
SBI	90770	NEFT	27.12.2019	520.00
SBI	90770	NEFT	27.12.2019	1,686.00
SBI	90770	NEFT	27.12.2019	843.00
SBI	90770	NEFT	27.12.2019	1,666.00
SBI	90770	NEFT	27.12.2019	843.00
SBI	90770	NEFT	30.12.2019	961.00
SBI	90770	NEFT	30.12.2019	3,330.00
SBI	90770	NEFT	30.12.2019	7,347.00
SBI	90770	NEFT	01.01.2020	1,668.00
SBI	90770	NEFT	02.01.2020	970.00
SBI	90770	NEFT	04.01.2020	990.00
SBI	90770	NEFT	04.01.2020	1,055.00
SBI	90770	NEFT	04.01.2020	1,117.00
SBI	90770	NEFT	04.01.2020	1,000.00
SBI	90770	NEFT	04.01.2020	4,324.00
SBI	90770	NEFT	04.01.2020	785.00
SBI	90770	NEFT	04.01.2020	4,002.00
SBI	90770	NEFT	04.01.2020	4,002.00
SBI	90770	NEFT	04.01.2020	1,443.00
SBI	90770	NEFT	04.01.2020	990.00
SBI	90770	NEFT	04.01.2020	980.00
SBI	90770	NEFT	04.01.2020	1,000.00
SBI	90770	NEFT	28.01.2020	6,090.00
SBI	90770	NEFT	13.02.2020	6,090.00
SBI	90770	NEFT	14.02.2020	18,552.00
SBI	90770	NEFT	14.02.2020	9,276.00
SBI	90770	NEFT	14.02.2020	9,276.00
SBI	90770	NEFT	02.03.2020	115.00
SBI	90770	NEFT	02.03.2020	434.00
SBI	90770	NEFT	02.03.2020	217.00
SBI	90770	NEFT	07.03.2020	6,090.00
SBI	90770	NEFT	07.03.2020	8,634.00
SBI	90770	NEFT	07.03.2020	428.00
SBI	90770	NEFT	12.03.2020	1,976.00
SBI	90770	NEFT	12.03.2020	988.00

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SBI	90770	NEFT	20.03.2020	2,235.00
SBI	90770	NEFT	31.03.2020	177.00
SBI	90770	NEFT	31.03.2020	271.00
SBI	90770	NEFT	31.03.2020	1,566.00
SBI	90770	NEFT	31.03.2020	783.00
SBI	90770	NEFT	31.03.2020	783.00
SBI	90770	NEFT	31.03.2020	3,600.00
SBI	90770	NEFT	31.03.2020	1,800.00
SBI	90770	NEFT	31.03.2020	1,800.00
SBI	90770	NEFT	31.03.2020	1,790.00
SBI	90770	NEFT	31.03.2020	895.00
SBI	90770	NEFT	31.03.2020	916.00
SBI	90770	NEFT	31.03.2020	458.00
SBI	90770	NEFT	31.03.2020	765.00
SBI	90770	NEFT	31.03.2020	170.00
SBI	90770	NEFT	31.03.2020	1,13,075.00
SBI	90770	NEFT	31.03.2020	2,950.00
SBI	90770	NEFT	31.03.2020	2,800.00
SBI	90770	NEFT	31.03.2020	2,800.00
SBI	90770	NEFT	31.03.2020	14,985.00
SBI	90770	NEFT	31.03.2020	25,000.00
Allahbad Bank	4070	NEFT	28.08.2017	9,353.00
Allahbad Bank	4070	NEFT	28.08.2017	15,000.00
Allahbad Bank	4070	NEFT	27.10.2017	25,000.00
Allahbad Bank	4070	NEFT	28.03.2018	1,613.00
Allahbad Bank	4070	NEFT	15.02.2019	1,828.00
Allahbad Bank	4070	NEFT	15.02.2019	1,828.00
Allahbad Bank	4070	NEFT	15.02.2019	3,656.00
Total				7,38,883.00

(B) Payment to MLA Fund

Bank Name	Account No.	Cheq. No.	Issue Date	Amount
SBI	90770	NEFT	07.11.2017	625.00
SBI	90770	NEFT	08.11.2017	5,699.00
SBI	90770	NEFT	22.11.2017	7,882.00
SBI	90770	NEFT	18.12.2018	8,010.00

मुख्य नगरपालिका अधिकारी
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SBI	90770	NEFT	18.12.2018	4,005.00
SBI	90770	NEFT	22.02.2019	1,828.00
SBI	90770	NEFT	22.02.2019	1,828.00
SBI	90770	NEFT	22.02.2019	3,656.00
Total				33,533.00

Details of closing bank balance as provided by the ULB are as follows:

S.no	Bank Name	A/c No.	Bank Balance
1	SBI	53023790770	89,76,996.32
2	SBI	53023791649	83,328.46
3	Allahabad Bank	50087315236	70,690.87
4	Madhya Pradesh Grahmin Bank	2003461010004310	37,773.26
5	Madhya Pradesh Grahmin Bank	2003461110000020	3,25,326.32
6	Central Bank of India	2077788087	14,99,192.43
7	Jila Shehkari Bank	662028000390	5,02,955.55
8	UCO Bank	30800110002575	68,892.69
9	Allahabad Bank	50101384070	48,573.26
10	Central Madhya Pradesh Grahmin Bank	2003461010002460	1,14,724.00
11	SBI	36469614230	1,75,11,002.00
12	SBI	33806529014	15,882.00
13	Canara Bank	3178101006099	50,02,217.00
14	Central Madhya Pradesh Grahmin Bank	203461030006973	2,17,702.01
15	Axis Bank	917010064771153	7,77,123.00
16	SBI	33806536010	65,374.00
17	Central MP Gramin Bank	203461010001280	12,96,027.29
			3,66,13,780.46
	FDR		
1	SBI	63017681963	97,793.00
2	SBI	63031085403	1,09,994.00
3	SBI	63031084067	1,16,036.00
4	SBI	63040263714	5,09,447.00
5	Uco Bank	30800310005002	20,00,000.00
6	Allahabad Bank	50266566120	88,496.00
7	Allahabad Bank	50266566367	87,123.00
8	Allahabad Bank	50266566538	88,496.00
	Total		30,97,385.00

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- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book. Grant registers were not made available to us. Hence verification of the same cannot be done from the entries in cash book. However summarised statement of grants maintained by the ULB has been provided to us and same has been provided in the point 6(1) of this report.
- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO. Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds. ULB maintain separate cash books for different schemes and projects. However same were not made available to us for verification purpose and hence we cannot comment on its reconciliation with receipt & payment.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits. We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

	FDR	A/c. no.	Amount
1	SBI	63017681963	97,793.00
2	SBI	63031085403	1,09,994.00
3	SBI	63031084067	1,16,036.00
4	SBI	63040263714	5,09,447.00
5	Uco Bank	30800310005002	20,00,000.00
6	Allahabad Bank	50266566120	88,496.00
7	Allahabad Bank	50266566367	87,123.00
8	Allahabad Bank	50266566538	88,496.00

Renewal details for SBI FDR were not provided to us. Hence we could not verify renewal of the same.

- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

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नगर परिषद, जायस (म.प्र.)





Proper records of FDRs are maintained. However details related to renewal were not provided to us by the ULB and hence we cannot comment on the same.

- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
Investments are made by the ULB at competitive rate. No instance found where FDR's are kept at low rate of interest than the prevailing rate.
- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDRs' are booked on receipt basis, as on the maturity and realization of invested amount is recorded in the cash book.

5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
No tender related documents were provided, so we can comment on procedures of tenders / bids.
- 2) He shall check whether competitive tendering procedures are followed for all bids.
ULB explains that for tender above Rs. 1,00,000/- online procedures were followed. However no tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.
- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
No tender related documents were provided, so we cannot verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.
- 5) The conditions of BG 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/CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

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6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB. No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

7) The contract closure shall also be verified by the auditor. No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization. Verification had been conducted for the grants received from the Central/state government, Details for the same is provided in table below:-

S.No.	Grants	Opening	Received	Utilized	Closing
1	Moolbhoot Anudaan	8,63,691.00	40,33,000.00	48,88,046.00	8,645.00
2	Rajya Vitt Ayog	791.00	46,69,000.00	46,65,620.00	4,171.00
3	Sadak Marmmat Anudaan	24,70,492.00	10,49,000.00	16,15,296.00	19,04,196.00
4	14 Finance Commision	2,23,11,029.00	1,31,66,000.00	2,39,41,916.00	1,15,35,113.00
5	Anganwadi Bhawan	1,00,000.00	-	-	1,00,000.00
6	Swachhta Bharat Mission Personal Toilet	5,06,841.00	-	30,600.00	4,76,241.00
7	Mathya Bhojan	91,516.00	-	-	91,516.00
8	Vishesh Nidhi	2,40,645.00	50,00,000.00	51,11,293.00	1,29,352.00
9	Agnishamak Kry Hetu	3,85,000.00	-	-	3,85,000.00
10	Swachhta Mission Suchna	2,25,582.00	-	-	2,25,582.00
11	Swachh Bharat Mission	7,14,269.00	-	5,44,999.00	1,69,270.00
12	Any Anudaan	4,23,946.00	-	4,28,000.00	(4,054.00)
13	PradhanMantri Awaas Yojana	1,47,25,000.00	1,62,50,000.00	1,35,93,880.00	1,73,81,120.00
14	Antyesti Sahayata Rashi	8,000.00	1,00,000.00	65,000.00	43,000.00
15	Anugrah Sahayata Rashi	8,00,000.00	14,00,000.00	22,00,000.00	-
16	Sansad/ Vidhyak Nidhi	8,60,469.00	15,51,000.00	20,67,140.00	3,44,329.00
17	Shrm Vibhag Chatravratl	26,10,168.00	-	24,47,000.00	1,63,168.00
18	Mukya Mantri Swachhta karyakrm	-	5,30,000.00	4,47,267.00	82,733.00
Total		4,73,37,439.00	4,77,48,000.00	6,20,46,057.00	3,30,39,382.00

मुख्य नगरपालिका अधिकारी
नगर परिषद, जावद (म.प्र.)





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- 2) He is responsible for audit of grants received from State Government and its utilization.

Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his 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 of revenue.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO. It was explained to us by the ULB that the timely repayment has been made at each quarterly/annually (as applicable) rest. We have verified outstanding balance of the loan at year end from the document provided to us.

However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non generation of revenue.

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

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Other Audit Observations

1. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2020 a sum of Rs 18.77 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

(Amount in Lakhs)

Sl. No.	Type of Tax	Due amount recoverable on 01/04/2019	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Current Year	Total un-recovered amount
1	Sampatti Kar	0.60	0.19	0.41	2.98	2.72	0.26	0.67
2	Samekit Kar	9.99	1.43	8.56	4.93	1.46	3.47	12.03
3	Nagriya Vikas Upkar	0.20	0.05	0.15	1.00	0.89	0.11	0.26
4	Shiksha upkar	0.01	0.00	0.01	0.04	0.02	0.03	0.03
5	Upbhogta shulk	0.00	0.02	-0.02	0.00	0.08	-0.08	-0.10
6	Jal Upbhokta Prabhar	4.94	3.04	1.90	8.50	6.21	2.29	4.19
7	Bhawan Bhoomi	3.03	1.86	1.17	5.25	4.73	0.52	1.69
	Total	18.76	6.58	12.18	22.70	16.11	6.59	18.77
Total Un-Recovered amount								18.77

For Patidar & Associates
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद, काठमाडौं (म.प्र.)
Date: 30/11/2020

CA Neelesh Patidar
Partner
MRN - 418806

Nagar Parishad Jawad, District Neemuch (M.P.)
Receipt & Payment 2019-20

<u>Receipt</u>	<u>Sch</u>	<u>Amount</u>	<u>Payment</u>	<u>Sch</u>	<u>Amount</u>
<u>Opening Balance</u>			<u>Payments</u>		
Opening balance		45183321.18	Establishment Exp	a	2,62,24,178.00
			Administration Exp	b	22,67,785.00
			Grace & Contribution	c	1,85,36,480.00
<u>Receipts</u>			Operation & Maintenance	d	1,16,70,323.00
Nagar Palika Cess & Fees	a	6,92,712.00	Capital Exp	e	2,62,35,671.13
Rent & Premium	b	52,17,011.00	Loans, Advances & Other	f	95,25,906.70
Charges & Fees	c	9,02,548.00			
Jalkar Receipts	d	11,37,933.00			
Grants & Chhungi kshatipurti	e	6,94,98,194.00			
Other	f	1,07,71,835.11			
IDSMT balance	g	63,555.00	<u>Closing Bal</u>		
			Closing bal (Sch A)		3,90,06,765.46
Total		13,34,67,109.29	Total		13,34,67,109.29

Accounts Officer



मुख्य नगरपालिका अधिकारी
Chief Municipal Officer, Jawad, Dist. Neemuch
नगर पालिका, जावद (म.प्र.)

2019-20

S.no.	Receipt	Amount
	Opening balance	-
A	Nagar Palika Cess & Fee	
1	Sampati kar-Outstanding	18,734.00
2	Sampati kar-Current	2,71,675.00
3	Samekit Kar-Outstanding	1,42,578.00
4	Samekit Kar-Current	1,45,800.00
5	Vikas Upkar-Outstanding	4,896.00
6	Vikas Upkar-Current	89,387.00
7	Siksha Upkar-Outstanding	119.00
8	Siksha Upkar-Current	1,711.00
9	Upbhokta Shulk-Outstanding	1,950.00
10	Upbhokta Shulk-Current	7,940.00
11	Surchagre	7,922.00
	Total (a)	6,92,712.00
B	Income From Municipal Property	
1	Shop Rent-Outstanding	1,85,880.00
2	Shop Rent-Current	3,28,313.00
3	Shop Premium	44,62,568.00
4	Plot Rent	1,350.00
5	Mobile Toilet Fees	1,500.00
6	Community Hall Rent	1,43,380.00
7	Community Hall-Trust Fund	94,020.00
	Total (b)	52,17,011.00
C	Fees & Charges	
1	Bazar Fees	38,715.00
2	Registration Fees	2,160.00
3	Ration Card	360.00
4	Form Fees	4,061.00
5	Application Fees	885.00
6	Certification Fees	1,160.00
7	Labour Card	1,580.00
8	Plot Auction Fees	38,440.00
9	Buliding Construction Fees (ABPAS)	2,50,994.00
10	Temple	1,455.00
11	Tender Fees	3,13,000.00
12	License Fees	10,030.00
13	Mutation Fees	2,10,573.00
14	Others	29,135.00
	Total (c)	9,02,548.00
D	Water Tax	
1	Water Tax-Outstanding	3,04,253.00
2	Water Tax-Current	6,21,220.00
3	Late Fees	97,203.00
4	Water Tanker Rent	1,015.00
5	New Tap Connection-Security	27,750.00
6	Jal Pradye	86,492.00
	Total (d)	11,37,933.00



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नगर परिषद, जावद (म.प्र.)

E	Grants, Contribution & Compensation	
1	Chungikshatipurti Anudaan	2,00,76,194.00
2	Yatrikar Shatipurti Rashi Prapt	12,47,000.00
3	Mulbhoot Anudaan	40,33,000.00
4	Rajyavitt ayog Anudaan	46,69,000.00
5	Sadak Marammat Anudaan	10,49,000.00
6	14th Vitt Ayog	1,31,66,000.00
7	Anugrah Sahayata Rashi	14,00,000.00
8	Antaayaste Sahayata	1,05,000.00
9	Special Fund Grant	50,00,000.00
10	Stamp Fees	4,22,000.00
11	Chief Minister Swaccha Krekram Fund	5,30,000.00
12	Other Schemes	11,50,000.00
13	Public Welfare Scheme	4,01,000.00
14	PMAY	1,62,50,000.00
Total (e)		6,94,98,194.00
F	Others	
1	Security Deposit	5,69,658.00
2	Plot Premium Fees	4,500.00
3	Family Welfare Fund	11,800.00
4	Group Insurance Payment	630.00
5	Defines Pension	2,340.00
6	Other Charges	8,700.00
7	TDS	1,05,180.00
8	GST	87,203.00
9	Intrest From Banks	4,53,470.52
10	HUDCO	80,00,000.00
11	Cheque Return	1,40,764.00
12	Audit Objection Fees /Recovery Fees	1,75,000.00
13	FDR	12,12,589.59
Total (f)		1,07,71,835.11
Total (a) to (f)		8,82,20,233.11



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नगर परिषद, जायद (म.प्र.)

2019-20

S.no.		Amount
A	Establishment Expenses	
1	General Administration Salary and Allownces	29,58,824.00
2	Temporory Administration Salary and Allowances	15,89,715.00
3	Revenue-Salary and Allowances	13,35,654.00
4	Public Health Department- Salary	1,11,13,141.00
5	Temporary Public Health Department-Salary	37,72,999.00
6	Jal Pradaye- Salary & Allowances	17,54,160.00
7	Jal Pradaye- Muster	6,36,690.00
8	Education Department- Salary	6,73,562.00
9	Temporary Salary-Bal Mandir	2,13,125.00
10	Temporary Salary-Gym Hall	2,95,000.00
11	Community Development-Salary	87,500.00
12	Temporary Salary-Social Security	2,21,250.00
13	Accumulated Leaves/Ex Gratia/Gratuity/Arrears	11,63,075.00
14	Yatri Allwoances	1,00,283.00
15	Parishad Allowances	3,09,200.00
	Total (a)	2,62,24,178.00
B	Administrative Exp	
1	Newspaper & Advertisment	6,60,070.00
2	Electricity Bill	3,65,751.00
3	Photocopy/Stationary	79,941.00
4	Telephone & Internet	31,624.00
5	Office Exp	1,29,766.00
6	Employee uniform	14,400.00
7	Computer repair	64,080.00
8	Election exp	5,27,159.00
9	National Festival	2,70,016.00
10	Vehicle Rent	69,978.00
11	Professional fee	55,000.00
	Total (b)	22,67,785.00
C	Grant, Contribution & Grace	
1	Individual Toilet Construction	30,600.00
2	Funeral Help- Sambal Scheme	65,000.00
3	Grace contribution	24,00,000.00
4	Scholorship amount	24,47,000.00
5	PMAY	1,35,93,880.00
	Total (c)	1,85,36,480.00



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D	Repair & Maintenance	
(i)	Social Security	
1	Street Light Repair & Maint	89,955.00
2	Electricity Bill-Street Light	10,45,218.00
3	Electrical purchases	5,78,155.00
	Total (d) (i)	17,13,328.00
(ii)	Jal pradaye	
1	Jal pradaye repair & maintenance	5,49,310.00
2	Electricity bill	17,00,332.00
3	Electricity bill-Morvan Dam	4,60,000.00
4	CM Peyjal Scheme	20,18,205.00
5	Handpump Repair	2,97,120.00
6	Jal Pradaye Purchases	1,38,678.00
7	Jal Pradaye Tubewell Repair	71,492.00
8	Morvan Dam Electricity supply	12,52,676.00
	(ii)	64,87,813.00
(iii)	Sanitation	
1	Sanitation (Contingencies)	14,43,325.00
2	Diesel Exp	3,95,896.00
3	Vehicle repair & Maint	92,003.00
4	Tree plantation	5,41,173.00
5	Health Items purchases	1,04,129.00
6	Vaccum Emptier	5,44,999.00
7	Kanji house	13,000.00
8	Sanitation & Other	3,14,715.00
9	Dustbin Purchases	19,942.00
	(iii)	34,69,182.00
	Total (d)	1,16,70,323.00
E	Capital Exp	
(i)	Construction & Repair	
1	Road Construction	85,95,143.13
2	Road Repair	16,15,296.00
3	Drain construction	24,30,469.00
4	Drain repair	6,51,497.00
5	Boundrywall	3,14,163.00
6	Culvert Repair	7,76,440.00
7	Culvert construction	6,72,152.00
8	Rolling Construction	56,338.00
9	Female Bath house Construction	7,22,364.00
10	Ringwall Deepening	98,412.00
11	FSTP	4,48,328.00
12	Public Convenience Repair	3,12,689.00
13	Dam Repair	19,552.00
14	Paver Block	15,56,629.00



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15	Shed Construction	6,77,990.00
16	Ramp Construction	1,06,219.00
17	Pigeonhole Construction	95,546.00
18	Compost	8,65,584.00
19	Shed Construction (MP/MLA Fund)	1,60,691.00
20	Drain construction (MP/MLA fund)	3,78,166.00
21	CC road construction and rolling construction (MP)	2,52,475.00
22	Bandstand Construction (MP/MLA Fund)	3,26,690.00
23	Porch Construction (MP/MLA fund)	9,43,924.00
24	Paver Block (CM Adhosanrachna)	5,39,471.00
25	Paver Block & Drain Construction (CM adhosanrac)	12,41,621.00
26	Drainage Construction (CM adhosanrachna)	6,06,634.00
	Total (i)	2,44,64,483.13
(ii)	Capital Exp	
1	Fogging Machine Purchases	76,189.00
2	Sanitary Vending Machine	35,000.00
3	Computer/Printer/Toner	52,350.00
4	Fan purchase	1,850.00
5	Highmask purchase	10,69,251.00
6	Cooler Purchase	18,500.00
7	Statue Purchase	5,05,348.00
8	Battery Purchase	12,700.00
	Total (ii)	17,71,188.00
	Total (e)	2,62,35,671.13



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F	Loan, Advance & Other	
1	National Festival, Fair, Celebration etc	17,20,645.00
2	Statue Innaugration	5,31,317.00
3	Deepawali & Other Festival	11,67,746.00
4	Other repair work	3,61,426.00
5	Security Deposit return	1,78,600.00
6	HUDCO Loan repayment (Peyjal)	29,98,823.00
7	HUDCO Loan repayment (Adhosanrachna)	4,76,121.00
8	MLA fund transfer	15,51,000.00
9	Roof water harvesting	2,01,751.00
10	Advance CM Adhosanrachna	39,274.00
11	Electricity & other deduction	4,800.00
12	Bank charges	11,866.70
13	CM Youth Scheme function	5,700.00
14	CM Adhosanrachna GST deduction	24,110.00
15	CM Adhosanrachna TDS	12,055.00
16	Primitive Caste Welfare GST deduction	5,750.00
17	Primitive Caste Welfare IT deduction	2,876.00
18	Primitive Caste Welfare Labour deduction	2,876.00
19	Bonfire Wood purchase	80,750.00
20	Community hall amount return	3,300.00
21	Jai Kisaan Loan waiver Scheme	33,360.00
22	Encroachment Removal Mission	44,840.00
23	Other Exp	66,920.00
	Total (f)	95,25,906.70
	Total (a) to (f)	9,44,60,343.83



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Name of ULB Jawad Nagar Parishad
Name of Auditor Patidar & Associates

Name of Auditor				Jawad Nagar Parishad Patidar & Associates				Name of ULB			
S.no.	Parameters	Description		% of growth	Observation in brief				Suggestions		
		2018-19	2019-20								
	Audit of Revenue	Receipt in (Rs.)									
	Rajaswa Kar wasooli										
1	Sampatti Kar	3.05	2.90	-4.93	Collection % w.r.t. total dues is 81.26% which is Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.				
2	Samekit Kar	4.66	2.88	-38.14	Collection % w.r.t. total dues is 19.34% which is Below the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.				
3	Nagriya Vikas Upkar	0.87	0.94	8.20	Collection % w.r.t. total dues is 78.63% which is Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.				
4	Shiksha upkar	0.16	0.02	-88.54	Collection % w.r.t. total dues is 35.19% which is Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.				
	Total	8.75	6.75								
	Gair-Rajaswa wasooli										
5	Upbhogta shulk	0.00	0.10	0.00	Collection % w.r.t. total dues is 79.59% which is Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.				
6	Jal Upbhokta Prabhar	8.23	9.25	12.43	Collection % w.r.t. total dues is 0.00% which is Below the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.				
7	Bhawan Bhoomi	10.92	6.59	-39.64	Collection % w.r.t. total dues is 0.00% which is Below the mark	Need to improve collection efforts of previous years dues.	Previous year dues were not outstanding.				
	Total	19.15	15.94								
	Grand Total	27.89	22.69								



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Reporting on Audit Paras for Financial Year 2019-20

Name of ULB: **Jawad Nagar Parishad**
 Name of Auditor: **Patidar & Associates, Chartered Accountants**

S. no	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. TDS should be correctly deducted and deposited on time.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	NA.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure	505.17% $(4,01,62,286/79,50,204) \times 100$		



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	e (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure.	39.51% $(2,62,35,671.13 / 6,63,97,957.13) \times 100$		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 2 (9) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA



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