नगर विकास एवं आवास विभाग
URBAN DEVELOPMENT & HOUSING DEPARTMENT
Government of Bihar

INTERNAL AUDIT REPORT

FOR

FY 2017-18

KOATH NAGAR PANCHAYAT

GROUP-06
ULBs-18

Vinod Singhal & Co. LLP
CHARTERED ACCOUNTANTS
We Plant Quality

Vinod Singhal & Co. LLP
CHARTERED ACCOUNTANTS
We Plant Quality

To

The Secretary,
Urban Development & Housing Department,
Patna-Bihar

Sub: Submission of Koath Nagar Panchayat Annual Internal audit report with management comments for the financial year 2017 -18.

Ref No.: Project No. 07/I.A.-115/17-83 (NTP) dated; 16.01.2019

Dear Sir,

With Reference to the above, we Vinod Singhal & Co.,LLP Chartered Accountants appointed as internal auditor of 18 ULBs of Bihar under Group-06 for the project namely **"Appointment of internal auditor of 140 ULBs of Bihar."**

As we have conducted Annual internal audit of Koath Nagar Panchayat for the financial year 2017 -18. Through This letter we are submitting Annual internal audit report of Koath Nagar Panchayat for the F.Y.2017-18 with management comments.

We confirm that the internal audit report has been prepared as per terms of reference of RFP.

Thanking You

For Vinod Singhal & Co, LLP
Chartered Accountants
FRN: 005826C006400276

Vinod Singhal & Co. LLP Chartered Accountants

CA Krishan Kumar Sodhani
M.No:- 404603

UDIN No.:- 20404603AAAADU3134

Date: 25th -Jul-2020
Place: Patna

CC: State Level Project Monitoring Unit
PSP Financials Consultants Pvt. Ltd.

CONTENTS

Project Title	**Internal audit of 18 ULBs of Group-06 of Bihar**
Report Title	Annual internal audit report of Koath Nagar Panchayat
Period	1st Apr -2017 to 31-Mar-2018
Reporting Entity	Vinod Singhal & Co., LLP, Chartered Accountants
Reporting for	Koath Nagar Panchayat
Report Prepared by	Team, Vinod Singhal & Co. LLP
Date of submission	17th -Sep-2019



EXECUTIVE SUMMARY

1. INTRODUCTION

Name of the Municipality	Koath Nagar panchayat
Period covered under current audit	01.04.2017 to 31.03.2018
Name of Municipal Executive Officer for the period under Audit	Dr. Sujit Kumar

2. RESULTS AND FINDINGS

- **Strengths observed during audit engagement**
  In the existing system as prevailing in the Nagar Panchayat day to day work is in progressive manner in respect of execution of the projects.

- **Weaknesses observed in the functioning of office, maintenance of records etc. observed during the audit engagement:**

SINo	Audit Observations
1	Partial comply of AG report for the F.Y. 2012-13 to 2014-15
2	Budget not prepared in proper manner and guidance given by UD&HD GoB,
3	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.
4	Non-Implementation of Double Entry Accounting System
5	No details were made available regarding meeting of municipal accounts committee held during the financial year 2017-18.
6	**Non-levy of following taxes** * Surcharge on transfer of lands and buildings * Water tax * Fire tax. * Tax on advertisements, other than advertisements published in newspapers * Surcharge on electricity consumption within the municipal area * Tax on congregations. * Tax on pilgrims and tourists. * Tax on profession. * Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be hea Goods vehicles, and buses, which shall be heavy passenger motor vehicles. * User Charges for provision of water-supply, drainage and sewerage * User Charges for Solid Waste Management * User Charges for Parking Facility * User Charges for Garbage Clearance

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	* Collection of fees for sanction of building plans and issue of completion certificates, * Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings, * Collection of Development Charges
7	Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22
8	Non-collection of notice fees for defaulter
9	Non-recovery of outstanding taxes
10	Non-providing details regarding arrear of advertisement tax, mobile tower tax, rental income
11	Non-preparation of payment vouchers
12	Non-conducting physical survey of 20 high value properties.
13	Non-maintenance of required registers as per Rule No. -3 of BMAR-2014
14	Non-preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014
15	**Irregularities in vendor payment process:** ▪ Budget Control register was not updated ▪ Quality control test report was not available ▪ Completion certificate was not available in payment file in case of completed contract.
16	Non-maintenance of register for all procurements with value above Rs. 15,000
17	Missing signature of wages worker and stamp of ULB on muster roll register
18	No maintenance of separate earnest & security deposit register
19	Non-compliance of Act & Rules
20	Lack of internal control measures 1. Voucher file was not maintained 2. No internal mechanism for statutory compliance 3. No MIS was prepared for tracking of payments 4. Required books of accounts as per BMAM was not maintained 5. Statutory compliance reconciliation was not maintained 6. Year-end reconciliation was not available 7. Bank reconciliation of any bank account was not prepared. 8. Bank balance as per cash book was not maintained.
21	**Non-compliance of statutory compliances:** ▪ Non preparation of statutory compliance register ▪ Non deposit of TDS on timely basis. ▪ Non filling of TDS return for due period ▪ Non providing details regarding VAT/PF/Labour Cess
22	**Deficiency in payroll system** ▪ Non-preparation of salary payment voucher ▪ Non-maintaining salary payment reference number in cash book ▪ Non-implementation of Bio-metric device and payroll software
23	Non-providing of Utilization certificate for the reporting audit period
24	Non-maintaining of inventory/store register and non-conducting of physical verification of inventory and stores available with ULB as per requirement of BMAR-rule 130.
25	Non providing details of Advances, their adjustment & Recovery

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3. OPINION

The management has to take stringent effort in forming accountability at various levels of the ULB, introducing reforms in financial management and accounting systems, development of strong internal control and organizational design of Municipalities, ensuring capacity building of the municipal personnel and other matters incidental thereto for overall improvement of the ULB.

4. AUDIT RECOMMENDATIONS

SIN o	Audit Observations	Audit Observations
1	Partial comply of AG report for the F.Y. 2012-13 to 2014-15	During audit we observed that the compliance of C & AG report for the F.Y.2014-15 to 2015-2016 has not be fully done by ULB. Further due to lack of co-operation we were also unable to help them in comply with C & AG audit report. We requested to management to nominate someone to comply with C & AG audit queries. *We suggest that ULB officials should take appropriate action to prepare compliance of C & AG & internal audit compliance.*
2	Budget not prepared in proper manner and guidance given by UD&HD GoB,	ULB should implement real time budget preparation in prescribed format of BMAM. Further, Budget variance report should be prepared for actual budget report.
3	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.	**Bank Reconciliation help us to monitor over:** 1. Difference between Bank Passbook and Cash Book 2. Unauthorised withdrawal from Bank. 3. Excessive debited by Bank 4. Helps to know any other reasons of differences. *Therefore, ULB should prepare bank reconciliation of all bank accounts including doormat accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records.*
4	Non-Implementation of Double Entry Accounting System	As per requirement of BMAR-2014, Part -A, Chapter -2 Rule -4, "All ULB refereed in Schedule -I shall maintain its Books of Account using the double entry system".
5	No details were made available regarding meeting of municipal accounts committee held during the financial year 2017-18.	As per requirement of BMA-2007, Chapter-XII, ULB should held meeting of Municipal Accounts Committee each year. During our Audit no any evidence has been produced to us w.r.t. meeting of municipal accounts committee. *ULB should ensure timely meeting of accounts committee in compliance of BMA-2007.*
6	**Non-levy of following taxes** * Surcharge on transfer of lands and buildings * Water tax * Fire tax. * Tax on advertisements, other than advertisements published in newspapers * Surcharge on electricity consumption within the municipal area * Tax on congregations.	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. *ULB should take steps to implement required taxes to boost their revenue*

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	* Tax on pilgrims and tourists. * Tax on profession. * Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heav Goods vehicles, and buses, which shall be heavy passenger motor vehicles. * User Charges for provision of water-supply, drainage and sewerage * User Charges for Solid Waste Management * User Charges for Parking Facility * User Charges for Garbage Clearance * Collection of fees for sanction of building plans and issue of completion certificates, * Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings, * Collection of Development Charges	
7	Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day or latest before noon of next day on which collection is made. However, during our audit, we observed that there is a huge delay in depositing the tax at bank. *Therefore, management should implement a MIS Mechanism towards getting control over collection and deposit of Taxes. Further we wish to inform that failure to comply with Rule 22 may cause for fine of Rs. 5,000*
8	Non-collection of notice fees for defaulter	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore, but In case of Koath Nagar Panchayat, ULB has not provided any information regarding charging and collection of notice fees. *ULB should collect notice fees from applicable assesses in compliance of act and to boost ULB revenue.*
9	Non-recovery of outstanding taxes	ULB has provided during audit the detail of outstanding tax and other income, we observed on the basis of the data that there is huge arrear of taxes at ULB. *Therefore, the management should take proper step to boost collection of arrears. Further a weekly or fortnightly meeting with all tax collectors to be held for getting the reason of non-collection and resolving the same.*
10	Non-providing details regarding arrear of advertisement tax, mobile tower tax, rental income	ULB should prepare proper records for arrear amount and should take proper steps to collect arrears.
11	Non-preparation of payment vouchers	ULB should prepare voucher based on running voucher as per the provision of Rule No. 16, 17 and 18 of BMAR -2014.
12	Non-conducting physical survey of 20 high value properties.	Being ULB was not maintaining any details of high value properties, The details given in report has been prepared based on receipts book. Filed Survey of the same could not be conducted due to non-support of tax Daroga & tax collectors in filed survey. *ULB should identify and prepare separate*

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		list of high value properties by conducting re-assessment of prospective properties on timely basis to boost their revenue.
13	Non-maintenance of required registers as per Rule No. -3 of BMAR-2014	Detail of registers not maintained by ULB is mentioned under PART-A (a). *ULB should ensure proper maintenance of required Books of Account and register as per the list given in Rule -3 of BMAR - 2014.*
14	Non-preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014	*ULB should ensure* preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014
15	**Irregularities in vendor payment process:** ▪ Budget Control register was not updated ▪ Quality control test report was not available ▪ Completion certificate was not available in payment file in case of completed contract.	Proper tender documents regarding tender approval and allotment was not properly maintained or made available for audit. In provided cases, we are unable to comment on channel of procurement of tender and their required compliances. Further, no statutory compliance register was maintained in regards with statutory dues deducted from party bills. *So, ULB should maintained proper tender register and file that include all related documents of tender. Statutory compliance register should be maintained for all statutory deductions made form parties invoices.*
16	Non-maintenance of register for all procurements with value above Rs. 15,000	ULB should ensure maintenance of register for all Procurements with value above Rs. 15,000
17	Missing signature of wages worker and stamp of ULB on muster roll register	ULB should ensure proper maintenance of wages register by complying signature and stamping.
18	No maintenance of separate earnest & security deposit register	EMD and security deposit register help in tracking of balance payable to parties.
19	Non-compliance of Act & Rules	Refer point of Part-B (d) of audit report for status of non-compliance of Act & Rules. *ULB should ensure compliance of all applicable Act & Rules.*
20	Lack of internal control measures 9. Voucher file was not maintained 10. No internal mechanism for statutory compliance 11. No MIS was prepared for tracking of payments 12. Required books of accounts as per BMAM was not maintained 13. Statutory compliance reconciliation was not maintained 14. Year-end reconciliation was not available 15. Bank reconciliation of any bank account was not prepared. 16. Bank balance as per cash book was not maintained.	We observed that there is no any internal control mechanism available over collection, recovery, deposit of taxes, assets handling, Cheque handling and Statuary compliances: ***We suggest that:*** *1. MIS System should be implemented over daily collection and deposit.* *2. Reason for non-deposit/ late deposit should be strongly need to ask for minimise delay.* *3. Need to identify a person to comply with the statuary compliances. In case failure to comply with statuary compliances he should also be penalised. Therefore, the management has to take serious effort in implementation of Internal control Mechanism for getting a better result from ULB working.*
21	**Non-compliance of statutory compliances:** ▪ Non preparation of statutory compliance register ▪ Non deposit of TDS on timely basis. ▪ Non filling of TDS return for due period ▪ Non providing details regarding VAT/PF/Labour Cess	Statutory compliance register was maintained in regards with statutory dues deducted from party bills. *So, ULB should maintained proper statuary compliance register. Statutory compliance register should be maintained for all statutory deductions made form parties invoices.* Non-compliance with statuary dues will cause of

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		penalty, interest and prosecution. *Management should insure that all statuary dues are paid on time and returns related thereof filed on time.*
22	**Deficiency in payroll system** ▪ Non-preparation of salary payment voucher ▪ Non-maintaining salary payment reference number in cash book ▪ Non-implementation of Bio-metric device and payroll software	Every payment should be accompanied with payment voucher. Further as per Section 2(23) of the Indian Stamp Act 1899 makes it mandatory for affixing of stamp on any **receipt** as defined therein above Rs 5000. Therefore, management should ensure that the payment is accompanied with payment voucher. **Meaning of Receipt :** "Receipt" includes any note, memorandum or writing- (a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or (b) whereby any other movable property is acknowledged to have been received in satisfaction of a debt, or (c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or (d) which signifies or imports any such acknowledgment; and whether the same is or is not signed with the name of any person "
23	Non-providing of Utilization certificate for the reporting audit period	Grant is blood of ULB. Therefore, for getting grant and running the ulb working smoothly it is very important to comply with all necessary requirement of grant. Further timely submission of utilisation certificate helps the grant realising authority to send the money for fulfil the requirement of future. *Therefore, management should ensure that UC has been submitted with concerned department on time.*
24	Non-maintaining of inventory/store register and non-conducting of physical verification of inventory and stores available with ULB as per requirement of BMAR-rule 130.	*Management should implement the control system over inventory and store. Stock register should be in place and get it verified by a responsible person as authorised by management time to time. Further any discrepancies arises/ found during such verification should be reported immediately.*
25	Non providing details of Advances, their adjustment & Recovery	To ensure timely recovery of advance with interest proper calculation should be there with proper recovery plan.

5. COMMENTS FROM MANAGEMENT

Audit observations with audit recommendation has been submitted with management for providing management Comments.

6. ACKNOWLEDGEMENT

Considering the Physical Environment, accessibility, literacy of the Human Resources, communication facilities and so many other hindrances, we are in opinion that, the working of the ULB has a deep impact on the economic & social aspects and values of the inhabitants of the demarcated area. And the unit specifically dedicated for the development of Nagar Parishad in the state of Bihar according to plan & for matters ancillary thereto.

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DETAILED AUDIT REPORT

1. INTRODUCTION:

S.NO.	Name Of ULB	Period-covered		Audit Team
		From	TO	
1	Koath Nagar Panchayat	01-04-2017	31-03-2018	1. Name of team leader : CA Krishan Kumar Sodhani 2. **Name of CA:** CA Rahul Kumar Shrivastwa 3. **Name of Auditor-1:** Mukesh Kumar 4. **Name of Auditor -2 :** Sanjeev Kumar

2. ADMINISTRATION:

Sl. No	Particulars	Details
1	The present body of the ULB has taken charge on	09-06-2017
2	**The incumbency in the key administrative and executive positions was as under:**	
2.1	**Name of Mayor:**	Dharmendra Choudhari
2.1.1	**Period of Service:**	**From:** 09-06-2017 **To:** Till date
2.2	**Name of Commissioner/Executive Officer:**	Dr. Sujit Kumar
2.2.1	**Period of Service:**	**From:** 23-01-2019 Till date

3. REVIEW OF OUTSTANDING AUDIT PARAS:

3.1. Status of Audit Observations is as under:

(Rs. In Lakh)

S.N.	Particulars of audit and date of report	Total no. of audit paras	Total no. of audit paras where necessary improvement/corrective measures required	Total no. of audit paras where recovery of cash is proposed	Total no. of audit paras where recovery has been made	Total amount of Recovery	Total no. of O/s para where no action has been taken	No. & date of compliance report
1	Audit report submitted by AG for the F.Y. 2012-13 to 2014-15	32	24	10	-	-	-	14540/858 Dated 22.02.2016

Please refer "Annexure -1"

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4. FINANCE

I. Budgetary provisions and expenditure for the last three years

Year	Year- 2015-16	Year- 2016-17	Year- 2017-18
Final/Revised Budget Data	3,43,78,935	Not Provided	2,10,74,696
Actual Expenditure Data	2,00,66,873	2,88,70,166	38,10,000
Savings (+)/Excess (-)	1,43,12,062	Can't ascertain	1,72,64,696

Comment:
The above figures have been taken from the Budget Statement of the ULB for the year 2017-18 , 2018-19 and 2019-20 & Internal Audit report of FY 2016-17. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for the year 2015-16, 2016-17 & 2017-18 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures.

II. Volume of transactions

Period	Budgeted for F.Y. 2017-18	Actual for the F.Y. 2015-16	Actual for the F.Y. 2016-17	Actual for the F.Y. 2017-18	Cumulative for the current period
Opening balance	(1,83,86,926)	1,50,34,742	1,92,60,565	45,29,499	45,29,499
Receipts	27,27,270	2,42,92,696	1,41,39,100	1,25,56,017	1,25,56,017
Total	-1,56,59,656	3,93,27,438	3,33,99,665	1,70,85,516	1,70,85,516
Net expenditure	2,10,74,696	2,00,66,873	2,88,70,166	38,10,000	38,10,000
Closing balance	(3,67,34,352)	1,92,60,565	45,29,499	1,32,75,516	1,32,75,516

Comment:
The above figures have been taken from the Budget Statement of the ULB for the year 2017-18 , 2018-19 and 2019-20 & Internal Audit report of FY 2016-17. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for the year 2015-16, 2016-17 & 2017-18 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures.

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III. Bank Reconciliation position as on reporting date

Bank Reconciliation position as on 31-03-2018

S. N	Name of Bank	Bank A/C No.	Purpose of Bank Account	Balance as per Cash Book	Balance as per Bank Statement	Differences	Reconciled (Yes/No)
1	Punjab National Bank	1544000100162390	SBM	-	1,145,761	Can't Ascertain	No
2	Madhya Bihar Gramin Bank	73680100165900	Internal	-	385,300	Can't Ascertain	No
3	Indian Overseas Bank	365601000004058	Hfa	-	14,033,868	Can't Ascertain	No
4	Indian Overseas Bank	365601000003736	SBM	-	47,074	Can't Ascertain	No
5	State Bank of India	11133925106	DAY-NULM	-	190,499	Can't Ascertain	No
6	Indian Overseas Bank	365601000004059	DAY-NULM	-	184,606	Can't Ascertain	No
7	TREASURY (PL-225)	PL-225	Treasury	-	55,444,232	Can't Ascertain	No
8	Indian Overseas Bank	365601000004029	General	-	1,284,650	Can't Ascertain	No

Comment:

1. Bank Reconciliation statement has not been prepared by the Koath Nagar Panchayat.
2. Bank balance as per cash book was not made available for verification.

VI. Status of Implementation of Double Entry Accounting System

We have not received any information about implementation of double entry system.

VII. Status of Meeting of Municipal Accounts Committee

There is no any municipal accounts committee created at the ULB.

VIII. Status of Meeting of Municipal Standing Committee

Meeting of Municipal standing committee was not held during the year under consideration.

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5. AUDIT OBSERVATION

I. PART-A

All Audit objections/irregularities which has monetary implication, particularly in following areas:

a. **Leakage of own source revenue either due to wrong assessment or non-levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax, fee etc.**

1. **Non-levy of taxes:** As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. ***In case of Koath Nagar panchayat,*** the following mentioned tax/charges are not implemented that leads to loss of revenue to ULB.

* Surcharge on transfer of lands and buildings
* Water tax
* Fire tax.
* Tax on advertisements, other than advertisements published in newspapers
* Surcharge on electricity consumption within the municipal area
* Tax on congregations.
* Tax on pilgrims and tourists.
* Tax on profession.
* Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy Goods vehicles, and buses, which shall be heavy passenger motor vehicles.
* User Charges for provision of water-supply, drainage and sewerage
* User Charges for Solid Waste Management
* User Charges for Parking Facility
* User Charges for Garbage Clearance
* Collection of fees for sanction of building plans and issue of completion certificates,
* Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,
* Collection of Development Charges

Audit Objective - As per Point No.- 5.00 of TOR

Criteria - None levied the taxes reported above by ULB.

Condition -As per details provided to us the ULB is not charging the above mantion taxes.

Consequence Effect /Impact - Due to non-collection of taxes with in prescribe time line, ULB incurred interest loss and also the due to non-collection of taxes, and public interest has also been suffered.

Cause- We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB has not proper mechanisms for supervision and monitoring of the Taxes due to which result in Revenue leakage.

Corrective Action / Recommendation - As per our opinion, management should review the working on timely basis

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2. A. Late deposit of property tax: As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day or latest before noon of next day on which collection is made.
In case of Koath Nagar Panchayat, during verification of receipts book and deposit slips, we have noticed that there was gap of 21 days in collection of tax and deposit of tax with cashier.

Sl. No	Serial Number		Amount of Tax	Date of Collection as per Receipts Booked	Date of Deposit with cashier	Delay in deposit with cashier	
	From	To				Minimum	Maximum
1	1260	1286	3,400	10.04.2017 To 15.04.2017	15.04.2017	0	5
2	1287	1396	19,592	15.04.2017 To 06.05.2017	06.05.2017	0	21
3	1397	1421	1,502	06.05.2017 To 16.05.2017	16.05.2017	0	11
4	1422	1450	3,115	20.05.2017 To 16.06.2017	16.06.2017	0	27
5	1451	1471	5,645	16.06.2017 To 30.06.2017	30.06.2017	0	14
6	1472	1500	2,553	01.07.2017 To 14.07.2017	14.07.2017	0	13
7	1501	1528	5,830	14.07.2017 To 19.07.2017	19.07.2017	0	5
8	1529	1557	3,058	19.07.2017 To 28.07.2017	28.07.2017	0	11
9	1558	1582	2,529	28.07.2017 To 08.08.2017	08.08.2017	0	11
10	1583	1606	1,193	09.08.2017 To 31.08.2017	31.08.2017	0	22
11	1607	1634	2,338	04.09.2017 To 20.09.2017	20.09.2017	0	16
12	1635	1657	2,279	21.09.2017 To 10.10.2017	10.10.2017	0	19
13	1658	1685	4,303	10.10.2017 To 24.10.2017	24.10.2017	0	14
14	1686	1706	4,291	30.10.2017 To 11.11.2017	11.11.2017	0	12
15	1707	1734	1,900	13.11.2017 To 25.11.2017	25.11.2017	0	12
16	1735	1900	25,553	25.11.2017 To 04.04.2018	04.04.2018	0	130

2. B. Late deposit of property tax at Bank : As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day or latest before noon of next day on which collection is made.
In case of Koath Nagar Panchayat, during verification of receipts book and deposit slips, we have noticed that there was gap of 104 days in collection of tax and deposit of tax by cashier in Bank.

Sl. No	Serial Number		Amount of Tax	Date of Deposit with cashier	Date of Deposit cashier in Bank	Delay in deposit in Bank
	From	To				
1	1260	1286	3,400	15.04.2017	15.11.2017	214
2	1287	1396	19,592	06.05.2017	15.11.2017	194
3	1397	1421	1,502	16.05.2017	24.07.2018	69
4	1422	1450	3,115	16.06.2017	24.07.2018	38
5	1451	1471	5,645	30.06.2017	24.07.2018	24

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6	1472	1500	2,553	14.07.2017	09.10.2018	87
7	1501	1528	5,830	19.07.2017	09.10.2018	82
8	1529	1557	3,058	28.07.2017	09.10.2018	73
9	1558	1582	2,529	08.08.2017	09.10.2018	42
10	1583	1606	1,193	31.08.2017	09.10.2018	39
11	1607	1634	2,338	20.09.2017	09.10.2018	19
12	1635	1657	2,279	10.10.2017	05.01.2018	87
13	1658	1685	4,303	24.10.2017	05.01.2018	73
14	1686	1706	4,291	11.11.2017	05.01.2018	55
15	1707	1734	1,900	25.11.2017	18.07.2018	235

3. **Non collection of Notice fees:** As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore, but
In case of Koath Nagar Panchayat, ULB has not provided any information regarding charging and collection of notice fees.

Audit Objective - As per Point No.- 5.00 of TOR

Criteria – As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day or latest before noon of next day on which collection is made. Further we wish to inform that failure to comply with Rule 22 may cause for fine of Rs. 5,000.00

Condition -As per details provided to us the ULB is not depositing the amount collected from public on time.

Consequence Effect /Impact - Due to non-deposit of cash on timely basis there is loss of interest to ULB. It seems that huge fund easily available with cashier on the cost of Siwan ULB.

Cause- We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has not proper control, supervision, and monitoring over collection and deposit of taxes.

Corrective Action / Recommendation - Management should reconcile time to time the physical Cash with cash book for stopping the misuse of cash

4. **Recovery of outstanding taxes/rental income:** As per record provided by ULB, following income was in arrear as on 31-03-2018.

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Details of outstanding arrear of income as on 31-03-2018

Sl. No	Type of Income	Arrear Amount
1	Property Tax	1,24,17,457
2	Advertisement Tax	Not Provided
3	Rent Income	Not Provided
4	Mobile Tower Tax	Not Provided
5	Other income head (Bus Stand)	Not Provided

Comment:

1. ULB should implement/take action to boost collection of arrear revenue to increase their own source revenue.
2. Details of Advertisement Tax was not made available for verification during our audit.

a. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs.

1. **Payment of bills after due date:** ULB have not provided a single bill/invoice towards our verification.Therefore we can't comment on it.

2. **Pass payment without preparation of payment vouchers:** The ULB does not prepare Payment Vouchers for making payment to the parties/vendors. Payment was made on the basis of bills only raised in the name of ULB which is passed by the competent authority.

3. **Irregularities in payments:** No such irregularities were observed in provided sample data. As complete vouchers files were not made available for audit. However, as reported in point no. 1 above there is irregularities in payment of electricity expenses. ULB is paying huge delay surcharge on the same.

C. Report on findings of field survey of Property Tax of minimum 20 high value properties.

We are unable to comment on it. Physical survey of properties could not be done due to non-availability of ULB staff for survey.

II. PART-B

a. Non-maintenance of books of accounts and subsidiary registers:

The ULB has not maintained the following prescribed registers ***(Please find attached letter to the ULB regarding non-submission of the following documents): -***

1. Journal Book
2. Ledger
3. Contra Voucher
4. Journal Voucher
5. Receipt Voucher
6. Register of Cheque Received
7. Statement on status of cheque received
8. Register of Bills for Payment
9. Payment order
10. Register of Advance
11. Register of Permanent Advance
12. Deposit Received Register
13. Summary statement of Deposits Adjustment
14. Demand register
15. Bill of Income
16. Summary Statement of Bill Raised
17. Register of Notice Fee Warrant Fee other fees
18. Summary statement of Notice Fee Warrant Fee other fees
19. Summary statement of Refund and Remissions

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20. Summary statement of Write offs
21. Statement of outstanding liability for expenses
22. Register of Immovable and Movable Property
23. Register of Land
24. Function wise Income Subsidiary Ledger
25. Function wise Expenditure Subsidiary Ledger
26. Asset Replacement Register
27. Register of Public Lighting System
28. Building Register
29. Status and Heritage Assets Register
30. Road and Street register
31. Bridges Flyover Subway and Causeway Register
32. Drains Register
33. Ponds and Lakes Register
34. Plant and Machinery Register
35. Vehicle Register
36. Office Equipment Register
37. Furniture and Fixture Register
38. Computer and Peripheral Register
39. Software Register
40. Grants Register

Required at - Property Tax and other taxes

1. Summary Statement of bills raised
2. Summary statement of Demand Adjustment raised
3. Summary statement of refunds and remissions
4. Summary Statement of write-offs
5. Money Receipt Book
6. Hand Book (details due from tax payer)

Documents required at - water Supply

1. Summary Statement of Demand raised on assessment
2. Summary statement of Head wise collection
3. Summary statement of refunds remissions
4. Summary statement of write- offs

Documents required at - Rentals Fees and Other Income

1. Summary Statement of Demand raised on assessment
2. Summary statement of Head wise collection
3. Summary statement of refunds
4. Summary statement of write- offs

Documents required at- Public Works

1. Summary Statement of status of CWIP
2. Work Sheet
3. Deposit works register

Documents required at - Stores

1. Material Receipt Note
2. Statement of Material Issues

Other

1. Balance confirmation as on 31.12.17
2. BRS of all Bank Accounts (including dormant accounts)
3. Physical Verification report of cash and Stock

Final Accounts for the year 2014-15 & 2015-16 & 2016-17 & 2017-18

1. Audited Balance Sheet
2. Audited Income & Expenditure Account
3. Audited Receipts & Payments Account and unaudited Receipts & Payment

b. Irregularity in procurement process:

1. **Irregularities in vendor payment process:** During audit, we observed the following discrepancies in allotment of tender:

   In connection of this tender, we have noticed the following irregularities:

   a. Budget Control register has not been maintaining by ulb.
   b. Many cases Quality test report not submitted.
   c. Completion certificate not presented to us for our verification, therefore we are unable to say that completion certificate issued or not.
   d. Further the statuary compliance registers not presented to us for our verification, therefore we are unable to comment that amount deducted from vendor on account of Labour cess, TDS, sales tax and royalty has been deposited on time or not and return related to respective act has been submitted or not.

2. **Whether a register is kept for all Procurements with value above Rs. 15,000/-:** No procurement register was maintained at ULB level for procurement with value above Rs. 15,000. However, we have observed some discrepancies from invoice file as reported below:

3. **As per rule no 75, disbursement to the daily wage workers is to be witnessed by the chief municipal officer / engineer and he has to sign the disbursement certificate after ensuring that the acknowledgement has been obtained from the workers on the master payroll (BMAR Form -33).:** As per provided master payroll of daily wages worker, we observed that signature of wages worker against their attendance was not available. This is noted that stamp of ULB was not affixed on signature done in master payroll.

4. **No separate earnest & security deposit register:** Earnest money deposit & security deposit register help in tracking refund of EMD/SD on time to concerned parties, but in ULB, no such register was maintained/provided for verification.

b. Non-Compliance of directives by UD&HD, GoB:

SlNo.	Direction issued by UDHD	Complied or Not
1	No such non-compliance of directives by UD&HD, GoB was observed during the audit	

c. Non-Compliance of Act & Rules:

Sl. No	Requirement	Criteria	Auditors Comment
1	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made	BMAR Rule No.-22	Refer point: Part-A (a) (2) No, during audit we observed that there was max 21 days delay in deposit of tax with cashier and 104 days delay in deposited the in Bank by the Cashier.
2	Whether every bill collector or municipal employee entrusted with the collection of municipal revenue was supplied with a Collection Register in BMAR Form 17 and receipt books.	BMAR Rule No.- 27	Yes, every bill collector or municipal employee entrusted with the collection of municipal revenue was supplied with a Collection Register in BMAR Form 17 and receipt books.
3	Whether the collection register was in the personal custody of the bill collector and the particulars in It shall	BMAR Rule No.- 27	Yes, Collection register was in the personal custody of the bill collector and the particulars in It shall be

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	be written up from the original receipts issued at the time of collection.		written up from the original receipts issued at the time of collection.
4	Whether bill collector get its verified collection register as well as the receipt books in his charge to the Revenue inspector/Revenue Officer or the designated stall of the Municipality	BMAR Rule No.- 27	Yes, bill collector gets its verified collection register as well as the receipt books in his charge to the Revenue inspector/Revenue Officer or the designated of the Municipality
5	Whether every bill collector invariably remits his collections (in cash and/or cheques) to Cashier dallies before 4.30 PM and take the cashier's acknowledgment in the collection register.	BMAR Rule No.- 27	**Refer point: Part-A (a) (2)** No, in actual we noted that tax collector was not remitting his collections to bank. We noted that there were delay in deposit of tax with bank from day 104 days.
6	Whether Grant Register as prescribed in BMAR Form 28 was maintained by the Municipality to record receipts and utilization of grants sanctioned by the Government.	BMAR Rule No.- 69	No, Scheme wise grant register was maintained by the ULB.
7	Whether specific grants, which have certain conditions attached for utilizing such grants including the requirement to use it for capital purposes or use it in a particular proportion or manner. Usually such grants have requirements for submitting utilization certificates e.g. Finance Commission grant, SFC grant for specific purpose, namely, road repairs. It is the responsibility of the Chief Municipal Officer that the conditions attached to the grant are complied with without exception.	BMAR Rule No.- 69	**Refer point: Part-B (h)** Scheme/Grant related documents was not made available for audit,
8	Whether The grant received for a specific purpose was diverted for any other purpose.	BMAR Rule No.- 69	No such circumstance were noticed during the audit
9	Whether the Utilization Certificate was signed by Chief Municipal Officer for verification of the financial outlays and physical progress reported on BMAR Form No 29.	BMAR Rule No.- 69	**Refer PART-B (h)** No, Utilization certificate details produced for verification
10	Whether Municipality has returned unutilized grant for more than three years from date of receipt to the source from where such grant was received	BMAR Rule No.- 69	No such circumstance were noticed during the audit
11	Whether the Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	No, Koath Nagar Panchayat was not preparing a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
12	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	No, Koath Nagar Panchayat was not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.
13	Whether ULB sent the Demand	BMAR Rule No.- 121	No, Koath Nagar Panchayat was not

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	Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter		sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter
14	The Chief Municipal Officer shall, within three months after the end of each financial year be prepared financial statements for the preceding year in respect of the accounts of the Municipality. **The Financial Statements shall comprise of** a. Receipts and Payments Account for the year (BMAR Form No.71) b. Income & Expenditure Statement for the year (BMAR Form No.73) c. Balance Sheet as on 31st March of the year (BMAR Form No.74) d. Significant accounting policies adopted by the Municipality in presentation of the financial statements e. Notes to Accounts, which shall disclose Contingent liabilities, and such other information as, may be useful in understanding the financial statements clearly. f. Comparative amounts shall be entered on the financial statements for the preceding financial year except. In the case of the first year to which those rules apply	BMAR Rule No.- 122	BMAR Rule No. - 122 were not followed by ULB during the F.Y. 2017-18.
15	Whether the municipality is regular in depositing statutory dues including tax deducted at source, GST, TDS on GST, service tax, VAT, works contract tax, cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited: (BMAR Rule No.-130)	BMAR Rule No.-130	**Refer PART-B (f)**
16	Whether the municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation;(BMAR Rule No.-130)	BMAR Rule No.-130	**Refer PART-B (g)**
17	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated in sufficient detail;	BMAR Rule No.-130	No, BMAR Rule No. 130 was not followed by ULB. As Single-entry accounting system was followed by ULB
18	Whether all grants sanctioned or received by the municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any	BMAR Rule No.-130	No, grant register was not maintained by ULB

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	dues of the ULB? Whether such deductions have been properly accounted;		
19	Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created;	BMAR Rule No.-130	No details regarding creation of special fund and their use were made available to comment thereon.
20	Whether the ULB is maintaining proper records showing full particulars, including quantitate details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable Intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	BMAR Rule No.-130	ULB was not maintaining fixed assets register for the financial year 2017-18. Further no, fixed assets physically verified report was made available to comment upon.
21	Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	BMAR Rule No.-130	No details regarding lease hold property was made available to comment upon.
22	Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	BMAR Rule No.-130	No, ULB is not followed adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets. ***As ULB was not maintaining any store and assets purchase register.***
23	Whether any expenses of personal nature of the Officers or employees has been charged to the municipality' s accounts; If so, the details thereof;	BMAR Rule No.-130	We have not observed such type of transaction during audit.
24	Whether the Bank Reconciliation statements have been property prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;	BMAR Rule No.-130	**Refer Point-04 (III)** No, ULB has not prepared bank reconciliation for any bank accounts maintained.
25	Whether the year-end and reconciliation procedures prescribed have been carried out as per the rules;	BMAR Rule No.-130	As ULB has single entry accounting system, in that case year end provisions and reconciliation was not made during the reporting period.
26	Whether all the expenditure incurred by the Municipality is authorized by appropriate provision in the sanctioned budget. whether made originally or subsequently and are in all cases such as are authorized by Act;	BMAR Rule No.-130	Since proper voucher and expenses invoices not presented for our verification, therefore we can't comment on it.
27	Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	BMAR Rule No.-130	**Refer-PART-A (a)(4)** Yes, ULB has accountant revenue properly. But collection and recovery of taxes was in slow pace that's why there was arrear of taxes in ULB.
28	Whether all sums due to and received	BMAR Rule No.-130	**Refer-PART-A (a)(2)**

	by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act;		Yes, all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act. Except; In case of deposit of daily tax collection, that is deposited with cashier on average 288-336 days delay of collection.
29	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order;	BMAR Rule No.-130	In absence of specific record during the audit, we can't comment that the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order
30	Whether, proper books of account as required by the Act and Rules have been kept by the Municipality so far as It appears from examination of those books. (Rule-130 of BMAR-2014)	BMAR Rule No.-130	**Refer-PART-B (a)** No, some required books of accounts as per BMAM/BMAR has not been maintained.
31	Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores;	BMAR Rule No.-130	No store verification report was made available during the reporting period to comment upon.
32	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate?	BMAR Rule No.-130	No, procedures of physical verification of stores followed by the ULB have been provided to comment upon.
33	Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and If so, whether the same has been properly dealt with in the books of account; Whether proper procedures are in place to Identify any unserviceable or damaged stores and whether provision for the loss In this respect, If any, has been made In the accounts;	BMAR Rule No.-130	No such details provided
34	Whether the valuation of stores is in accordance with the accounting principles laid down in the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;	BMAR Rule No.-130	No such details provided
35	Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the Interest and If not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?	BMAR Rule No.-130	No such details provided
36	Whether advances given to municipal employees and interest thereon are being regularly recovered;	BMAR Rule No.-130	No such details provided
37	**Municipal Fund:** Whether ULB has created required fund as mentioned in chapter IX of BMA-2007	BMA,2007: Chapter IX	No, ULB is using single entry accounting system, so there was no fund was accounting followed.

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38	**Investment of surplus money.** Whether municipality has invested surplus fund as per the requirement of the chapter-X of BMA-2007. Auditor will report on the fixed deposit and other funds should be in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period. Check whether comparative interest rate is invited from parties before investing surplus funds:	BMA,2007: Chapter X	No details provided
39	**Preparation of budget estimate of Municipality.** Whether The budget estimate stated the rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following,	BMA,2007: Chapter XI	Yes, followed by the ULB, however budget is not prepared in proper manner.
40	**Maintenance of accounts.** Whether the Chief Municipal Officer prepared and maintained accounts of receipts and expenditure of the Municipality in such form, and in such manner, as may be prescribed,	BMA,2007: Chapter XII	As ULB was following single entry accounting system. So, receipts and payments details were being maintained in form of cash book. Audited receipts & payments account as per BMAM was not prepared by ULB.
41	**Financial Statement.** Whether the Chief Municipal Officer shall, within four months of the close of a year, cause to prepare a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality,	BMA,2007: Chapter XII	No, ULB was not preparing a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality.
42	**Submission of financial statement and balance sheet to auditor.** The financial statement prepared under section 88 and the balance sheet of the assets and the liabilities prepared under section 89 shall be placed by the Chief Municipal Officer before the Empowered Standing Committee which, after examination of the same, shall adopt and remit them to the Auditor as may be appointed in **this behalf by the State Government.**	BMA,2007: Chapter XII	No, Financial Statements were not provided for audit by ULB
43	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act,2007 various tax is applicable on ULBs	BMA,2007: Chapter XV	**Refer-PART-A(a)(1)** for status of taxes not collected by ULB
44	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007,) Municipality shall, by regulations, provide for issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore,	BMA,2007: Chapter XIX	**Refer-PART-A(a)(3)**

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e. Lack of internal control measures: We have observed the following areas where internal control measures are required by ULBs-

1. Voucher file was not maintained
2. No internal mechanism for statutory compliance
3. No MIS was prepared for tracking of payments
4. Required books of accounts as per BMAM was not maintained
5. Statutory compliance reconciliation was not maintained
6. Year-end reconciliation was not available
7. Bank reconciliation of any bank account was not prepared.
8. Bank balance as per cash book was not maintained.

f. Non-compliance of TDS, VAT and other relevant Statute

1, Details of TDS deducted and to be deposited: During audit we noted that ULB is not regular in deposit of TDS, As mentioned below circumstances, ULB has deducted TDS but they have deposit the same vide a single challan during the entire year.

Sl. No	Particulars	TDS deducted
1	Detail of deduction	Refer "Annexure -7"

Note:

1. We have not received statuary compliance register and expenses invoices for our verification.
2. Non-payment of tax on or before due date will attract interest @ 1.5% p.m. or part of month
3. As per provision of sec. 276B, If a person fails to pay to the credit of the Central Government to the amount of tax deducted at source by him as required by or under the provisions of Chapter XVII-B; or the tax payable by him, as required by or under sub-section (2) of section 115-O; or the second proviso to section 194B, he shall be punishable with rigorous imprisonment for a term which shall not be less than **three months** but which may extend to **seven years** and with fine.

Details of TDS returns filled are mentioned below:

During the audit, we observed that ULB was not regular in filling of TDS return, as per below mentioned details this is clear that either ULB had bot filled TDS return or if filled then not followed due date of return filling. This practice of delay in filling of TDS return would cause ULB in form of penalty.

SlNo	Quarter	Due date of Return	Actual date of Return filled	Remark
1	Quarter-1 of F.Y. 2017-18	31st -Jul-2017	-	Return Not filled
2	Quarter-2 of F.Y. 2017-18	31st -Oct-2017	-	Return Not filled
3	Quarter-3 of F.Y. 2017-18	31st -Jan-2018	-	Return Not filled
4	Quarter-4 of F.Y. 2017-18	31st -May-2018	-	Return Not filled

Note:

a. As per provision of Sec. 234E where a person fails to file the TDS/TCS return on or before the due date prescribed in this regard, then he shall be liable to pay, by way of fee, a sum of Rs. 200 for every day during which the failure continues. The amount of late fees shall not exceed the amount of TDS Further as per provision of Sec 271H diductor or collector of **tax** at source fall to file the return within the stipulated date, he/she can also be penalized with a fee which is not less than Rs 10,000. The amount of penalty could go up to Rs. 1 lakh.

b. **Downloading of TDS Certificates from TRACES made mandatory:** In this regard, your attention is invited to the CBDT circulars 04/2013 dated 17.04.2013, CBDT Circular No. 03/2011 dated 13-5-2011 and CBDT Circular No. 01/2012 dated 9-4-2012 on the **Issuance of certificate for Tax Deducted at Source** in Form 16/16A as per IT Rules 1962. It is now **mandatory for all diductor's to issue TDS certificates after generating and downloading the same from "TDS Reconciliation**

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issued in any other form or manner will not comply to the requirements referred in the Income-tax 1961 read with relevant Rules and Circulars issued in this behalf from time to time. Further as per provisions of section 203 of the Income Tax Act, 1961 read with rule 31A, Certificate of tax deducted at source is to be **furnished within fifteen (15) days from the due date for furnishing the statement** of tax deducted at source. Failure to comply with the provisions of the Act will attract **penalty under provisions of section 272A of the Act, a sum of one hundred rupees for every day during which** failure continues.

c. In case of ULB the commissioner/executive officer in charge will be person who is liable to deduct, pay the TDS and issue of TDS certificate on time. Therefore, management is suggested to take a note on the status of Tax collected or deposited, timely submission of return thereof and issue TDS Certificate.

g. Deficiency in payroll system:

SINo	Paiculars	Comments
1	Status of maintenance of salary register for all employees (Permanent/Daily wages/Contract worker)	Yes, Salary register was maintained for employees
2	Non availability of Salary payment voucher	ULB was not in practice to issue salary payment voucher, Payment of salary was passed based on approval by competent authority on salary register.
3	Matching of voucher number with cash book	No salary payment voucher number was mentioned in cash book
4	Salary register contains all elements of salary	Yes, all elements of salary were mentioned in salary register.
5	Maintenance of Salary Deduction register	Deductions from salary was mentioned in salary register, no separate deduction register was maintained.
6	Whether biometric devices and payroll software is implemented in ULB. If Yes, then is it integrated with accounting software	Biometric device was and payroll software was not implemented in ULB.

h. Utilisation of Grant and report on missing Utilisation Certificates:

Grant Reconciliation position as on 31-03-2018

SINo	Name of Grant/Scheme Fund	Opening Balance as on 01-04-2017	Received during the year		Expense during the year	Closing Balance as on 31-03-2018	UCs
			Letter Number & Date of Receipts	Amount			
1	House for All	9,872,163	UDHD/1199/IA 19-05-2017	3,290,000	10,205,296	10,205,296	Pr
			UDHD/139/IA 13-03-2018	2,757,000			Pr
			UDHD/139/IA 13-03-2018	8,270,000			Pr
Total		**9,872,163**		**14,317,000**	**10,205,296**	**1,39,83,867**	
2	Chiar man /vc Chairman Allowance		UDHD/16/IA 15-6-2017	252,000		2,52,000	Pr
3	PESA KAR	1,085,754	UDHD/24/IA 30-6-2017	630,153	306,829	1,409,078	Pr

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4	EO SALARY	3,563	UDHD/7/IA 23-5-2017	922,612	1,045,547	50,690	13.02.18
5	EO SALARY		UDHD/116/IA 19-2-2018	170,062			Not Provided
6	14TH FINANCE	1,838,737	UDHD/34/IA 2-8-2017	3,684,139	2,937,491	6,259,642	Not Provided
7	14TH FINANCE		UDHD/98/IA 24-01-2018	3,674,257			Not Provided
8	CM NALI GALI	1,874,138	UDHD/39/IA 2-8-2017	2,619,455	-	6,738,342	Not Provided
9	CM NALI GALI		UDHD/69/IA 30-10-2017	2,244,749			Not Provided
10	NAGRIK SUBHDA	331,715	UDHD/44/IA 24-8-2017	1,712,400	282,843	1,761,272	Not Provided
11	5TH FINANCE	22,355,863	UDHD/47/IA 14-9-2017	7,399,843	4,089,852	25,665,854	Not Provided

fer "Annexure - "

i. **Physical verification of inventory/Stores:** Refer point 31-34 PART-B (d)

j. **Advances, their adjustment & Recovery:** Refer point 35-36 PART-B (d)
Since the ULB has not provided any detail of the amount of advance given during the year, Therefore we are unable to comment on it.

k. **Any other matters as may be prescribed in due course:** As all relevant matters has been covered in above mention point

PART-C

No	Particulars	Complied or Not
	Auditor should report in a separate section for non-compliance of rules/directives of UD&HD, GoB; Auditor should see the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	Complied Refer-PART-B(d)
	Auditor should Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should witness some assessment procedures to check any in-consistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Complied Refer-PART-A(c)
	Auditor should report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR: **Rule 22:** All moneys to be brought to account **Rule 27:** Collections to be deposited into Bank on the same day **Rule 69:** Grant Related Compliance **Rule 120-121:** Monthly Receipt & Payment Account and Trial Balance **Rule 130:** Audit to be completed & reported within 6 months	Complied Refer-PART-B(d)
	Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Complied Refer-PART-B(c)
	Report and quantify all major own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc.;	Complied Refer-PART-A(a)

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F	Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 10,000 and above.	Complied Refer-PART-B(b)
G	Auditor should Report on Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	Complied Refer-PART-B(b)
H	Auditor should Report on presence or absence of a system of issuance of utilisation certificate for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	Complied Refer-PART-B(h)
I	Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied Refer-Audit recommendatio
J	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Complied Refer-PART-B(b
K	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies	Complied Refer-PART-B(b
L	Auditor will report on that the fixed deposit and other funds should be in nationalized Banks/Approved financial institutions and should earn maximum interest at their gestation period.	Complied Refer-PART-B(c
M	Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement of loss.	Complied Refer-PART-A(a
N	Auditor will report on that all kind of tax deductions i.e. Commercial tax, Income tax, provident fund etc. Should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	Complied Refer-PART-B(f
O	Internal Auditor will ensure that all the C&AG audit & Internal audit Paras has been complied by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report.	Complied Point-03 of De Audit Report

Thanking You,

For Vinod Singhal & Co. LLP

(Chartered Accountants)

FRN: 005826C/C400276

Sodhani

CA Krishan Kumar Sodhani

Partner

M. No. : 404603

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Management Comments

1. INTRODUCTION

Name oftheMunicipality	Koath Nagar Panchayat
Period covered under current audit	01.04.2017 to 31.03.2018
Name ofExecutive Officer for theperiodunderAudit	Dr. Sujeet Kumar

Sl. No	Audit Observations	Auditor Recommendations	Management Comment
1	Budget not prepared in proper manner and guidance given by UD & HD GoB:	ULB should implement real time budget preparation in prescribed format of BMAM. Further, Budget variance report should be prepared for actual budget report.	Due to lack of skilled man power and professional at the Koath Nagar Panchayat we were unable to prepare the Budget as per required format. However we are improving the same day to day. We are preparing the budget as per required format. Further all your guidelines will be followed by from next budget.
2	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.	**Bank Reconciliation help us to monitor over:** 1. Difference between Bank Passbook and Cash Book 2. Unauthorised withdrawal from Bank. 3. Excessive debited by Bank 4. Helps to know reasons of differences. *Therefore, ULB should prepare bank reconciliation of all bank accounts including doormat accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records.*	We are preparing Reconciliation for the operating accounts. We will submit the same for your verification at next Audit.

कार्यालय नगर पंचायत कोआथ (उ.प्रदेश)

Vinod Singhal & Co. LLP * Chartered Accountants *

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3	Non-Implementation of Double Entry Accounting System	As per requirement of BMAR-2014, Part -A, Chapter -2 Rule -4, "All ULB refereed in Schedule -I shall maintain its Books of Account using the double entry system". *Since Koath Nagar Panchayat is Covered under Schedule -I, therefore they should have to maintain their accounts on double entry accounting system in compliance of such rule. We found the detail that double accounting system is implemented at Koath Nagar Panchayat, however we not got any data for verification the same.*	Double entry system was implemented at ULB till FY 2015-16, M/s Manas Das & Co. was working here as DEAS consultant. The appointment of the firm were done by UD & HD head office. Now M/s K. K. Chanani & Associates has been appointed as DEAS consultant with effect from Dec-2019.
4	No details were made available regarding meeting of municipal accounts committee held during the financial year 2017-18.	As per requirement of BMA-2007, Chapter-XII, ULB should held meeting of Municipal Accounts Committee each year. During our Audit no any evidence has been produced to us w.r.t. meeting of municipal accounts committee. *ULB should ensure timely meeting of accounts committee in compliance of BMA-2007.*	There is no any accounting committee has been formed at ULB. We have submitted a request letter in board for formation of Municipal accounting Committee.

कार्यालय नगर पंचायत कोआथ (उन्नाव)

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5	**Non-levy of following taxes** * Surcharge on transfer of lands and buildings * Fire tax. * Surcharge on electricity consumption within the municipal area * Tax on congregations. * Tax on pilgrims and tourists. * Tax on profession. * Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles. * User Charges for provision of water-supply, drainage and sewerage * User Charges for Solid Waste Management * User Charges for Parking Facility * User Charges for Garbage Clearance * Collection of fees for sanction of building plans and issue of completion certificates, * Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings, * Collection of Development Charges	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. *ULB should take steps to implement required taxes to boost their revenue*	Koath is a Nagar Panchayat and many of taxes as reported here are not applicable on it. Further we insure you that we will collect all applicable taxes as soon as possible.
6	Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day or latest before noon of next day on which collection is made. However, during our audit, we observed that there is a huge delay in depositing the tax at bank. *Therefore, management should implement a MIS Mechanism towards getting control over collection and deposit of Taxes. Further we wish to inform that failure to comply with Rule 22 may cause for fine of Rs. 5,000*	Due to work load and filed survey the collector not submitted their collection for deposit into bank. However irrespective of fact we have directed the collector to submit their collection amount as per Rule. Now there is maximum delay in deposit is 2-3 days.

कार्यालय नगर पंचायत कोआथ (अतरी)

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7	Non-Collection of notice fees	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore, but In case of Koath Nagar Panchayat, Corporation has not provided any information regarding charging and collection of notice fees. *ULB should collect notice fees from applicable assesses in compliance of act and to boost ULB revenue.*	From now onwards we will implement the same.
8	Non-recovery of outstanding taxes	Koath Nagar Panchayat has provided during audit the detail of outstanding tax and other income, we observed on the basis of the such data that there is huge arrear of taxes at Koath Nagar Panchayat. *Therefore, the management should take proper step to boost collection of arrears. Further a weekly or fortnightly meeting with all tax collectors to be held for getting the reason of non-collection and resolving the same.*	The major tax defaulter at our ULB is Government department and electricity department. However, we have served several notices for payment of the arrear taxes on all assesse including and we are continuously try to collect the same at earliest.
9	Non-providing details regarding arrear of advertisement tax, mobile tower tax, rental income	ULB should prepare proper records for arrear amount and should take proper steps to collect arrears.	*Detail will provided at next Audit*
10	Non deposit of outstanding amount of electricity bill.	ULB should negotiate with electricity board to settle down the dues without late fees.	we have submitted a letter towards waive-off of charges. Once we will got the revised bill after waiving off the charges from the electricity department, we will pay the same immediately.
11	Non preparation of payment voucher	*ULB should prepare voucher based on running voucher as per the provision of Rule No. 16, 17 and 18 of BMAR -2014.*	With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.

कार्यालय नगर पंचायत कोआथ (उत्तर)

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12	Non-conducting physical survey of 20 high value properties and non-collection of outstanding property tax	Being ULB was not maintaining any details of high value properties, The details given in report has been prepared based on receipts book. Filed Survey of the same could not be conducted due to non-support of tax Daroga& tax collectors in filed survey. *ULB should identify and prepare separate list of high value properties by conducting re-assessment of prospective properties on timely basis to boost their revenue.*	Due to election duty many of our regular work got pending, therefore we have not visited in filed with your team. However, we ensure that we will visit the filed on your next audit schedule.
13	Non-maintenance of required registers as per Rule No. -3 of BMAR-2014	Detail of registers not maintained by ULB is mentioned under PART-A (a). *ULB should ensure proper maintenance of required Books of Account and register as per the list given in Rule -3 of BMAR - 2014.*	We will maintain the same at earliest.
14	Non-preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014	*ULB should ensure* preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014	Double entry system was implemented at ULB till FY 2015-16, M/s Manas Das & Co. was working here as DEAS consultant. The appointment of the firm were done by UD & HD head office. Now M/s K. K. Chanani & Associates has been appointed as DEAS consultant with effect from Dec-2019.

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15	**Irregularities in vendor payment process:** ▪ Budget Control register was not updated ▪ Quality control test report was not available ▪ Completion certificate was not available in payment file in case of completed contract.	Proper tender documents regarding tender approval and allotment was not properly maintained or made available for audit. In provided cases, we are unable to comment on channel of procurement of tender and their required compliances. Further, no statutory compliance register was maintained in regards with statutory dues deducted from party bills. *So, ULB should maintained proper tender register and file that include all related documents of tender. Statutory compliance register should be maintained for all statutory deductions made form parties invoices.*	We are maintaining the file, However due to lack of manpower we were unable to arranged the same on day to day. Now we have arranged the tender file in proper manner. We will show the same on next Audit. Further, statutory compliance are handle by file. We are maintaining the file w.r.t. deduction and deposit of all statuary dues. We will prepare statuary deduction register and will be presented to your team on next visit.
16	Non-maintenance of register for all procurements with value above Rs. 15,000	ULB should ensure maintenance of register for all Procurements with value above Rs. 15,000	We are maintaining voucher file w.r.t. all expenses irrespective of amount. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us.. Further we wish to say that with the help of available man power we are trying to serve in best possible manner at earliest.
17	Missing signature of wages worker and stamp of ULB on muster roll register	ULB should ensure proper maintenance of wages register by complying signature and stamping.	All concerned person are directed to resolve this issue within 30 days. We will inform you after rectification.
18	No maintenance of separate earnest & security deposit register	EMD and security deposit register help in tracking of balance payable to parties.	We are maintain the same with contractor register. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.
19	Non-Compliance of Act & Rules	Refer point of Part-B (d) of audit report for status of non-compliance of Act & Rules. *ULB should ensure compliance of all applicable Act & Rules.*	With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.

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20	**Lack of internal control measures** 1. Voucher file was not maintained 2. No internal mechanism for statutory compliance 3. No MIS was prepared for tracking of payments 4. Required books of accounts as per BMAM was not maintained 5. Statutory compliance reconciliation was not maintained 6. Year-end reconciliation was not available 7. Bank reconciliation of any bank account was not prepared.	We observed that there is no any internal control mechanism available over collection, recovery, deposit of taxes, assets handling, Cheque handling and Statuary compliances: ***We suggest that:*** *1. MIS System should be implemented over daily collection and deposit.* *2. Reason for non-deposit/ late deposit should be strongly need to ask for minimise delay.* *3. Need to identify a person to comply with the statuary compliances. In case failure to comply with statuary compliances he should also be penalised.* *Therefore, the management has to take serious effort in implementation of Internal control Mechanism for getting a better result from ULB working.*	With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.
21	**Non-compliance of statutory compliances:** ▪ Non preparation of statutory compliance register ▪ Non deposit of TDS on timely basis. ▪ Non filling of TDS return for due period Non providing details regarding VAT/PF/Royalty/Labour Cess	As ULB is not proper in statutory compliance, that cause monetary/non-monetary implication on ULB in mode of interest, penalty and Late Fee & imprisonment. *So, management should ensure statutory compliance on time.*	Due to lack of trained staff statuary compliances are handled by professional hired by us. We will present all file with you after getting data from them.
22	**Deficiency in payroll system** ▪ Non-preparation of salary payment voucher ▪ Non-maintaining salary payment reference number in cash book ▪ Non-implementation of Bio-metric device and payroll software	Every payment should be accompanied with payment voucher. Further as per Section 2(23) of the Indian Stamp Act 1899 makes it mandatory for affixing of stamp on any **receipt** as defined therein above Rs 5000. Therefore, management should ensure that the payment is accompanied with payment voucher. **Meaning of Receipt :** "Receipt" includes any note, memorandum or writing- (a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or (b) whereby any other movable property is acknowledged to have been received in satisfaction of a debt, or (c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or	All concerned person are directed to resolve this issue within 30 days. We will inform you after rectification.

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		(d) which signifies or imports any such acknowledgment; and whether the same is or is not signed with the name of any person "	
23	Non-providing of Utilization certificate for the reporting audit period	Grant is blood of ULB. Therefore, for getting grant and running the ulb working smoothly it is very important to comply with all necessary requirement of grant. Further timely submission of utilisation certificate helps the grant realising authority to send the money for fulfil the requirement of future. *Therefore, management should ensure that UC has been submitted with concerned department on time.*	*We have submitted various UC at the department. We will submit the same at your next visit. However, Balance UC will be prepared and submitted in January 2020 with the help of your team.*
24	Non-maintaining of inventory/store register and non-conducting of physical verification of inventory and stores available with ULB as per requirement of BMAR-rule 130.	*Management should implement the control system over inventory and store. Stock register should be in place and get it verified by a responsible person as authorised by management time to time. Further any discrepancies arises/ found during such verification should be reported immediately.*	*We are maintaining the Store register. The same will be show you at your next visit.*
25	Non providing details of Advances, their adjustment & Recovery	To ensure timely recovery of advance with interest proper calculation should be there with proper recovery plan.	*We have not provided any advance during the year under consideration.*

Vinod Singhal & Co. LLP * Chartered Accountants *

नगर कार्यपालक अधिकारी
नगर पंचायत, लोहारा (छत्तीसगढ़)
3.2.2020

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ANNEXURE -1

कार्यालय,नगर पंचायत कोआथ (रोहतास)

प्रेषक, पत्रांक 903

नगर कार्यपालक पदाधिकारी,

नगर पंचायत कोआथ (रोहतास)।

सेवा में,

वरीय लेखा परीक्षा अधिकारी,

स्था0 लेखा परीक्षा, पटना। कोआथ /दिनांक.....

विषयः—नगर पंचायत कोआथ (रोहतास) के अंकेक्षण प्रतिवेदन सन् 2012—13 से 2014—15 का अनुपालन के संबंध में।

प्रसंग—भवदीय पत्रांक 14540/358 दिनांक 22.02.2016।

महाशय,

उपर्युक्त विषयक एवं प्रासंगिक के संबंध में सादर कहना है कि नगर पंचायत कोआथ का अंकेक्षण प्रतिवेदन प्रतिवेदन सन् 2012—13 से 2014—15 का अनुपालन निम्नलिखित है।

1 12858.00 रूपया वैट की राशि की वसूली हेतु कुमार इन्टर प्राईजेज (सासाराम) पर कारवाई प्रारम्भ कर दी गई है। इस संबंध में उक्त को पत्र दी गई है। (साक्षय संलग्न)

2 (I) भूलवश राशि की कटौती नही की गई है परन्तु भविष्य में Security Deposit की राशि काटकर ही भुगतान किया जा रहा है।

(II) Vat की राशि 395895.00 रू0 की वसूली हेतु कुमार इन्टर प्राईजेज पर कारवाई की जा रही है। (साक्षय संलग्न)

(III) 540 CFL बल्ब का अधिष्ठापन प्रमाण पत्र अगले अंकेक्षण मे दिखा दिया जायेगा।

(IV) 829 CFL बल्ब लगाने का स्थान अगले अंकेक्षण मे दिखा दिया जायेगा। अध्यक्ष के द्वारा चयनित स्थलो पर 829 सभी वार्डो मे लगाया गया।

(V) भविष्य में सुधार किया जायेगा।

(VI) कर्मचारीयों की अभाव में बल्ब लगाये जाने की सूची तैयार नही की जा सकी। भविष्य में सूची तैयार कर ही बल्ब लगाया जायेगा। कंडिका 3(II) के अनुसार करवाई की जा रही है।

3 (I) भविष्य मे जमानत की राशि की कटौती के पश्चात ही विपत्र का भूगतान किया जायेगा।

(II) Vat की राशि 184627 रूप्या की वसूली हेतु M/S कुमार इन्टर प्राईजेज को नोटिस दी रही है।(साक्षय संलग्न)

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(III) भविष्य मे इस पर ध्यान रखा जायेगा।

(IV) भविष्य में नियमानुसार निविदा निकालकर ही खरीदारी की जायेगी।

4 (I) कुशल प्रशिक्षणदाता द्वारा ही प्रशिक्षण दिलाया गया।

(II) संख्या को भविष्य मे बता दी जायेगी। अगले अंकेक्षण मे दिखा दिया जायेगा।

(III) रोजगार हेतु किसी का आवेदन प्राप्त नही हुआ जिसके चलते रोगजार मुहैया नही कराया गया नही बैंक से ऋण उपलब्ध कराया गया।

(VI) 30184.00 रूप्या पर कारवाई चल रही है। (साक्षय संलग्न)

5 (I) भविष्य में सामग्री क्रय पर ध्यान दिया जायेगा।

(II) कनिय अभियन्ता के द्वारा तैयार की गई मापी पुस्तिका के अनुसार ही वैट इत्यादि की कटौती गई है। (साक्षय संलग्न)

(III) MB के अनुसार ही राशि का भुगतान की गई है।

(IV) अभिकर्ता द्वारा आग्रिम की मॉग नही की गई जिसके चलतें आग्रिम भुगतान नही की गई परन्तु भविष्य में इस बात पर ध्यान दिया जायेगा।

6 गणेश प्रसाद तिवारी एवं मो0 अतहर खान आलोक कुमार को नोटिस द्वारा करवाई की जा रही है।(साक्षय संलग्न)

7 सफाई कार्य मानव बल के द्वारा कराया गया है। जिसके तहत मजदूरी भूगतान किया गया।

8 संचार मिनार की वसूली सम्बंन्धी विशेष रूप से करवाई की जा रही है। साथ ही मॉग संग्रहण पंजी तैयार कर ली गई है। (साक्षय संलग्न)

9 गृहकर की वसूली संम्बन्धी विशेष रूप से करवाई की जा रही है है। साथ ही मॉग संग्रहण पंजी तैयार कर ली गई है।

10 ट्रेड लाईसेंस वसूली हेतु प्रभावी कदम उठाय जा रहे है।

11 96723.00 रूपया की राशि नगर पंचायत कोआथ मे उपलब्ध होने पर संबंधित शीर्ष में जमा कर दी जायेगी।

12 (I) सैरात वसूली के सम्बन्ध में भविषय में बजार निलामी के सम्बन्ध में दैनिक समाचार पत्र में निविदा हेतु प्रकाशित की जायेगी।

(II) कर्मी के अभाव में वसूली नही हो सकी। भविषय मे ऐसा नही होगा।

(III) भविषय मे ऐसा नही की जायेगी।

Vinod Singhal & Co. LLP Chartered Accountants

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भाग– III- TAN

1 चुनाव 2012 में ली गई राशि को समायोजित कर दी गई है। (साक्षय संलग्न)

2 अनुदान पंजी को संधारण की करवाई की जा रही है। अगले अंकेक्षण दल को दिखा दी जायेगी।

3 सम्पति पंजी का संधारण की जा रही है।

4 निरस्त

5 वार्षिक लेखा का संधारण के संबंध में कारवाई की जा रही है।

6 आय एवं व्यय वित्तिय विवरण एवं वसूलन पत्र तैयार करने हेतु करवाई की जा रही है।

7 अनुपालन प्रतिवेदन तैयार की जा रही है। अगले अंकेक्षण मे दिखा दिया जायेगा।

8 होल्डिंग कर का पुनरीक्षण की करवाई की जा रही है।

विश्वासभाजन

नगर कार्यपालक पदाधिकारी,
नगर पंचायत कोआथ (रोहतास)

ज्ञापांक 903 /दिनांक 27.7.2016

प्रतिलिपिः–सरकार के ~~उपसचिव~~ विशेष सचिव, नगर विकास एवं आवास विभाग पटना की सेवा में सादर सूचनार्थ समर्पित।

27/7/2016

नगर कार्यपालक पदाधिकारी,
नगर पंचायत कोआथ (रोहतास)

Vinod Singhal & Co. Chartered Accountants

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कार्यालय नगर पंचायत कोआथ (रोहतास)

वित्तीय वर्ष 2003–04 से 2018–19 मे प्राप्त सहायक अनुदानों की निकासी/व्यय एवं अवशेष राशि की पालान द्वारा कोषागार में जमा विवरणी संबंधित प्रतिवेदन

नगर पंचायतका नाम:–	नगर पंचायत कोआथ
कोषागार का नाम:–	सासाराम (रोहतास)

DDO Code:-	URB-005
Treasury Code	RTS-14
PL Account No	225
Bank Account no	

क्र0 सं0	सहायक अनुदान आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का मद	संबंधित स्वीकृत्यादेश संख्या एवं तिथि	स्वीकृतत्यादेश एवं आवंटनादेश मे निकाय को आवंटित राशि	आवंटित राशि के विरूद्धद्ध निकाय द्वारा निकासी की गई राशि	टी मी0 नं0 एवं तिथि	पी एल खाता मे रखी गई राशि	बैंक खाता मे जमा की गई राशि	वित्तीय वर्ष जिसमें राशि व्यय की गई	संबंधित मद में व्यय की गई राशि	संबंधित आवंटन के अनुरूप की गयी निकासी के विरूद्ध किए गय व्यय के उपरान्त 2016 की अवशेष राशि	कोषागार में जमा की गई राशि	चालान सं0/ तिथि	समर्पित उपयोगिता प्रमाण–पत्र में निहित राशि	समर्पित उपयोगिता प्रमाण पत्र की तिथि	लंबित U.C. की राशि	बैंक खाता मे जमा अवशेष राशि	पी एल खाता में जमा अवशेष राशि	अभियुक्ति त
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	2003-04	11 वी वित्त आयोग	1340/ 30-03-04	363460	363460	1/ 31-3-04	NiL	336460	2005-06	11 वी वित आयोग 363460	NiL	NiL	NiL	363460	7.1.2015	NiL	NiL	NiL	
2	2003-04	Salary	459/ 05-02-04	61081	61081	–	NiL	61081	2005-06	61081	NiL	NiL	NiL	61081	7.1.2015	NiL	NiL	NiL	
3	2004-05	राष्ट्रीय गंदी बस्ती		528000	528000	–	NiL	528000	2004-06	528000	NiL	NiL	NiL	528000	7.1.2015	NiL	NiL	NiL	
4	2005-06	राष्ट्रीय गंदी बस्ती		710000	710000		NiL	710000	06–07	710000	NiL	NiL	NiL	710000	7.1.2015	NiL	NiL	NiL	
5	2005-06	12 वी वित्त	3191/ 28.9.05	440532	440532	28-09-05	NiL	440532	06–07	440532	NiL	NiL	NiL	710000	7.1.2015	NiL	NiL	NiL	
6	2005-06	25064	3167/ 26-09-05	25064	25064	26-09-05	NiL	25064	06–07	25064	NiL	NiL	NiL	25064	7.1.2015	NiL	NiL	NiL	
7	2006-07	12 वी वित्त	3115/ 11-08-06	296089	296089	2/31-03-07	NiL	296089	07–08	296089	NiL	NiL	NiL	296089	11-08-014	NiL	NiL	NiL	
8	2006-07	Machinari & equipment	3515/ 19-09-06	425000	425000		NiL	425000	07–08	425000	NiL	NiL	NiL	425000	16/02/2017	NiL	NiL	NiL	
9	2007-08	जलापुर्ति	856/ 21.02.08	882720	882720		NiL	882720	09–10	882720	NiL	NiL	NiL	882720	16/02/2017	NiL	NiL	NiL	

नगर कार्यपालक पदाधिकारी
नगर पंचायत, कोआथ (रोहतास)

Vinod Singhal & Co. LLP * Chartered Accountants *

	2007-08	12 वी वित्त	5674/ 19.12-07	516250	516250	2/ 17-03-08	NiL	516250	09—10	516250	NiL	NiL	NiL	516250	11-08-014	NiL	NiL	NiL	
11	2007-08	12 वी वित्त	1617/ 27-03-08	258126	258126	1/ 31-03-08	NiL	258126	10—11	258126	NiL	NiL	NiL	258126	29/09/2014	NiL	NiL	NiL	
12	2007-08	Salary/ Allowance	5264/ 26-11-07	375972	375972		NiL	375972	2009—10	375972	NiL	NiL	NiL	375972	20/02/2017	NiL	NiL	NiL	
13	2008-09	पथ निर्माण जिर्णोद्धार	9336/ 29-08-08	2140000	2140000	1/31-03-2009	NiL	2140000	2010—11	2140000	NiL	NiL	NiL	2140000	16/02/2017	NiL	NiL	NiL	
14	2008-09	प्रशासनिक भवन	4533/ 29-08-08	2887875	2887875	1/ 31-03-09	NiL	2887875	2012—13	2887875	NiL	NiL	NiL	2887875	09/08/2014	NiL	NiL	NiL	
15	2008-09	वेतन	5945/ 11-12-08	317760	317760	3/31-03-09	NiL	317760	2010—11	317760	NiL	NiL	NiL	317760	20/02/2017	NiL	NiL	NiL	
16	2008-09	जलापुर्ति	5/ 09-02-09	1460640	1460640	1/31-3-2009	NiL	1460640	2010—11	1460640	NiL	NiL	NiL	1460640	16/02/2017	NiL	NiL	NiL	
17	2008-09	वेतन अध्यक्ष	4535/ 29-08-08	63600	63600	2/ 31-03-09	NiL	63600	2010—11	63600	NiL	NiL	NiL	63600	01/03/2015	NiL	NiL	NiL	
18	2009-10	वेतन	121/ 10-09-09	238320	238320	P221700001/15-02-10	NiL	238320	2011—12	238320	NiL	NiL	NiL	238320	15/06/2017	NiL	NiL	NiL	
19	2009-10	12 वी वित्त	1338/ 17-03-10	298856	298856	P2217000308/1 03-10	NiL	298856	11—12	298856	NiL	NiL	NiL	298856	12/03/2014	NiL	NiL	NiL	
20	2009-10	वेतन अध्यक्ष	1420/ 19-03-10	63600	63600	P221700014/31-03-2010	NiL	63600	10—11	63600	NiL	NiL	NiL	63600	11-11-214	NiL	NiL	NiL	
21	2009-10	3rd Finance	26/ 16-3-10	120558	120558	P221700013/31 03-2010	NiL	120558	11—12	120558	NiL	NiL	NiL	120558	16/02/2017	NiL	NiL	NiL	
22	2009-10	12 वी वित्त	117/ 10-09-09	516250	516250	P221700002/ 15-02-10	NiL	516250	10—11	516250	NiL	NiL	NiL	516250	08/11/2014	NiL	NiL	NiL	
23	2010-11	13 वीं वित्त	1837/ 30-03-11	600000	600000	B.D.No 727454	NiL	600000	11—12	600000	NiL	NiL	NiL	600000	11/11/2014	NiL	NiL	NiL	
24	2010-11	13 वीं वित्त	4713/ 17-08-10	600000	600000	P221700010/12 03-11	NiL	600000	11—12	600000	NiL	NiL	NiL	600000	03/12/2011	NiL	NiL	NiL	
25	2010-11	वेतन पार्षद	2031/ 20-04-10	63600	63600	P221700009/12-03-11	NiL	63600	11—12	63600	NiL	NiL	NiL	63600	8-9-014	NiL	NiL	NiL	
26	2011-12	13 वीं वित्त	13/04-08-11	700000	700000	P221700002/	NiL	700000	13—14	700000	NiL	NiL	NiL	700000	11/11/2014	NiL	NiL	NiL	
27	2011-12	13 वीं वित्त	49/12-03-12	749000	749000	P221700030/ 31-03-12	NiL	749000	13—14	749000	NiL	NiL	NiL	749000	08/09/2014	NiL	NiL	NiL	
28	2011-12	चतुर्थ मद	52/19-03-12	2970390	2970390	P221700034/31 2-12	NiL	2970390	13—14	2970390	NiL	NiL	NiL	2970390	1717027 08-09-2014 & 1253363 date 20-9-2014	NiL	NiL	NiL	
29	2011-12	13 वीं वित्त	15/28-08-11	140000	140000	P22170003/14-12-11	NiL	140000	13—14	140000	NiL	NiL	NiL	140000	19-12-11	NiL	NiL	NiL	

	2011-12	भत्ता पार्षद	36/25-01-12	63600	63600	P221700035/31-03-12	NIL	63600	2012-13	63600	NIL	NIL	NIL	63600	08/09/2014	NIL	NIL	NIL	
31	2011-12	चतुर्थ मद	53/19.03.12	2000000	2000000	P221700032/30.03-12	NIL	2000000	14-15	200000	NIL	NIL	NIL	200000	29-09-2014	NIL	NIL	NIL	
32	2011-12	ई0-गवर्नेंस	58/ 26-03-12	78979	78979	P221700031/31 03-12	NIL	78979	14-15	78979	NIL	NIL	NIL	78979	11/08/2014	NIL	NIL	NIL	
33	2012-13	13 वॉ वित्त	19/19-07-12	792000	792000	P221700031/26-03-13	NIL	792000	14-15	792000	NIL	NIL	NIL	792000	01/07/2015	NIL	NIL	NIL	
34	2012-13	13 वॉ वित्त	1/ 3-04-12	485000	485000	P221700032/26-03-13	NIL	485000	14-15	485000	NIL	NIL	NIL	485000	03/12/2014	NIL	NIL	NIL	
35	2012-13	प्रशासनिक भवन		70/3-7-13	1618875	1618875	NIL	1618875		1618875	NIL	NIL	NIL	1618875	20/01/2020	NIL	NIL	NIL	
36	2012-13	चतुर्थ मद	67/4-3-13	5626244	5626244	P221700021,22,23,24/ 26-3-13	NIL	5626244	14-15	5626244	NIL	NIL	NIL	5626244	03/12/2014	NIL	NIL	NIL	
37	2012-13	13 वॉ वित्त	118/19-3-13	862883	862883	P221700027/31 3-13	NIL	862883	14-15	862883	NIL	NIL	NIL	862883	01/07/2015	NIL	NIL	NIL	
38	2013/14	अध्यक्ष / उपाध्यक्ष	7/30-4-2013	63600	63600	T/2217/00001/16-11-13	63600	-	2013/14	63600	-	-	-	63600	11/08/2015	Nil	Nil	Nil	
39	2013/14	नगर प्रबंधक	17/17-05-2013	240000	240000	T/2217/0004/23-11-2013	240000	-	2014/15	240000	-	-	-	240000	07/01/2015	Nil	Nil	Nil	
40	2013/14	चतुर्थ मद (विद्युत विपत्र एवं सेवाप्रदायी)	102/15-3-2014	1166820	1166820	T2217/0015/29-3-2014	1166820	-	2014/15	1166820	-	-	-	1166820	02/08/2016	Nil	Nil	Nil	
41	13/14	चतुर्थ मद (वेतन / पेशन)	102/15-3-2014	2777473	2777473	T2217/0016/29-03-2014	2777473	-	2015/16	2777473	-	-	-	2777473	01/07/2015	Nil	Nil	Nil	
42	2013/14	चतुर्थ मद (असम्बन्ध)	102/15-3-2014	2000000	2000000	T2217/0017/29-03-2014	2000000	-	2014/15	2000000	-	-	-	2000000	12/04/2014	Nil	Nil	Nil	
43	2013/14	चतुर्थ मद (नगरीय सड़क)	102/15-3-2014	627245	627245	T2217/0018/29-03-2014	627245	-	2014/15	627245	-	-	-	627245	02/08/2016	Nil	Nil	Nil	
44	2013/14	पेशाकर	23/26-09-2013	302441	302441	T2217/0021/29 03-2014	302441	-	2014/15	302441	-	-	-	302441	08/11/2015	Nil	Nil	Nil	
45	2013/14	13 वॉ वित्त	1/05-04-2013	168000	168000	P2217/00012/17-04-2013	-	168000	2014/15	168000	-	-	-	168000	01/07/2015	Nil	Nil	Nil	

नगर कार्यपालक पदाधिकारी
नगर पंचायत, लोहरदगा (झारखण्ड)

Chartered Accountants • Vinod Singhal

46	2013/14	13 वॉ वित्त	12/19-07-2013	970019	970019	P2017/00003/24-07-2013	-	970019	2014/15	970019	-	-	-	970019	05/11/2014	Nil	Nil	Nil	
47	2013/14	13 वॉ वित्त	72/25-02-2014	930366	930366	P2217/00003/27-03-2014	-	930366	2014/15	930366	-	-	-	930366	01/07/2015	Nil	Nil	Nil	
48	2014/15	नगर प्रबंधक	8/29-05-2014	240000	240000	T2217/00007/21-01-2015	240000	-	2015/16	240000	-	-	-	240000	08/02/2016	Nil	Nil	Nil	
49	2014/15	अध्यक्ष / उपाध्यक्ष	26/24-07-2014	63600	63600	T2217/00008/21-01-2015	63600	-	2015/16	63600	-	-	-	63600	27/07/2016	Nil	Nil	Nil	
50	2014/15	अध्यक्ष / उपाध्यक्ष	60/26-09-2014	127200	127200	T221700009/21-01-2015	127200	-	2015/16	127200	-	-	-	127200	27/07/2016	Nil	Nil	Nil	
51	2014/15	पेशाकर	14/16-08-2014	380558	380558	T221700010/21-01-2015	380558	-	2015/16	380558	-	-	-	380558	11/08/2015	Nil	Nil	Nil	
52	2014/15	टैबलेट	114/09-01-2015	150000	150000	T221700007/11-03-2015	150000	-	2015/16	150000	-	-	-	150000	11/08/2015	Nil	Nil	Nil	
53	2014/15	चतुर्थ मद (असमब्ध)	159/ 20-03-2015	1000000	1000000	T221700030/27/03/2015	1000000	-	2015/16	1000000	-	-	-	1000000	27/07/2016	Nil	Nil	Nil	
54	2014/15	चतुर्थ मद (विद्युत ,विकास कार्य)	159/20-03-2015	816032	816032	T2217/00021/27-03-2015	816032	-	2015/16	816032	-	-	-	816032	27/07/2016	Nil	Nil	Nil	
55	2014/15	वेतन / पेशन	129/20-03-2015	1904072	1904072	T221700032/27-03-2015	1904072	-	2015/16	1904072	-	-	-	1904072	27/07/2016	Nil	Nil	Nil	
56	2014/15	चतुर्थ मद(नगरीय सड़क)	159/20-03-2015	318396	318396	T2217/00028/27-05-2015	318396	-	2015/16	318396	-	-	-	318396	27/07/2016	Nil	Nil	Nil	
57	2014/15	टैबलेट	136/ 14-02-15	210000	210000	T221700031/27-03-2015	210000	-	2015/16	210000	-	-	-	210000	11/08/2015	Nil	Nil	Nil	
58	2014/15	वेतन / पेशन	133/25-03-2015	1876404	1876404	T211700046/30-03-2015	1876404	-	2015/16	1876404	-	-	-	1876404	27/07/2016	Nil	Nil	Nil	
59	2014/15	चतुर्थ मद(विद्युत विपत्र)	133/25-03-2015	804170	804170	T221700045/30-03-2015	804170	-	2015/16	804170	-	-	-	804170	27/07/2016	Nil	Nil	Nil	
60	2014/15	चतुर्थ मद(नगरीय सड़क, स्वसस्थ)	133/25-03-2015	318396	318396	T221700047/30-03-2015	318396	-	2015/16	318396	-	-	-	318396	27/07/2016	Nil	Nil	Nil	

नगर कार्यपालक अधिकारी
नगर पंचायत, फतेहाबाद (सीकर)

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	2014/15	चतुर्थ मद (असम्बन्ध)	133/25-03-2015	1000000	1000000	T2217/00041/30-03-2015	1000000	-	2015/16	1000000	-	-	-	1000000	27/07/2016	Nil	Nil	Nil	
62	2014/15	13 वॉ वित्त	27/12-08-2014	952621	952621	T221700009/26-03-2014	-	952621	2015/16	952621	-	-	-	952621	11/05/2014	Nil	Nil	Nil	
63	2014/15	13 वॉ वित्त	126/12-03-2015	1124571	1124571	T221700003/26/6/2015	-	1124571	2015/16	1124571	-	-	-	1124571	12/08/2016	Nil	Nil	Nil	
64	2015/16	13 वॉ वित्त	01/08/04/2015	277559	277559	P22170004/24-06-2015	-	277559	2015/16	277559	-	-	-	277559	12/08/2016	Nil	Nil	Nil	
65	2015/16	पंचम राज्य वित्त आयोग	123/21/03/2016	2917755	2917755	TP221700016/28-03-2016	-	-	2016/17	2917755	-	-	-	2917755	02/11/2017	Nil	Nil	Nil	
66	2015/16	पंचम राज्य वित्त आयोग	123/21/03/2016	616940	616940	TP221700015/28-03-2016	-	-	2016/17	2016/17	-	-	-	616940	02/11/2017	Nil	Nil	Nil	
67	2015/16	14 वॉ वित्त	13/13-07-2015	2163353	2163353	P2217/00007/29-07-2015	-	2163353	2015/16	2163353	-	-	-	2163353	12/08/2016	Nil	Nil	Nil	
68	2015/16	अध्यक्ष / उपाध्यक्ष	8/19-05-2015	137932	137932	T2217/0001/09-09-2015	137932	-	2015/16	137932	-	-	-	137932	27/07/2016	Nil	Nil	Nil	
69	2015/16	राज्य योजना (नगरीय सुविधा)	16/17-07-2015	1712400	1712400	T2217/0002/09-09-2015	1712400	-	2015/16	1712400	-	-	-	1712400	08/02/2016	Nil	Nil	Nil	
70	2015/16	सफाई मद (पेशाकर)	38/28-08-2015	471115	471115	T2217/0001/26-11-2015	471115	-	2015/16	471115	-	-	-	471115	08/02/2016	Nil	Nil	Nil	
71	2015/16	14 वॉ वित्त	76/23/12/2015	2121042	2121042	T2217/00001/20-01-2016	2121042	-	2015/16	2121042	-	-	-	2121042	18/11/2016	Nil	Nil	Nil	
72	2015/16	13 वॉ वित्त	11/22-06-2015	12309	12309	P2217/00010/29-07-2015	12309	-	2015/16	12309	-	-	-	12309	01/06/2017	Nil	Nil	Nil	
73	2016/17	14 वॉ वित्त	29/06-07-2016	1619351	1619351	T2217/00007/14-07-2017	1619351	-	2016/17	1619351	-	-	-	1619351	18/11/2016	Nil	Nil	Nil	
74	2016/17	14 वॉ वित्त	29/06-07-2016	1619351	1619351	T2217/00006/14-07-2017	1619351	-	2016/17	1619351	-	-	-	1619351	18/11/2016	Nil	Nil	Nil	
75	2016/17	पार्षद भत्ता	11/18-05-2016	366068	366068	T2217/00006/21-06-2016	366068	-	2016/17	366068	-	-	-	366068	02/11/2017	Nil	Nil	Nil	
76	2016/17	नगर प्रबंधक	06/15-05-2016	211900	211900	-	211900	-	2016/17	211900	-	-	-	211900		211900	Nil	Nil	
77	2016/17	कार्यपालक पदाधिकारी का वेतन	20/23-06-2016	513456	513456	T2217/00005/14-07-2016	513456	-	2016/17	513456	-	-	-	513456	02/11/2017	Nil	Nil	Nil	

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Chaturank Accountants Co. LLP Vinod Singhal

कार्यपालक पदाधिकारी
नगर पंचायत, कोटपुतली (राजस्थान)

Chaitanya & Vinod Singhal & Co. LLP * Chartered Accountants *

78	2016/17	मुख्यमंत्री शहरी नली गली	42/ 09-08-2016	1071517	1071517	–	1071517	–	2016/17	1071517	–	–	–	1071517		1071517	Nil	Nil	
79	2016/17	मुख्यमंत्री शहरी पेय जल	138/25-09-2016	4662047	4662047	–	4662047	–	2016/17	4662047	–	–	–	4662047	–	4662047	Nil	Nil	
80	2016/17	पेशाकर	155/27-09-2016	548689	548689	–	548689	–	2016/17	548689	–	–	–	548689	–	548689	Nil	Nil	
81	2016/17	पंचम राज्य वित्त आयोग	162/19-10-2016	8109862	8109862	–	8109862	–	2016/17	8109862	–	–	–	8109862	–	8109862	Nil	Nil	
82	2016/17	मुख्यमंत्री शहरी नली गली	167/25-10-2016	802621	802621	–	802621	–		802621	–	–	–	802621	–	802621	Nil	Nil	
83	2016/17	कार्यपालक पदाधिकारी का वेतन	211/31-01-2017	267000	267000	T2217/00001/13-02-2017	267000	–		267000	–	–	–	267000	–	267000	Nil	Nil	
84	2016/17	14 वाँ वित्त	191/26-12-2016	3215732	3215732	–	3215732	–		3215732	–	–	–	3215732	–	3215732	Nil	Nil	
85	2016/17	नागरीक सुविधा सफाई	248/10-03-2017	331715	331715	–	331715	–		331715	–	–	–	331715	–	331715	Nil	Nil	
86	2016/17	मुख्यमंत्री शहरी पेय जल	274/24-03-2017	5468618	5468618	–	5468618	–		5468618	–	–	–	5468618	–	5468618	Nil	Nil	
87	2016/17	पंचम राज्य वित्त आयोग	354/29-3-2017	7894247	7894247	–	7894247	–		7894247	–	–	–	7894247	–	7894247	Nil	Nil	
88	2017/18	कार्यपालक पदाधिकारी का वेतन	07/23-5-2017	922612	922612	T/2217/00008/20-07-2017	922612	–		922612	–	–	–	922612	13-02-2018	922612	Nil	Nil	
89	2018/19	पंचम राज्य वित्त आयोग	21/10-07-2018	3682936	3682936	–	3682936	–		3682936	–	–	–	3682936	–	3682936	Nil	Nil	
90	2018/19	पंचम राज्य वित्त आयोग	21/10-07-2018	3682936	3682936		3682936			3682936				3682936		3682936	Nil	Nil	
91	2018/19	पंचम राज्य वित्त आयोग	15/03-07-2018	3601204	3601204		3601204			3601204				3601204		3601204	Nil	Nil	

	2018/19	पंचम राज्य वित्त आयोग	15/03-07-2018	3601205	3601205		3601205			3601205				3601205		3601205	Nil	Nil	
93	2019/2020	मुख्यमंत्री शहरी नाली–गली पक्कीकरण निश्चय योजना	131/22-02-2019	130696	130696		130696			130696				130696		130696	Nil	Nil	
94	2018/19	कार्यपालक पदाधिकारी का वेतन	115/19-02-2018	170062	170062		170062			170062				170062		170062	Nil	Nil	
95	2018/19	कार्यपालक पदाधिकारी का वेतन	115/19-02-2018	700000	700000		700000			700000				700000		700000	Nil	Nil	

कार्यपालक पदाधिकारी
नगर पंचायत कोआथ

नगर कार्यपालक पदाधिकारी
नगर पंचायत, कोआथ (पलामू)

12.8.2019

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