URBAN DEVELOPMENT AND HOUSING DEPARTMENT

NTERNAL AUDIT REPORT OF ULB - MOKAMA NAGAR PARISHAD, BIHAR

01-04-2018 to 31-03-2019

F/Y 2018-19

M/S R.N.SINGH & CO.

CHARTERED ACCOUNTANTS.

208, HEM PLAZA; FRASER ROAD;

PATNA: 800001.

PHONE NO: 9431019502.

Report Issued on 21st August 2019

Internal Audit Rep

Executive Summary

1. Introduction

Name of the Municipality	**Nagar Parishad MOKAMA**
Period covered undercurrent audit	**01-04-2018 to 31-03-2019**
Name of Chief Municipal Officer for the period under Audit	**Sri. Ashutosh Kumar**

2. Results and Findings

Sl.No.	Strengths observed during the audit engagement
1.	Mokama Nagar Parishad has properly maintained the General Cash book which is the consolidated cash book of all the schemes
2.	Board meetings of Mokama Nagar Parishad are held regularly and problems faced in smooth operation are resolved by passing resolution
3.	Separate file of the parties to whom payments are made are properly maintained.

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Sr.No.	Weaknesses observed in the functioning of office, maintenance of records etc. Observed during the audit engagement.
1.	We have observed that the collection of property tax (Holding Tax) is very poor there are total demand for the FY 2018-19 is 3,73,77,428.00 including the arrear of previous financial year is Rs. 3,10,60,778.00 but collected only Rs. 38,34,947.00 during the FY 2018-19 which is only 10.26% of total demand.
2.	Amount Collected from own sources revenue has not been deposited into bank by the ULB on the same date/next to the same date as required.
3.	Mokama Nagar Parishad is not in practice to procure all assets and stores above Rs. 5,00,000.00 through E-tendering.
4.	UC of various scheme for RS.**11,85,65,485.00**are pending for submission to the Urban Development& housing Department till the 4th Qtr. of financial year 2018-19
5.	Tower tax has not been collected, since the installation of tower, even though number of tower is 23 as on 31-03-2019. Thus total outstanding tax amount is Rs. 22,05,000.00 For registration fee, renewal fee.
6.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.
7.	Double entry accounting system has not been implemented by the MOKAMA Nagar Parishad.
8.	Ulb has not implemented computerized accounting system.
9.	MOKAMA Nagar Parishad is not in practice to prepare fixed asset register.
10.	MOKAMA Nagar Parishad is not in practice to charge depreciation on fixed asset.
11.	Stock Register is not properly maintained by the Nagar Parishad.
12.	MOKAMA Nagar Parishad is not in practice to prepare the Bank Reconciliation Statement of different schemes.
13.	ULB has not been in practice to prepare monthly receipt and payment account.
14.	Cash Book has not been authorized by the executive Officer on daily basis.
15.	Demand and collection register is not maintained by the ULB.
16.	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13.
17.	During the audit we have observe that vouchers are not serially arranged and binded.

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18.	Section 84 of the Bihar Municipal Act, 2007. Provides that Municipality shall submit its budget intimates for the ensuring year to the State Govt. by 15th of the March. But information furnished by the Nagar Parishad revealed that budget estimates were not passed on time by the board, which resulted into delay transmission of the same to the State Government.
19.	Procurement register is not maintained by the Mokama Nagar Parishad.
20.	Various register books of records etc. are not being prepared by the ULB such as Demand Register, statutory register with regards TDS, GST, Labour Cess and royalty, Bid register of shop, Survey register/files of hoardings.
21.	Municipal Accounts Committee has not been constituted by the Mokama Nagar Parishad.

3. Opinion

The ULBs functioning is not up to mark rather it has lots of scope of improvement. The ULB is required to improve a lot in the field of:

a. Preparation of Accounts, Ledger, Books, Bank Reconciliation Statement, Various Registers and Records as required.

b. It requires to improve its Internal Control Procedures with regards to Demand, Collection of Revenue, Deposit of Collected revenue in the Bank same day.

c. It should pay all the statutory liabilities like TDS, Royalty, and GST on timely basis.

d. It should file Return of GST, TDS on or before due date.

e. ULB should reconcile balance Treasury with Bank at least once in a month.

f. UC of schemes should be submitted on timely basis.

g. Due to non-implementation of Double Entry Accounting System and following of Cash basis of Accounting, proper recognition of Income and expenses are not possible in accounts.

h. Monthly receipt & Payment account should be prepared by ULB.

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i. Cheque issue register must have to maintain that will help in verification of payment process.

4. Audit Recommendations

SL. No.	Recommendations
1.	• ULB should adopt double entry accounting system. Double entry accounting allows accounting department to prepare financial statement easily. • Double entry accounting system present accurate report of book of accounts of the income statement, balance sheet, cash flow statement and other financial statements and reports. • It provides check and balance which prevent fraudulent activity and reduce errors. Double entry accounting system prevents fraud in a greater way than single-entry accounting because it makes it difficult to manipulate accounts. You can easily detect accounts manipulation by examining the journal entries and comparing them to previous journal entries for the same or similar transactions.
2.	ULB must have to implement computerized accounting system. It provides automatic ledger entries, accuracy and speed of automatic calculation, automatic production of trial balance from ledger entries, potential to create customized reports and provide additional analysis.
3.	Mokama Nagar Parishad must have to maintain fixed asset register that will help in:- • Track and identify the asset. • Security of the asset specifically to prevent theft. • Calculate depreciation annually. • Track gross book value and net value of asset. • Assists in conducting audit of assets and asset verification. • Help in estimating the repairs and maintenance cost.

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	• Assists in estimating the future capital investment in fixed assets. • Comply with statutory requirements.
4.	ULB must have to maintain Material Receipt notes, Store ledger, Statement of closing stock and statement of material issued respectively in Form No. ST-1, ST-2, ST-3, ST-4.and regularly authorized from executive officer.
5.	Ulb must have to maintain Bank Reconciliation statement as per UD & HD guidelines, which will help in:- • Accurate balance. • Prevent Theft. • Prevent mistakes. • Accounts in good standing.
6.	ULB should prepare receipt and payments accounts on monthly basis. Due to which it become very easy to find out how much fund has been received by the ULB.
7.	Cash book should be daily balanced and authorized by the executive officer.
8.	Ulb Should maintain demand and collection Register as per UDHD guidelines.
9.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.
11.	ULB should be prepare summary of daily collection in form GEN-13.
12.	ULB should have to be prepare UC in prescribe format of various scheme as soon as possible and submit the same UD & HD Dept. also on regular interval as per prescribe guideline.
13.	Mokama Nagar Parishad must have to vouchers are serially arranged and binded because it creates difficulties during verification of payment.
14.	Ulb should procured any Equipment's above Rs. 5,00,000.00 through E-Tendering process.
15.	Mokama Nagar Parishad must collect mobile tower tax which comes under its jurisdiction otherwise it leads to loss of revenue to Mokama Nagar Parishad.
16.	Ulb should maintained separate grant register for each scheme.
17.	Mokama Nagar Parishad must have to maintain procurement register as per UDHD guidelines and also without procurement register verification of procurement process is very difficult.

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18.	ULB should maintain all the books of account, register, records etc. as prescribe in Bihar municipal accounts Act, Manual and Rules.
19.	Municipal accounts committee must be constituted by the Mokama Nagar Parishad.

5. Comments from Management

As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

Detail discussions on this are given in *Discussion Note* as attached below.

6. Acknowledgement: -

We thank Sri. Ashutosh kumar (Executive Officer), for his support during the period of our audit. We are also thankful to accountant and other staff of the Nagar Parishad for their co-operation during the period of audit.

For R. N. SINGH & CO.
Chartered Account
ICAI Reg.No:322066E

R.N. SINGH & Co. ICAI REG. NO. 322066E CHARTERED ACCOUNTANTS

CA Chanakya Shree
Partner
M.No: -079322

UDIN- 20079322AAAAJX8737
Date - 06/06/2020

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Detailed Audit Report

1. Introduction

The Internal audit of (MOKAMA Nagar Parishad) covering the period from 1st April 2018 to 31st March 2019 was conducted by following persons under guidance of TL CA Chanakya Shree and MAE CA Ashok Kumar Pandey:

Mr. Santosh Kumar

2. Administration

The present body of the ULB has taken charge on 11-02-2019. The incumbency in the key administrative and executive positions was as under:

Mr. Krishna Balav kumar Chairman from 21/06/ 2017 to till date.

Sri. Ashutosh kumar Executive Officer from 11/02/2019 to till date.

3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is 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 outstanding para where no action has been taken	No. and Date of Compliance Report
1.	AG Audit for the 2014-2016	19	19	01	01	337509.00	19	Not Complied

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2.	Internal Audit for the Year2016-2017 (Qtr. 1)	28	28	05	00	00	28	Not Complied
3.	Internal Audit for the Year 2016-2017.(Qtr.2)	28	28	02	00	00	28	Not Complied
4.	Internal Audit for the Year 2016-2017.(Qtr3	14	14	01	00	00	14	Not Complied
5.	Internal Audit for the Year 2016-2017.(Qtr4)	15	15	01	00	00	15	Not Complied

Detail Report on Compliance of Previous Internal Audit Report: -

Sr. No.	Audit Observation	Persisting Since	Complied/ Not Complied
1.	Tower Tax • Mokama Nagar Parishad has not made survey that how many tower installed under this Nagar Parishad. • A lot of Tower tax and renewal charges have not been collected. Total outstanding amount is Rs.21,68,000.00 till the date 31.03.2016 Details are given in detailed audit report. • No any action for recovery of tower tax has taken during the Financial Year 2016-17.	2016-17	Not complied

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2.	Holding tax collected by Tax collector, it should be reviewed by Tax Daroga at least once in month. But we observed that no any review taken by Tax Daroga about holding tax collection.	2016-17	Not complied
3.	From Receipt number 3701 to 3710 total holding tax collected for Rs 9167.00 but deposited only 9127.00	2016-17	Not complied
4.	From Receipt number 3129 to 3158 total amount collected for Rs 42623 but not deposited till date.	2016-17	Not complied
5.	In Receipt number 1946 for Rs 469 collected but deposited only 369.00	2016-17	Not complied
6.	Fixed assets register has not been maintained properly at Nagar Parishad level.	2016-17	Not complied
7.	TDS & VAT return for the 1st 2nd 3rd & 4th quarter has not filled till the audit report date. There are two penalty has levied under Income Tax Act 1961 if TDS return not filed on due date:- • U/S 234E, Rs 200 per day charged till the date of return filed. • U/S 271H, Minimum penalty Rs 10000 has charged.	2016-17	Not complied
8.	As per BMAR, The actual balance in the Bank shall be compared from treasury at least once at the end of the month. However, Mokama Nagar Parishad is not in practice to reconciliation between Treasury cash book balances with Treasury.	2016-17	Not complied

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9.	Accounting process adopted by Mokama Nagar Parishad is Single Entry System based on cash basis of accounting. It is not as per Bihar Municipal Act Manual. Bihar Municipal Act Manual requires adoption on Accrual Basis Double entry system of Accounting.	2016-17	Not complied
10.	The amount of tax collected by the Tax collector is required to be handed over to the cashier next day of the collection. The same process is not followed. Tax collector hands over the collected cash to the cashier after a time gap of 15 to 30 days. Details are given in detailed audit report.	2016-17	Not complied
11.	Mokama Nagar Parishad is not in practice to prepare monthly receipt and payment.	2016-17	Not complied
12.	Mokama Nagar Parishad has not made Compliance of AG Report for the FY 2014-15 & 2015-16 and Internal Audit Report.	2016-17	Complied
13.	Total Rs 1,52,12,546.00 UC for the scheme has not submitted till the 31st March 2017.	2016-17	Not complied
14.	Physical verification of inventory & Fixed assets has not been done by ULB on regular interval.	2016-17	Not complied
15.	Mokama Nagar Parishad is not in practice to Prepare Bank reconciliation statement.	2016-17	Not complied

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4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2016-17	2017-18	2018-19
Final/Revised Budget	1,06,23,71,210.00	1,11,67,45,000.00	1,16,46,05,000.00
Actual Expenditure	56,32,39,700.00	22,51,84,771.00	15,52,99,256.00
Savings(+)/ Excess(-)	**49,91,31,510.00**	**89,15,60,229.00**	**1,00,93,05,744.00**

II. Volume of transactions

Period	Budgeted	Previous year (2017-18)	Current period (2018-19)
Opening balance	**33,94,30,277.00**	**42,45,79,613.00**	**33,13,67,440.00**
Receipts	1,16,46,05,000.00	13,19,72,598.00	22,57,53,277.00
Total	**1,50,40,35,277.00**	**55,65,52,211.00**	**55,71,20,717.00**
Net expenditure	1,16,46,05,000.00	22,51,84,771.00	15,52,99,256.00
Closing balance	**33,94,30,277.00**	**33,13,67,440.00**	**40,18,21,461.00**

III. Bank Reconciliation: -

We have observed that Mokama Nagar Parishad is not in practice to maintain subsidiary cash book for treasury scheme. However, bank reconciliation statement has also not been prepared by the ULB. Moreover, the balance of different bank accounts has been provided which are as follows:

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Details of closing balance

Sl. No.	Name of Scheme	Bank Name	Balance as per cash book As on 31-03-2019	Balance as per pass book As on 31-03-2019	Difference	Reconciled/ Not Reconciled
1.	Treasury P& L	Treasury	196352178	196352178	0.00	Not Required
2.	13/14th finance	BOB/12724	1391	1391	0.00	Not Required
3.	Sjsry	PNB/155666	**7395052**	7395052	0.00	Reconciled
4.	BRGF	CANARA/28 230	**474821**	429815	45006	Not Reconciled
5.	IHSDP HOUSING	PNB(243244)	**19416006**	19573489	157483	Not Reconciled
6.	IHSDP HOUSING	BOB(12721)	**1059468**	1104466	44698	Not Reconciled
7.	IHSDP HOUSING	UNION BANK(3246)	**1835902**	1819830	16072	Not Reconciled
8.	IHSDP INFRASTRUC TURE	BOB(13974)	**90349673**	90349803	130.00	Not Reconciled
9.	KABIR ANTHESTHI	BOB(12722)	**3308430**	3308412	18	Not Reconciled
10.	SOCIAL SECURITY	AXIS BANK(20514)	**0**	0	0.00	Not Required
11.	E-GOVERANAN CE	BOB(10912)	**6127**	6127	0.00	Reconciled
12.	SWACHH MISSION	AXIS BANK	**266375**	606875	340500	Not Reconciled

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13.	SBM	icici(620)	**2492873**	**2696000**	203127	Not Reconciled
14.	SBM	BOB(12723)	**116519**	116519	0.00	Not Reconciled
15.	HFA	ALLAHABAD BANK	**74215941**	74215941	0.00	Reconciled
16	BRGF	AXIS Bank	**4200000**	updated passbook not provided	-	-
17	Day-Nulm	Axis bank	**270705**	270705	0.00	Reconciled
18	Namami-Gange	Bob	**60000**	60000	0.00	Reconciled

IV. Revenue Receipts: -

Income Details (Amounts to be provided in Rupees)							
		2017-18		**2018-19**		**2019-20**	
Sl. No.	**Details**	**2017-18**	**2016-17**	**2018-19**	**2017-18**	**2019-20**	**2018-19**
Total Receipts (A+B)		**131972598**	**761592145**	**225753277**	**131972598**		
A.	**Revenue Receipts (1+2+3)**	**57693915**	**76417372**	**79016941**	**57693879**		
1.	**Own Revenue Receipts (a+b)**	**13932665**	**14379858**	**9493284**	**13932629**		
a)	**Tax Revenue**(levied and collected by municipal body)	**13488908**	**9080632**	**4665357**	**13488872**		
i)	Property tax	11297785	9027632	4605357	11297785		
ii)	Other tax (levied and collected by municipal body)	2191123	53000	60000	2191123		
b)	Non-tax revenue (levied and collected by municipal body)	**443757**	**5299226**	**4827927**	**443757**		
i)	Fees & fines	-	-	47322	-		

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ii)	User Charges	395757	1318226	24320	395757	**Not Applicable**
iii)	Other non-tax revenue (levied and collected by municipal body)	48000	3981000	4756285	48000	
2	**Other Revenue Receipts**	**6879434**	**3193746**	**5913116**	**6879434**	
a)	Income from interest/investments	6879434	3193746	5913116	6879434	
b)	Other Revenue income	-	-	-	-	
3.	**Transfers/ Grants/ Assigned Revenues**	**36881816**	**58843768**	**63610541**	**36881816**	
a)	State Assigned Revenue	32372864	3374835	6278977	32372864	
b)	State Finance Commission (SFC) Grants/ Devolution	0	55294305	55522162	0	**Not Applicable**
c)	Octroi compensation	-	-	-	-	
d)	Other State Govt. Transfer	4508952	174628	1809402	4508952	
e)	Central Finance Commission (CFC) Grant	-	-	-	-	
f)	Other Central Govt. Transfer	-	-	-	-	
g)	Others	-	-	-	-	
B.	**Capital Receipts**	**74278683**	**685174773**	**146736336**	**74278683**	
1	Sale of Municipal Land	-	-		-	
2	Loans (from State Govt. or Banks etc.)	-	-		-	
3	State Capital Account Grant (under State Schemes etc.)	44477171	45000259	32069672	44477171	
4	Central Capital Account Grant (under Central Schemes etc.)	29801512	640174514	114666664	29801512	
5	Other Capital Receipts	-	-	-	-	

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V. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
Total Expenditure (1+2)		225184771	563239700	155299256	225184771	Not Applicable	
1.	Revenue Expenditure	39163076	39361290	58175715	39163076		
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	33311328	35400687	55288939	33311328		
1.2	Operation and Maintenance (O&M)	3068812	1982711	1571807	3068812		
1.3	Loan repayment (Interest payments)	-	-	-	-		
1.4	Others(any other revenue expenditure which is not salaries, O&M or Interest Payment)	2782936	1977892	1314969	2782936		
2.	Capital Expenditure	186021659	523878410	97123541	186021659		
2.1	All developmental works under Central/State specific schemes	186021659	523878410	96453294	186021659		
2.2	Loan Repayments (Principal Amount)	-	-	-	-		
2.3	Other Capital expenditure	-	-	670247	-		

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VI. Status of implementation of Double Entry Accounting System

Double Entry Accounting System is not implemented by the Mokama Nagar Parishad in the financial year 2018-19. However, DEAS consultancy (Tibrewal Chand & Co.) has been doing work on double entry accounting in Nagar Parishad since 17 December 2018, but they have not provided any data for Audit purpose.

VII. Status of Municipal Accounts Committee; if meeting is held

MOKAMA Nagar Parishad has not been constituted Municipal Accounts Committee under section 98 of the Municipal Act, 2007. And Minutes of such Municipal Accounts Committee has not been provided to us to report.

5. Audit Observations

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.

(i) Mobile Tower Collection: -

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

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Parishad is Rs. 40,000/- per tower and annual renewal fee is Rs. 10,000/- per annum per tower.

Condition –As per details provided to us there are total 23 Mobile Towers installed within the Area of Mokama Nagar Parishad up to 31.03.2019 and Rs. 2205000.00 has been due but not collected till the date of audit from these tower operators as Tower Tax.

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Consequence Effect / Impact - Due to non-collection of Tower Rent 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 Tower Rent due to which result in Revenue leakage.

Corrective Action / Recommendation – As per our opinion, management should review the collections on monthly and take appropriate actions against irregularity

Sl.No	Name of Company	Date of Installation	Dues	Renewal	Amount Collected	Amount Due
1	Airtel	17.08.2007	110000	10000	0	120000
2	Airtel	17.08.2007	125000	10000	0	135000
3	Airtel	03.09.2007	125000	10000	0	135000
4	Airtel	20.04.2006	135000	10000	0	145000
5	Airtel	31.10.2005	165000	10000	0	175000
6	Airtel	17.08.2007	135000	10000	0	145000
7	Tata Teleservice	2005	120000	10000	0	130000
8	Tata Teleservice	2005	170000	10000	0	180000
9	Tata Teleservice	11.02.2006	170000	10000	0	180000
10	Tata Teleservice	2013	15000	10000	0	25000
11	Tata Teleservice	2013	15000	10000	0	25000
12	Idea	10.09.2007	125000	10000	0	135000
13	Idea	08.09.2007	120000	10000	0	130000
14	Idea	2007	150000	10000	0	160000
15	Aircel	2007	110000	10000	0	120000
16	Aircel	16.08.2007	95000	10000	0	105000
17	Aircel	11.09.2007	135000	10000	0	145000
18	Reliance Jio Info	21.02.2013	10000	10000	0	20000
19	Reliance Jio Info	26.11.2013	10000	10000	00	20000

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20	Reliance Jio Info	28.10.2013	10000	10000	0	20000
21	Reliance Jio Info	28.10.2013	41000	10000	0	51000
22	Reliance Jio Info	22.04.2013	16000	10000	0	26000
23	Reliance Jio Info	02.08.2013	21000	10000	0	31000
Total			**1975000**	**230000**	**0.00**	**2205000**

(ii) Advertisement Tax

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

Criteria – Non – levied of advertisement tax by the ULB.

Consequence / Effect / Impact - Due to non - levied of collection of advertisement tax, there is a revenue loss to ULB.

Cause – This happens due to lack of awareness of imposition of advertisement tax of concerned person of the ULB.

Corrective Action / Recommendation – There should be proper monitoring and further steps are required to be taken for collection of advertisement tax by concerned ULB.

(iii) Holding & Property Tax Deposit – Irregularity: -

Audit Objective – As per Point No. – 5 of TOR

Criteria – As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.

Condition - Tax Amount is not deposited timely into Bank. In some cases, collected amount has been retained by the Tax Collectors for a period of 1-2 month from the date of collection of taxes.

Consequence / Effect / Impact - Due to non-deposit of Tax on due time, ULBs is suffering from Revenue Loss in the form of Bank Interest which could have been earned on these Receipts. Further, this is a lapse on Internal Control due to non-submission of Counterfoil and record updation of assesses due.

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Cause – This happens due to non-follow up and monitoring of activities of Tax Collector by the concerned officer on regular interval.

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes by Tax Inspector/Collectors and deposit of collection into Bank either on same day or latest before noon on the following working day.

(iv) Holding & Property Tax Collection – Irregularity: -

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

Criteria – As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.

Condition – We have observed that the collection of property tax (Holding Tax) is very poor there are total demand for the FY 2018-19 is 3,73,77,428.00 including the arrear of previous financial year is Rs. 3,10,60,778.00 but collected only Rs. 38,34,947.00 during the FY 2018-19 which is only 10.26% of total demand.

Consequence / Effect / Impact - Due to non-deposit of Tax on due time, ULBs is suffering from Revenue Loss in the form of Bank Interest which could have been earned on these Receipts. Further this is a lapse on Internal Control due to non-submission of Counterfoil and record updation of assesses due.

Cause – This happens due to non-follow up and monitoring of activities of Tax Collector by the concerned officer on regular interval.

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes by Tax Inspector/Collectors and deposit of collection into Bank either on same day or latest before noon on the following working day.

(v) Market/Shop Rent Collection: –

Audit Objective– As per Point No. – 5 of TOR

Criteria– Non-Collection of Market/Shop Rent and imposition of late fine by the concerned ULB.

Condition– ULB has no any own shop in their Nagar Parishad.

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b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULB's:

No observation found during the course of audit.

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

Property / Holding tax are assessed by the ULB. There for property tax on Minimum 20 high value could be determined.

Sheet A

Sl. No.	Owner Property Name	Ward No	Housing/ Commercial	Taxable area	Annual rent	Remarks
1.	Tara devi	06	commercial	49*70.4	3244.05	No variance observed
2.	Rajesh kumar	06	Commercial	270	3916.10	No variance observed
3.	Rakesh nandan	06	Commercial	19*41+72*66	11572.68	No variance observed
4.	Dharmshila Devi	07	Residential	60*16+85.41	1985.59	No variance observed
5.	Sakuntala devi	07	Comm/Res	74*43	6854.80	No variance observed
6.	Kumkum Devi	07	Residential	83*45+75	2986	No variance observed
7.	Kailash prasad	07	commercial	19*66+47	1555.05	No variance observed
8.	Gautam Kumar	08	Commercial	49*32	5886.00	No variance observed
9.	Bablu kumar	08	Commercial	49*32	4665.60	No variance observed
10.	Avadah kishor singh	09	Residential	129*83+41	2885.37	No variance observed
11.	Ramakant singh	09	Resi/comm	100*37+66	8165.52	No variance observed
12.	Madhuri Devi	09	Commercial	162*88	3142.13	No variance observed

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13.	Anilkumar	09	Commercial	505*42	4847	No variance observed
14.	Ramakant singh	14	Residential	156*56	4654.44	No variance observed
15.	Alokkumar	14	Resi/comm	33*118	5329	No variance observed
16.	Satrudhan singh	19	Commercial	49*104	6114.49	No variance observed
17.	Divakar pd singh	19	Commercial	26.7	12490	No variance observed
18.	Rajkumari Devi	20	Residential	41*47	942.52	No variance observed
19.	Chandara sekhar pd singh	20	Residential	50*82.6	783.65	No variance observed
20.	Usma devi	20	Commercial	38*110	856.12	No variance observed

Note: Property / Holding tax are assessed by the ULB. On test check basis, we have calculated the area and no variance found. However, it is very difficult to do the Field Survey due to resentment of property holders and sometimes it gets very ugly.

Part-B

All Audit objections/regularities which has no monetary implication, but significant violation of act, Rules directives of UD&HD. Mention the reference to Act &Rules wherein remedial measure is required.

(a) Non –maintenance of books of accounts, subsidiary registers: -

We have observe that following register which are given below that have not been maintained by the Mokama Nagar Parishad:-

1.	Ulb is not in practice to maintain subsidiary cash book of all scheme.
2.	Monthly receipt and payment account is not prepared by the Mokama Nagar Parishad.
3.	Monthly income and expenditure account is not prepared by the Ulb.
4.	Grant register is not maintained by the Mokama Nagar Parishad

Internal Audit Report

5.	Scheme register is not maintained at the Ulb level.
6.	Advance issue and recovery register is not maintained by the Ulb.
7.	Pay-roll register is maintained by the Ulb.
8.	Assessment register of property tax.
9.	Provision made register of all taxes/user charges/ fees & fines.
10.	Demand and collection register of shop rent.
11.	Rent register of shop.
12.	Demand and collection of mobile towers and registration files of mobile tower.
13.	Ulb is not in practice to maintain procurement register.
14.	Bid register is not maintained by the Ulb.
15.	Cheque issue register is not maintained by the Mokama Nagar Parishad.
16.	Records and revision of Taxes and rent.
17.	Civil suit register is not maintained at the Ulb level.
18.	Demand and collection register of Hoardings.
19.	Ulb is not in practice to maintain fixed asset register.
20.	Stocks register are not properly maintained.
21.	Sairat register is not maintained at the Ulb level.
22.	Log book is not prepared at the Ulb level.

(b). Irregularity in procurement process: -

We have checked all procurements made with value above Rs. 15000.00 and we have observed that Mokama Nagar Parishad is not in practice to procure all assets and stores above Rs. 5,00,000.00 through E-tendering. However, ULB is not in practice to maintain procurement register.

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(c). Non-compliance of directives by UD &HD, Government of Bihar: -

We observed several non-compliances of directives of UD&HD, GOB such as; -
(1) Non collection of various taxes required to be collected.
(2) Non maintenance of prescribe books of accounts.
(3) Non submission of UC and other reports on timely basis.

(d). Non- compliance of Act & Rules: -

i. The ULB is not preparing the Accounts and Financial Statement as per Section 86 & 88 of the Bihar Municipal Act, 2007. As required under section 88 of the said Act, the ULB is required to prepare within four months from the close of the year, Financial Statement Containing an Income & Expenditure Accounts and a Receipt and Payment Account for the previous year w.r.t. the accounts of the ULB.

ii. The ULB is not preparing Fund Wise Receipts & Payments under BMAR Form No. 71 within 20th day of the subsequent months as per Rule 120 of the Bihar Municipal Accounts Rule 2014.

iii. The ULB is not preparing following Financial Statement of the Preceding years as required under Rule 122 of the Bihar Municipal Accounts Rule, 2014:

a. Receipt &Payment Accounts for the Year (BMAR Form No 71).
b. Income & Expenditure Account for the Year (BMAR Form No 73).
c. Balance Sheet as on 31st March of the Year (BMAR Form No 74).

iv. The ULB is not depositing the Collection of revenue from its own sources on the same day on which it is being collected.

(e) Lack of internal control measures: -

- It requires to improve its Internal Control Procedures with regards to Demand, Collection of Revenue, Deposit of Collected revenue in the Bank same day.
- Bank reconciliation statement is not prepared by the Mokama Nagar Parishad.
- Cash book has not been balanced and authorized by the executive officer on daily basis.

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

No observation found in this regard. We have observed that TDS, GST, Royalty and Labour Cess for the FY_2018-19 has been deducted and deposited to appropriate authority timely.

g. Deficiency in pay-roll system: -

The Pay-roll system at the ULB is satisfactory. The register, records relating to statutory deduction like PF, ESIC, Income tax are maintained. The PF, ESIC with respect to permanent and contractual employee are deducted and deposited to the statutory authority.

h. Utilizations of grant and report on missing Utilization certificates of financial year 2018-19.

1. Some Utilization Certificate are pending during the financial year 2018-19

2. However, we have provided the details of UC submitted and pending to UD & HD we are attaching the same as Annexure 1.

The details of Pending UCs are as follows:-

S.No.	Name of Scheme	Letter No	Amt. Allotted	UCs Pending Amount
1.	Nali Gali	42/9.8.16	1680913	1680913
2.	Nali Gali	42/9.8.16	2154935	2154935
3.	Peyjal Yojna	173/28.10.16	19819980	18545971
4.	Nali Gali	38/11.08.17	4207075	4207075
5.	Nali Gali	68/30.10.17	323017	3203017
6.	Nali Gali	68/30.10.17	2638602	2638602
7.	Nali Gali	68/30.10.17	4248903	4248903

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(f). Non-compliance of TDS, VAT and other relevant statute: -

No observation found in this regard. We have observed that TDS, VAT, Royalty and Labour-cess for the financial year 2018-19 has been deducted and deposited to appropriate authority timely.

(g). Deficiency in pay-roll system: -

The pay-roll system at the ULB is satisfactory. The register, records relating to statutory deduction like PF, ESIC, Income tax are maintained. The PF, ESIC with respect to permanent and contractual employee are deducted and deposited to the statutory authority.

(h). Utilizations of grant and report on missing Utilization certificates

1. Some utilization certificates are pending during the of financial year 2018-19.
2. However, we have been provided the details of UC submitted and pending to UD & HD, we are attaching the same as Annexure 1

The detail of Pending UC: -

Sl. No.	Financial year	Letter No.	Date	Head	Total amount	UC Submitted	UC Pending
1.	2016-17	42	09.08.16	MSN Nali gali	1680913	0.00	1680913
2.	2016-17	42	09.08.16	MSN Nali gali	2154935	0.00	2154935
3.	2016-17	173	28.10.16	MSN pey jal yojna	19819980	0.00	19819980
4.	2016-17	162	19.10.16	5th Finance	16218732	0.00	16218732
5.	2016-17	162	19.10.16	5th Finance	2383012	0.00	2383012
6.	2016-17	162	19.10.16	5th finance	10967381	0.00	10967381
7.	2016-17	355	29.03.17	5th finance	14666472	0.00	14666472
8.	2016-17	355	29.03.17	5th finance	1647965	0.00	1647965

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9.	2016-17	355	29.03.17	5th finance	9410743	0.00	9410743
10.	2017-18	38	11.08.17	MSN Nali gali	4207075	0.00	4207075
11.	2017-18	68	03.10.17	MSN Nali gali	323017	0.00	323017
12.	2017-18	68	03.10.17	MSN Nali gali	2638602	0.00	2638602
13.	2017-18	68	03.10.17	MSN Nali gali	4248903	0.00	4248903
14.	2017-18	46	14.03.17	5th finance	14098878	0.00	14098878
15.	2017-18	46	14.03.17	5th finance	14098877	0.00	14098877
Total					**118565485.00**	**0.00**	**118565485.00**

(i) Physical verification of inventory/stores: -

Inventory/ Stores Register is not properly maintained and Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.

(j) Advances, their adjustment & recovery: -

No advanced and recovery register is maintained by the Mokama Nagar Parishad. Advances are given to the employees without any requisition form. Approval is given by the executive officer on the concerned file. After the submission of bills, concerned advances are adjusted with the concerned files. ULB does not summery details of the amount of advances given to the Employees.

(k) Any other matter as may be prescribed in due course: -

ULB has idle fund remaining in its account since the financial year 2016-17. If these funds be transferred to other account or utilised in other scheme, there would not be any blockage of fund. Details of idle fund are as follows: -

Si. No.	Scheme	Amount	Pending Since
1.	Nagar Sarkar Bhawan	4129000.00	01.10.2016
Total		**4129000.00**	

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PART – "C"

Scope of Audit

Sl. No	Particular	Remarks/ Observation
1	Whether all these 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.	Such cases have been reported under point (c) of Part B of Audit Observations of the report.
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then 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).	We have been witnessed the 20 high value of property same has been reported in point (c) of Part A.
3	Whether all compliance have been complied regarding 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	All the compliance has been made at ULB except Rule: 27 & Rule 120-121.
4	Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.	Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.
5	If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of	Loss of Rs. 2205000.00 has been made to the ULB for non-collection registration and renewal fee from

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	Municipal properties, Advertisement Taxes/Fees, Sai rat etc. have incurred then quantify the same.	installed transmission tower in the jurisdiction of ULB.
6	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Observation Found in this regard.
7	Whether all 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/-	We have checked all procurements made with value above Rs. 15000.00 and we have observed that Mokama Nagar Parishad is not in practice to procure all assets and stores above Rs. 5,00,000.00 through E-tendering. However, ULB is not in practice to maintain procurement register.
8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD & HD website.	UC of Rs **118565485.00** of various scheme are pending for submission to the Urban Development & housing Department till the 4th Qtr. of financial year 2018-19.
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have been verified such instances and found some irregularities. Details of irregularity have annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.
10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	We have checked all procurements made with value above Rs. 15000.00 and we have observed that Mokama Nagar Parishad is not in practice to procure all assets and stores above Rs. 5,00,000.00 through E-tendering. Also, ULB is not in practice to maintain procurement register.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No Such type of issued found in this regards.

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12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	We have verified all major areas of ULB and assessed some revenue losses, same have been reported in "Part A".
13	Whether 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.	We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also. Details of major statutory irregularities are: • TDS return has not been filled. • TDS have not been deposited within the stipulated time line. • Labor cess has not been deducted appropriately. • VAT liability has not been settled till the date of audit. Penalty and Interest may be levied on ULB as per Statutory Laws.

General Observations: -

There is lots of scope for improvement with respect to maintenance of Records and Registers. The important and basic records like Advance register, annual accounts, assets register were not maintained. Effective steps may be taken to improve the maintenance of accounts and increasing of its own sources of revenues.

For R.N. Singh &Co.
Chartered Accountants
FRN: 322066E

R.N. SINGH & Co. FIRM REG. NO. 322066E CHARTERED ACCOUNTANTS

CA Chanakya Shree
Partner
Mem No: 079322

UDIN-20079322AAAAJX8737

Date - 06/06/2020

Discussion note of Mokama Nagar Parishad

Of the FY 2018-19

Sr. No.	Observation	Management Comment
1.	We have observed that the collection of property tax (Holding Tax) is very poor there are total demand for the FY 2018-19 is 3,73,77,428.00 including the arrear of previous financial year is Rs. 3,10,60,778.00 but collected only Rs. 38,34,947.00 during the FY 2018-19 which is only 10.26% of total demand.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
2.	Amount Collected from own sources revenue has not been deposited into bank by the ULB on the same date/next to the same date as required.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
3.	Mokama nagar Parishad is not in practice to procure all assets and stores above Rs. 5,00,000.00 through E-tendering.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
4.	UC of various scheme for RS. **11,85,65,485.00** are pending for submission to the Urban Development& housing Department till the 4th Qtr. of financial year 2018-19.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
5.	Tower tax has not been collected, since the installation of tower, even though number of tower is 23 as on 31-03-2018. Thus total outstanding tax amount is Rs. 22,05,000.00 For registration fee, renewal fee.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
6.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
7.	During the audit we have observe that they have passed bill on invoice submitted by the junior engineers in case of departmental work.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
8.	MOKAMA Nagar Parishad is not in practice to prepare fixed asset register.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.

2.9.19

R.N. SINGH & Co. CHARTERED ACCOUNTANTS

9.	MOKAMA Nagar Parishad is not in practice to charge depreciation on fixed asset.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
10.	Stock Register is not properly maintained by the nagar Parishad.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
11.	ULB has not been in practice to prepare monthly receipt and payment account.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
12.	Cash Book has not been authorized by the executive Officer on daily basis.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
13.	Demand and collection register is not maintained by the ULB.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
14.	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
15.	During the audit we have observe that vouchers are not serially arranged and binded.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
16.	Section 84 of the Bihar Municipal Act, 2007. Provides that Municipality shall submit its budget intimates for the ensuring year to the State Govt. by 15th of the March. But information furnished by the Nagar Parishad revealed that budget estimates were not passed on time by the board, which resulted into delay transmission of the same to the State Government.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
17.	Procurement register is not maintained by the MOKAMA Nagar Parishad.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.

29/7.

कार्यपालक पदाधिकारी
नगर परिषद मोकामा

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18.	Various register books of records etc. are not being prepared by the ULB such as Demand Register, statutory register with regards TDS, VAT, Labour Cess and royalty, Bid register of shop, Survey register/files of hoardings.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.
19.	Municipal Accounts Committee has not been constituted by the MOKAMA Nagar Parishad.	In order to rectify the objections raise in the audit report necessary action wi be taken in future.

Ashutosh.
29-7-19.
कार्यपालक पदाधिकारी
नगर परिषद मोकामा

R.N. SINGH & Co. ★ CHARTERED ACCOUNTANTS ★ ICAI REG. NO. 322066E

नगर विकास एवं आवास विभाग

वित्तीय वर्ष 2016-17 से 2017-18 मे प्राप्त सहायक अनुदानो की निकासी/व्यय एव अवशेष राशि की चालान द्वारा कोषागार मे जमा विवरणी संबंधित प्रतिवेदन

नगर निकाय का नाम - मोकामा नगर परिषद | DDO Code - URB001

कोषागार का नाम - बाढ | Treasury Code - 4001303

Pl. Account No -142

Bank Account No -0026

राशि रूपए मे

क्र० सं०	सहायक अनुदान आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का मद	संबंधित स्वीकृत्यादेश संख्या एव तिथि	स्वीकृत्यादेश एव आवंटनादेश मे निकाय को आवंटित राशि	आवंटित राशि के विरूद्ध निकाय द्वारा निकासी की गई राशि	टी० भी० नं० एव तिथि	पी एल खाता मे रखी गई राशि	बैंक खाता मे जमा की गई राशि	वित्तीय वर्ष जिसमे राशि जमा की गयी	संबंधित मद मे व्यय की गई राशि	संबंधित आवंटन के अनुरूप की गयी निकासी के विरूद्ध किए गए व्यय के उपरान्त अवशेष राशि	कोषागार जमा की गई राशि	चालान नं०/ तिथि	समर्पित उपयोगिता प्रमाण-पत्र मे निहित राशि	समर्पित उपयोगिता प्रमाण-पत्र की तिथि	लंबित U.C की राशि	बैंक खाता मे जमा अवशेष राशि	पी एल खाता मे जमा अवशेष राशि	अभ्यूक्ति
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	2016-17	Council member allowances	11/18.05.16	1082285	1082285	12217/00001 07.06.16	1082285	0		1082285	0	0		1082285		0		0	
2	2016-17	14th Finance	30/06.07.16	5487323	5487323	12217/000061 6.7.16	5487323	0		5487323	0	0		5487323		0		0	
3	2016-17	14th Finance	30/06.07.16	5487324	5487324	12217/00007/1 6.7.16	5487324	0		5487324	0	0		5487324		0		0	
4	2016-17	E.o Salary	20/23.6.16	1037616	1037616	12217/00001/0 8.7.16	1037616	0		1037616	0	0		1037616		0		0	
5	2016-17	MSN Naali gali	42/9.8.16	1680913	1680913	12217/0005/6. 9.16	1680913	0		0	1680913	0		0		1680913		1680913	

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6	2016-17	MSN Naali gali	42/9.8.16	2154935	2154935	T2217/00015/9.16	2154935	0		0	2154935	0		0		2154935		2154935	
7	2016-17	State Plan	39/4.8.16	630240	630240	T2217/00004/6/9.16	630240	0		630240	0	0		630240		0		0	
8	2016-17	State Plan	39/4.8.16	2351500	2351500	T2217/00002/6/9.16	2351500	0		2351500	0	0		2351500	23.10.17	0		0	
9	2016-17	State Plan	39/4.8.16	1794805	1794805	T2217/00003/6/9.16	1794805	0		1794805	0	0		1794805	23.10.17	0		0	
10	2016-17	Professional Tax grant	155/2.9.16	1967323	1967323	T2217/00001/0/9.11.16	1967323	0		1967323	0	0		1967323		0		0	
11	2016-17	MSN Naali gali	167/28.10.16	2873246	2873246	T2217/00001/0/9.11.16	2873246	0		2873246	0	0		2873246		0		0	
12	2016-17	MSN peyjal yojna	173/28.10.16	19819980	19819980	T2217/00001/1/6.02.17	19819980	0		1274009	18545971	0		1274009		18545971		18545971	
13	2016-17	14th finanace	191/26.12.16	5448405	5448405	T2217/00002/1/6.02.17	5448405	0		5448405	0	0		5448405		0		0	
14	2016-17	14th finanace	191/26.12.16	5448405	5448405	T2217/00003/1/6.02.17	5448405	0		5448405	0	0		5448405		0		0	
15	2016-17	State Plan	249/10.03.17	1029934	1029934		1029934	0		1029934	0	0		1029934		0		0	
16	2016-17	Urban Water Supply	246/09.03.17	3115640	3115640		3115640	0		3115640	0	0		3115640		0		0	

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17	2016-17	5th Finanace	162/19/10/16	16218732	16218732	T2217/00009/2 7.03.17	16218732	0		16218732	0	0		16218732		0		0	
18	2016-17	5th Finanace	162/19/10/16	2383012	2383012	T2217/00008/2 7.03.17	2383012	0		2383012	0	0		2383012		0		0	
19	2016-17	5th Finanace	162/19/10/16	10967381	10967381	T2217/00007/2 7.03.17	10967381	0		10967381	0	0		10967381		0		0	
20	2016-17	5th Finanace	353/29/03/17	14666472	14666472	T2217/00021/ 30.03.17	14666472	0		0	14666472	0		14666472		0		0	
21	2016-17	5th Finanace	353/29/03/17	1647965	1647965	T2217/00020/ 30.03.17	1647965	0		0	1647965	0		1647965		0		0	
22	2016-17	5th Finanace	353/29/03/17	9410743	9410743	T2217/00019/ 30.03.17	9410743	0		0	9410743	0		9410743		0		0	
23	2017-18	MSN Naaligali	38/11/08/17	4207074	4207074	T2217/00009/2 2.08.17	4207074	0		4207074	0	0		4207074		0		0	
24	2017-18	MSN Naaligali	38/11/08/17	4207075	4207075	T2217/00011/2 3.08.17	4207075	0		0	4207075	0		0		4207075		4207075	
25	2017-18	Council member allowances	15/15/06/17	684000	684000	T2217/00008/2 2.08.17	684000	0		684000	0	0		684000		0		0	
26	2017-18	14th finanace	33/02/08/17	5673970	5673970	T2217/00010/2 3.08.17	5673970	0		5673970	0	0		5673970		0		0	
27	2017-18	14th finanace	33/02/08/17	5673969	5673969	T2217/00012/2 6.08.17	5673969	0		5673969	0	0		5673969		0		0	

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28	2017-18	State Plan	43/24.08.17	5845200	5845200	12217/00005/25.10.17	5845200	0		5845200	0	0		5845200		0		0	
29	2017-18	MSN Naali gali	68/30.10.17	323017	323017	12217/00002/08.11.17	323017	0		0	323017	0		0		323017		323017	
30	2017-18	MSN Naali gali	68/30.10.17	2638602	2638602	12217/00003/08.11.17	2638602	0		0	2638602	0		0		2638602		2638602	
31	2017-18	MSN Naali gali	68/30.10.17	4248903	4248903	12217/00004/08.11.17	4248903	0		0	4248903	0		0		4248903		4248903	
32	2017-18	5th Finanace	46/14.03.17	14098878	14098878		14098878	0		0	14098878	0		14098878		0		0	
33	2017-18	5th Finanace	46/14.03.17	14098877	14098877		14098877	0		0	14098877	0		14098877		0		0	
34	2017-18	Sabdahgrih	48/14.09.17	5678100	5678100		5678100	0		5678100	0	0		5678100		0		0	Transferred to BRJP
35	2017-18	State Plan	42/24.08.17	7209200	7209200		7209200	0		7209200	0	0		7209200		0		0	
36	2017-18	14th finance	97/24.01.18	5659094	5659094		5659094			5659094	0	0		5659094		0		0	
37	2017-18	14th finance	97/24.01.18	5659093	5659093		5659093			5659093	0	0		5659093		0		0	
38	2017-18	State Plan	78/06.12.17	9920000	9920000		9920000			0	9920000	0		9920000		0		0	

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30	2017-18	State Plan	[illegible]	200000	200000		200000			0	200000	0		200000		0		0	
			Total	212729231	212729231	0	212729231	0	0	114886880	97842351	0	0	178929815	0	33799416	0	33799416	

नगर कार्यपालक पदाधिकारी

मोकामा (पटना)

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मोकामा नगर परिषद उपयोगिता प्रमाण पत्र वित्तीय वर्ष 2018–19

क्रं सं.	वितीय वर्ष	आवंटन का मद	स्वीकृत्यादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	लंबित राशि	बुडको को हस्तांतरित की गई राशि	बिहार राज्य जल पार्षद को हस्तांतरित की गई राशि	बैंक खता में जमा अवशेष राशि	पी. एल. खाता में जमा अवशेष राशि	अभियुक्ति
1	2018-19	**5th Fin**	**15/03.07.2018**	274.50	274.50				274.50	0.00				274.50	
2	2018-19	नागरिक सुविधा	49/04.09.2018	30.62	30.62				30.62	0.00				30.62	
3	2018-19	नागरिक सुविधा मद	81/31.10.2018	56.30	56.30				56.30	0.00				56.30	
4	2018-19	पथ एवं पुलिया निर्माण	91/04.12.2018	16.59	16.59				16.59	0.00				16.59	
5	2018-19	पथ एवं पुलिया निर्माण	101/27.12.2018	51.59	51.59				51.59	0.00				51.59	
6	2018-19	14th Finance	82/31.10.2018	132.39	132.39				132.39	0.00				132.39	
7	2018-19	पथ निर्माण	53/04.09.2018	17.95	17.95				17.95	0.00				17.95	
8	2018-19	City Manager salary	71/04.10.2018	2.63	2.63				2.63	0.00				2.63	
9	2018-19	E.O Salary	76/23.10.2018	9.00	9.00				9.00	0.00				9.00	
10	2018-19	5th Finance	21/10-07-2018	280.73	280.73				280.73	0.00				280.73	
11	2018-19	नागरिक सुविधा	24/17-07-2018	67.63	67.63				67.63	0.00				67.63	
12	2018-19	EO SALARY	07/22-05-2018	7.00	7.00				7.00	0.00				7.00	

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