

INTERNAL AUDIT REPORT
OF
NAGAR PANCHAYAT CHAKIYA

FOR THE PERIOD
01/04/2018 TO 31/03/2019

CONDUCTED BY

M/s R. N. Singh & Co.
208, Hem Plaza, Fraser Road
Near Dak Bungalow Chowraha,
Patna – 800001

From 23-07-2019 to 3-08-2019
Report Issued on 11th September, 2019

Executive Summary

1. Introduction

Name of the Municipality	Nagar Panchayat Chakiya
Period covered under current audit	Annual Quarter 2018-19
Name of Executive Officer for the period under Audit.	Mr. Guru Sharns

2. Results and Findings

a. Strengths observed during the audit engagement:

- (a). All vouchers have supporting documents.
- (b) Office infrastructure was sufficient for operation.
- (c) Response from officer & Staff were satisfactory.
- (d) Main cash book has been maintained.
- (e) Subsidiary cash books has been maintained.

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

- (a) Bank Reconciliation Statement has not been prepared by the ULB.
- (b) Double Accounting System has not been followed whereas accounting has been made on single entry system.
- (c). Fixed Assets Register has not been maintained.
- (e). Advance Register has not been maintained.
- (f). Stock Register has not been maintained.
- (g). Daily collection register (Revenue receipt wise) has not been maintained.
- (h). TDS, GST, Royalty and Labour Cess have been deducted but it has not been deposited till date. Therefore, TDS Return has not been filled till date. As per Income Tax Act 1961, penalty may be levied on ULB, as it is a statutory irregularity.



- (i). Property / Holding tax has not been assessed on property by the ULB since Financial Year 2008-09.
- (j). No action has been taken by Nagar Panchayat for collection of Tower Tax.
- (k) File Movement register has not been maintained.
- (l) Some amount of grant allotted to Nagar panchayat but against these allotments, no UCs has been submitted.
- (m) Various registers, books of records etc. are not being prepared by the ULB, such as, Statutory Register with TDS, GST, Royalty etc.

3. Opinion

As per Our Opinion the following improvements are required.

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from source of revenue are not deposited in the bank on same day. It is deposited in the bank after making daily expenditure.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- Bank reconciliation should be prepared on monthly basis.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as GST, Royalty, TDS, Labor Cess etc.
- Separate bank account should be maintained for each scheme.

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings:-
1.	ULB should adopt Computerized accounting system. It provides automatic ledger entries accuracy and speed of automatic calculation, automatic production of trial balance from ledger entries and it also provides additional analysis.
2.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
3.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.



4.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
5.	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.
6.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
7.	ULB should collect mobile tower tax, advertisement tax shop rent etc. as quick as possible and on regular basis.
8.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.
9.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
10.	ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
11.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
12.	ULB should assess the Holding & Property tax every year.

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.

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

6. Acknowledgement: -

We thank Mr. Guru Sharn (Executive Officer), for his support during the period of our audit. We are also thankful to the Accountant and other staffs of the Nagar Panchayat for their co-operation during the period of audit.

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


CA Chanakya Shree
Partner
M. No: -079322



UDIN: 20079322AAAARB7370
Date: 20-06-2020

Detailed Audit Report

1. Introduction

The Internal Audit of Chakiya Nagar Panchayat covering the Period from 1st April 2018 to 31st March 2019 was conducted by following person under the guidance of TL CA Chanakya Shree and MAE CA Ashok Kumar Pandey:

(1) Mr. Adesh Pratihast

2. Administration

The present body of the ULB has taken charge on 9th June 2012 the incumbency in the key administrative and executive positions was as under:

Shri Harjeet Singh Chairman from 10.06.2017 to till date.

Shri Maheshwar Pd Singh, Commissioner/Executive Officer from 10.04.2015 to 10.07.2018

Shri Randhir Lal Executive officer from 11.07.2018 to 19.01.2019

Shri Guru Sharn Executive officer from 19.01.2019 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 paras where no action has been taken	No. and Date of Compliance Report
1	20.12.2016	13	1 to 12	12	nil	nil	Notice has been served to concerned employee	Not Complied.

No A.G. Audit been conducted since the date of completion of previous audit for the F.Y.2015-16



Detailed Report on Compliance of Previous Internal Audit Report: -

SL No.	Audit Observation	Nature of Irregularities	Complied/Non-Complied
1	Different types of taxes and other charges collected during the end of 4 th quarter of financial year 2016-17 by sh. Krishna kumar (Accountant) had not been deposited fully. We found that as total deposit of Rs. 4625022/- against total collection of Rs. 5293852/- and balance of Rs. 668830/- has been not deposit during the end quarter of financial year 2016-17 These O/S Balances has been deposited next quarter.	Persisting since last two year	Not Complied
2	There are lack of internal control w.r.t collection of taxes.	Persisting since last two year	Not Complied
3	Demand collection register has not been prepared hence it is not possible to ascertain total arrear of taxes	Persisting since last three year	Not Complied
4	Taxes collected by tax collector are on deposited on daily basis, we observed that it is being deposited after significant interval which is not proper .As per rule 27 of BMAR it should be deposited on daily basis otherwise a penalty up to 500/- per day may be imposed for delayed deposit.	Persisting since last three year	Not Complied
5	Tower tax due are not collected on timely basis.	Persisting since long time	Not Complied
6	Shop rent is not being collected on timely basis as Rs. 11.52 lacs is overdue as shop rent as on 31.03.2017	Persisting since long time	Not Complied
7	Tower tax is not being collected on timely basis as more than Rs. 4.49 lacs is receivable as tower tax as on 31.03.2017. (Details of tower tax dues is annexed in annexure)	Persisting since last year	Not Complied
8.	Advance register is not prepared hence it is difficult to monitor for advance given and adjustment thereof.	Persisting since long time	Not Complied



9.	No the municipality is not regular in depositing statutory dues including tax deducted at source, VAT, Royalty and labour cess payable to the government etc. However we observed that all such taxes been deducted during the quarter has been deposited till the end of the quarter.	Persisting since long time	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	517575647.00	357731718.00	850219773.00
Actual Expenditure	156073185.31	83814876.38	210,208,852.50
Savings(+)/ Excess(-)	361502461.7	273916841.62	640,010,920.50

II. Volume of transactions

Period	Budgeted 2018-19	Previous Year (For one Year) 2017-18	Current Year (For one Year) 2018-19
Opening balance	158510185.00	140676091.14	171107095.8
Receipts	691709588.00	114,245,881.00	239,825,956.53
Total	850219773.00	254921972.14	410,933,052.33
Net expenditure	850219773.00	83814876.38	210,208,852.50
Closing balance	0.00	171107095.76	200,724,199.46

Note: We have taken the data provided by Nagar Panchayat Chakiya (East Champaran) for financial year 2016-17 closing balance (Rs.141930391 .00) and opening balance of financial year 2017-18 (Rs.140676092.89.00) as per cash book.



III. Bank Reconciliation: -

Details of Closing Balance:

Si No.	Name Of Scheme / Item	Bank Name / Account No.	Balance As Per Pass Book	Balance As Per Cash Book	Differences	Remarks Brs Prepared/ Not Prepared
1.	Nagar Palika Nidhi	11374065868	880,190.50	870,190.50	10,000.00	Reconciled
2.	Nagar Palika Nidhi	72110001000 11716	217,299.30	207,299.30	10,000.00	Not Prepared
3.	Brgf	31572416337	2,709,880.00	2,209,880.00	500,000.00	Not Prepared
4.	13th & 14th Fc	31572429357	819,442.00	809,442.00	10,000.00	Not Prepared
5.	Mnvy,Sjry,11& 13th Fc	2066713455	1,349,657.13	1,249,697.13	99,960.00	Not Prepared
6.	Nagarpalika Nidhi Sud Mad	2066791648	776,918.30	766,618.30	10,300.00	Not Prepared
7.	Mnvy,Etc	10019510100 02905	2,528,427.85	2,428,627.85	99,800.00	Not Prepared
8.	Uidssmt	72110001000 32816	198,203.00	190,303.00	7,900.00	Not Prepared
9.	Nagar Palika Nidhi	2066678033	450,716.20	430,716.20	20,000.00	Not Prepared
10.	Nagar Palika Nidhi	11373386201	2,430,240.00	2,330,240.00	100,000.00	Not Prepared
11.	Vambay	2066726113	115,584.00	115,584.00	0.00	Not Prepared
12.	E-Goverance & Sabkey Liye Awash	72110001000 80309	1,128,632.00	1,028,632.00	100,000.00	Not Prepared
13.	Swath Baharat Mission	72110001000 80901	1,132,949.75	1,133,949.75	-1,000.00	Not Prepared
14.	Nagar Palika Nidhi	50160000885 836	100,000.00	100,000.00	0.00	Not Prepared
15.	Swm & Sabkey Liye Awash Yojna	50160007055 968	153,566,927.00	143,566,927.0 0	10,000,000.00	Not Prepared



IV. Revenue Receipts: -

Income Details (Amounts To Be Provided In Rupees)							
		2017-18		2018-19		2019-20	
Sl. No.	Details	2017-18 (Annual.)	2016-17 (Annual.)	2018-19 (Annual)	2017-18 (Annual)	2019-20	2018-19
Total Receipts (A+B)		114,245,881.53	115092095.02	239825956.5	114,245,881.53		
A.	Revenue Receipts (1+2+3)	72,149,191.53	Details not provided	72,149,191.53	102,786,727.61		
1.	Own Revenue Receipts (A+B)	25,407,606.35		25,407,606.35	27408015.35		
a)	Tax Revenue (Levied And Collected By Municipal Body)	18671326.35		18671326.35	18671326.35		
i)	Property Tax	16574168.35		16574168.35	16574168.35		
ii)	Other Tax (Levied And Collected By Municipal Body)	2097158.00		2097158.00	2097158.00		
b)	Non-Tax Revenue (Levied And Collected By Municipal Body)	6,736,280.00		6,736,280.00	8736689.00		
i)	Fees & Fines	2,055,301.00		2,055,301.00	6736280.00		
ii)	User Charges	3,180,239.00		3,180,239.00	2000409.00		
iii)	Other Non-Tax Revenue (Levied And Collected By Municipal Body)	1,500,740.00		1,500,740.00	0.00		
2	Other Revenue Receipts	1,346,365.18		1,346,365.18	3180239.00		
A)	Income From Interest/Investments	72,603.33		72,603.33	1679499.00		
B)	Other Revenue Income	1,273,761.85		1,273,761.85	1500740.00		
3.	Transfers/ Grants/ Assigned Revenues	45,395,220.00		45,395,220.00	72198473.26		
A)	State Assigned Revenue	3,936,066.00		3,936,066.00	1346365.18		
B)	State Finance Commission (Sfc) Grants/ Devolution	9,238,200.00		9,238,200.00	42469.33		
C)	Octroi Compensation	0.00	0.00	0.00	0.00		



D)	Other State Govt. Transfer	21,139,006.00		21,139,006.00	24959656.9
E)	Central Finance Commission (Cfc) Grant	11,081,948.00		11,081,948.00	1273761.85
F)	Other Central Govt. Transfer	0.00		0.00	0.00
G)	Others	0.00		0.00	445762200.00
B.	Capital Receipts	42,096,690.00		42,096,690.00	41459154.00
1	Sale Of Municipal Land				9238200.00
2	Loans (From State Govt. Or Banks Etc.)	0.00		0.00	0.00
3	State Capital Account Grant (Under State Schemes Etc.)	42,096,690.00		42,096,690.00	0.00
4	Central Capital Account Grant (Under Central Schemes Etc.)	0.00		0.00	21139006.00
5	Other Capital Receipts	0.00		0.00	11081948.00

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 (Annual)	2016-17 (Annual)	2018-19 (Annual)	2017-18 (Annual)	2019-20	2018-19
Total Expenditure (1+2)		83814876.38	156073185.31	210208852.10	83814876.38		
1	Revenue Expenditure	14258061.85	0.00	14,268,661.85	14258061.85		
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	11,337,102.85	0.00	11,337,702.85	11,337,102.85		
1.2	Operation and Maintenance (O&M)	2920959	0.00	2930959.00	2920959		



1.3	Loan repayment (Interest payments)	0.00	0.00	0.00	0.00
1.4	Others(any other revenue expenditure which is not salaries, O&M or Interest Payment)	0.00	0.00	0.00	0.00
2.	Capital Expenditure	69556814.53	0.00	195940189.7	69556814.53
2.1	All developmental works under Central/State specific schemes	9961129.73	0.00	179831606.7	9961129.73
2.2	Loan Repayments (Principal Amount)	0.00	0.00	0.00	0.00
2.3	Other Capital expenditure	59,595,684.80	0.00	16108583.00	59,595,684.80

Note: As per above reporting format, details of expenditure have not been accounted in the concerned ULB premises and the same has not been reported in previous financial year's internal audit report 2016-17, so we are unable to enclose the same in our report.

Note: - We have taken the data provided by Nagar Panchayat Chakiya (East Champaran) for financial year 2016-17 closing balance (Rs.141930391 .00) and opening balance of financial year 2017-18 (Rs.140676092.89) as per cash book.

VI. Status of implementation of Double Entry Accounting System

Accounting of Nagar Panchayat has not been maintained as Double Entry Accounting system. The consultant for DEAS has been appointed but financial accounts for 2018-19 is still to be prepared. The DEAS team has started work 21st Jan 2019 - Vinod Singhal &co.

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

As per section 98 of Bihar Municipal Act ,2007 it is necessary for the Municipality to constitute a Municipal Accounts Committee at its first meeting in each year or as soon as may be at any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the N.P till the date of our audit.



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.**

(a) Mobile Tower Collection: -

Audit Objective – As per Point No. – 5 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 Panchayat Rs. 30000/- per tower and annual renewal fee is Rs. 8000/- per annum per tower

Condition –As per details provided to us there are total 7 (Seven) Mobile Towers registered with this ULB up to 31.03.2019 and 474230.00 /- has not been collected till the date of audit from these tower operators as Tower Tax.

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, 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 no 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.

S No	Company Name	Date of establishment	Registration Fee	Renewal Fee	Interest	Penalty	TOTAL Dues
1.	Bharti Cellular Ltd	2012-13	30000	40000	21600	5,000.00	66600
2.	Bharti Tele-Venture Ltd	2012-13	30000	40000	21600	5,000.00	66600
3.	Bharti Infratel Ltd	2013-14	30000	40000	21600	5,000.00	66600
4.	Quippo Telecom	2012-13	30000	32000	21600	5,000.00	89650



	Infrastructure Ltd ATC TECOME						
5.	Idea Cellular Infrastrucure Service Ltd	2012-13	30000	8000	14880	5,000.00	55780
6.	Tower Vission India Private Ltd	2012-13	30000	40000	21600	5,000.00	129000
7.	Reliance JIO Infocomm Ltd.	2017-18	30000	paid	-	-	-
	Total		30000	200000	122880	30000	474230.00

(b) Advertisement Tax

Audit Objective – As per Point No. – 5 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.

(c) 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 months 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 updating 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.

(d) Holding & Property Tax Collection: -

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

Criteria – Non-Collection of Property Tax/Holding Tax by the concerned ULB.

Consequence / Effect / Impact - Holding / Property Tax is collected by the tax collector from all wards but in some cases, property tax is not being collected from long period by the tax collector. Due to non-collection of Property/Holding Tax, there is a major operational revenue loss to ULB and there is no record / register to know total current & arrear demand of holding tax. Demand / Arrear Register have also not been provided to us for verification.

Cause – This happens due to lack of proper follow up and monitoring of activities of Tax Inspector / Collector by the concerned officers on regular interval.

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes and also maintenance and updating of Demand & Collection Register on regular interval.

(e) Market/ Shop Rent; -

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

Criteria– Non-Collection of rent and imposition of late fine by the concerned ULB.

Condition –As per details provided to us there are total 40 (forty) Shop in this ULB up to 31.03.2019 and Rs 1160881.00/- has not been collected till the date of audit from these Shop.

Consequence / Effect / Impact- Due to non-collection of Rent there is a revenue loss to ULB.

Cause– This happens due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB does not have proper mechanisms for supervision and monitoring of the Rent which results in Revenue leakage.

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



Sl No	Shop No	Name Of Shop Holder	Monthly Rent	Interest	Total Month Due	Amt Of Penalty	Total Dues
1	4	Rajesh Kumar Sharma	720	153	12240	2203.2	14443.2
2	7	Arun Kumar & Ajay Kumar	1080	1326	55080	28641.6	83721.6
3	8	Kanti Devi	720	1326	36720	19094.4	55814.4
4	9	Manaur Ali	720	1653	41040	23803.2	64843.2
5	14	Suresh Kumar Singh	1080	120	16200	2592	18792
6	16	Narmdeshwar Sharan	720	1653	41040	23803.2	64843.2
7	21	Mehi Lal	720	561	23760	8078.4	31838.4
8	23	Sudhir Kumar Sharma	720	496	22320	7142.4	29462.4
9	33	Sunil Kumar Singh	720	561	23760	8078.4	31838.4
10	34	Pramod Kumar	720	780	28080	11232	39312
11	35	Rakesh Kumar	720	780	28080	11232	39312
12	38	Mohan Kumar	720	780	28080	11232	39312
13	40	Braham Dev Singh	720	28	5040	403.2	5443.2
14	44	Anil Kumar Chaudhari	720	300	17280	4320	21600
15	47	Vijay Shankar Prasad	720	78	8640	1123.2	9763.2
16	48	Krishna Devi	720	231	15120	3326.4	18446.4
17	49	Shivmangal Bhagat	720	28	5040	403.2	5443.2
18	53	Pramod Kumar	1080	78	12960	1684.8	14644.8
19	54	Anand Das	1080	21	6480	453.6	6933.6
20	57	Bhagwan Patel	1080	465	32400	10044	42444
21	61	Parikshan Sah	720	78	8640	1123.2	9763.2
22	88	Anup Prasad	1080	78	12960	1684.8	14644.8
23	98	Radha Devi	360	276	8280	1987.2	10267.2
24	103	Punam Devi	360	120	5400	864	6264
25	99	Niraj Kumar Singh	360	3828	31320	27561.6	58881.6
26	105	Suresh Sah	360	28	2520	201.6	2721.6
27	106	Shambhu Sah	360	28	2520	201.6	2721.6
28	107	Siya Ram Sah	360	120	5400	864	6264
29	115	Md.Sajad	360	3828	31320	27561.6	58881.6
30	120	Bikarma Giri	360	55	3600	396	3996
31	127	Vina Devi	360	3828	31320	27561.6	58881.6
32	128	Mira Devi	360	3828	31320	27561.6	58881.6



33	129	Dhiraj Kumar	360	78	4320	561.6	4881.6
34	130	Arvind Kumar	360	36	2880	259.2	3139.2
35	131	Bharat Kumar	450	3828	39150	34452	73602
36	135	Sima Kumari	288	36	2304	207.36	2511.36
37	137	Kailash Sahni	288	120	4320	691.2	5011.2
38	138	Vikas Kumar	288	3828	25056	22049.28	47105.28
39	139	Vikas Kumar	288	3828	25056	22049.28	47105.28
40	141	Hajari Prasad Yadav	288	3828	25056	22049.28	47105.28

b. Excess payments against bill, lack of prudence in payment against vouchers inefficiency in control resulting loss to ULB'S;

No observation found during the course of audit.

c. Report on finding of field survey of property tax of minimum 20 high value properties;

Report on field survey of 20 high values properties

Sl. No.	Owner Property Name	Ward No	Type Of Construction	Taxable Area	Annual Rent	Housing/ Commercial
1	North Bihar Power Distribution Company Limited, Chakia	09	Rcc.	3370	204173	Residential
2	Krishi Utpad Bazar Samiti, Chakia	04	Rcc.	4442	448253	Residential
3	Vyapar Mandal, Chakia	09	Rcc.	7360	44697	Residential
4	Chakia Refaral Hospital	09	Rcc.	4400	118299	Residential
5	Rahul Kumar Singh	10	Rcc.	2916	36749	Res/Com
6	Ajay And Vijay Prasad	10	Rcc.	3996	7490	Residential
7	Umesh Prasad Singh	10	Rcc.	3200	10780	Residential
8	Rahul Kumar Singh (Poll Factory)	10	Rcc.	3200	2394	Residential
9	Kedar Ojha	10	Rcc.	4050	6898	Residential
10	Mahendra Ojha	10	Rcc.	2640	5940	Residential
11	Krishna Ojha	10	Rcc.	4615	1663	Commercial
12	Md. Shoeb	10	Rcc.	3780	1765	Res/Com
13	Mahesh Prasad	10	Rcc.	3936	2022	Residential
14	Baidhnath Sugar Mill P.V.T.	08	Rcc.	1312	461592	Residential
15	Baidhnath Sugar Mill P.V.T.	08	Rcc.	4614	5400	Residential



16	Baidhnath Sugar Mill P.V.T.	08	Rcc.	5800	46468	Residential
17	Baidhnath Sugar Mill P.V.T.	08	Rcc.	7350	105948	Residential
18	Baidhnath Sugar Mill P.V.T.	09	Rcc.	4442	4600	Residential
19	Baidhnath Sugar Mill P.V.T.	09	Rcc.	3869	1687	Residential
20	Baidhnath Sugar Mill P.V.T.	09	Rcc.	3550	70632	Residential

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 Fields survey due to resentment of property holders and sometimes it is 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: -

It has been noticed during the audit that the following Books of Accounts & Registers has not been maintained or not properly maintained (Status as mentioned).

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Royalty Register	Not Maintained
3	TDS Register	Not Maintained
4	Stock Register	Not Maintained
5	Statutory deduction Register	Not Maintained

b. Irregularity in procurement process: -

No observation is found in this regard.

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: -

As per section 127 of the Bihar Municipal Act, the Municipality can levy the following taxes:

- Property tax on land and building
- Surcharge on transfer of land and building.
- Tax on deficit in parking space in any non-residential building.
- Water tax,
- Fire tax,
- Tax on advertisement
- Surcharges on entertainment tax,

We observed that only property tax has been collected during the year other taxes have not been levied till date.

And Income Tax Act 1961 and GST norms are not properly followed by ULB.

- TDS is not deducted under proper sections.
- Statutory deductions are made but not deposited.

e. Lack of internal control measures: -

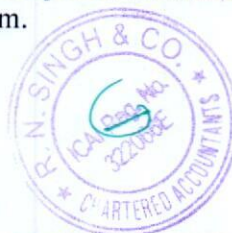
1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -
 - Head wise expenditure were not clearly entered and recorded.
 - The cash book balances were not reconciled with the Balances in Bank Pass Book.
2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.

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

Quarterly Return for TDS has not been filed for the F.Y -2018-19.

g. Deficiency in pay-roll system: -

There is no system of Pay-Roll implemented at the ULB. So, we are unable to comment on the same. Moreover, no Register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Thus we are unable to comment on deficiency in pay-roll system.

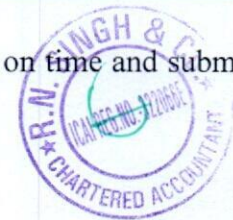


h. Utilizations of grant and report on missing Utilization Certificates till the financial year 2018-19 have not been submitted to the UD & HD till the date of audit.

The details of Pending UC:-

S. No.	Name of Scheme	Letter No.	Amt. Allotted	UC Pending
1.	12 th Finance	3191/28.09.2005	464468	464468
2.	Infrastructure Development	1094/30.03.2006	501000	501000
3.	Community Building	97/14.03.2013	2500000	2500000
4.	Bus Stand	81/28.02.2014	16000000	16000000
5.	Road Construction	85/28.02.2014	3300000	3300000
6.	Samrat Ashok Bhawan	123/14.02.2015	2000000	2000000
7.	Bus Stand	68/19.11.2014	4000000	4000000
8.	14 th Finance	97/24.01.2017	2001540	2001540
9.	City Manager	8/24.05.2018	197220	197220
10.	5 th Finance	15/03.07.2018	3918415	783683
11.	5 th Finance	15/03.07.2018	3918415	783683
12.	5 th Finance	21/10.07.2018	4007346	801469
13.	5 th Finance	21/10.07.2018	4007346	1737090
14.	14 th Finance	32/82/31.10.2018	2341079	2341079
15.	14 th Finance	32/82/31.10.2018	2341078	2341078
16.	Path Puliya Mad	07/63/27.09.2018	5169075	5169075
17.	Nagrik Suvidha Mad	31/81/31.10.2018	2576400	2576400
18.	Pesakar	27/77/24.10.2018	896611	896611
19.	Nali Gali Pakkikaran	48/93/17.12.2018	2891681	2891681
20.	Nali Gali Pakkikaran	48/93/17.12.2018	2664253	2664253
21.	Nali Gali Pakkikaran	48/93/17.12.2018	168953	168953
22.	14 th Finance	75/120/25.01.2019	2324707	2324707
23.	14 th Finance	75/120/25.01.2019	2324706	2324706
24.	Nali Gali Pakkikaran	99/141/06.03.2019	2306456	2306456
25.	EO Salary	42/12.07.2019	219520	219520
26.	14 th Finance	38/11.07.2019	3141146	3141146
27.	14 th Finance	38/11.07.2019	3141147	3141147
28.	5 th Finance	53/13.08.2019	4388991	2194496
29.	5 th Finance	53/13.08.2019	4388990	2194495
30.	5 th Finance	57/13.08.2019	4240582	4240582
31.	5 th Finance	57/13.08.2019	4240581	4240581
32.	Pesakar	-	954888	954888
33.	EO Salary	110/06.11.2019	658560	658560
34.	14 th Finance	128/27.11.2019	3141147	3141147
35.	14 th Finance	128/27.11.2019	3141147	3141147

We are providing all help to the ULB so that the UC shall be prepared on time and submitted to UD & HD.



i Physical verification of inventory/stores: -

Inventory/ Stores Register 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: -

Advance Register has not been maintained by the concerned ULB and in the absence of above register it is difficult to check or comments on adjustment and recovery of advances. Advance has been given to staff for office expenses without any advance requisition and without the approval of Executive Officer.

k. Any other matter as may be prescribed in due course: - Nil.

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.	No observation found in this regard.
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 witnessed the 20 high value of property, same has been reported in point (c) of Part A of the report.



3	<p>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</p> <p>Rule 22: All moneys to be brought to account</p> <p>Rule: 27: Collections to be deposited into Bank on the same day</p> <p>Rule 69: Grant Related Compliance</p> <p>Rule 120-121: Monthly Receipt & Payment Account and Trial Balance</p> <p>Rule 130: Audit to be completed & reported within 6 month</p>	<p>All the compliance has been made at ULB except Rule :27 & Rule 120-121</p> <p>Rule 22: All moneys to be brought to account but delayed.</p> <p>Rule 27: we have observed that collection money has not been deposited on bank account on time</p> <p>Rule 69: Grant related compliance has been done properly.</p> <p>Rule120-121 Monthly Receipt & payments accounts and Trial Balance are not prepared</p>
4	<p>Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.</p>	<p>Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.</p>
5	<p>If any 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, Sai rat etc. have incurred then quantify the same.</p>	<p>Loss of Rs 471,400.00 /- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.</p>
6	<p>Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.</p>	<p>No Observations Found in this regard.</p>
7	<p>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/-</p>	<p>No Such type of Issues found in this regard.</p>



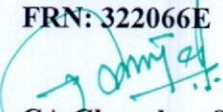
8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	UC of Rs 61187440.00 various scheme are pending for submission to the Urban Development & housing Department till the 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 verified such instances and found some irregularities. Details of irregularity have been 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.	Yes, all payment has been made according to payment terms & conditions of tenders.
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 issues found in this regard.
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.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also. Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> • TDS return has not been filled. • TDS have not been deposited appropriately. • Labor cess has not been deducted & deposited appropriately. • GST liability has not been settled till the date of audit. <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>



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**


**CA Chanakya Shree
Partner
Mem No: 079322**



**UDIN: 20079322AAAARB7370
Date: 20-06-2020**


Discussion Note

Nagar Panchayat Chakia

Annual . (2018-19)

SL No	Particulars	Management Remarks
1	ULB has not been in practice to prepare monthly receipt and payment account.	ULB has been in practice to prepare monthly Income And expenditure account
2.	We observed that fund has not been utilized till the last year.	Nagar Panchayat maximum scheme done by tender and fund utilize according to scheme
3.	We observed that Statutory Compliance has not been accomplished by ULB. These statutory irregularities are following: Labour cess & Royalty & VAT has not been deposited to concern department which is deducted from payment.	Income tax and sale tax paid regularly ,royalty and labor cuss paid in FY 2018-19
4.	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. The details are given below.	Amount Collected from own sources revenue will be deposited into bank
5.	Various register books of records etc. are not being prepared by the ULB such as fixed asset register, Stock register, Demand register, Holding Collection register, Statutory register with regard TDS,VAT,Royalty and Labour Cess etc.	Nagar Panchayat Chakia will maintain .
6.	Log book of vehicle & generator is not properly maintained and consequently its analysis is not possible.	Log book of vehicle & Generator is maintained
7.	Loss of Rs 558,630.00/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.	6 tower available in area of ULB 5 tower registration fess collected. Rest one tower company will issue notice
8.	UC 63394339.00./ Cror of various scheme are pending for submission to the Urban Development & housing Department till the Annual . of financial year 2018-19.	Now UC has been submitted in UDHD Bihar.




नगर कार्यपालक पदाधिकारी
नगर पंचायत, चकिया

10.	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13	ULB will be prepare summary of daily collection receipt in form GEN-13
11.	Demand and arrear registers of holding tax are not prepared by the ULB.	Demand and arrear registers of holding tax will prepare by the ULB.
12.	Pay-roll system at the ULB is not maintain. The register, records relating to statutory deduction like , ESIC,. the ESIC with respect to contractual employee are neither deducted nor paid to the statutory authority.	ESIC respected to contractual employee at not deducted when applicable then to deducted from employee
13.	Property and Holding tax assessment has not been done every year	Property and Holding tax assessment has been done every 5 th year
14.	Advance given to various staff for distribution of of samajik suraccha pension yojna and MR.Recipits Amount 1. Pension advance Rs 177500/- 2. MR colletion not deposit Rs 1100000.	Notice will issue
15.	Double Accounting system has not implement by the ULB in FY 2018-19	Department deputed Vinod Singhal & Co in ULB date 11-03-19 to insure double accounting system, fixed assets,Tally entry etc from fy 2014-15 to till date
16.	NP Chakia Have 143 shop and outstanding of 143 rent of RS 1160881.00/ as on 31/3/19.	Notice will issue to shop holder



(Signature)
17/7/19
नगर पंचायत, चकिया
नगर पंचायत, चकिया

UC

Urban Development And Housing Department

Month Feb 2020

Report regarding Allotment, Withdrawal, Expenditure and Balance of Grant in Aid for the year 2013-04 to 2018-19
 Nagar Panchayat Chaska, East Champaran
 Name of Treasury - East Champaran

DDO Code - 0188-003
 Treasury Code - ECH
 PI Account No. - 085
 Bank Account No.

Sl. No.	Year	Head of Allotment (Grant or Aid)	Section Letter No.	Section Letter Date	Amount of Allotment	Withdrawal Amount by UDE	IV No. Date	Amount Kpt in Pl. Account	Amount Kpt in Bank Account	Year in which amount spent	Expenditure Amount	Balance Amount against withdrawal amount	Amount Deposited into Treasury	Challan No. Date	Amount of UC	Date of UC	Amount available for UC	Balance available at Bank Account	Balance Amount in Account	Remarks
1	2001-04	11th Finance Commission	1340	30.08.2004	383209	383209					383209	0			183209	08.07.17	0	0	0	
2	2001-04	Salary Allowance	459	05.02.2004	69278	69278	1/24.9.03	69278			69278	0			69278	07.4.14	0	0	0	
3	2001-04	Salary Allowance	460	05.02.2004	69278	69278	2/31.3.04	69278			69278	0			69278	07.4.14	0	0	0	
4	2004-05	Salary Allowance	803	30.03.2005	70500	70500	2/31.3.04	70500			70500	0			70500	07.4.14	0	0	0	
5	2004-05	Circ. Ammend.	3876	05.11.2004	570485	570485	1/31.3.05	570485			570485	0			570485	07.4.14	0	0	0	
6	2005-06	Salary	1075	29.03.2006	62670	62670	2/31.3.06	62670			62670	0			62670	07.4.14	0	0	0	
7	2005-06	Sanitation	1101	30.03.2006	2735600	2735600	4/31.3.06	2735600			2735600	0			2735600	07.4.14	0	0	0	
8	2005-06	12th Finance	3191	28.09.2005	464468	464468	1/04.2.06	464468			464468	0			464468		464468	0	0	Section letter is not available
9	2005-06	Road Construction & all	1131	31.03.2006	2458000	2458000	1/31.3.06	2458000			2458000	0			2458000	07.4.14	0	0	0	
10	2005-06	Road construction & Renovation	1102	30.03.2006	501000	501000	5/31.3.06	501000			501000	0			501000	07.4.14	0	0	0	
11	2005-06	Indfill	3167	26.09.2005	31335	31335	2/28.2.06	31335			31335	0			31335	07.4.14	0	0	0	
12	2005-06	12th Finance	3096	30.03.2006	605072	605072	2/31.3.06	605072			605072	0			605072	17.12.15	0	0	0	
13	2005-06	Infrastructure Development	1094	30.03.2006	501000	501000	6/31.3.06	501000			501000	0			501000		501000	0	0	Section letter is not available
14	2006-07	Administrative Building	1398	30.03.2007	2887875	2887875	1/31.3.07	2887875			2887875	0			2887875	07.4.14	0	0	0	
15	2006-07	12th Finance	3115	1.08.2006	311938	311938	2/19.1.07	311938			311938	0			311938	07.4.14	0	0	0	
16	2006-07	Machinery & Equipments	3915	19.05.2006	425000	425000	4/29.06	425000			425000	0			425000	07.4.14	0	0	0	
17	2007-08	12th Finance	5674	19.12.2007	785772	785772	2/31.1.08	785772			785772	0			785772	07.4.14	0	0	0	
18	2007-08	12th Finance	1617	27.03.2008	392887	392887	1/31.1.08	392887			392887	0			392887	07.4.14	0	0	0	
19	2007-08	Salary and Allowance	5264	26.11.2007	509040	509040	1/31.1.08	509040			509040	0			509040	6/7/2017	0	0	0	
20	2007-08	12th Finance	1536	25.03.2008	497000	497000	18/4/00/005.1.09	497000			497000	0			497000	8/7/2017	0	0	0	
21	2008-09	Parsh Allowance	4535	29.08.2008	63600	63600	5/05.3.09	63600			63600	0			63600	07.4.14	0	0	0	
22	2009-10	Water Supply And Draining	1481	24.03.2010	870000	870000	2/29.3.10	870000			870000	0			870000	27.08.16	0	0	0	
23	2009-10	12th Finance	1338	17.03.2010	314215	314215	18/44/00/04/31.3.10	314215			314215	0			314215	07.4.14	0	0	0	
24	2009-10	12th Finance	1337	17.03.2010	1678659	1678659	18/44/00/05/31.3.10	1678659			1678659	0			1678659	07.4.14	0	0	0	
25	2009-10	Parsh Allowance	1420	19.01.2010	63600	63600	18/44/00/07/31.3.10	63600			63600	0			63600	07.4.14	0	0	0	
26	2009-10	12th Finance	1838	16.03.2010	222000	222000	18/44/00/08/2/31.3.10	222000			222000	0			222000	07.4.14	0	0	0	
27	2010-11	11th Finance	1838	30.03.2011	602000	602000	5/31.3.11	602000			602000	0			602000	07.4.14	0	0	0	
28	2010-11	11th Finance	1837	30.03.2011	600000	600000	1/31.3.11	600000			600000	0			600000	07.4.14	0	0	0	
29	2010-11	12th Finance	4713	17.08.2010	600000	600000	1/31.3.11	600000			600000	0			600000	07.4.14	0	0	0	
30	2010-11	Allowance to Chairman/VC/Counciler	2013	20.04.2010	63600	63600	18/44/00/09/15.2.11	63600			63600	0			63600	07.4.14	0	0	0	
31	2010-11	13th Finance	4854	20.08.2010	1261615	1261615	18/44/00/10/15.2.11	1261615			1261615	0			1261615	07.4.14	0	0	0	
32	2011-12	13th Finance (1st instalment)	13	04.08.2011	800000	800000	18/44/00/16/20.1.12	800000			800000	0			800000	07.4.14	0	0	0	
33	2011-12	13th Finance (2nd instalment)	49	12.03.2012	788000	788000	18/44/00/19/3.12	788000			788000	0			788000	07.4.14	0	0	0	
34	2011-12	4th State Finance	52	19.09.2012	3120869	3120869	18/44/00/19/11/29.1.12	3120869			3120869	0			3120869	07.4.14	0	0	0	
35	2011-12	11th Finance	58	26.03.2012	78979	78979	18/44/00/14/30.3.12	78979			78979	0			78979	07.4.14	0	0	0	
36	2011-12	4th State Finance	55	19.03.2012	2000000	2000000	18/44/00/18/29.3.12	2000000			2000000	0			2000000	07.4.14	0	0	0	
37	2011-12	Allowance to Chairman	36	25.01.2012	63600	63600	18/44/00/17/29.3.12	63600			63600	0			63600	22.09.14	0	0	0	
38	2012-13	Allowance of Mayor/ Dy Mayor	26	20.09.2012	63600	63600	18/44/00/05/29.12.12	63600			63600	0			63600	22.09.14	0	0	0	
39	2012-13	13th Finance (General Best Grant)	19	19.07.2012	833000	833000	18/44/00/09/15.12.12	833000			833000	0			833000	17.12.15	0	0	0	
40	2012-13	13th Finance (General Performance Grant)	22	31.08.2012	275000	275000	18/44/00/08/20.9.12	275000			275000	0			275000	17.12.15	0	0	0	
41	2012-13	11th Finance Commission	1	03.04.2012	510000	510000	18/44/00/04/6/22.8.12	510000			510000	0			510000	17.12.15	0	0	0	
42	2012-13	Community Building/Vishw Bhawan	97	14.03.2013	2500000	2500000	18/44/00/09/22.3.13	2500000			2500000	0			2500000	17.12.15	0	0	0	
43	2012-13	Administrative Building	70	03.07.2013	1618875	1618875	18/44/00/06/20.3.13	1618875			1618875	0			1618875	17.12.15	0	0	0	
44	2012-13	4th State Finance	67	04.03.2013	581000	581000	18/44/00/08/27/30.3.13	581000			581000	0			581000	22.09.14	0	0	0	
45	2012-13	11th Finance	117	25.03.2013	907031	907031	39/31.3.13	907031			907031	0			907031	17.12.15	0	0	0	
46	2013-14	Bus Stand Under Ude III	81	28.02.2014	16000000	16000000	00/08/14.3.14	16000000			16000000	0			16000000	17.12.15	0	0	0	
47	2013-14	13th Finance general Performance	1	05.04.2014	176000	176000	2/17.4.14	176000			176000	0			176000	17.12.15	0	0	0	
48	2013-14	Salary of Chairman	102	30.04.2014	63000	63000	5/21.10.13	63000			63000	0			63000	30.6.16	0	0	0	
49	2013-14	4th Finance	102	15.02.2014	4807000	4807000	01/7/00/09/04/03/24.3.13	4807000			4807000	0			4807000	30.6.16	0	0	0	
50	2013-14	13th Finance	102	16.07.2013	1019885	1019885	03/24.7.13	1019885			1019885	0			1019885	17.12.15	0	0	0	
51	2013-14	13th Finance	72	25.02.2014	978194	978194	02/27.3.14	978194			978194	0			978194	17.12.15	0	0	0	
52	2013-14	Professional Tax	23	26.6.2013	312989	312989	1/221/00/14/15-03-2014	312989			312989	0			312989	0	0	0	0	Pending uc
53	2013-14	Road Construction	85	28.02.2014	1000000	1000000	1/21/00/07/14-03-14	1000000			1000000	0			1000000	0	0	0	0	
54	2014-15	Allowance	16	24.07.2014	63600	63600	1/21/00/06/14-03-14	63600			63600	0			63600	13.6.087	0	0	0	
55	2014-15	Allowance of Mayor/ Dy Mayor	51	26.09.2014	127200	127200	00/19/28.2.15	127200			127200	0			127200	17.12.15	0	0	0	

Sr No	Year	Head of Account (Grant in Aid)	Section Letter No	Section Letter Date	Amount of Allocation	With-holdal Amount by IEB	14 Nov Date	Amount Paid in PL Account	Amount Spent in Bank Account	Year in which amount spent	Expenditure Amount	Balance Amount against withdraw amount	Amount Deposited into treasury	Char No Date	Amount of IEB	Date of UC	Amount Pending for UC	Balance available at Bank Account	Balance Amount in PL Account	Remarks
54	2014-15	E-Governance	58	19.01.2015	150000	150000	20/08/15	150000	150000	2015-16	150000	0	0	15/08/15	150000	08.4.15	0	0	0	
57	2014-15	E-Governance	114	14.02.2015	150000	150000	09/03/15	150000	150000	2015-16	150000	0	0	15/08/15	150000	27.08.16	0	0	0	
58	2014-15	Sarvag Aahok Bhawan	113	14.02.2015	2000000	2000000	9/09/15	2000000	2000000	2015-16	2000000	0	0		0		2000000	0	2000000	Tender By BUDICO
59	2014-15	Greens Arambies Bus Stand	68	19.11.2014	4000000	4000000	22/08/15	4000000	4000000	2015-16	4000000	0	0		0		4000000	0	4000000	Tender By BUDICO
60	2014-15	13th Finance	27	12.08.2014	1001612	1001612	5/28.8.14	1001612	1001612	2015-16	1001612	0	0		1001612	17.12.15	0	0	0	
61	2014-15	Monthly Travelling Allowance	40	26.09.2014	127200	127200	18/08.2.15	127200	127200	2015-16	127200	0	0		127200	27.08.16	0	0	0	
62	2014-15	4th State Finance (1st Installment)	179	20.03.2015	4195000	4195000	105/106/107/108/11.3.15	4195000	4195000	2015-16	4195000	0	0		4195000	30.6.16	0	0	0	
63	2014-15	4th State Finance	133	25.03.2015	4155000	4155000	50/91/92/93/31.15	4155000	4155000	2015-16	4155000	0	0		4155000	30.6.16	0	0	0	
64	2015-16	13th Finance	1	08.04.2015	291833	291833		291833	291833	2015-16	291833	0	0		291833	06.06.17	0	0	0	
65	2015-16	13th Finance	11	22.06.15	12942	12942		12942	12942	2015-16	12942	0	0		12942	06.06.17	0	0	0	
66	2015-16	14th Finance	13	12.07.15	2276513	2276513		2276513	2276513	2015-16	2276513	0	0		2276513	06.06.17	0	0	0	
67	2015-16	14th Finance	75	21.12.2015	2231989	2231989		2231989	2231989	2015-16	2231989	0	0		2231989	14.11.16	0	0	0	
68	2015-16	State Plan Path Mirzon	26	17.08.15	8357250	8357250		8357250	8357250	2015-16	8357250	0	0		8357250	14.11.16	0	0	0	
69	2015-16	Executive Officer Salary	63	25.11.2015	234904	234904		234904	234904	2015-16	234904	0	0		234904	13.02.2017	0	0	0	
70	2015-16	5th Finance	71	06.01.16	18009	18009		18009	18009	2015-16	18009	0	0		18009	21.11.17	0	0	0	
71	2015-16	5th Finance	123	21.03.2016	3070378	3070378	12/21/001/14/03/2016	3070378	3070378	2015-16	3070378	0	0		3070378	16.07.2018	0	0	0	
72	2015-16	5th Finance	123	21.03.2016	3070378	3070378	12/21/001/14/03/2016	3070378	3070378	2015-16	3070378	0	0		3070378	16.07.2018	0	0	0	
73	2015-16	5th Finance	123	21.03.2016	649212	649212	12/21/001/14/03/2016	649212	649212	2015-16	649212	0	0		649212	30.04.19	0	0	0	
74	2015-16	5th Finance	123	21.03.2016	649212	649212	12/21/001/14/03/2016	649212	649212	2015-16	649212	0	0		649212	30.04.19	0	0	0	
75	2015-16	5th Finance	123	21.03.2016	4204119	4204119	12/21/001/14/03/2016	4204119	4204119	2015-16	4204119	0	0		4204119	30.04.19	0	0	0	
76	2015-16	5th Finance	123	21.03.2016	4204119	4204119	12/21/001/14/03/2016	4204119	4204119	2015-16	4204119	0	0		4204119	30.04.19	0	0	0	
77	2015-16	State Finance Debit Fund	21	30.07.2015	9261300	9261300	12/21/001/12/11.2015	9261300	9261300	2015-16	9261300	0	0		9261300	30.04.19	0	0	0	
78	2015-16	State Finance Nagrik Sachcha Mad	28	12/08/2015	5297500	5297500	12/21/006/26.11.2015	5297500	5297500	2015-16	5297500	0	0		5297500		0	0	0	
79	2015-16	State Finance Debit Fund	25	12/08/2015	13562900	13562900	12/21/003/26.11.2015	13562900	13562900	2016-17	13562900	0	0		13562900		0	0	0	
80	2015-16	Sarvag Aahok Bhawan	31	20.08.2015	4966650	4966650	12/21/008/26.11.2015	4966650	4966650	2016-17	4966650	0	0		4966650		0	0	0	
81	2015-16	Professional Tax	37	28.08.2015	495344	495344	12/21/009/26.11.2015	495344	495344	2016-17	495344	0	0		495344		0	0	0	
82	2015-16	State Finance Nagrik Sachcha Mad	48	2/9/2015	12641625	12641625	12/21/001/26.11.2015	12641625	12641625	2019-20	12641625	0	0		12641625		0	0	0	
83	2015-16	State Finance Road	25	5/8/2015	3731450	3731450	12/21/001/26.11.2015	3731450	3731450	2017-18	3731450	0	0		3731450		0	0	0	
84	2015-16	State Finance Drain Fund	25	17/8/2015	13562900	13562900	12/21/001/26.11.2015	13562900	13562900	2018-19	13562900	0	0		13562900	22-01-2020	0	0	0	
85	2016-17	14th Finance	191	26-12-2016	1693170	1693170	12/21/001/31.01.2017	1693170	1693170	2017-18	1693170	0	0		1693170	16-07-2018	0	0	0	
86	2016-17	14th Finance	29	06.07.16	1705264	1705264	12/21/008/30.03.17	1705264	1705264	2017-18	1705264	0	0		1705264	14.11.16	0	0	0	
87	2016-17	14th Finance	29	06.07.16	1705264	1705264	12/21/008/30.03.17	1705264	1705264	2017-18	1705264	0	0		1705264	14.11.16	0	0	0	
88	2016-17	Executive Officer Salary	20	21.06.2016	513456	513456	12/21/008/30.03.17	513456	513456	2016-17	513456	0	0		513456	22/01/2017	0	0	0	
89	2016-17	Executive Officer Salary	20	21.06.2016	513456	513456	12/21/008/30.03.17	513456	513456	2016-17	513456	0	0		513456	22/01/2017	0	0	0	
90	2016-17	Executive Officer Salary	20	21.06.2016	513456	513456	12/21/008/30.03.17	513456	513456	2016-17	513456	0	0		513456	22/01/2017	0	0	0	
91	2016-17	Executive Officer Salary	20	21.06.2016	513456	513456	12/21/008/30.03.17	513456	513456	2016-17	513456	0	0		513456	22/01/2017	0	0	0	
92	2016-17	5th Finance	208	28.02.17	210678	210678	12/21/008/30.03.17	210678	210678	2016-17	210678	0	0		210678	30.04.19	0	0	0	
93	2016-17	5th Finance	208	28.02.17	210678	210678	12/21/008/30.03.17	210678	210678	2016-17	210678	0	0		210678	30.04.19	0	0	0	
94	2016-17	5th Finance	208	28.02.17	210678	210678	12/21/008/30.03.17	210678	210678	2016-17	210678	0	0		210678	30.04.19	0	0	0	
95	2016-17	5th Finance	353	29.03.2017	4715633	4715633	12/21/008/30.03.17	4715633	4715633	2017-18	4715633	0	0		4715633	9/3/2018	0	0	0	
96	2016-17	5th Finance	353	29.03.2017	4715633	4715633	12/21/008/30.03.17	4715633	4715633	2017-18	4715633	0	0		4715633	9/3/2018	0	0	0	
97	2016-17	5th Finance	353	29.03.2017	617496	617496	12/21/008/30.03.17	617496	617496	2017-18	617496	0	0		617496	30.04.19	0	0	0	
98	2016-17	5th Finance	353	29.03.2017	617496	617496	12/21/008/30.03.17	617496	617496	2017-18	617496	0	0		617496	30.04.19	0	0	0	
99	2016-17	5th Finance	853	29.03.2017	3287768	3287768	12/21/008/30.03.17	3287768	3287768	2017-18	3287768	0	0		3287768	9/3/2018	0	0	0	
100	2016-17	5th Finance	162	19.10.2016	674101	674101	12/21/008/30.03.17	674101	674101	2017-18	674101	0	0		674101	30.04.19	0	0	0	
101	2016-17	5th Finance	162	19.10.2016	674101	674101	12/21/008/30.03.17	674101	674101	2017-18	674101	0	0		674101	30.04.19	0	0	0	
102	2016-17	5th Finance	162	19.10.2016	674101	674101	12/21/008/30.03.17	674101	674101	2017-18	674101	0	0		674101	30.04.19	0	0	0	
103	2016-17	5th Finance	162	19.10.2016	674101	674101	12/21/008/30.03.17	674101	674101	2017-18	674101	0	0		674101	30.04.19	0	0	0	
104	2016-17	CITY MANAGER	162	19.10.2016	4587917	4587917	12/21/008/30.03.17	4587917	4587917	2017-18	4587917	0	0		4587917	9/3/2018	0	0	0	
105	2016-17	CITY MANAGER	162	19.10.2016	3272054	3272054	12/21/008/30.03.17	3272054	3272054	2017-18	3272054	0	0		3272054	30.04.19	0	0	0	
106	2016-17	CITY MANAGER	162	19.10.2016	3272054	3272054	12/21/008/30.03.17	3272054	3272054	2017-18	3272054	0	0		3272054	30.04.19	0	0	0	
107	2016-17	5th Finance	181	18.11.2016	181800	181800	12/21/008/30.03.17	181800	181800	2017-18	181800	0	0		181800	01.02.2018	0	0	0	
108	2016-17	5th Finance	242	6/3/2017	1032558	1032558	12/21/008/30.03.17	1032558	1032558	2017-18	1032558									

Urban Development And Housing Department

Month Feb 2020

Report regarding Allotment, Withdrawal, Expenditure And Balance of Grant in Aid for the year 2003-04 to 2018-19
Nagar Panchayat, Chalka, East Champaran
Name of Treasury - East Champaran

DDO Code : URB-003
Treasury Code : ECH
PL Account No. : 083
Bank Account No.:

Sl. No.	Year	Head of Allotment (Grant in Aid)	Section Letter No.	Section Date	Amount of Allotment	Withdrawal of Amount by U.B.	TV No./ Date	Amount kept in PL Account	Amount kept in Bank Account	Year in which amount spent	Expenditure Amount	Balance Amount against withdrawal amount	Challan No./Date	Amount of UC	Date of UC	Amount Pending For UC	Balance available at Bank Account	Balance Amount in PL Account	Remarks	
21	2018-19	EO Salary	7	32-05-18	700000	700000	T2217/000001/02-07-18	700000	0	2018-19	700000	0	0	16	17	0	0	0	20	21
22	2018-19	CITY MANAGER	8	24-05-18	197220	197220	T2217/000001/07-08-2018	197220	0	0	0	0	0	0	0	0	197220	0	0	
23	2018-19	5th FC	15	3/7/2018	3918415	3918415	T2217/000001/07-08-2018	3918415	0	2018-19	3134732	0	0	0	0	3134732	783683	0	783683	
23	2018-19	5th FC	15	3/7/2018	3918415	3918415	T2217/000001/07-08-2018	3918415	0	2018-19	3134732	0	0	0	0	3134732	783683	0	783683	
24	2018-19	5th FC	21	10/7/2018	4007346	4007346	T2217/000018/28.8.18	4007346	0	2018-19	3205877	0	0	0	0	3205877	801469	0	801469	
24	2018-19	14th Finance	21	10/7/2018	4007346	4007346	T2217/000019/28.8.18	4007346	0	2018-19	2270256	0	0	0	0	2270256	1737990	0	1737990	
25	2018-19	14th Finance	32/82	31-10-18	2341079	2341079		2341079	0	0	0	0	0	0	0	2341079	0	0	0	
25	2018-19	14th Finance	32/82	31-10-18	2341078	2341078		2341078	0	0	0	0	0	0	0	2341078	0	0	0	
26	2018-19	State Finance Nagrik Subidha Mad	07 & 63	27-09-18	5169075	5169075		5169075	0	0	0	0	0	0	0	5169075	0	0	0	
26	2018-19	State Finance Nagrik Subidha Mad	31&81	31-10-18	2576400	2576400		2576400	0	0	0	0	0	0	0	2576400	0	0	0	
27	2018-19	Peshkari	27 & 77	24-10-18	896611	896611		896611	0	0	0	0	0	0	0	896611	0	0	0	
27	2018-19	Nali gali Pakkharan	48 & 93	17-12-18	2891681	2891681		2891681	0	0	0	0	0	0	0	2891681	0	0	0	
27	2018-19	Nali gali Pakkharan	48 & 93	17-12-18	2664253	2664253		2664253	0	0	0	0	0	0	0	2664253	0	0	0	
28	2018-19	Nali gali Pakkharan	48 & 93	17-12-18	168953	168953		168953	0	0	0	0	0	0	0	168953	0	0	0	
29	2018-19	14th Finance	75/120	25-1-19	2324707	2324707		2324707	0	0	0	0	0	0	0	2324707	0	0	0	
29	2018-19	14th Finance	75/120	25-1-19	2324706	2324706		2324706	0	0	0	0	0	0	0	2324706	0	0	0	
30	2019-20	Nali gali Pakkharan	99/141	6/3/2019	2306456	2306456		2306456	0	0	0	0	0	0	0	2306456	0	0	0	
30	2019-20	EO Salary	42	17/7/2019	219520	219520	PFBB190822170000014	219520	0	2019-20	219520	0	0	0	0	219520	0	0	0	
31	2019-20	14th Finance	38	11/7/2019	3141146	3141146	PFBB190822170000003	3141146	0	0	0	0	0	0	0	3141146	0	0	0	
31	2019-20	14th Finance	38	11/7/2019	3141147	3141147	PFBB190822170000006	3141147	0	0	0	0	0	0	0	3141147	0	0	0	
32	2019-20	5th Finance	53	13-08-19	4388991	4388991	PFBB190822170000029	4388991	0	2019-20	2194495	0	0	0	0	2194495	0	0	0	
32	2019-20	5th Finance	53	13-08-19	4388990	4388990	PFBB190822170000034	4388990	0	2019-20	2194495	0	0	0	0	2194495	0	0	0	
33	2019-20	5th Finance	57	13-08-19	4240582	4240582	PFBB190822170000035	4240582	0	2019-20	1207653	0	0	0	0	4240582	0	0	0	
33	2019-20	5th Finance	57	13-08-19	4240581	4240581	PFBB190822170000042	4240581	0	0	0	0	0	0	0	4240581	0	0	0	
34	2019-20	Peshkari	110	6/11/2019	954888	954888	PFBB190822170000015	954888	0	0	0	0	0	0	0	954888	0	0	0	
34	2019-20	EO Salary	128	27-11-19	658560	658560	PFBB191221700000001	658560	0	2019-20	289499	0	0	0	0	658560	0	0	0	
35	2019-20	14th Finance	128	27-11-19	3141147	3141147	PFBB191221700000007	3141147	0	0	0	0	0	0	0	3141147	0	0	0	
35	2019-20	14th Finance	128	27-11-19	3141148	3141148	PFBB191221700000006	3141148	0	0	0	0	0	0	0	3141148	0	0	0	
Total					74410441	74410441	0	74410441	0	0	18551259	0	0	16884587	0	57573854	0	29636963	0	

नगर कायपालक पदाधिकारी
Nagar Panchayat Chalka

