

# **INTERNAL AUDIT REPORT**

**OF ULB**

**(Rajgir)**

**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 Bunglaw Chauraha,  
Patna - 800001**

**From 11-03-2019 to 09-04-2019  
Report Issued on 31<sup>st</sup> August 2019**

## Executive Summary

### 1. INTRODUCTION

•Name of the Municipality	Nagar Panchayat Rajgir
•Period covered undercurrent audit	Annual Report 2018-19
•Name of Executive Officer for the period under Audit.	Mrs. Prathama Pushpankar

### 2. Results and Findings

#### Strengths observed during the audit engagement.

- (a) Office of Rajgir Nagar panchayat is very clean, proper care of cleaning and maintenance has been done.
- (b) Board meetings of Rajgir Nagar panchayat are held regularly and problems faced in the smooth operation are resolved by passing resolutions.
- (c) Separate files of the parties to whom payments are made are properly maintained. Proper documentation process is followed.
- (d) Main cash book has been maintained.
- (e) Subsidiary cash books have been maintained.

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

- (a) Holding tax is not deposited on same day according to the time stipulated in Municipal Act 2007.
- (b) Bank Reconciliation Statement is not prepared month wise for the F.Y 2018-19.
- (c) No action is taken by Nagar panchayat Rajgir for collection of Tower Tax.
- (d) Nagar Panchayat Rajgir is not in practice to follow Double Entry Accounting System. It is due to lack of adequate knowledge.
- (e) Quarterly Return for GST has not been filed for Quarterly of F.Y -2018-19.
- (f) Quarterly Return for TDS has not been filed for of F.Y -2018-19.
- (g) Nagar Panchayat Rajgir has not maintained fixed asset register.
- (h) Various registers, books of records etc. has not been prepared by the ULB. Such as, Statutory Register with regards TDS, VAT, Royalty etc.
- (i) Some amount of grant allotted to Nagar Panchayat but against these allotments, no UCs has been



submitted.

- (j) All observations found during the audit for f. y. 2015-16 and 1st, 2nd, 3rd and 4th Quarter of 2016-17 are not complied except holding tax.
- (k) Royalty for Financial Year 2017-18 for Rs. 1, 68,434 has been deducted but has not been deposited till 31/03/2019.
- (l) GST for Financial Year 2017-18 for Rs. 1, 68,734 has been deducted but has not been deposited till 31/03/2019.
- (m) TDS for Financial Year 2017-18 for Rs. 84,248 has been deducted but has not been deposited till 31/03/2019.
- (n) Labor cess for Financial Year 2017-18 for Rs. 84,248 has been deducted but has not been deposited till 31/03/2019.
- (o) Royalty for Financial Year 2017-18 for Rs. 94,465 has been deducted but has not been deposited till 31/03/2019.
- (p) TDS for Financial Year 2017-18 for Rs. 46,864 has been deducted but has not been deposited till 31/03/2019.
- (q) Labor Cess for Financial Year 2017-18 for Rs. 47,064 has been deducted but has not been deposited till 31/03/2019.

### 3. Opinion

**As per Our Opinion the following improvement 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 VAT, Royalty, TDS, Labour 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 provide additional analysis.
2.	ULB must prepare Bank Reconciliation Statement on monthly basis.
3.	ULB must collect mobile tower tax on timely manner which are under its Jurisdiction.
4.	ULB should adopt double entry accounting system; Double-entry accounting allows accounting departments to prepare financial statements easily. Double entry accounting system present accurate report of accounts on the income statement, balance sheet, cash flow statement and other financial statements and reports. It provides checks and balances, which prevent fraudulent activity and reduces 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 account manipulation by examining the journal entries and comparing them to previous journal entries for the same or similar transactions.
5.	ULB must file VAT return on timely basis.
6.	ULB must file TDS return on timely basis.
7.	ULB must maintain all the Fixed Assets Register, Records etc. as prescribed in Bihar Municipal Accounts Act, Manual and Rules.
8.	ULB must maintain all the Books of Statutory Register, Records etc. as prescribed in Bihar Municipal Accounts Act, Manual and Rules.
9.	ULB Should submit UC against expenditure on timely basis.
10.	ULB must compiled all the previous Audit Report Observation for f. y. 2015-16 and 1st, 2nd, 3rd and 4th Quarter 2016-17.
11.	ULB must deposit Royalty on timely basis on concerned department .
12.	ULB must deposit GST on timely basis on concerned department .
13.	ULB must deposit TDS on timely basis on concerned department .
14.	ULB must deposit Labor Cess on timely basis on concerned department .
15.	ULB must deposit Royalty on timely basis on concerned department .



16	ULB must deposit TDS on timely basis on concerned department .
17	ULB must deposit Labor Cess on timely basis on concerned department.

**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 Mrs. Parthama Pushpankar (Executive Officer), for his support during the period of our audit. We are also thankful to 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 - 20079322AAAAIS1912

Date - 04/06/2020

## Detailed Audit Report

### 1. Introduction

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

(1) Sumit Kumar

### 2. Administration

The Present body of the ULB has taken charge on 18<sup>th</sup> Jan, 2019. The incumbency in the key Administrative and Executive Positions was as under:

Smt. Urmila Devi, Chairman from 5 June 2017 till date.

Mrs. Parthma pushpankar, Executive Officer from 18<sup>th</sup> Jan 2019 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 2audit 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 Report, dated 24.04.2016	23	20	03	03	1,67,708	0	29/04/2016
2	Internal Audit for the 1 <sup>st</sup> Qtr (2016-2017)	10	0	0	0	0	10	Not Complied
3	Internal Audit for the 2 <sup>nd</sup> Qtr (2016-2017)	11	0	0	0	0	11	Not Complied
4	Internal	11	0	0	0	0	11	Not Complied



	Audit for the 3 <sup>rd</sup> Qtr (2016-2017)							
5	Internal Audit for the 4 <sup>th</sup> Qtr (2016-2017)	11	0	0	0	0	11	Not Complied
6	Internal Audit for the 1 <sup>st</sup> qtr (2017-2018)	10	0	0	0	0	10	Not Complied
7	Internal Audit for the 2 <sup>nd</sup> Qtr (2017-2018)	11	0	0	0	0	11	Not Complied
8	Internal Audit for the 3 <sup>rd</sup> qtr (2017-2018)	12	0	0	0	0	12	Not Complied

### Detailed Report on Compliance of Previous Internal Audit Report: -

1.	Payment for work executed vide yojna no. 2/2016-17 1 <sup>st</sup> bill (Tarni constriction )For Rs,50,50,955 on 31/03/2017. For which VAT ,Labor Cess , IT and royalty for Rs. 2,95,509 , Rs. 59,102 , Rs. 60,875. ,And Rs. 148239 Respectively has been deducted but not deposited to the Concerned Tax Department till date.	Persisting the year 4 <sup>th</sup> Quarter 2016-17	No Action taken by Rajgir nagar panchayat.
2.	Payment for work executed vide yojna no. 2/2016-17 2 <sup>nd</sup> bill (Tarni constriction ) for Rs. 35,70,977.00 For which VAT ,Labor Cess ,IT and royalty for Rs. 178549, Rs. 35,709 .00 ,Rs. 36,781 ,And Rs.96,810 Respectively has been deducted but not deposited to the Concerned Tax Department till date.	Persisting the year 4 <sup>th</sup> Quarter 2016-17	No Action taken by Rajgir nagar panchayat.
3.	Holding tax is not deposited on same day according to the time stipulated in Municipal Act 2007.	Persisting the year 1 <sup>st</sup> ,2 <sup>nd</sup> ,3 <sup>rd</sup> And 4 <sup>th</sup> Quarter 2016-17	No Action taken by Rajgir nagar panchayat.



4.	Bank Reconciliation Statement is not prepared month wise for 2016-17.	Persisting the year 1 <sup>st</sup> ,2 <sup>nd</sup> ,3 <sup>rd</sup> And 4 <sup>th</sup> Quarter 2016-17. And 1 <sup>st</sup> 2017-18 and 2 <sup>nd</sup> qtr 2017-18	No Action taken by Rajgir Nagar panchayat.
5.	Rajgir Nagar panchayat is not in practice to follow Double Entry Accounting System. It is due to lack of adequate knowledge.	Persisting the year 1 <sup>st</sup> ,2 <sup>nd</sup> ,3 <sup>rd</sup> And 4 <sup>th</sup> Quarter 2016-17 And 1 <sup>st</sup> 2017-18 and 2 <sup>nd</sup> qtr 2017-18.	No Action taken by Rajgir Nagar panchayat.
6.	Quarterly Return for VAT has not been filed for Second quarter of F.Y -2016-17.	Persisting the year 1 <sup>st</sup> ,2 <sup>nd</sup> ,3 <sup>rd</sup> And 4 <sup>th</sup> Quarter 2016-17	No Action taken by Rajgir Nagar panchayat.
7.	Quarterly Return for TDS has not been filed for Second quarter of F.Y -2016-17.	Persisting the year 1 <sup>st</sup> ,2 <sup>nd</sup> ,3 <sup>rd</sup> And 4 <sup>th</sup> Quarter 2016-17 And 1 <sup>st</sup> 2017-18 and 2 <sup>nd</sup> qtr. 2017-18.	No Action taken by Rajgir Nagar panchayat.
8.	Rajgir Nagar panchayat has not Maintained fixed asset register.	Persisting the year 1 <sup>st</sup> ,2 <sup>nd</sup> ,3 <sup>rd</sup> And 4 <sup>th</sup> Quarter 2016-17 And 1 <sup>st</sup> , 2 <sup>nd</sup> and 3 <sup>rd</sup> Qtr 2017-18 and	No Action taken by Rajgir Nagar panchayat.
9.	Various registers, books of records etc. has not been prepared by the ULB. Such as Stock Register, Advance & Recovery Register, Demand Register, Collection Register.	Persisting the year 1 <sup>st</sup> ,2 <sup>nd</sup> ,3 <sup>rd</sup> And 4 <sup>th</sup> Quarter 2016-17 And 1 <sup>st</sup> , 2 <sup>nd</sup> and 3 <sup>rd</sup> Qtr 2017-18 and	No Action taken by Rajgir Nagar panchayat.
10.	Various registers, books of records etc. has not been prepared by the ULB. Such as, Statutory Register with regards TDS, VAT, Royalty etc.	Persisting the year 1 <sup>st</sup> ,2 <sup>nd</sup> ,3 <sup>rd</sup> And 4 <sup>th</sup> Quarter 2016-17 And 1 <sup>st</sup> , 2 <sup>nd</sup> and 3 <sup>rd</sup> Qtr. 2017-18 and	No Action taken by Rajgir Nagar panchayat.
11.	Some amount of grant allotted to Nagar Panchayat but against these allotments, no UCs has been submitted.	Persisting the year 1 <sup>st</sup> ,2 <sup>nd</sup> ,3 <sup>rd</sup> And 4 <sup>th</sup> Quarter 2016-17 .	No Action taken by Rajgir Nagar panchayat.



## 4. Finance

## I. Budgetary provisions and expenditure for the last three years

Year	2016-17	2017-18	2018-19
Final/Revised Budget	12,03,21,750.00	47,63,65,900.00	61,64,52,490.00
Actual Expenditure	10,62,95,646.00	14,99,24,812.00	14,78,98,813.00
Savings(+)/ Excess(-)	1,40,26,104.00	32,64,41,088.00	46,85,53,677.00

## II. Volume of transactions

Period	Budgeted 2018-19	Previous Year (For one Year)2017-18	Current Year (For one Year) 2018-19
Opening balance	17,73,30,000.00	28,28,88,317.00	29,11,47,156.00
Receipts	70,42,14,470.00	15,81,83,651.00	22,48,32,297.00
Total	88,15,44,470.00	44,10,71,968.00	51,59,79,453.00
Net expenditure	61,64,52,490.00	14,99,24,812.00	14,78,98,813.00
Closing balance	26,50,91,980.00	29,11,47,156.00	36,80,80,640.00

## III. Bank Reconciliation: -

## Details of Closing Balance:

Sr 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.	BRGF	Central bank of india-8803	6,26,470.00	6,26,470.00	0.00	Not Prepared
2.	Holding tax	Madhya Bihar Garmin bank-3597	43,58,772.00	43,58,772.00	0.00	Not Prepared
3.	Mukhya mantri shari vikash yojna	Central bank of india-1696	3,41,967.00	3,41,967.00	0.00	Not Prepared
4.	SLRM	Bank of india-2002	5,33,786.00	5,33,785.00	0.00	Not Prepared
5.	SBM	Bank of baroda-2623	17,72,766.00	17,80,016.00	7250.00	Not Prepared
6.	SJSRY	Central bank of india-9698	54,48,662.00	40,45,340.00	14,03,322.00	Not Prepared
7.	IDSMT	Central bank	36,85,074.00	36,85,074.00	0.00	Not Prepared

		of india-9249				
9.	Intrnal source(BOQ)	SBI-7569	93,58,783.00	884088.00	84,74,695.00	Not Prepared
10.	Shairat	PNB-2288	84,98,690.00	86,56,025.00	157335.00	Not Prepared
11.	12 <sup>th</sup> Finance	Not provide by Rajgir ULB	13,49,852.00	13,49,852.00	0.00	Not Prepared
12.	E-governance	Not provide by Rajgir ULB	4038.50	4038.50	0.00	Not Prepared
13.	HFA	A/c-79609	1,90,44,704.60	1,90,44,722.00	0.00	Not Prepared
14.	Malmash mela - 2018	Not provided to ULB Rajgir		1,11,68,915.00	0.00	Not Prepared
15.	Internal source			1,91,58,437.00	0.00	Not Prepared
16.	Mobile tower			40,25,944.00	0.00	Not Prepared
17.	Online holding			43,58,772.00	0.00	Not Prepared
18.	P.L A/c	A/c-20002	23,81,83,536.00	23,81,83,536.00	0.00	Not Prepared

## IV. Revenue Receipts: -

Income Details (Amounts to be provided in Rupees)							
		2017-18		2018-19		2019-20	
Sl. No.	Details	2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
<b>Total Receipts (A+B)</b>		<b>15,81,83,651.00</b>	<b>25,33,83,171.00</b>	<b>22,48,32,297.00</b>	<b>15,81,83,651.00</b>	Not Applicable for this quarter.	
A.	<b>Revenue Receipts (1+2+3)</b>	<b>2,73,46,643.00</b>	<b>9,67,66,234.00</b>	<b>94391676</b>	<b>2,73,46,643.00</b>		
1.	<b>Own Revenue Receipts (a+b)</b>	<b>63,92,108.00</b>	<b>83,80,180.00</b>	<b>2540611</b>	<b>63,92,108.00</b>		
a)	<b>Tax Revenue(levied and collected by municipal body)</b>	<b>34,54,611.00</b>	<b>71,17,685.00</b>	<b>2279368</b>	<b>34,54,611.00</b>		
i)	Property tax	13,90,006.00	71,17,685.00	1992695	13,90,006.00		
ii)	Other tax (levied and collected by municipal body)	15,64,605.00	0.00	286673	15,64,605.00		
b)	<b>Non-tax revenue (levied and collected by municipal body)</b>	<b>29,37,497.00</b>	<b>12,62,495.00</b>	<b>261243</b>	<b>29,37,497.00</b>		
i)	Fees & fines	0.00	12,58,856.00	0.00	0.00		
ii)	User Charges	0.00	0.00	0.00	0.00		
iii)	Other non-tax revenue (levied and collected by municipal body)	24,37,497.00	3,639.00	261243	24,37,497.00		

2	<b>Other Revenue Receipts</b>	<b>22,89,671.00</b>	<b>13,28,902.00</b>	<b>9542137.00</b>	<b>22,89,671.00</b>	
a)	Income from interest/investments	10,06,797.00	13,13,902.00	706686	10,06,797.00	
b)	Other Revenue income	12,82,874.00	15,000.00	8835451	12,82,874.00	
3.	<b>Transfers/ Grants/ Assigned Revenues</b>	<b>1,86,64,864.00</b>	<b>8,70,57,152.00</b>	<b>82308928</b>	<b>1,86,64,864.00</b>	
a)	State Assigned Revenue	4,63,377.00	30,08,585.00	0.00	4,63,377.00	
b)	State Finance Commission (SFC) Grants/ Devolution	51,82,619.00	2,49,62,813.00	46065508	51,82,619.00	
c)	Octroi compensation	0.00	0.00	0.00	0.00	
d)	Other State Govt. Transfer	1,30,18,868.00	0.00	0.00	1,30,18,868.00	
e)	Central Finance Commission (CFC) Grant	0.00	0.00	441243	0.00	
f)	Other Central Govt. Transfer	0.00	0.00	0.00	0.00	
g)	Others	0.00	5,90,85,754.00	35802177	0.00	
<b>B.</b>	<b>Capital Receipts</b>	<b>13,08,37,008.00</b>	<b>15,66,16,977.00</b>	<b>130440621</b>	<b>13,08,37,008.00</b>	
1	Sale of Municipal Land	0.00	0.00	0.00	0.00	
2	Loans (from State Govt. or Banks etc.)	0.00	0.00	0.00	0.00	
3	State Capital Account Grant (under State Schemes etc.)	10,48,94,199.00	10,03,50,570.00	68133768.00	10,48,94,199.00	
4	Central Capital Account Grant (under Central Schemes etc.)	2,59,42,809.00	5,62,66,407.00	62306853.00	2,59,42,809.00	
5	Other Capital Receipts	0.00	0.00	0.00	0.00	



## 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	2016-17	2018-19	2017-18	2019-20	2018-19
<b>Total Expenditure (1+2)</b>		<b>14,99,24,812</b>	<b>10,62,95,646.00</b>	<b>14,78,98,813</b>	<b>14,99,24,812</b>		
1	<b>Revenue Expenditure</b>	<b>5,14,14,020</b>	<b>Details have not been provided to us to annexed.</b>	<b>7,76,09,693</b>	<b>5,14,14,020</b>	<b>Not Applicable for this quarter</b>	
1.1	<b>Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)</b>	1,51,68,390		2,55,84,499	1,51,68,390		
1.2	<b>Operation and Maintenance (O&amp;M)</b>	18,86,190		3,77,253	18,86,190		
1.3	<b>Loan repayment (Interest payments)</b>	0.00			0.00		
1.4	<b>Others (any other revenue expenditure which is not salaries, O&amp;M or Interest Payment)</b>	3,43,59,440		5,16,47,941	3,43,59,440		
2.	<b>Capital Expenditure</b>	<b>9,85,10,792</b>		<b>7,02,89,120</b>	<b>9,85,10,792</b>		
2.1	<b>All developmental works under Central/State specific schemes</b>	3,38,21,906		3,83,67,514	3,38,21,906		
2.2	<b>Loan Repayments (Principal Amount)</b>	0.00		0.00	0.00		
2.3	<b>Other Capital expenditure</b>	6,46,88,886	3,19,21,606	6,46,88,886			

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

## VI. Status of implementation of Double Entry Accounting System1

Accounting of Nagar Panchyat Rajgir has not been maintained as Double Entry Accounting System. The consultant for DEAS has been appointed but financial accounts for 2018-19 are still to be prepared. The DEAS team has started work since 16/03/2019.

**(Tibrewal chand & Co.)**



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

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 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 is Rs. 30,000/- per tower and annual renewal fee is Rs. 8,000/- per annum per tower.

**Condition** –As per details provided to us there are total 19 Mobile Towers registered with this ULB up to 31.03.2019 and Rs1763100.00 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.

Si. No.	Mobile Name	Registration Fee	Renewal fee	Total	Int(1.5 % per month)	Total due 4 <sup>th</sup> Qtr (18-19)
1.	Bhartye Infratel Alankar (2008-09)	0	88000	88000	11880	99880
2.	Reliance	30000	96000	126000	17010	143010



	communication ltd (2007-08)					
3.	Reliance communication ltd (2007-08)	30000	96000	126000	17010	143010
4.	Vodafone Spacetel Ltd(08-09)	0	232000	232000	31320	263320
5.	Vodafone Spacetel Ltd(08-09)	0	38000	38000	5130	43130
6.	Reliance Jio ltd (2013-14)	0	24000	24000	3240	27240
7.	Reliance Jio ltd (2013-14)	0	24000	24000	3240	27240
8.	Wireless T.T.Info Service Ltd (09-10)	30000	72000	102000	13770	115770
9.	Dishnet Wireless ltd (08-09)	30000	86000	116000	15660	131660
10.	Bhartiye Teliventures Ltd (2004-05)	0	129000	129000	17415	146415
11.	BSNL(2007-08)	30000	96000	126000	17010	143010
12.	Wireless T.T.Info Service Ltd (08-09)	30000	78000	108000	14580	122580
13.	HTC Telecomm corp. Ltd.(12-13)	0	48000	48000	6480	54480
14.	Wireless T.T.Info Service Ltd (08-09)	0	30000	30000	4050	34050
15.	Wireless T.T.Info Service Ltd (09-10)	30000	72000	102000	13770	115770
16.	Wireless T.T.Info Service Ltd (09-10)	30000	72000	102000	13770	115770
17.	Reliance Jio ltd (2013-14)	0	24000	24000	3240	27240
18.	Postal and Telegraph Tower	30000	24000	54000	7290	61290
19.	Reliance Jio ltd (2013-14)	0	48000	48000	6480	54480
	<b>Total</b>					1869345.00
						Less; Received 106245.00
						<b>Amount Due</b> 1763100.00

**(ii) 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.

**(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.

**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: -**

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

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

**Condition** – Total Property Tax/Holding Tax outstanding as on 31<sup>th</sup> March 2019 is Rs. 675203.00

**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.

	Total Demand	Total Recovery	Total Arrear
Year			
2018-19	2029376.75	307180.00+1046993	675203.00

**(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 Panchayat.

**Consequence / Effect / Impact**- ULB has no any own shop in their Nagar Panchayat.

**Cause**– ULB has no any own shop in their Nagar Panchayat.

**Corrective Action / Recommendation**– ULB has no any own shop in their Nagar Panchayat.

**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:

**Report on field survey of 20 high value properties**

Sl. No.	Owner Property Name	Add Of Owner	Ward No	Type of construction	Taxable area	Rate/sq ft (Rate*.70/.80)	Annual rent	Annual Property Tax@9%	Residential/ Commercial/ other
1	Shailendera Choudhary	Late-Kuldeep Choudhary	5	Pcc	1861	9*.70	11724.30	1055	Residential
2	Sharda Devi	Ram swarath Prasad	18	Pcc	4000	9*.70	25200	2268	Residential
3	Subhash Kumar	Gajadhar Prasad	1	Pcc	760	6*.70	3192	287	Residential
4	Radhika Devi	Arjun Prasad	3	Pcc	2300	18*.70	28980	26082	Other
5	Sakaldev Batsayan	Late- Sita Ram Singh	19	Pcc	2070	9*.70	13041	1174	Residential
6	Mukta Kumari	Rajib Kumar	6	Pcc	1800	18*.70	22680	2041	Other
7	Krishnandan Prasad	Singeshwara Prasad	5	Pcc	770	9*.70	4851	437	Residential
8	Saroj Kumari	Dr. Umesh Chand	5	Pcc	1900	12*.70	15960	1436.40	Residential
9	Devendra Kumar	Ram Kishan Mahto	5	Pcc	2920	36*.80	84096	7568.64	Commercial
10	Shakuntala Devi	Parmanand Gupta	5	Pcc	2340	36*.80	67392	6065	commercial
11	Vivekanand Sharma	Late-Rambalak Singh	16	Pcc	3440	6*.70	14448	1300	Residential
12	Sanjay Kumar	Late-Vijay Shankar Upadhyay	12	Pcc	5600	36*.80	161280	14515	Commercial
13	Veena Kumari	Kishor Prasad	16	Pcc	1540	9*.70	9702	837.00	Residential
14	Pan Kumari Devi	Shivnandan Prasad	5	Pcc	2200	9*.70	13860	1247	Residential
15	Shishupal Kumar	Late-Rajendra Prasad	6	Pcc	3888	12*.70	32659	2939	Residential
16	Uma Devi	Lal Keshwar Prasad	6	Pcc	1680	18*.80	24193	2177.28	Commercial
17	Sudha Devi	Upendra Prasad	6	Pcc	2600	18*.80	37440	3369.60	Commercial
18	Mahendra Kumar	Late-Ramjee Prasad	2	Pcc	5248	9*.70	33062	2975	Residential
19	Sanjay Kumar	Late-	10	Pcc	672	9*.70	6124	382	Residential



	Singh	Nageshwar Singh							
20	Shailendera Choudhary	Late-Kuldeep Choudhary	5	Pcc	1861	6*70	7816	704	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 Field Survey due to resentment of property holders and sometimes it gets very ugly.**

## ii. 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	Statutory deduction Register	Not Maintained

### b) Irregularity in procurement process: -

As per TOR we have checked and verified all procurements above Rs. 15000 and no irregularity found in this regard.

Details of some of the procurements above Rs. 15000 are mentioned below:

Sr. No.	Contractor Name	Agreement No.	Ward No.	Amount
1.	Kanhya ku	6/16-17 ( 14 <sup>th</sup> Fin )	-	750200.00
2.	Joyti kumara	16/16-17 ( 5 <sup>th</sup> Fin)	-	61,88,00.00
3.	Niranjan ku	2/16-17 ( 14 <sup>th</sup> Fin )	-	236631.00
4.	Jai prakash ku	1/2018-19 ( 5 <sup>th</sup> Fin	-	1890200.00
5.	Dhanjya kumar	01/2016-17(int source)		460800.00

### 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 1962 and Vat Act 2005 are not properly followed by Ulb.

- Proper Sec of TDS Deduction is not conduct.
- According to Vat Act 2005, Vat should be deducted from the payment, but Ulb is not in practice to deduct vat from payment at the time of procurement of machine or goods.
- Vat is being deducted from departmental work on whole of the work but it is levied only on material purchased.

**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 are 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, VAT and other relevant statute: -**

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

**g) Deficiency in pay-roll system: -**

Pay-Roll Register has not been shown to us during the period of internal audit, records relating to statutory deduction like PF, ESIC, Income tax are not maintained. The PF, ESIC with respect to contractual employee are neither deducted nor paid to statutory authority. Thus we are unable to comment on deficiency in pay-roll system.

**h) Utilizations of grant and report on missing Utilization certificates of financial year 2018-19:-**

During the course of audit we observed that some of the UCs has been pending for submission to the UD & HD and the details of the pending UCs are as follows:-

S.No.	Name of the Scheme	Letter No.	Amt. Allotted	UC Pending Amount
1.	LED Light Mad	132/29.03.2016	600000	600000
2.	Nal Jal Yojna	90/03.01.2018	62465619	62465619
3.	P.C.C Mad	160/27.03.2018	2000000	2000000
<b>TOTAL</b>				<b>65065619</b>



**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	Particulars	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 above in Point 5, Part A(c).



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 &amp; Payment Account and Trial Balance</p> <p>Rule 130: Audit to be completed &amp; reported within 6 month</p>	<p>Rule 22: We have found that all money has been brought to account but delayed.</p> <p>Rule 27: We have observed that the collected money has not to be deposited into Bank Account on time.</p> <table border="1" data-bbox="762 645 1393 936"> <thead> <tr> <th>Receipt No.</th> <th>Amt</th> <th>Period</th> <th>Deposit date</th> </tr> </thead> <tbody> <tr> <td>198 to 200</td> <td>Rs. 6000</td> <td>08/12/2018 to 10/12/2018</td> <td>12/02/2018</td> </tr> <tr> <td>1101 to 1122</td> <td>Rs. 3100</td> <td>24/12/2018 to 12/03/2019</td> <td>29/03/2019</td> </tr> </tbody> </table> <p>Rule 69: Grant related compliance has been done properly.</p> <p>Rule 120-121: Monthly Receipt &amp; Payment Account and Trial Balance are not being prepared.</p> <p>Rule 130 is not being followed.</p>	Receipt No.	Amt	Period	Deposit date	198 to 200	Rs. 6000	08/12/2018 to 10/12/2018	12/02/2018	1101 to 1122	Rs. 3100	24/12/2018 to 12/03/2019	29/03/2019
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4	<p>Whether all such compliance of financial guidelines of schemes of MOHUA and UD &amp; HD, Gob have been complied.</p>	<p>Yes, Compliance of financial guidelines of schemes of MOHUA and UD &amp; 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, Sairat etc. have incurred then quantify the same.</p>	<p>Loss of Rs <b>1763100.00/-</b> has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.</p> <p>There are no cases regarding collection of Advertisement Tax, Notice Fee and Trade License has been observed during the course of our audit</p>												
6	<p>Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or</p>	<p>No Observation Found in this regard.</p>												



	above Rs. 10,000.																															
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/-	<p>No, up to Rs. 50,000.00 no any Procurement made and Procurement Register is kept.</p> <p>Details of some of the cases are:-</p> <table border="1"> <thead> <tr> <th>Sr.No.</th> <th>Contractor Name</th> <th>Agreement No.</th> <th>Ward No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Kanhya ku</td> <td>6/16-17 ( 14<sup>th</sup> Fin )</td> <td>-</td> <td>750200.00</td> </tr> <tr> <td>2.</td> <td>Joyti kumara</td> <td>16/16-17 ( 5<sup>th</sup> Fin)</td> <td>-</td> <td>61,88,00.00</td> </tr> <tr> <td>3.</td> <td>Niranjanku</td> <td>2/16-17 ( 14<sup>th</sup> Fin )</td> <td>-</td> <td>236631.00</td> </tr> <tr> <td>4.</td> <td>Jai prakash ku</td> <td>1/2018-19 ( 5<sup>th</sup> Fin</td> <td>-</td> <td>1890200.00</td> </tr> <tr> <td>5.</td> <td>Dhanjya kumar</td> <td>01/2016-17(int source)</td> <td>-</td> <td>460800.00</td> </tr> </tbody> </table>	Sr.No.	Contractor Name	Agreement No.	Ward No.	Amount	1.	Kanhya ku	6/16-17 ( 14 <sup>th</sup> Fin )	-	750200.00	2.	Joyti kumara	16/16-17 ( 5 <sup>th</sup> Fin)	-	61,88,00.00	3.	Niranjanku	2/16-17 ( 14 <sup>th</sup> Fin )	-	236631.00	4.	Jai prakash ku	1/2018-19 ( 5 <sup>th</sup> Fin	-	1890200.00	5.	Dhanjya kumar	01/2016-17(int source)	-	460800.00
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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.	<p>UC of Rs. <del>16,03,98,348.00</del> <sup>6,50,65,649</sup> /- various scheme are pending for submission to the Urban Development &amp; housing Department till the 4<sup>th</sup> Qtr. of financial year 2018-19.</p> <p>However, we are trying our best to help the ULB to get all the UCs prepared and submitted in due course and it will be done in due course.</p> <p>Details of these are given above in point no. h of Part-B.</p>																														
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 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.																														

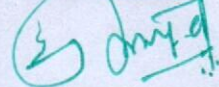


11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No Such type of issue found in this regard.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have 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.</p> <p>Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> <li>• TDS return has not been filled.</li> <li>• TDS have not been deposited appropriately.</li> <li>• GST return has not been filled.</li> </ul> <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-20079322.AAAA1J1912

Date - 04/06/2020

R.N.Singh & co.

Chartered Accountants

NAGAR PANCHAYAT RAJGIR

Discussion Notes for 4th Quarter of 2018-19

Sl. No.	Observation	Management Remarks
1	Holding tax is not deposited on same day according to the time stipulated in Municipal Act 2007. The Detail has been given- Date of Collection Receipt No. Amount Deposit Date 08/12/2018 to 10/12/2018 198 to 200 Rs. 6000 12/02/2018 24/12/2018 to 12/03/2019 1101 to 1122 Rs. 3100 29/03/2019	एडिटर द्वारा जमा कर का खाता नंबर देखा गया है। खाता नंबर 198 से 200 तक का खाता नंबर देखा गया है। खाता नंबर 1101 से 1122 तक का खाता नंबर देखा गया है।
2	Bank Reconciliation Statement is not prepared month wise for 4th Quartet of F.Y 2018-19.	DEAS के तहत एडिटर द्वारा प्रोफार्मिस किया गया है। एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है।
3	No action is taken by Nagar Panchayat Rajgir for collection of Tower Tax.	एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है। एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है।
4	Nagar Panchayat Rajgir is not in practices to follow Double entry Accounting System. It is due to lack of adequate acknowledge.	एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है। एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है।
5	Quarterly Return for TDS has not been filed for 4th quarter of F.Y-2018-19.	एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है। एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है।
6	Nagar Panchayat rajgir is not Maintain fixed asset register.	एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है। एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है।
7	Various registers, books of records etc. are not being prepared by the ULB. Such as, Statutory Register with regards TDS, VAT, Royalty etc.	एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है। एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है।
8	Some amount of grant allotted to Nagar parisad but against these allotments, no UCs submitted.	एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है। एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है।
9	All observation found during the audit for f. y. 2015-16 and 1st, 2nd, 3rd and 4th Quartar 2016-17 are not complied except holding tax.	एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है। एडिटर द्वारा एडिटर द्वारा प्रोफार्मिस किया गया है।

कार्यपालक पदाधिकारी  
नगर पंचायत राजगीर

9/11/2019  
R.N.Singh & Co.



10	Quarterly Return for TDS has not been filed for 4th quarter of F.Y -2018-19.	Action will be taken in future
11	Minutes of such Municipal Accounts Committee has been held.	MAC held on 17/7/19

*Handwritten signature and date: 17/7/19*

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 कार्यपालक पदाधिकारी  
 नगर पंचायत राजगीर







क्र. सं.	वर्ष	विकास क्षेत्र का नाम	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)	विकास क्षेत्र का क्षेत्रफल (वर्ग कि.मी.)															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20															
43	2017-18	महा नगर	153	23.03.2018	197220	4/29.03.2018	197220	-	2017-18	197220	-	-	197220	-	-	-	-	-	-	-														
44	2017-18	महा नगर	154	23.03.2018	5000000	4/26.03.2018	5000000	-	2017-18	5000000	-	-	5000000	-	-	-	-	-	-	-														
45	2017-18	महा नगर	90	03.01.2018	62465619	5/26.03.2018	62465619	-	2017-18	62465619	-	-	62465619	-	-	-	-	-	-	-														
46	2017-18	महा नगर	160	27.03.2018	2000000	2/28.03.2018	2000000	-	2017-18	2000000	-	-	2000000	-	-	-	-	-	-	-														
Total :- 303686996																303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996

यदि राशि की निमासी नहीं हुई हो तो अनिकासी प्रमाण-पत्र कोषागार से प्राप्त कर सलान करें  
 प्रमाणित किया जाता है कि अवशेष राशि को कोषागार में जमा कर दिया गया है। इसके अतिरिक्त किसी तरह की राशि शेष नहीं बचा है।



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आयक 8/3 दिनांक 25/2019.  
 पंजीयिका :- 2019-2020 का आयक विभाग, विकास क्षेत्र का सुचनाय प्रेषित।  
 प्रमाणित :- 2019-2020 का आयक विभाग, विकास क्षेत्र का सुचनाय प्रेषित।