

INTERNAL AUDIT REPORT

OF ULB

(Kesaria)

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 04-07-2019 to 22-07-2019
Report Issued on 27th August 2019**

Executive Summary

1. INTRODUCTION

Name of the Municipality	Nagar Panchayat Kesaria
Period covered undercurrent audit	Annual 2018-19
Name of Executive Officer for the period under Audit.	Mr. Jay Kumar

2. Results and Findings

a. Strengths observed during the audit engagement:

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

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

- Bank Reconciliation Statement has not been prepared by the ULB.
- Double Accounting System has not been followed whereas accounting has been made on single entry system.
- Fixed Assets Register has not been maintained.
- Advance Register has not been maintained.
- Stock Register has not been maintained.
- Daily collection register (Revenue receipt wise) has not been maintained.
- 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.
- Property / Holding tax has not been assessed on property by the ULB since Financial Year 2008-09.
- No action has been taken by Nagar Panchayat for collection of Tower Tax.
- File Movement register has not been maintained.
- Some amount of grant allotted to Nagar panchayat but against these allotments, no UCs has been submitted.
- 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, 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 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:

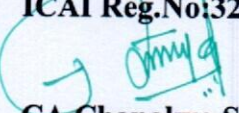
As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

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

6. Acknowledgement: -

We Thanks Mr. Jay Kumar (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 Accountant
ICAI Reg.No:322066E


CA Chanakya Shree
Partner
M. No: -079322



UDIN- 20079322AAAAKL3996

Date - 06/06/2020

Detailed Audit Report

1. Introduction

The Internal Audit of (kesaria 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 September 2014 the incumbency in the key administrative and executive positions was as under:

Smt. Snehlata Singh, Chairman from 30 .04.2013 to 29 .04.2018

Shri Rajneesh kumar Pathak Chairman from 29.04.2018 to till date.

Shri Amar Mohan Prasad, Commissioner/Executive Officer from 07.09.2015 to 2.07.2018

Shri Randhir lal Executive officer from 9.07.2018 to 18.01.2019

Shri Jay kumar 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	AG Audit for the period 2014-15 to 2016-17	07	07	03	03	348389.00	04	Complied with letter No -319 Dated no 04-06-19
2	Internal Audit for the period 2016-17	11	11	0	0	0	11	No Compliance



Detailed Report on Compliance of Previous Internal Audit Report: -

SL No.	Audit Observation	Nature of Irregularities	Complied/Non-Complied
1	Various prescribed Books of accounts and registers and registers are not prepared.	Persisting since last two year	Not Complied
2	There are lack of internal control w.r.t collection of taxes.	Persisting since last three 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 long time	Not Complied
5	Tower tax due are not collected on timely basis.	Persisting since long time	Not Complied
6	Compliance of AG Audit report is not done on timely basis.	Persisting since last year	Not Complied
7	Tender of Ghats, crematorium, Gate ,palm tree and land are not done on yearly basis.	Persisting since long time	Not Complied
8	Grant register is not being maintained hence it is difficult to find out unutilized grant at any point of time.	Persisting since long time	Not Complied
9	Bank reconciliation statement is not prepared hence it is difficult to monitor possible fraud .if any	Persisting since long time	Not Complied
10	Advance register is not prepared hence it is difficult to monitor for advance given and adjustment thereof.	Persisting since long time	Not Complied



11	There is lack of internal control on deduction and deposit of various taxes. On deduction of taxes liability is not created, hence it is difficult to ascertain tax payable at any point of time taxes such as VAT, I.T, Royalty etc. are collected from time to time, but its payment is made on yearly basis which is not proper. Taxes should be remitted to the Govt account on timely basis otherwise penal action may be taken by the concerned department for delayed deposit of taxes.	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	13,53,37,542.00	218484414.00	229876798.00
Actual Expenditure	6,00,76,813.00	67912314.00	89066871.22
Savings(+)/ Excess(-)	7,52,60,729.00	150572100.00	140809927.00

II. Volume of transactions

Period	Budgeted 2018-19	Previous Year (For one Year)2017-18	Current Year (For one Year)2018-19
Opening balance	39967840.00	80979415.10	65505074.27
Receipts	189908958.00	52437973.17	121917293.00
Total	229876798.00	133417388.27	187422367.27
Net expenditure	229876798.00	67912314.00	89066871.22
Closing balance	0.00	65505074.27	98355496.43

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.	Treasury account	PLAC-0001	48373815.30	48373815.30	0	Reconciled
2.	Internal source	CBI- 6775	136078.90	96980.85	39098.05	Not Prepared
3.	Internal source	CBI-9819	175467.10	38877.1	136590	Not prepared



4.	Kabir Antyosti yojna	SBI-7990	2824169.00	2972616.00	-148447	Not prepared
5.	14 th Finance	SBI-6003	301196.00	298619.00	2577	Not prepared
6.	B.R.G.F.	SBI- 8041	84550.00	50497.00	34053	Not prepared
7.	E-Governance	CBI- 4611	3293.00	3208.00	85	Not prepared
8.	SBM	CBI-4984	1731832.00	1637359.04	94472.96	Not prepared
9	HFA	CBI-2579	43914777.00	43964777.00	-50000	Not prepared
10	Mukhmantri vikash yojna	IDBI-2158	627283.00	627283.00	0	Not prepared

IV. Revenue Receipts: -

Income 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 Receipts (A+B)	52437973.17	73282250.00	121917293.00	52437973.17		
A.	Revenue Receipts (1+2+3)	5889664.00	39904801.00	58133196.00	5889664.00		
1.	Own Revenue Receipts (a+b)	1244812.00	1512292.00	1458507.00	1244812.00		
a)	Tax Revenue (levied and collected by municipal body)	716740.00	342702.00	783523.00	716740.00		
i)	Property tax	716740.00	342702.00	656223.00	716740.00		
ii)	Other tax (levied and collected by municipal body)	-	-	127300.00	-		
b)	Non-tax revenue (levied and collected by municipal body)	528072.00	1169590.00	674984.00	528072.00		
i)	Fees & fines	182007.00	-	134518.00	182007.00		
ii)	User Charges	183565.00	1169590.00	290005.00	183565.00		
iii)	Other non-tax revenue (levied and collected by municipal body)	162500.00	-	250461.00	162500.00		
2	Other Revenue Receipts	1294917.00	-	664570.00	1294917.00		
a)	Income from interest/investments	191642.00	-	592570.00	191642.00		
b)	Other Revenue income	1103275.00	-	72000.00	1103275.00		
3.	Transfers/ Grants/	3349935.00	38392509.00	56010119.00	3349935.00		



	Assigned Revenues				
a)	State Assigned Revenue	13000.00	13441627.00	3146340.00	13000.00
b)	State Finance Commission (SFC) Grants/ Devolution	264058.00	-	-	264058.00
c)	Octroi compensation	-	-	-	-
d)	Other State Govt. Transfer	3021560.00	1060358.00	71881.00	3021560.00
e)	Central Finance Commission (CFC) Grant	51317.00	23035000.00	-	51317.00
f)	Other Central Govt. Transfer	-	855524.00	52791898.00	-
g)	Others	-	-	-	-
B.	Capital Receipts	46548309.17	33377449.00	63784097.00	46548309.17
1	Sale of Municipal Land	-	-	-	-
2	Loans (from State Govt. or Banks etc.)	-	-	-	-
3	State Capital Account Grant (under State Schemes etc.)	-	12973387.00	-	-
4	Central Capital Account Grant (under Central Schemes etc.)	46548309.17	20404062.00	63784097.00	46548309.17
5	Other Capital Receipts	-	-	-	-

v. Revenue and Capital Expenditure Information: -

Expenditure 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 Expenditure (1+2)	67912314.00	91889895.00	89066871.00	67912314.00	-	-
1	Revenue Expenditure	9388518.13		7264929.5	9388518.13	-	-



1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	4095479.00	Not available in details	3656246.00	4095479.00	-	-
1.2	Operation and Maintenance (O&M)	3501026.00		2825952.9	3501026.00	-	-
1.3	Loan repayment (Interest payments)	3795.9			3795.9	-	-
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	1788217.23		782730.57	1788217.23	-	-
2.	Capital Expenditure	58523795.77		81801942.00	58523795.77	-	-
2.1	All developmental works under Central/State specific schemes	48515354.77		39391970.00	48515354.77	-	-
2.2	Loan Repayments (Principal Amount)	-		-	-	-	-
2.3	Other Capital expenditure	10008441.00	42409972.00	10008441.00	-	-	

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.

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.**

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 Rs. 30000/- per tower and annual renewal fee is Rs. 8000/- per annum per tower

Condition –As per details provided to us there are total10 (ten) Mobile Towers registered with this ULB up to 31.03.2019 and 43,79,600.00/- 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.

Sl. No	Company Name	Date of establishment	Registration Fee	Renewal Fee	Interest	Receipt	TOTAL Dues
1.	AIRCEL	2012-13	30000	32000	14400	0.00	2,25,400.00



2.	AIRCEL	2012-13	30000	32000	14400	0.00	2,25,000.00
3.	BSNL	2009-10	30000	72000	64800	0.00	6,54,800.00
4.	RELIAN CE	2009-10	30000	72000	64800	0.00	6,54,800.00
5.	AIRCEL	2009-10	30000	72000	64800	0.00	6,54,800.00
6.	IDEA	2009-10	30000	72000	64800	0.00	6,54,800.00
7.	TATA INDICO M	2009-10	30000	72000	64800	0.0	6,54,800.00
8.	TATA DECOM O	2009-10	30000	72000	64800	0.00	6,54,800.00
9.	RELIAN CE-JIO	2017	30000	0.00	0.00	0.00	0.00
10	RELIAN CE-JIO	2018	30000	0.00	0.00	0.00	0.00
	TOTAL						43,79,200.00



(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 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.

(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) Rent Outstanding

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

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

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.



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	Remarks
1	Hemant kumar	08	RCC	26068	41243	Residential	No variation Found
2	Harsh raj	08	Rcc	38080	21211	Residential	No variation Found
3	Arun kumar	05	Rcc	8100	16750	Residential	No variation Found
4	Raj kumar pandey	05	Rcc	8100	101750	Residential	No variation Found
5	Md.sulena m	08	Rcc	44820	8893	Res/com	No variation Found
6	Harsh raj	05	Rcc	10880	7895	Residential	No variation Found
7	Rakesh kumar	08	Rcc	8100	6307	Residential	No variation Found
8	Arbind kumar	05	Rcc	15876	6926	Residential	No variation Found
9	Radha Krishna pandey	08	Rcc	10880	4747	Residential	No variation Found
10	Md.Mazid khan	05	Tin sale	2400	3804	Residential	No variation Found
11	Arun kumar	06	Rcc	8100	3607	Commercial	No variation Found
12	Nazma Begum	05	Other	4000	4032	Res/com	No variation Found



13	Harsh raj	08	Rcc	2040	2313	Residential	No variation Found
14	Raj kumar pd.	06	Other	8100	2587	Residential	No variation Found
15	Krishna deo pd	05	Other	1452	2299	Residential	No variation Found
16	Rajesh kr	05	Rcc	3000	2117	Residential	No variation Found
17	Mahamaya pandey	06	Rcc	2008	1814	Residential	No variation Found
18	Mahendra pandey	06	RCC	2200	2016	Residential	No variation Found
19	Shambhu pd	06	Tin	4185	1953	Residential	No variation Found
20	Gayatri devi	06	RCC	1230	1240	Residential	No variation Found

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	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 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 deducting 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, GST and other relevant statute: -

- Quarterly Return for TDS has not been filed for the FY_2018-19.
- Quarterly Return for GST has not been filed for the FY_2018-19.

g. Deficiency in pay-roll system: -

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

h. Utilizations of grant and report on Pending/missing Utilization certificates for the FY_2018-19.

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

S. No.	Name of Scheme	Letter No.	Amt. Allotted	UC Pending Amt.
1.	Ghat Nirman	05/02.09.09	1347410	96007
2.	Ghat Nirman	4850/20.8.10	500000	1246
3.	Path Nirman	33/28.11.12	1900000	102814
4.	Jalapurti Yojna	55/20.01.14	36800000	82650
5.	4 th Finance	133/25.3.15	1728818	383035
6.	4 th Finance	133/25.3.15	740919	255294
7.	4 th Finance	133/25.3.15	293718	208543
8.	4 th Finance	133/25.3.15	1000000	47700
9.	Jalapurti Yojna	77/28.12.15	23600600	3518600
10.	Safai Bebastha	130/29.3.16	674600	209703
11.	Rajya Yojna	40/4.8.16	2490175	104469
12.	5 th Finance	353/29.3.17	2901383	619057
13.	EO Salary	07/23.05.17	500000	26751
14.	Jalapurti	139/15.3.18	15274600	5579233
15.	5 th Finance	21/10.07.18	3350381	1340152
16.	14 th Finance	32,82/31.10.18	1996140	1679750
17.	Pesakar	27,77/24.10.18	822840	661629
18.	Parsad Bhatta	76,121/31.01.19	240000	202387
19.	Nali Gali	99/06.03.19	1657825	980599



20.	5 th Finance	57/13.08.19	3544376	1417750
21.	5 th Finance	53/13.08.19	3668420	400532
22.	Safai Bebastha	47/06.08.19	2071800	1008414
23.	EO Salary	42/12.07.19	219520	219520
24.	EO Salary	84/20.09.19	439040	410970

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 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 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 & 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> <p>Rule 130 is not followed</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 43,79,600.00/- 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	<p>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>	<p>UC of Rs 201.31 L of various scheme are pending for submission to the Urban Development & housing Department till the financial year 2018-19.</p>



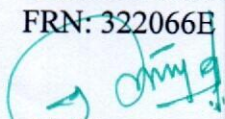
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations 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. • VAT 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 - 20079322AAAAKL3996

Date - 06/06/2020


Discussion Note

Nagar Panchayat Kesaria

Annual. (2018-19)

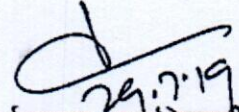
SL No	Particulars	Management Remarks
1.	Cash Book has not been regularly authorized by the executive Officer.	Now it is being done properly.
2.	ULB has not been in practice to prepare monthly receipt and payment account.	Recently this work is being done.
3.	Double Accounting system has not been Implemented by the ULB in 2018-19	Recently this work is being done.
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.	Noted for future guidance.
5.	Various register books of records etc. are not being prepared by the ULB such as fixed asset register, Stock register, Advance recovery register, Demand register, Collection register, Statutory register, with regard TDS,VAT,Royalty and Labour Cess etc.	Required Register are being opened.
6.	Log book of vehicle & generator is not properly maintained and consequently its analysis is not possible.	Henceforth it is being Maintained.
7.	Loss of Rs 47,38,320.00/ has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.	Necessary Action for realization of due is being taken.
8.	UC of Rs 495.94/Crores of various scheme are pending for submission to the Urban Development & housing Department till the Annual. of financial year 2018-19.	Now UC will be submitted in UDHD Bihar shortly.
9.	Municipal accounts committee has not been constituted till the date of audit.	It will done shortly.




कार्यपालक पदाधिकारी
नगर पंचायत, कसारिया
28-7-19

10.	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13	It is being followed.
11.	Demand and arrear registers of holding tax are not prepared by the ULB.	Henceforth it is being prepare.
12.	Pay-roll system at the ULB is not maintain. The register, 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 the statutory authority.	Presently it is being followed.
13.	Daily Collection Register has not been maintained.	It will be maintained
14.	Property and Holding tax assessment has not been done every year	Having taken decision by board meeting revision of property and holding tax assessment will be made.
15.	BRS. has not been prepared by ULB hence it is difficult to Monitor possible fraud if any	Presently this work is being done.




 29.7.19
 कार्यपालक, उपाधिकारी
 नगर पंचायत, बेलगाँवा
 31/11/19
 29-7-19

कार्यालय नगर पंचायत केसरिया

वित्तीय वर्ष 2009-10 से 2012-13 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की चालाने द्वारा कोषागार में जमा विकरणी समर्पित प्रतिवेदन
नगर निकाय का नाम- नगर पंचायत केसरिया
कोषागार का नाम- पूर्वी वार्डारण मोतिलाली

DDO Code: UR8010
Treasury Code: ECH
PI Account No: 103
Bank Account No:

क्र.सं.	वर्ष	सहायक अनुदान का विवरण	संशोधित सहायक अनुदान संख्या एवं तिथि	स्वीकृत/अनुदान में निकाय को आवंटित राशि	आवंटित राशि के विरुद्ध निकाय द्वारा निकासी की गई राशि	टी.0 नो. एवं तिथि	बी.0 एवं खाता में रखी गई राशि	बैंक खाते में शिथिल वर्ग राशि में बिक्रम सं. की गई राशि	संवर्धित मद में व्यय की गई राशि	संवर्धित मद उपरान्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई चालान सं. / तिथि	समर्पित उपयोजिता प्रमाण-पत्र में निहित राशि	समर्पित उपयोजिता प्रमाण-पत्र की तिथि	लंबित UC राशि	बैंक खाता में शिथिल जमा अवशेष राशि	बी.0 एवं खाता में शिथिल जमा अवशेष राशि	अभिव्यक्ति
13	2010-11	13 वे वित्त	1838 30.3.11	1,678	1,678	6/31.3.11		1678	1678	NIL		1678	28.1.14	NIL	NIL		
14	2010-11	13 वे वित्त	4713 17.8.10	6,00,000	6,00,000	T/2217/0008	6,00,000		6,00,000	NIL	6,00,000	1678	28.1.14	NIL	NIL		
15	2010-11	परिचय माला	2031 20.4.10	61,800	61,800	T/2217/0001	61,800		61,800	6,200	NIL	6,00,000	28.1.14	NIL	NIL		
16	2010-11	परिचय माला	2029 20.4.10	47,00,000	47,00,000	T/2217/0001	47,00,000		47,00,000	2,46,216	NIL	55,600	28.1.14	NIL	6,200	NIL	
17	2010-11	परिचय माला	4850 20.8.10	5,00,000	5,00,000	T/2217/0001	5,00,000		5,00,000	NIL	NIL	44,53,784	28.1.14	NIL			
18	2011-12	13 वे वित्त	13 4.8.11	7,00,000	7,00,000	T/2217/0005	7,00,000		7,00,000	NIL	NIL	4,98,754	28.1.14	1246		NIL	
19	2011-12	13 वे वित्त	49 12.3.12	6,91,000	6,91,000	T/2217/0022	6,91,000		7,00,000	NIL		7,00,000	28.1.14	NIL		NIL	
20	2011-12	वर्ष भर वित्त	52 19.3.12	15,83,922	15,83,922	T/2217/0026	15,83,922		15,83,922	NIL		6,91,000	28.1.14	NIL		NIL	
21	2011-12	वर्ष भर वित्त	52 19.3.12	11,56,202	11,56,202	T/2217/0027	11,56,202		15,83,922	NIL		15,83,922	28.1.14	NIL		NIL	
22	2011-12	वर्ष भर वित्त	53 19.3.12	20,00,000	20,00,000	T/2217/0025	20,00,000		11,56,202	NIL		11,56,202	28.1.14	NIL		NIL	
23	2011-12	परिचय माला	36 25.1.12	61,800	61,800	T/2217/0024	61,800		20,00,000	NIL		20,00,000	28.1.14	NIL		NIL	
24	2011-12	परिचय माला	48 29.2.12	3,00,000	3,00,000	T/2217/0023	3,00,000		56,200	NIL		56,200	28.1.16	NIL	56,200	NIL	
				3,00,000	3,00,000	29.3.12	3,00,000		3,00,000	NIL		3,00,000	28.1.14	NIL		NIL	



नगर अध्यक्ष / नगर कार्यपालक, केसरिया
नगर पंचायत, केसरिया
31/12/2012
3.3.12

वित्तिक वर्ष 2013-14 से 2017-18 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की चालानों द्वारा कोषागार में जमा किये गयी संशोधित प्रतिवेदन नगर निकाय का नाम-नगर पंचायत केसरिया कोषागार का नाम-पूर्वी क्वार्टर

DDO Code: URB010
Treasury Code: ECH
PL Account No: 103

		राशि (लाख में)																	
		Bank Account No:																	
सहायक अनुदान	आवदन का वित्तिक वर्ष	संशोधित वर्ष	स्वीकृत/आवदन में निकाय	स्वीकृत/आवदन में निकाय	स्वीकृत/आवदन में निकाय	टी0 मी0 नं0 एवं तिथि	टी0 एल खाता में रखी गई राशि	बैंक खाते में जमा की गई राशि	विविध वसुलियों से प्राप्त राशि	संशोधित मद से व्यय की गई राशि	संशोधित आवंटन के अन्तर्गत गयी निकासी के विकृत खिच व्यय के उपरान्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि	संशोधित उद्योगिता प्रमाण-पत्र में निहित राशि	संशोधित उद्योगिता प्रमाण-पत्र की तिथि	ललित UC की राशि	बैंक खाता में जमा अवशेष राशि	टी एल खाता में जमा अवशेष राशि	अनियुक्ति	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
37	2013-14	प्रशासनिक भवन	13.11.13	75.47000	3773500	T22170002 13.2.14	3773500	-	-	-	-	-	3773500	22.5.17	NIL	-	-	-	Transfer to DUDA
38	2013-14	जलपूर्ति योजना	20.01.14	36800000	20482650	T22150006 13.2.14	20482650	-	2014-15	20482650	NIL	NIL	20400000	13.7.15	82650	-	NIL	-	Transfer to B.A.J.P
39	2013-14	पापंद नाग मन्दिर	30.04.13	61800	61800	T22170001 9.12.13	61800	-	2014-15	49750	12050	NIL	49750	29.8.16	NIL	-	12050	-	
40	2013-14	नगर प्रबन्धक मन्दिर	17.5.13	240000	240000	T22170002 9.12.13	240000	-	2014-15	240000	NIL	NIL	240000	6.4.17	NIL	-	NIL	-	
41	2013-14	पेसाकर	26.9.13	278996	278996	T22170001 13.2.14	278996	-	2014-15	278996	NIL	NIL	278996	29.8.16	NIL	-	NIL	-	
42	2013-14	प्रशासनिक भवन	6.2.14	4733000	2366500	T22170004 14.3.14	2366500	-	-	-	-	-	-	6.4.17	NIL	-	-	-	Transfer to DUDA
43	2013-14	बस स्टैंड	28.2.14	1600000	1600000	T22170005 14.3.14	1600000	-	-	0	NIL	1600000	R/2217/0006517	1.6.17	NIL	-	-	-	P2217039
44	2013-14	चतुर्थ संशोधित	15.3.14	2562160	2562160	T22170033 24.3.14	2562160	-	2014-15	2562160	NIL	NIL	2562160	15.4.15	NIL	-	NIL	-	110102 में प्रस्तुत
45	2013-14	चतुर्थ संशोधित	15.3.14	1074543	1074543	T22170034 24.3.14	1074543	-	14-15	1074543	NIL	NIL	1074543	15.4.15	NIL	-	NIL	-	
46	2013-14	चतुर्थ संशोधित	15.3.14	578619	578619	T22170036 24.3.14	578619	-	14-15	578619	NIL	NIL	578619	15.4.15	NIL	-	NIL	-	



नगर आयुक्त / नगर कार्यपालक पदाधिकारी
 3.3.2020
 3.3.2020
 3.3.2020

वित्तिय वर्ष 2013-14 से 2017-18 में प्राप्त सहायक अनुदानों की निकासी / व्यय एव अवशेष राशि की चालाने द्वारा कोषागार में जमा कियेली संबंधित प्रतिवेदन नगर निकाय का नाम-नगर पंचायत केसरिया कोषागार का नाम-पूर्वी चमाराण

DDO Code: URB010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

सहायक अनुदान	वित्तिय वर्ष	संबंधित स्वीकृतादेश संख्या एवं तिथि	स्वीकृतादेश एवं आवंटन-पत्र से निकासी को आवंटित राशि	आवंटित राशि के विरुद्ध निकास्य द्वारा निकासी की गई राशि	टी0 नो0 एवं तिथि	पी0 एल खाता में रखी गई राशि	बैंक खाते में जमा की गई राशि	वित्तिय वर्ष जिसमें खय की गई राशि	संबंधित मद में खय की गई राशि	संबंधित आवंटन के अनुरूप की गयी निकासी के विरुद्ध किए व्यय के उपरांत 30.06.19 को अवशेष राशि	कोषागार में जमा की गई धालान राशि	संवर्धित उपयोगिता प्रमाण-पत्र में निहित राशि	समाहित उपयोगिता प्रमाण-पत्र की तिथि	लवित UC की राशि	बैंक खाता में जाला में जमा अवशेष राशि	पी एल खाता में जाला में जमा अवशेष राशि	अभिवृद्धि
80	2014-15	शुल्क शय्य 3	133	293718	T22170080	293718	15-16	293718	NIL	NIL	-	85175	29.8.16	208543	-	NIL	-
72	2014-15	शुल्क शय्य 4	133	1000000	T22170081	1000000	15-16	721118	278882	278882	-	673418	29.8.16	47700	-	278882	-
73	2015-16	नगर प्रकषर मानरेय	05	354000	T22170008	354000	15-16	146000	208000	208000	-	146000	22.5.17	0	-	208000	-
74	2015-16	सकाई क्वारथा	16	2023800	T22170001	2023800	15-16	2023800	NIL	NIL	-	2023800	9.2.16	NIL	-	-	-
75	2015-16	सेवाकर	37	434599	T22170001	434599	16-17	434599	NIL	NIL	-	434599	6.4.17	NIL	-	-	-
76	2015-16	14 वे वित	75	1885496	T22170018	1885496	16-17	1885496	NIL	NIL	-	1885496	6.4.17	NIL	-	-	-
77	2015-16	राज्य योजना	46	11111950	T22170001	11111950	16-17	6392913	4719037	NIL	-	6392913	7.10.16	NIL	-	NIL	-
78	2015-16	राज्य योजना	47	3245150	T22170001	3245150	16-17	1099514	2145636	NIL	-	1099514	7.10.16	NIL	-	NIL	-
79	2015-16	13 वे वित	11	11355	T22170001	11355	15-16	11355	NIL	NIL	-	11355	22.5.17	NIL	-	NIL	-
80	2015-16	13 वे वित	1	256045	R.T.G.S	256045	16-17	256045	NIL	NIL	-	256045	22.5.17	NIL	-	NIL	-
81	15-16	13 वे वित	6	1037404	R.T.G.S	1037404	16-17	1037404	NIL	NIL	-	1037404	22.5.17	NIL	-	NIL	-
82	2015-16	जवापुर्षि योजना	77	23600600	T22150002	23600600		23600600	NIL	NIL	-	20082000	2.2.17	3518600	-	NIL	Transfer to B.R.J.P



नगर आयुक्त, कोषागार, कोषागार, केसरिया
नगर पंचायत केसरिया
31/12/2017
31/3/2018

कायालय नगर पंचायत केसरिया

वित्तीय वर्ष 2013-14 से 2017-18 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की चालाने द्वारा कोषागार में जमा किए गये संश्लिष्ट प्रतिवेदन नगर निकाय का नाम-नगर पंचायत केसरिया

कोषागार का नाम-पूर्वी चम्पारण

DDO Code: URB010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
सहायक अनुदान	सहायक अनुदान संख्या एवं तिथि	स्वीकारदेश	स्वीकारदेश में निकाय को आवंटित राशि	स्वीकारदेश एवं आवंटन के विवरण	आवृत्ति	टी० भी० नं० एवं तिथि	बी० एल खाता में रखी गई राशि	बी० एल खाता में रखी गई राशि	वित्तीय वर्ष जिसमें राशि व्यय की गई	संबंधित मद में व्यय की गई राशि	संबंधित मद के विवरण	कोषागार में जमा की गई राशि	चालान सं०/तिथि	समाहित उपयोगिता प्रमाण-पत्र में निहित राशि	समाहित उपयोगिता प्रमाण-पत्र की तिथि	लेखित UC जमा अवशेष राशि	बी० एल खाता में जमा अवशेष राशि	बी० एल खाता में जमा अवशेष राशि	अभिव्यक्ति
83	2015-16	पार्षद मता 8	19.5.15	137932	137932	T22170001	137932	137932	16-17	137932	NIL	-	-	137932	22.5.17	NIL	NIL	NIL	
84	2015-16	पंचम राज्य वि० 123	21.3.16	3551475	3551475	T22170016	3551475	3551475	16-17	3551475	NIL	-	-	3551475	6.4.17	NIL	NIL	NIL	
85	2015-16	पंचम राज्य वि० 123	21.3.16	548428	548428	T22170015	548428	548428	-	548428	NIL	-	-	548428	4.9.19	NIL	NIL	NIL	
86	2015-16	पंचम राज्य वि० 123	21.3.16	2593733	2593733	T22170014	2593733	2593733	-	585642	2008091	-	-	585642	4.9.19	NIL	-	2008091	
87	2015-16	एल०डी०सी० सॉर्ट 131	29.3.16	6000000	6000000	T22170028	6000000	6000000	-	-	6000000	-	-	NO	-	0	-	6000000	
88	2015-16	14 वे दिन 135	13.7.15	1923109	1923109				16-17	1923109	NL	-	-	1923109	6.4.17	NIL	NIL	-	
89	2015-16	राज्य योजना 130	29.3.16	1345450	1345450	T22150018	1345450	1345450	16-17	1130450	215000	-	-	1130450	6.4.17	0	-	215000	
90	2015-16	सकाई योजना 142	29.3.16	674600	674600	T22170029	674600	674600	16-17	674000	75791	-	-	464897	7.10.16	209703	-	NIL	
91	2015-16	पंचजल योजना 142	3.3.16	531029	531029	T22150024	531029	531029	18-19	531029	शून्य	-	-	531029	8.5.19	NIL	-	शून्य	
92	2015-16	पंचजल योजना 11	3.3.16	1578512	1578512	T22150023	1578512	1578512	18-19	1243464	335048	-	-	1243464	8.5.19	0	-	335048	
93	16-17	पार्षद मता 11	18.5.16	342068	342068	T22170002	342068	342068	16-17	342068	शून्य	-	-	342068	17.8.17	NIL	-	-	
94	16-17	14 वे दिन 29	6.7.16	1393457	1393457	T22170002	1393457	1393457	16-17	1393457	शून्य	-	-	1393457	20.7.17	NIL	-	-	

नगर आयुक्त / नगर कार्यपालक पदवीधारी
 20/11/2017
 25/3/2018



कार्यालय नगर पंचायत केसरिया

वित्तीय वर्ष 2013-14 से 2017-18 में प्राप्त सहायक अनुदानों की निकाली / व्यय एवं अवशेष राशि की शालानो द्वारा कोषागार में जमा विवरणी संक्षिप्त प्रतिलेखन

नगर निकाय का नाम-नगर पंचायत केसरिया

कोषागार का नाम-पूर्वी संचायन

DDO Cod-URR010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

		राशि (लाख में)																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
सहायक अनुदान का आवंटन की वित्तीय वर्ष	सहायक अनुदान आवंटन का मद	सहायक अनुदान आवंटन का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद	संबंधित सहायक अनुदान का मद
95	16-17	14 से रिया	29	1393457	1393457	T22170004	1393457		16-17	1393457	शून्य			1393457	20.7.17	NIL			
96	16-17	14 से रिया	191	1383574	1383574	T22170011	1383574		17-18	1383574	NIL			1383574	10.1.18	NIL			
97	16-17	14 से रिया	191	1383574	1383574	T22170012	1383574			1383574	NIL			1383574	10.1.18	NIL			
98	16-17	कार्य पट्टा का काम	20	513456	513456	T22170002	513456		17-18	513456	शून्य			513456	20.7.17	NIL			
99	16-17	राज्य योजना	40	2490175	2490175	T22170006	2490175		17-18	2385706	104469			2385706	20.7.17	104469			104469
100	16-17	नाली गली	42	433156	433156	T22170002	433156				NIL			433156	28.5.18	NIL			
101	16-17	नाली गली	42	555307	555307	T22170003	555307				NIL			555307	28.5.18	NIL			
102	16-17	पंचम राज्य वित्त	162	3875690	3875690	T22170003	3875690		17-18	1712915	2162775			1712915	12.9.18	NIL			2162775
103	16-17	पंचम राज्य वित्त	162	569455	569455	T22170002	569455				NIL			569455	5.10.17	NIL			
104	16-17	पंचम राज्य वित्त	162	2764102	2764102	T22170001	2764102		17-18	2764102	NIL			2764102	17.8.17	NIL			
105	16-17	पंचम राज्य वित्त	353	4161442	4161442	T22170054	4161442				4161442			4161442	5.10.17	NIL			NIL
106	16-17	पंचम राज्य वित्त	353	544928	544928	T22170053	544928		17-18	544928	NIL			544928	12.9.18	NIL			NIL



नगर आयुक्त / नगर कार्यपालक (राजस्थान) केसरिया
नगर पंचायत केसरिया
25/10/2017

कार्यालय नगर पंचायत केसरिया

वित्तीय वर्ष 2017-18 से 2017-18 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की चालानों द्वारा कोषागार में जमा दिक्कती संचालित प्रतिवेदन
नगर निकाय का नाम-नगर पंचायत केसरिया
कोषागार का नाम-पूर्वी संचारण

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Treasury Code: ECH
PL Account No: 103
Bank Account No:

क्र.सं.	विवरण	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	सहायक अनुदान का आवंटन का मद																		
107	सहायक अनुदान का आवंटन का मद	353	2901383	2901383	2901383	2901383	2901383			619057	2282326					619057		2282326	
108	सहायक अनुदान का आवंटन का मद	167	740410	740410	740410	740410	740410		17-18	740410	NIL			740410	17.8.17	NIL			
109	सहायक अनुदान का आवंटन का मद	155	506160	506160	506160	506160	506160				506160			506160	16.11.17	NIL			NIL
110	सहायक अनुदान का आवंटन का मद	248	319948	319948	319948	319948	319948		17-18	319948	NIL			319948	20.7.17	NIL			NIL
111	सहायक अनुदान का आवंटन का मद	07	500000	500000	500000	500000	500000		17-18	500000	NIL			473249	20.8.18	26751			NIL
112	सहायक अनुदान का आवंटन का मद	33	1710902	1710902	1710902	1710902	1710902		17-18	1710902	NIL			1710902	20.8.18	NIL			NIL
113	सहायक अनुदान का आवंटन का मद	33	1710902	1710902	1710902	1710902	1710902		17-18	1710902	NIL			1710902	20.8.18	NIL			NIL
114	सहायक अनुदान का आवंटन का मद	97	1706511	1706511	1706511	1706511	1706511		17-18	1706511	NIL			1706511	20.8.18	NIL			NIL
115	सहायक अनुदान का आवंटन का मद	97	1706510	1706510	1706510	1706510	1706510		17-18	1706510	NIL			1510706	20.8.18	NIL			NIL
116	सहायक अनुदान का आवंटन का मद	38	1316245	1316245	1316245	1316245	1316245		17-18	1316245	NIL			195804	22-01-20	NIL			NIL
117	सहायक अनुदान का आवंटन का मद	38	1316245	1316245	1316245	1316245	1316245		17-18	1316245	NIL			1316245	20.8.18	NIL			NIL
117	सहायक अनुदान का आवंटन का मद	11.8.17	1316245	1316245	1316245	1316245	1316245		17-18	1316245	NIL			1316245	20.8.18	NIL			NIL



नगर आयुक्त, नगर कार्यपालक, केसरिया
नगर पंचायत केसरिया
25/11/2018

2018-19 से 2019-20

कार्यालय नगर पंचायत केसरिया

वित्त वर्ष 2018-19 से 2019-20 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की शालाने द्वारा कोषागार में जमा विवरणी संवित्त प्रतियेदन

नगर निकाय का नाम-नगर पंचायत केसरिया

कोषागार का नाम-पूर्वी सभाखण्ड

DDO Cod URB010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

क्र.सं.	वर्ष	सहायक अनुदान का विवरण	संविद्ध स्वीकृति/अनुदान संख्या एवं तिथि	स्वीकृति/अनुदान राशि	आवृत्ति राशि के विवरण	निकासी की गई राशि	वैक खाते में जमा की गई राशि	वैक खाते में जमा की गई राशि	वैक खाते में जमा अवशेष राशि	संविद्ध स्वीकृति/अनुदान राशि	संविद्ध स्वीकृति/अनुदान राशि	संविद्ध स्वीकृति/अनुदान राशि	संविद्ध स्वीकृति/अनुदान राशि	संविद्ध स्वीकृति/अनुदान राशि	संविद्ध स्वीकृति/अनुदान राशि	संविद्ध स्वीकृति/अनुदान राशि	संविद्ध स्वीकृति/अनुदान राशि	संविद्ध स्वीकृति/अनुदान राशि	संविद्ध स्वीकृति/अनुदान राशि
129	2018-19	वैक खाते में जमा की गई राशि	07 22.05.18	700000	700000	700000	700000	700000	700000	700000	700000	700000	700000	700000	700000	700000	700000	700000	700000
130	2018-19	सहायक अनुदान का विवरण	10 1.06.2018	2071800	2071800	2071800	2071800	2071800	2071800	2071800	2071800	2071800	2071800	2071800	2071800	2071800	2071800	2071800	2071800
131	2018-19	वैक खाते में जमा की गई राशि	22 10.07.18	2653760	2653760	2653760	2653760	2653760	2653760	2653760	2653760	2653760	2653760	2653760	2653760	2653760	2653760	2653760	2653760
132	2018-19	वैक खाते में जमा की गई राशि	22 10.07.18	2445044	2445044	2445044	2445044	2445044	2445044	2445044	2445044	2445044	2445044	2445044	2445044	2445044	2445044	2445044	2445044
133	2018-19	वैक खाते में जमा की गई राशि	22 10.07.18	155,052	155,052	155,052	155,052	155,052	155,052	155,052	155,052	155,052	155,052	155,052	155,052	155,052	155,052	155,052	155,052
134	2018-19	वैक खाते में जमा की गई राशि	15 03.07.18	3276030	3276030	3276030	3276030	3276030	3276030	3276030	3276030	3276030	3276030	3276030	3276030	3276030	3276030	3276030	3276030
135	2018-19	वैक खाते में जमा की गई राशि	15 03.07.18	3276029	3276029	3276029	3276029	3276029	3276029	3276029	3276029	3276029	3276029	3276029	3276029	3276029	3276029	3276029	3276029
136	2018-19	वैक खाते में जमा की गई राशि	21 10.07.18	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381
137	2018-19	वैक खाते में जमा की गई राशि	21 10.07.18	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381	3350381
138	2018-19	वैक खाते में जमा की गई राशि	32.82 31-10-18	1996141	1996141	1996141	1996141	1996141	1996141	1996141	1996141	1996141	1996141	1996141	1996141	1996141	1996141	1996141	1996141
139	2018-19	वैक खाते में जमा की गई राशि	32.82 31-10-18	1996140	1996140	1996140	1996140	1996140	1996140	1996140	1996140	1996140	1996140	1996140	1996140	1996140	1996140	1996140	1996140
140	2018-19	वैक खाते में जमा की गई राशि	75.120 25-01-19	1982181	1982181	1982181	1982181	1982181	1982181	1982181	1982181	1982181	1982181	1982181	1982181	1982181	1982181	1982181	1982181



नगर पंचायत केसरिया
25/11/2019

निधिय वर्ष 2016-19 से 2019-20 में प्राप्त सहायक अनुदानों की निकासी / व्यय एव अवशेष राशि की प्रालाने द्वारा कोषानगर में जमा विवरणी संबंधित प्रविष्टि
 नगर निकाय का नाम- नगर पंचायत केसरिया
 कोषानगर का नाम- पूर्वी सम्भारण सौदाहारी

कार्यालय नगर पंचायत केसरिया

DDO Code: URB010
 Treasury Code: ECH
 PL Account No: 103
 Bank Account No:

क्र०	सहायक अनुदान आवंटन का प्रितीय वर्ष	सहायक अनुदान आवंटन का मद्	संबंधित स्वीकृति संख्या एवं तिथि	स्वीकृति एवं आवंटन में निकाय को आवंटित राशि	आवृत्त राशि के निरूद्ध निकाय द्वारा निकासी की गई राशि	डी० सी० नं० एवं तिथि	बी० एल खाता में रखी गई राशि	बैंक खाते में जमा की गई राशि	बैंक खाते में जमा की गई राशि	वित्त UC लवित की राशि	समर्पित उपयोगिता प्रमाण-पत्र में निहित राशि	समर्पित उपयोगिता प्रमाण-पत्र की तिथि	बैंक खाता में जमा अवशेष राशि	बी० एल खाता में जमा अवशेष राशि	अनिवृत्त राशि				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
154	2019-20	कार्यमालक पत्रिका	84 20-09-19	439040	439040		439040		410970	410970	28070					410970		28070	
155	2019-20	पत्रिका	51 09-08-19	876322	876322		876322				876322							876322	
156	2019-20	पत्रिका	82 20-09-19	240000	240000		240000				240000							240000	
157	2019-20	14 वें रिक्त	128 27-11-19	2678326	2678326		2678326				2678326							2678326	
158	2019-20	14 वें रिक्त	128 27-11-19	2678326	2678326		2678326				2678326							2678326	
159	2019-20	मासिक सुविधा संचालन अंशिक भाग	89 25-09-19	6966650	6966650		6966650				6966650							6966650	
160	2019-20	लगा-धीरे हरियाली	173 10-01-20	421341	421341		421341				421341							421341	

नगर आयुक्त / नगर कार्यपालक प्रविष्टि
 नगर पंचायत केसरिया
 25/12/20
 3.3.20

