

INTERNAL AUDIT REPORT

OF ULB

(RAXAUL)

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 20-08-2019 to 27-08-2019
Report Issued on 5th September 2019**

Executive Summary

1. INTRODUCTION

Name of the Municipality	Nagar Parishad Raxaul
Period covered under current audit	ANNUAL REPORT 2018-19
Name of Executive Officer for the period under Audit.	Gautam Anand

2. Results and Findings

Strengths observed during the audit engagement:

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

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

- a) Bank Reconciliation Statement has not been prepared by the ULB.
- b) Double Accounting System has not been followed whereas accounting has been made on single entry system.
- c) Fixed Assets Register has not been maintained.
- d) Advance Register has not been maintained.
- e) Stock Register has not been maintained.
- f) Daily collection register (Revenue receipt wise) has not been maintained.
- g) TDS, VAT, 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.
- h) Property / Holding tax has not been assessed on property by the ULB since Financial Year 2008-09.
- i) No action has been taken by Nagar Panchayat for collection of Tower Tax.
- j) File Movement register has not been maintained.
- k) Some amount of grant allotted to Nagar Parishad but against these allotments, no UCs has been submitted.
- l) Various registers, books of records etc. are not being prepared by the ULB, such as, Statutory Register with TDS, VAT, 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 is 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, and 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:

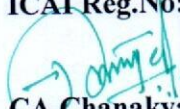
As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

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

6. Acknowledgement: -

We Thanks Mr. Gautam Anand (Executive Officer), for his support during the period of our audit. We are also thankful to the Accountant and other staffs of the Nagar Parishad 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 - 20079322AAAAJS1127

Date - 06/06/2020

Detailed Report on Compliance of Previous Internal Audit Report: -

SL No.	Audit Observation	Nature of Irregularities	Complied/Non-Complied
1	There is lack of internal control with respect to collection of taxes.	Persisting since last two year	Not Complied
2	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
3	Taxes collected by tax collector are on deposited on daily basis we observed that it is being deposited after significant interval which is not proper .As per rule 27 of BMAR it should be deposited on daily basis otherwise a penalty up to 500/- per day may be imposed for delayed deposit.	Persisting since last three year	Not Complied
4	Tower tax due are not collected on timely basis.	Persisting since long time	Not Complied
5	Tower tax is not being collected on timely basis as Rs3838541 /- is receivable as tower tax as on31.03.2018.	Persisting since long time	Not Complied
6	Municipals holding tax is not being collected on timely basis as Rs 6516973/- is receivable as tower tax as on 31.03.2018	Persisting since long time	Not Complied
7	Tender of Ghats, crematorium, Gate ,palm tree and land are not done on yearly basis.	Persisting since last year	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 deposited 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 are 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	Budget not provided	126243389.50	244107000.00
Actual Expenditure	114913837.48	122174210.19	268658168.42
Savings(+)/ Excess(-)	NA	4069179.31	-24551168.00

II. Volume of transactions:-

Period	Budgeted 2018-19	Previous Year (For one Year)2017-18	Current Year (for one year)2018-19
Opening balance	212748418.79	150925632.99	233087887.30
Receipts	309424500.00	204336464.50	195536639.29
Total	522172918.79	355262097.49	428624526.59
Net expenditure	244107000.00	122174210.19	268658168.42
Closing balance	278065918.79	233087887.30	159966358.20



III. Bank Reconciliation: -

Details of Closing Balance:-

Sl. 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.	Various Scheme	Treasury P/L A/C 092	54747784.24	54747784.24	Nil	Not reconciled
2.	13th Finance	SBI-3162	1719031.74	1719031.74	Nil	Not Prepared
3.	BRGF	PNB-4175	1405811.00	1405811.00	Nil	Not prepared
4.	Rajya Yojna	SBI-5875	1102322.00	1102322.00	Nil	Not prepared
5.	Day NULM	PNB-5362	4053091.99	4053091.99	Nil	Not prepared
6.	Day NULM	IDBI-1809	208621.00	208621.00	Nil	Not prepared
7.	Mukhmantri Nagar Vikash Yojna	PNB-2046	7482051.80	7482051.80	Nil	Not prepared
8.	Kabir Antesthi Yojna	SBI-6800	629069.50	629069.50	Nil	Not prepared
9.	Vetanadi	SBI-1791	24851.00	24851.00	Nil	Not prepared
10.	Shiaksh Niyojan	IOB-5425	8755.00	8755.00	Nil	Not prepared
11.	Kar Sangrah	PNB-7261	42522.85	42522.85	Nil	Not prepared
12.	Kar Sangrah	SBI-5138	2166380.18	2166380.18	Nil	Not prepared
13.	HFA	SBI-8214	30301168.50	30301168.50	Nil	Not prepared
14.	HFA	ICICI-0338	10308110.00	10308110.00	Nil	Not prepared
15.	Nali Gali	PNB-5380	131159.80	131159.80	Nil	Not prepared
16.	Nal Jal	Allahabad Bank-0829	42338340.00	42338340.00	Nil	Not prepared
17.	Vividh Khata	ICICI-0158	2699535.59	2699535.59	Nil	Not prepared
18.	Pension	United Bank-0204	597752.00	597752.00	Nil	



IV. Revenue Receipts: -

Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
Total Receipts (A+B)		204336464.50	171324871.00	195536639.3	204336464.50		
A.	Revenue Receipts (1+2+3)	42439401.50	48521275.00	37546154.00	42439401.50		
1.	Own Revenue Receipts (a+b)	7135974.50	23991193.00	12263233.00	7135974.50		
a)	Tax Revenue (levied and collected by municipal body)	4952581.50	10502888.00	10055522.00	4952581.50		
i)	Property tax	4644736.50	10502888.00	10055522.00	4644736.50		
ii)	Other tax (levied and collected by municipal body)	307845.00	0.00	0.00	307845.00		
b)	Non-tax revenue (levied and collected by municipal body)	2183393.00	13488305.00	2207711.00	2183393.00		
i)	Fees & fines	555301.00	4644859.00	705544.00	555301.00		
ii)	User Charges	1257923.00	6750.00	1502167.00	1257923.00		
iii)	Other non-tax revenue (levied and collected by municipal body)	370169.00	8836696.00	0.00	370169.00		
2	Other Revenue Receipts	2533330.00	0.00	4100596.00	2533330.00		
a)	Income from interest/investments	1666447.00	0.00	4100596.00	1666447.00		
b)	Other Revenue income	866883.00	0.00	0.00	866883.00		
3.	Transfers/ Grants/ Assigned Revenues	32770097.00	24530082.00	21182325.00	32770097.00		
a)	State Assigned Revenue	14501321.00	24530082.00	6164765.00	14501321.00		
b)	State Finance Commission (SFC) Grants/ Devolution	6830263.00	0.00	9862552.00	6830263.00		
c)	Octroi compensation	0.00	0.00	0.00	0.00		
d)	Other State Govt. Transfer	0.00	0.00	0.00	0.00		
e)	Central Finance Commission (CFC) Grant	6840053.00	0.00	2564578.00	6840053.00		



f)	Other Central Govt. Transfer	4598460.00	0.00	2590430.00	4598460.00
g)	Others	0.00	0.00	0.00	0.00
B.	Capital Receipts	161897063.00	83208533.00	157990485.30	161897063.00
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.)	79131348.00	41144178.00	87674146.30	79131348.00
4	Central Capital Account Grant (under Central Schemes etc.)	82765715.00	42064355.00	70316339	82765715.00
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
	Total Expenditure (1+2)	122174210.2	114913837.48	268658168.4	122174210.2		
1	Revenue Expenditure	38221002.55		89618673.9	38221002.55		
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	18486002.00		33992714.00	18486002.00		
1.2	Operation and Maintenance (O&M)	12729174.90		11750677.00	12729174.90		
1.3	Loan repayment (Interest payments)	0.00		0.00	0.00		
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	7005825.65		17169174.4	7005825.65		
2.	Capital	83953207.64		179039494.5	83953207.64		



	Expenditure					
2.1	All developmental works under Central/State specific schemes	46205797.64		107936291.50	46205797.64	
2.2	Loan Repayments (Principal Amount)	0.00		0.00	0.00	
2.3	Other Capital expenditure	37747410.00		71103203.00	37747410.00	

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 System1

Accounting of Nagar Parishad 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 Nagar Parishad till the date of our audit.

5. Audit Observations:

Part – A

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

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

(a) Mobile Tower Collection: -

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

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012.



As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Parishad Rs. 40,000/- per tower and annual renewal fee is Rs. 10000/- per annum per tower

Condition –As per details provided to us there are total 16 (sixteen) Mobile Towers registered with this ULB up to 31.03.2019 and 3838541.00/- 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, and public interest has also been suffered.

Cause – We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB has 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.	Bharti infatel ltd	2004-2005	40000.00	159375.00	136548.00	40000.00	295923.00
2.	Bharti infatel ltd	2009-2010	40000.00	87500.00	40475.00	40000.00	127975.00
3.	Bharti infatel ltd	2009-2010	40000.00	87500.00	40475.00	40000.00	127975.00
4.	Tata service ltd	2008-2009	40000.00	60000.00	14289.00	40000.00	74289.00
5.	Aircel	2009-2010	40000.00	100000.00	103950.00	40000.00	203950.00
6.	Aircel	2007-2008	40000.00	112500.00	129182.00	40000.00	241682.00
7.	Wireless Tata telecom	2009-2010	40000.00	10000.00	106089.00	0.00	246089.00
8.	Airtel	2010-2011	40000.00	87500.00	84825.00	0.00	212325.00
9.	Reliance	2008-2009	40000.00	112500.00	129602.00	0.00	282102.00
10.	Tower Seoson ind pvt. ltd	2009-2010	40000.00	12500.00	84376.00	40000.00	96876.00
11.	Reliance telecom	2008-2009	40000.00	112500.00	129602.00	0.00	282102.00
12.	B.S.N.L	2000-2001	40000.00	249389.00	398618.00	0.00	688007.00
13.	Reliance Telecom	2000-2001	40000.00	249389.00	398618.00	0.00	688007.00
14.	Aircel	2009-2010	40000.00	90000.00	107889.00	40000.00	197889.00



15.	Tower season ind ltd	2011-2012	40000.00	12500.00	50850.00	40000.00	63350.00
16.	Reliance jio	2016-2017	40000.00	10000.00	0.00	40000.00	10000.00
Total			640000.00	1553153.00	1955388.00	400000.00	3838541.00

(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.

I	Total Demand			Total Recovery			Total Arrear		
	Year	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current
2018-2019	2379000	10275000	12654000	1473000	3346000	4819000	906000	6929000	7835000

We are providing the details of some municipal property which has property tax arrears from long time:-

Sl. No	Name of Building	Arrear Amt	Current Amt	Interest	Received amt	Total
1	Anumandal karyalaya	168336	42084	73226	0.00	283646
2	Pradhan Vikas office	195312	48828	84961	0.00	329101
3	Abor nibandhan office	25680	6420	11171	0.00	43271
4	Health office	15024	7512	3831	0.00	26367
5	Papuan office	29008	7252	12618	0.00	48878
6	P.H.D. office	19120	4780	8317	0.00	32217
7	Bayar mandala office	44272	11068	19258	0.00	74598
8	Block resources office	30528	7632	13280	0.00	51440
9	Harsher mahato school	18064	4516	7858	0.00	30438
10	Ordo vidyalaya	12896	3224	5610	0.00	21730
11	Navsirjit Vidalia	8752	2188	3807	0.00	14747
12	Vidalia Paraiba	32256	8064	14031	0.00	54351
13	uredo vidyalaya	8128	2032	3536	0.00	13696
14	Railways school	30928	7732	13454	0.00	52114
15	Rajkriya vidyalaya	22976	5744	9995	0.00	38715



16	Ramrati vidyalaya	10880	2720	4733	0.00	18333
17	Rasht Riya Gandhi school	23568	5892	10252	0.00	39712
18	Kasturba balika vidyalaya	99120	24780	43117	0.00	167017
19	Pull Chand vidyalaya	56288	14072	24485	0.00	94845
20	Nav sirjit vidyalaya	7776	1944	3383	0.00	13103
21	Arya kunya vidyalaya	27712	6928	12055	0.00	46695
22	Hindi vidyalaya	2992	748	1302	0.00	5042
23	Hajarimal vidyalaya	209952	52488	91329	0.00	353769
24	uredo vidyalaya	4432	1108	1928	0.00	7468
25	Parathmik vidyalaya	11232	2808	4886	0.00	18926
26	Women's college	46992	11748	20442	0.00	79182
27	Station adhikshak	2212880	553220	962603	0.00	3728703
28	Karyapalak avintha	193920	48480	84355	303485	23270
29	Jilla Parishad office	132240	33060	57524	0.00	110324
30	Doordarshan Kendra	19712	4928	8575	0.00	33215
31	Mahavanijya dutawas	50208	12552	21840	0.00	84600
32	Govt. office	47288	23644	12058	29923	53067
33	Custom office	38640	9660	16808	0.00	65108
34	Custom residential	70912	17728	30847	0.00	119487
35	Indian post office	92048	23012	40041	0.00	155101
36	Raxaul thana	90304	22576	39282	0.00	152162
37	Doordarshan office	14976	3744	13815	0.00	32535

(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 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	Name	Father's Name	Ward No	Type of construction	Type of Uses	Carpet Area (sq. Feet)	Annual Value	Annual Tax
1	Shreenarayan Singh	Kishun Singh	9	RCC	Commercial	4406X54	237924X9%	₹ 21,414.00
2	Madan Prasad	shivshankar Pd. Sonar	9	RCC	Commercial	684X54	36936X9%	₹ 3,324.00
3	Jitendra Kumar Sarraf	Shivpujan Pd. Sarraf	6	RCC	Residential + Commercial	1656X54 2898X12	124200X9%	₹ 11,178.00
4	Shriniwas Maskra	Lakshman Lal Maskra	6	RCC	Residential + Commercial	192X54 1050X12	22968X9%	₹ 2,068.00
5	Shri Dhruv Narayan Pd. & Kamal Kishor	Rajendra Mahto	25	RCC	Residential + Commercial	1958X54 5142X12	167436X9%	₹ 15,070.00
6	Mu. Meera Devi	Lt. Lal Dev Maskra	25	RCC	Residential + Commercial	928X54 812X12	59856X9%	₹ 5,387.00
7	Brijkisho Prasad	Harikshan Prasad	12	RCC	Residential + Commercial	720X54 1260X12	54000X9%	₹ 4,860.00
8	Anil Kumar Rungta	Ratan Lal Rungta	12	RCC	Residential + Commercial	720X54 1260X12	54000X9%	₹ 4,860.00
9	Prabhashchandra varnwal	GulabChandra Varnwal	12	Asbestos	Commercial	1389x36	50004x9%	₹ 4,500.00
10	Mokhtar Ahamad	Majar Ahamad	21	RCC	Residential + Commercial	843x54 1476x12	63234x9%	₹ 5,692.00
11	Mokhtar Ahamad	Majar Ahamad	21	RCC	Commercial	992X54	33568X9%	₹ 4,822.00



12	Meena Devi	Shivji Prasad	21	RCC	Commercial	453X54	24462X9%	₹ 2,202.00
13	Majid Miyan	Olayat Miyan	21	RCC	Commercial	978X54	52812X9%	₹ 4,754.00
14	Md. Jamila and Tarik Jamal	Md. Gafi	21	RCC	Commercial	1144X54	61776X9%	₹ 5,560.00
15	Rina Devi	Satyendra Dubey	15	RCC	Commercial	9792X54	235008X9%	₹ 21,151.00
16	Shailesh Dubey	Lt. Brijkishor Dubey	15	Asbestos	Commercial	936X24	22464X9%	₹ 2,022.00
17	Manju Gupta	Premchandra Gupta	11	RCC	Commercial	699X54	37746X9%	₹ 3,397.00
18	Basdev Sharma Fuldev Sharma and Dinesh Sharma	Chhhathu Sharma	24	RCC	Residential + Commercial	4224X54 2112X18	276192X9%	₹ 248,557.00
19	Tara Devi	ShyamBihari Prasad	24	Asbestos	Commercial	1204X24	28848X9%	₹ 2,596.00
20	Harinarayan Prasad, Bhagwat	Lt. Bijadhar Prasad	24	Asbestos & RCC	Commercial	1200X36 2100X10 1196X24	92904X9%	₹ 8,362.00

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

Part-B

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

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

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 1961 is not properly followed by ULB.

- TDS is not deducted under proper section.
- Statutory deductions are made by the ULB, but not deposited to the concerned department.
- GST norms and rules are not being followed by the ULB.

e. Lack of internal control measures: -

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -

- Head wise expenditure were not clearly entered and recorded.
- The cash book balances were not reconciled with the Balances in Bank Pass Book.



2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.

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

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

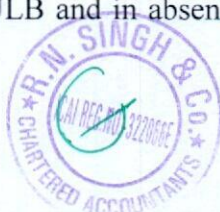
g. Deficiency in pay-roll system: -

There is NO system of Payroll implemented at the ULB. So, we are unable to comment on the same. Moreover, no register has been shown to us regarding records relating to statutory deduction like PF, ESIC, IT etc. during the period of internal audit. Thus we are unable to comment on the deficiency in payroll 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 same are as follows-

S. No.	Name of Scheme	Letter No.	Amt. allotted	UC Pending Amt.
1.	14 th Finance	191/26.12.2016	37.97	27.97
2.	5 th Finance	162/19.10.2016	76.22	61.65
3.	Nal Jal	208/30.01.2017	198.82	55.90
4.	Out Fall	127/07.03.2018	50.61	50.61
5.	5 th Finance	21/10.07.2018	119.16	119.16
6.	City Manager	78/12.02.2019	0.66	0.66
7.	Path & Puliya Nirman	80/12.02.2019	48.62	48.62
8.	Nali Gali Yojna	99/06.03.2019	72.50	72.50
9.	14 th Finance	38/11.07.2019	75.47	75.47
10.	14 th Finance	38/11.07.2019	75.47	75.47
11.	14 th Finance	129/27.11.2019	150.95	150.95
12.	5 th Finance	54/13.08.2019	130.45	130.45
13.	5 th Finance	54/13.08.2019	130.45	130.45
14.	City Manager	26/26.06.2019	1.20	1.20
15.	City Manager	78/13.09.2019	2.40	2.40
16.	Nagrik Suvridha	48/06.08.2019	52.76	52.76
17.	Pesakar	52/09.08.2019	25.59	25.59
18.	Parsad Bhatta	81/20.09.2019	6.30	0.22
19.	EO Salary	188/16.01.2020	7.00	0.77
20.	Jal Jiwan Haryali	174/10.01.2020	12.33	12.33
TOTAL				1095.13

i. Physical Verification of Inventory/stores: - Inventory/Stores and Fixed Assets Register have not been maintained in concerned ULB and in absence of the same it is very difficult to verify the same.



j. Advances, their adjustment & recovery: -

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

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

PART – “C”
Scope of Audit

Sl. No	Particular	Remarks/ Observation
1	Whether all these the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	No observation found in this regard.
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any in-consistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	We have witnessed the 20 high value of property same has been reported in point (c) of Part A of the report.
3	Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR Rule 22: All moneys to be brought to account Rule: 27: Collections to be deposited into Bank on the same day Rule 69: Grant Related Compliance Rule 120-121: Monthly Receipt & Payment Account and Trial Balance Rule 130: Audit to be completed & reported within 6 month	All the compliance has been made at ULB except Rule :27 & Rule 120-121 Rule 22: All moneys to be brought to account but delayed. Rule 27: we have observed that collection money has not been deposited on bank account on time Rule 69: Grant related compliance has been done properly. Rule120-121 Monthly Receipt & payments accounts and Trial Balance are not prepared
4	Whether all such compliance of financial	Yes, Compliance of financial guidelines of



	guidelines of schemes of MOHUA and UD & HD, Gob have been complied.	schemes of MOHUA and UD & HD, Gob have been complied.
5	If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sai rat etc. have incurred then quantify the same.	Loss of Rs 3838541. /- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.
6	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Observation Found in this regard.
7	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	No Such type of Issue found in this regard.
8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	UC of Rs 42054000 of various scheme are pending for submission to the Urban Development & housing Department for the financial year 2018-19.
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.
10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Yes, all payment has been made according to payment terms & conditions of tenders.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No Such type of 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"> • TDS return has not been filled. • TDS have not been deposited appropriately. • Labor Cess has not been deducted 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 - 20079322AAAAJS1127

Date - 06/06/2020

Nagar Parishad Raxaul

Discussion Note 4th Qtr. 2018-2019

1	Cashbook has not been regularly written by the staff of N.P	भविष्य में ध्यान रखा जायेगा।
2	BRS has not been Prepared by N.P so we are unable to find any fraud.	डबल इन्ट्री कार्मिक को निदेशित किया गया।
3	Double accounting system has not been prepared by N.P any financial year completely. Since 2014-15 to till date.	डबल इन्ट्री कार्मिक को निदेशित किया गया।
4	Fixed asset register and fixed asset coding system are not properly maintained by N.P	भविष्य में अनुपालन किया जायेगा।
5	Logbook of vehicles and generator are not properly maintained by N.P	संबंधित कार्मिक को निदेशित किया गया।
6	Collection for own sources are not deposited in to the bank same day or next day	सभी कर संग्राहक को निदेशित किया गया।
7	Holding tax / Property Tax is not Collected through self assessment form under Bihar Municipal Property Tax collection rule-2013	टैक्स दारोगा एवं सभी कर संग्राहक को निदेशित किया गया, भविष्य में अनुपालन किया जायेगा।
8	M/S kalsh itta udhog extra payment of Rs. 500 has made by N.P	समायोजित कर ली जायेगी।
9	Municipal account Committee has not been constituted till date	बना ली जायेगी।
10	Most of the compliance of previous audit of AG and Internal Audit are pending.	शीघ्र अनुपालन कर ली जायेगी।



[Signature]
28/8/19
Executive officer
Nagar Parishad, Raxaul
28/8/19

रक्सौल नगर परिषद

महालेखाकार (बिहार) से प्राप्त सूची में से 5 करोड़ से अधिक राशि के लंबित उपयोगिता प्रमाण पत्र सम्बन्धी स्वीकृत्यादेश के विरुद्ध लंबित उपयोगिता प्रमाण पत्र की राशि की सूची
(वित्तीय वर्ष 2016-17 से 2019-20)

क्रं. सं.	वित्तीय वर्ष	आवंटन का मद	स्वीकृत्यादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र जमा की गयी राशि	अनिकासी प्रमाण पत्र लंबित की राशि	विभाग द्वारा महालेखाकार को समापोजन हेतु भेजे गए उपयोगिता प्रमाण पत्र का पत्रांक एवं दिनांक	लंबित UC की राशि	बैंक खाता में जमा अवशेष राशि	पी. एल. खाता में जमा अवशेष राशि	अभिलेख
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
राशि लाख में																		
1	2016-17	मुख्यमंत्री शहरी नाली गली योजना	42/09.08.2016	12.35	12.35	0.00	0.00	12.35	0.00	0.00	12.35	0.00	0.00	1226/11.08.2017	0.00	0.00	0.00	
2	2016-17	मुख्यमंत्री शहरी नाली गली योजना	42/09.08.2016	15.84	15.84	0.00	0.00	15.84	0.00	0.00	15.84	0.00	0.00	1226/11.08.2017	0.00	0.00	0.00	
3	2016-17	पथ एवं पुलिया निर्माण	40/04.08.2016	6.18	6.18	0.00	0.00	6.18	0.00	0.00	6.18	0.00	0.00	1226/11.08.2017	0.00	0.00	0.00	
4	2016-17	पथ एवं पुलिया निर्माण	40/04.08.2016	5.21	5.21	0.00	0.00	5.21	0.00	0.00	5.21	0.00	0.00	1226/11.08.2017	0.00	0.00	0.00	
5	2016-17	वार्ड पार्श्व भत्ता	11/18.05.2016	9.74	9.74	0.00	0.00	9.74	0.00	0.00	9.74	0.00	0.00	1936/13.12.2017	0.00	0.00	0.00	
6	2016-17	14th Finance	29/06.07.2016	38.24	38.24	0.00	0.00	38.24	0.00	0.00	38.24	0.00	0.00	1936/13.12.2017	0.00	0.00	0.00	
7	2016-17	14th Finance	29/06.07.2016	38.24	38.24	0.00	0.00	38.24	0.00	0.00	38.24	0.00	0.00	1936/13.12.2017	0.00	0.00	0.00	
8	2016-17	पेशाकर मद	155/27.09.2016	14.46	14.46	0.00	0.00	14.46	0.00	0.00	14.46	0.00	0.00	1936/13.12.2017	0.00	0.00	0.00	
9	2016-17	कार्यपालक पदाधिकारी का वेतन	20/23.06.2016	6.32	6.32	0.00	0.00	6.32	0.00	0.00	6.32	0.00	0.00	1936/13.12.2017	0.00	0.00	0.00	
	2016-17													411/22.02.18				

MIS Cell, Indira Bhawan, Patna-01



क्र. सं.	वित्तीय वर्ष	आवंटन का मद	स्वीकृत/प्रादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र जमा की गयी राशि	अनिकासी प्रमाण पत्र संवित की राशि	विभाग द्वारा महालेखाकार को समायोजन हेतु भेजे गए उपयोगिता प्रमाण पत्र का प्रवाक एवं दिनांक	संवित UC की राशि	बैंक खाता में जमा अवशेष राशि	पी. एल. खाता में जमा अवशेष राशि	अभिसृष्टि
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
10	2016-17	14th Finance	191/26.12.2016	37.97	37.97	0.00	0.00	37.97	0.00	0.00	10.00	0.00	0.00	1936/13.12.2017	27.97	0.00	0.00	
11	2016-17	14th Finance	191/26.12.2016	37.97	37.97	0.00	0.00	37.97	0.00	0.00	37.97	0.00	0.00	1936/13.12.2017	0.00	0.00	0.00	
12	2016-17	5th Finance	162/19.10.2016	76.22	76.22	0.00	0.00	14.57	61.65	0.00	14.57	0.00	0.00	1936/13.12.2017	61.65	61.65	0.00	
13	2016-17	5th Finance	162/19.10.2016	112.72	112.72	0.00	0.00	112.72	0.00	0.00	112.72	0.00	0.00	1936/13.12.2017	0.00	0.00	0.00	
14	2016-17	5th Finance	162/19.10.2016	16.56	16.56	0.00	0.00	16.56	0.00	0.00	16.56	0.00	0.00	1936/13.12.2017	0.00	0.00	0.00	
15	2016-17	Nal Jal	208/30.01.2017	198.82	198.82	0.00	0.00	142.92	55.90	0.00	142.92	0.00	0.00	-	55.90	55.90	0.00	
16	2016-17	मुख्यमंत्री शहरी नाली गली योजना	167/25.10.2016	21.12	21.12	0.00	0.00	21.12	0.00	0.00	21.12	0.00	0.00	1226/11.08.2017	0.00	0.00	0.00	
17	2016-17	5th Finance	355/29.03.2017	124.15	124.15	0.00	0.00	124.15	0.00	0.00	124.15	0.00	0.00	1936/13.12.2017	0.00	0.00	0.00	
18	2016-17	नागरिक सुविधा	248/10.03.2017	9.65	9.65	0.00	0.00	9.65	0.00	0.00	9.65	0.00	0.00	1936/13.12.2017	0.00	0.00	0.00	
19	2017-18	पार्षद भत्ता	15/15.06.2017	6.30	6.30	0.00	0.00	6.30	0.00	0.00	6.30	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
20	2017-18	पेशाकर मद	23/30.06.2017	18.59	18.59	0.00	0.00	18.59	0.00	0.00	18.59	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	

MIS Cell, Indira Bhawan, Patna-01



क्र. सं.	वित्तीय वर्ष	आवंटन का मद	स्वीकृत्यादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाप द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र जमा की गयी राशि	अनिकासी प्रमाण पत्र लंबित की राशि	विभाग द्वारा महालेखाकार को समायोजन हेतु भेजे गए उपयोगिता प्रमाण पत्र का पत्रांक एवं दिनांक	लंबित UC की राशि	बैंक खाता में जमा अवशेष राशि	पी. एल. खाता में जमा अवशेष राशि	अभिपुक्ति
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
21	2017-18	पथ एवं पुलिया निर्माण	31/27.07.2017	6.18	6.18	0.00	0.00	6.18	0.00	0.00	6.18	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
22	2017-18	पथ एवं पुलिया निर्माण	31/27.07.2017	5.21	5.21	0.00	0.00	5.21	0.00	0.00	5.21	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
23	2017-18	14th Finance	33/02.08.2017	48.21	48.21	0.00	0.00	48.21	0.00	0.00	48.21	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
24	2017-18	14th Finance	33/02.08.2017	48.21	48.21	0.00	0.00	48.21	0.00	0.00	48.21	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
25	2017-18	मुख्यमंत्री शहरी नाली गली योजना	38/11.08.2017	38.51	38.51	0.00	0.00	38.51	0.00	0.00	38.51	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
26	2017-18	मुख्यमंत्री शहरी नाली गली योजना	38/11.08.2017	38.51	38.51	0.00	0.00	38.51	0.00	0.00	38.51	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
27	2017-18	नागरिक सुविधा	43/24.08.2017	57.08	57.08	0.00	0.00	57.08	0.00	0.00	57.08	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
28	2017-18	14th Finance	97/24.01.2018	48.09	48.09	0.00	0.00	48.09	0.00	0.00	48.09	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
29	2017-18	14th Finance	97/24.01.2018	48.09	48.09	0.00	0.00	48.09	0.00	0.00	48.09	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
30	2017-18	मुख्यमंत्री शहरी नाली गली योजना	68/30.10.2017	24.15	24.15	0.00	0.00	24.15	0.00	0.00	24.15	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
31	2017-18	मुख्यमंत्री शहरी नाली गली योजना	68/30.10.2017	38.89	38.89	0.00	0.00	38.89	0.00	0.00	38.89	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
32	2017-18	मुख्यमंत्री शहरी नाली गली योजना	68/30.10.2017	2.96	2.96	0.00	0.00	2.96	0.00	0.00	2.96	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	

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क्र. सं.	वित्तीय वर्ष	आवृत्त का मद	स्वीकृत्यादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र जमा की गयी राशि	अनिकासी प्रमाण पत्र संवित की राशि	विभाग द्वारा महालेखाकार को समापोजन हेतु भेजे गए उपयोगिता प्रमाण पत्र का प्रक्रांक एवं दिनांक	लंबित UC की राशि	बैंक खाता में जमा अवशेष राशि	पी. एल. खाता में जमा अवशेष राशि	अभि.पुं.क्र.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
33	2017-18	5th Finance	46/14.09.2017	119.68	119.68	0.00	0.00	119.68	0.00	0.00	119.68	0.00	0.00	2274/10.10.2018	0.00	0.00	0.00	
34	2017-18	Out Fall	127/07.03.2018	50.61	50.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	50.61	0.00	0.00	
35	2018-19	Salary of EO	7/22.05.2018	7.00	7.00	0.00	0.00	7.00	0.00	0.00	7.00	0.00	0.00	-	0.00	0.00	0.00	
36	2018-19	मुख्यमंत्री शहरी नाली गली योजना	9/30.05.2018	77.63	77.63	0.00	0.00	77.63	0.00	0.00	77.63	0.00	0.00	-	0.00	0.00	0.00	
37	2018-19	मुख्यमंत्री शहरी नाली गली योजना	9/30.05.2018	71.53	71.53	0.00	0.00	71.53	0.00	0.00	71.53	0.00	0.00	-	0.00	0.00	0.00	
38	2018-19	मुख्यमंत्री शहरी नाली गली योजना	9/30.05.2018	4.54	4.54	0.00	0.00	4.54	0.00	0.00	4.54	0.00	0.00	-	0.00	0.00	0.00	
39	2018-19	नागरिक सुविधा	10/01.06.2018	52.76	52.76	0.00	0.00	52.76	0.00	0.00	52.76	0.00	0.00	-	0.00	0.00	0.00	
40	2018-19	5th Finance	15/03.07.2018	116.52	116.52	0.00	0.00	116.52	0.00	0.00	116.52	0.00	0.00	-	0.00	0.00	0.00	
41	2018-19	5th Finance	15/03.07.2018	116.52	116.52	0.00	0.00	116.52	0.00	0.00	116.52	0.00	0.00	-	0.00	0.00	0.00	
42	2018-19	5th Finance	21/10.07.2018	119.16	119.16	0.00	0.00	119.16	0.00	0.00	119.16	0.00	0.00	-	0.00	0.00	0.00	
43	2018-19	5th Finance	21/10.07.2018	119.16	119.16	0.00	0.00	0.00	119.16	0.00	0.00	0.00	0.00	-	119.16	0.00	119.16	
44	2018-19	पेशाकर	27/24.10.18	20.39	20.39	0.00	0.00	20.39	0.00	0.00	20.39	0.00	0.00	-	0.00	0.00	0.00	

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क्र. सं.	वित्तीय वर्ष	आवंटन का मद	स्वीकृत्यदेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र जमा की गयी राशि	अनिकासी प्रमाण पत्र संतित की राशि	विभाग द्वारा महालेखाकार को समावेदन हेतु भेजे गए उपयोगिता प्रमाण पत्र का पत्रांक एवं दिनांक	संबित UC की राशि	बैंक खाता में जमा अवशेष राशि	पी. एल. खाता में जमा अवशेष राशि	अधिपुष्टि
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
45	2018-19	14th Finance	32/31.10.18	56.25	56.25	0.00	0.00	56.25	0.00	0.00	56.25	0.00	0.00	-	0.00	0.00	0.00	
46	2018-19	14th Finance	32/31.10.18	56.25	56.25	0.00	0.00	56.25	0.00	0.00	56.25	0.00	0.00	-	0.00	0.00	0.00	
47	2018-19	City Manager	42/29.11.18	1.97	1.97	0.00	0.00	1.97	0.00	0.00	1.97	0.00	0.00	-	0.00	0.00	0.00	
48	2018-19	14th Finance	75/25.01.19	55.86	55.86	0.00	0.00	55.86	0.00	0.00	55.86	0.00	0.00	-	0.00	0.00	0.00	
49	2018-19	14th Finance	75/25.01.19	55.86	55.86	0.00	0.00	55.86	0.00	0.00	55.86	0.00	0.00	-	0.00	0.00	0.00	
50	2018-19	Parshad Bhata	76/30.01.19	6.30	6.30	0.00	0.00	6.30	0.00	0.00	6.30	0.00	0.00	-	0.00	0.00	0.00	
51	2018-19	City Manager	78/12.02.19	0.66	0.66	0.00	0.00	0.66	0.00	0.00	0.00	0.00	0.00	-	0.66	0.00	0.00	
52	2018-19	पथ एवं पुलिया निर्माण	80/12.02.19	48.62	48.62	0.00	0.00	0.00	48.62	0.00	0.00	0.00	0.00	-	48.62	0.00	48.62	
53	2018-19	मुख्यमंत्रि शहरी नाली गली योजना	99/06.03.19	72.50	72.50	0.00	0.00	0.00	72.50	0.00	0.00	0.00	0.00	-	72.50	0.00	72.50	
54	2019-20	14th Finance	38/11.07.2019	75.47	75.47	0.00	0.00	45.57	29.90	0.00	0.00	0.00	0.00		75.47	0.00	29.90	
55	2019-20	14th Finance	38/11.07.2019	75.47	75.47	0.00	0.00	68.06	7.41	0.00	0.00	0.00	0.00		75.47	0.00	7.41	
56	2019-20	14th Finance	129/27.11.2019	150.95	150.95	0.00	0.00	66.28	84.67	0.00	0.00	0.00	0.00		150.95	0.00	84.67	

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
57	2019-20	5th Finance	54/13.08.2019	130.45	130.45	0.00	0.00	0.00	130.45	0.00	0.00	0.00	0.00		130.45	0.00	130.45	
58	2019-20	5th Finance	54/13.08.2019	130.45	130.45	0.00	0.00	0.00	130.45	0.00	0.00	0.00	0.00		130.45	0.00	130.45	
59	2019-20	5th Finance	56/13.08.2019	126.03	126.03	0.00	0.00	63.01	63.02	0.00	63.01	0.00	0.00		0.00	0.00	63.02	
60	2019-20	5th Finance	56/13.08.2019	126.03	126.03	0.00	0.00	63.01	63.02	0.00	63.01	0.00	0.00		0.00	0.00	63.02	
61	2019-20	City Manager	26/26.06.2019	1.20	1.20	0.00	0.00	1.20	0.00	0.00	0.00	0.00	0.00		1.20	0.00	0.00	
62	2019-20	City Manager	78/13.09.2019	2.40	2.40	0.00	0.00	1.60	0.80	0.00	0.00	0.00	0.00		2.40	0.00	0.80	
63	2019-20	नागरिक सुविधा	48/06.08.2019	52.76	52.76	0.00	0.00	42.06	10.70	0.00	0.00	0.00	0.00	-	52.76	0.00	10.70	
64	2019-20	पेशाकर	52/09.08.2019	25.59	25.59	0.00	0.00	23.00	2.59	0.00	0.00	0.00	0.00	-	25.59	0.00	2.59	
65	2019-20	Parshad Bhata	81/20.09.2019	6.30	6.30	0.00	0.00	6.08	0.22	0.00	6.08	0.00	0.00	-	0.22	0.00	0.22	
66	2019-20	Salary of EO	188/16.01.2020	7.00	7.00	0.00	0.00	6.23	0.77	0.00	6.23	0.00	0.00	-	0.77	0.00	0.77	
67	2019-20	Jal Jivan Hariyali	174/10.01.2020	12.33	12.33	0.00	0.00	0.00	12.33	0.00	0.00	0.00	0.00		12.33	0.00	12.33	
Total:-				3362.94	3362.94	0.00	0.00	2418.17	894.16	0.00	2139.05	0.00	0.00		1095.13	117.55	776.61	

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