

INTERNAL AUDIT REPORT

OF ULB

(MANER)

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 04.09.2019 TO 12.09.2019
Report Issued on 18th September 2019**

Executive Summary

1. INTRODUCTION:

Name of the Municipality	Nagar Panchayat, Maner
Period covered under current audit	Annual Report 2018-19
Name of Executive Officer for the period under Audit.	Smt. Pooja Mala

2. Results and Findings

Strengths observed during the audit engagement.

- Subsidiary cash books has been maintained.
- Main cash book has been maintained.
- Office infrastructure is sufficient for operation.
- Response from officer & Clerk are satisfactory.
- Bank Reconciliation Statement has been prepared by the ULB.
- Double Entry Accounting System has been followed by the ULB.

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

- Vouchers are not serially arranged.
- 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 Labourcess 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. It is a statutory irregularity.
- Property / Holding tax has not been assessed on property by the ULB since Financial Year 2013-14.
- No action has been taken by Nagar Panchayat Maner for collection of Tower Tax.
- Taxes collected by tax collector are not deposited on daily basis. We observed that is being deposited in the end of month, which is not proper as per rule 27 of BMAR. It should be deposited on daily basis otherwise penalty up to Rs.500 may be imposed for delayed deposit.
- Demand and Arrear register has not been prepared hence it is not possible to ascertain total arrear of taxes.
- Monthly Receipts & Payments account has not been prepared by the ulb.
- Statutory deductions have been made as GST, Royalty, Labourcess, TDS however, no register has been maintained for same, so we are unable to verify the same regarding deposit of same as per statutory requirement.
- Some amount of grant allotted to Nagar Panchayat but against these allotments, no UCs has been submitted.
- Previous AG (2017-18) & Internal audit report and their compliance has not been provided.
- Log Book has not been maintained by ULB.



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.
- 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.
- 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.

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings:-
1.	ULB should be arranged vouchers in serially.
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.
13.	ULB Should be maintained Log Book.



5. Comments from Management:

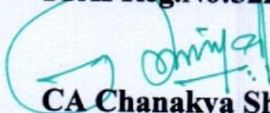
As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

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

6. Acknowledgement: -

We thanks to Mrs. Pooja Mala (Executive Officer) for his support during the period of our audit. We are also thankful to accountant and other staffs of the Nagar Panchayat for their co-operation during the period of audit.

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


CA Chanakya Shree
Partner
M.No: -079322



UDIN - 20079322 AAAAKA1988

Date - 06/06/2020

Detailed Audit Report

1. Introduction

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

(1) Mr. Kumod Prasad.

2. Administration

The Present body of the ULB has taken charge on 18th January 2019. The incumbency in the key Administrative and Executive Positions was as under:

Smt. Mira Devi, Chairman from 21st June 2017 to till date.

Smt. Pooja Mala, Executive Officer from 18th January 2019 to till date.

3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the 2010-2015	21	19	02	00	00	1	61/04.02.2019
2	Internal Audit for the Year 2014-2015	12	12	00	00	00	12	Not Complied
3	Internal Audit for the Year 2015-2016	15	15	00	00	00	15	Not Complied
4	Internal Audit for the Year 2016-2017	12	11	01	00	00	12	Not Complied



Detailed Report on Compliance of Previous Internal Audit Report: -

SL No.	Audit Observation	Nature of Irregularities	Complied/Non-Complied
1.	<p>Deficiency in Maintenance in Cash Book.</p> <ol style="list-style-type: none"> 1. An amount of Rs. 80000.00 is booked in 4th finance but that is income of internal source from Sairat. 2. An amount issued for construction of p.c.c road but it booked in cash for drain repairing. 3. Cash book is maintained from pass book; it means at the time of payment cash book is not maintained that shows a departmental failure. 4. A exp is booked for wood exp., but actually the payment is issued for rubbish filling on road for Rs.8000/ 	Persisting since last year.	Not Complied
2.	Holding tax collected by Tax collector, it should be reviewed by Tax Daroga at least once in month. But we observed that no any review taken by Tax Daroga about holding tax collection.	Persisting since last two years.	Not Complied
3.	Fixed assets register has not been maintained properly at Nagar Panchayat level.	Persisting since last three years.	Not Complied
4.	The total holding tax collected on the whole financing year is not deposited to bank A/c of property tax that is Rs. 21386. That is deposited as quick as possible, and what is reason for amount not deposited at the date closing financing year.	Persisting since last year	Not Complied
5.	The utilization certificate of wood purchased is not proper, the total purchase of wood 14.5 quintal for Rs. 11600.00/.	Persisting since last year	Not Complied
6.	<p>TDS & VAT return for the 1st 2nd & 3rd and 4th quarter has not filled till the audit report date. There are two penalties has levied under Income Tax Act 1961 if TDS return not filed on due date: -</p> <ul style="list-style-type: none"> • U/S 234E, Rs 200 per day charged till the date of return filed. • U/S 271H, Minimum penalty Rs 10000 has charged. 	Persisting since last three year	Not Complied



7.	As per BMAR, the actual balance in the Bank shall be compared from treasury at least once at the end of the month. However, Nagar panchayat Maner is not in practice to reconciliation between Treasury cash book balances with Treasury.	Persisting since last three year	Not Complied
8.	Accounting process adopted by Nagar panchayat Maner is Single Entry System based on cash basis of accounting. It is not as per Bihar Municipal Act Manual. Bihar Municipal Act Manual requires adoption on Accrual Basis Double entry system of Accounting.	Persisting since last three year	Complied
9.	The amount of tax collected by the Tax collector is required to be handed over to the cashier next day of the collection. The same process is not followed.	Persisting since last three year	Not Complied
10.	Nagar panchayat Maner is not in practice to prepare monthly receipt and payment.	Persisting since last three year	Not Complied
11.	Nagar panchayat Maner has not made Compliance of AG Report for the FY 2014-15 & 2015-16 and Internal Audit Report.	Persisting since last three year	AG Report Compliance Complied
12.	The Nagar panchayat Maner is not equipped with firefighting equipment to meet any unfortunate incident.	Persisting since last three year	Not Complied
13.	Physical verification of inventory & Fixed assets has not been done by ULB on regular interval.	Persisting since last three year	Not Complied
14.	Nagar panchayat Maner is not in practice to Prepare Bank reconciliation statement.	Persisting since last three year	Complied
15.	There is no any complain box for collecting complain of the people reside in Nagar panchayat.	Persisting since Long time	Not Complied
16.	Files are kept in shades are not properly segregated, but same files are kept at different locations.	Persisting since Long time	Not Complied
17.	The attendance of city manager is not found in attendance register which shows the unresponsiveness of officers.	Persisting since Long time	Not Complied
18.	The payment made to an accountant is not notified in notification sheet and payment is made, that explain the misuse of power.	Persisting since Long time.	Not Complied
19.	Log Book of Vehicle & Generator is not properly maintained and consequently its analysis is not Possible.	Persisting since last year.	Not Complied



20.	Loss of Rs 9,72,000/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.	Persisting since last year.	Not Complied
21.	Minutes of Municipal Accounts Committee has not been constituted till the date of audit.	Persisting since last year.	Not Complied
22.	Demand and Arrear registers of holding tax has not been Prepared by the ULB.	Persisting since last year.	Not Complied
23.	Daily Collection Register has not been maintained.	Persisting since last year.	Not Complied
24.	Pay-roll system at the ULB is not maintained. The register, records relating to statutory deduction like PF, ESIC, Income, tax has not been maintained. The PF, ESIC with respect to contractual employee are neither deducted nor paid to the statutory authority.	Persisting since last year.	Not Complied
25.	UC of Rs. 1425.39 Lakhs of various scheme are pending for submission to the Urban Development & housing Department till the 3 rd Qtr. of financial year 2018-19.	Persisting since last year.	Not Complied
26.	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13.	Persisting since last year.	Not Complied
27.	Property and Holding tax assessment has not been done every year.	Persisting since last year.	Not Complied

4. Finance

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

Year	2016-17	2017-18	2018-19
Final/Revised Budget	14,22,09,664.00	28,24,49,000.00	34,90,06,000.00
Actual Expenditure	8,04,22,254.00	7,72,71,909.30	7,87,11,610.89
Savings(+)/ Excess(-)	6,17,87,410.00	20,51,77,090.70	27,02,94,389.11

Note: Actual expenditure for the year 2018-19 has been taken for 1st, 2nd, 3rd & 4th quarter, as this is the Annual Report.



II. Volume of transactions:

Period	Budgeted 2018-19	Previous Year (For one Year)2017-18	Current Year (For one Year)2018-19
Opening balance	9,86,56,403.00	9,65,34,484.00	9,86,56,402.82
Receipts	30,72,38,600.00	7,93,93,828.12	15,84,26,570.51
Total	40,58,95,003.00	17,59,28,312.12	25,70,82,973.33
Net expenditure	34,90,06,000.00	7,72,71,909.30	7,87,11,610.89
Closing balance	5,68,89,003.00	9,86,56,402.82	17,83,71,362.44

Note: We annexed the figures above of budget column, taken from the revised Budget of 2018-19, which is provided by the concerned officers of ULB.

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.	Various Scheme	Treasury P/L A/C 122	Not provided	9,14,21,701.68	9,14,21,701.68	Not Prepared
2.	SJSRY	PNB. 2122	29322.84	28,833.90	488.94	Not Prepared
3.	SHUSK TOILET	BOB. 1191	1087.00	1,077.00	10.00	Not Prepared
4.	14 TH FINANCE	PNB. 1228	677.94	683.64	(5.70)	Not Prepared
5.	S.B.M.	CORP. 9637	4,71,031.00	4,73,731.00	(2,700.00)	Prepared
6.	NULM	CORP. 9300	21,32,346.75	21,32,346.75	0.00	Prepared
7.	HOUSE FOR ALL	CORP. 4767	7,59,47,676.10	7,67,47,676.10	(8,00,000.00)	Prepared
8.	INTERNAL SOURCES	BOI 6600	33,32,399.37	45,32,382.37	(11,99,983.00)	Prepared
9.	S.B.M	ICICI 382	28,38,891.00	29,87,391.00	(1,48,500.00)	Prepared
10	KABIR ANTEYESHTH I	BOI. 9170	45,539.00	45,539.00	0.00	Prepared

Note: -Some of the schemes such as 14th finance, 5th finance, CM Nal Jal, CM Nali Gali, Nagrik Suvidha, State Plan, City Manager Salary, Electricity Bill, Executive Officer Salary, Stamp Duty, Ward Parshad Allowance, Professional Tax, schemes have been maintained through Treasury P/L A/C.



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)	7,93,93,828.12	8,44,37,355.00	15,84,26,570.51	7,93,93,828.12		
A.	Revenue Receipts (1+2+3)	4,44,82,756.12	8,44,37,355.00	2,35,24,565.51	4,44,82,756.12		
1.	Own Revenue Receipts (a+b)	72,39,898.00	29,57,205.00	1,11,87,042.26	72,39,898.00		
	Tax Revenue (levied and collected by municipal body)	26,03,382.00	14,91,404.00	6,47,061.00	26,03,382.00		
a)	Property tax	11,52,750.00	8,17,717.00	6,47,061.00	11,52,750.00		
ii)	Other tax (levied and collected by municipal body)	14,50,632.00	6,73,687.00	0.00	14,50,632.00		
b)	Non-tax revenue (levied and collected by municipal body)	46,36,516.00	14,65,801.00	1,05,39,981.26	46,36,516.00		
i)	Fees & fines	4,03,400.00	0.00	2,08,780.00	4,03,400.00		
ii)	User Charges	1,22,616.00	14,65,801.00	67,48,541.26	1,22,616.00		
iii)	Other non-tax revenue (levied and collected by municipal body)	41,10,500.00	0.00	35,82,660.00	41,10,500.00		
2	Other Revenue Receipts	10,91,973.00	0.00	7,96,814.00	10,91,973.00		
a)	Income from interest/investments	10,91,973.00	0.00	3,11,414.00	10,91,973.00		
b)	Other Revenue income	0.00	0.00	4,85,400.00	0.00		
3.	Transfers/ Grants/ Assigned Revenues	3,61,50,885.12	8,14,80,150.00	1,15,40,709.25	3,61,50,885.12		
a)	State Assigned Revenue	0.00	2,65,60,181.00	0.00	0.00		
b)	State Finance Commission (SFC) Grants/	14,49,540.00	0.00	39,70,413.00	14,49,540.00		

Not Applicable for this year.



	Devolution				
c)	Octroi compensation	0.00	0.00	0.00	0.00
d)	Other State Govt. Transfer	0.00	5,49,19,969.00	14,93,231.00	0.00
e)	Central Finance Commission (CFC) Grant	3,47,01,344.00	0.00	59,30,062.00	3,47,01,344.00
f)	Other Central Govt. Transfer	0.00	0.00	1,47,003.25	0.00
g)	Others	1.12	0.00	0.00	1.12
B.	Capital Receipts	3,49,11,072.00	0.00	13,49,02,005.00	3,49,11,072.00
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.)	3,43,98,460.00	0.00	11,41,89,928.00	3,43,98,460.00
4	Central Capital Account Grant (under Central Schemes etc.)	1,85,019.00	0.00	203,97,524.00	1,85,019.00
5	Other Capital Receipts	3,27,593.00	0.00	3,14,553.00	3,27,593.00

Note:

- There is no segregation available at the level of ULB as per the requirement of above annexure due to the above reason we have been annexed the fund receipt at the level of ULB from UD & HD for different schemes as above.
- We assumed as all fund has been provided by UD & HD as State Financed except 14th finance.

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)	7,72,71,909.30	8,04,22,254.00	7,87,11,610.89	7,72,71,909.30		
1	Revenue Expenditure	3,22,78,419.00		4,29,11,065.89	3,22,78,419.00		Not Applicable for this year
1.1	Administrative Expenses,	1,04,26,193.00		1,15,33,143.00	1,04,26,193.00		



	Establishment and Salaries (All Departments- Regular and Contractual Staff)		Details have not been provided to us to annex.			
1.2	Operation and Maintenance (O&M)	21,34,858.00			19,19,473.00	21,34,858.00
1.3	Loan repayment (Interest payments)	10,801.00			17,083.51	10,801.00
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	1,97,06,567.00			2,94,41,366.38	1,97,06,567.00
2.	Capital Expenditure	4,49,93,490.00			3,58,00,545.00	4,49,93,490.00
2.1	All developmental works under Central/State specific schemes	2,78,96,593.00			3,06,18,685.00	2,78,96,593.00
2.2	Loan Repayments (Principal Amount)	0.00			0.00	0.00
2.3	Other Capital expenditure	1,70,96,897.00			51,81,860.00	1,70,96,897.00

- An amount of Rs.3183000/- has been returned to Executive Engineer, Budco Patna. Above amount has been enclosed in Other Capital Expenditure.
- Note: - As per above reporting format, details of expenditure have not been accounted in concerned ULB premises and same has not been reported in previous financial year internal audit report 2016-17, so we are unable to enclose the same in our report.

VI. Status of implementation of Double Entry Accounting System

Maner Nagar Panchayat has been implemented Double Entry Accounting System in the year 2018-2019. The consultant for DEAS has been appointed and financial accounts for 2018-19 are completed. The DEAS team has started work since 01.02.2019 and firm name Tibrewal Chand & Co.

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

We are unable to comment on this as no minutes of such Municipal Accounts Committee has been provided to us.



5. Audit Observations

Part – A

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

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

i. Mobile Tower Collection: -

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

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Panchayat is Rs. 30,000/- per tower and annual renewal fee is Rs. 8,000/- per annum per tower.

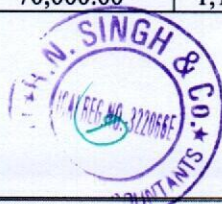
Condition –As per details provided to us there are total 8 (eight) Mobile Towers registered with this ULB up to 31.03.2019 and Rs.6,52,000/- has not been collected till the date of audit from these tower operators as Tower Tax.

Consequence Effect/ Impact - Due to non-collection of Tower Rent with in prescribe time line, ULB incurred interest loss and also the due to non-collection of taxes, public interest has also been suffered.

Cause – We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has no proper mechanisms for supervision and monitoring of the Tower Rent due to which result in Revenue leakage.

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

SI. No	Company Name	Date of establishment	No. of Tower	Registration Fee	Renewal Fee	Total	Collection	Dues Balance
1	Reliance Jio	19/11/14	1	30,000.00	40,000.00	70,000.00	30,000.00	40,000.00
2	Aditya Birla tel. LTD	2009-10	1	30,000.00	80,000.00	1,10,000.00	30,000.00	80,000.00
3	Bharti infratel LTD	2005-6	1	30,000.00	1,12,000.00	1,42,000.00	30,000.00	1,12,000.00
4	Idea cellular infra structure service Ltd.	2014	1	30,000.00	48,000.00	78,000.00	30,000.00	48,000.00
5	CNIL Tower Aircel	2007	1	30,000.00	96,000.00	1,26,000.00	30,000.00	96,000.00
6	Transmission	2008-9	1	70,000.00	1,10,000.00	1,80,000.00	0.00	1,80,000.00



	tower							
7	G.T.L. Uninor	2013	1	30,000.00	40,000.00	70,000.00	30,000.00	40,000.00
8	Reliance communication	2013	1	30,000.00	56,000.00	86,000.00	0.00	86,000.00
	Total			2,80,000.00		8,62,000.00	1,80,000.00	6,82,000.00
Amount Received in 2018-19								30,000.00
Total Dues 31.03.2019								6,52,000.00

ii. Advertisement Tax

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

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

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

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

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

iii. Holding & Property Tax Deposit – Irregularity: -

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

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

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

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

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

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

iv. Holding & Property Tax Collection: -

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



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

Condition– Demand and Arrear register of holding tax are not prepared by Maner Nagar Panchayat.

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 prepared by Maner nagar Panchayat.

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 Prepared Demand & Arrear of holding tax Collection Register.

v. **Market/Shop Rent Collection: –**

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

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

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

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

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

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

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

- No observation found during the course of audit.



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

Report on field survey of 20 high value properties

Sl. No.	Owner Property Name	Holding No.	Ward No	Type of construction	Taxable area	Rate /sqft	Annual rent	Annual Property Tax@9%	Housing/ Commercial
1	Mundrika Singh	454	07	R.C.C	2577	22	56694	5102.46	Commercial
2	Arjun Rai	24	18	R.C.C	1625	11	17875	1608.75	Housing
3	Ramran Vijay Singh	73	12	R.C.C	1894	32	60608	5454.72	Commercial
4	Bidha Devi	69	15	R.C.C	1110	22	24420	2197.80	Others
5	RamnathMistri	64	07	R.C.C	6037	11	66407	5976.63	Housing
6	Sharandhar Singh	69	12	R.C.C	7775	4	31100	2799	Housing
7	Dharamsila Devi	84	15	R.C.C	1570	22	34540	3108.60	Others
8	Abhinash Tiwari	81	12	R.C.C	1209	32	38688	3481.92	Commercial
9	Malti Devi	126	15	R.C.C	3884	22	85448	7690.32	Others
10	Chandra Shekhar Prasad	457	07	R.C.C	1190	22	26180	2356.20	Commercial
11	Kiran Singh	137	15	R.C.C	2103	32	67296	6056.64	Commercial
12	Law Singh	05	18	R.C.C	601	11	6611	594.99	Housing
13	Rajiv Ranjan	35	15	R.C.C	2504	11	27544	2478.96	Housing
14	Vijay Singh	138	15	R.C.C	1901	32	60832	5474.88	Commercial
15	Ramnaresh Prasad	136	07		1338	22	29436	2649.24	Commercial
16	Uday Shankar Gupta	31	09	R.C.C	1106	14	15484	1393.56	R.C.C
17	Bhushan Prasad	92	15	R.C.C	397	32	12704	1143.36	Commercial
18	Jaynandan Prasad Singh	28	18	R.C.C	516	11	5676	510.84	Housing
19	Shyam Bihari Prasad	132	07	R.C.C	3734	22	82148	7393.32	Commercial
20	Vinod Shankar Vidharthi	121	15	R.C.C	2488	22	54736	4926.24	Others

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

ii. Part-B

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



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

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

Sl. No.	Particulars	Status
1	Daily Collection Register	Not Maintained
2	File Movement Register	Not Maintained
3	Ledger Book	Not Maintained
4	Grant Register	Not Maintained
5	Advance Register	Not Maintained
6	Pay-Roll Register	Not Maintained
7	Vehicle Log Book	Not Maintained
8	Stock Register	Not Maintained
9	Fixed Assets Register	Not Maintained
10	Demand & Collection Register of Property Tax, Mobile Tower Tax, Shop Rent etc.	Not Maintained
11	Statutory deduction Register	Not Maintained

b. Irregularity in procurement process: -

- Payment was made to Amt. Rs. 27,900/- dated 27/03/2019 for Purchase of Chairs, Table & Godrej without procurement.

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 prescribed 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, Water tax, and parking fees, has been collected during the year other taxes have not been levied till date.

And Income Tax Act 1961 and GST Norms are not properly followed by Ulb.

- TDS is not deducted under proper sections.
- Statutory Deductions are done but have not been deposited.
- Quarterly Return of TDS and GST has not been filed for F.Y -2018-19.

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: -
 - The cash book balances are not reconciled with the Balances in Bank Pass Book.
 - Head wise expenditure were not clearly entered and recorded.
 - Cash book has not been regularly authorized by the executive officer.
2. Cash book has not been properly prepared by Nagar Panchayat Maner.
 - Cash book is maintained from pass book; it means at the time of payment cash book is not maintained that shows a departmental failure.
3. 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: -

We observed that TDS, GST, Royalty and Labour-cess for the financial year 2018-19, has been deducted but not deposited to appropriate authority by ULB till the date of audit. Also return filling of TDS, GST has not been made by the ULB.

g. Deficiency in pay-roll system: -

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



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

We observed that UCs are submitted by the ULB under the timeline. Further, as per the details (20 Column Sheet) provided to us there is NO any UCs pending for submission to the UD & HD.

Besides that, we are providing our all help to the ULB so that the UC shall be prepared and submitted to the concerned department under the timeline.

i. Physical verification of inventory/stores: -

Inventory/Stores Register has not been prepared by the ULB the absence of above register; it is difficult to verify the same.

j. Advances, their adjustment & recovery:-

Advance Register has not been maintained at the ULB level and in absence of the above register it is very difficult to check or comment on the adjustment and recovery of the advances.



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

Delay in credit of Grant in Municipal Account: -

During scrutiny of sanctioning letter of letter, no 28 dated 30.06.2017 and concerned P/L account and bank account it was revealed that delay in credit in concerned P/L Account was 260 days.

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 inconsistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	No, in this ulb SAS implementation of property tax has not been implemented. However, We have witnessed the 20 high value of property (List of property tax payer provided by ulb) 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 months.</p>	<p>Rule 22: we have found that all money has been brought to account but delayed.</p> <p>Rule 27: we have observed that the collected money has not to be deposited into Bank Account on time.</p> <table border="1" data-bbox="847 392 1520 768"> <thead> <tr> <th>Receipt No.</th> <th>Amt</th> <th>Period</th> <th>Deposit date</th> </tr> </thead> <tbody> <tr> <td>1801 to 1863</td> <td>22,137.00</td> <td>05/01/2019 to 31/01/2019</td> <td>26/02/2019.</td> </tr> <tr> <td>1901 to 1986</td> <td>36,081.00</td> <td>14/02/2019 to 28/02/2019</td> <td>13/03/2019</td> </tr> <tr> <td>2001 to 2100</td> <td>42,265.00</td> <td>04/03/2019 to 18/03/2019</td> <td>25/03/2019</td> </tr> </tbody> </table> <p>Rule 69: Grant related compliance has been done properly. Rule 120-121: Monthly Receipt & Payment Account and Trial Balance are not being prepared. Rule 130 is not being followed.</p>	Receipt No.	Amt	Period	Deposit date	1801 to 1863	22,137.00	05/01/2019 to 31/01/2019	26/02/2019.	1901 to 1986	36,081.00	14/02/2019 to 28/02/2019	13/03/2019	2001 to 2100	42,265.00	04/03/2019 to 18/03/2019	25/03/2019
Receipt No.	Amt	Period	Deposit date															
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1901 to 1986	36,081.00	14/02/2019 to 28/02/2019	13/03/2019															
2001 to 2100	42,265.00	04/03/2019 to 18/03/2019	25/03/2019															
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 6,52,000/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB. There are no cases regarding collection of Advertisement Tax, Notice Fee and Trade License has been observed during the course of our audit.</p>																
6	<p>Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.</p>	<p>No Observation 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>We observed a case where procurement procedure has not been fulfilled, details of such irregularity has been reported under point (b) of Part B of the report. We further observed that Procurement Register has been maintained at ULB on or above value of Rs. 50,000/-.</p>																



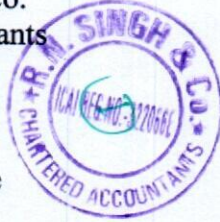
8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	There is some sort of system for issuance UC of Rs.662.76 Lakhs of various schemes are pending for submission to the Urban Development & housing Department till the f/y- 2018-19. However, we are trying our best to help the ULB to get all the UCs prepared and submitted in due course and it will be done in due course. Details of these are given above in point no. h of Part-B.
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. However, some payment has been made without procurement, details of such irregularity has been reported in point (b) of "Part B" of the report,
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.	Yes, fixed deposit and other funds have been kept in nationalized banks/Approved financial institutions and earn maximum interest. No, Such type of issued found in this regards.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	We have verified all major areas of ULB and assessed some revenue losses, same have been reported in "Part A".
13	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also. Details of major statutory irregularities are: <ul style="list-style-type: none"> • TDS have not been deposited appropriately. • GST liability has not been settled till the date of audit. • Labour cess has not been deducted appropriately. • TDS, VAT/GST return has not been filed within the prescribed time line. • No any appropriate ledgers to recorded statutory deductions from payments and deposits properly. Penalty and Interest may be levied on ULB as per Statutory Laws.

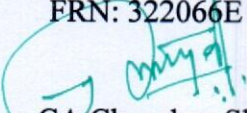


General Observations: -

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

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




CA Chanakya Shree
Partner
Mem No: 079322

UDIN - 20079322AAAAKA1988

Date - 06/06/2020

Discussion Note

Maner Nagar Panchayat

Period 01/04/2018 to 31/03/2019 (Annual of 2018-19)

SL No	Particulars	Management Remarks
1.	Cash Book has not been regularly authorized by the executive Officer.	It will be regularly authorized by executive officer.
2.	ULB has not been in Practice to Prepare Monthly Receipt and Payment Account.	Ulb has been preparing monthly Income & Expenditure Account .
3.	We observed that fund has not been appropriately utilized till the last year.	Work is still in progress, therefore fund has not been utilized.
4.	We observed that Statutory Compliance has not been accomplished by ULB. These statutory irregularities are following: TDS, GST return has not been filled. Labourcess, Royalty & GST has not been deposited to concern department which is deducted from payment.	Amount is deposited quarter wise.
5.	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.	Ulb amount collected from own sources revenue is dposited in bank on weekly basis.
6.	Various Register Books of Records etc. are not being Prepared by the ULB such as fixed asset register, Stock register, Advance recovery register, Demand & Arrear register, Daily Collection register, Statutory Deduction register, with regard TDS, GST, Royalty and Labourcess etc.	These registers preparation is in process.
7.	Log Book of Vehicle & Generator is not maintained and consequently its analysis is not Possible.	Log book of vehicle and generator are being maintained, and log book of generator are provided today.
8.	Loss of Rs 6,52,000/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.	Notice will be issued.
9.	UC of Rs.662.76 Lakhs of various scheme are pending for submission to the Urban Development & housing Department till the 4 th Qtr. of financial year 2018-19.	UC will be submitted.



1
2/9/19
मुख्य कार्यपालक पदाधिकारी
नगर पंचायत मनेर

Discussion Note

Maner Nagar Panchayat

Period 01/04/2018 to 31/03/2019 (Annual of 2018-19)

10	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13.	These register preparation is under process
11	Demand and Arrear registers of holding tax are not Prepared by the ULB.	These register preparation is under process.
12.	Pay-roll system at the ULB is not maintained. 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.	These register preparation is under process
13.	Property and Holding tax assessment has not been done every year.	Assessment has been processed by ulb.
14.	Vouchers are not serially arranged.	Voucher will be arranged serially from now.
15	Previous AG (2017-18) & Internal audit report and their compliance has not been provided.	Internal audit report and AG report has not been received, so we couldn't provide.
16	Minutes of Municipal Accounts Committee has not been provided to us.	Minutes of Municipal Accounts Committee will be provided next time.
17	Treasury balance certificate are not provided.	Treasury balance certificate has not been received from treasury, so we couldn't provide.
18	In Maner nagar Panchayat SAS implementation of property Tax has not been implemented.	All household are SAS implemented.
19	Payment was made to Amt. Rs. 27,900/- dated 27/03/2019 for Purchase of Chairs, Table & Godrej without procurement.	Purchase upto Rs. 50,000/- is permitted by Dept.



[Signature]
27/3/19
कार्यपालक पदाधिकारी
सुपुस पंचायत मनेर

नगर विकास एवं आवास विभाग

वित्तीय वर्ष 2015-16 से 2019-20 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की चालान द्वारा कोषागार में जमा विवरणी संबंधित प्रतिवेदन।

DDO Code :- URB003
 Treasury Code :- DNP
 PL Account No. :- 122
 Bank Account No. :- L84480001020001

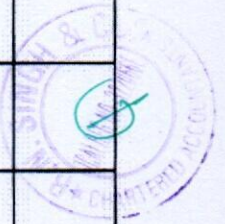
नगर निकाय का नाम :- नगर पंचायत, मनेर
 कोषागार का नाम :- दानापुर

क्र०सं	सहायक अनुदान आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का मद	संबंधित स्वीकृत्यादेश संख्या एवं तिथि	स्वीकृत्यादेश एवं निकासी आवंटित राशि	आवंटित राशि के विरुद्ध निकाय द्वारा निकासी की गई राशि	टी०पी० न० एवं तिथि	पी.एल. खाता में रखी गई राशि	बैंक खाता में जमा की गई राशि	वित्तीय वर्ष जिसमें राशि व्यय की गयी	संबंधित मद में व्यय की गई राशि	संबंधित आवंटन के अनुरूप की गयी निकासी के विरुद्ध किए गए व्यय के उपरान्त 2016 को अवशेष राशि	कोषागार में जमा की गई राशि	चलान सं०/तिथि	समर्पित उपयोगिता प्रमाण-पत्र में निहित राशि	समर्पित उपयोगिता प्रमाण-पत्र की तिथि	लंबित U.C की राशि	बैंक खाता में जमा अवशेष राशि	पी.एल. खाता में जमा अवशेष राशि	अभ्युक्ति	
38	2017-18	मुख्यमंत्री शहरी नली-गली योजना	38/11.08 .2017	27.78	27.78	T/2217 /0022	27.78	NIL	2018-19	27.78	NIL	NIL	NIL	27.78	03/29.07. 2019	NIL	NIL	NIL	NIL	
39	2017-18	मुख्यमंत्री शहरी नली-गली योजना	38/11.08 .2017	27.78	27.78	T/2217 /0023	27.78	NIL	2018-19	27.78	NIL	NIL	NIL	27.78	04/29.07. 2019	NIL	NIL	NIL	NIL	
40	2017-18	पेशाकर मद	23/30.06 .2017	13.36	13.36	T/2217 /0021	13.36	NIL	2018-19	13.36	NIL	NIL	NIL	13.36	01/06.05. 2019	NIL	NIL	NIL	NIL	
41	2017-18	14th Finance	33/02.08 .2017	38.84	38.84	T/2217 /0028	38.84	NIL	2018-19	38.84	NIL	NIL	NIL	38.84	02/06.05. 2019	NIL	NIL	NIL	NIL	
42	2017-18	14th Finance	33/02.08 .2017	38.84	38.84	T/2217 /0029	38.84	NIL	2018-19	38.84	NIL	NIL	NIL	38.84	03/06.05. 2019	NIL	NIL	NIL	NIL	



43	2017-18	राज्य योजना	31/27.07 .2017	14.46	14.46	T/2217 /0027	14.46	NIL	2018-19	14.46	NIL	NIL	NIL	NIL	06/29.07. 2019	NIL	NIL	NIL
44	2017-18	कार्यपालक पदाधिकारी का मानदेय	07/23.05 .2017	5.00	5.00	T/2217 /0024	5.00	NIL	2018-19	5.00	NIL	NIL	NIL	NIL	04/06.05. 2019	NIL	NIL	NIL
45	2017-18	पार्षद भत्ता	15/15.06 .2017	3.36	3.36	T/2217 /0026	3.36	NIL	2018-19	3.36	NIL	NIL	NIL	NIL	05/06.05. 2019	NIL	NIL	NIL
46	2017-18	नगर प्रबंधक का वेतन मद	10/31.05 .2017	1.97	1.97	T/8221 7/0021	1.97	NIL	2018-19	1.97	NIL	NIL	NIL	NIL	06/06.05. 2019	NIL	NIL	NIL
47	2017-18	नगरीक सुविधा	43/24.08 .2017	36.75	36.75	T/2217 /0021	36.75	NIL	2018-19	36.75	NIL	NIL	NIL	NIL	05/29.07. 2019	NIL	NIL	NIL
48	2017-18	पंचम राज्य वित्त आयोग	46/14.09 .2017	77.89	77.89	T/2217 /0022	77.89	NIL	2018-19	77.89	NIL	NIL	NIL	NIL	01/29.07. 2019	NIL	NIL	NIL
49	2017-18	पंचम राज्य वित्त आयोग	46/14.09 .2017	77.89	77.89	T/2217 /0023	77.89	NIL	2018-19	77.89	NIL	NIL	NIL	NIL	07/29.07. 2019	NIL	NIL	NIL
50	2017-18	मुख्यमंत्री शहरी नली-गली योजना	68/30.10 .2017	28.06	28.06	T/2217 /0025	28.06	NIL	2018-19	28.06	NIL	NIL	NIL	NIL	09/29.07. 2019	NIL	NIL	NIL
51	2017-18	मुख्यमंत्री शहरी नली-गली योजना	68/30.10 .2017	2.13	2.13	T/2217 /0026	2.13	NIL	2018-19	2.13	NIL	NIL	NIL	NIL	10/29.07. 2019	NIL	NIL	NIL
52	2017-18	मुख्यमंत्री शहरी नली-गली योजना	68/30.10 .2017	17.42	17.42	T/2217 /0024	17.42	NIL	2018-19	17.42	NIL	NIL	NIL	NIL	11/29.07. 2019	NIL	NIL	NIL
53	2017-18	14th Finance	97/24.01 .2018	38.73	38.73	T/2217 /0019	38.73	NIL	2018-19	38.73	NIL	NIL	NIL	NIL	07/29.07. 2019	NIL	NIL	NIL
54	2017-18	14th Finance	97/24.01 .2018	38.73	38.73	T/2217 /0020	38.73	NIL	2018-19	38.73	NIL	NIL	NIL	NIL	08/29.07. 2019	NIL	NIL	NIL

55	2017-18	नगर प्रबंधक का वेतन मद	85/28.12 .2017	1.97	1.97	1.97	2018-19	1.97	1.97	NIL	07/06.05. 2019	NIL	NIL	NIL
56	2017-18	सभाट अशोक भवन	146/20.0 3.2018	33.81	33.81	33.81	2018-19	33.81	33.81	33.81		Nil	33.81	
57	2018-19	पंचम राज्य वित्त आयोग	15/03.07 .2018	75.81	75.81	75.81	2018-19	75.81	75.81	75.81		"	75.81	
58	2018-19	पंचम राज्य वित्त आयोग	15/03.07 .2018	75.81	75.81	75.81	2018-19	75.81	75.81	75.81		"	75.81	
59	2018-19	मुख्यमंत्री नली गली योजना	89/22.02 .2019	44.36	44.36	44.36	2018-19	44.36	44.36	44.36		"	44.36	
60	2018-19	मुख्यमंत्री नली गली योजना	89/22.02 .2019	2.77	2.77	2.77	2018-19	2.77	2.77	2.77		"	2.77	
61	2018-19	मुख्यमंत्री नली गली योजना	89/22.02 .2019	63.76	63.76	63.76	2018-19	63.76	63.76	63.76		"	63.76	
62	2018-19	14th Finance	32/31.10 2018	45.31	45.31	45.31	2018-19	45.31	45.31	45.31		"	45.31	
63	2018-19	14th Finance	75/25.01 .2019	44.99	44.99	44.99	2018-19	44.99	44.99	44.99		"	44.99	
64	2018-19	14th Finance	32/31.10 .2018	45.31	45.31	45.31	2018-19	45.31	45.31	45.31		"	45.31	
65	2018-19	14th Finance	75/25.01 .2019	44.99	44.99	44.99	2018-19	44.99	44.99	44.99		"	44.99	
66	2018-19	नागरीक सुविधा	31/31.10 .2018	39.37	39.37	39.37	2018-19	39.37	39.37	39.37		"	39.37	



67	2018-19	पेशाकर मर	27/24.10 .2018	17.37	17.37	17.37	17.37													4					17.37
68	2018-19	राज्य योजना	07/27.09 .2018	9.49	9.49	9.49	9.49													1					9.49
69	2018-19	राज्य योजना	08/27.09 .2018	22.34	22.34	22.34	22.34													1					22.34
70	2018-19	राज्य योजना	65/09.01 .2019	20.75	20.75	20.75	20.75													1					20.75
71	2018-19	नगर प्रकृष्टक का वेतन मर	08/24.05 .2018	1.97	1.97	1.97	1.97	T/221 7/000 8	NIL	2019- 20	1.97	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	04/26-11- 19	1.97	NIL	NIL	NIL
72	2018-19	कार्यपालक पदाधिकारी का मानदेय	07/22.05 .2018	7.00	7.00	7.00	7.00	T/221 7/000 9	NIL	2019-20	7.00	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	03/26-11- 19	7.00	NIL	NIL	NIL
73	2018-19	पार्षद भत्ता	76/30.01 .2019	3.36	3.36	3.36	3.36	T/221 7/000 2	NIL	2019- 20	3.36	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	02/26-11- 19	3.36	NIL	NIL	NIL
74	2018-19	बिजली मर	135/30.0 3.2019	4.19	4.19	4.19	4.19													1					4.19
75	2019-20	14 वॉ वित्त आयोग	38/11.07 .2019	60.79	60.79	60.79	60.79													1					60.79
76	2019-20	14 वॉ वित्त आयोग	38/11.07 .2019	60.79	60.79	60.79	60.79													1					60.79
77	2019-20	पंचम राज्य वित्त आयोग	57/13.08 .2019	82.05	82.05	82.05	82.05													1					82.05
78	2019-20	पंचम राज्य वित्त आयोग	57/13.08 .2019	82.05	82.05	82.05	82.05													1					82.05



