

**INTERNAL AUDIT REPORT**  
**OF ULB**  
**(SILAO NAGAR PANCHAYAT)**

**FOR THE PERIOD**  
**31/03/2020 TO 31/03/2021**  
**(Annual)**

**CONDUCTED BY**

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

**From 09.06.2022 to 15.06.2022**  
**Report Issued on 21.06.2022**

## 1. Executive Summary

### 1. INTRODUCTION:

Name of the Municipality	Silao Nagar Panchayat
Period covered undercurrent audit	Annual 2020-21
Name of the Chairman of the ULB for the period under Audit.	Smt. Priyanka Kumari
Name of Executive Officer for the period under Audit.	Mr. Rajesh Kumar

### 2. Results and Findings

#### a. Strengths observed during the audit engagement:

1. Silao Nagar Panchayat has properly maintained the Subsidiary Cash Book of all the schemes.
2. Separate file of the parties to whom payments are made are properly maintained.
3. All Transactions have supporting documents.
4. Response from officer & Staff were satisfactory.

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

1. Compliance Report of AG Audit paras for FY 2012-13 to FY 2014-15 has not been prepared by Silao nagar panchayat & not even ready to prepare it. So, we are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2012-15.
2. Municipal Accounts Committee has not been constituted by the Silao Nagar Panchayat. It should be constituted in the first Board Meeting of the ULB every year.
3. Demand register is not maintained by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.
4. Demand Register of Property Tax has not been prepared by Silao Nagar Panchayat; neither survey of property holder has been done for assessment of tax liability.
5. Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 09 Mobile Towers registered with this ULB up to F.Y 2020-21 and **Rs.376060** has not been collected till the date of audit from these tower operators as Tower Tax.
6. Advertisement Tax has not been levied by the Silao Nagar Panchayat. There has not been any system developed for the levy of advertisement tax.
7. Cashbook is not maintained on day-to-day basis which is not as per Bihar Municipal Accounting Manual. It should be prepared on daily basis i.e., transaction wise.
8. Various registers, books of records etc. are not being prepared by the ULB. Such as Fixed Asset Register, Advance & Recovery Register, Demand Register, Daily Collection Register, Cheque Issue Register.



9. Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.
10. ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.
11. ULB has not been in practice to prepare financial statements.
12. UC of various schemes are pending for submission to the Urban Development & housing Department till financial year 2020-21. Details have been Annexed in **Annexure-5**.
13. Details of Directives issued by UD & HD has not been provided to us during the course of audit, so we are unable to check compliance of the same.
14. No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.
15. Procurement Register has not been maintained for all procurements above Rs. 15000.
16. General Cash Books has not been maintained by the ULB.

### 3. Opinion

**As per Our Opinion, the following improvements are required.**

- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from sources of revenue is not deposited in the bank on same day. It should be deposited on time as specified in Bihar Municipal Act.
- Due to lack of manpower, there is delay in performing day-to-day work (Accountant).
- 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 Royalty, Labour Cess etc.
- Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department.
- Bank wise cashbook 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 comply the internal audit observations as soon as possible after getting information about audit observations and should also prepare compliance report of the same & submit it to the department.
2.	ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
3.	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.
4.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.



5.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
6.	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.
7.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
8.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
9.	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.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
11.	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.
12.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
13.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.
14.	Nagar Panchayat Silao must have to maintain advance register otherwise it would be very difficult to find out details regarding how much advance has been given to any particular person and how much recovery of same has been made from them.
15.	ULB must have to maintain Bank Reconciliation statement as per UD & HD guidelines, which will help in: - <ul style="list-style-type: none"> <li>• Accurate Balance.</li> <li>• Prevent Theft.</li> <li>• Prevent mistakes.</li> <li>• Accounts in good standing.</li> </ul>
16.	Bank Reconciliation Statements should be prepared on monthly basis.

#### 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 and same has been attached as **Annexure 1**.

#### 6. Acknowledgement: -

We Thanks Mr. Rajesh Kumar (Executive Officer), for his support during the period of our audit. We are also thankful to the accountant and other staffs of the Nagar Panchayat for their co-operation during the period of audit.



## 7. Management Discussion with Risk Assessment;

Sr. No.	Audit Observations	Risk Rating	Design Gap	System Gap	Operational Gap	Mgt. Comment
1	ULB is not in vogue to maintain General Cash Book which is paramount important as per BMAR. However Subsidiary Cash Book of each scheme and monthly Receipt & Payment is maintained.	Medium	High	Low	High	It is prepared from F.Y 2021-22.
2	During the course of audit, we have found Bills or Vouchers are not maintained and preserved properly at ULB Silao. Payments have not supported documents viz bill voucher for revenue expenditure and Bills with Measurement Book for Capital Expenditures (/Works Contract). Vouchers became conclusive evidence for utilisation of funds thus it is preserved properly by every organization.	Medium	High	Low	High	It is considered from these financial years.
3	During the course of audit CFMS details were not provided for following months: April & June of FY 2020-21. So, we are not able to verify the opening & closing balances, reconciliation of all Receipts & Payments as per CFMS vs Subsidiary Cash Books and the transactions made in Treasury and	Medium	High	Low	High	It has not been provided due to technical errors of CFMS. It will be resolved as soon as possible.



	<p>entries recorded in the Books of Account.</p> <p>In above situation, we are not able to verify the same and form any opinion on utilization of funds.</p> <p>However, payments recorded in the subsidiary cash book of respective schemes were verified subject to any qualification reported separately.</p>					
4	<p>As per ULB Silao amount due wrt Mobile Tower Tax is Rs. 376060/- till the end of the period which was reported Rs 730000.00/- in previous year, also there is no recovery or waiver observed in the financial year.</p> <p>Further, no detail available showing the cause of difference in opening and closing amount.</p>	<b>High</b>	<b>High</b>	<b>Low</b>	<b>High</b>	<p>Instruction regarding this have been made to responsible person to follow up the same and notice will be sent as soon as possible to all tower operators.</p>
5	<p>ULB is not in vogue to maintain monthly BRS.</p>	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	<p>It will be prepared on monthly basis.</p>
6	<p>Details regarding advertisement tax is not found in the course of audit at ULB Silao.</p>	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	<p>Advertisement tax does not deduct in this ULB.</p>
7	<p>Various Statutory Registers such as TDS, Royalty, Labour Cess, and GST are not prepared by the ULB.</p>	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	<p>It will be prepared as soon as possible.</p>
8	<p>ULB is not in vogue to update Cash Book on daily basis, on the date of audit we found the cash book update till April'22.</p> <p>Further, we want to</p>	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	<p>It will be taken care in near future.</p>



	conduct verification of petty cash balance but cash book was not updated on the date.					
9	AG audit compliance report were not provided during the course of audit, as required in the scope of internal audit.	<b>High</b>	<b>High</b>	<b>Low</b>	<b>High</b>	AG audit has been recently completed for F.Y 2015-16 to 2021-22 but report not provided to us. When report received it will be compliance.
10	Internal Audit compliance report of previous years audit were not provided.	<b>High</b>	<b>High</b>	<b>Low</b>	<b>High</b>	Internal audit for previous F.Ys has not been provided to us from UDHD. Due to this we are not compiled.
11	ULB is not in vogue to maintain Fixed Assets register.	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	It will be prepared as soon as possible.
12	ULB is not in vogue to maintain Advance Recovery Register. Or advance register is not updated.	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	Advance register is maintained and it will be updated as soon as possible. Further, Advance recovery register will be maintained in near future.
13	ULB is not in vogue to maintain Demand Register.	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	It will be prepared as soon as possible.
14	ULB is not in vogue to maintain Procurement Register.	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	It will be prepared as soon as possible.
15	ULB is not in vogue to maintain File Movement Register	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	It will be prepared as soon as possible.
16	ULB is not in vogue to maintain Grant Register.	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	It will be prepared as soon as possible.
17	ULB is not in vogue to maintain Journal Register.	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	It will be prepared as soon as possible.
18	ULB is not in vogue to maintain Ledger Register.	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	It will be prepared as soon as possible.
19	Log book of vehicle & generator is not properly	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	It is now prepared from F.Y 2022-23.



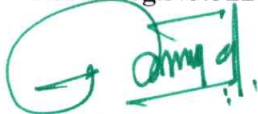
	maintained and consequently its analysis is not possible.					
20	Register of Suits filed by/against ULB has not been maintained by the ULB.	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	It will be prepared as soon as possible.
21	Municipal accounts committee has not been constituted till the audit date.	<b>High</b>	<b>High</b>	<b>Low</b>	<b>High</b>	It will be discussed in next board meetings.
22	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13.	<b>Medium</b>	<b>High</b>	<b>Low</b>	<b>High</b>	It will be prepared as soon as possible.
23	DOUBLE ENTRY ACCOUNTING SYSTEM is complete and provisional report is submitted to the ULB but due to lack of Final approval it is not in auditable position. Further, BRS has not been prepared for F.Y 2020-21.	<b>Medium</b>	<b>Med</b>	<b>Low</b>	<b>Medium</b>	Double entry system for F.Y 2020-21 has been completed and submitted but approval is pending.
24	Details of Directives has not been provided to us during the course of audit due to this we are unable to comment on same.	<b>Medium</b>	<b>Med</b>	<b>Low</b>	<b>Medium</b>	It will be provided from next F.Y.

Other Key Points (Written Representation):

- As per the management of ULB Silao there is no procurement was made in the FY 2020-21.
- As per the management of ULB Silao there is no outstanding BG or Fixed Deposit of any contractor deposited at ULB as security w.r.t. any tender or contract on the date of audit.
- There is not any running works contract either in initial phase or in maintenance period

For R. N. SINGH & CO.

Chartered Accountant  
ICAI Reg.No:322066E



CA Chanakya Shree  
Partner

M.No: -079322

UDIN: 22079322AQFYMD7846

Date:29-08-2022



-SD-  
Municipal Commissioner /  
Executive Officer

Nagar Panchayat Silao

Date:

Place: Silao

## 2. Auditee Profile

### 1. Introduction

The Internal Audit of Nagar Panchayat Silao covering the Period from 1st April 2020 to 31<sup>st</sup> March 2021 was conducted by following person under guidance of TL CA Ashok Kumar Pandey and MAE CA Birendra Kumar Singh:

- (1) Mr. Suryakant Singh
- (2) Mr. Prashant Mishra

### 2. Administration

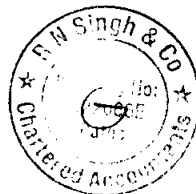
The Present body of the ULB has taken charge on 30<sup>th</sup> March 2020. The incumbency in the key Administrative and Executive Positions was as under:

Smt. Priyanka Kumari, Chairman from 09/06/2017 to till date.  
Shri Rajesh Kumar Executive officer from 30/03/2020 till date

### 3. Review of outstanding audit Paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding paras where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the FY 2012-13 to 2014-15	11	11	4	-	-	11	Compliance Report has not been prepared till date of audit. So, we are unable to comment on it.



#### 4. Finance: -

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

Year	2018-19	2019-20	2020-21
Final/Revised Budget	162141966.50	194623944.55	790585000.00
Actual Expenditure	17400876.00	129096701.40	331233353.58
Savings (+)/ Excess (-)	144741090.50	65527243.15	459351646.42

Note: Actual expenditure for the year 2020-21 has been taken up to 4th quarter in this report.

##### II. Volume of transactions: -

Period	Budgeted (F.Y 2020-21)	Previous Year (2019-20)	Annual (F.Y 2020-21)
Opening balance	106304274.00	80448122.00	136805996.20
Receipts	691414000.00	185454575.60	295751384.00
Total	797718274.00	265902697.60	432557380.20
Net expenditure	790585000.00	129096701.40	331233353.58
Closing balance	7133274.00	136805996.20	101324026.62

##### III. Bank Reconciliation: -

###### Details Of Closing Balances: -

Sr. No.	Fund Name	Bank Name Relate to Fund	Account Number	Closing Balance as Per Cash Book as on 31-03-2021	Bank Closing Balance as per Pass Book on 31-03-2021	Difference	BRS Prepared /Not Prepared
1	Internal Fund	State Bank of India	33046570473	1798667.5	1798667.5	0	Not Prepared
2	Internal Fund	State Bank of India	33046572641	113425.39	113425.39	0	Not Prepared
3	Anudan	State Bank of	11097396361	178797.96	181195.96	-2398	Not Prepared



		India					
4	SJSRY	State Bank of India	32871705933	0	0	0	Not Prepared
5	SJSRY	Garamin Bank	71700100039363	0	0	0	Not Prepared
6	Internal Fund	Garamin Bank	71700100008400	2755669.3	2779549.3	-23880	Not Prepared
7	12th Fin.	Garamin Bank	71700100062678	8479.9	8479.9	0	Not Prepared
8	Path Nali Sahayak	Garamin Bank	71700100062176	71750.9	71750.9	0	Not Prepared
9	MLA & MP Fund	Garamin Bank	71700100065669	16901.6	17008.9	-107.3	Not Prepared
10	Pension	Garamin Bank	71700100081922	196576.9	196576.9	0	Not Prepared
11	Gandi Basti sudhar yojna	Canara Bank	1193101010780	11666	11666	0	Not Prepared
12	Admin Building	Allahabad Bank	20971714647	1252170	1328330	-76160	Not Prepared
13	BRGF	Allahabad Bank	20971748098	277856	294755	-16899	Not Prepared
14	BRGF	PNB Bank	674800010008457	9533.6	9533.6	0	Not Prepared
15	13th Fin	PNB Bank	6748000100017332	280651.32	280651.32	0	Not Prepared
16	4th Fin	PNB Bank	6748000100017341	25636.9	25636.9	0	Not Prepared
17	Kabir anteyesh ti	PNB Bank	6748000100036735	109332.5	109332.5	0	Not Prepared
18	SBM	Union Bank	710102010003071	263931.34	263931.34	0	Not Prepared
19	HFA	PNB Bank	2595	6067770.62	6067770.62	0	Not Prepared
20	NULM	Union Bank	6175	3774333.89	3774333.89	0	Not Prepared
21	Various funds		Treasury PLA Account	84110875	84110875	0	Not Prepared
<b>Total</b>				<b>101324026.62</b>	<b>101443470.92</b>		



**IV. Revenue & Capital Receipts Information: -**

Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual.)	2017-18 (Annual.)	2019-20 (Annual.)	2018-19 (Annual.)	2020-21 (Annual.)	2019-20 (Annual.)
<b>Total Receipts (A+B)</b>		<b>32431797</b>	<b>58280896</b>	<b>185454575.60</b>	<b>32431797</b>	<b>295751384</b>	<b>185454575.60</b>
<b>A.</b>	<b>Revenue Receipts (1+2+3)</b>	<b>13412997</b>	<b>2433282</b>	<b>87770945.50</b>	<b>13412997</b>	<b>145552307</b>	<b>87770945.50</b>
1	<b>Own Revenue Receipts (a+b)</b>	<b>564352</b>	<b>1875934</b>	<b>647884</b>	<b>564352</b>	<b>1798435</b>	<b>647884</b>
a)	<b>Tax Revenue (levied and collected by municipal body)</b>	<b>564352</b>	<b>1835934</b>	<b>459097</b>	<b>564352</b>	<b>1737935</b>	<b>459097</b>
i)	Property tax	564352	1835934	459097	564352	1737935	459097
ii)	Other tax (levied and collected by municipal body)	0	0	0	0		0
b)	<b>Non-tax revenue (levied and collected by municipal body)</b>	<b>0</b>	<b>40000</b>	<b>188787</b>	<b>0</b>	<b>60500</b>	<b>188787</b>
i)	Fees & fines	0.00	0	90513	0.00		90513
ii)	User Charges	0.00	40000	98274	0.00	60500	98274
iii)	Other non-tax revenue (levied and collected by municipal body)	0.00	0	0	0.00		0
2	<b>Other Revenue</b>	<b>1240159</b>	<b>557348</b>	<b>229819</b>	<b>1240159</b>	<b>645445</b>	<b>229819</b>
a)	Income from interest/investments	1240159	325266	163679	1240159	620867	163679
b)	Other Revenue income	0.00	232082	66140	0.00	24578	66140
3	<b>Transfers/ Grants/ Assigned Revenues</b>	<b>16482998</b>	<b>0</b>	<b>86893242.50</b>	<b>16482998</b>	<b>143108427</b>	<b>86893242.50</b>
a)	State Assigned Revenue	0	0	0	0		0
b)	State Finance Commission (SFC) Grants/ Devolution	15336603	0	62515746	15336603	143108427	62515746
c)	Octroi Compensation	0.00	0	0	0.00	0	0
d)	Other State Govt. Transfer	1146395	0	0	1146395	0	0



e)	Central Finance Commission (CFC) Grant	0.00	0	0	0.00	0	0
f)	Other Central Govt. Transfer	0.00	0	24350132.50	0.00	0	24350132.50
g)	Others	0.00	0	27364	0.00	0	27364
<b>B.</b>	<b>Capital Receipts</b>	<b>19018800</b>	<b>55847614</b>	<b>97683630.10</b>	<b>19018800</b>	<b>150199077</b>	<b>97683630.10</b>
1	Sale of Municipal Land	0.00	0	0	0.00	0	0
2	Loans (from State Govt. or Banks etc.)	0.00	0	0	0.00	0	0
3	State Capital Account Grant (under State Schemes etc.)	2242046	38543503	49382684.10	2242046	77987767	49382684.10
4	Central Capital Account Grant (under Central Schemes etc.)	16776754	17304111	48200946	16776754	72211310	48200946
5	Other Capital Receipts	0.00	0	100000	0.00	0	100000

#### V. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual.)	2017-18 (Annual.)	2019-20 (Annual.)	2018-19 (Annual.)	2020-21 (Annual.)	2019-20 (Annual.)
<b>Total Expenditure (1+2)</b>		<b>17400867.00</b>	<b>49628628.05</b>	<b>129096701.40</b>	<b>17400867.00</b>	<b>331233353.58</b>	<b>129096701.40</b>
1	<b>Revenue Expenditure</b>	<b>7003626.00</b>	<b>8604531.05</b>	<b>3515797.73</b>	<b>7003626.00</b>	<b>185220751.80</b>	<b>3515797.73</b>
1.1	<b>Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)</b>	6754302.00	3531815.00	2013239.76	6754302.00	875600	2013239.76
1.2	<b>Operation and Maintenance (O&amp;M)</b>	0.00	0.00	824298.06	0.00	0	824298.06



1.3	<b>Loan repayment</b> (Interest payments)	0.00	0.00	164.91	0.00	0	164.91
1.4	<b>Others</b> (any other revenue expenditure which is not salaries, O&M or Interest Payment)	246324.00	5072716.05	678095.00	246324.00	184345151.8	678095.00
2.	<b>Capital Expenditure</b>	<b>10397241.00</b>	<b>41024097.00</b>	<b>125580903.67</b>	<b>10397241.00</b>	<b>146012601.78</b>	<b>125580903.67</b>
2.1	<b>All developmental works under Central/State specific schemes</b>	10397241.00	41024097.00	125580903.67	10397241.00	134569002.4	125580903.67
2.2	<b>Loan Repayments</b> (Principal Amount)	0.00	0.00	0.00	0.00	0	0.00
2.3	<b>Other Capital expenditure</b>	0.00	0.00	0.00	0.00	11443599.38	0.00

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

Tibrewal Chand & Co (Rourkela, Odisha) has appointed at ULB for Double entry accounting system. Following is the year wise status of double entry system.

FY- 2014-15: Completed  
FY- 2015-16: Completed  
FY- 2016-17: Completed  
FY- 2017-18: Completed  
FY- 2018-19: Completed  
FY- 2019-20: Completed  
FY- 2020-21: Entry Completed but Approval is pending.

- Interval of accounting entry passed in tally: Monthly Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: Not Prepared
- Annual Financial Statement: Not Prepared.
- Tally License Id: - NAGARPANCHAYATSILAO@GMAIL.COM
- Tally Serial No.: 756646983
- Installed in: Silao Nagar Panchayat

#### 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 Panchayat till the date of our audit.



### 3. Summary Audit Observations

#### Part – A (Monetary Implication):

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

- a. Leakage of own source revenue due to either 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 09 (Nine) Mobile Towers registered with this ULB up to F.Y 2020-21 Rs.376060.00/-has not been collected till the date of audit from these tower operators as Tower Tax. Details has been annexed in **Annexure-2**.

**Consequence Effect/ Impact** - Due to non-collection of Tower Rent with in prescribe time line, ULB incurred interest loss and 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 not 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.

#### (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**- Holding tax deducted and deposited on time.

**Consequence / Effect / Impact**- No irregularities were found.

**Cause**- No irregularities were found.

**Corrective Action / Recommendation**- No irregularities were found.

**(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 Silao 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 Silao 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.

Details of Big Defaulter of holding tax has been Annexed in **Annexure-3**.



(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**- Due to non-collection of Shop 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 Shop 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 such cases found where any excess payment was made against any bill during the course of audit.  
Details of some cases checked during the course of audit;

Date	Particulars	Amount	Remarks
04-01-2021	Niranjan Kumar	22000.00	Administration
01-02-2021	M/s Bhadani Shandeep Services	14524.00	Petrol, Diesel
28-03-2021	M/S Shyam Traders	14000.00	Administration

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

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

Sl. No	Name	Father's Name	Ward No	Type of construction	Type of Uses	Carpet Area	Annual Value	Annual Tax
1	Rambilas Saw	Late Lakhan Shaw	1	PCC	Residential	1184	3311	298
2	Raja Ram	Late Babulal Ram	1	PCC	Residential	1080	3022	272
3	Shrawan Kumar	Doman Shaw	5	PCC	Commercial	4725	83156	7484
4	Satish Chandra	Late Puran Chandra	5	PCC	Commercial	476	8378	754



	Navdiya	Navdiya						
5	Omprakash	Damodar Prasad	5	PCC	Commercial	1296	23367	2103
6	Ramesh Kumar	Ranjeet Prasad	5	PCC	Residential	2112	10344	931
7	Krishna Rajak	Late DurgaRajak	5	PCC	Commercial	1800	31678	2851
8	Ramchandra Mahto	Late AtwariMahto	5	PCC	Commercial	750	13200	1188
9	Anil Kumar	Late Baldev Shaw	5	PCC	Commercial	2187	38500	3465
10	Anil Kumar	Late Baldev Shaw	5	PCC	Residential	1728	16944	1525
11	Sambhu Sharan Gupta	Late Ramchandra Ram	6	PCC	Other	1044	20467	1842
12	Sangeeta Devi	Vidyasagar Prasad	6	PCC	Residential	1260	10589	953
13	Lakshmi Chowdhri	Late GanauriChowdhri	6	PCC	Residential	2800	13722	1235
14	Mushtak Ahmad	Late Ahmad Malik	6	PCC	Other	750	14700	1323
15	Umesh Mistri	Late Ghamandi Mistri	6	PCC	Residential	2070	10144	913
16	Rajendra Prasad Verma	Late Ayodhya Prasad Verma	6	PCC	Commercial	1176	11522	1037
17	S K Nasiruddin	Late Abdul Gafur	10	PCC	Commercial	7825	41422	3728
18	Arvind Kumar (Cambriz School)	-	1	PCC	Commercial	20612	172322	15509
19	Vishesvar Prasad Singh	Late JitanMahto	14	PCC	Residential	4500	8400	756
20	Kalawati Devi	Late Visheswar Prasad	14	PCC	Residential	1860	8522	767

**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 is very ugly.

**Details of 20 high value Property Annexed in Annexure-4.**

**d. Implementation of Self-Assessment System (SAS) of Property Tax in the ULB;**

Self-Assessment System (SAS) of Property Tax has been implemented in Nagar Panchayat Silao but we have found that assessee is very less aware of that. ULB should conduct time to time awareness Programme to make people aware of SAS.

**Part-B (Non-Monetary Implication):**

**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 that during the audit 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	Advance & Recovery Register	Not Maintained
3	Demand Register	Not Maintained
4	Daily Collection Register	Not Maintained Properly
5	Cheque Issue Register	Not Maintained
6	Royalty Register	Not Maintained
7	TDS Register	Not Maintained
8	VAT Register	Not Maintained
9	Procurement Register	Not Maintained
10	Grant Register	Not Maintained
11	Pay Roll Register	Not Maintained

**b. Irregularity in procurement process: -**

No Irregularities found in procurement process during this period. However, we observed that Procurement register has not been maintained by the ULB.

**c. Non-compliance of directives by UD &HD, Government of Bihar: -**

Details of Directives issued by UD & HD has not been provided to us during the course of audit, so we are unable to check compliance of the same.

**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.

**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: -
  - Main Cash Book as well as Subsidiary Cash Book has not been closed/authorized by Executive Officer on daily basis.
  - Cashbook is not maintained on day-to-day basis which is not proper as per Bihar Municipal Accounting Manual. It should be prepared& closed on daily basis.



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.
3. During verification of property tax collection receipt and tax, deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date.

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

There is lack of Internal Control on deduction and deposit of various taxes Such as Royalty, Labour Cess. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time. However, TDS & GST is deposited on their prescribed time line by the ULB.

Further, Various statutory register has not been maintained by ULB. Due to this we are unable annexed the appropriate details of delay in deposit.

**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, etc. during the period of internal audit.

Further, we have verified the payment of salary as Sheet provided to us during the course of audit. Details are as follows:

S.I No.	Name of Staff	Salary	Present Days	Net Salary
1	Sanjeev Pandey	17500.00	31	17500.00
2	Mukesh Kumar	11500.00	31	11500.00
3	Priti Kumari	11345.00	31	11345.00
4	Meena Devi	9468.00	26	9468.00
5	Upendra Thakur	11340.00	26	11340.00
6	Kumod Devi	9468.00	26	9468.00
7	Sourabh Kumar	10000.00	31	10000.00
8	Jitendra Kumar	10000.00	31	10000.00

**h. Utilizations of grant and report on missing Utilization certificates:**

As per details provided by Nagar Panchayat Silao, Some UC's of Previous FY's & up to fourth Quarter of FY 2020-21 was not prepared & submitted to the Urban



Development & Housing Department till the date of audit. We have given direction & helped Nagar Panchayat Silao for the preparation of UC's; they have started to prepare UC's.

**The detail of Pending UC: -**

Details of pending UC's have been Annexed in **Annexure-5**.

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

S.I No.	Letter No.	No. of UC's	Bill Code	Allotments Amounts	UC's Submitted Amounts.
1.	63/31.08.2021	1	48- 2215017890103	49500000.00	49500000.00
<b>TOTAL</b>					<b>49500000.00</b>

**I. Physical verification of inventory/stores: -**

Inventory/ Stores Register and Fixed Assets Register have not been maintained or updated in concerned ULB and in the absence of above register; it is difficult to verify the same.

**J. Advances, their adjustment & recovery: -**

Advance Register and advance recovery register has not been Updated/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.

**K. Comment on management of Fixed and other Assets: -**

Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.

**L. Report on compliance of financial guidelines of schemes of MOHUA and UD & HD, GOB: -**

Financial guidelines of schemes of MOHUA and UD & HD, GOB have not been complied by the ULB. Like UCs of Various scheme are pending for submission to departments. Details have been Annexed in **Annexure-5**.

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



**PART – “C” (Other)**

Sl. No.	Particular	Remarks/ Observation																
a.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Irregularities Found in this regard. Details of some of the cases checked during the audit period: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Date</th> <th>Particular</th> <th>Amount</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>04-01-2021</td> <td>Niranjan Kumar</td> <td>22000.00</td> <td>Administration</td> </tr> <tr> <td>01-02-2021</td> <td>M/s Bhadani Shandeep Services</td> <td>14524.00</td> <td>Petrol, Diesel</td> </tr> <tr> <td>28-03-2021</td> <td>M/S Shyam Traders</td> <td>14000.00</td> <td>Administration</td> </tr> </tbody> </table>	Date	Particular	Amount	Remarks	04-01-2021	Niranjan Kumar	22000.00	Administration	01-02-2021	M/s Bhadani Shandeep Services	14524.00	Petrol, Diesel	28-03-2021	M/S Shyam Traders	14000.00	Administration
Date	Particular	Amount	Remarks															
04-01-2021	Niranjan Kumar	22000.00	Administration															
01-02-2021	M/s Bhadani Shandeep Services	14524.00	Petrol, Diesel															
28-03-2021	M/S Shyam Traders	14000.00	Administration															
b.	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 Issues found in this regard. Further no procurement register has been maintained by the ULB.																
c.	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.																
d.	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. has been 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"> <li>• TDS return has not been filled.</li> <li>• Royalty &amp; Labor Cess has not been deposited appropriately.</li> <li>• Statutory register has not been maintained by the ULB.</li> </ul> Penalty and Interest may be levied on ULB as per Statutory Laws.																
e.	Whether all the C&AG audit & Internal audit Paras has been complied by the ULBs	No, Internal audit Paras of FY 2016-17 & previous years has not been complied by the ULB. As Compliance report of previous year C & AG audit has not been provided to us.																
f.	Any Other deficiencies noticed during the audit to improve internal control systems	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.																



## 4. Detail Audit Observations

### RISKASSESSMENT

	Name of the ULB	SILAO NAGAR PANCHAYAT					
--	-----------------	-----------------------	--	--	--	--	--

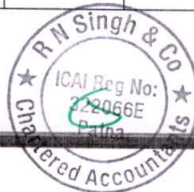
Sr. No.	Observations	Risk Rating	Design Gap	System Gap	Operating Gap	Mgt. Comment	Auditor Recommendation
---------	--------------	-------------	------------	------------	---------------	--------------	------------------------

#### DEMAND GENERATION:

1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	HIGH	No	No	Yes	It will be taken care in future.	Demand register was not maintained. It is necessary to maintain demand register for correct assessment of demand.
2.	Collusion with Citizen regarding Assessment.	MEDIUM	No	No	No	-	No Such cases found.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. Assessment Register has not been maintained.
4.	Others	-	-	-	-	-	-

#### RECEIPTS AND BANKING:

1.	Error in collections, loss of receipts and perpetrated frauds	HIGH	Yes	Yes	Yes	It will be taken care in future.	Due to non-maintenance of Demand Register, collection is also not done on timely basis. Also the collected amount is not deposited into the bank on the same day. It may leads to revenue loss.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. It should be updated on daily basis.
3.	Collusion with the citizen and the ULBs staff to make wrong assessments of income	HIGH	No	No	No	-	No Such cases found.
4.	Others	-	-	-	-	-	-

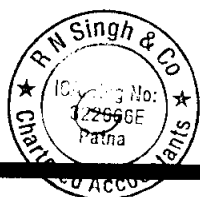


**REVENUE EXPENDITURE:**

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Perpetrated fraud (Like payment more than one time on same bill)	HIGH	No	No	No	-	No Such cases found.
5.	Non-updating various register like Bill register with payment fig., etc.	MEDIUM	No	No	No	-	No Such cases found.
6.	Others	-	-	-	-	-	-

**ESTABLISHMENT EXPENDITURE:**

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with employee	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same or ghost employee)	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like salary register, PF register, Service book/record, advance register, etc.	HIGH	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on daily basis.
7.	Others	-	-	-	-	-	-

**CAPITAL EXPENDITURE:**

1.	Error in over payment	HIGH	No	No	No	-	Refer to discussion note.
2.	Loss of supporting document	HIGH	No	No	No	-	Refer to discussion note.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with contractor	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same contractor).	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like work register, MB, bill register, Fixed Assets register, Service book/record, advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on timely basis. It should be updated on real time basis.
7.	Others	-	-	-	-	-	-

#### PROCUREMENT AND INVENTORY:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication/Procedural error	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with contractor	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same contractor)	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like store register, issue register, bill register with payment fig. advance register,	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not maintained. Only payment files are maintained. There should be separate register for the same.



	etc.						
7.	Others	-	-	-	-	-	-

**GRANT AND LOANS AND UTILISATION THEREOF:**

1.	Non utilization of grant or grant unspent.	MEDIUM	No	No	No	-	No Such cases found.
2.	Not furnishing of UC	HIGH	No	No	Yes	With the help of internal auditor we have started preparing it.	Some of the UC's has not been furnished to UD & HD.
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	No Such cases found.
4.	Perpetrated fraud (Like payment more than one time same contractor)	HIGH	No	No	No	-	No Such cases found.
5.	Non-updating various register like grant register, work register, bill register with payment fig. advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not maintained. Only Contractor files are maintained.
6.	Others	-	-	-	-	-	-

**FIXED DEPOSITS AND INVESTMENTS:**

1.	Not deposited at appropriate time (loss of revenue)	HIGH	Yes	Yes	Yes	Unspent amount does not exist that can be deposited.	No tradition of Fixed Deposit & Investments in NAGAR PANCHAYAT SILAO.
2.	Loss of Investment certificate	HIGH	Yes	Yes	Yes	Unspent amount	No such investment was made by the ULB.



						does not exist that can be invested.	
3.	Non fulfillment of condition part thereto	MEDIUM	Yes	Yes	Yes	-	No Such cases found.
4.	Collusion with bank officials to invest at lower rate	HIGH	Yes	Yes	Yes	-	No Such cases found.
5.	Deposit into Current account	MEDIUM	Yes	Yes	Yes	-	No Such cases found.
6.	Non-updating various register like investment register, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Investment Register, Bank Book has not been maintained by the ULB.
7.	Others	-	-	-	-	-	-

**LOANS AND ADVANCES:**

1.	Unauthorized release of advance	HIGH	No	No	No	-	No Such cases found.
2.	Release of advance beyond authority	HIGH	No	No	No	-	No Such cases found.
3.	Non-adjustment of loan or advance during the year	MEDIUM	No	No	No	-	No Such cases found.
4.	Collusion with employee/party to release advance/loan beyond authority	HIGH	No	No	No	-	No Such cases found.
5.	Advance/loan not account for	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Loans & Advances Register, Bank Book has not been maintained by the ULB.
7.	Others	-	-	-	-	-	-



## List of Important Registers

Name of the ULB		NAGAR PANCHAYAT SILAO			
RISK RATING:		MEDIUM			
CAG OBSERVATIONS STATUS		AVAILABLE			
		PERIOD: 01/04/2020 to 31/03/2021			
Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Cash Book	General Cash Book & Subsidiary Cash Book has been maintained by the ULB but opening and closing balance has not been updated on daily basis.	Due to non-closing of cash book on daily basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	It will be taken care in future.	Not Resolved
2.	Ledger	Ledger is being prepared by DEAS team in tally not by ULB.	Due to this segregation of head wise balance is difficult.	It will be taken care in future.	Not Resolved
3.	Journal	Journal Register has not been maintained.	Due to this amount receivable & payable is not ascertainable.	It will be taken care in future.	Not Resolved
4.	Register for Journal/ Magazines/ Newspapers	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved
5.	Register for Temporary Advances	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	Register of Money Orders/ Bank Draft Received	Maintained	-	-	-
7.	Cheque Issue Register	Maintained	-	-	-
8.	Register of Remittances made into bank	Maintained	-	-	-
9.	Bank Passbook	Maintained	-	-	-



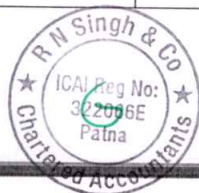
10.	Register of Bank Drafts Dispatched	Maintained	-	-	-
11.	Bill Register	Not-Maintained separately, bills are attached in their respective files only.	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
12.	Establishment Register	Maintained	-	-	-
13.	Stock Register	Maintained	-	-	-
14.	Capital Goods/Consumable articles, non-consumable articles and	Not-Maintained	It may leads to misplacement of Capital Goods/Consumable articles & non-consumable article.	It will be taken care in future.	Not Resolved
15.	Statutory Deduction Register	Not-Maintained in register only prepared in excel sheet head wise but not authorized.	Due to non-booking of statutory deduction, there is chances of delay in their payments & filing of returns.	It will be taken care in future.	Not Resolved
16.	Fixed Assets Register	Not-Maintained	It may leads to misplacement of fixed assets.	Being prepared by DEAS team but in process.	Not Resolved
17.	Grant Register	Not-Maintained	It may leads to mis-utilisation of grants.	It will be taken care in future.	-
18.	Scheme Register	Maintained	-	-	-
19.	Monthly accounts of Receipts/Payments	Not-Maintained	Due to this segregation of head wise balance is difficult.	Being Prepared by DEAS team.	Not Resolved
20.	Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
21.	Dispatch Register	Maintained	-	-	-
22.	File Register	Not-Maintained	It may leads to misplacement of files.	It will be taken care in future.	Not Resolved



23.	Anyother (Nameoftheregister)	-	-	-	-
-----	---------------------------------	---	---	---	---

## Cash and Bank

Name of the ULB		SILAO NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
CAGOBSERVATIONSSTATUS		AVAILABLE				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Check whether there is no any undue delay in presentation of Cheque/DD received, to bank,	No Such cases Found.	-	-	-	-
2.	Whether Cheque/draft issue/receipt/dishonored register have been maintained as per prescribed form(As Per BMAM)& entry are made on properly, accurately& timely basis.	Only Cheque issue register maintained.	-	Due to non-maintenance of cheque receipt & dishonored register preparation of bank reconciliation statement is very difficult.	It will be taken care in future.	Not Resolved
3.	Whether banking transactions (receipts & Payments) are matched with the ashbook, Cheque issue register, collection register, etc., Verify the same with Banks statement & BRS,	Yes	-	-	-	-
4.	Whether cheque issue register are matched with	Yes	-	-	-	-



5.	Whether proper step has been taken for dishonored cheque, it was realized in cash or not,	Yes	-	-	-	-
6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS, (attached BRS as an annexure)	Not Prepared.	-	It may lead to mis-appropriation of fund.	It will be taken care in future.	Not Resolved
7.	Check whether no any fraud payment or payment to other person has been made,	No such cases found.	-	-	-	-
8.	Whether bank statement for all account have been promptly received from bank.	Yes	-	-	-	-
9.	Number of Bank account maintained	19	-	-	-	-
10.	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED" marked on it.	No such cases found.	-	-	-	-
11.	Liability for stale cheque account review is done and necessary reversal entries are passed	No such cases found.	-	-	-	-
12.	Any other	-	-	-	-	-

## Public Works

Name of the ULB		SILAO NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		AVAILABLE				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual measurement & page no. of	Yes	-	-	-	-



	heMB in which detailed measurements have been quoted as mentioned in first page of MB,					
2.	Whether bill has been signed by proper in charge,	Yes	-	-	-	-
3.	Whether the bill has been checked by the accountant with the MB (also compare the qty.), estimate, agreement, previous bill (in case of running agreement)	Yes	-	-	-	-
4.	Verify whether any payment made for removing/dismantling material which has scrap value must be indicated in the bill,	No such cases found.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	Yes	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	Yes	-	-	-	-
7.	Whether master roll (machine numbered & authorized) has been maintained for details of store, specifying:	Not Maintained	-	It may leads to fraud & Defalcation.	It will be prepared in future.	Not Resolved
	Date of Issue,	No	-	-	-	Not Resolved
	Name of subordinate,	No	-	-	-	Not Resolved
	Name of work,	No	-	-	-	Not Resolved
	Number of labour,	No	-	-	-	Not Resolved
	Period of engagement,	No	-	-	-	Not Resolved
	Details of payment (date, Amount, Cheque no, etc.)	No	-	-	-	Not Resolved
8.	Whether the same has been periodically verified.	No	-	-	-	Not Resolved
9.	Whether payment areas per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-



## Cash Book

	<b>Name of the ULB</b>	<b>SILAO NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
	<b>CAG OBSERVATIONS STAT US</b>	<b>AVAILABLE</b>				
<b>PERIOD: 01/04/2020 to 31/03/2021</b>						
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether Opening Balance & Closing Balance was worked out or not,	Updated on Monthly basis.	-	Due to non-closing of cash book on daily basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	It will be taken care in future.	Not Resolved
2.	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	Yes	-	-	-	-
3.	Whether posting in on daily basis,	Yes	-	-	-	-



4.	Whether there is any clerical error (casting or/and posting error, etc.) or not,	No	-	-	-	-
5.	Whether any delay in deposit of amount of collection by cashier,	In most of the cases any amount collected is deposited about a week delay.	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
6.	conduct physical verification of cash and report the heavy cash balance if any	No discrepancies found in this regard.	Not Resolved	Not Resolved	Not Resolved	Not Resolved
7.	Any Other	No	-	-	-	-

## Collection

Name of the ULB		SILAO NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Name of Tax Collector		SAMSHER KUMAR				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collection procedure are as per guidelines/direction of ULB,	Yes	-	-	-	-
2.	Whether collections are made on the basis of Demand & Collection Register,	Demand & Collection register has not been maintained.	-	It may lead to revenue loss to the ULB.	It will be prepared in future.	Not Resolved
3.	Whether collections are made in the same receipt Vouchers which has been issued/authorized by ULB/state government & it should be clearly mentioned on different head & not any alteration, & the	Yes	-	-	-	-



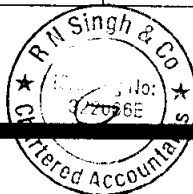
	arbon copy of receipt vouchers are properly vouches o that no any variation in posting the same,					
4.	Whether collections are bifurcated in different heads as required,	Yes	-	-	-	-
5.	Whether a separate bank account has been maintained for each circle, (for PM Only)	-	-	-	-	-
6.	Whether all collections are made in proper "Receipt Voucher Book" having same serial number which was actually issued to TC,	Yes	-	-	-	-
7.	Whether all collections made during the day are accounted for & banked on next working day or there is any teaming & lading,	In most of the cases any amount collected is deposited about a week delay	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether no any collection are directly expended without prior approval,	No	-	-	-	-
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	Yes	-	-	-	-
10.	Whether government share of collections (like Education Cess & health Cess) are properly & timely deposited in its own account, (if applicable)	No Such cases found.	-	-	-	-
11.	Whether there is any short/non collection or short depositor not deposit,	No Such cases found.	-	-	-	-
12.	Whether penalty (@2% P.M/1.5%) has been duly charged on late payment,	No Such cases found.	-	-	-	-
13.	Whether daily collections are entered into handbook, collection register maintained by TC & it should be properly entered	Daily Collection register has Not been Maintained.	-	It leads to interest revenue	It will be taken care in	Not Resolved



	d demand & collection register,			loss to the ULB	future.	
14.	Whether collection by way of cheque are properly banked & credited into account,	Yes	-	-	-	-
15.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
16.	Whether any immediate steps has been taken or not for cheque dishonored received,	No Such cases found.	-	-	-	-
17.	Whether reversal of payment has been made for any dishonored cheque.	No Such cases found.	-	-	-	-

## Demand

	Name of the ULB	SILAO NAGAR PANCHAYAT				
	RISK RATING:	MEDIUM				
	Name of Tax Collector	SAMSHER KUMAR				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Ensure whether closing balance of previous year is accurately brought forward,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
2.	Whether determination of demand is on manual or computerized way, & it would be as per updated rules, regulation, guidelines & other required details for proper calculation,	Manual	-	-	-	-
3.	Whether data for calculation is correct & properly verified by appropriate authority/Internal Auditor by way of physical survey,	Yes	-	-	-	-
4.	Whether revision of valuation of holding properly made after specified period	Last Updated in 2018.	-	-	-	-



5.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
6.	Ensure whether there is any clerical error in calculation,	No Such cases found.	-	-	-	-
7.	Whether demand register in prescribed format is maintained or not,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether persons involve in calculation/collection have knowledge of their responsibility,	Yes	-	-	-	-
9.	Whether there is proper distribution of responsibility for calculation, recovery & updation of register for demand, so that no single person have control on two or process at the same time,	Due to lack of Manpower all these work has been controlled single handedly.	-	It may leads to fraud & Defalcation.	Need more skilled employees	Not Resolved
10.	Whether there is any under/ no assessment,	No	-	-	-	-
11.	Whether there is appropriate measures (As Per section 155 & 158 of BMA, 2007) are adopted for recovery of Government/biddues,	No Such cases found.	-	-	-	-
12.	Whether notice for demand has been made in prescribed format (As Per BMA R) & as per rules & regulations,	No Such cases found.	-	-	-	-
13.	Whether penalty (@2% P.M/ 1.5%) has been charged on late payment,	No Such cases found.	-	-	-	-
14.	Whether Demand, Collection & Balance Register has been prepared on daily basis if or all receipts or not, & it would be authorized by proper authority or not,	Not Maintained in prescribed format & also not updated.	-	-	-	-
15.	Whether there are adequate safe guard on data has been operated or not,	No	-	-	-	-
16.	Whether self-assessment property tax return f	Yes	-	-	-	-



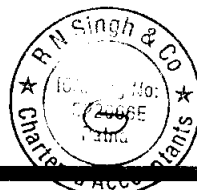
	or payment of property tax has been filed by the assessee in the prescribed format,					
17.	Whether there is any collusion with customer/holding w.r.t., assessment, payment, etc.	No Such cases found.	-	-	-	-
18.	Any Other	No	-	-	-	-

## Establishment

	Name of the ULB	SILAO NAGAR PANCHAYAT				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether establishment expenditure is sanctioned by authorized person & it has been within sanctioned limit,	Yes	-	-	-	-
2.	Whether service log book has been maintained & up to date or not,	Not Maintained	-	It may lead to over/less payments.	It will be taken care in future.	Not Resolved
3.	Audit whether a part from comparing the pay & allowance drawn by each employee in the pay bill with the corresponding entries in the pay column of the service book and checking the acquaints roll of employees who have been paid in cash,	Service book not prepared.	-	It may lead to over/less payments.	It will be taken care in future.	Not Resolved
4.	Whether each employee has unique identification number & it has been referred in all matters in relation to service book. Whether payment made to employee has been verified with attendance register/logbook,	Yes	-	-	-	-



5.	Whether service book for calculation of payable has been authorized by the proper person,	Service Book not maintained.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
6.	Whether account department has prepared the advice & instructed the bank for the payment as per advice,	Yes	-	-	-	-
7.	Whether undistributed amount of pay & allowance as shown in cash book matched with balance of undistributed salary balance,	Undistributed salary amount not maintained in cashbook.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
8.	Whether undistributed amount of pay & allowance are not for more than 3 months as cash in hand,	No Such cases found.	-	-	-	-
9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employees specifying separate date with date of receive (In case of arrears),	No Such cases found.	-	-	-	-
10.	Whether the bill prepared according to sanctioned scale,	Yes	-	-	-	-
11.	Whether no any payment is made to Employee whose service retired in any manner,	No Such cases found.	-	-	-	-
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	Pay-In-Slip not prepared.	-	It becomes difficult to trace last payment. It may leads to over/less payments.	It will be taken care in future.	Not Resolved
13.	Whether all statutory deduction or adjustment has been made before payment,	Only Provident Fund has been deducted. TDS not deducted.	-	It may leads to levy statutory penalty/interest.	It will be taken care in future.	Not Resolved



14.	To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances (House building and vehicle advance etc.) and settlement thereof.	No Such cases found.	-	-	-	-
15.	To check salary bills.	Salary Bills not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
16.	Position of outstanding advances paid to employees	No Such cases found.	-	-	-	-
17.	To check deduction of provident fund and ESI has been made as per rules	Yes	-	-	-	-
18.	Whether PF slips are issued to the employees on yearly basis and to see whether all statutory returns for PF are submitted to the concerned authorities.	Yes	-	-	-	-
19.	To check whether salary bill is prepared in such a manner that it gives break up of the amount of bill and all adjustment such as deduction of PF, TDS and other advances and loans etc.	Not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
20.	Check Retirement benefit to employee	No Such cases found.	-	-	-	-
21.	Personnel Appointments and to see whether all records are updated from time to time.	No Such cases found.	-	-	-	-
22.	Dismissal and Resignation/Termination	No Such cases found.	-	-	-	-
23.	Temporary workers	No Such cases found.	-	-	-	-
24.	Overtime	No Such cases found.	-	-	-	-
25.	Attendance Register To check number of persons mentioned in the attendance register tally with the sanctioned strength	Yes	-	-	-	-



	hofaunit.					
26.	PersonnelFiles	Yes	-	-	-	-
27.	Training of employees(including Skill developmentLevy)	No Such cases found.	-	-	-	-
28.	LeaveRegister- Tocheckwhetheraleave registerismaintainedaspertypesofleaveasmedicalLeave/CL/EL/maternity/paternity leave.	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved

## Grant

Name of the ULB		SILAO NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Maintenance/Updation register regarding details of funds received and expenditure.	Yes	-	-	-	-
2.	Any diversion/re-appropriation of funds not covered under the provision of BMA, 2007 should be pointed out for remedial action.	No Such cases found.	-	-	-	-
3.	To check whether utilization certificate is for actual utilization of funds received .	Yes	-	-	-	-
4.	It should also be checked that utilization certificate is issued as per prescribed time frame given in the Manual and issue of UCs is not delayed.	We have found some cases where UCs is not prepared on time. However we have guided to prepare it.		It may leads to mis-utilization of fund.	With the guidance of internal auditor, we have started preparing UC's. It will be submitted to	In Process



departm  
ent very  
soon.

5.	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	No Such cases found.	-	-	-	-
----	--	----------------------	---	---	---	---

## Payment of bills of contractors

Name of the ULB **SILAO NAGAR PANCHAYAT**

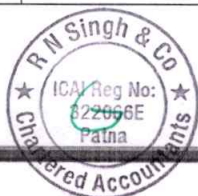
RISK RATING: **MEDIUM**

Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Original bill duly signed by contractors is submitted.	Yes	-	-	-	-
2.	Contractor has put his initials in all cuttings and corrections in the bill.	No Such cases found.	-	-	-	-
3.	All supporting documents are attached with the bills.	Yes	-	-	-	-
4.	The rates, security deposit, and deductions are as per terms and conditions specified in the agreement.	Yes	-	-	-	-
5.	The variations in quantities and completion period etc. have been authorized by the competent authority.	Yes	-	-	-	-
6.	Job completion certificate has been processed by the dealing assistant.	Yes	-	-	-	-
7.	Bills passed for payment are as per rules & T & C of Tender.	Yes	-	-	-	-
8.	All terms and conditions of the contract are fulfilled before passing the bills.	Yes	-	-	-	-
9.	Every final bill is checked in detail with measurement books.	Yes	-	-	-	-
10.	Cash/Bank Voucher to be checked for authorization etc.	Yes	-	-	-	-
11.	Overall review of the books of accounts.	Yes	-	-	-	-
12.	Position of outstanding advances paid to suppliers/contractors.	No Such cases found.	-	-	-	-



## Receipt Voucher

	Name of the ULB	SILAO NAGAR PANCHAYAT				
	RISK RATING:	MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether "Receipt Vouchers" are in the prescribed format & having machined serial number & there is no any manuscript form,	Yes	-	-	-	-
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked	-	-	-	-
4.	What quantity of serial number was printed out,	Checked	-	-	-	-
5.	What is the date of dispatched, quantity of receipt vouchers & their serial number;	Checked	-	-	-	-
6.	Log book/ Register maintained at printing press regarding printing of "Receipt Vouchers".	Checked	-	-	-	-
7.	Verify that "Receipt Vouchers" received & their storing, having same quantity & serial numbered which was actually dispatched & proper recording of the same along with issue,	Yes	-	-	-	-
8.	Verify Log book/ Register maintained at every collection center & cash counter with regard to receipt & return quantity & serial number,	Yes	-	-	-	-
9.	Verify the log book/ Register of "Receipt Vouchers" & cross verified the allotment to TC (Log Book) with their date of issue, serial number, name of	Yes	-	-	-	-



	TC&their circle					
10.	Check whether TC has same "Receipt Voucher" which was actually issued by store & it must be authorized by the appropriate authority,	Yes	-	-	-	-
11.	Check that there should be proper recording at each stage (where authority has been changed) of log book/register for issue/receipt of "Receipt Vouchers",	No Such cases found.	-	-	-	-
12.	Confirm that all unused "Receipt Vouchers" are under the custody of authorized person,	Yes	-	-	-	-
13.	Verify that any cancelled vouchers have in both original & carbon copy,	Yes	-	-	-	-
14.	Verify whether reversible carbon has been used during receipt.	Yes	-	-	-	-

### Other Revenue:

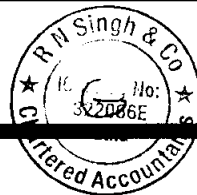
1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	Not Collected On time.	3760 60.00	It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	Professional Tax	No professional tax	-	-	-	-



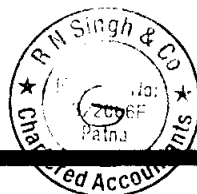
		collected.				
4.	Assigned Revenue(Asdetailsannexed)	No Such cases found.	-	-	-	-
5.	Rental Charges(Asdetailsannexed)	No any municipal properties given on rent during this period.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
6.	Fee& usesCharges(Asdetailsannexed)	Collected.	60500	-	- NOB ANK	-
7.	Other RevenueItems	-	-	-	-	-

## Revenue Expenses

Name of the ULB		SILAO NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether payment is on the basis of Sanction / work order letter & incurred by authorized person.	Yes	-	-	-	-
2.	Whether payment is made through prescribed format.	Vouchers Prepared Manually.	-	There may be chances of Fraud & Defalcation.	It will be taken care in future.	Not Resolved
3.	Whether payment is made without any undue delay or whether any	Yes	-	-	-	-



	cheque issued are promptly issued to the respective person.					
4.	Whether there is bifurcation of responsibility towards person making payment & person preparing MB, receipt of goods , maintenance of payment file, etc.	Yes	-	-	-	-
5.	Whether updation of accounts/books are on proper & timely basis,	Yes	-	-	-	-
6.	Whether authorized person verify & sign the document involve,	Yes	-	-	-	-
7.	Whether data base for the same has been properly maintained & safeguard measures are taken,	No database has been maintained by the ULB.	-	Important information may be lost or stolen.	DBMS not maintained.	Not Resolved.
8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	Yes	-	-	-	-
9.	Whether register for settlement of service bill has been maintained and up to date,	Yes	-	-	-	-
10.	Whether payment made to the same to whom it might be payable and no any second claim in this regard,	Yes	-	-	-	-
11.	Whether payment has been	Yes	-	-	-	-
12.	Whether the expenditure are made with a period & amount as sanctioned,	Yes	-	-	-	-



13.	Whether there is undue rush of expenditure at the end of financial year,	No	-	-	-	-
14.	Whether payment has to be made after confirmation from store,	Yes	-	-	-	-
15.	Whether payment for repairs, etc., has to be made on the basis of logbook maintained,	No Such cases found.	-	-	-	-
16.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-
17.	Confirm whether goods/assets received/accepted on or before 30st sep, where the bill is received after that date have been accounted for (either on the basis of purchase order, tender rate or as per bill),	No Such cases found.	-	-	-	-
18.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No Such cases found.	-	-	-	-
19.	Whether all statutory deduction or adjustment has been made before payment,	Yes	-	-	-	-
20.	Whether entry of any event during service has been made in service book by authorized person,	Yes	-	-	-	-



## Statutory Requirement

	<b>Name of the ULB</b>	<b>SILAO NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether deduction of TDS on payment has been made as per law,	Yes	-	-	-	-
2.	Whether TDS deducted are timely deposited into bank with same amount,	Yes	-	-	-	Not Resolved.
3.	Whether regulatory requirement for submission of Return has been followed,	Yes	-	-	-	Not Resolved.
4.	Whether any deduction is made in any act, must be deposited as per their respective act,	No Such cases found.	-	-	-	-
5.	Verify whether in case of "through rate" contract, there is no any payment for material, etc. by the ULB	No Such cases found.	-	-	-	-
6.	Any demand is outstanding from regulatory authority for non-compliance.	No Such cases found.	-	-	-	-

## Tender Details (Work Order Wise)

	<b>Name of the ULB</b>	<b>SILAO NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
	<b>Work order No.</b>	-				
		<b>PERIOD: 01/04/2020 to 31/03/2021</b>				



Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	Yes	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	-	-	-	-
3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty/guarantee, inspection, arbitration, liquidated damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.	Yes	-	-	-	-
4.	The purchase proposal was approved by the competent authority. as per delegation of powers	Yes	-	-	-	-
5.	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.	Not in prescribed format.	-	There may be chances of fraud & defalcation.	It will be taken care in future.	Not Resolved.
6.	Approval of mode of procurement	Yes	-	-	-	-
7.	The tender documents are prepared properly and description of items to be procured, quantity and estimated value	Yes	-	-	-	-



	should be indicated.					
8.	To check whether the direction was followed for notification /advertising and opening of bids at notified date, time and place in the presence of bidders.	Yes	-	-	-	-
9.	Award of contract and its execution is as per procedure and guidelines issued by the Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, & European Union etc.)	Yes	-	-	-	-
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	Yes	-	-	-	-
11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.	Yes	-	-	-	-
12.	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.	Yes	-	-	-	-
13.	To check whether articles were received/work was completed in time as per delivery schedule.	Yes	-	-	-	-



14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Yes	-	-	-	-
15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	Yes	-	-	-	-

## Vehicle Log Book

Name of the ULB	SILAO NAGAR PANCHAYAT
RISK RATING:	MEDIUM
	PERIOD: 01/04/2020 to 31/03/2021

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether logbook has maintained or not & up to date with proper details like journeys, work undertaken, covering route, visited place, kilometer, etc.,	Yes	-	-	-	-
2.	Whether logbook of journey is maintained in detail & signed by the officials using them,	Yes	-	-	-	-
3.	Whether it should be used for official purpose, otherwise charges are recoverable,	Used only for official purpose.	-	-	-	-
4.	Whether details of fuel for the same has been maintained in log book,	Yes	-	-	-	-
5.	Whether full details of repairs have been maintained & it have been through authorized center,	Yes	-	-	-	-



6.	Whether authorized person have proper check over logbook.	Yes	-	-	-	-
----	---	-----	---	---	---	---

## Fixed Assets

	<b>Name of the ULB</b>	<b>SILAO NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	Not Maintained	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-	-	-
3.	Fixed assets are recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition	Yes	-	-	-	-
4.	all fixed assets are acquired only after obtaining approval of the concerned authority	Yes	-	-	-	-
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	Due to non-availability of FA register. Physical Verification is not done.	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
6.	Depreciation is provided on each class of fixed assets at the prescribed rates	No Depreciation is provided.	-	It leads to over valuation of fixed assets.	Levied once fixed asset register maintained.	Not Resolved
7.	Asset Replacement Register is properly	No such cases found.	-	-	-	-



maintained asset class-wise

## Others

Name of the ULB **SILAO NAGAR PANCHAYAT**

RISK RATING: **MEDIUM**

Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	All permanent changes made in the assessment of buildings and lands have been recorded in this register with reference to the monthly lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off.	Yes	-	-	-	-
2.	Demands of current year and previous year have been reconciled with reference to the above details	Yes	-	-	-	-
<b>Register of Suits</b>						
1.	All suits filed by the municipality for recovery of any sum due are entered.	Register of Suits filed by ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.
2.	All suits filed against the municipality are entered	Register of Suits filed against ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.
3.	Sanction from the Council obtained for filing/defending the suit	No Such cases found	-	-	-	-
4.	All details like the Assessment Number,	No Such cases found	-	-	-	-



	amount involved, Name of Court and Suit Number etc. are clearly entered					
5.	Execution Petitions are filed for recovery of sums; in cases the suits are disposed in favour of municipality.	No Such cases found	-	-	-	-

**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**

*G. Chanakya Shree*

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





# R.N. SINGH & CO.

Chartered Accountants  
208, Hem Plaza, Fraser Road,  
Patna -800001  
Ph: 7707000444  
E-mail - [Patna@rnsinghandoc.in](mailto:Patna@rnsinghandoc.in)

## Annual Internal Audit 2020-21

### ULB Silao

Sr. No.	Audit Observations	Risk Rating	Design Gap	System Gap	Operational Gap	Mgt. Comment
1	ULB is not in vogue to maintain General Cash Book which is paramount important as per BMAR. However Subsidiary Cash Book of each scheme and monthly Receipt & Payment is maintained.	Medium	High	Low	High	It is prepared from F.Y 2021-22.
2	During the course of audit, we have found Bills or Vouchers are not maintained and preserved properly at ULB Silao. Payments have not supported documents viz bill voucher for revenue expenditure and Bills with Measurement Book for Capital Expenditures (/Works Contract). Vouchers became conclusive evidence for utilisation of funds thus it is preserved properly by every organisation.	Medium	High	Low	High	It is considered from this financial years.
3	During the course of audit CFMS details were not provided for following months: April & June of FY 2020-21. So, we are not able to verify the opening & closing balances, reconciliation of all Receipts & Payments as per CFMS vs Subsidiary Cash Books and the transactions made in	Medium	High	Low	High	It has not been provided due to technical errors of CFMS. It will be resoled as soon as possible.





# R.N. SINGH & CO.

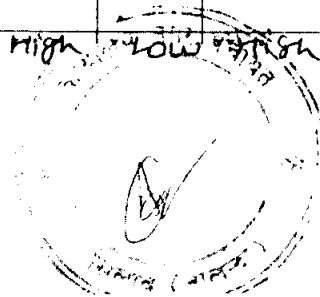
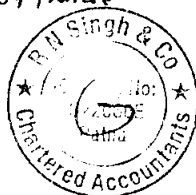
Chartered Accountants  
 208, Hem Plaza, Fraser Road,  
 Patna -800001  
 Ph: 7707000444  
 E-mail - Patna@rnsinghandoc.in

	recorded in the Books of Account. In above situation, we are not able to verify the same and form any opinion on utilisation of funds. However, payments recorded in the subsidiary cash book of respective schemes were verified subject to any qualification reported separately.					
4	As per ULB Silao amount due wrt Mobile Tower Tax is Rs. 376060/- till the end of the period which was reported Rs 730000.00/- in previous year, also there is no recovery or waiver observed in the financial year. Further, no detail available showing the cause of difference in opening and closing amount.	High	High	Low	High	Instruction regarding this have been made to responsible person to follow up the same and notice will be sent as soon as possible to all tower operators.
5	ULB is not in vogue to maintain monthly BRS.	Medium	High	Low	High	It will be prepared on monthly basis.
6	Details regarding advertisement tax is not found in the course of audit at ULB Silao.	Medium	High	Low	High	Advertisement tax does not deduct in this ULB.
7	Various Statutory Registers such as TDS, Royalty, Labour Cess, and GST are not prepared by the ULB.	Medium	High	Low	High	It will be prepared as soon as possible.
8	ULB is not in vogue to update Cash Book on daily basis, on the date of audit we found the cash book update till April'22. Further, we want to conduct verification of petty cash balance but cash book was not updated on the date.	Medium	High	Low	High	It will be taken care in near future.

As audit Compliance High report were not provided

High High Low High

As audit has been recently completed for F.Y 2015-16





# R.N. SINGH & CO.

Chartered Accountants  
208, Hem Plaza, Fraser Road,  
Patna -800001  
Ph: 7707000444

E-mail - [Patna@rnsinghandoc.in](mailto:Patna@rnsinghandoc.in)

	during the course of audit, as required in the scope of internal audit.					to .2021-22 but report not provided to us. When report received it will be compliance.
10	Internal Audit compliance report of previous years audit were not provided.	High	High	Low	High	Internal audit for previous F.Ys has not been provided to us from UDHD. Due to this we are not compiled.
11	ULB is not in vogue to maintain Fixed Assets register.	Medium	High	Low	High	It will be prepared as soon as possible.
12	ULB is not in vogue to maintain Advance Recovery Register. Or advance register is not updated.	Medium	High	Low	High	Advance register is maintained and it will be updated as soon as possible. Further, Advance recovery register will be maintained in near future.
13	ULB is not in vogue to maintain Demand Register.	Medium	High	Low	High	It will be prepared as soon as possible.
14	ULB is not in vogue to maintain Procurement Register.	Medium	High	Low	High	It will be prepared as soon as possible.
15	ULB is not in vogue to maintain File Movement Register	Medium	High	Low	High	It will be prepared as soon as possible.
16	ULB is not in vogue to maintain Grant Register.	Medium	High	Low	High	It will be prepared as soon as possible.
17	ULB is not in vogue to maintain Journal Register.	Medium	High	Low	High	It will be prepared as soon as possible.
18	ULB is not in vogue to maintain Ledger Register.	Medium	High	Low	High	It will be prepared as soon as possible.
19	Log book of vehicle & generator is not properly maintained and consequently its analysis is not possible.	Medium	High	Low	High	It is now prepared from F.Y 2022-23.
20	Register of Suits filed by/against ULB has not been maintained by the ULB.	Medium	High	Low	High	It will be prepared as soon as possible.
21	Municipal accounts committee has not been constituted till the audit date.	High	High	Low	High	It will be discussed in next board meetings.
22	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13.	Medium	High	Low	High	It will be prepared as soon as possible.
23	DOUBLE ENTRY ACCOUNTING SYSTEM is complete and Provisional	Medium	Med	Low	Medium	Double entry system for F.Y 2020-21 has been Completed and submitted.





# R.N. SINGH & CO.

Chartered Accountants

208, Hem Plaza, Fraser Road,

Patna -800001

Ph: 7707000444

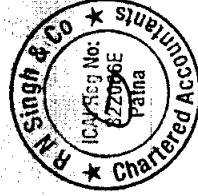
E-mail - [Patna@rnsinghandoc.in](mailto:Patna@rnsinghandoc.in)


	report is submitted to the ULB but due to lack of Final approval it is not in auditable position. Further, BRS has not been prepared for F.Y 2020-21.					but approval is pending.
24	Details of Directives has not been provided to us during the course of audit due to this we are unable to comment on same.	Medium	Med	Low	Medium	It will be provided from next F.Y.
Other Key Points (Written Representation):						
	• As per the management of ULB Silao there is no procurement was made in the FY 2020-21.					
	• As per the management of ULB Silao there is no outstanding BG or Fixed Deposit of any contractor deposited at ULB as security w.r.t. any tender or contract on the date of audit.					
	• There is not any running works contract either in initial phase or in maintenance period					



*Rajeev*  
कार्यवाही  
20/8/22  
सह-कार्यवाही

SR. NO	COMPANY NAME	ST DATE	REG FEES	DUE DATE-YEAR	AMOUNT-YEARLY	TOTAL AMOUNT	PENALTY	TOTAL AMOUNT DUES
1	ATC	2020-2021	DONE	2021-2023	8000	16000	2880	18880
2	JIO	2019-2020	DONE	2020-2023	8000	24000	4320	28320
3	AIRTEL	2016-2017	DONE	2017-2023	8000	48000	8640	56640
4	VODAFONE	2011-2012	DONE	2017-2023	8000	48000	8640	56640
5	BSNL	2011-2012	DONE	2017-2023	8000	48000	8640	56640
6	SMART REGIS	2011-2012	DONE	2019-2023	8000	32000	5760	37760
7	TATA TELECOM	2011-2012	DONE	2017-2023	8000	48000	8640	56640
8	AIRTEL	2011-2012	DONE	2017-2023	8000	48000	8640	56640
9	BHARTI INF LTD	2020-2021	DONE	2022-2023	8000	8000	NO	8000
							PENALTY-56160	TOTAL-376060

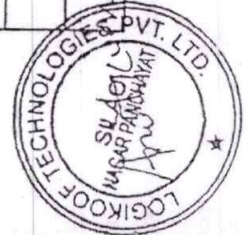
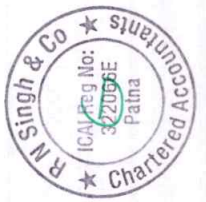


  
 कार्यपालक अधिकारी  
 नगर पंचायत सितामढी

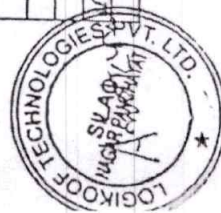
Major Defaulter List

Sr No.	MOBIL NO	OWNER NAME	PROPERTY TYPE	Address	OUTSTANDING AMOUNT
1	9934625534	KANTI KUMARI	Commercial	VISHVAKARMA NAGAR SILAO	82895.102
2	8298431017	ARUNA DEVI	Residential	KOYRI TOLA SILAO DIH KOYRI TOLA SILAO DIH	651168.68
3	9873110205	INDIAN OIL-ADANI GAS PVT LTD.	Commercial	SILAO SILAO	335571.72
4	7488362597	SAROJ DEVI	Commercial	SILAO BY PASS	234036.13
5	9570983376	ARIJUN SAV	Others	SILAO PURANA BLOCK	186475.68
6	9284120569	NALANDA PHYSICAL TRAINING & SKILL DEVELOPMENT CENTRE	Commercial	NIEPURA	145526.61
7	8541930654	ANIL KUMAR	Commercial	SILAO	137986.09
8	9709997575	MANJU DEVI	Others	AMBEDKAR NAGAR SILAO	71368.72
9	7004879922	SONU KUMAR	Others	THANA ROAD SILAO THANA ROAD	67120.73
10	9835575755	ARIJUN PRASAD	Others	SILAO	47213.21
11	9693518565	GUARISHANKAR NAVDIYA	Commercial	AMBEDKAR NAGAR SILAO	44809.68
12	6200909361	MITHLESH KUMAR SINHA	Others	GOLA ROAD SILAO (KHATA NO 111 KHERA NO 1721,1722)	35741.84
13	7739937516	ASHOK PRASAD, SURESH PRASAD	Commercial	SILAO	34609.85
14	9430601557	AVDHESH PRASAD	Others	SILAO BY PASS	34584.86
15	9693518565	GAURISHANKAR NAVADIYA	Others	GOLA ROAD SILAO	33463.33
16	9835887309	RAMA PRATAP/ PAVITRA ARYA	Others	SORA KOTHI SILAO	31968.44
17	9631693903	BIKASH KUMAR	Others	AMBEDKAR NAGAR SILAO	31663.85
18	7654038004	NAWAB AHMED/RAFAT SAYEED	Others	THANA ROAD SILAO THANA ROAD	31505.25
19	9097723636	SHRI SHARAWAN KUMAR, KAJAL GUPTA	Commercial	SILAO BYPASS	30898.17

कार्यपालक प्रशासक, कार्यपालक, नगर पंचायत सिलाय



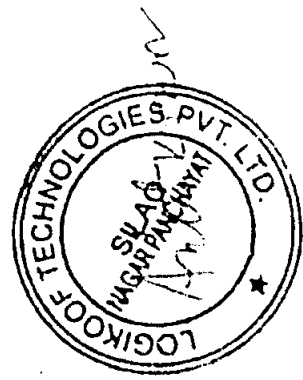
20	6201571567	DINESH SHARMA	Others	SILAO CHAUK SILAO	28673.25
21	9709683342	SHIV KUMAR, DINESH KUMAR	Commercial	SILAO	27669.24
22	9304904492	RAVINDRA PRASAD	Commercial	SILAO	26371.46
23	9631422388	DEVENDRA SAW	Commercial	SILAO BYPASS	26130.09
24	7870186535	MANSUR ALAM	Commercial	SILAO	23830.39
25	8252146045	RAJ KUMAR	Commercial	NAYA BHUI ROAD SILAO TINMUHANI	23617.33
26	9534017425	SBDOCL	Others	SILAO	3588587.7
27	9934621424	CHANDAN KUMAR	Others	SORA KOTH# SILAO	23159.82
28	9973961159	SRI GOVIND RAM	Residential	AZAD GALIAZAD GAU	22890.74
29	7903462930	PRAMILA DEVI	Others	GOLA ROAD SILAO	21394.85
30	9471457204	RAJEEV RANJAN	Commercial	NAYA BHUI ROAD SILAO TINMUHANI	21272.3
31	9955165034	KAMLA DEVI	Residential	SILAO	21031.69
32	8544369395	SUNIL KUMAR	Others	KHARI KUAN SILAO	20969.33
33	8757778170	ANIL PRASAD	Commercial	NAYA BHUIROAD SILAONAYA BHUI ROAD SILAO	20531.69
34	8539082964	RAJESH KUMAR	Commercial	GOLA ROAD SILAO (KHATA NO	20013.05
35	8084244688	SHUSHMA SHARMA	Residential	111KHASRA NO 1721,1722)	18210.06
36	7979849926	DINESH PRASAD	Residential	SILAO	17577.98
37	7979849926	DINESH PRASAD	Commercial	KHARI KUANKHARI KUAN	17306.7
38	9931441160	HIRDYANANDAN SINGH	Commercial	SILAO BYPASS SILAO	16707.82
39	9123122493	SHAIENDRA KUMAR	Commercial	VISHVKARMA NAGAR	15749.55
40	7979849926	DINESH PRASAD	Others	KHARI KUANKHARI KUAN	15711.77
41	8084244688	SUSMA SHARMA	Residential	MITMAMITMA	15687.13
42	9771449028	PRABHAKAR PRASAD	Residential	KASTURBA SCHOOL KE PICHHE SILAO	14938.21
43	7295839474	PRITAM PANDEY	Others	GOLA ROAD SILAO	14317.17
44	9608001228	DHANANJAY KUMAR	Residential	RAMNAGAR	13992.29
45	9931470295	SUNIL SINGH	Residential	MITMA	12872.33
46	9122809547	NISHA KUMARI	Commercial	KARAH BAZAR	12452.67



कार्यपालक पदाधिकारी  
नगर पंचायत सिलाव  
कार्यपालक पदाधिकारी  
नगर पंचायत सिलाव

47	9934052274	RAMAVATAR SINGH	Residential	MITMA	12210.91
48	9934052274	RAM AVTAR	Residential	MITMAMITMA	11894.75
				Total	7150436.14

Note: Updated till the date of audit



*Ram Singh*  
 भारतीय प्रौद्योगिकी  
 नगर विकास निगम  
 कार्यपालक पदाधिकारी  
 नगर विकास विभाग


## 20 High Value property at ULB - Silao

Sr. No	Holding No	Ward	Date	Payee	Amount
1	809	7	2021-05-22	JANKI DEVI	37300.95
2	755	6	2021-06-07	ARVIND KUMAR	14180.59
3	2397	5	2022-06-01	SUMAN CHOPRA	13139
4	2372	7	2022-04-20	GUARISHANKAR NAVADIYA	15100
5	2367	7	2022-04-22	RAKESH KUMAR NAVADIYA	24649
6	2349	5	2022-04-06	BIRENDRA PRASAD	12651
7	2347	6	2022-03-31	KAUSHAL KISHOR SINGH	27496
8	2337	5	2022-03-23	VIJAY KUMAR	22565
9	2324	5	2022-02-28	ARUN KUMAR LAL	37272
10	2165	1	2021-08-10	AMAN KUMAR	56474.13
11	2165	1	2022-05-18	MOUNT LITRA ZEE SCHOOL	23518
12	21	1	2022-06-06	ARVIND KUMAR	58897
13	2080	7	2021-07-16	VIJAY KUMAR	15803.98
14	1859	1	2022-06-02	ADHAR (PVT) I.T.I	74684
15	1770	6	2021-07-01	PRAMOD KUMAR	14800.87
16	1634	6	2021-08-05	NAWAB AHMED	14530.62
17	1632	7	2021-07-22	REKHA DEVI	23949.43
18	1630	6	2021-06-21	KUMARI RANJU	43537.01
19	1593	6	2021-06-18	SHRI SHARAWAN KUMAR	17484.81
20	1585	6	2021-06-17	MUSHTAQUE AHMAD	16069.01



Route - Outsourced to Logikoof Technology

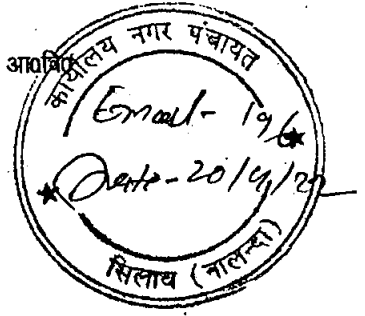


  
 कायदापालक प्रदाधिकारी  
 नगर पंचायत सिलौ  
 नगर पंचायत सिलौ

89 322 121  
21/4/22

संचिका सं०-05/सहा0अनु०- 41/2021..... न0वि0 एवं आ0वि0

बिहार सरकार  
नगर विकास एवं आवास विभाग



प्रेषक:-

परियोजना पदाधिकारी-सह-अपर निदेशक,  
नगर विकास एवं आवास विभाग।

सेवा में,

महालेखाकार (ले० एवं ह०),  
दीरचंद पटेल मार्ग,  
पटना-800001

पटना, दिनांक- .....

विषय :- नगर पंचायत, सिलाव से प्राप्त सहायक अनुदान की राशि से संबंधित उपयोगिता प्रमाण-पत्र समर्पित करने के संबंध में।

महाशय,

निदेशानुसार उपर्युक्त विषयक नगर पंचायत, सिलाव से प्राप्त सहायक अनुदान की राशि का उपयोगिता प्रमाण-पत्र विहित प्रपत्र (बी०टी०सी०-42ए) में उपलब्ध कराया गया है, जिसे निम्नांकित सारणी में अंकित करते हुए समायोजन हेतु भेजा जा रहा है।

क्र० सं०	मद	स्वीकृत्यादेश सं०	UC की सं०	बील कोड	आवंटित राशि	जमा उपयोगिता की राशि
1	मुख्यमंत्री शहरी पेय जल निश्चय योजना	63/31.08.2021	1	48-2215017890103	49500000	49500000
	कुल योग -				49500000	4,95,00,000

(चार करोड़ पंचानव लाख) रुपये मात्र

कृपया प्राप्ति स्वीकार की जाय।

अनु०- यथोक्त।

विश्वासभाजन

ह०/-

परियोजना पदाधिकारी-सह-अपर निदेशक,  
नगर विकास एवं आवास विभाग।

ज्ञापांक:-

769

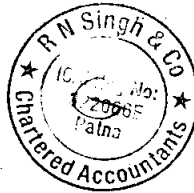
दिनांक-

01/04/22

प्रतिलिपि:-

नगर कार्यपालक पदाधिकारी, नगर पंचायत, सिलाव एवं एस०एल०एम०पी०यू० (फाईनांस) सेल / एम०आई०एस० सेल को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित।

परियोजना पदाधिकारी-सह-अपर निदेशक,  
नगर विकास एवं आवास विभाग।





**कार्यालय नगर पंचायत, सिलाव  
(नालन्दा)**



पत्रांक:- 266

दिनांक:- 23/03/2022

प्रेषक,

कार्यपालक पदाधिकारी,  
नगर पंचायत, सिलाव (नालन्दा)

सेवा में,

परियोजना पदाधिकारी-सह-अपर निदेशक,  
नगर विकास एवं आवास विभाग,  
बिहार, पटना।

विषय:- 20 बिन्दु उपयोगिता प्रमाण-पत्र प्रतिवेदन के संबंध में।

प्रसंग:- भवदीय पत्रांक-422, दिनांक-08/03/2022

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संबंध में सादर सूचित करना है कि नगर पंचायत, सिलाव का वित्तीय वर्ष 2003-04 से 2020-21 तक उपयोगिता प्रमाण-पत्र 20 बिन्दु प्रतिवेदन तैयार कर समर्पित किया जा रहा है।

कृपया पावती स्वीकार करने की कृपा की जाय।

अनुलग्नक:- यथोक्त।

विश्वासभाजन

*[Signature]*

कार्यपालक पदाधिकारी

नगर पंचायत, सिलाव (नालन्दा)



*[Signature]*  
23/03/22

फोन/फैक्स नं०:- 06112-256662

ईमेल:- [nagarpanchayatsilao@gmail.com](mailto:nagarpanchayatsilao@gmail.com)



10	2006-07	12th Finance Commission	3115	11.08.2006	3.96	3.96	0.00	2006	3.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	2006-07	Road Construction	432	02.07.2007	15.00	15.00	0.00	2007	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	2006-07	Machinery & Equipment	3515	19.09.2016	4.25	4.25	0.00	2008	4.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	2007-08	12th Finance Commission	5674	19.12.2007	5.94	5.94	0.00	2008	5.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	2007-08	13th Finance Commission	1617	27.03.2008	2.97	2.97	0.00	2008	2.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	2007-08	Salary	5264	26.11.2007	3.40	3.40	0.00	2008	3.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	2007-08	3rd State Finance	1536	25.03.2008	2.40	2.40	0.00	2008	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	2008-09	Water Supply And Sanitation	3774	14.07.2008	16.43	16.43	0.00	2008	16.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	2008-09	Allowance To Chairman	4535	29.08.2008	0.67	0.67	0.00	2008	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	2009-10	12th Finance Commission	1338	17.03.2010	3.81	3.81	0.00	2010	3.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	2009-10	12th Finance Commission	1337	17.03.2010	9.91	9.91	0.00	2010	9.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	2009-10	Salary Allowance	1420	19.03.2010	0.67	0.67	0.00	2010	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	2009-10	3rd State Finance	26	16.03.2010	3.16	3.16	0.00	2010	3.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	2010-11	Electricity Bill	1760	26.03.2011	13.40	13.40	0.00	2011	13.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	2010-11	13th Finance Commission	1838	30.03.2011	8.02	8.02	0.00	2011	8.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



कार्यपालक पदाधिकारी  
नगर पंचायत सिलाव

25	2010-11	13th Finance Commission	1837	30.03.2011	8.00	8.00	02/30.11.2010	8.00	0.00	2010	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	2010-11	13th Finance Commission	4713	17.08.2010	8.00	8.00	01/29.06.2010	8.00	0.00	2010	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	2010-11	Allowance To Chairman	2031	20.04.2010	0.67	0.67	02/23.06.2010	0.67	0.00	2010	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	2010-11	Road Construction	2028	20.04.2010	29.36	29.36		29.36	0.00	2010	29.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	2011-12	13th Finance Commission	13	04.08.2011	9.00	9.00	01/03.10.2011	9.00	0.00	2011	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	2011-12	13th Finance Commission	49	12.03.2011	9.56	9.56	06/30.03.2012	9.56	0.00	2012	9.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	2011-12	4th State Finance	52	19.03.2012	40.90	40.90		40.90	0.00	2012	40.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	2011-12	13th Finance Commission	15	23.08.2011	0.44	0.44	01/10.01.2012	0.44	0.00	2012	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	2011-12	Allowance To Chairman	36	25.01.2012	0.67	0.67		0.67	0.00	2012	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	2011-12	4th State Finance	53	19.03.2012	20.00	20.00	10/21.03.2013	20.00	0.00	2013	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	2012-13	Allowance To Chairman	26	20.09.2012	0.67	0.67	06/29.07.2012	0.67	0.00	2012	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	2012-13	13th Finance Commission	19	19.07.2012	10.11	10.11	09/29.01.2013	10.11	0.00	2013	10.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	2012-13	13th Finance Commission	22	31.08.2012	3.22	3.22	10/29.01.2013	3.22	0.00	2013	3.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	2012-13	13th Finance Commission	01	03.04.2012	6.19	6.19		6.19	0.00	2012	6.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	2012-13	4th State Finance	67	04.03.2013	66.26	66.26		66.26	0.00	2013	66.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00

कार्यपालक पदाधिकारी  
 पंचायत सिलाव



40	2012-13	13th Finance Commission	118/117	29.03.2013	11.01	11.01	11.01	0.00	2013	11.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	2013-14	सेवाएं वर	23	26.09.2013	3.86	3.86	02/06.12.2 013	0.00	2013	3.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	2013-14	वर वर सेवाएं	89	06.02.2014	23.67	23.67	18/29.03.2 014	0.00	2014	23.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43	2013-14	वर वर सेवाएं	50	18.11.2013	37.74	37.74	03/13.03.2 014	0.00	2014	37.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	2013-14	वर वर सेवाएं	134	15.03.2014	35.44	35.44	14/27.03.2 014	0.00	2014	35.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	2013-14	वर वर सेवाएं	134	15.03.2014	14.95	14.95	16/27.03.2 014	0.00	2014	14.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	2013-14	वर वर सेवाएं	134	15.03.2014	8.00	8.00	15/27.03.2 014	0.00	2014	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	2013-14	वर वर सेवाएं	134	15.03.2014	20.00	20.00	17/27.03.2 014	0.00	2014	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	2013-14	13th Finance Commission	12	19.07.2013	12.37	12.37		0.00	2013	12.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49	2013-14	Administrative Building	31	13.11.2013	75.47	75.47		0.00	2013	37.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	2013-14	Administrative Building	63	06.02.2014	47.33	47.33		23.66	2014	23.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	2013-14	13th Finance Commission	72	25.02.2014	11.87	11.87		0.00	2014	11.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	2014-15	4th Finance	163	25.03.2015	4.07	4.07	14/27.03.2 015	0.00	2015	4.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	2014-15	4th Finance	163	25.03.2015	20.30	20.30	13/27.03.2 015	0.00	2015	20.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	2015-16	13th Finance Commission	01	08.04.2015	3.54	3.54	05/19.08.2 015	0.00	2015	3.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00



कार्यपालक पदाधिकारी  
 सिद्धार्थ नगर पंचायत सिलाव

55	2015-16	पार्षद वेतन	09	19.05.2015	1.38	1.38	08/19.08.2015	1.38	0.00	2015	1.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
56	2015-16	14th Finance	13	13.07.2015	28.09	28.09	07/19.08.2015	28.09	0.00	2015	28.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
57	2015-16	नगरिक सुविधा	16	17.07.2015	25.10	25.10	06/19.08.2015	25.10	0.00	2015	25.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
58	2015-16	Pesakar	37	28.08.2015	6.01	6.01		6.01	0.00	2015	6.01	0.00	0.00	0.00	0.00	5.64	0.00	0.37	
59	2015-16	नगर प्रबंधन का पार्षद	06	24.04.2015	3.54	3.54		3.54	0.00	2015	3.54	0.00	0.00	0.21	0.00	3.33	0.00	0.00	
60	2015-16	कार्यपालक पदाधिकारी का वेतन	60	03.11.2015	3.05	3.05		3.05	0.00	2015	3.05	0.00	1.07	1.07	1.98	1.98	0.00	0.00	पंजाब-200, सिंगा-3100, 2016 के लिए सब पंजाब का प्रस्ताव
61	2015-16	14th Finance	75	23.12.2015	27.55	27.55		27.55	0.00	2015	27.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
62	2015-16	संपन्न राज्य सिविल कार्य	124	21.03.2016	51.88	51.88	08/29.03.2016	51.88	0.00	2016	51.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
63	2015-16	संपन्न राज्य सिविल कार्य	124	21.03.2016	8.01	8.01	08/29.03.2016	8.01	0.00	2016	8.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
64	2015-16	नगरिक सुविधा पर पट्टे बांटे	131	29.03.2016	60.00	60.00	15/30.03.2016	60.00	0.00	2016	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
65	2015-16	सेवक योजना	143	30.03.2016	7.34	7.34		7.34	0.00	2016	7.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
66	2015-16	सेवक योजना	143	30.03.2016	21.83	21.83		21.83	0.00	2016	21.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
67	2015-16	सेवक योजना (सिटी) अर्थात् सेवक	4695	20.11.2015	5.30	5.30		5.30	0.00	2015	5.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
68	2015-16	सेवक योजना (सिटी) अर्थात् सेवक	234	08.02.2016	19.00	19.00		19.00	0.00	2016	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

कार्यपालक पदाधिकारी  
नगर पंचायत सिलाव



69	2015-16	पार्षद वना	234	08.02.2016	4.14	4.14	0.00	2016	4.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	2015-16	13th Finance Commission	12	18.05.2016	12.38	12.38	0.00	2016	12.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71	2015-16	05th Finance Commission	12	19.07.2015	51.88	51.88	0.00	2015	51.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	2015-16	05th Finance Commission	123	21.03.2016	37.89	37.89	0.00	2016	37.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73	2015-16	05th Finance Commission	123	21.03.2016	8.01	8.01	0.00	2016	8.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74	2015-16	साधारण प्राधिकारी का सेना	118	04.03.2016	0.62	0.62	0.00	2016	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	2015-16	साधारण प्राधिकारी का सेना	459	04.03.2016	0.97	0.97	0.00	2016	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76	2015-16	13th Finance Commission	06	30.04.2015	14.35	14.35	0.00	2015	14.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77	2015-16	13th Finance Commission	11	22.06.2015	0.16	0.16	0.00	2015	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78	2016-17	पार्षद वना व	11	18.05.2016	414068.00	414068.00	0.00	2016	414068.00	0.00	0.00	0.00	414068.00	0.00	0.00	0.00	0.00
79	2016-17	पार्षद वना व पार्षद	06	12.05.2016	211900.00	211900.00	0.00	2016	211900.00	0.00	0.00	0.00	211900.00	0.00	0.00	0.00	0.00
80	2016-17	साधारण प्राधिकारी का सेना	20	23.03.2016	638040.00	638040.00	0.00	2016	638040.00	0.00	0.00	0.00	638040.00	0.00	0.00	0.00	0.00
81	2016-17	14th Finance	29	06.07.2016	2134434.00	2134434.00	0.00	2016	2134434.00	0.00	0.00	0.00	2134434.00	0.00	0.00	0.00	0.00
82	2016-17	15th Finance	29	06.07.2016	2134434.00	2134434.00	0.00	2016	2134434.00	0.00	0.00	0.00	2134434.00	0.00	0.00	0.00	0.00


कार्यपालक पदाधिकारी

पंचायत सिलाव

23/03/22



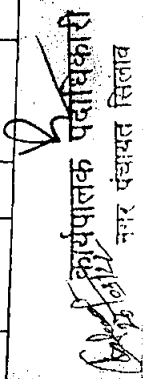
83	2016-17	मुद्रणशीतली वली- वली	42	09.08.2016	767984.00	767984.00	767984.00	767984.00	0.00	0.00	0.00	0.00	0.00	767984.00	0.00	0.00
84	2016-17	मुद्रणशीतली वली- वली	42	09.08.2016	599050.00	599050.00	599050.00	599050.00	0.00	0.00	0.00	0.00	0.00	599050.00	0.00	0.00
85	2016-17	सिप्लायर पेसाकर सद	155	27.09.2016	700013.00	700013.00	700013.00	700013.00	0.00	0.00	0.00	0.00	0.00	700013.00	0.00	0.00
86	2016-17	पेन एन्ड रिट आवण	162	19.10.2016	5662043.00	5662043.00	5662043.00	5662043.00	0.00	0.00	0.00	0.00	0.00	5662043.00	0.00	0.00
87	2016-17	पेन एन्ड रिट आवण	162	19.10.2016	831924.00	831924.00	831924.00	831924.00	0.00	0.00	0.00	0.00	0.00	831924.00	0.00	0.00
88	2016-17	पेन एन्ड रिट आवण	162	19.10.2016	4038108.00	4038108.00	4038108.00	4038108.00	0.00	0.00	0.00	0.00	0.00	4038108.00	0.00	0.00
89	2016-17	मुद्रणशीतली वली- वली	167	25.10.2016	1023979.00	1023979.00	1023979.00	1023979.00	0.00	0.00	0.00	0.00	0.00	1023979.00	0.00	0.00
90	2016-17	वरा वरुण का भावेर	181	18.11.2016	181800.00	181800.00	181800.00	181800.00	0.00	0.00	0.00	0.00	0.00	181800.00	0.00	0.00
91	2016-17	14th Finance	191	26.12.2016	2119296.00	2119296.00	2119296.00	2119296.00	0.00	0.00	0.00	0.00	0.00	2119296.00	0.00	0.00
92	2016-17	14th Finance	191	26.12.2016	2119295.00	2119295.00	2119295.00	2119295.00	0.00	0.00	0.00	0.00	0.00	2119295.00	0.00	0.00
93	2016-17	मुद्रणशीतली वली- पेसाकर	298	24.03.2017	7120907.00	7120907.00	7120907.00	7120907.00	0.00	0.00	0.00	0.00	0.00	7120907.00	0.00	7120907.00
94	2016-17	पेन एन्ड रिट आवण	353	29.03.2017	5936407.00	5936407.00	5936407.00	5936407.00	0.00	0.00	0.00	0.00	0.00	5936407.00	0.00	0.00
95	2016-17	पेन एन्ड रिट आवण	353	29.03.2017	777353.00	777353.00	777353.00	777353.00	0.00	0.00	0.00	0.00	0.00	777353.00	0.00	0.00
96	2016-17	पेन एन्ड रिट आवण	353	29.03.2017	4138899.00	4138899.00	4138899.00	4138899.00	0.00	0.00	0.00	0.00	0.00	4138899.00	0.00	2826,428.00
97	2017-18	आवणकारक पदाधिकारी का वेतन	07	23.05.2017	500000.00	500000.00	500000.00	500000.00	0.00	0.00	0.00	0.00	0.00	500000.00	0.00	0.00

कार्यपालक पदाधिकारी  
  
 पंचायत सिलाय





112	2017-18	Out Fall नगरी परिषद	127	07.03.2018	7720500.00	7720500.00	7720500.00	0.00	2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7720500.00
113	2017-18	सुनारकी वस्ती- पिंजरा वस्ती	148	21.03.2018	10000000.00	10000000.00	10000000.00	0.00	2018	0.00	0.00	0.00	0.00	0.00	0.00	10000000.00	
114	2017-18	सुनारकी वस्ती- पिंजरा वस्ती	145	19.03.2018	7000000.00	7000000.00	7000000.00	0.00	2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
115	2017-18	सुनारकी वस्ती- पिंजरा वस्ती	145	19.03.2018	64070.00	64070.00	64070.00	0.00	2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
116	2017-18	सुनारकी वस्ती- पिंजरा वस्ती	68	30.10.2017	1116442.00	1116442.00	1116442.00	0.00	2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
117	2017-18	सुनारकी वस्ती- पिंजरा वस्ती	68	30.10.2017	1797791.00	1797791.00	1797791.00	0.00	2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
118	2017-18	सुनारकी वस्ती- पिंजरा वस्ती	68	30.10.2017	136675.00	136675.00	136675.00	0.00	2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
119	2018-19	सुनारकी वस्ती- पिंजरा वस्ती	09	30.05.2018	3306682.00	3306682.00	3306682.00	0.00	2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
120	2018-19	सुनारकी वस्ती- पिंजरा वस्ती	09	30.05.2018	3588950.00	3588950.00	3588950.00	0.00	2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
121	2018-19	सुनारकी वस्ती- पिंजरा वस्ती	09	30.05.2018	209693.00	209693.00	209693.00	0.00	2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
122	2018-19	सुनारकी वस्ती- पिंजरा वस्ती	98	06.03.2019	2242046.00	2242046.00	2242046.00	0.00	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
123	2018-19	सुनारकी वस्ती- पिंजरा वस्ती	99	06.03.2019	10334700.00	10334700.00	10334700.00	0.00	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
124	2018-19	14th Finance	32	31.10.2018	21735138.00	21735138.00	21735138.00	0.00	2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
125	2020-21	15th Finance	50	26.05.2020	14543067.00	14543067.00	14543067.00	0.00	2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
126	2020-21	15th Finance	46	11.11.2020	14457981.00	14457981.00	14457981.00	0.00	2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	


 नगर पंचायत सिलाब  
 कार्यपालक पदाधिकारी

