

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

FOR THE PERIOD

**01/04/2020 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 2.06.2022 to 6.06.2022
Report Issued on June 25, 2022**

Executive Summary

1. INTRODUCTION:

Name of the Municipality	Kesariya Nagar Panchayat
Period covered under current audit	Annual 2020-21
Name of the Chairman of the ULB for the period under Audit.	Mr. Rajneesh Kumar Pathak
Name of Executive Officer for the period under Audit.	Mr. Sameer Kumar

2. Results and Findings

• Strengths observed during the audit engagement.

- (a) Subsidiary cash books has been maintained.
- (b) Main cash book has been maintained.
- (c) Office infrastructure is sufficient for operation.
- (d) Response from officer & Clerk are satisfactory.
- (e) All Transactions have supporting documents.

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

1. Municipal Accounts Committee has not been constituted by the Nagar Panchayat Kesariya. It should be constituted in the first Board Meeting of the ULB every year.
2. Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 07 Mobile Towers registered with this ULB up to 31.03.2021 and **Rs.1903400** has not been collected till the date of audit from these tower operators as Tower Tax.
3. Advertisement Tax has not been levied by the Nagar Panchayat Kesariya during this period.
4. 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.
5. Main Cash Book as well as Subsidiary Cash Book has not been authorized by Executive Officer on daily basis.
6. Various registers, books of records etc. are either not prepared or not authorized by the ULB. Such as Fixed Asset Register, Inventory/ Store Register, Daily Collection Register Advertisement



Taxes/Fees, Sairat etc.;

7. Royalty and Labour Cess have been deducted but it has not been deposited on time. Therefore, Penalty is levied on ULB. As per Income Tax Act 1961, It is a statutory irregularity. Various Statutory Register such as Royalty, Labour Cess are not prepared by the ULB.
8. ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.
9. ULB has not been in practice to prepare financial statements.
10. There is lack of Internal Control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.
11. UC of various schemes are pending for submission to the Urban Development & housing Department till the end of the financial year 2020-21.
12. Procurement Register has not been maintained for all procurements above Rs.15000.
13. Taxes collected by tax collector are not deposited on daily basis. We observed that is being deposited in the end of month, which is not proper as per rule 27 of BMAR. It should be deposited on daily basis otherwise; penalty up to Rs.500 may be imposed for delayed deposit.
14. Previous Internal audit 2016-2017 report and their compliance has not been complied.

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 Kesariya 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">• Accurate Balance.• Prevent Theft.• Prevent mistakes.• Accounts in good standing.



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 (Ref. Annexure-1)* as attached with the main report.

6. Acknowledgement: -

We thanks to Mr. Sameer Kumar (Executive Officer) for his support during the period of our audit. We are also thankful to Aaditya Priyadarshi (Head clerk) and other staff (Mritunjay kumar) of the Nagar Panchayat Kesariya for their co-operation during the period of audit.

7. Management Discussion with Risk Assessment:

Sr. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management(CMO)Comments	Reference Page
1.	Statutory deduction Register is not maintained by ULB .	Medium	Yes	Yes	Yes	It will be maintained.	
2.	Grand Register is not being maintained hence it is hard to find out any unutilized grant at any point of time.	Medium	Yes	Yes	Yes	It will be taken care in Future.	
3.	No new details regarding Tower establishment Tower Tax collection, registration fee, interest received is provided for FY20-21.	High	Yes	Yes	Yes	We will provide it soon.	
4.	Demand and arrear registers of holding tax are not prepared by ULB as according to BMAM.	High	Yes	Yes	Yes	It shall be maintained .	
5.	Property and holding tax assessment have not been done for the annual FY 20-21.	High	Yes	Yes	Yes	It will be taken care.	
6.	Daily collection register is not Maintained on daily basis.	Medium	Yes	Yes	Yes	Started maintaining	
7.	Municipal Account committee has not been Constituted till the date of audit for the Quarter of FY 20-21.	Medium	Yes	Yes	Yes	It will be constituted.	
8.	ULB is not in practice of preparing BRS, it is difficult to	High	Yes	Yes	Yes	It will be taken care in near	



	find out any defalcation , if any.					future.	
9.	No proper action has been taken against defaulter of holding tax to collect the amount.	High	Yes	Yes	Yes.	Notice will be served.	
10.	Log book of vehicle and DG set has not been maintained which may lead to leakage.	High	Yes	Yes	Yes	It will be taken care in near future.	
11.	Double entry accounting system has not been implemented by ULB in 2020-21	High	Yes	Yes	Yes	Soon it will be initiated .	
12.	ULB is not in practice of to prepare summary collection receipt in Form GEN-13.	Medium	Yes	Yes	Yes	It will be maintained.	
13.	ULB has not been in practice to prepare monthly receipt and payment account, journals, ledgers and trial balance.	Medium	No	Yes	No	It will be taken care from next year.	
14.	Taxes such as GST , Income tax , Royalty and Labor Cess are collected from time to time but its payment are not made within due dates for which ULB is facing fines and penalties,	Low	No	No	No	Already maintained.	
15.	Fixed Asset registers has not been maintained due to which it is hard to identify the assets and their conditions.	High	Yes	Yes	Yes	It is now being maintained.	
16.	Procurement Register has not been maintained for all procurement above Rs. 15000	High	Yes	Yes	Yes	It is now being maintained.	
17.	Register of suits filed by / against ULB has not been maintained by ULB	High	Yes	Yes	Yes	It will be maintained in next FY.	
18.	Details of directives issued by UD and HD has not been provided to us during the course of audit.	High	Yes	Yes	Yes	It will be provided from next internal audit.	
19.	Compliance of AG and previous internal audit has not been provided to us.	High	Yes	Yes	Yes	It will be taken care from future.	
20.	Amount collected from own sources revenues has not been deposited into bank by the ULB on the same date/	High	Yes	Yes	Yes	It will be deposited on the same date or next to same	



	next to same date as required.						date onwards.
21.	Holding tax surveys are pending for the FY 20-21.	High	Yes	Yes	Yes		It will be initiated soon.
22.	We observed that ULB is not in practice to deduct TDS on contractor Bill payment and salary payment to employee.	High	Yes	Yes	Yes		It wil be taken care onwards.
23.	Tender register had not been provided .	High	Yes	Yes	Yes		It will be provided from next audit.
24.	Vehicle log book is not marked initial and ending trip reading.	High	Yes	Yes	Yes		It will taken care in future.

For R. N. SINGH&CO.

Chartered Accountant
ICAI Reg.No:322066E



CA Chanakya Shree
Partner

M.No: -079322 Place: Patna

UDIN: 22079322APWXHA9678

Date: 25-08-2022

-SD-
Municipal Commissioner /
Executive Officer

Nagar Panchayat Kesariya
Date:



2. Auditee Profile

1. Introduction

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

(1) Mr. Rohit Shrivastav

2. Administration

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

Shri Rajneesh Kumar Pathak Chairman from 29.04.2018 till date.

Shri Sameer Kumar Executive officer from 6.07.2021 till date

3. Review of outstanding audit Paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the 2012-2013 & 2014-2015	16	16	12	00	00	00	Compliance Report Prepared & sent with letter no.319/Date d:-04-06-2019
2	Internal Audit for the Year 2016-2017	11	11	0	0	0	11	No Compliance



4. Finance: -

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

Year	2018-19	2019-20	2020-21
Final/Revised Budget	229876798.00	Budget has not been prepared by the ULB.	327705200.00
Actual Expenditure	89066871.22	100881505.04	133758679.97
Savings(+)/ Excess(-)	140809926.78	-	193946520.03

Note: Actual expenditure for the year 2020-21 has been taken up to the end of the FY_2020-21 in this report.

II. Volume of transactions: -

Period	Budgeted 2020-21	Previous Year (For one Year)2019-20	Current Period Annual (2020-21)
Opening balance	32935659.00	98355496.43	60407468.49
Receipts	330543850.00	62933477.10	172629026.00
Total	363479509.00	161288973.53	233036494.49
Net expenditure	327705200.00	100881505.04	133758679.97
Closing balance	35774309.00	60407468.49	99277814.52

III. Bank Reconciliation: -

Sl. No.	Name of scheme / item	Bank name / account no.	Balance as per Pass Book	Balance as per Cash Book	Differences	Remarks BRS Prepared/ Not Prepared
1.	Various Scheme	Treasury P/L A/C 006	80197167	80197167	0	Not Prepared
2.	Mukhmantri Nagar Vikash yojna	IDBI-2158	6756564	670638	6085926	Not Prepared
3.	E-Governance	CBI-4611	Not provided	Not provided	NA	Not Prepared
4.	13th Finance	SBI-6003	319481	319481	0	Not Prepared
5.	Internal Source	CBI-6775	2495553	2384371	111182	Not Prepared
6.	B.R.G.F	SBI-8041	89863	56533	33330	Not Prepared
7.	Kabir Antyesti	SBI-7990	1771948	763825	1008123	Not Prepared
8.	Internal Source	CBI-9819	750785	704143	46642	Not Prepared
9.	D.NULM	BOI-8488	Not provided	2232306	NA	Not Prepared



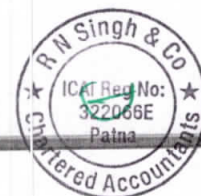
10.	HFA	CBI-2579	11693842	9234975	2458867	Not Prepared
11.	SBM	CBI-4984	1742432	1659813	82619	Not Prepared

Note: -Some of the schemes such as 14th finance, 5th finance, CM Nal Jal, CM Nali Gali, Nagrik Suvridha, Drain Construction, Road Construction, City Manager Salary, Executive Officer Salary, Stamp Duty, Ward Parshad Allowance, Schemes have been maintained through Treasury P/L A/C.

IV. Revenue Receipts: -

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.)
Total Receipts (A+B)		121917293.00	52437973.17	62898477.10	121917293.00	172629026.00	62898477.10
A.	Revenue Receipts (1+2+3)	58133196.00	5889664.00	13380058.10	58133196.00	36177159.99	13380058.10
1.	Own Revenue Receipts (a+b)	1458507.00	1244812.00	1541461.10	1458507.00	3103533	1541461.10
a)	Tax Revenue (levied and collected by municipal body)	783523.00	716740.00	944438.10	783523.00	2951498	944438.10
i)	Property tax	656223.00	716740.00	819640.10	656223.00	2951498	819640.10
ii)	Other tax (levied and collected by municipal body)	127300.00	0.00	124798.00	127300.00	0.00	124798.00
b)	Non-tax revenue (levied and collected by municipal body)	674984.00	528072.00	597023.00	674984.00	152035	597023.00
i)	Fees & fines	134518.00	182007.00	134863.00	134518.00	0.00	134863.00
ii)	User Charges	290005.00	183565.00	210860.00	290005.00	152035	210860.00
iii)	Other non-tax revenue (levied and collected by municipal body)	250461.00	162500.00	251300.00	250461.00	0.00	251300.00
2	Other Revenue Receipts	664570.00	1294917.00	563637.00	664570.00	1553384	563637.00
a)	Income from interest/investments	592570.00	191642.00	300948.00	592570.00	1288254	300948.00
b)	Other Revenue income	72000.00	1103275.00	262689.00	72000.00	265130	262689.00
3.	Transfers/ Grants/ Assigned Revenues	56010119.00	3349935.00	11274960.00	56010119.00	33073627	11274960.00
a)	State Assigned Revenue	3146340.00	13000.00	898560.00	3146340.00	33073627	898560.00
b)	State Finance Commission (SFC)	0.00	264058.00	10165740.00	0.00	0.00	10165740.00



	Grants/ Devolution						
c)	Octroi Compensation	0.00	0.00	0.00	0.00	0.00	0.00
d)	Other State Govt. Transfer	71881.00	3021560.00	0.00	71881.00	0.00	0.00
e)	Central Finance Commission (CFC) Grant	0.00	51317.00	0.00	0.00	0.00	0.00
f)	Other Central Govt. Transfer	52791898.00	0.00	0.00	52791898.00	0.00	0.00
g)	Others	0.00	0.00	210660.00	0.00	0.00	210660.00
B.	Capital Receipts	63784097.00	46548309.17	49518419.00	63784097.00	136451866	49518419.00
1	Sale of Municipal Land	0.00	0.00	0.00	0.00	0.00	0.00
2	Loans (from State Govt. or Banks etc.)	0.00	0.00	0.00	0.00	0.00	0.00
3	State Capital Account Grant (under State Schemes etc.)	0.00	0.00	15541824.00	0.00	90684605	15541824.00
4	Central Capital Account Grant (under Central Schemes etc.)	63784097.00	46548309.17	33976595.00	63784097.00	45767261	33976595.00
5	Other Capital Receipts	0.00	0.00	0.00	0.00	0.00	0.00

V. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)

Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual.)	2017-18 (Annual.)	2019-20 (Annual.)	2018-19 (Annual.)	2020-21 (Annual.)	2019-20 (Annual.)
	Total Expenditure (1+2)	89066871.00	67912314.00	100881505.04	89066871.00	133758679.97	89066871.00
1.	Revenue Expenditure	7264929.00	9388518.13	67112225.31	7264929.00	68255747.88	6711225.66
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	3656246.00	4095479.00	4703452.00	3656246.00	30782676.00	4703452.00



1.2	Operation and Maintenance (O&M)	2825952.9	3501026.00	1307036.59	2825952.9	0.00	1307036.94
1.3	Loan repayment (Interest payments)	0.00	3795.9	345.27	0.00	0.00	345.27
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	782730.57	1788217.23	700391.45	782730.57	37473071.88	700391.45
2.	Capital Expenditure	81801942.00	58523795.77	94170279.73	81801942.00	65502932.09	94170279.73
2.1	All developmental works under Central/State specific schemes	39391970.00	48515354.77	94120279.73	39391970.00	65502932.09	94120279.73
2.2	Loan Repayments (Principal Amount)	0.00	0.00	0.00	0.00	0.00	0.00
2.3	Other Capital expenditure	42409972.00	10008441.00	50000.00	42409972.00	0.00	50000.00

VI. Status of implementation of Double Entry Accounting System.

Vinod Singhal & Co. (LLP) (Jaipur, Rajasthan) has started doing double entry accounting system in the concerned ULB. Further, the Year wise Status of DEAS are as follows;

- 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: In process
- Interval of accounting entry passed in tally: Daily Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: Not Prepared.
- Annual Financial Statement: Not Prepared.
- Tally License Id:-ULB.KESARIA@gmail.com
- Tally Serial No.: 736646985
- Installed In: Nagar Panchayat Kesariya

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 Accourts 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 07 (Seven) Mobile Towers registered with this ULB up to 31.03.2021 and Rs.1903400/- (Ref. Annexure-5) has not been collected till the date of audit from these tower operators as Tower Tax.

Consequence Effect/ Impact - Due to non-collection of Tower Rent with in prescribe time line, ULB incurred interest loss and 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.

Company Name	No. of Towers	Date of establishment	Reg. Fee	Interest On Registration fee Upto April 19-20	Interest On Registration fee from May 19 to Dec 19	Renewal Fee	Int. On Renewal fee Upto April 19-20	Int. On Renewal fee From May 19 to Dec 19	Penalty	Total	Collection	Dues Balance (As on 31.03.2020)
Aircel	1	2008-09	30000	54450	3600	88000	159720	10560	5000	351330	0	351330
BSNL	1	2008-09	30000	54450	3600	88000	159720	10560	5000	351330	0	351330
Airtel	2	2008-09	60000	0	0	176000	319440	21120	5000	581560	60000	521560
Reliance	1	2008-09	30000	54450	3600	88000	159720	10560	5000	351330	0	351330
Reliance Jio	1	2018-19	30000	0	0	8000	0	0	0	38000	38000	0
Reliance Jio	1	2018-19	30000	0	0	8000	0	0	0	38000	38000	0
Idea	1	2009-10	30000	54450	3600	80000	145200	9600	5000	327850	0	327850
Total Dues As on 31.03.2021											1903400	

(ii) Advertisement Tax

Audit Objective – As per Point No – 5 of TOR

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

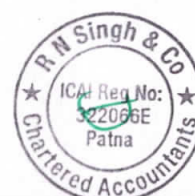
Consequence / Effect / Impact - Due to non - levied of collection of advertisement tax, there is a revenue loss to ULB.

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

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

(iii) Holding & Property Tax Deposit – Irregularity: -

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



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

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

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

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

Corrective Action / Recommendation– There should be day-to-day monitoring on Collection of Taxes by Tax Inspector/Collectors and deposit of collection into Bank on either same day or latest before noon on the following working day. In addition, receipt number should be mentioned on the deposit slip and to be mentioned on cashbook.

Details of Some of the cases where Property Tax collected by tax inspector is not deposited on the same date;

Receipt No.	Amount Collected	Amount Deposited	Collection Date	Deposit Date	Name of Tax Collector
1201-1356	56437	56437	16-06-20 to 20-06-20	12-08-20	Lalbabu Prasad
1357-1400	30782	30782	20-06-20 to 26-06-20	04-09-20	Lalbabu Prasad
1401-1443	42491	42491	26-06-20 to 02-07-20	03-10-20	Lalbabu Prasad

(IV) Holding & Property Tax Collection: -

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

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

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

Consequence / Effect / Impact- Holding / Property Tax is collected by the tax collector from all wards but in some cases, property tax is not being collected from long period by the tax collector. Due to non-collection of Property/Holding Tax, there is a major operational revenue loss to ULB and there is no record / register to



know total current & arrear demand of holding tax. Demand / Arrear Register have also not been prepared by Maner Nagar Panchayat.

Cause– This happens due to lack of proper follow up and monitoring of activities of Tax Inspector / Collector by the concerned officers on regular interval.

Corrective Action / Recommendation– There should be day to day monitoring on Collection of Taxes and also Prepared Demand & Arrear of holding tax Collection Register. During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time but no major action taken by the ULB for their recovery of the same. Details of some big defaulters are mentioned below; (**Annexure: -2**)

Sl.NO	Ward No.	Holding No.	Name	Father's Name	Amount
1.	5	19	Rajkumar Prasad	Vidya Sagar Prasad	59156
2.	5	20	Arun Kumar Prasad	Vidya Sagar Prasad	113900
3.	5	196	Pradip Kumar Pandit	Panna Lal Prasad	11115
4.	5	216	Manjit Khan	Monak Khan	19314
5.	5	129	Om Prakash Pathak	Raj Narayan Pathak	5914
6.	6	35	Raj Kumar Pathak	Vidya Sagar Prasad	20420
7.	6	100	Jhinghan Shah	Chatthu Shah	17600
8.	7	142	Abul Hasan Miyan	Rajjak Miyan	38558
9.	8	173	Maimul Nesha	Md. Tajudin	16530
10.	8	25	Radha Krishna Prasad	Sahdev Pathak	24115

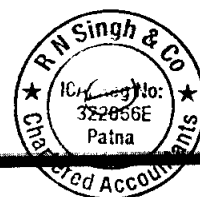
(v) **Market/Shop Rent Collection: –**

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	NAME OF SCHEME/FUND	DESCRIPTIONS	AMOUNT
06-05-2020	15 TH FINANCE	SANJAY KUMAR (PCC ROAD CONSTRUCTION)	5,20,852
06-05-2020	PROFESSIONAL TAX	SALARY TO PERMANENT EMPLOYEE	4,15,094
01-10-2020	14 TH FINANCE	GST PAYMENT	10012
12-10-2020	14 TH FINANCE	SANJEEV KUMAR (PCC ROAD CONSTRUCTIONS)	912419

c. Report on findings of field survey of Property Tax of minimum 20 high value properties; (Annexure: -4)

Report on field survey of 20 high value

Sl. No.	Name	Father's Name	Ward No	Type of construction	Type of Uses	Carpet Area (sq. Feet)	Building Area	Rate	Annual Tax
1.	Harsh Raj Viraj	Shyam Babu Prasad	08	R C C	Commercial	380 80	5440	2 2	21211
2.	Anshuman Singh	Laxman Singh	08	R C C	Commercial+ Residential	270 0	2500	1 4	2520



3.	Nand Kishor	Vindhyachal Singh	07	R C C	Commercial+Residential	130 0	920	1 4	1208
4.	Md. Mazid	Munaf Khan	05	R C C	Commercial	240 0	2400	2 2	3802
5.	Rajesh Kr.	LagandeoPrasad	05	R C C	Residential+Commercial	150 0	1200	1 4	2117
6.	Nazma Begum	MD.Mustak	05	R C C	Commercial+Residential	250 0	2000	1 4	4032
7.	Hemant Kr.	Biswanath Prasad	08	R C C	Commercial	260 68	26068	2 2	41243
8.	Arun Kumar	Vidya Sagar Prasad	06	-	Commercial	8100	3780	7	3609
9.	Md. Mazid Khan	Monaf Khan	05	R C C	Commercial	240 0	2400	2 2	3802
10.	Rakesh Kumar Kesari	Rambabu Singh	05	R C C	Residential+Commercial	810 0	4000	1 4	6307
11.	Asha Devi	Sio Pujan Sah	06	R C C	Residential	250 0	2400	5	756
12.	Krishnadeo Prasad	Ramdayal Sah	05	R C C	Commercial	484	484	2 2	2299
13.	Shambhu Prasad	Suresh Kr.	0 6	R C C	Residential	418 5	3000	7	1953
14.	Narad Pd.	Kedar Pd.	08	R C C	Residential	327 6	3200	7	1411
15.	Kailash PD.	Mahesh Pd	05	R C C	Residential	945	750	1 4	756



16.	Pradeep Kumar	Pannalal Pd.	0 5	R C C	Commercial	405 0	900	2 2	2187
17.	Anil Kumar	Sarita Devi	0 5	R C C	Residential	810	660	7	582
18.	Shiodeni Shah	Bhagelu Shah	8	R C C	Residential	270 0	2025	7	2040
19.	Manjeet Kr Chaurasia	Ashok Prasad Chaurasiya	0 5	R C C	Residential	950	900	2	359
20.	Arbind Kumar	Omkar Nath	0 5	R C C	Commerical	158 76	2096	2 2	6926

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

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 Kesariya 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	Register for Journal/Magazine	Not Maintained
2	Register for Temporary Advances	Not Maintained
3	Register of Money Orders/Bank Draft Received	Not Maintained
4	Cheque Issue Register	Not Maintained
5	Register of Remittances made into bank	Not Maintained
6	Register of Bank drafts	Not Maintained
7	Bill Register	Not Maintained
8	Stock Register	Not Maintained



9	Capital Goods/Consumable articles, non-consumable articles	Not Maintained
10	Statutory Deduction Register	Not Maintained
11	Fixed Assets Register	Not Maintained
12	Grant Register	Not Maintained
13	Scheme Register	Not Maintained
14	Monthly accounts of Receipt & Payments	Not Maintained
15	Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance	Not Maintained
16	File Movement 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: -

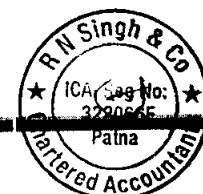
- Property tax on land and building
- Surcharge on transfer of land and building,
- Tax on deficit in parking space in any non-residential building,
- Water tax,
- Fire tax,
- Tax on advertisement,
- Surcharges on entertainment tax,

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.

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. Thus, we are unable to comment on deficiency in pay-roll system.

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

As per details provided by Nagar Panchayat Kesariya, Some UC's of Previous FY's & up to the end of the 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 Kesariya for the preparation of UC's; they have started to prepare UC's.
(Annexure: -3)

The detail of Pending UC: -

Sl. No.	Name of Scheme	Financial Year	Letter No.	UC Pending Amount.	UC Not Submitted
1.	Ghat Nirman	2008-2009	5/02-09-2009	96007	Not Submitted
2.	Ghat Nirman	2010-2011	4850/20.08.2010	1246	Not Submitted
3.	Road Construction	2012-2013	33/28-11-2012	102814	Not Submitted
4.	Jalapurti Yojna	2013-2014	55/20-01-2014	82650	Not Submitted
5.	4 th Finance	2014-2015	133/25-03-2015	383035	Not Submitted
6.	4 th Finance	2014-2015	133/25-03-2015	255294	Not Submitted



7.	4 th Finance	2014-2015	133/25-03-2015	208543	Not Submitted
8.	4 th Finance	2014-2015	133/25-03-2015	47700	Not Submitted
9.	Jalapurti Yojna	2015-2016	77/28-12-2015	3518600	Not Submitted
10.	Safai Mad	2015-2016	130/29-03-2016	209703	Not Submitted
11.	State Finance	2016-2017	40/04-08-2016	104469	Not Submitted
12.	5 th Finance	2016-2017	353/29-03-2017	619057	Not Submitted
13.	E.O Salary	2017-2018	07/23-05-2017	26751	Not Submitted
14.	Jalapurti	2017-2018	139/15-03-2018	5579233	Not Submitted
15.	5 th Finance	2018-2019	21/10-07-2018	1340152	Not Submitted
16.	14 th Finance	2018-2019	32,82/31-10-2018	1679750	Not Submitted
17.	Peshakar	2018-2019	27,77/24-10-2018	661629	Not Submitted
18.	Ward Parshad Mad	2018-2019	76,121/31-01-2019	202387	Not Submitted
19.	Nali Gali	2018-2019	99/06-03-2019	980599	Not Submitted
20.	5 th Finance	2019-2020	57/13-08-2019	1417750	Not Submitted
21.	5 th Finance	2019-2020	53/13-08-2019	400532	Not Submitted
22.	Safai Mad	2019-2020	47/06-08-2019	1008414	Not Submitted
23.	E.O Salary	2019-2020	42/12-07-2019	219520	Not Submitted
24.	E.O Salary	2019-2020	84/20-09-2019	410970	Not Submitted
25.	15 th Finance	2020-2021	50/26-05-2020	4909451	Not Submitted
26.	5 th Finance	2020-2021	123/15-09-2020	2279370	Not Submitted
27.	5 th Finance	2020-2021	123/15-09-2020	1367622	Not Submitted
28.	5 th Finance	2020-2021	36/13-05-2020	1367622	Not Submitted
29.	15 th Finance	2020-2021	146/11-11-2020	1464584	Not Submitted
30.	15 th Finance	2020-2021	147/11-11-2020	4881947	Not Submitted
31.	Nala Nirman	2020-2021	184/25-01-2021	138792	Not Submitted
32.	15 th Finance	2020-2021	295/2-03-2021	4895543	Not Submitted



33.	15 th Finance	2020-2021	296/2-03-2021	1468663	Not Submitted
34.	15 th Finance	2020-2021	351/15-03-2021	5089502	Not Submitted
35.	15 th Finance	2020-2021	352/15.03.2021	5089502	Not Submitted

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

I. Physical verification of inventory/stores: -

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

J. Advances, their adjustment & recovery: -

Advance Register has not been maintained by the concerned ULB and in the absence of above register; it is difficult to check or comments on adjustment and recovery of advances.

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 been not complied by the ULB. Such as;

- 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 bank on the same date.
- ULB was not preparing a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in Respect of the accounts of the Municipality.
- ULB was not preparing a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
- ULB was not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer

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



PART – “C” (Other)

S No.	Particular	Remarks/ Observation																							
a.	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether aregister is kept for all Procurements with value above Rs. 15,000/-.	<p>No Such type of Issues found in this regard. Further, the details of some cases checked during the course of audit are as follows:-</p> <table border="1" data-bbox="772 489 1458 1138"> <thead> <tr> <th data-bbox="772 496 857 597">DATE</th> <th data-bbox="857 496 1050 597">NAME OF SCHEME/FUN D</th> <th data-bbox="1050 496 1278 597">DESCRIPTIONS</th> <th data-bbox="1278 496 1458 597">AMOUNT</th> </tr> </thead> <tbody> <tr> <td data-bbox="772 597 857 738">06-05-2020</td> <td data-bbox="857 597 1050 738">15TH FINANCE</td> <td data-bbox="1050 597 1278 738">SANJAY KUMAR (PCC ROAD CONSTRUCTION)</td> <td data-bbox="1278 597 1458 738">5,20,852</td> </tr> <tr> <td data-bbox="772 738 857 856">06-05-2020</td> <td data-bbox="857 738 1050 856">PROFESSION AL TAX</td> <td data-bbox="1050 738 1278 856">SALARY TO PERMANENT EMPLOYEE</td> <td data-bbox="1278 738 1458 856">4,15,094</td> </tr> <tr> <td data-bbox="772 856 857 973">01-10-2020</td> <td data-bbox="857 856 1050 973">14TH FINANCE</td> <td data-bbox="1050 856 1278 973">GST PAYMENT</td> <td data-bbox="1278 856 1458 973">10012</td> </tr> <tr> <td data-bbox="772 973 857 1138">12-10-2020</td> <td data-bbox="857 973 1050 1138">14TH FINANCE</td> <td data-bbox="1050 973 1278 1138">SANJEEV KUMAR (PCC ROAD CONSTRUCTION S)</td> <td data-bbox="1278 973 1458 1138">912419</td> </tr> </tbody> </table>				DATE	NAME OF SCHEME/FUN D	DESCRIPTIONS	AMOUNT	06-05-2020	15 TH FINANCE	SANJAY KUMAR (PCC ROAD CONSTRUCTION)	5,20,852	06-05-2020	PROFESSION AL TAX	SALARY TO PERMANENT EMPLOYEE	4,15,094	01-10-2020	14 TH FINANCE	GST PAYMENT	10012	12-10-2020	14 TH FINANCE	SANJEEV KUMAR (PCC ROAD CONSTRUCTION S)	912419
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12-10-2020	14 TH FINANCE	SANJEEV KUMAR (PCC ROAD CONSTRUCTION S)	912419																						
b.	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.																							
c.	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.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.</p> <p>Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> • TDS return has not been filled. • TDS have not been deposited appropriately. • Royalty & Labor Cess has not been deposited appropriately. • GST liability has not been settled till the date of audit. • Penalty and Interest may be levied on ULB as per Statutory Laws. 																							
d.	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 that C & AG audit has been complied by the ULB With, letter No: -319 /04-06-2019 we are unable to check the exact status of compliance of the same.																							
e.	Any Other deficiencies noticed during the	It was observed that there is shortage of Man Power In ULB. Consequently, it is not functioning smoothly with																							



	audit to improve internal control systems	respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.
f.	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

RISKASSESSMENT							
	Name of the ULB	NAGAR PANCHAYAT KESARIYA					
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	HIGH	No	No	No	-	No Such cases found.



	make wrong assessments of income						
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,	HIGH	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on daily basis.



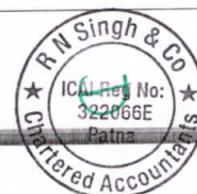
	etc.						
7.	Others	-	-	-	-	-	-

CAPITAL 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 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.



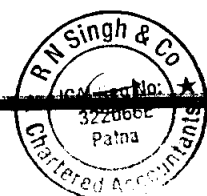
6.	Non-updating various register like store register, issue register, bill register with payment fig. advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not maintained. Only payment files are maintained. There should be separate register for the same.
7.	Others	-	-	-	-	-	-

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	No tradition of Fixed Deposit & Investments in NAGAR PANCHAYATKESARI
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						can be deposited.	YA.
2.	Loss of Investment certificate	HIGH	Yes	Yes	Yes	Unspent amount does not exist that can be invested.	No such investment was made by the ULB.
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	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Loans & Advances Register, Bank Book has not been maintained by the ULB.



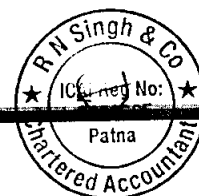
	book, cash book, etc.						
7.	Others	-	-	-	-	-	-

List of Important Registers

Name of the ULB		NAGAR PANCHAYAT KESARIYA			
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,	It will be taken care in	Not Resolved



			Magazines & Newspapers.	future.	
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.	FixedAssetsRegister	Not-Maintained	It may leads to misplacement of fixed assets.	Being prepared by DEAS team but in process.	Not Resolved
17.	GrantRegister	Not-Maintained	It may leads to mis-utilisation of grants.	It will be taken care in future.	-
18.	SchemeRegister	Maintained	-	-	-
19.	Monthlyaccountsof Receipts/Payments	Not-Maintained	Due to this segregation of head wise balance is difficult.	Being Prepared by DEAS team.	Not Resolved
20.	TemporaryAdvancesRegisterfor Staff,Customers/supplier/VEC andTA/DAAAdvance	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
21.	DispatchRegister	Maintained	-	-	-
22.	FileRegister	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 theULB	NAGAR PANCHAYAT KESARIYA	
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.	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 cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	Yes	-	-	-	-
4.	Whether cheque issue register are matched with	Yes	-	-	-	-
5.	Whether proper step has been taken for or 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 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 bankstatementforallaccount havebeenpromptlyreceivedfrombank.	Yes	-	-	-	-
9.	NumberofBankaccountmaintained	10	-	-	-	-
10.	Original copy ofcancelled receipts attached with duplicate copy with "CANCELLED"markedonit.	No such cases found.	-	-	-	-
11.	Liability for stale cheque account review isdone and necessary reversal entriesarepassed	No such cases found.	-	-	-	-
12.	Anyother	-	-	-	-	-

Public Works

Name of theULB		NAGAR PANCHAYAT KESARIYA				
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.	Whetherbillhasbeenpreparedasper actualmeasurement&pageno.oftheMBinwhich detailedmeasurementshavebeen quotedhas mentionedinfirstpageofMB,	Yes	-	-	-	-
2.	Whetherbillhasbeensignedbyproper in charge,	Yes	-	-	-	-
3.	Whetherthebillhasbeencheckedby theaccountantwiththeMB(alsocompare theqty.),estimate,agreement,previousbill(in caseofrunningagreement)	Yes	-	-	-	-
4.	Verifywhetheranypaymentmadefor removing/dismantlingmaterialwhich havescrapvaluemustbeindicatedinthe 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 levels sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-

Cash Book

Name of the ULB		NAGAR PANCHAYAT KESARIYA				
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 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 lead 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		NAGAR PANCHAYAT KESARIYA				
RISK RATING:		MEDIUM				
Name of Tax Collector		LALBABU PRASAD				
		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 revenue loss to the ULB.	It will be prepared in future.	Not Resolved
3.	Whether collection are made in the same receipt Vouchers which has been issued/authorized by ULB/state government & it should be clearly mentioned of different head & not any alteration, & the carbon copy of receipt vouchers are properly vouched so that no any variation in posting the same,	Yes	-	-	-	-
4.	Whether collections are bifurcated in different heads as required,	Yes	-	-	-	-



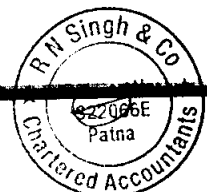
5.	Whether a separate bank account has been maintained for each circle, (for PM Only)	-	-	-	-	-
6.	Whether all collections are made in proper "Receipt Voucher Book" having same serial number which was actually issued to TC,	Yes	-	-	-	-
7.	Whether all collections made during the day are accounted for & 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 hand book, collection register maintained by TC & it should be properly entered in demand & collection register,	Daily Collection register has Not been Maintained.	-	It leads to interest revenue loss to the ULB	It will be taken care in future.	Not Resolved
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		NAGAR PANCHAYAT KESARIYA				
RISK RATING:		MEDIUM				
Name of Tax Collector		LALBABU PRASAD				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associate Risk	MG T. Comment	Status (Resolved /or not)
1.	Ensure whether closing balance of previous year is accurately brought forward,	Dem and 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,	Dem and 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 BMAR) & 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 for 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 safeguard on data has been operated or not,	No	-	-	-	-
16.	Whether self-assessment property tax return for payment of property tax has been filed by the assesses in the prescribed format,	Yes	-	-	-	-
17.	Whether there is any collusion with customer/holding w.r.t., assessment, payment, etc.	No Such cases found	-	-	-	-
18.	Any Other	No	-	-	-	-

Establishment

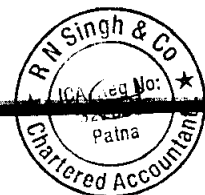
Name of the ULB	NAGAR PANCHAYAT KESARIYA
RISK RATING:	MEDIUM



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 apart 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 acquaintances 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/log book,	Yes	-	-	-	-
5.	Whether service book for calculation of payable has been authorized by the proper person,	Service Book not maintained.	-	It may lead 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 cash book.	-	It may lead 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 seen in hand,	No Such cases found.	-	-	-	-



9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employees specifying separate had with date of receipt (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 lead 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 lead 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 lead 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 employee 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 breakup of the amount of bill and all adjustments 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 of a unit.	Yes	-	-	-	-
26.	Personnel Files	Yes	-	-	-	-
27.	Training of employees (including Skill development Levy)	No Such cases found.	-	-	-	-
28.	Leave Register - To check whether a leave register is maintained as per types of leave as medical Leave/CL/EL/maternity/paternity leave.	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved



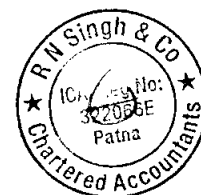
Grant

	Name of the ULB	NAGAR PANCHAYAT KESARIYA				
	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 department very soon.	In Process
5.	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	No Such cases found.	-	-	-	-



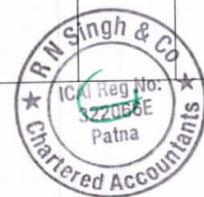
Payment of bills of contractors

Name of the ULB		NAGAR PANCHAYAT KESARIYA				
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		NAGAR PANCHAYAT KESARIYA				
RISK RATING:		MEDIUM				
		PERIOD:01/04/2020 to 31/03/2021				
Sl. No	Particulars	Audit Observation	Amount Involved	Associate 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 allotments to TC (Log Book) with their date of issue, serial number, name of TC & their circle	Yes	-	-	-	-
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 logbook/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:

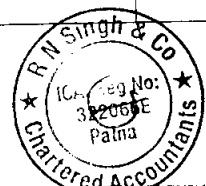
1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	Not Collected On time.	190340 0	It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	Professional Tax	No professional tax collected.	-	-	-	-
4.	Assigned Revenue (As details annexed)	No Such cases found.	-	-	-	-
5.	Rental Charges (As details annexed)	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 & uses Charges (As details annexed)	Collected.	75000	-	-	-



7.	Other Revenue Items	-	-	-	-	-
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Revenue Expenses

Name of the ULB		NAGAR PANCHAYAT KESARIYA				
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 cheque issued are promptly issued to the respective person.	Yes	-	-	-	-
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 made after deducting statutory dues or advances,	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 31 st March, 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

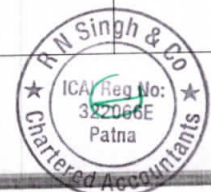
Name of the ULB		NAGAR PANCHAYAT KESARIYA				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether deduction of TDS on payment has been made as per law,	Yes	-	-	-	-
2.	Whether TDS deducted are timely deposited into bank with same amount,	Yes	-	-	-	Not Resolved.



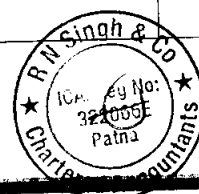
3.	Whether regulatory requirement for submission of Return has been followed,	Yes	-	-	-	Not Resolved.
4.	Whether any deduction is made in any act, must be deposited as per their respective act,	No Such cases found.	-	-	-	-
5.	Verify whether in case of "through rate" contract, there is no any payment 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)

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



	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.					
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 should be indicated.	Yes	-	-	-	-
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, &	Yes	-	-	-	-



	European Union etc.)					
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	NAGAR PANCHAYAT KESARIYA
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, wok undertaken, covering root, 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

Fixed Assets						
Name of theULB		NAGAR PANCHAYAT KESARIYA				
RISK RATING:		MEDIUM				
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	Being Prepared by DEAS	Not Resolved



				of assets.	Team.	
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 maintained asset class-wise	No such cases found.	-	-	-	-

Others

Name of the ULB		NAGAR PANCHAYAT KESARIYA				
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	Yes	-	-	-	-



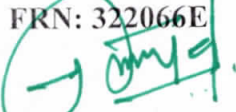
	lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off.					
2.	Demands of current year and previous year have been reconciled with reference to the above details	Yes	-	-	-	-
	Register of Suits					
1.	All suits filed by the municipality for recovery of any sum 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, amount involved, Name of Court and Suit Number etc. are clearly entered	No Such cases found	-	-	-	-
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



CA Chanakya Shree
Partner
Member No: 079322



R.N. Singh & Co
Chartered Accountants
Nagar Panchayat, Kesaria
Discussion Note for Annual of the FY 2020-21

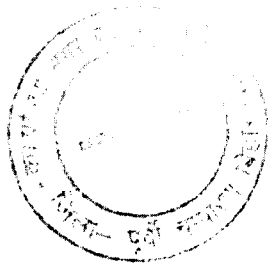
Sl. No	Observations	Management Remarks
1.	Grant Register is not being maintained hence it is Hard to find out any unutilised grant of any point of time	It will be taken care in future.
2.	Statutory Deduction Register was not maintained by ULB.	It will be maintained.
3.	Demand and Arrear Registers of holding tax are not prepared by ULB as according to BMAM	It shall be maintained
4.	No new details regarding Tower establishment, Tower tax collection, registration fee, interest received is provided for FY 20-21.	We will provide in future.
5.	Property and Holding tax assessment have not been done for the 3rd quarter.	It will be taken care in future.
6.	Daily collection register is not maintained on daily basis.	Started maintain
7.	Municipal Account Committee has not been constituted till the date of audit for FY20-21	It will be constituted.
8.	ULB is not in practice of preparing BRs, it is difficult to find out any defalcations, if any.	It will be taken care in future.
9.	No proper action has been taken against defaulter of holding tax to collect the amount	Notice will be served.
10.	Log book of vehicle and DG set has not been maintained which may lead to leakage in expenditure.	It will be taken care in future.
11.	Double entry accounting system has not been maintained by ULB in 2020-21.	Soon it will be initiated
12.	ULB is not in practice to prepare summary collection receipt in Form GEN-13	It will be maintained.
13.	Taxes such as GST, Income Tax, Royalty, and labour cess ETC. are collected from time to time But its payment is not made within dues dates for which ULB is facing fines and penalties.	It " "
14.	ULB is not in practice to prepare monthly receipt and payment account, journals, ledgers and trial balance.	It will be taken care.
15.	Fixed Assets register has not been maintained due to which it is hard to identify the assets and their condition.	It is now being maintained.
16.	Procurement register has not been maintained for all procurements above Rs. 15000	It is now being maintained.
17.	Register of suits filed by /against ULB has not been maintained by ULB.	It will be maintained in next FY.

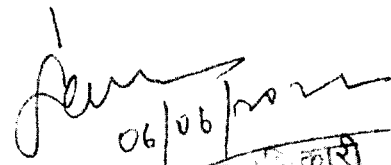


कार्यालयिक पदाधिकारी
नगर पंचायत केशरिया



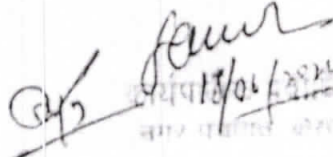
18.	Details of directives issued by UD & HD has not been provided to us during during the course of audit.	It will be provided from next interim
19.	Compliance of AG and previous Internal audit has not been provided to us.	It will be taken care from
20.	Amount collected from own sources revenue has not been deposited into bank by the ULB on the same date/ next to same date as required.	It will be deposited on same date or next date onwards
21.	Holding Tax surveys are pending.	It will be initiated soon
22.	We Observed that ULB is not in practice to deduct TDS on contractor Bill payment and salary payment to employee.	It will be taken care soon
23.	Tender register has not been provided	It will be provided from next audit
24.	Vehicle Log book isn't marked initial and ending trip reading	It will be taken care




 06/06/2022
 कर्तव्य निरीक्षक
 नगरपालिका कार्यालय



Nagar Panchayat Kesaria					
Defaulter Holding Tax List For FY 20-21					
Sl.No	Ward no.	Holding No.	Name	Father's Name	Amount
1	5	19	Rajkumar Prasad	Vidya Sagar Prasad	59156
2	5	20	Arun Kumar Prasad	Vidya Sagar Prasad	113900
3	5	196	Pradip kumar Pandit	Panna Lal Prasad	11115
4	5	216	Manjit Khan	Monak Khan	19314
5	5	129	Om Prakash Pathak	Raj Narayan Pathak	5914
6	6	35	Raj Kumar Pathak	Vidya Sagar Prasad	20420
7	6	100	Jhinghan Shah	Chatthu Shah	17600
8	7	142	Abul Hasan Miyan	Rajjak Miyan	38558
9	8	173	Maimul Nesha	Md. Tajudin	16530
10	8	25	Radha Krsihna Prasad	Sahdev Pathak	24115


 18/06/2021
 नगर पंचायत कसारिया



कार्यालय नगर पंचायत कोसरिया

वित्तीय वर्ष 2003-04 से 2010-11 में प्राप्त सहायक अनुदानों की विवरणी / व्यय एवं अवशेष राशि की धारणा द्वारा कोषागार में जमा विवरणी संशोधित प्रतिवेदन
 नगर विकास का नाम - नगर पंचायत कोसरिया
 कोषागार का नाम - पूर्वी चम्पारण गौरीहाटी

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

राशि (लाख में)

क्र. सं.	सहायक अनुदान आदेशन का वित्तीय वर्ष	सहायक अनुदान आदेशन का नाम	संशोधित सहायक अनुदान राशि	सहायक अनुदान के अंतर्गत राशि	अवशेष राशि के विवरण विकास द्वारा धारणा की गई राशि	टी।सी. नं. एवं तिथि	टी।सी. नं. एवं राशि	बैंक खाते में जमा की गई राशि	वित्तीय वर्ष दिखाने वाली राशि	संबंधित मद में व्यय की गई राशि	अवशेष राशि	कोषागार में जमा की गई राशि	वास्तविक राशि/ तिथि	संशोधित उपपंजीकृत प्रमाण-पत्र की तिथि	संशोधित उपपंजीकृत प्रमाण-पत्र की तिथि	विवरण UC की राशि	बैंक खाता में जमा अवशेष राशि	टी।सी. नं. एवं राशि	अधिभूत राशि	20
1	2008-09	का. विवरण	4536	19,74,000	19,74,000	T/0002/31.3.09	19,74,000	-	2010-11	19,50,453	23547	NIL	-	19,50,453	28.1.14	NIL	-	23,547		
2	2008-09	का. विवरण	3774	11,88,000	11,88,000	T/0002/31.3.09	11,88,000	-	2010-11	10,68,510	1,19,490	NIL	-	10,68,510	28.1.14	NIL	-	1,19,490		
3	2008-09	प्रशासनिक व्यय	3120	28,87,875	28,87,875	T/0001/31.3.09	28,87,875	-	-	-	-	-	-	28,87,875	7.10.16	NIL	-	NIL		
4	2008-09	का. विवरण	5	13,47,410	13,47,410	T/0005/31.3.19	13,47,410	-	2010-11	13,47,410	NIL	NIL	-	12,51,403	28.1.14	96,007	-	NIL		
5	2008-09	का. विवरण	4535	61,800	61,800	T/0003/31.3.09	61,800	-	2009-10	50,250	11,530	NIL	-	50,250	28.1.14	NIL	11,530	-		
6	2009-10	का. विवरण	1481	6,40,000	6,40,000	2	6,40,000	6,40,000	2011-12	5,75,459	64,541	NIL	-	5,75,459	28.1.14	NIL	64,541	-		
7	2009-10	का. विवरण	1482	7,50,000	7,50,000	9	7,50,000	7,50,000	2011-12	6,72,277	77,723	NIL	-	6,72,277	28.1.14	NIL	77,723	-		
8	2009-10	12 वीं बि. वि.	1338	2,75,688	2,75,688	T/2217/00012/31.3.10	2,75,688	-	2011-12	2,75,688	NIL	-	-	2,75,688	28.1.14	NIL	-	NIL		
9	2009	12 वीं बि. वि.	1338	2,75,688	2,75,688	T/2217/00011/31.3.10	2,75,688	-	2012-13	2,75,688	NIL	-	-	2,75,688	28.1.14	NIL	-	NIL		
10	2009-10	का. विवरण	1420	61,800	61,800	T/2217/00010/31.3.10	61,800	-	2010-11	54,300	7500	NIL	-	54,300	28.1.14	NIL	7500	NIL		
11	2010-11	वी.सी. वि.	1760	4,81,515	4,81,515	T/2217/0010/31.3.10	4,81,515	-	-	0	4,81,515	-	-	NIL	-	NIL	-	4,81,515		
12	2010-11	11 वीं बि. वि.	1837	6,00,000	6,00,000	5/31.3.11	6,00,000	6,00,000	2012-13	6,00,000	NIL	-	-	6,00,000	28.1.14	NIL	NIL	-		

नगर उपायुक्त / नगर कार्यपालक पदाधिकारी

कार्यपालक पदाधिकारी
 नगर पंचायत, कोसरिया



कार्यालय जगर पंचायत केसरिया

आ. सं. 2/2019-20 के तहत आवधिक अनुदान की विवरणी - जगर एवं प्रखण्ड स्तर की शकल में प्रस्तुत की जा रही है।
 इसमें आवधिक अनुदान की शकल में प्रस्तुत की जा रही है।
 इसमें आवधिक अनुदान की शकल में प्रस्तुत की जा रही है।

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

पृष्ठ संख्या 2

क्र.सं.	वर्ष	प्रकार	अनुदान संख्या	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि	अनुदान राशि
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
11	2012-13	अनुदान	15/2/12	1,578	1,578	6/31/11	-	1578	2012-13	1578	NIL	-	1578	28.1.14	NIL	NIL			
12	2012-13	अनुदान	15/2/12	6,00,000	6,00,000	15/2/12	6,00,000	-	2012-13	6,00,000	NIL	-	6,00,000	28.1.14	NIL				
13	2011-12	अनुदान	15/2/11	61,800	61,800	16/7/10	61,800	-	2011-12	55,600	6,200	NIL	-	55,900	28.1.14	NIL	6,200	55,600	
14	2012-13	अनुदान	16/8/10	47,00,000	47,00,000	16/8/10	47,00,000	-	2012-13	44,53,784	2,46,216	-	-	44,53,784	28.1.14	NIL		2,46,216	
15	2012-13	अनुदान	26/3/11	5,00,000	5,00,000	26/3/11	5,00,000	-	2012-13	500,000	NIL	NIL	-	4,98,754	28.1.14	1246			
16	2012-13	अनुदान	20/1/12	7,00,000	7,00,000	20/1/12	7,00,000	-	2012-13	7,00,000	NIL	-	-	7,00,000	28.1.14	NIL			
17	2012-13	अनुदान	29/3/12	6,91,000	6,91,000	29/3/12	6,91,000	-	2012-13	6,91,000	NIL	-	-	6,91,000	28.1.14	NIL			
18	2012-13	अनुदान	29/3/12	15,83,922	15,83,922	29/3/12	15,83,922	-	2012-13	15,83,922	NIL	-	-	15,83,922	28.1.14	NIL			
19	2012-13	अनुदान	29/3/12	11,56,202	11,56,202	29/3/12	11,56,202	-	2012-13	11,56,202	NIL	-	-	11,56,202	28.1.14	NIL			
20	2012-13	अनुदान	29/3/12	20,00,000	20,00,000	29/3/12	20,00,000	-	2012-13	20,00,000	NIL	-	-	20,00,000	28.1.14	NIL			
21	2012-13	अनुदान	29/3/12	61,800	61,800	29/3/12	61,800	-	2012-13	56,200	5,600	NIL	-	56,200	28.1.14	NIL		5,600	
22	2012-13	अनुदान	29/3/12	3,00,000	3,00,000	29/3/12	3,00,000	-	2012-13	3,00,000	NIL	-	-	3,00,000	28.1.14	NIL			

कार्यालय केसरिया
 कार्यपालक पदाधिकारी

06/01/20



कार्यालय नगर पंचायत केसरिया

वित्तिक वर्ष 2009-04 से 2018-19 में प्राप्त करावक अनुदानों की विवरणी / वर्ष एक अवधि तक की बचतों द्वारा कोषपार में जमा विवरणी संबंधित प्रतिवेदन
 नगर विकास का नाम - नगर पंचायत केसरिया
 कोषपार का नाम - पूर्वी वित्तपाल केसरिया

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

रकम (लाख में)

क्र. सं.	वर्ष	सहायक अनुदान अंतर्गत किस वर्ष	सहायक अनुदान आवंटन का वर्ष	संबंधित वित्तिक संख्या एवं तिथि	संबंधित वित्तिक संख्या एवं तिथि	आवृत्ति रकम का विवरण द्वारा पिकासी की गई रकम	टीओ भीओ नं० एवं तिथि	पीओ एल खाता नं० वही गई रकम	बैंक खाते में जमा की गई रकम	वित्तिक वर्ष किसमें रकम जमा की गई	संबंधित मद नं० एवं वही गई रकम	अवधि रकम	कोषपार में जमा की गई रकम	बातान नं० / तिथि	संबंधित उप-प्रोग्राम प्रभाग-वर्ष में तिथि	संबंधित उप-प्रोग्राम प्रभाग-वर्ष की तिथि	संबंधित UC की रकम	बैंक खाता नं० जमा अवधि रकम	पीओ एल खाता नं० जमा अवधि रकम	अभिलेखित
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
25	2011-12	ई मशीन	58	26.3.12	78,979	78,979	T/2217/0068 30.3.12	78,979	-	2012-13	72,853	6126	NIL	-	72,853	25.1.14	NIL	6,126	NIL	
26	2011-12	13 ई फ्लिप	19	19.7.12	7,31,000	7,31,000	T/2217/0092 12.9.12	7,31,000	-	2013-14	7,31,000	NIL	-	-	7,31,000	24.9.14	NIL	-	NIL	
27	2012-13	13 ई फ्लिप	22	31.8.12	2,33,000	2,33,000	T/2217/0001 1.12.12	2,33,000	-	2013-14	2,33,000	NIL	-	-	2,33,000	24.9.14	NIL	-	NIL	
28	2012-13	13 ई फ्लिप	1	3.4.12	4,48,000	4,48,000	T/2217/0002 12.9.12	4,48,000	-	2013-14	4,48,000	NIL	-	-	4,48,000	24.9.14	NIL	-	NIL	
29	2012-13	सामाजिक सुविधा	97	14.3.13	35,00,000	35,00,000	T/2217/0038 23.3.13	35,00,000	-	2018-19	27,19,930	7,80,070	-	-	18,54,571 865359	6.6.17 6.6.19	NIL	-	7,80,070	
30	2012-13	वाक विप्लव	33	28.11.12	19,00,000	19,00,000	T/2217/0007 29.12.12	19,00,000	-	2013-14	19,00,000	NIL	-	-	17,97,186	24.9.14	1,02,814	-	NIL	
31	2012-13	सर्वोपचार	26	20.9.12	61,800	61,800	T/2217/0009 29.12.12	61,800	-	2013-14	53,300	8,500	NIL	-	53,300	24.9.14	NIL	-	8,500	
32	2012-13	13 ई फ्लिप	117	29.3.13	7,95,807	7,95,807	P/2217/00039 31.3.13	7,95,807	-	2013-14	7,95,807	NIL	NIL	-	7,95,807	2.12.14	NIL	-	NIL	
33	2012-13	समुदाय सचिव	67	4.3.13	15,97,488	15,97,488	T/2217/0016 19.3.13	15,97,488	-	2013-14	15,97,488	NIL	-	-	15,97,488	4.2.15	NIL	-	NIL	
34	2012-13	समुदाय सचिव 2	67	4.3.13	6,84,640	6,84,640	T/2217/0015 19.3.13	6,84,640	-	2013-14	6,84,640	NIL	-	-	6,84,640	4.2.15	NIL	-	NIL	
35	2012-13	समुदाय सचिव 3	67	4.3.13	10,63,004	10,63,004	T/2217/0017 19.3.13	10,63,004	-	2013-14	10,63,004	NIL	-	-	10,63,004	4.2.15	NIL	-	NIL	
36	2012-13	समुदाय सचिव 4	67	4.3.13	20,00,000	20,00,000	T/2217/0018 19.3.13	20,00,000	-	2013-14	20,00,000	NIL	-	-	20,00,000	4.2.15	NIL	-	NIL	

नगर आयुक्त / नगर कार्यपालक पदाधिकारी

कार्यपालक पदाधिकारी
 नगर पंचायत केसरिया

का. वि.
 6.6.14



कार्यालय नगर पंचायत केसरिया

वित्तिय वर्ष 2003-04 से 2018-19 में प्राप्त करावक अनुदानों की विवारी / वर्ष दर अवशेष राशि की धारणे द्वारा कोषगार में जका विवरणी संशुधित प्रतिवेदन
 नगर विकास का नाम - नगर पंचायत केसरिया
 कोषगार का नाम - दूरी चणारण

DDO Code: UR0010
 Treasury Code: ECH
 PL Account No: 103
 Bank Account No:

राशि (लाख में)

क्र. सं.	वर्ष	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
37	2013-14	प्रशासनिक भवन	13.11.13	7547000	3773500	T22170002 13.2.14	3773500	-	-	-	-	-	-	37	3500	22.5.17	NIL	-	-	Transfer to DUDA
38	2013-14	उत्पादनिक योजना	20.01.14	35800000	20482650	T22150006 13.2.14	20482650	-	2014-15	20482650	NIL	NIL	-	204	000000	13.7.15	82650	-	NIL	Transfer to B.R.U.P
39	2013-14	सिंचन	30.04.13	61800	61800	T22170001 9.12.13	61800	-	2014-15	49750	12050	NIL	-	49750	29.8.16	NIL	-	12050	-	-
40	2013-14	सिंचन	17.5.13	240000	240000	T22170002 9.12.13	240000	-	2014-15	240000	NIL	NIL	-	240000	6.4.17	NIL	-	-	NIL	-
41	2013-14	सिंचन	26.9.13	278996	278996	T22170001 13.2.14	278996	-	2014-15	278996	NIL	NIL	-	278996	29.8.16	NIL	-	-	NIL	-
42	2013-14	प्रशासनिक भवन	6.2.14	4733000	2366500	T22170004 14.3.14	2366500	-	-	-	-	-	-	2	665000	6.4.17	NIL	-	-	Transfer to DUDA
43	2013-14	सिंचन	28.2.14	16000000	16000000	T22170005 14.3.14	16000000	-	-	0	NIL	16000000	R/2217/ 0006517 3.17	16000000	1.5.17	NIL	-	-	NIL	P2217019 110002 = अवशेष
44	2013-14	सिंचन	15.3.14	2562160	2562160	T22170033 24.3.14	2562160	-	2014-15	2562160	NIL	NIL	-	2562160	15.4.15	NIL	-	-	NIL	-
45	2013-14	सिंचन	15.3.14	1074543	1074543	T22170034 24.3.14	1074543	-	14-15	1074543	NIL	-	-	1074543	15.4.15	NIL	-	-	NIL	-
46	2013-14	सिंचन	15.3.14	578619	578619	T22170036 24.3.14	578619	-	14-15	578619	NIL	-	-	578619	15.4.15	NIL	-	-	NIL	-

नगर आयुक्त / नगर कार्यपालक पदाधिकारी

कार्यपालक पदाधिकारी
 नगर पंचायत केसरिया

6.6.12



कार्यालय नगर पंचायत केसरिया

वित्तिक वर्ष 2003-04 से 2018-19 में प्राप्त महापंक अनुदानों की विवरणी / व्यय एवं अवशेष राशि की मासानुसार द्वारा कोषागार में जमा विवरणी संबंधित प्रतिवेदन
 नगर विकास का मास - नगर पंचायत केसरिया
 कोषागार का नाम - पूर्वी घण्टाराम

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

राशि (लाख में)

क्र. सं.	वर्ष	विवरण	आवृत्ति	श्री/श्रीमती/श्री	आवृत्ति राशि	टी० भी० पं० एवं तिथि	पी० एम खाता में राशि	बैंक खाते में जमा की गई राशि	वित्तिक वर्ष शुरू की गई राशि	संबंधित मर से व्यय की गई राशि	अवशेष राशि	कोषागार में जमा की गई राशि	कासन सं०/ तिथि	सम मित उप शेषिता प्रम-पत्र में निहित राशि	संबंधित उपशेषिता प्रम-पत्र की तिथि	राशि UC की राशि	बैंक खाता में जमा अवशेष राशि	पी एम खाता में जमा अवशेष राशि	अभिप्रेत
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
47	2013-14	धनुषी संपत्तिका	102			T22170035	2000000	-	14-15	2000000	NIL	-	-	2000000	15.4.15	NIL	NIL	-	-
			12			24.3.14													
48	13-14	13 से वित्त	19.7.13	894822	894822			894822	14-15	894822	शुण			894822	29.8.16	NIL	शुण	-	-
			72																
49	13-14	13 से वित्त	25.2.14	858243	858243			858243	14-15	858243	शुण			858243	29.8.16	NIL	शुण	-	-
			27																
50	14-15	13 से वित्त	12.8.14	878783	878783			878783	15-16	878783	शुण			878783	29.8.16	NIL	शुण	-	-
			08																
51	2014-15	मगर प्रयाग	29.5.14	240000	240000	T22170009	240000	-	14-15	240000	NIL	-	-	240000	29.08.16	NIL	NIL	-	-
			07			T22170008													
52	2014-15	रेवाका	16.6.14	351057	351057	30.1.15	351057	-	15-16	351057	NIL	-	-	351057	29.8.16	NIL	NIL	-	-
			16			T22170009													
53	2014-15	पारस मठा	24.7.14	61800	61800	30.1.15	61800	-	15-16	49750	12050	-	-	49750	29.8.16	NIL	NIL	12050	-
			51			T22170010													
54	2014-15	पारस मठा	20.9.14	123600	123600	30.1.15	123600	-	15-16	112400	11200	-	-	112400	29.8.16	NIL	NIL	11200	-
			18			T22170011													
55	14-15	मगर सरका	24.7.14	943396	943396	30.1.15	943396	-	-	0	943396	-	-	943396	16.11.17	NIL	-	NIL	-
			43			T22170012													
56	2014-15	मगर सरका	15.9.14	844729	844729	30.1.15	844729	-	-	0	844729	-	-	844729	16.11.17	NIL	-	NIL	-
			08			T22170001													
57	2014-15	ई मकान	9.1.15	150000	150000	10.2.15	150000	-	15-16	147594	2406	-	-	147594	29.8.16	NIL	-	2406	-

नगर आयुक्त/ नगर कार्यपालक पदाधिकारी

कार्यपालक पदाधिकारी
 नगर पंचायत केसरिया

06/01/22
 6/6/22



कार्यालय, नगर, पंचायत, कैसरिया

प्रमाणित किया जाता है कि उपरोक्त विवरण सही है और इसमें कोई त्रुटि नहीं है।
 प्रमाणित किया जाता है कि उपरोक्त विवरण सही है और इसमें कोई त्रुटि नहीं है।
 प्रमाणित किया जाता है कि उपरोक्त विवरण सही है और इसमें कोई त्रुटि नहीं है।

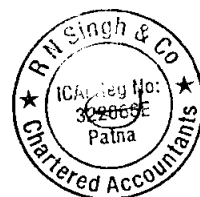
DDO Code: URB010
 Treasury Code: ECH
 PL Account No: 103
 Bank Account No:

क्र.सं.	विवरण	आवकियाँ	व्यय	अनुदान संख्या	विवरण	आवकियाँ	व्यय	अनुदान संख्या	विवरण	आवकियाँ	व्यय	अनुदान संख्या	विवरण	आवकियाँ	व्यय	अनुदान संख्या	विवरण	आवकियाँ	व्यय	अनुदान संख्या	
1		14774	1357000	1357000	T22150005 9.3.15	1357000		15-16	1357000	NIL		1357000	2.3.16	NIL							
2		22514	400000	400000	T22150004 9.3.15	400000		15-16	400000	NIL		400000	2.3.16	NIL							
3		24724	300000	300000	T22150006 9.3.15	300000		15-16	300000	NIL		300000	2.3.16	NIL							
4		133915	68000	68000	T22150007 9.3.15	68000		15-16	68000	NIL		68000	2.3.16	NIL							
5		14724	20000	20000	T22150008 9.3.15	20000		15-16	20000	NIL		20000	2.3.16	NIL							
6		14724	8000	8000	T22150009 9.3.15	8000		15-16	8000	NIL		8000	2.3.16	NIL							
7		14724	15000	15000	T22150011 12.3.15	15000		15-16	14750	2500		14750	29.8.16	NIL							2500
8		175486	175486	175486	T22170019 27.3.15	175486		15-16	175486	NIL		175486	29.8.16	NIL							
9		752781	752781	752781	T22170020 32.3.15	752781		15-16	752781	NIL		752781	29.8.16	NIL							
10		293718	293718	293718	T22170021 27.3.15	293718		15-16	293718	NIL		293718	29.8.16	NIL							
11		1000000	1000000	1000000	T22170020 27.3.15	1000000		15-16	1000000	NIL		1000000	29.8.16	NIL							
12		172818	172818	172818	T22170028 31.3.15	172818		15-16	172818	NIL		172818	29.8.16	NIL							
13		74019	74019	74019	T22170022 31.3.15	74019		15-16	581503	159416		74019	26.12.21	NIL							159416

प्रमाणित किया जाता है कि उपरोक्त विवरण सही है और इसमें कोई त्रुटि नहीं है।

कार्यालय, नगर, पंचायत, कैसरिया

प्रमाणित किया जाता है कि उपरोक्त विवरण सही है और इसमें कोई त्रुटि नहीं है।



कार्यालय नगर पंचायत केसरिया

वर्ष 2003-04 से 2018-19 में प्राप्त सहायक अनुदानों की विवरण / व्यय एवं अवशेष राशि की बालANCE द्वारा कोषागार में जमा कियेगी संबंधित प्रतिवेदन कोषागार का नाम - पूर्वी कोषागार

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

क्र. सं.	सहायक अनुदान का विवरण वर्ष	सहायक अनुदान आवंटन का म. सं.	संबंधित स्वीकृत/प्रस्ताव संख्या एवं तिथि	स्वीकृत/प्रस्ताव संख्या एवं तिथि	आवंटित राशि की विवरण विकास द्वारा निकाली की गई राशि	टी.ओ. नं. एवं तिथि	टी.ओ. नं. एवं तिथि	टी.ओ. नं. एवं तिथि	बैंक खाते में जमा की गई राशि	विवरण वर्ष जिसमें राशि व्यय की गई	संबंधित म. सं. एवं तिथि	अवशेष राशि	कोषागार में जमा की गई राशि	बालANCE नं./ तिथि	संबंधित प्रयोजित प्रमाण-पत्र नं. एवं तिथि	संबंधित प्रयोजित प्रमाण-पत्र नं. एवं तिथि	जमा UC की राशि	बैंक खाते में जमा अवशेष राशि	टी.ओ. नं. एवं तिथि	अवशेष राशि	अनुदान
71	2014-15	पापुई रास्ता 3	132 25.3.15	293718	293718	T22170082 31.3.15	293718	-	15-16	293718	NIL	-	-	85175	29.8.16	208543	26-02-21	NIL	-	NIL	-
72	2014-15	धनुषी रास्ता 4	133 25.3.15	1000000	1000000	T22170081 31.3.15	1000000	-	15-16	721118	278882	-	-	673418	29.8.16	47700	-	278882	-	-	-
73	2015-16	नगर प्रवेशक बालादेव	05 24.4.15	354000	354000	T22170008 24.7.15	354000	-	15-16	146000	208000	-	-	146000	22.5.17	0	-	208000	-	-	-
74	2015-16	समाप्त काठवाला	26 17.7.15	2023800	2023800	T22170001 8.10.15	2023800	-	15-16	2023800	NIL	-	-	2023800	9.2.16	NIL	-	-	-	-	-
75	2015-16	पैदाकर	37 28.8.15	434599	434599	T22170001 11.12.15	434599	-	16-17	434599	NIL	-	-	434599	6.4.17	NIL	-	-	-	-	-
76	2015-16	14 नं. फ्लोर	75 23.12.15	1885496	1885496	T22170018 29.12.15	1885496	-	16-17	1885496	NIL	-	-	1885496	6.4.17	NIL	-	-	-	-	-
77	2015-16	राज्य राजमार्ग	46 2.9.15	11111950	11111950	T22170001 6.2.16	11111950	-	16-17	4719037	NIL	-	-	6392913	7.10.16	4719037	6.4.17	NIL	-	NIL	-
78	2015-16	राज्य राजमार्ग	47 2.9.15	3245150	3245150	T22170001 6.2.16	3245150	-	16-17	1099514	NIL	-	-	1099514	7.10.16	2145636	6.4.17	NIL	-	NIL	-
79	2015-16	13 नं. फ्लोर	44 27.6.16	11355	R.T.G.S	-	-	11355	15-16	11355	NIL	-	-	11355	22.5.17	NIL	NIL	-	-	-	-
80	2015-16	13 नं. फ्लोर	1 8.4.15	256045	R.T.G.S	-	-	256045	16-17	256045	NIL	-	-	256045	22.5.17	NIL	NIL	-	-	-	-
81	15-16	13 नं. फ्लोर	9 30.4.15	1037404	R.T.G.S	-	-	1037404	16-17	1037404	NIL	-	-	1037404	22.5.17	NIL	NIL	-	-	-	-
82	2015-16	जलपूर्ति योजना	77 28.12.15	23600600	23600600	T22150002 6.2.15	23600600	-	-	23600600	NIL	-	-	20082000	2.2.17	3518600	NIL	NIL	-	-	Transfer to B.R.J

नगर आयुक्त/ नगर कार्यपालक पदाधिकारी

कार्यपालक पदाधिकारी
नगर पंचायत, केसरिया



कार्यालय नगर पंचायत केसरिया

शिखिद वर्ष 2015-16 से 2018-19 में प्राप्त सहायक अनुदानों की विवरणी / व्यय एवं अवशेष राशि की बालANCE द्वारा कोषागार में जमा कियेली संबंधित प्रतिवेदन
 नगर विकास का नाम - नगर पंचायत केसरिया
 कोषागार का नाम - पूर्वी घण्टारण

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

क्र. सं.	सहायक अनुदान आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का मद	संबंधित स्वीकृति/आदेश संख्या एवं तिथि	स्वीकृति/आदेश एवं आवंटन राशि	आवंटित राशि के बिन्दु विकास द्वारा निकाली की गई राशि	टी० पी० नं० एवं तिथि	पी० एल खाता में रखी गई राशि	बैंक खाते में जमा की गई राशि	वित्तीय वर्ष जिसमें राशि व्यय की गई	संबंधित मद में व्यय की गई राशि	अवशेष राशि	कोषागार में जमा की गई राशि	घातलब्ध/तिथि	समाप्त उप योगिता प्रथम-पत्र में निर्दिष्ट राशि	समाप्त उप योगिता प्रमाण-पत्र की तिथि	संबंधित UC की राशि	बैंक खाते में जमा अवशेष राशि	पी एल खाता में जमा अवशेष राशि	अभिलेखित
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
83	2015-16	पानीय भत्ता	19.5.15	137932	137932	T22170001 17.3.16	137932	-	16-17	137932	NIL	-	-	137932	22.5.17	NIL	-	NIL	
84	2015-16	नगर सफाई किरा	21.3.16	3551475	3551475	T22170016 30.3.16	3551475	-	16-17	3551475	NIL	-	-	3551475	6.4.17	NIL	-	NIL	
85	2015-16	नगर सफाई किरा	21.3.16	548428	548428	T22170015 30.3.16	548428	-	-	548428	NIL	-	-	548428	4.9.19	NIL	-	NIL	Transfer Budco 2008091
86	2015-16	नगर सफाई किरा	21.3.16	2593733	2593733	T22170014 30.3.16	2593733	-	-	585642	NIL	-	-	585642	4.9.19	2008091	-	NIL	
87	2015-16	एकलवर्षीय सड़क	29.3.16	6000000	6000000	T22170028 30.3.16	6000000	-	-	-	6000000	-	-	NO	-	0	-	6000000	
88	2015-16	14 वें किरा	13.7.15	1923109	1923109			1923109	16-17	1923109	NIL	-	-	1923109	6.4.17	NIL	NIL	-	
89	2015-16	नगर सफाई	29.3.16	1345450	1345450	T22150018 30.3.16	1345450	-	16-17	1130450	215000	-	-	1130450	6.4.17	0	-	215000	
90	2015-16	नगर सफाई	29.3.16	674600	674600	T22170029 30.3.16	674600	-	16-17	674000	75791	-	-	709703	26-02-21	NIL	-	NIL	
91	2015-16	नगर सफाई	3.3.16	531029	531029	T22150024 31.3.16	531029	-	18-19	531029	शून्य	-	-	531029	8.5.19	NIL	-	शून्य	
92	2015-16	नगर सफाई	3.3.16	1578512	1578512	T22150023 31.3.16	157812	-	18-19	1243464	335048	-	-	1243464	8.5.19	0	-	335048	
93	16-17	पानीय भत्ता	18.5.16	342068	342068	T22170002 26.8.16	342068	-	16-17	342068	शून्य	-	-	342068	17.8.17	NIL	-	-	
94	16-17	14 वें किरा	6.7.16	1393457	1393457	T22170002 15.7.16	1393457	-	16-17	1393457	शून्य	-	-	1393457	20.7.17	NIL	-	-	

नगर आयुक्त / नगर कार्यपालक पदाधिकारी

06/07
 कार्यपालक पदाधिकारी
 नगर पंचायत - केसरिया
 6/6/17



बार्गावत नगर पंचायत केसरिया

आवक एवं व्यय विवरण का 2017-18 में प्रथम चतुर्मासिक प्रारंभिक लेखा खाते का विवरण प्रस्तुत है।
 प्रथम चतुर्मासिक का प्रथम चतुर्मासिक लेखा खाते का विवरण प्रस्तुत है।
 प्रथम चतुर्मासिक का प्रथम चतुर्मासिक लेखा खाते का विवरण प्रस्तुत है।

DDO Code UR 3010
 Treasury Code: ECM
 PL Account No: 103
 Bank Account No:

पृष्ठ संख्या १

क्र.सं.	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण	विवरण
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
95	16-17			1393457	1393457	122170004 15.7.16	1393457		16-17	1393457	शुद्ध		1393457	20.7.17	NIL			
96	16-17			1383574	1383574	122170011 17.1.17	1383574		17-18	1383514	NIL		1383574	10.1.18	NIL			
97	16-17			1383574	1383574	122170052 24.1.17	1383574			1383574	NIL		1383574	10.1.18	NIL			
98	16-17			513456	513456	122170002 25.8.17	513456		17-18	513456	शुद्ध		513456	20.7.17	NIL			
99	16-17			2420175	2420175	122170006 10.12.16	2420175		17-18	2385706	104469		2385706	20.7.17	NIL			
100	16-17			453156	453156	122170002 29.10.16	453156				NIL		432156	28.5.18	NIL			
101	16-17			555307	555307	122170003 19.10.16	555307				NIL		555307	28.5.18	NIL			Transfer to bank 2162775
102	16-17			1712915	1712915	122170003 8.3.17	1712915		17-18	1712915	NIL		1712915	12.9.18	2162775			NIL
103	16-17			569455	569455	122170007 8.3.17	569455				NIL		569455	5.10.17	NIL			NIL
104	16-17			2764102	2764102	122170001 8.3.17	2764102		17-18	2764102	NIL		2764102	17.8.17	NIL			
105	16-17			4161442	4161442	122170054 20.3.17	4161442			4161442			4161442	5.10.17	NIL			NIL
106	16-17			544928	544928	122170053 30.3.17	544928		17-18	544928	NIL		544928	17.8.18	NIL			NIL

प्रथम चतुर्मासिक का प्रथम चतुर्मासिक लेखा खाते का विवरण प्रस्तुत है।
 कार्यपालक पदाधिकारी
 नगर पंचायत केसरिया
 06/6/18



कार्यालय नगर पंचायत केसरिया

वित्तिय वर्ष 2003-04 से 2016-18 में प्राप्त महापंक अनुदानों की विकसनी / व्यय एवं अवशेष राशि की घालने द्वारा कोषागार में जमा विवरणी संक्षिप्त प्रतिलिपि
नगर निकाय का नाम-नगर पंचायत केसरिया
कोषागार का नाम-पूर्वी धामारण

DDO Cod UP B010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

राशि (लाख में)

क्र. सं.	वर्ष	सहायक अनुदान आइटम का विवरण एवं तिथि	संबंधित आइटम का मद संख्या एवं तिथि	सहायक अनुदान आइटम का मद संख्या एवं तिथि	आवृत्त राशि के विवरण निकाय द्वारा विकसनी की गई राशि	टी.ओ. भी.ओ. एवं तिथि	पी.एन. खाता में रखी गई राशि	बैंक खाते में जमा की गई राशि	वित्तिय वर्ष जिसमें राशि वाय की गई	संबंधित मद में व्यय की गई राशि	अवशेष राशि	कोषागार में जमा की गई राशि	धारण सं./ तिथि	संबंधित प्रयोक्तृता शेष-वर्ष में विहित राशि	संबंधित व्ययवर्गिता प्रथम-वर्ष की तिथि	लक्षित UC की राशि	बैंक खाता में जमा अवशेष राशि	पी.एन. खाता में जमा अवशेष राशि	अभिलेखित
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
107	16-17	कक्षा लागू किए	353 29.3.17	2901383	2901383	T22170055 30.3.17	2901383	-	-	2901383	NIL	-	-	619057	21.1.21	2282326	-	NIL	Transfer Budco. 2282326
108	16-17	काली गली	167 25.10.18	740410	740410	T22170010 8.3.17	740410	-	17-18	740410	NIL	-	-	740410	17.8.17	NIL	-	-	-
109	16-17	पंचायत	155 27.9.16	506160	506160	T22170011 8.3.17	506160	-	-	506160	-	-	-	506160	16.11.17	NIL	-	NIL	-
110	16-17	अकाई कार्यालय	248 10.3.17	319948	319948	T22170032 21.3.17	319948	-	17-18	319948	NIL	-	-	319948	20.7.17	NIL	-	NIL	-
111	2017-18	कार्यालय परामर्शक पदाधिकारी का वेतन	07 23.05.17	500000	500000		500000	-	17-18	500000	NIL	-	-	473249	20.8.18	26751	-	NIL	-
112	2017-18	14 वे वेतन	33 2.8.17	1710902	1710902		1710902	-	17-18	1710902	NIL	-	-	1710902	20.8.18	NIL	-	NIL	-
113	2017-18	14 वे वेतन	33 2.8.17	1710902	1710902		1710902	-	17-18	1710902	NIL	-	-	1710902	20.8.18	NIL	-	NIL	-
114	2017-18	14 वे वेतन	27 24.1.18	1706511	1706511		1706511	-	17-18	1706511	NIL	-	-	1706511	20.8.18	NIL	-	NIL	-
115	2017-18	14 वे वेतन	97 24.01.18	1706510	1706510		1706510	-	17-18	1706510	NIL	-	-	1510706 195804	20.8.18 22-01-20	NIL	-	NIL	-
116	2017-18	14 वे वेतन	38 11.8.17	1316245	1316245		1316245	-	17-18	1316245	NIL	-	-	1316245	20.8.18	NIL	-	NIL	-
117	2017-18	14 वे वेतन	38 11.8.17	1316245	1316245		1316245	-	17-18	1316245	NIL	-	-	1316245	20.8.18	NIL	-	NIL	-

नगर अधुक्त / नगर कार्यपालक पदाधिकारी

कार्यपालक पदाधिकारी
नगर पंचायत केसरिया

06/6/22
6.6.22



कार्यपालक पदाधिकारी के कार्यालय
 नमर प्रशासन केंद्र, पटना-800 001

DDO Gud Uth H109
 Treasury Code ECH
 PL Account No 103
 Bank Account No:

क्र. सं.	विवरण	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च	आवक/खर्च
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नगर प्रशासन / नगर कार्यपालक कार्यालय

कार्यपालक पदाधिकारी
 नमर प्रशासन केंद्र, पटना-800 001
 06/6/21



वित्त वर्ष 2003-04 से 2018-19 में प्राप्त सहायक अनुदानों की विवरणी / व्यय एवं अर्पण रशि की धारतने द्वारा कोषधार से प्राप्त विवरणी सहायित प्रतिवेदन
कार्यालय नगर पंचायत केसरिया
 नगर पिकाय का नाम—नगर पंचायत केसरिया
 कोषधार का नाम—पूर्वी धरमपुरा

DDO CoS U 18010
 Treasury Code: ECH
 PL Account No: 103
 Bank Account No:

क्र० सं०	सहायक अनुदान का वित्तीय वर्ष	सहायक अनुदान आवंटन का वर्ष	अर्पण रशि का तिथि	सीक्युरिटी एंड आवंटन रशि के विवरण	आवंटन रशि के विवरण द्वारा निकाली गयी रशि	टी० नो० एच विधि	बी० एल वरतन से रशि गयी रशि	बैंक खाते में जमा की गयी रशि	वित्तीय वर्ष विसर्ग रशि	संबंधित मद में व्यय की गयी रशि	अर्पण रशि	कोषधार से जमा की गयी रशि	सहायक को०/विधि	अर्पण रशि का तिथि	अर्पण रशि का तिथि	अर्पण रशि का तिथि	बैंक खाते में जमा अर्पण रशि	बी० एल वरतन से जमा अर्पण रशि	अधिपुस्तिका
129	2018-19	बिना मद	07 22.05.18	700000	700000		700000	-	2018-19	700000	NIL	-	-	700000	22-01-20	NIL	-	NIL	
130	2018-19	अनुदान सहायक (सहायक)	10 1.06.2018	2071800	2071800		2071800	-	2018-19	2071800	NIL	-	-	2071800	29-04-19	NIL	-	NIL	
131	2018-19	सहायक	22 10.07.18	2653760	2653760		2653760	-	2018-19	2653760	NIL	-	-	2653760	29-04-19	NIL	-	NIL	
132	2018-19	सहायक	22 10.07.18	2445044	2445044		2445044	-	2018-19	2445044	NIL	-	-	2445044	29-04-19	NIL	-	NIL	
133	2018-19	सहायक	22 10.07.18	155,052	155,052		155,052	-	2018-19	155,052	NIL	-	-	155,052	29-04-19	NIL	-	NIL	
134	2018-19	सहायक	15 10.07.18	3276030	3276030		3276030	-	2018-19	3276030	NIL	-	-	3276030	22-01-20	NIL	-	NIL	
135	2018-19	सहायक	15 03.07.18	3276029	3276029		3276029	-	2019-20	3276029	NIL	-	-	1310411	22-01-20	1965618	-	NIL	Transfer To Budco 1965618
136	2018-19	सहायक	22 10.07.18	3350381	3350381		3350381	-	2019-20	3350381	NIL	-	-	3350381	17-09-20	NIL	-	NIL	
137	2018-19	सहायक	21 10.07.18	3350381	3350381		3350381	-	-	-	NIL	-	-	1340152	21.1.21	2010229	-	NIL	Transfer To budco 2010229
138	2018-19	सहायक	32.87 31.10.18	1996141	1996141		1996141	-	2019-20	1996141	NIL	-	-	1996141	22-01-20	NIL	-	NIL	
139	2018-19	सहायक	32.82 31-10-18	1996140	1996140		1996140	-	2019-20	1996140	NIL	-	-	1996140	17-03-20	NIL	-	NIL	
140	2018-19	सहायक	75.120 25-01-19	1982181	1982181		1982181	-	-	-	1982181	-	-	1982181	11-9-20	NIL	-	NIL	

नगर आयुक्त / नगर कार्यपालक पदाधिकारी

कार्यपालक पदाधिकारी
 नगर पंचायत, केसरिया



दिनांक 01-04-2018 से 2018-19 में प्राप्त सहायक अनुदानों की विवरणी / व्यय एवं अवशेष राशि की धारणाएं द्वारा कोषागार में जमा विवरणी संशोधित प्रतिक्रिया
 नगर विकास का नाम- नगर पंचायत कैसरिया
 कोषागार का नाम- पूर्वी अग्रधारण मोहिलारी

कार्यालय नगर पंचायत कैसरिया

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

राशि (रुपय में)

क्र. सं.	सहायक अनुदान का वित्तीय वर्ष	सहायक अनुदान आयटम का मद	संबंधित स्वीकृत/प्रारंभिक तिथि	स्वीकृत/प्रारंभिक एवं आयटम/प्रारंभिक में निकाल की अवधि राशि	आवृत्त राशि का विवरण द्वारा निकाल की गई राशि	टी.ओ. नं. एवं तिथि	पी.एन. खाता नं. राशि	बैंक खाते में जमा की गई राशि	वित्तीय वर्ष जिसमें राशि बांधी गई	संबंधित मद नं. एवं राशि	अवशेष राशि	कोषागार में जमा की गई राशि	धरान सं./ तिथि	संबंधित उपयोगिता प्रमाण-पत्र की तिथि	संबंधित उपयोगिता प्रमाण-पत्र की तिथि	संशोधित UC की राशि	बैंक खाता नं. जमा अवशेष राशि	पी.एन. खाता नं. जमा अवशेष राशि	अवशेष राशि			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
141	2018-19	14 वें पैरा	25.1.25 25-01-19	1982181	1982181		1982181	-	20-21	1982181	NIL	-	-	1982181	21.1.21	NIL	-	NIL				
142	2018-19	15 वें पैरा	27.77 24-10-18	822840	822840		822840		2019-20	822840	NIL	-	-	822840	21.1.21	NIL	-	NIL				
143	2018-19	16 वें पैरा	26.123 21-03-18	240000	240000		240000		2019-20	202387	37613	-	-	202387	21.1.21	NIL	-	37613				
144	2018-19	आज विभाग	93 28-02-19	2775850	2775850		2775850	-	-	2482896	292954	-	-	2482896	17-03-20	NIL	-	292954				
145	2018-19	आज-आज	99 06-03-19	1657825	1657825		1657825	-	2019-20	1555052	102773	-	-	1555052	11-9-20	-	-	102773				
														259597933			16721394	173640	13116254			

289609221

नगर आनुस / नगर कार्यपालक पदाधिकारी

06/6/19
 कार्यपालक पदाधिकारी
 नगर पंचायत, कैसरिया
 6/6/19



बि. वि. सं. ३३३/२००४
 बि. वि. सं. ३३३/२००४
 बि. वि. सं. ३३३/२००४

DDO Circle, LMB0010
 Treasury Circle, TCM
 Pt. Acharya M. C. Choudhary
 Bahi, Anantnagar

क्र. सं.	विवरण	दिनांक	अंश	शेरा	कुल	अंश	शेरा	कुल	अंश	शेरा	कुल	अंश	शेरा	कुल	अंश	शेरा	कुल	अंश	शेरा	कुल	अंश	शेरा	कुल	अंश	शेरा	कुल	अंश	शेरा	कुल	अंश	शेरा	कुल	
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01/20/2014, 02/12/2014, 03/12/2014

S/LNO	Holder Name	Father/Mother's Name	Ward	Type of Construct	Use of Property	Location	Compst Area sq	Building area	Rat	Property Tax
01	एवरीन सिंह	शुभिनारायण	08	Rec	Commercial	Mainlon	38080	5440	22 =	21211 =
02	Ansumansingh	Laxumansingh	08	Rec	Commercial + Reside	"	2700	2500	14 =	2520 =
03	Nand Kishorka	Vindhyachal Sir	07	Rec	Residential + Comm	"	1300	920	14 =	1208 =
04	Mr Mazid	Monabkha	05	Rec	Comm	"	2400	2400	22	3802 =
05	Rajesh kr	Lagan Deepa	05	Rec Rec + Comm	Resid. + Com	"	1500	1200	14	2117 =
06	Nazma Begum	Mr Motkiran	05	Rec	Com + Rec	"	2500	2500	14 =	4032
07	Hemant kr	Bishwanath Sir	08	Rec	Comm.	"	26068	26068	22 =	41,240
08	Arunkumar	Vidya sagar Sir	06	Asbest	Comm.	"	8100	3780	7 =	3609 =
09	Mr Mazid km	Monabkha	05	Rec	Comm	"	2400	2400	22 =	3802 =
10	Rakesh kr Kesari	Rambabu Singh	05	Rec	Rec + Comm	"	8100	4000	14	6307 =

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1	Asha devi	Sio Pejaw Sah	06	Recia	Recida	Other Road	2500	2400	500	7560
12	Krishnadev Pd	Ramdyal Sah	05	REC	Commist	Mai	484	484	2200	22920
13	Harsh Shambhu	Suresh Suresh Sah	06 06	REC REC	Comm Rec	Other other	4185 4185	3000 3000	700 700	23110 19530
14	Narad Pd	Icedar Pd	08	Rec	Reci.	Mai	3276	3200	700	14110
15	Kailash Pd	Mahesh Pd	03	REC	Recit cum	Mar	9450	7500	1400	7560
16	Pradeep Kr	Pannalal Pd	05	Rec	Comm + comm	Main	4050	9000	2200	21870
17	Anil Kumar	Savitradas	05	Rec	Recid.	Main	810	6600	7000	5820
18	Shiodon Sah	Bhagelub	8	Rec	Reci	Mar	2700	2025	7000	20400
19	Manjeet Kr Chandra	Ashok Pd Chaurasi	05	Rec	Reci	Other	950	9000	2000	3590
20	Arbind Kumar	Arbind Pd	05	REC	Comm	Main	15876	2096	2200	69260

20 Arbind Kumar comm + comm - main 15876 2096 2200 = 69260

13/06/2021
 कार्यपालक पदाधिकारी
 एम एन सिंग एंड कंपनी



NAGAR PANCHAYAT KESARIYA
As on 31.12.2019

Sl. No.	Company Name	Number of tower	Date of establishment	Registration Fee	Interest On Registration fee Upto April 15-20	Interest On Registration fee from May 15 to Dec 15	Renewal Fee	Interest On Renewal fee Upto April 15-20	Interest On Renewal fee From May 15 to Dec 15	Penalty	Total	Collection	Due Balance As on 31.12.2019
1	Airtel	1	2008-2009	30000	54450	3800	8000	158720	30160	5000	181130	0	181130
2	BSNL	1	2008-2009	30000	54450	3800	8000	158720	30160	5000	181130	0	181130
3	Airtel	2	2008-2009	60000	0	0	176000	338400	22120	5000	605560	60000	545560
4	Reliance	1	2008-2009	30000	54450	3800	8000	158720	30160	5000	181130	0	181130
5	Reliance	1	2018-2019	30000	0	0	8000	0	0	0	8000	38000	0
6	Reliance	1	2018-2019	30000	0	0	8000	0	0	0	8000	38000	0
7	Reliance	1	2009-2010	30000	54450	3800	8000	158720	30160	5000	181130	0	181130
TOTAL (As on 31.12.2019)													

1 Note:- Airtel paid Rs.60000/- in July 2013 as Registration Fee of 2 (two) mobile towers.



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05/01/2020

