

INTERNAL AUDIT REPORT

Of

Mehsi Nagar Panchayat

For the period from

01.04.2020 to 31.03.2021

(Annual)

Conducted by

M/s R. N. Singh & Co.

208, Hem Plaza, Fraser Road

Near Dak Bungalow Chowraha,

Patna – 800001

From 07/06/2022 to 13/06/2022

Report Issued on 17th June 2022

1. Executive Summary

1. Introduction:

▪ Name of the Municipality	Mehsi Nagar Panchayat
▪ Period covered under current audit	Annual of F.Y. 2020-21
▪ Name of Executive Officer for the period under Audit	Smt. Nirmala Kumari

2. Results and Findings:

i) Strengths observed during the audit engagement.

1. Subsidiary cash books have been maintained by Mehsi Nagar Panchayat.
2. Main cash book has been maintained by Mehsi Nagar Panchayat.
3. All Transactions have supporting documents.
4. Office infrastructure is sufficient for operation.

ii) 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 Mehsi Nagar Panchayat. It should be constituted in the first Board Meeting of the ULB every year.
2. 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. Details will be given in detailed audit report.
3. Demand register is not maintained or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.
4. Demand Register of Property Tax has not been up to date; neither survey of property holder has been done for assessment of tax liability after F.Y. 2015-16.
5. We are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2017-18 & 2018-19, as compliance report has not been provided by the ULB.
6. During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time. ULB should take necessary action for recovery of the same. Details of which will be provided in detailed audit report.
7. Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 8 Mobile Towers registered with this ULB up to 31.03.2021 and **Rs. 1401833** has not been collected till the date of audit from these tower operators as Tower Tax.
8. Various registers, books of records etc. are not prepared by the ULB. Such as Journal Register, Register for Temporary Advance, Bank Draft Issue and Receipt Register, Bill Register, PF Register, Capital Goods, Consumable/Non-Consumable, Journals & Magazines, Investment Register, Fixed Assets Register, Advance & Recovery Register, Scheme Register, TA-DA Advance Register.
9. ULB has not been in practice to prepare monthly receipt and payment account.
10. ULB has not been in practice to prepare financial statements.
11. UC of FY 2016-17 to 2020-21 is pending in all the scheme in which allotment is given to ULB. Amount (**Rs. 26668000**) Details has been given in detailed Audit Report.
12. Details of Directives issued by UD & HD have not been provided to us during the course of audit, so we



- are unable to check compliance of the same.
13. Procurement Register has not been maintained for all procurements above Rs.15000.
 14. Advertisement tax is not collected by the Mehsi Nagar Panchayat.
 15. Registers such as Statutory Deduction Register, Stock Register, Grant Register, etc. has not been regularly authorized by the Executive Officer.
 16. ULB isn't in practice to prepare summary of Daily Collection Receipt in FORM GEN-13.
 17. Details of Frauds as well as Legal cases taken against or by the ULB Couldn't be provided.
 18. Transactions of Revenue Nature were recorded in Stock Register.
 19. Grant Register is not properly updated
 20. No Executive officer salary was release from ULB during F.Y. 2020-21

3. Opinion:

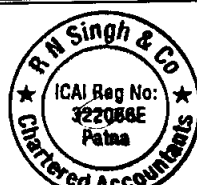
As per our opinion, the following improvements are required:

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from sources of revenue are 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.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
- Separate bank account should be maintained for each scheme.

4. Audit Recommendations:

The recommendations of audit team on observed weaknesses:

Sl. No.	We recommend the following:
1.	Registers such as Statutory Deduction Register, Stock Register, Grant Register, etc. should be regularly authorized by the Executive Officer.
2.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar Municipal Accounts Act, Manual and Rules.
3.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
4.	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.
5.	ULB should comply the CAG 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.
6.	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.



7.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.
8.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
9.	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.
10.	ULB should develop and prepare Pay-roll system of Permanent as well as Contractual employees.
11.	ULB should comply the CAG 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.
12.	ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
13.	ULB should prepare Receipts & Payments Account on monthly basis due to which it becomes very easy to find the amount of fund received.
14.	ULB has to refund the unutilized amount to the Urban Development & Housing Department.

5. Comments from Management:

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

Detailed discussions on this are given in *Discussion Note* as attached as **(Annexure 1)**.

6. Acknowledgement:

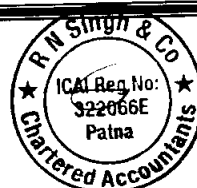
We thanks to Smt Niramala Kumari (Executive Officer) for his support during the period of our audit. We are also thankful to accountants and other staffs of the Nagar Panchayat for their co-operation during the period of audit.

7. Management Discussion with Risk Assessment:

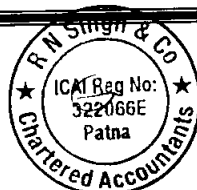
Sl. No.	Observations (Sort the observations from high risk to low)	Risk Rating	Design gap	System gap	Operational gap	Management (CMO) Comments	Ref. Pg
1	Bank Reconciliation Statement has not been prepared by the ULB.	High	NO	YES	YES	We will start the process of preparing BRS.	
2	Opening & Closing of Subsidiary Cash-Book has not been done on day-to-day basis which is not as per Bihar Municipal Accounting Manual.	High	NO	YES	YES	ULB Will do it on day-to-day basis.	



	It should be closed on daily basis.						
3	Vinod Singhal & Co (L.L.P) has started doing Double Entry Accounting System (DEAS) but it is in process 2017-18 : Completed 2018-19 : Completed 2019-20 : Completed 2020-21 : In Process	Medium	NO	YES	YES	It will be communicated with DEAS team and sorted out quickly.	
4	Municipal Accounts Committee has not been constituted by the Mehsi Nagar Panchayat. It should be constituted in the first Board Meeting of the ULB every year.	Medium	YES	NO	YES	Steps have been taken to constitute the municipal accounts committee.	
5	During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time. ULB should take necessary action for recovery of the same. (Annexure Attached)	Medium	Low	Low	High	WE will send notice to such defaulters and carry appropriate actions.	
6	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. (Annexure Attached)	Medium	NO	NO	YES	Due to feasibility issue and lack of manpower it isn't possible. But we will try our best.	
7	Demand register is not updated by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.	High	No	Yes	Yes	It will be updated as soon as possible.	
8	Mobile Tower Tax has not been collected by the ULB. Mehsi Nagar Panchayat. (Annexure Attached)	Medium	No	No	Yes	Notice will be sent for recovery.	



9	Advertisement Tax, Water Tax, etc. has not been levied by the Mehsi Nagar Panchayat. There has not been any system developed for the levy of advertisement tax, water tax , etc.	Medium	No	Yes	Yes	We will levy and collect such taxes.
10	Various registers, books of records etc. are not being prepared by the ULB. Such as Pay Roll Register, PF Register, Capital Goods Consumable/Non-consumables, Journals & Magazines, Investment Register, Advance & Recovery Register, Bill Register, File Movement Register etc. ULB should maintain these registers as soon as possible.	Medium	No	No	Yes	Such registers will be maintained as soon as possible.
11	ULB has not been in practice to prepare monthly receipt and payment account, Journals, Ledgers & Trial Balance.	High	No	Yes	Yes	Due to lackpower, it wasn't possible.
12	ULB has not been in practice to prepare financial statements.	High	No	Yes	Yes	It will be maintained.
13	Details of Directives issued by UD&HD has not been provided to us during the course of audit, so we are unable to check compliance of the same.	Low	No	No	Yes	It will be complied with.
14	As per the guidelines of the UD&HD Utilization Certificates for various Allotment should must be submitted within 18 months of the allotment to the respective departments but we observed that UC of Amount RS.26668000 are pending to be submitted to the respective departments. (Annexure Attached)	High	No	No	Yes	UC submission process is initiated and all UC will be submitted as soon as possible.



15	Compliance report has not been prepared by the ULB regarding the observation of CAG and Internal Auditors ,due to this we are unable to verify the same.	Medium	No	Yes	Yes	No CAG Audit has been conducted after F.Y. 2015-16.
16	We observed that ULB is not in practice to maintain Procurement Register.	Medium	No	Yes	Yes	It will be maintained.
17	We found that there has been irregularity in deposit of statutory deductions such as GST, Income Tax, Labour Cess, Royalty, etc. (Annexure Attached)	High	No	No	Yes	It is now sorted.
18	During F.Y. 2020-21 it was seen that no EO Salary has been released from ULB.	Medium	No	No	No	Salary of EO During F.Y. 2015-16 was released from other departments.
19	Grant Register isn't maintained by the ULB.	High	No	No	Yes	It will be maintained.

For R. N. SINGH & CO.

Chartered Accountant
ICAI Reg.No: -322066E

CA Chanakya Shree
Partner

M.No: -079322

UDIN: 22079322APIZBR1040

Date: 19-08-2022



-SD-

Executive officer
Mehsi Nagar Panchayat

Date:

Place: Mehsi Nagar Panchayat

2. Auditee Profile

1. Introduction

The Internal Audit of (Mehsi Nagar Panchayat) covering the Period from 01.04.2020 to 31.03.2021 was conducted by following person under guidance of TL CA Ashok Kumar Pandey and MAE CA Birendra Kumar Singh:

(1) **Gunjan Baitha**

2. Administration

The Present body of the ULB has taken charge on 30th May, 2020. The incumbency in the key Administrative and Executive Positions was as under:

Smt. Nirmala Kumari (30th May, 2020 to 4th May,2021)

3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. N.	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. & date of compliance report
1.	AG Audit for the FY 2018-19 & 2019-20							Compliance Report has not been provided to us on the date of audit. So, we are unable to comment on it.

Further, we observed that the previous internal audit paras has not been compiled at the ULB level.



4. Finance:

I. Budgetary provisions and expenditure for the last three years

Year	2018-19	2019-20	2020-21
Final / Revised Budget	665153321.00	679609220.00	859412000
Actual Expenditure	118679667.00	225461583.50	164920927
Savings (+) / Excess (-)	546473654.00	454147636.50	694491073

II. Volume of transactions:

Period	Budgeted (2020-21)	Previous Year (For One Year) 2019-20	Corresponding Period of P.Y. (2019-20) Annual	Current Year (2020-21) Annual
Opening balance	532455432	272652432.00	272652432.00	187876213.91
Receipts	806244000	140685365.41	140685365.41	184362255
Total	1338699432	413337797.41	413337797.41	372238468.91
Net Expenditure	859412000	225461583.50	225461583.50	164920927
Closing Balance	479287432	187876213.91	187876213.91	207317541.91

IV. Bank reconciliation

The balance of different bank accounts has been provided which are as follows;

Sl. No.	Name of scheme/item	Bank name/account no.	Balance as per Cash Book as on 31.03.2021	Balance as per Pass Book as on 31.03.2021	Difference	Remarks BRS prep./not prep.
1	E-Governance	PNB-0305	6267.60	39366.60	33099	Not Prepared
2	Mukhyamantri Nagar Vikash Yojna	PNB-4271	1419246.92	1494457.52	75210.6	Not Prepared
3	Day-NULM	PNB-7404	1141002.70	1141002.70	0	Not Required



4	HFA	PNB-0323	25660323.66	29197406.94	3537083.28	Not Prepared
5						
6	SBM	PNB-0314	2329139.26	2350741.56	21602.3	Not Prepared
7	BRGF	PNB-0024	375804.15	403372.40	27568.25	Not Prepared
8	Kabir Antyosthy	PNB-4244	2528966.60	319665.60	2209301	Not Prepared
9	SJSRY	UBGB-4177	777370	4529963	3752593	Not Prepared

Further the Details of Closing balance of Treasury/PLA as on 31.03.2021 are as follows: -

SI No.	Ledger ID	Ledger Name	Closing Balance as on 31.03.2021
1.	14901;14852;11885;11934	15 TH FINANCE	52996611
2.	1428	5 TH FINANCE	53598654
3	1442	STATE PLAN	27260880
4	11171	JAL-JEEVAN-HARYALI ABHIYAN	518147
5	1427	14 TH FINANCE	14096084

V. Revenue & Capital Receipts Information:

INCOME DETAILS (AMOUNTS TO BE PROVIDED IN RUPEES)

SL. NO.	DETAILS	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	TOTAL RECEIPTS (A+B)	15696111 9	123544927	140685364.2 0	156961119	184362255	140685364.2 0
A.	Revenue Receipts (1+2+3)	10504442.4 5	3812072. 00	31798517.8 0	10504442.45	184362255	31798517.8 0
1	Own Revenue Receipts (a+b)	9217823.4 5	1057530. 00	2774501.00	9217823.45	23153984	2774501.00
a)	Tax revenue (levied and collected by	765561	54806 8	2546578. 00	765561	260536	2546578. 00



	municipal body)						
i)	Property tax	765561	548068	1276067.00	765561	1127806	1276067.00
ii)	Other tax (levied and collected by municipal body)	0.00	0.00	1270511.00	0.00	306646	1270511.00
b)	Non-tax revenue (levied and collected by municipal body)	8452262.45	509462	227923.00	8452262.45	726203	227923.00
i)	Fees and fines	7837160	72488	23409.00	7837160	51512	23409.00
ii)	User charges	615102.45	436974	92842.00	615102.45	0	92842.00
iii)	Other non-tax revenue (levied and collected by municipal body)	0.00	0.00	111672.60	0.00	679691	111672.60
2	Other Revenue Receipts	1286619	2754542	1067812.12	1286619	1672291	1067812.12
a)	Income from interest/investments	1257901	2478133	1067812.12	1257901	1286480	1067812.12
b)	Other Revenue Income	28718	276409	0.00	28718	795737	0.00
3	Transfers/ Grants/ Assigned Revenues	0.00	0.00	27956204.68	0.00	158814787	27956204.68
a)	State Assigned Revenue	0.00	0.00	0.00	0.00	21762605	0.00
b)	State Finance Commission (SFC) Grants/ Devolution	0.00	0.00	17381409.70	0.00	0	17381409.70
c)	Octroi Compensation	0.00	0.00	0.00	0.00	0	0.00
d)	Other State Govt. Transfer	0.00	0.00	0.00	0.00	97219266	0.00
e)	Central Finance Commission (CFC) Grant	0.00	0.00	7786017.00	0.00	20749245	7786017.00
f)	Other Central Govt. Transfer	0.00	0.00	0.00	0.00	0	0.00
g)	Others	0.00	0.00	2788777.98	0.00	62608881	2788777.98
B.	Capital Receipts	146456675.6	119732855	10,88,86,846.40	146456675.6	0	10,88,86,846.40

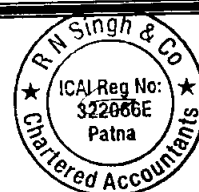


1	Sale of municipal land	0.00	0.00	0.00	0.00		0.00
2	Loans (from State Govt. Or Banks etc)	0.00	0.00	0.00	0.00	0	0.00
3	State Capital Account Grant (under State Schemes etc.)	138855830.6	59300283	17735714.40	138855830.6	0	17735714.40
4	State Capital Account Grant (under Central Schemes etc.)	7600845	0.00	91151132.00	7600845	0	91151132.00
5	Other Capital Receipts	0.00	60297462	0.00	0.00	0	0.00

VI. Revenue & 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)-		118679667.55	100783541.25	225461583.41	118679667.55	1649209.27	225461583.41
1	Revenue Expenditure	12581117.45	8580042.25	5687052.71	12581117.45	1117569.55	5687052.71
1.1	Administration Expenses, Establishment and Salaries (All Departments - Regular and Contractual Staff)	4108399	6975416		4108399	1687452.7	
1.2	Operation and maintenance (O&M)	1011201.25	1425555.55	1118363.67	1011201.25	5903244.2	1118363.67
1.3	Loan repayment (Interest payments)	1031940			1031940	0	
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	6429577.2	0	2459.94	6429577.2	2063523.60	2459.94
2	Capital Expenditure	106098550.1	179070.7	219774530.7	106098550.1	5316397.2	219774530.7



2.1	All development works under Central/State specific schemes	106043851.4	92203499	219687863.70	106043851.4	43117259	219687863.70
2.2	Loan repayment (Principal Amount)						
2.3	Other Capital expenditure	54698.65	91531569	86667	54698.65	10046713	86667
			671930				

vi) Status of implementation of Double Entry Accounting System:

Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system, further the Year wise Status of DEAS are as follows;

FY- 2016-17: Completed

FY- 2017-18: Completed

FY- 2018-19: Completed

FY- 2019-20: Completed

FY- 2020-21: In Progress

- Interval of accounting entry passed in tally: Monthly Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: Prepared.
- Annual Financial Statement: Not Prepared.
- Tally License ID: nagarpanchayat.mehsi@gmail.com
- Tally Serial No: 716646987
- Installed In: Mehsi Nagar Panchayat

vii) Status of Municipal Accounts Committee; if meeting is held

As per section 98 of Bihar Municipal Act ,2007 it is necessary for the Municipality to constitute a Municipal Accounts Committee at its first meeting in each year or as soon as may be at any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the Nagar Panchayat till the date of our audit.



3. Summary Audit Observations:

Part – A (Monetary Implications)

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

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

(i) **Mobile Tower Collection:**

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

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Panchayat Rs.30000/- per tower and annual renewal fee is Rs.8000/- per annum per tower.

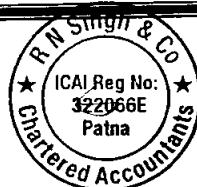
Condition –As per details provided to us there are total 08 (Eight) Mobile Towers registered with this ULB up to 31.03.2021 and **Rs.1401833** has not been collected till the date of audit from these tower operators as Tower Tax.

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

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

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

S. No.	Tower Company Name	Ward No.	Outstanding Dues as on 01.04.2020	Renewal Fees	Collection	Interest	Penalty	Outstanding Dues as on 31.03.2021
1	GTL Infrastructure Ltd.	10	201,303.00	8,000.00	-	37676	5000	251979
2	Bharti Infratel Ltd.	6	90,683.00	8,000.00	46,000.00	9484	5000	67167
3	Bharti Infratel Ltd.	12	90,683.00	8,000.00	46,000.00	9484	5000	67167
4	Bharti	3	90,683.00	8,000.00	46,000.00	9484	5000	67167



	Infratel Ltd.							
5	Idea Cellular Infrastructure Service Ltd.	3	201,303.00	8,000.00	-	37676	5000	251979
6	Aircel	12	200,824.00	8,000.00	-	37592	5000	251416
7	Reliance	7	201,304.00	8,000.00	-	37676	5000	251980
8	BSNL	5	201,306.00	8,000.00	50,000.00	28672	5000	192978
			1,278,089.00	64,000.00	188,000.00	207744	40000	1401833

(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

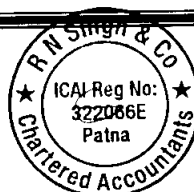
Criteria – As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.

Condition - During verification of property tax collection receipt and tax deposit receipt we have found that, first property tax collected by the tax collector is submitted to tax inspector of ULB then tax inspector deposited the same after some days to the Bank Account. This results in doubly gap in tax collection & tax deposition. Also Daily Collection Register is either not prepared or not up to date.

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

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

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



on the following working day. Also 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;

S. No.	Receipt No.	Receipt Date	Amount	Deposit Date
1	4706 - 4804	01.06.2020 To 30.06.2020	170,730.00	30.06.2020
2	4805 - 4870	01.04.2020 To 30.07.2020	42,191.00	31.07.2020
3	4871 - 4922	01.08.2020 To 31.08.2020	109,236.00	31.08.2020
4	4923 - 5008	01.09.2020 To 31.03.2021	79,310.00	01.04.2020
5	5009 - 5074	01.04.2020 To 28.10.2020	59,559.00	11.11.2020
6	5075 - 5101	02.11.2020 To 28.11.2020	21,481.00	02.12.2020
7	5102 - 5170	01.12.2020 To 31.03.2021	70,255.00	01.04.2020
8	5171 - 5252	02.01.2021 To 30.01.2021	67,422.00	01.02.2021
9	5253 - 5344	01.02.2021 To 26.02.2021	87,552.00	02.03.2021
10	5345 - 5423	01.03.2021 To 26.03.2021	66,378.00	31.03.2021

(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.

Consequence / Effect / Impact - Holding / Property Tax is collected by the tax collector from all wards but in some cases, property tax is not being collected from long period by the tax collector. Due to non-collection of Property/Holding Tax, there is a major operational revenue loss to ULB and there is no record / register to know total current & arrear demand of holding tax. Demand / Arrear Register have also not been provided to us for verification.

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

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes and also maintenance and updating of Demand & Collection Register on regular interval.

During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long lime but no major action taken by the ULB for recovery of the same. Details of Some Big defaulters are mentioned below;

S. No.	Property Owner's Name	Holding No.	Ward No.	Annual Property Tax	Due as on 31.03.2021
1	Chabila Singh	070126	07	3,231.00	23,280.00
2	Zaved Ansari	100266	10	2,788.00	20,088.00
3	Mahatma Gandhi College	050009	05	14,256.00	102,714.00



4	Manoj Kumar	130266	03	10,046.00	67,860.00
5	Ali Hassan	040039	04	8,870.00	63,908.00
6	Sidheshawr Chaubey	030103	03	8,078.00	58,802.00
7	Arvind Mishra	040113	04	8,078.00	58,802.00
8	Narayan Singh	030086	03	17,385.00	115,360.00
9	Avnish Prasad	100331	10	3,168.00	22,826.00
10	Azmat Ali	030301	03	5,576.00	40,176.00

(v) **Market/Shop rent collection:**

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

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

Condition – During the course of audit we have found that there has not been collected any shop rent from any shopkeepers during Annual of 2019-20. Also Demand and collection register was not up to date.

Consequence / Effect / Impact- Due to non-collection of Rent there is a revenue loss to ULB.

Cause– This happens due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB does not have proper mechanisms for supervision and monitoring of the Rent which results in Revenue leakage.

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

B. Excess payments against bill, lack of prudence in payment against vouchers inefficiency in control resulting loss to ULB'S;

No 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;

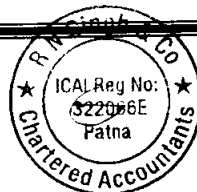
Bill No.	Date	Purpose	Amt.	Name
271	26.01.2021	Holiday Expenses	11340	Manoj Mithan Bhandar
1208	08.09.2020	Printing & Staionary	5307	Maa Ambey Press , Stationary, Videography & Photo Station
-	09.05.2020	Repairs & Maintainance	13500	Computer Plaza
92	14.08.2020	Printing & Stationary	11730	Vaishali Computers



C. Report on finding of field survey of property tax of minimum 20 high value properties;

Report on field survey of 20 high value properties

S. No.	Property Owner's Name	Holding No.	Ward No.	Type of Construction	Carpet Area	Purpose Commercial	Annual Value	Annual Property Tax
1	Zaved Ansari	030181	03	RCC	25200		443,520.00	39,917.00
2	Md. Irshad	070046	07	RCC	7040	Commercial	123,904.00	11,151.00
3	Md. Lalbabu	060472	06	RCC	21120	Residential	103,586.00	9,314.00
4	Ali Hassan	040039	04	RCC	12320	Other	98,560.00	8,870.00
5	Manoj Kumar	130266	13	Albestos	5100 1635	Commercial	57120 4905	1046
6	Arvind Mishra	040113	04	RCC	5100	Commercial	89,760.00	8,078.00
7	Kumari Swarna	100105	10	RCC	9800	Commercial	78,400.00	7,056.00
8	Sidheshawr Chaubey	030103	03	RCC	5700	Commercial	89,760.00	8,078.00
9	Laxman Shah	060480	06	RCC	3520	Commercial	61,952.00	5,576.00
10	Sanjay Kumar	030305	03	RCC	3200	Commercial	56,320.00	5,069.00
11	Kadir Miya	030288	03	RCC	2500	Commercial	44,000.00	3,960.00
12	Sanjay Kumar	040264	04	RCC	2500	Commercial	44,000.00	3,960.00



13	Bima Devi	030002	03	RCC	2300	Commercial	40,480.00	3,643.00
14	Bishwanath Chaudhary	110096	11	RCC	1760	Commercial	30,976.00	2,788.00
15	Arvind Mishra	040262	04	RCC	1760	Commercial	30,976.00	2,788.00
16	Pramila Devi	030192	03	RCC	2200	Commercial	38,720.00	3,485.00
17	Chabila Singh	070126	07	RCC	2040	Commercial	35,904.00	3,231.00
18	Daroga Shah	070130	07	RCC	2145	Commercial	37,752.00	3,398.00
19	Ramesh Prasad	030160	03	RCC	2200	Commercial	38,720.00	3,485.00

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

Part-B (Non-Monetary Implications)

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

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

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Advance & Recovery Register	Maintained
3	Demand Register	Not Maintained



4	Daily Collection Register	Maintained
5	Labour-Cess Register	Not Maintained
6	Royalty Register	Not Maintained
7	TDS Register	Not Maintained
8	GST Register	Not Maintained
9	Procurement Register	Not Maintained
10	Bank Wise Cashbook	Maintained
11	Pay Roll Register	Not Maintained
12	Leave Register	Not Maintained
13	Bill Register	Not Maintained
14	File Movement Register	Not Maintained
15	Temporary Advances to Staff	Maintained
16	Grant Register	Not Maintained
17	Journal Register	Not Maintained
18	Ledger Register	Not Maintained

b. Irregularity in procurement process: -

No irregularities were found. Procurement were made through GEM Portal.

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 has been collected during the year and other taxes have not been levied till date.



e. Lack of internal control measures: -

1. 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.
2. 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.
3. Advance and Recovery register is not maintained by Mehsi Nagar Panchayat.

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

We observed that all the statutory deduction has been deposited to their concerning department .

g. Deficiency in pay-roll system: -

Pay-roll register is not maintained at the ULB level. Also there is no system of issuing pay slip.

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

UC of FY (2019-20 & 2020-21) was not prepared & submitted to the Urban Development & Housing Department till the date of audit. We have given direction & helped Mehsi Nagar Panchayat for the preparation of UC's.

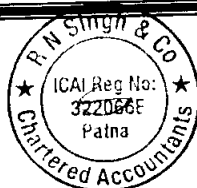
The detail of Pending UC: -

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

S. No.	F.Y.	Head	Allotted Amount	Expenditure Amount	UC Submitted Amount	UC Pending as on 31.0.2021
1	2016-17	Path & Puliya	5,717,000.00	5,717,000.00	5,064,000.00	653,000.00
2	2016-17	Parshad Allowance	438,000.00	438,000.00	438,000.00	-
3	2016-17	Path & Puliya	7,764,000.00	7,329,000.00	-	7,329,000.00
4	2016-17	City Manager Salary	212,000.00	212,000.00	212,000.00	-
5	2016-17	City Manager Salary	182,000.00	182,000.00	182,000.00	-
6	2016-17	EO Salary	513,000.00	513,000.00	513,000.00	-



7	2016-17	14th Finance	2,159,000.00	2,159,000.00	2,159,000.00	-
8	2016-17	14th Finance	2,159,000.00	2,159,000.00	2,159,000.00	-
9	2016-17	Mukhyamantri Sahari Nali Gali Yojna	636,000.00	636,000.00	636,000.00	-
10	2016-17	Mukhyamantri Sahari Nali Gali Yojna	816,000.00	816,000.00	816,000.00	-
11	2016-17	Mukhyamantri Sahari Nali Gali Yojna	1,088,000.00	1,088,000.00	1,088,000.00	-
12	2016-17	5th Finance	5,826,000.00	5,653,000.00	-	5,653,000.00
13	2016-17	5th Finance	860,000.00	-	-	-
14	2016-17	5th Finance	4,177,000.00	-	-	-
15	2016-17	Professional Tax	744,000.00	744,000.00	-	744,000.00
16	2016-17	Har Ghar ka Nal	7,336,000.00	6,279,000.00	6,279,000.00	-
17	2016-17	Har Ghar ka Nal	6,225,000.00	6,225,000.00	6,225,000.00	-
18	2016-17	5th Finance	5,882,000.00	3,764,000.00	-	3,764,000.00
19	2016-17	5th Finance	770,000.00	-	-	-
20	2016-17	5th Finance	4,101,000.00	-	-	-
21	2016-17	Mukhyamantri Sahari Nali Gali Yojna	520,000.00	520,000.00	520,000.00	-
22	2017-18	14th Finance	4,974,000.00	4,974,000.00	4,974,000.00	-
23	2017-18	Rajya Yojna Safai	2,935,000.00	2,935,000.00	2,935,000.00	-
24	2017-18	5th Finance	9,943,000.00	-	-	-
25	2017-18	Mukhyamantri Nali Gali Yojna	3,605,000.00	3,605,000.00	3,605,000.00	-
26	2017-18	Mukhyamantri Nali Gali Yojna	3,089,000.00	3,089,000.00	3,089,000.00	-
27	2017-18	State Plan Path Puliya	5,008,000.00	-	-	-
28	2017-18	City Manager Salary	197,000.00	197,000.00	197,000.00	-
29	2017-18	Parshad Allowance	288,000.00	288,000.00	288,000.00	-
30	2017-18	Professional Tax	867,000.00	-	-	-
31	2017-18	14th Finance	4,961,000.00	4,961,000.00	4,961,000.00	-
32	2017-18	City Manager Salary	197,000.00	197,000.00	197,000.00	-
33	2017-18	Rajya Yojna Outfall Drain	16,852,000.00	15,894,000.00	7,369,000.00	8,525,000.00



34	2017-18	EO Salary	513,000.00	513,000.00	513,000.00	-
35	2017-18	EO Salary	500,000.00	500,000.00	500,000.00	-
36	2018-19	EO Salary	700,000.00	-	-	-
37	2018-19	City Manager Salary	197,000.00	197,000.00	197,000.00	-
38	2018-19	Nagrik Suvidha	3,365,000.00	2,973,000.00	2,973,000.00	-
39	2018-19	Path & Puliya	3,689,000.00	-	-	-
40	2018-19	14th Finance	5,803,000.00	5,803,000.00	5,803,000.00	-
41	2018-19	Path & Puliya	3,688,000.00	-	-	-
42	2018-19	Mukhyamantri Sahari Nali Gali Yojna	2,270,000.00	1,376,000.00	1,376,000.00	-
43	2018-19	5th Finance	9,700,000.00	-	-	-
44	2018-19	14th Finance	5,762,000.00	5,762,000.00	5,762,000.00	-
45	2018-19	Professional Tax	1,126,000.00	-	-	-
46	2018-19	Path & Puliya	1,024,000.00	-	-	-
47	2018-19	5th Finance	9,898,000.00	-	-	-
48	2018-19	Nali-Gali	7,194,000.00	7,194,000.00	7,194,000.00	-
49	2019-20	5th Finance	10,840,000.00	-	-	-
50	2019-20	5th Finance	10,473,000.00	-	-	-
51	2019-20	EO Salary	439,000.00	-	-	-
52	2019-20	14th Finance	7,786,000.00	-	-	-
53	2019-20	14th Finance	7,786,000.00	-	-	-
54	2019-20	EO Salary	220,000.00	-	-	-
55	2020-21	Swachata Anudhan	1,682,000.00	-	-	-
56	2020-21	15th Finance	7,188,000.00	-	-	-
57	2020-21	15th Finance	7,188,000.00	-	-	-
58	2020-21	Nali-Gali	1,357,000.00	-	-	-
59	2020-21	Nali-Gali	2,442,000.00	-	-	-
60	2020-21	15th Finance	7,058,000.00	-	-	-
61	2020-21	15th Finance	7,058,000.00	-	-	-
62	2020-21	BLC	15,100,000.00	-	-	-
63	2020-21	Professional Tax	1,709,000.00	-	-	-
64	2020-21	15th Finance	7,079,000.00	-	-	-
65	2020-21	15th Finance	7,079,000.00	-	-	-
66	2020-21	HFA	43,020,000.00	-	-	-
67	2020-21	5th Finance	6,735,000.00	-	-	-
68	2020-21	15th Finance	14,197,000.00	-	-	-
69	2020-21	Jal Jivan Hariyali	382,000.00	-	-	-
Total			333,288,000.00	104,892,000.00	78,224,000.00	26,668,000.00



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 been maintained by the concerned ULB. No any advance is given to any staff during the year 2020-21.

K. Comment of management on Fixed Assets & other Assets: -

Fixed Assets Register has not been maintained by the concerned ULB and in the absence of such we are unable to verify the same. Management is concerned about they will comply the same as soon as possible.

L. Report on compliance of financial guidelines relating to schemes by MOHUA and UD & HD and GoB,:

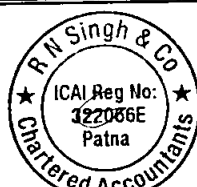
Financial guidelines by MOHUA and UD&HD and GoB have not been complied by the ULB and also discussed with management.

M. Any other matters as may be prescribed due Course.

➤ No any observation found during the course of audit.

**PART – “C”
Scope of Audit**

Sl. No.	Particular	Remarks/ Observation				
a	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Irregularities Found in this regard. Details of some of the cases checked during the audit period:				
		Bill No.	Date	Purpose	Amt	Name
		271	26.01.2021	Holiday Expenses	11340	Manoj Misthan Bhandar
		1208	08.09.2020	Printing & Staionary	5307	Maa Ambey Press , Stationary, Videograph y & Photo Station
		-	09.05.2020	Repairs & Maintainance	13500	Computer Plaza



		92	14.08.2020	Printing & Stationary	11730	Vaishali Computers
b	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-.	No Such type of Issues found in this regard. Procurement register has not been maintained by the ULB.				
c	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.				
d	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	We observed that statutory compliance has been accomplished by ULB regarding deduction, deposit and return also. Penalty and Interest may be levied on ULB as per Statutory Laws in case of failure.				
e	Whether all the C&AG audit & internal audit Paras has been complied by the ULB.	NO, Neither C&AG nor internal audit paras have been compiled for FY 2019-20 and earlier previous years, as no compliance report has been prepared by the ULB till the audit period. We are unable to check the exact status of compliance of the same.				
f	Any other deficiencies noticed during the audit period to improve internal control system.	It was observed that there is a shortage of Man power at ULB. So it is not functioning smoothly with respect to completion of work on time, provide and review the services efficiently which is main function of the ULB and preparation of books of accounts and other records on time.				



4. Detail Audit Observations

RISK ASSESSMENT

	Name of the ULB	NAGAR PANCHAYAT MEHSI					
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	Yes	Yes	There is scarcity of manpower in the ULB; however we will comply in the near future.	Demand/Assessment register should be appropriately maintained ward wise with all required details with previous dues assessment year wise before preparation of BUDGET of ULB.
2.	Collusion with Citizen regarding Assessment.	MEDIUM	No	Yes	Yes	We are trying our best to comply the same in near future.	Management should hire Independent Person or Organization for assessment of properties.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	MEDIUM	No	No	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.	Management should ensure implementation
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							n of the system to serve notice to the property holders who are not depositing the holding tax. Further, management should ensure that the amount which is collected has to be deposited as per prescribed norms.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	No	No	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. It should be updated on daily basis.
3.	Collusion with the citizen and the ULBs staff to make wrong assessments of income	HIGH	No	No	No	There is scarcity of manpower in the ULB; however we will comply in the near future.	Management should segregate the work regarding collection, demand initiation, notice serving, balancing of demand and collection register, and assessment of properties.
4.	Others	-	-	-	-	-	-

REVENUE EXPENDITURE:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.



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

ESTABLISHMENT EXPENDITURE:

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

GRANT AND LOANS AND UTILISATION THEREOF:

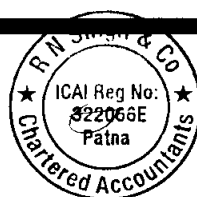
1.	Non utilization of grant or grant unspent.	MEDIUM	No	No	No	It will be complied as quickly as possible.	The unspent grant should be refunded to the department which has not
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							been utilized yet.
2.	Not furnishing of UC	HIGH	No	No	Yes	We are giving special attention on it. It will be furnished as quickly as possible.	UC should be furnished within the timeline prescribed by the department.
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-
4.	Perpetrated fraud (Like payment more than one time same contractor)	HIGH	No	No	No	-	-
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.	Only Contractor files are maintained. Registers should be maintained as quickly as possible.
6.	Others	-	-	-	-	-	-

FIXED DEPOSITS AND INVESTMENTS:

1.	Not deposited at appropriate time (loss of revenue)	HIGH	Yes	Yes	Yes	It will be taken care in future.	No tradition of Fixed Deposit & Investments in NAGAR PANCHAYA T MEHSI. Management should invest or open swipe account to get more interest income.
2.	Loss of Investment certificate	HIGH	No	No	No	-	-



3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-
4.	Collusion with bank officials to invest at lower rate	HIGH	No	No	No	-	-
5.	Deposit into Current account	MEDIUM	No	No	No	-	-
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/up to date by the ULB. It should be maintained on daily basis.
7.	Others	-	-	-	-	-	-

LOANS AND ADVANCES:

1.	Unauthorized release of advance	HIGH	No	No	No	-	No Such cases found.
2.	Release of advance beyond authority	HIGH	No	No	No	-	No Such cases found.
3.	Non-adjustment of loan or advance during the year	MEDIUM	No	No	No	-	No Such cases found.
4.	Collusion with employee/party to release advance/loan beyond authority	HIGH	No	No	No	-	No Such cases found.
5.	Advance/loan not account for	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	-	No Such cases found.
7.	Others	-	-	-	-	-	-

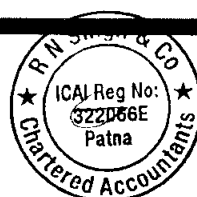


List of Important Registers

	Name of the ULB	NAGAR PANCHAYAT MEHSI			
	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 and entry made in cash book was on real time basis.			
2.	Ledger	Ledger is being prepared by DEAS team in tally.			
3.	Journal	Journal Register has not been maintained.	Due to this amount receivable & payable is not ascertainable. Advances have been accounted as income & expenditure.	It will be taken care in future.	Not Resolved
4.	Register for Journal/ Magazines/Newspapers	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved
5.	Register for Temporary Advances	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	Register of Money Orders/Bank Draft Received	Not Maintained	It may leads to dishonor of DD received or misplace of DD.	It will be maintained from next financial year.	Not Resolved



7.	Cheque Issue Register	Maintained	-	-	-
8.	Register of Remittances made into bank	Not Maintained	It may also lead to dual payment and further create difficulty to prepare BRS.	It will be maintained from next financial year or as earlier possible.	Not Resolved
9.	Bank Passbook	Maintained	-	-	-
10.	Register of Bank drafts Dispatched	Not-Maintained	It may leads to dishonor of DD received and further create difficulty to prepare BRS.	It will be maintained from next financial year.	Not Resolved
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	It may lead to wrong calculation of deductions made and deposited.	It will be taken care in future.	-
16.	Fixed Assets Register	Not-Maintained	It may leads to fraud & Defalcation.	It is being prepared by the DEAS Team.	Not Resolved
17.	Grant Register	Not Maintained	It may lead to wrong assessment of Grant received, amount utilized and remaining unspent balance.	It will be taken care in future.	-



18.	Scheme Register	Maintained	-	-	-
19.	Monthly accounts of Receipts/Payments	Not Maintained	It may leads to fraud & Defalcation.	-	-
20.	Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
21.	Dispatch Register	Maintained	-	-	-
22.	File Register	Not-Maintained	It may leads to misplacement of files.	It will be taken care in future.	Not Resolved
23.	Any other (Name of the register)	-	-	-	-

Cash and Bank

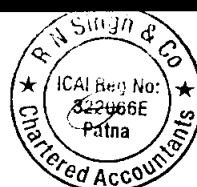
Name of the ULB		NAGAR PANCHAYAT MEHSI				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		AVAILABLE				
		PERIOD: PERIOD:				
		01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Check whether there is no any 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.	Draft/Receipt dishonored registers are maintained.	-	It may lead to dual payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
3.	Whether banking transactions (Receipts &	Matched.	-	-	-	-



	Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,					
4.	Whether cheque issue register are matched with	Matched	-	-	-	-
5.	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not,	No such cases found.	-	-	-	-
6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS, (attached BRS as annexure)	Prepared.	-	-	-	-
7.	Check whether no any fraud payment or payment to other person has been made,	No such cases found.	-	-	-	-
8.	Whether bank statement for all account have been promptly received from bank.	Yes	-	-	-	-
9.	Number of Bank account maintained	9	-	-	-	-
10.	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED" marked on it.	No such cases found.	-	-	-	-
11.	Liability for stale cheques account review is done and necessary reversal entries are passed	No such cases found.	-	-	-	-
12.	Any other	-	-	-	-	-

Public Works

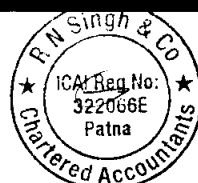
	Name of the ULB	NAGAR PANCHAYAT MEHSI				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	AVAILABLE				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has mentioned in first page of MB,	Yes	-	-	-	-
2.	Whether bill has been signed by proper in charge,	Yes	-	-	-	-
3.	Whether the bill has been checked by the accountant with the MB (also compare the qty.), estimate, agreement, previous bill (in case of running agreement)	Yes	-	-	-	-
4.	Verify whether any payment made for removing /dismantling material which have scrap value must be indicated in the bill,	No such cases found.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	Yes	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	Yes	-	-	-	-



7.	Whether master roll(machine numbered & authorized) has been maintained for details of store, specifying:	Not Maintained	-	It may leads to fraud & Defalcation.	It will be prepared in future.	Not Resolved
	Date of Issue,	No	-	-	-	Not Resolved
	Name of subordinate,	No	-	-	-	Not Resolved
	Name of work,	No	-	-	-	Not Resolved
	Number of labour,	No	-	-	-	Not Resolved
	Period of engagement,	No	-	-	-	Not Resolved
	Details of payment(date, Amount, Cheque no, etc.)	No	-	-	-	Not Resolved
8.	Whether the same has been periodically verified.	No	-	-	-	Not Resolved
9.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-

Cash Book

	Name of the ULB	NAGAR PANCHAYAT MEHSI				
	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,	-	-	-	-	
2.	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like	Posting of receipt & payment side of cash book are properly maintained	-	It may lead to dual recording of receipts & payment and further create difficulty to	It will be taken care in future.	Not Resolved



	Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	but we are unable to match with Receipt Vouchers Register as it is not being maintained by the ULB.		prepare BRS.		
3.	Whether posting in on daily basis,	No	-	Some entries may be forgotten.	It will be taken care in future.	Not Resolved
4.	Whether there is any clerical error (casting or/and posting error, etc.) or not,	Yes	-	It may leads to over & under stating of income, expenditure, opening and closing balance.	It will be taken care in future.	Not Resolved
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 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 MEHSI				
RISK RATING:		MEDIUM				
Name of Tax Collector		SRI VIDYA BHUSHAN PRASHAD.				
		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 properly.	-	It may leads revenue loss to the ULB.	It will be maintained properly 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 clearer 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 PMC 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 account 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	No such cases found.	-	-	-	-



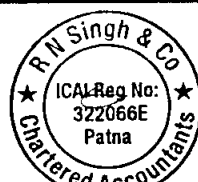
	expended without prior approval,					
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	No, Collections were not made by all the holding.	-	It will affect municipality fund.	It will be taken care in future.	Not Resolved
10.	Whether government share of collections (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 deposit or not deposit,	No Such cases found.	-	-	-	-
12.	Whether penalty(@2% P.M/ 1.5%) has been duly charged on late payment,	Yes	-	-	-	-
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.	-	-	-	-
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Demand

	Name of the ULB	NAGAR PANCHAYAT MEHSI				
	RISK RATING:	MEDIUM				
	Name of Tax Collector	SRI VIDYA BHUSHAN PRASHAD				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Ensure whether closing balance of previous year is accurately brought forward,	Opening and closing balance has not been quantified due to non-maintenance of Demand Register.	-	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,	ULB is not being in practice to raise the demand. No proper details are recorded in the manual register.	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
3.	Whether data for calculation is correct & properly verified by appropriate authority/ Internal Auditor by way of physical survey,	No verification is being conducted by appropriate authority however we have done physical survey of 20 high value properties and	-	-	-	-



		no variance found.				
4.	Whether revision of valuation of holding properly made after specified period	No, revision of valuation of holding is being not made after specified period.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
5.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
6.	Ensure whether there is any clerical error in calculation,	No Such cases found.	-	-	-	-
7.	Whether demand register in prescribed format is maintained or not,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether persons involve in calculation/ collection have knowledge of their responsibility,	Yes	-	-	-	-
9.	Whether there is proper distribution of responsibility for calculation, recovery & updation of register for demand, so that no single person have control on two or process at the same time,	Due to lack of Manpower all these work has been controlled single handedly.	-	It may leads to fraud & Defalcation.	Need more skilled employees.	Not Resolved
10.	Whether there is any under/no assessment,	No	-	-	-	-
11.	Whether there is appropriate measures(As Per section 155 & 158 of BMA, 2007) are adopted for recovery of Government/bid dues,	Appropriate measures have not been taken for recovery of Government Dues.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved



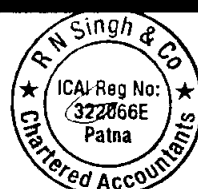
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	No notices of demand are being served.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
13.	Whether penalty (@2% P.M/ 1.5%) has been charged on late payment,	Yes	-	-	-	-
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.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
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

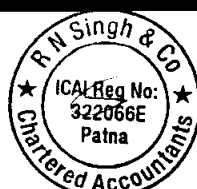
Name of the ULB		NAGAR PANCHAYAT MEHSI				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)



1.	Whether establishment expenditure is sanction 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 leads 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 acquaints roll of employee who have been paid in cash,	Service book not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
4.	Whether each employee has unique identification number & it has be referred in all matter in relation to service book Whether payment made to employee has been verified with attendance register/logbook,	Yes	-	-	-	-
5.	Whether service book for calculation of payable has been authorized by the proper person,	Service Book not maintained.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
6.	Whether account depart has prepared the advice & instructed the bank for the payment as per advice,	Yes	-	-	-	-
7.	Whether undistributed amount of pay & allowance as shown in cash book matched with balance of undistributed salary balance,	Undistributed salary amount not maintained in cashbook.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
8.	Whether undistributed amount of pay & allowance are not for more than 3 months as cash in hand,	No Such cases found.	-	-	-	-
9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employee specifying separate hade with date of receive (In case of arrear),	No Such cases found.	-	-	-	-



10.	Whether the bill prepared according to sanctioned scale,	Yes	-	-	-	-
11.	Whether no any payment is made to Employee whose service retired in any manner,	No Such cases found.	-	-	-	-
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	Pay-In-Slip not prepared.	-	It becomes difficult to trace last payment. It may leads to over/less payments.	It will be taken care in future.	Not Resolved
13.	Whether all statutory deduction or adjustment has been made before payment,	Only Provident Fund has been deducted. TDS not deducted.	-	It may leads to levy statutory penalty/ interest.	It will be taken care in future.	Not Resolved
14.	To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances (House building and vehicle advance etc.) and settlement thereof.	No Such cases found.	-	-	-	-
15.	To check salary bills.	Salary Bills not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
16.	Position of outstanding advances paid to employees	No Such cases found.	-	-	-	-
17.	To check deduction of provident fund and ESI has been made as per rules	Yes	-	-	-	-
18.	Whether PF slips are issued to the employees on yearly basis and to see whether all statutory returns for PF are submitted to the concerned authorities.	Yes	-	-	-	-
19.	To check whether salary bill is prepared in such a manner that it gives 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 MEHSI				
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 MEHSI				
	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 Vouchers 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 MEHSI				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether "Receipt Vouchers" are in the prescribed format & having machined serial number & there is no	Yes	-	-	-	-



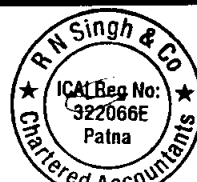
	any manuscript form,					
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked	-	-	-	-
4.	What quantity of serial number was printed out,	Checked	-	-	-	-
5.	What is the date of dispatched, quantity of receipt vouchers & their serial number;	Checked	-	-	-	-
6.	Log book/ Register maintained at printing 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 have same "Receipt Voucher" which was actually issued by store & it must be authorized by the appropriate authority,	Yes	-	-	-	-



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

Other Revenue:

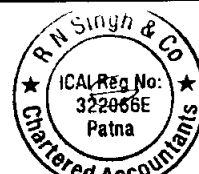
1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	Some amount is pending to be collected as Tower Tax in this Quarter and no steps have been taken for recovery of dues.	1401833	It 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.	-	-	-	-



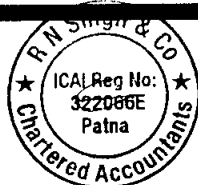
7.	Other Revenue Items	-	-	-	-	-
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Revenue Expenses

	Name of the ULB	NAGAR PANCHAYAT MEHSI				
	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.	Yes	-	-	-	-
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 &	No database has been maintained by	-	Important information may be lost or	We will take necessary	Not Resolved.



	safeguard measures are taken,	the ULB.		stolen.	step to implement the DBMS is near future.	
8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	Yes	-	-	-	-
9.	Whether register for settlement of service bill has been maintained and up to date,	Yes	-	-	-	-
10.	Whether payment made to the same to whom it might be payable and no any second claim in this regard,	Yes	-	-	-	-
11.	Whether payment has been	Yes	-	-	-	-
12.	Whether the expenditure are made with a period & amount as sanctioned,	Yes	-	-	-	-
13.	Whether there is undue rush of expenditure at the end of financial year,	No	-	-	-	-
14.	Whether payment has to be made after confirmation from store,	Yes	-	-	-	-
15.	Whether payment for repairs, etc., has to be made on the basis of logbook maintained,	No Such cases found.	-	-	-	-
16.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-
17.	Confirm whether goods/assets received/accepted on or	No Such cases found.	-	-	-	-



	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),					
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

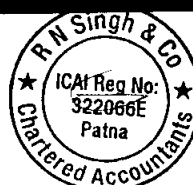
	Name of the ULB	NAGAR PANCHAYAT MEHSI				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether deduction of TDS on payment has been made as per law,	Yes	-	-	-	-
2.	Whether TDS deducted are timely deposited into bank with same amount,	Not deposited on time	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
3.	Whether regulatory requirement for submission of Return has been followed,	Yes	-	-	-	-



4.	Whether any deduction is made in any act, must be deposited as per their respective act,	Yes but deposited late.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
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 MEHSI				
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 schedule, payment terms, performance warranty/guarantee, inspection, arbitration,	Yes	-	-	-	-



	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, & European Union etc.)	Yes	-	-	-	-
10.	To check whether bids were evaluated in terms of the provisions of the	Yes	-	-	-	-



	bid documents and the evaluation report was available.					
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.	Stock/Asset Register hasn't been maintained separately.	-	There may be chances of misplacement goods/stores.	It will be taken care in future.	Not resolved.
15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	Yes	-	-	-	-

Vehicle Log Book

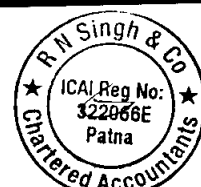
Name of the ULB		NAGAR PANCHAYAT MEHSI				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved)



						/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.,	Maintained.	-	-	-	-
2.	Whether logbook of journey is maintained in detail & signed by the officials using them,	Maintained.	-	-	-	-
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,	Maintained.	-	-	-	-
5.	Whether full details of repairs have been maintained & it have been through authorized center,	Maintained.	-	-	-	-
6.	Whether authorized person have proper check over logbook.	Maintained.	-	-	-	-

Fixed Assets

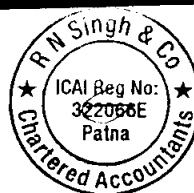
Name of the ULB		NAGAR PANCHAYAT MEHSI				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	Not Maintained	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-	-	-



3.	Fixed assets are recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition	Appropriate details are not mentioned in the fixed Assets register	-	-	Being Prepared by DEAS Team.	Not Resolved
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.	Not able to do the same.	-	It may leads to misplacement of assets.	-	-
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 MEHSI				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	All permanent changes made in the assessment of buildings and lands have been recorded in this register with reference to the monthly lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off.	No assessment has been done from the date of imposition of holding tax.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve



2.	Demands of current year and previous year have been reconciled with reference to the above details	No reconciliation is being made due to demand register has not been prepared.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve.
Register of Suits						
1.	All suits filed by the municipality for recovery of any sum due are entered.	Register of Suits filed by ULB hasn't been maintained.	-	It may lead to problems in finding pending suits.	-	-
2.	All suits filed against the municipality are entered	-	-	-	-	-
3.	Sanction from the Council obtained for filing/defending the suit	-	-	-	-	-
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


CA Chanakya Shree
Partner
Mem No: 079322
FRN: 322066E



Mehsi Nagar Panchayat


Discussion Notes

Period Annual

Financial Year 20-21

Audit Observations	Management Comments
Bank Reconciliation Statement has not been prepared by the ULB.	We will now start the process of preparing BRS.
Opening & Closing of Subsidiary Cash-Book has not been done on day-to-day basis which is not as per Bihar Municipal Accounting Manual. It should be closed on daily basis.	ULB will do it on day-to-day basis.
Vinod Singh & Co (L.L.P) has started doing Double Entry Accounting System (DEAS) but it is in process & incomplete, it is not in auditable position.	It will be communicated with DEAS team and sorted out quickly.
2017-18 : Completed 2018-19 : Completed 2019-20 : Completed 2020-21 : In Process	
Municipal Accounts Committee has not been constituted by the Mehsi Nagar Panchayat. It should be constituted in the first Board Meeting of the ULB every year.	Steps have been taken to constitute the Municipal Accounts Committee.
During verification of property tax related to defaulters we have found so many property holders that are not paying property tax from a long time. ULB should take necessary action for recovery of the same.	We will start sending notice to such defaulters and carry appropriate actions.
(Annexure Attached) 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. (Annexure Attached)	Due to lack of manpower & due to lack of practicality, it is not possible but we will try to solve it quickly.




 Date: _____

Demand register is not updated by the ULB . We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties

It will be updated as soon as possible.

Mobile Tower Tax has not been collected by the ULB.Mehsi Nagar Panchayat.

Notice will be sent for recovery

(Annexure Attached)
Advertisement Tax, Water Tax, etc. has not been levied by the Mehsi Nagar Panchayat. There has not been any system developed for the levy of advertisement tax, water tax , etc.

COO will try to levy such taxes and collect it.

Various registers, books of records etc. are not being prepared by the ULB. Such as Pay Roll Register PF Register, Capital Goods Consumable/Non-consumables, Journals & Magazines, Investment Register, Advance & Recovery Register, Bill Register, File Movement Register etc.ULB should maintain these registers as soon as possible.

Such registers will be maintained as soon as possible.

ULB has not been in practice to prepare monthly receipt and payment account, Journals, Ledgers & Trial Balance.

Due to lack of manpower, it was possible.

ULB has not been in practice to prepare financial statements.

It will be maintained.

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.

It will be completed as per

As per the guidelines of the UD&HD Utilization Certificates for various Allotment should must be submitted within 18 months of the allotment to the respective departments but we observed that UC of Amount RS.26668000 are pending to be submitted to the respective departments.

UC submission process is initiated and all UC will be submitted as soon as possible.

(Annexure Attached)
Compliance report has not been prepared by the ULB regarding the observation of CAG and internal auditors ,due to this we are unable to verify the same.

No CAG Audit has been conducted since 14.10.17.

We observed that ULB is not in practice to maintain Procurement Register.

It will be maintained.



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महेश्वर पंचायत विकास
सूचना केंद्र

We found that there has been irregularity in deposit of statutory deductions such as GST, Income Tax, Labour Cess, Royalty, etc.

It has been sorted out and is now deposited timely

(Annexure Attached)

During F.Y. 2020-21 it was seen that no EO Salary has been released from ULB.

Salary of EO of said period was released from other departments.
It will be maintained.

Grant Register isn't maintained by the ULB.

Hhu
1/16/22
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नगर पंचायत मेहसी
पूर्वी, चम्पारण

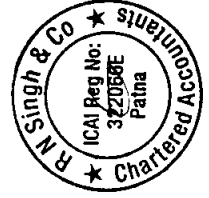


Mehsi Nagar Panchayat

Statutory Details (F.Y. 2020-21)

S.No.	Particulars	Period	Cheque No.	Amount	Interest	Fee	Total
1	Royalty	April'20 To March '21	545662	1,225,799.00	-	-	1,225,799.00
2	Labour Cess	April'20 To Jan'21	545634	331,115.00	-	-	331,115.00
3	GST	Feb'21 & March'21	545656	219,115.00	-	-	219,115.00
		Feb'20 To June'20	355830	341,844.00	22,400.00	46,000.00	410,244.00
		Oct'20	060850	183,582.00	-	400.00	183,982.00
4	TDS	Jan'21	545638	59,332.00	-	200.00	59,532.00
		April'20 To Jan'21	545628 To 545633	873,047.00	52,147.00	-	925,194.00
			545651				
		Feb'21 & March'21	545652	675,078.00	19,481.00	-	694,559.00
		Total		3,908,912.00	94,028.00	46,600.00	4,049,540.00

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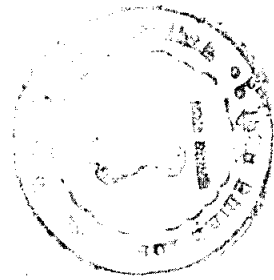
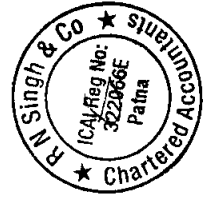


List of Defaulters

Mehsi Nagar Panchayat

S. No.	Property Owner's Name	Holding No.	Ward No.	Annual Property Tax	Due as on 31.03.2021
1	Chabila Singh	070126	07	3,231.00	23,280.00
2	Zaved Ansari	100266	10	2,788.00	20,088.00
3	Mahatma Gandhi College	050009	05	14,256.00	102,714.00
4	Manoj Kumar	130266	03	10,046.00	67,860.00
5	Ali Hassan	040039	04	8,870.00	63,908.00
6	Sidheshawr Chaubey	030103	03	8,078.00	58,802.00
7	Arvind Mishra	040113	04	8,078.00	58,802.00
8	Narayan Singh	030086	03	17,385.00	115,360.00
9	Avnish Prasad	100331	10	3,168.00	22,826.00
10	Azmat Ali	030301	03	5,576.00	40,176.00

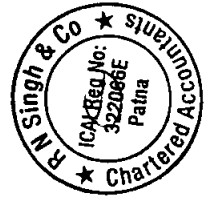
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नगर पंचायत मेहसी
पूर्वी, छम्पारण



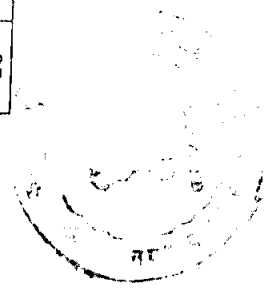
List on Survey of 20 High Value Properties

Mehsi Nagar Panchayat

S. No.	Property Owner's Name	Holding No.	Ward No.	Type of Construction	Carpet Area	Purpose	Annual Value	Annual Property Tax
1	Zaved Ansari	030181	03	RCC	25200	Commercial	443,520.00	39,917.00
2	Md. Irshad	070046	07	RCC	7040	Commercial	123,904.00	11,151.00
3	Md. Lalbabu	060472	06	RCC	21120	Residential	103,586.00	9,314.00
4	Ali Hassan	040039	04	RCC	12320	Other	98,560.00	8,870.00
5	Manoj Kumar	130266	13	Albestos	5100	Commercial	57120	1,046.00
6	Arvind Mishra	040113	04	RCC	1635	Commercial	4905	8,078.00
7	Kumari Swarna	100105	10	RCC	5100	Commercial	89,760.00	8,078.00
8	Sidheshawr Chaubey	030103	03	RCC	9800	Commercial	78,400.00	7,056.00
9	Laxman Shah	060480	06	RCC	5700	Commercial	89,760.00	8,078.00
10	Sanjay Kumar	030305	03	RCC	3520	Commercial	61,952.00	5,576.00
11	Kadir Miya	030288	03	RCC	3200	Commercial	56,320.00	5,069.00
12	Sanjay Kumar	040264	04	RCC	2500	Commercial	44,000.00	3,960.00
13	Bima Devi	030002	03	RCC	2500	Commercial	44,000.00	3,960.00
14	Bishwanath Chaudhary	110096	11	RCC	2300	Commercial	40,480.00	3,643.00
15	Arvind Mishra	040262	04	RCC	1760	Commercial	30,976.00	2,788.00
16	Pramila Devi	030192	03	RCC	1760	Commercial	30,976.00	2,788.00
17	Chabila Singh	070126	07	RCC	2200	Commercial	38,720.00	3,485.00
18	Daroga Shah	070130	07	RCC	2040	Commercial	35,904.00	3,231.00
19	Ramesh Prasad	030160	03	RCC	2145	Commercial	37,752.00	3,398.00
20	Avnish Prasad	100331	10	RCC	2200	Commercial	38,720.00	3,485.00
					2000	Commercial	35,200.00	3,168.00



श्री राजेश कुमार
 श्री अशोक कुमार
 श्री अशोक कुमार



Mehsi Nagar Panchayat (F.Y. 2020-21)

Mobile Tower Tax Details

S. No.	Tower Company Name	Ward No.	Outstanding Dues as on 01.04.2020	Renewal Fees	Collection	Interest	Penalty	Outstanding Dues as on 31.03.2021
1	GTL Infrastructure Ltd.	10	201,303.00	8,000.00	-	37,676.00	5,000.00	251,979.00
2	Bharti Infratel Ltd.	6	90,683.00	8,000.00	46,000.00	9,484.00	5,000.00	67,167.00
3	Bharti Infratel Ltd.	12	90,683.00	8,000.00	46,000.00	9,484.00	5,000.00	67,167.00
4	Bharti Infratel Ltd.	3	90,683.00	8,000.00	46,000.00	9,484.00	5,000.00	67,167.00
5	Idea Cellular Infrastructure Service Ltd.	3	201,303.00	8,000.00	-	37,676.00	5,000.00	251,979.00
6	Aircel	12	200,824.00	8,000.00	-	37,592.00	5,000.00	251,416.00
7	Reliance	7	201,304.00	8,000.00	-	37,676.00	5,000.00	251,980.00
8	BSNL	5	201,306.00	8,000.00	50,000.00	28,672.00	5,000.00	192,978.00
			1,278,089.00	64,000.00	188,000.00	207,744.00	40,000.00	1,401,833.00

[Handwritten Signature]

नगर कार्यपालक पदाधिकारी
नगर पंचायत मेहसी
पूर्वी, चम्पारण



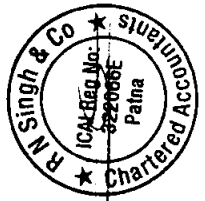
Details of Utilization Certificate (F.Y. 2020-21)						
Mehsi Nagar Panchayat						
S. No.	F.Y.	Head	Alloted Amount	Expenditure Amount	UC Submitted Amount	UC Pending as on 31.0.2021
1	2016-17	Path & Puliya	5,717,000.00	5,717,000.00	5,064,000.00	653,000.00
2	2016-17	Parshad Allowance	438,000.00	438,000.00	438,000.00	-
3	2016-17	Path & Puliya	7,764,000.00	7,329,000.00	-	7,329,000.00
4	2016-17	City Manager Salary	212,000.00	212,000.00	212,000.00	-
5	2016-17	City Manager Salary	182,000.00	182,000.00	182,000.00	-
6	2016-17	EO Salary	513,000.00	513,000.00	513,000.00	-
7	2016-17	14th Finance	2,159,000.00	2,159,000.00	2,159,000.00	-
8	2016-17	14th Finance	2,159,000.00	2,159,000.00	2,159,000.00	-
9	2016-17	Mukhyamantri Sahari Nali Gali Yojna	636,000.00	636,000.00	636,000.00	-
10	2016-17	Mukhyamantri Sahari Nali Gali Yojna	816,000.00	816,000.00	816,000.00	-
11	2016-17	Mukhyamantri Sahari Nali Gali Yojna	1,088,000.00	1,088,000.00	1,088,000.00	-
12	2016-17	5th Finance	5,826,000.00	5,653,000.00	-	5,653,000.00
13	2016-17	5th Finance	860,000.00	-	-	-
14	2016-17	5th Finance	4,177,000.00	-	-	-
15	2016-17	Professional Tax	744,000.00	744,000.00	-	-
16	2016-17	Har Ghar ka Nal	7,336,000.00	6,279,000.00	6,279,000.00	744,000.00
17	2016-17	Har Ghar ka Nal	6,225,000.00	6,225,000.00	6,225,000.00	-
18	2016-17	5th Finance	5,882,000.00	3,764,000.00	-	3,764,000.00
19	2016-17	5th Finance	770,000.00	-	-	-
20	2016-17	5th Finance	4,101,000.00	-	-	-
21	2016-17	Mukhyamantri Sahari Nali Gali Yojna	520,000.00	520,000.00	520,000.00	-
22	2017-18	14th Finance	4,974,000.00	4,974,000.00	4,974,000.00	-
23	2017-18	Rajya Yojna Safai	2,935,000.00	2,935,000.00	2,935,000.00	-
24	2017-18	5th Finance	9,943,000.00	-	-	-
25	2017-18	Mukhyamantri Nali Gali Yojna	3,605,000.00	3,605,000.00	3,605,000.00	-
26	2017-18	Mukhyamantri Nali Gali Yojna	3,089,000.00	3,089,000.00	3,089,000.00	-
27	2017-18	State Plan Path Puliya	5,008,000.00	-	-	-
28	2017-18	City Manager Salary	197,000.00	197,000.00	197,000.00	-
29	2017-18	Parshad Allowance	288,000.00	288,000.00	288,000.00	-
30	2017-18	Professional Tax	867,000.00	-	-	-
31	2017-18	14th Finance	4,961,000.00	4,961,000.00	4,961,000.00	-
32	2017-18	City Manager Salary	197,000.00	197,000.00	197,000.00	-
33	2017-18	Rajya Yojna Outfall Drain	16,852,000.00	15,894,000.00	7,369,000.00	8,525,000.00
34	2017-18	EO Salary	513,000.00	513,000.00	513,000.00	-
35	2017-18	EO Salary	500,000.00	500,000.00	500,000.00	-
36	2018-19	EO Salary	700,000.00	-	-	-
37	2018-19	City Manager Salary	197,000.00	197,000.00	197,000.00	-
38	2018-19	Nagrik Suvidha	3,365,000.00	2,973,000.00	2,973,000.00	-
39	2018-19	Path & Puliya	3,689,000.00	-	-	-
40	2018-19	14th Finance	5,803,000.00	5,803,000.00	5,803,000.00	-
41	2018-19	Path & Puliya	3,688,000.00	-	-	-
42	2018-19	Mukhyamantri Sahari Nali Gali Yojna	2,270,000.00	1,376,000.00	1,376,000.00	-
43	2018-19	5th Finance	9,700,000.00	-	-	-
44	2018-19	14th Finance	5,762,000.00	5,762,000.00	5,762,000.00	-
45	2018-19	Professional Tax	1,126,000.00	-	-	-
46	2018-19	Path & Puliya	1,024,000.00	-	-	-
47	2018-19	5th Finance	9,896,000.00	-	-	-
48	2018-19	Nali-Gali	7,194,000.00	7,194,000.00	7,194,000.00	-
49	2019-20	5th Finance	10,840,000.00	-	-	-
50	2019-20	5th Finance	10,473,000.00	-	-	-
51	2019-20	EO Salary	439,000.00	-	-	-
52	2019-20	14th Finance	7,786,000.00	-	-	-
53	2019-20	14th Finance	7,786,000.00	-	-	-
54	2019-20	EO Salary	220,000.00	-	-	-
55	2020-21	Swachata Anudhan	1,682,000.00	-	-	-
56	2020-21	15th Finance	7,188,000.00	-	-	-
57	2020-21	15th Finance	7,188,000.00	-	-	-
58	2020-21	Nali-Gali	1,357,000.00	-	-	-
59	2020-21	Nali-Gali	2,442,000.00	-	-	-
60	2020-21	15th Finance	7,058,000.00	-	-	-
61	2020-21	15th Finance	7,058,000.00	-	-	-
62	2020-21	BLC	15,100,000.00	-	-	-
63	2020-21	Professional Tax	1,709,000.00	-	-	-
64	2020-21	15th Finance	7,079,000.00	-	-	-
65	2020-21	15th Finance	7,079,000.00	-	-	-
66	2020-21	HFA	43,020,000.00	-	-	-
67	2020-21	5th Finance	6,735,000.00	-	-	-
68	2020-21	15th Finance	14,197,000.00	-	-	-
69	2020-21	Jal Jivan Haryali	382,000.00	-	-	-
Total			333,288,000.00	104,892,000.00	78,224,000.00	26,668,000.00



नगर कार्यपालक पदाधिकारी
नगर पंचायत मेहसी
पूर्वी, घम्पारण

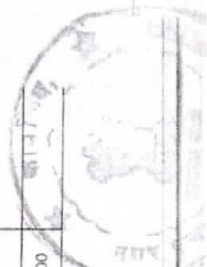


क्र.सं.	वित्तीय वर्ष	आवकत का मय	स्वीकृत/वैध सख्ता एवं तिथि	आवकत राशि	शिकारी की गई राशि	शिकारी की गई राशि	शिकार उपर का मुद्दा राशि	शिकार उपर का मुद्दा राशि	शिकारी के विरुद्ध कार्य के उपर अयोज्य राशि	कोषणार में जमा की गई राशि	समाप्ति उपरोक्त प्रमाण पर की राशि	अधिका सी प्रमाण पर जमा की गयी राशि	अधिकारी प्रमाण पर जमा की राशि	शिकार द्वारा शिकारियों को प्रमाण पर जमा की राशि	शिकार द्वारा शिकारियों को प्रमाण पर जमा की राशि	मुद्रको को हस्तगत की गई राशि	शिकार राज्य जल पारंग को हस्तगत की गई राशि	शिकार में जमा अयोज्य राशि	पी.एन. खाता से जमा अयोज्य राशि	अभियुक्ति
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
46	2016-17	14th Finance Part	40/04.08.2016	57.17	57.17	0.00	0.00	57.17	0.00	0.00	50.64	0.00	0.00	1189/08.08.2017	6.53		0.00	0.00		
47	2016-17	राज्य मय	11/18.05.16	4.38	4.38	0.00		4.38	0.00	0.00	4.38	0.00	0.00		0.00		0.00	0.00		
48	2016-17	14th Finance	40/04.08.2016	77.64	77.64	0.00	0.00	73.29	4.35	0.00	0.00	0.00	0.00		73.29		0.00	4.35		
49	2016-17	राज्य प्रयुक्त का मय	06/12.05.16	2.12	2.12	0.00	0.00	2.12	0.00	0.00	2.12	0.00	0.00	154/25.01.18	0.00		0.00	0.00		
50	2016-17	राज्य प्रयुक्त का मय	18/18.11.16	1.82	1.82	0.00	0.00	1.82	0.00	0.00	1.82	0.00	0.00	154/25.01.18	0.00		0.00	0.00		
51	2016-17	राज्य प्रयुक्त का मय	21/23.06.16	5.13	5.13	0.00	0.00	5.13	0.00	0.00	5.13	0.00	0.00		0.00		0.00	0.00		
52	2016-17	14th Finance	29/06.07.16	21.59	21.59	0.00	0.00	21.59	0.00	0.00	21.59	0.00	0.00		0.00		0.00	0.00		
53	2016-17	14th Finance	29/06.07.16	21.59	21.59	0.00	0.00	21.59	0.00	0.00	21.59	0.00	0.00		0.00		0.00	0.00		
54	2016-17	राज्य प्रयुक्त का मय	42/09.08.16	6.36	6.36	0.00	0.00	6.36	0.00	0.00	6.36	0.00	0.00	1254/07.06.18	0.00		0.00	0.00		
55	2016-17	राज्य प्रयुक्त का मय	42/09.08.16	8.16	8.16	0.00	0.00	8.16	0.00	0.00	8.16	0.00	0.00	1254/07.06.18	0.00		0.00	0.00		
56	2016-17	राज्य प्रयुक्त का मय	167/25.10.16	10.88	10.88	0.00	0.00	10.88	0.00	0.00	10.88	0.00	0.00	1254/07.06.18	0.00		0.00	0.00		
57	2016-17	5th Finance	163/19.10.16	58.26	58.26	0.00	0.00	56.53	1.73	0.00	0.00	0.00	0.00		56.53		0.00	1.73		
58	2016-17	5th Finance	163/19.10.16	8.60	8.60	0.00	0.00	0.00	8.60	0.00	0.00	0.00	0.00		0.00		0.00	8.60		
59	2016-17	5th Finance	163/19.10.16	41.77	41.77	0.00	0.00	0.00	41.77	0.00	0.00	0.00	0.00		0.00		0.00	41.77		
60	2016-17	राज्य मय	156/27.09.16	7.44	7.44	0.00	0.00	7.44		0.00	0.00	0.00	0.00		7.44		0.00			
61	2016-17	राज्य मय का जल	310/25.03.17	73.36	73.36	0.00	0.00	62.79	10.57	0.00	62.79	0.00	0.00		0.00		0.00	10.57		
62	2016-17	राज्य मय का जल	84/25.09.2016	62.25	62.25	0.00	0.00	62.25	0.00	0.00	62.25	0.00	0.00		0.00		0.00	0.00		

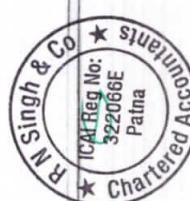


M.S. Cell, Noida Bhawan, Patna-1

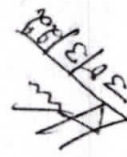
क्र. सं.	वित्तीय वर्ष	आवंटन का मद्	बीकानेर/देहा संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकास्य द्वारा उपरोक्त/नहीं करवाई गई राशि को चिक्केली	स्वाय की खपत हुई राशि	निकासी के विरुद्ध खात के अवशेष राशि	कोषागार में जमा की गई राशि	समाप्तित उपरोधिता प्रमाण पत्र की राशि	अनिका सी प्रमाण पत्र की जमा की गयी राशि	अधिकारी प्रमाण पत्र सौजन्य की राशि	विमान द्वारा महासंकाय को संपादन हेतु भेजे गए उपरोधिता प्रमाण पत्र का पत्रक एवं विनायक	रहित UC की राशि	बुडको को हस्तांतरित की गई राशि	विहार राज्य जल पारिधि को हस्तांतरित की गई राशि	बैंक खाता में जमा अवशेष राशि	पी. एच. खाता में जमा अवशेष राशि	अभियुक्ति
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
63	2016-17	पंचम राज्य वित्त आयोग	353/29.03.17	58.82	58.82	0.00	0.00	37.64	21.18	0.00	0.00	0.00	0.00		37.64			0.00	21.18	
64	2016-17	पंचम राज्य वित्त आयोग	353/29.03.17	7.70	7.70	0.00	0.00	0.00	7.70	0.00	0.00	0.00	0.00		0.00			0.00	7.70	
65	2016-17	पंचम राज्य वित्त आयोग	353/29.03.17	41.01	41.01	0.00	0.00	0.00	41.01	0.00	0.00	0.00	0.00		0.00			0.00	41.01	
66	2016-17	मुख्यमंत्री नारी नली योजना	248/10.03.17	5.20	5.20	0.00	0.00	5.20	0.00	0.00	5.20	0.00	0.00	1254/07.06.18	0.00			0.00	0.00	
67	2017-18	14th finance	33/02.08.17	49.74	49.74	0.00	0.00	49.74	0.00	0.00	49.74	0.00	0.00		0.00			0.00	0.00	UC Submitted on 25/08/2021
68	2017-18	राज्य योजना संकाई मद्	43/24.08.17	29.35	29.35	0.00	0.00	29.35	0.00	0.00	29.35	0.00	0.00		0.00			0.00	0.00	
69	2017-18	5th Finance	46/14.09.17	99.43	99.43	0.00	0.00	0.00	99.43	0.00	0.00	0.00	0.00		0.00			0.00	99.43	
70	2017-18	मुख्यमंत्री नारी नली योजना	38/11.08.17	36.05	36.05	0.00	0.00	36.05	0.00	0.00	36.05	0.00	0.00		0.00			0.00	0.00	UC Submitted on 25/08/2021
71	2017-18	मुख्यमंत्री नारी नली योजना	68/31.10.17	30.89	30.89	0.00	0.00	30.89	0.00	0.00	30.89	0.00	0.00		0.00			0.00	0.00	UC Submitted on 25/08/2021
72	2017-18	राज्य योजना पथ पुलिया निर्माण	31/27.07.17	50.08	50.08	0.00	0.00	0.00	50.08	0.00	0.00	0.00	0.00		0.00			0.00	50.08	
73	2017-18	नगर प्रबंधक का मासिक	10/31.05.17	1.97	1.97	0.00	0.00	1.97	0.00	0.00	1.97	0.00	0.00		0.00			0.00	0.00	
74	2017-18	पावट भत्ता	15/15.06.17	2.88	2.88	0.00	0.00	2.88	0.00	0.00	2.88	0.00	0.00		0.00			0.00	0.00	
75	2017-18	पेसाकर मद्	23/30.06.17	8.67	8.67	0.00	0.00	0.00	8.67	0.00	0.00	0.00	0.00		0.00			0.00	8.67	
76	2017-18	14th finance	97/24.01.18	49.61	49.61	0.00	0.00	49.61	0.00	0.00	49.61	0.00	0.00		0.00			0.00	0.00	UC Submitted on 25/08/2021
77	2017-18	नगर प्रबंधक का मासिक	102/29.01.18	1.97	1.97	0.00	0.00	1.97	0.00	0.00	1.97	0.00	0.00		0.00			0.00	0.00	
78	2017-18	राज्य योजना आउट फुल नाला	158/27.03.18	168.52	168.52	0.00	0.00	158.94	9.58	0.00	73.69	0.00	0.00		85.25			0.00	9.58	
79	2017-18	कार्यवाही प्रदाधिकारी का वेतन	20/23.05.2017	5.13	5.13	0.00	0.00	5.13	0.00	0.00	5.13	0.00	0.00	727/23.03.2018	0.00			0.00	0.00	
80	2017-18	कार्यवाही प्रदाधिकारी का वेतन	07/23.05.2017	5.00	5.00	0.00	0.00	5.00	0.00	0.00	5.00	0.00	0.00	727/23.03.2018	0.00			0.00	0.00	



Handwritten signature or initials.



क्र. सं.	वित्तीय वर्ष	आइटम का मद्	स्वीकार्यता संख्या एवं तिथि	आवृत्त राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकासी द्वारा उपलब्ध नही कराई गई राशि की विवरणी	निकासी के विरुद्ध कार्य के उपरत अवशेष राशि	कोषागार में जमा की गई राशि	समाप्त उपयोगिता प्रमाण पत्र की राशि	अनिका सी प्रमाण पत्र की जमा की गयी राशि	अनिका सी प्रमाण पत्र संविद की राशि	विभाग द्वारा भतारिकाकार को संपादन हुं भेजे गए उपयोगिता प्रमाण पत्र का पत्रक एवं दिनांक	दस्तावेज की राशि	बुडको को हस्तान्तरित की गई राशि	विचार राज्य बजट पार्स को हस्तान्तरित की गई राशि	बैंक खाता में जमा अवशेष राशि	पी. एल. खाता में जमा अवशेष राशि	अभिपुक्ति	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
81	2018-19	EO SALARY	07/22-05-2018	7.00	7.00				7.00								19	20		
82	2018-19	City Manager Salary	08/24-05-2018	1.97	1.97			1.97	0.00	1.97								7.00		
83	2018-19	नगरिक सुविधा मद्	81/31.10.2018	33.65	33.65			29.73	3.92	29.73								0		
84	2018-19	पय एवं पुलिसा निर्माण	91/04.12.2018	36.89	36.89				36.89									3.92		UC Submitted on 23/03/2022
85	2018-19	14th Finance	82/31.10.2018	58.03	58.03			58.03	0.00	58.03								36.89		
	2018-19	पय एवं पुलिसा निर्माण	91/04.12.2018	36.88	36.88				36.88									0.00		UC Submitted on 23/03/2022
86	2018-19	मुखमत्री शहरी नाली गली	14/06.03.2019	22.70	22.70			13.76	8.94	13.76								36.88		
	2018-19	5th Fin	15/03.07.2018	97.00	97.00				97.00									8.94		UC Submitted on 25/08/2021
	2018-19	14 रे वित्त आयोग	75/25.01.19	57.62	57.62			57.62	0.00	57.62								97.00		
	2018-19	बेगाकर	77/24.10.18	11.26	11.26				11.26									0.00		UC Submitted on 23/03/2022
87	2018-19	पय निर्माण	53/04.09.2018	10.24	10.24				10.24									11.26		
88	2018-19	5th Finance	21/10-07-2018	98.98	98.98				98.98									10.24		
89	2018-19	Nali-Gali	22/10-07-2018	71.94	71.94			71.94	0.00	71.94								98.98		
Total				2755.50	2751.45	4.05	0.00	1925.78	825.67	156.87	1581.72	4.05	0.00	0.00	344.06	0.00	0.00	28.49	640.31	


 नगर कार्यपालक पदाधिकारी
 नगर पंचायत मेहसी
 पूर्वी, चम्पारण
 22/10/2018



