

**INTERNAL AUDIT REPORT**  
**OF ULB**  
**(BAKHTIYARPUR NAGAR PARISHAD)**

**FOR THE PERIOD**

**01/04/2020 TO 31/03/2021**  
**(Annual)**

**CONDUCTED BY**

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

**From 24-05-2022 to 28-05-2022**

**Report Issued on 18-06-2022**

## 1. Executive Summary

### 1. Introduction:

•Name of the Municipality	Nagar Parishad Bakhtiyarpur
•Period covered under current audit	Annual (2020-21)
•Name of the Chairman of the ULB for the period under Audit.	Smt. Shashi Devi
•Name of Chief Municipal Officer for the period under Audit.	Mr. Santosh Kumar Rajak

### 2. Results and Findings:

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

1. Subsidiary cash books have been maintained by Bakhtiyarpur Nagar Parishad.
2. All Transactions have supporting documents.
3. Office infrastructure is sufficient for operation.
4. Response from officer & Staff were satisfactory.

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

1. Main cash book is not maintained by Bakhtiyarpur Nagar Parishad.
2. We are not able to check the Compliance Status of AG Audit and Internal Audit Observations for FY 2019-20 & Previous years, as compliance report has not been provided by the ULB.
3. Municipal Accounts Committee has not been constituted by the Bakhtiyarpur Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.
4. 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.
5. 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.
6. 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.
7. Demand Register of Property Tax has not been prepared by Bakhtiyarpur Nagar Parishad.
8. Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 13 Mobile Towers registered with this ULB up to **31.03.2021** and the details provided by ULB regarding Outstanding mobile tower tax is incorrect and the same has been discussed in detailed



discussion note.

9. Advertisement Tax has not been levied by the Bakhtiyarpur Nagar Parishad. There has not been any system developed for the levy of advertisement tax.
10. Closing of Cashbook 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.
11. Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cashbook, Pay Roll Register, Leave Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Bill Register, File Movement Register etc.
12. Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.
13. ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.
14. ULB has not been in practice to prepare financial statements.
15. There is lack of Internal Control on deduction and deposit of various taxes i.e. TDS and GST are not deposited on prescribed time.
16. UC of some schemes are pending for submission to the Urban Development & housing Department till the financial year 2020-21. Details of UC's prepared & pending has been provided in detailed audit report.
17. 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.
18. Procurement Register has not been maintained for all procurements above Rs.15000.
19. Register of Suits filed by/against ULB has not been maintained by the ULB.

### 3. Opinion:

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

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from 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.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as GST, Royalty, TDS, Labour Cess etc.
- Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department.
- Bank wise cashbook should be maintained for each scheme.
- Main Cash Book should be maintained by the ULB.



#### 4. Audit Recommendations:

##### The Recommendation of Audit Team on the Observed weakness:

SL No	We Recommend the followings: -
1.	ULB should comply the internal audit observations as soon as possible after getting information about audit observations and should also prepare compliance report of the same & submit it to the department.
2.	ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
3.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
4.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
5.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
6.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014, Tax Collected has to be deposited on same day or latest before noon on the following working day.
7.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
8.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
9.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
11.	ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
12.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
13.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.

#### 5. Comments from Management:

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

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



## 6. Acknowledgement:

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

## 7. Management Discussion with Risk Assessment:

Sr. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management(CMO) Comments	Ref Pg.
1.	During the Course of our Audit, we observed that GST TDS as per Sec 51 of CGST ACT 2017 amounting to <b>₹2,19,622</b> has not been deducted while making the following payments which is a clear violation under CGST ACT 2017. Details Annexed in <b>Annexure- 2</b>	High	No	No	Yes	In future it will be taken care of so that such type of irregularity will not occur.	
2.	During the Course of our Audit, we observed that GST TDS deducted amounting to <b>₹13,11,828</b> under sec 51 of CGST ACT 2017 has not been paid till date which is a clear violation under CGST ACT 2017 and interest will be levied on such payment made after the due date <b>@18% p.a.</b> which is clear cut revenue loss for the ULB. Details w.r.t the payments on which GST TDS deducted but not deposited are mentioned below. Details Annexed in <b>Annexure- 1.</b>	High	No	No	Yes	In future it will be taken care of so that such type of irregularity will not occur.	
3.	As per Sec 51 of CGST Act 2017 GST TDS should be deducted while making payments over the prescribed limits and should be	High	No	No	Yes	In future it will be taken care of so that such type of irregularity will not occur.	



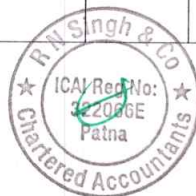
	deposited and return should be filed by 10 <sup>th</sup> of the next month but the same has not been followed at the ULB Level.					
4.	We observed that Income tax TDS deducted during the FY 2020-21 amounting to <b>₹9,91,719</b> has not been deposited till date which should have been deposited by the 7 <sup>th</sup> of next month in which it is deducted and as per sec 201 of the Income tax Act it will attract a penalty <b>@18% p.a.</b> and as per sec 201(A) every deductor should furnish a quarterly return of TDS deducted failing of which late fee shall be imposed @ ₹200/day till the failure continues. Details Annexed in <b>Annexure-1</b> .	High	No	No	Yes	The Payment is in process and in future it will be taken care of so that such type of irregularity will not occur.
5.	According to Bihar Communication Towers and Related Structures Rule, 2012 ( <b>Published vide Notification No. 3692-UD &amp; HD, dated 08.10.2012</b> ) Nagar Parishad should charge ₹10,000/year as Renewal fee and Interest @ 1.5%p.m but during the course of our audit we observed that details provided by ULB regarding Tower Tax arrears shows an outstanding balance of ₹58,35,291.00 & after checking the detailed calculation of arrear list it was found that calculation done was not correct as the ULB is charging only ₹8,000/year as renewal	High	No	No	Yes	It will be rectified and fresh notice will be served.



	fees & Interest @ 12.5% p.a. which is not as per the guidelines issued by UDHD.						
6.	Bank Reconciliation Statement has not been prepared at the ULB Level.	Medium	No	No	Yes	It will be maintained in future.	
7.	As per the guidelines of the UD&HD Utilization's Certificate should must be submitted to the department within 18 months from the date of allotment but same has not been complied properly at ULB level and UC of an Amount of ₹3,32,72,000.00 till FY 2018-19 has been pending to be submitted to the concerned departments. Further, the pending status of FY 2019-2020 & 2020-21 has not been provided to us.	High	No	No	Yes	It will be maintained and provided in future.	
8.	During the course of audit, we observed that TDS u/s 192 has not been deducted on salary paid Executive Officer. Interest u/s 201 & Penalty u/s 271C may be levied on ULB.	Medium	No	No	Yes	It will be taken care from now on.	
9.	As per <b>Rule 57 of Bihar Mineral (Concession, Prevention of Illegal Mining, Transportation &amp; Storage) Rules, 2019</b> , Seigniorage fee should be deducted at the rate of 10 per cent of the prevailing price along with royalty rate of the material from the payment made to contractor. But during the course of audit, we	Medium	No	Yes	Yes	It will be taken care from now on and proper deduction will be done.	



	observed that ULB is not in practice to deduct seigniorage fee while making payment to the contractor which may leads to loss of revenue for the concerned department of the Government of Bihar.					
10.	We observed that Royalty is not paid by ULB on timely basis. Royalty for the period 2019-20 & FY 2020-21 has been paid in FY 2022-23. As per <b>rule 40(9) of Bihar Minor Mineral Concession Rules, 1972</b> "Any royalty payable under this rule if not paid when due be recovered with Interest @ 15 % p.a." It is advised to ULB to pay the dues balance as per <b>rule 40(8), 40(9) and 40(10) of Bihar Minor Mineral Concession Rules, 1972</b> to the concerned department of Government of Bihar.	Medium	Yes	Yes	Yes	It will be taken care from now on.
11.	Yojna panji has not been maintained at the ULB level which creates difficulty in checking the statutory deduction made at the time of making payment to the contractors.	High	No	No	Yes	It will be maintained in future.
12.	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	Medium	Yes	Yes	Yes	It will be constituted in future.



	any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the Nagar Parishad till the date of our audit.						
13.	Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system but it is in process. Further, the year wise Status of DEAS are as follows; FY- 2014-15: Completed FY- 2015-16: Completed FY- 2016-17: Completed FY- 2017-18: Completed FY- 2018-19: Completed FY- 2019-20: Completed FY- 2020-21: In Process	Medium	Yes	Yes	Yes	It is in process and will be completed as soon as possible.	
14.	Main/General cash book has not been maintained at the ULB Level.	Medium	No	Yes	Yes	It will be maintained in future.	
15.	Closing of Cashbook 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.	Medium	Yes	Yes	Yes	It will be taken care from now on.	
16.	Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cashbook, Pay Roll Register, Leave Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Bill Register, File Movement Register etc.	Medium	No	No	Yes	It will be maintained in future.	
17.	Financial guidelines of MOHUA and UD & HD, GOB are not complied such as: UC of some schemes are pending for submission to the Urban	Medium	No	No	Yes	We are in process of submission and will be done as soon as possible.	



	Development & Housing Department for the FY 2020-21.						
18.	We are not able to check the Compliance Status of Internal Audit Observations and AG Audit observations for FY 2019-20 & Previous years, as compliance report has not been provided by the ULB.	Medium	No	No	Yes	It will be provided in future audits.	
19	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.	Medium	Yes	Yes	Yes	It will be maintained in future.	
20	Payroll register for Contractual employees are not made by the ULB.	Medium	Yes	Yes	Yes	It is being maintained from now on.	
21	Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.	Medium	No	No	Yes	It will be maintained in future.	
22	Holding tax collected by the Tax collectors are not deposit on the same date or till 12 p.m. of the next following day which is not as per rule 22(1) of the Bihar Municipal Accounting Rules, 2014.	Low	No	No	Yes	It is being implemented now.	
23	Main as well as subsidiary cash book is not authorized by the Executive Officer on daily basis.	Low	No	No	Yes	It will be taken care from now on.	
24	Procurement register is	Low	No	No	Yes	It will be maintained in	



	not maintained by the ULB for the procurement of value above Rs.15000					future.	
25	Store register is not maintained properly by the ULB.	Low	No	No	Yes	It will be maintained in future.	
26	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.	Low	No	No	Yes	It will be taken care in future.	
27	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 taken care in future.	

For R. N. SINGH & CO.  
Chartered Accountant



CA Chanakya Shree  
Partner

M. No: -079322

FRN No:322066E

UDIN: 22079322APIYBW9610

Date:19-08-2022



-SD-

Executive officer  
Nagar Parishad Bakhtiyarpur  
Date: 10-06-2022  
Place: Bakhtiyarpur

## 2. Auditee Profile

### 1. Introduction

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

(1) Mr. Sreyans Banthia

### 2. Administration

The present body of the ULB has taken charge on 1<sup>st</sup> July, 2021. The incumbency in the key administrative and executive positions was as under:

Smt. Shashi Devi, Chairman from 21<sup>th</sup> June 2017 till date.

Shri Santosh Kumar Rajak, Executive Officer from 1<sup>st</sup> July, 2021 till date

### 3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
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Compliance report for AG Audit and Internal Audit have not been provided by the ULB to us during the Audit period, so we are unable to comment on its compliance.

Reply from management in this regard is mentioned in point no.18 of 'Management Discussion' Para.

### 4. Finance

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

Year	2018-19	2019-20	2020-21
Final/Revised Budget	93,44,50,000.00	1,42,27,00,000.00	2,07,68,51,200.00
Actual Expenditure	20,86,39,332.60	11,26,76,479.10	18,66,43,380.89
Savings (+)/Excess (-)	72,58,10,667.40	1,31,00,23,520.90	1,89,02,07,819.11

Note: Actual expenditure for Year 2020-21 has been taken up to end of the FY 2020-21



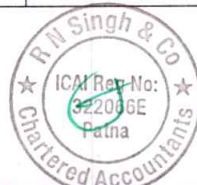
## II. Volume of transactions:

Period	Budgeted (2020-21)	Previous Year (For One Year) (2019-20)	Current Period (For one year) (2020-21)
Opening balance	41,96,26,735.00	14,89,61,426.30	12,69,89,198.16
Receipts	1,95,73,33,488.00	9,07,04,251.00	27,05,63,696.60
<b>Total</b>	<b>2,37,69,60,223.00</b>	<b>23,96,65,677.30</b>	<b>39,75,52,894.76</b>
Net expenditure	2,07,68,51,200.00	11,26,76,479.14	18,66,43,380.89
Closing balance	30,01,09,023.00	12,69,89,198.16	21,09,09,513.87

## III. Bank Reconciliation: -

Details of Closing Balance:

Sl. No.	Name of scheme/item	Bank name/Account no.	Balance as per cashbook	Balance as per passbook	Difference	BRS prepared/not prepared
1	Nagar Nidhi	BOB 1472	4,37,428.20	4,37,428.20	0.00	-
2	Nagar Nidhi	BOI 1667	71,021.60	71,021.60	0.00	-
3	Nagar Nidhi	IDBI 7206	7,65,913.00	7,65,913.00	0.00	-
4	Nagar Nidhi	PNB 7012	33,889.54	33,889.54	0.00	-
5	13th finance	PNB 7030	7,27,608.49	7,27,608.49	0.00	-
6	Misc.	IDBI 4298	69,39,506.60	69,39,506.60	0.00	-
7	BRGF	SBI 7213	7,62,532.06	7,62,532.06	0.00	-
8	BRGF	IDBI 1828	1,03,212.00	1,03,212.00	0.00	-
9	HFA	IDBI 4415	10,32,221.00	10,32,221.00	0.00	-
10	HFA	UNION 8871	16,20,402.61	16,20,402.61	0.00	-
11	HFA	IDBI 5986	1,40,08,455.00	1,40,08,455.00	0.00	-
12	HFA	IDBI 2872	5,26,838.00	5,26,838.00	0.00	-
13	Samajik Suraksha	UNION 2007	1,02,879.30	1,02,879.30	0.00	-
14	14th finance	IDBI 2543	2,654.00	2,654.00	0.00	-
15	SJSRY	IDBI 5589	7,33,904.00	7,33,904.00	0.00	-
16	SBM	IDBI 1289	5,837.00	5,837.00	0.00	-
17	DAY NULM	PNB 4387	26,339.20	26,339.20	0.00	-
18	DAY NULM	CAN 5425	28,99,982.00	28,99,982.00	0.00	-
19	12th finance	CAN 8600	83,460.00	85,324.00	1,864.00	-
20	BRGF	CAN 8599	80,614.00	82,414.00	1,800.00	-
21	Kabir anthyesti	UNION 7181	1,669.50	1,669.50	0.00	-
22	E-Governance	Corp 2300	1,52,448.00	1,59,596	7,148.00	-
23	<b>Treasury</b>	<b>P&amp;L</b>	<b>17,97,90,696.82</b>	<b>17,97,90,696.82</b>	<b>0.00</b>	<b>-</b>



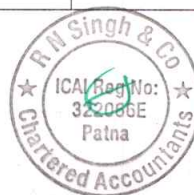
**Note:** - Various Schemes such as 4<sup>th</sup> state finance, 13<sup>th</sup> finance, state schemes, E-Governance, Nagrik Suvidha (Gangadhar), Nagar Nidhi, 14<sup>th</sup> Finance, Nagrik Suvidha (Safai), maan nikasi and Niyojan (state scheme), 5th State finance, Mukhyamantri Shahri Peyjal Yojna, Ward Parshad Allowance, Nagrik suvidha (State Scheme), Mukhyamantri Shahri Nali Gali Yojna, Parivahan, E.O. Salary have been maintained through PLA Account.

#### IV. Revenue Receipts: -

INCOME DETAILS (AMOUNTS TO BE PROVIDED IN RUPEES)							
SL. NO.	DETAILS	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	<b>TOTAL RECEIPTS (A+B)</b>	22,20,67,662.22	7,47,78,275.80	9,07,04,251.00	22,20,67,662.22	27,05,63,696.60	9,07,04,251.00
A.	<b>Revenue Receipts (1+2+3)</b>	1,75,19,372.22	1,07,77,126.80	2,62,83,219.00	1,75,19,372.22	10,46,12,411.60	2,62,83,219.00
1	<b>Own Revenue Receipts (a+b)</b>	34,97,958.96	47,35,717.00	31,84,111.00	34,97,958.96	20,59,081.00	31,84,111.00
a)	<b>Tax revenue</b> (levied and collected by municipal body)	18,78,458.96	39,72,172.00	11,43,156.00	18,78,458.96	15,59,781.00	11,43,156.00
i)	Property tax	18,78,458.96	39,72,172.00	11,43,156.00	18,78,458.96	13,99,281.00	11,43,156.00
ii)	Other tax (levied and collected by municipal body)	0.00	0.00	0.00	0.00	1,60,500.00	0.00
b)	<b>Non-tax revenue</b> (levied and collected by municipal body)	16,19,500	7,63,545.00	20,40,955.00	16,19,500	4,99,300.00	20,40,955.00
i)	Fees and fines	16,19,500	7,63,545.00	13,00,865.00	16,19,500	31,000.00	13,00,865.00
ii)	User charges	0.00	0.00	2,44,850.00	0.00	0.00	2,44,850.00
iii)	Other non-tax revenue (levied and collected by municipal body)	0.00	0.00	4,95,240.00	0.00	4,68,300.00	4,95,240.00
2	<b>Other</b>	19,45,371.96	13,88,091.00	41,17,056.00	19,45,371.96	26,65,700.60	41,17,056.00



	<b>Revenue Receipts</b>						
a)	Income from interest/investments	19,45,371.96	13,88,091.00	9,70,468.00	19,45,371.96	15,55,580.60	9,70,468.00
b)	Other Revenue Income	0.00	0.00	31,46,588.00	0.00	11,10,120.00	31,46,588.00
<b>3</b>	<b>Transfers/ Grants/ Assigned Revenues</b>	<b>1,20,76,041.30</b>	<b>46,53,318.80</b>	<b>1,89,82,052.00</b>	<b>1,20,76,041.30</b>	<b>99,88,760.00</b>	<b>1,89,82,052.00</b>
a)	State Assigned Revenue	0.00	13,74,000	5,20,000.00	0.00	0.00	5,20,000.00
b)	State Finance Commission (SFC) Grants/ Devolution	1,04,87,511.3	22,28,607	1,79,49,052.00	1,04,87,511.3	0.00	1,79,49,052.00
c)	Octree compensation	0.00	0.00	0.00	0.00	0.00	0.00
d)	Other State Govt. Transfer	0.00	0.00	0.00	0.00	51,49,359.00	0.00
e)	Central Finance Commission (CFC) Grant	0.00	0.00	0.00	0.00	0.00	0.00
f)	Other Central Govt. Transfer	0.00	0.00	0.00	0.00	6,68,05,240.00	0.00
g)	Others	15,88,530	10,50,711.8	5,13,000.00	15,88,530	2,79,33,031.00	5,13,000.00
<b>B.</b>	<b>Capital Receipts</b>	<b>20,45,48,290.00</b>	<b>6,40,01,149.00</b>	<b>6,44,21,032.00</b>	<b>20,45,48,290.00</b>	<b>16,59,51,285.00</b>	<b>6,44,21,032.00</b>
1	Sale of municipal land	0.00	0.00	0.00	0.00	0.00	0.00
2	Loans (from State Govt. Or Banks etc.)	0.00	0.00	0.00	0.00	0.00	0.00
3	State Capital Account Grant (under State Schemes etc.)	0.00	11,24,787	60,96,080.00	0.00	6,24,25,578.00	60,96,080.00



4	State Capital Account Grant (under Central Schemes etc.)	20,45,48,290.00	6,28,76,362	5,83,24,952.00	20,45,48,290.00	10,35,25,707.00	5,83,24,952.00
5	Other Capital Receipts	0.00	0.00	0.00	0.00	0.00	0.00

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

EXPENDITURE DETAILS (AMOUNTS TO BE PROVIDED IN RUPEES)							
S. No	DETAILS	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	<b>TOTAL EXPENDITURE (1+2)</b>	<b>20,86,39,332.60</b>	<b>12,53,03,491.8</b>	<b>11,26,76,479.14</b>	<b>20,86,39,332.60</b>	<b>18,66,43,380.89</b>	<b>11,26,76,479.14</b>
1	<b>Revenue Expenditure</b>	<b>5,97,05,249.60</b>	<b>8,53,59,885.9</b>	<b>1,72,51,199.53</b>	<b>5,97,05,249.60</b>	<b>1,46,80,662.83</b>	<b>1,72,51,199.53</b>
1.1	Administration Expenses, Establishment and Salaries (All Departments - Regular and Contractual Staff)	5,91,85,249.60	8,14,37,273.4	1,24,15,532.82	5,91,85,249.60	18,39,254.79	1,24,15,532.82
1.2	Operation and maintenance (O&M)	1,47,000.00	5,04,504.5	9,54,571.31	147000	26,28,581.98	9,54,571.31
1.3	Loan repayment (Interest payments)	0.00	0.00	0.00	0.00	0.00	0.00
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	3,73,000.00	34,18,108	38,81,095.40	373000	1,02,12,826.05	38,81,095.40
2	<b>Capital Expenditure</b>	<b>14,89,34,083.00</b>	<b>3,99,43,605.94</b>	<b>9,54,25,279.61</b>	<b>148934083</b>	<b>17,19,62,718.06</b>	<b>9,54,25,279.61</b>
2.1	All development works under Central/State specific schemes	14,89,34,083.00	3,99,43,605.94	9,18,61,924.61	148934083	17,05,75,855.12	9,18,61,924.61
2.2	Loan repayment (Principal Amount)	0.00	0.00	0.00	0.00	0.00	0.00
2.3	Other Capital expenditure	0.00	0.00	35,63,355.00	0.00	13,86,862.93	35,63,355.00



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

Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system in the concerned ULB. Further, the year wise Status of DEAS are as follows;

FY- 2014-15: Completed  
FY- 2015-16: Completed  
FY- 2016-17: Completed  
FY- 2017-18: Completed  
FY- 2018-19: Completed  
FY- 2019-20: Completed  
FY- 2020-21: In Process.

- Interval of accounting entry passed in tally: Monthly Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: Prepared (not approved)
- Annual Financial Statement: Not Prepared.
- Tally License Id: - NAGARBAKHTIYARPUR@gmail.com
- Tally Serial No.: 776646972
- Installed in: Bakhtiyarpur Nagar Parishad

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

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

### 3. Summary Audit Observations

#### Part – A (Monetary Implication):

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

- a. Leakage of own source revenue (tax and non-tax) either due to wrong assessment or non-levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax, Trade License, User Charges and 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 Parishad Rs.40000/- per tower and annual renewal fee is Rs.10000/- per annum per tower.

**Condition** –As per details provided to us there are total 13 (Thirteen) Mobile Towers registered with this ULB up to 31.03.2021 and **Rs.58,35,291.00** has not been collected till the date of audit as per details provided by Management but during the course of our Audit we observed that details provided by ULB regarding Tower Tax arrears shows an outstanding balance of ₹58,35,291.00 & after checking the detailed calculation of arrear list it was found that calculation done was not correct as the ULB is charging only ₹8,000/year as renewal fees & Interest @ 12.5% p.a. which is not as per the guidelines issued by UDHD..

**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.

(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:

Receipt No.	Amount Collected	Amount Deposited	Collection Date	Deposit Date	Name of Tax Collector
6201-6217	9816	9816	13-03-2021 to 17-03-2021	31-03-21	Pappu Kumar
6511-6522	7911	7911	20-02-2021 To 23-02-2021	31-03-21	Pappu Kumar

(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;

**(Annexure: -B)**

Sr. No.	Name	Father's/Husband's Name	Ward No.	Holding No.	Amount Due
01	Sanjay Kumar	Rajballam Ray	09/12	98/Anya Road	78,702.00
02	Dr. Vidya Nand	Bhatu Saw	9/12	204/Pradhan Road	53,061.00
03	Anil Singh	Aikayta Singh	09/12	183/ Pradhan Road	31,524.00
04	Ravindra Kumar	LT. Laxmi Saw	09/12	912	48,533.00
05	Jivan Singh	Tej Bahadur Singh	10/13	198/Mukhiya Road	71,460.00
06	Baleshwar Prasad	Nanhak Shaw	10/13	196/ Mukhiya Road	29,767.00
07	Akhilesh Singh	Ramendra Singh	10/13	200/Mukhiya Road	48,559.00
08	Ramdev Yadav	Baldev Yadav	10/13	201/00/Mukhiya Road	43,450.00
09	Bharat Prasad	Baleshwar Singh	10/13	199/Mukhiya Road	12,848.00
10	Akhileshwar Prasad Singh	Saryug Saran Singh	08	191/Pradhan Road	30,933.00
11	Ganeshwar Singh	Saryug Saran Singh	08	192/Pradhan Road	30,933.00
12	Maheshwar Singh	Saryug Saran Singh	08	192/Pradhan Road	30,933.00
13	Mahivir	Lt. Karamchand	08	164/Pradhan Road	32,181.00
14	Parmanand Singh	Lt.Namdev singh	08	200/Pradhan Road	29,488.00
15	Ravi Kumar Janvi	Mineshwar Singh	10/13	Pradhan Road	12,980.00
16.	Sadan Singh	Lt. Jagdev Singh	10/13	129/Anya Road	12,980.00
17.	Subidh Singh	Yugal Singh	6/9	281/Pradhan Road	23773.00
18	Akhilesh Singh	Mahendra Singh	6/9	302/Pradhan Road	23,625.00
19.	Ravindra Sharma	Self	6/8	75/Mukhya Road	30,933.00
20.	Bhusan Singh	Raghunandan Singh	11	190/Mukhya Road	40226.00



**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 were made against any bill during the course of audit.

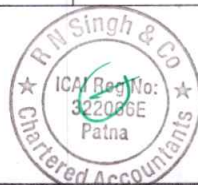
Details of some cases checked during the course of audit;

Date	Party Name	Amount	Description
13/03/2021	Payment Made to Nalanda Tent House	1623671	Payment for setup of Chhath Puja Tent & Lighting
09-02-2021	Payment Made to Bipul Kumar	645783	Payment made for Bhawan repairing

**c. Report on findings of field survey and calculation of property tax of minimum 20 high value properties; (Annexure: -4)**

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

Sl. No.	Owner of Property Name	Father's/ Husband's Name	Ward No	Type of construction	Residential/ Commercial/other	Carpet Area	Annual Value	Annual Property Tax@9%
1	Hari Prasad Gupta	LT. Banbari Lal	8	R.C.C	Commercial	3360*36	120960*9%	10886
2	Hari Prasad Gupta	LT. Banbari Lal	8	R.C.C	Commercial	4000*36	74880*9%	6739
3	Himashu Kumar	Suresh Singh	8	R.C.C	Commercial	1200*36	43200*9%	3888
4	Urmila Devi	LT. Shivchandra Prasad	9	R.C.C	Commercial	2080*36	74880*9%	6739
5	Ramakant Sharma	LT. Jharokha Prasad	9	R.C.C	Commercial	1920*36	69120*9%	6221
6	Saxhhidanand Yaji	LT. Shilbhdra Yaji	9	R.C.C	Commercial	3600*36	129600*9%	11664
7	Vinay Prasad	Ramdas Saw	9	R.C.C	Commercial	6336*36	228096*9%	20529
8	Sudama Devi	LT. Rajdeo Singh	13	R.C.C	Commercial	2880*36	103680*9%	9331
9	Kamla Devi	Dr. Arvind Kumar		R.C.C	Commercial	1389*36	50004*9%	4500
10	Bhola Prasad	Ambika Prasad	9	R.C.C	Commercial	1920*36	69120*9%	6221
11	Pyari Devi	LT. Sona Lal	9	R.C.C	Commercial	640*36	23040*9%	2074
12	Sunil Kumar Singh	Yugal Kisshore Singh	9	R.C.C	Commercial	1200*36	43200*9%	3888
13	Manju Sinha	-	9	R.C.C	Commercial	5280*36	190080*9%	17107
14	Nilam Devi	LT. Omprakash Singh	10	R.C.C	Residential	2560*9	23040*9%	2884
15	Shankar	Banbari Lal	9	R.C.C	Commercial	800*36	28800*9%	2592



	Prasad Gupta	Gupta						
16	Krishna Radhe	Banbari Lal gupta	9	R.C.C	Commercial	800*36	28800*9%	2592
17	Ram Krishna Chaudhary	Dev Narayan Chaudhary	12	R.C.C	Commercial	1440*36	51840*9%	4666
18	Kaushalya Devi	Yugeshwar Prasad	12	R.C.C	Commercial	922*36	33192*9%	2988
19	Anil Singh	LT. Kamta Singh	12	R.C.C	Commercial	1344*36	48384*9%	4355
20	Anuj Singh	LT. Kamta Singh	12	R.C.C	Commercial	1344*36	48384*9%	4355

**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.

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

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

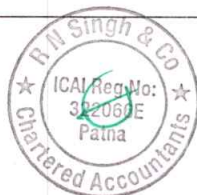
**Part-B (Non-Monetary Implication):**

**All Audit objections/irregularities 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	In Process
2	Advance & Recovery Register	Not Maintained
3	Demand Register	Not Maintained Properly
4	Daily Collection Register	Not Maintained Properly
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	Not Maintained Properly
11	Pay Roll Register	Not Maintained Properly
12	Leave Register	Not Maintained
13	Bill Register	Not Maintained
14	File Movement Register	Not Maintained
15	Temporary Advances to Staff	Not Maintained



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

Procurement register is not maintained by the ULB, so we are unable to comment on the same. However, we have checked the Procurements from the Cash book and found no irregularities. Some of the Procurements checked by us are mentioned below: -

Date	Party Name	Amount	Description
13/03/2021	Payment Made to Nalanda Tent House	1623671	Payment for setup of Chhath Puja Tent & Lighting
16/10/2020	Payment made to Shiv Vijay Engineers	4850542	Payment for Bhavan repairing

**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 other taxes have not been levied till date.

**e. Lack of internal control measures: -**

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -
  - Main Cash Book is not being maintained by the ULB.
  - Subsidiary Cashbooks are not maintained on day to day basis which is not proper as per Bihar Municipal Accounting Manual. It should be prepared & closed on daily basis.
2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.
3. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date.



4. Advance and Recovery register is not maintained by Bakhtiyarpur Nagar Parishad.

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

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

We also observed that the Statutory Deductions have been made but not deposited to the concerned department. The details are discussed in detailed discussion note.

**g. Deficiency in pay-roll system: -**

Pay-roll register is maintained only for Permanent employee not for contractual employee. Also there is no system of issuing pay slip. Thus, we are unable to comment on deficiency in pay-roll system.

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

As per details provided by Bakhtiyarpur Nagar Parishad, Some UC's of Previous FY's & up to 4th Quarter of FY 2020-21 was not prepared & submitted to the Urban Development & Housing Department till the date of audit. We have given direction & helped Bakhtiyarpur Nagar Parishad for the preparation of UC's, they have started to prepare 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. (Annexure: -D)

Sl. No.	Name of scheme	Letter No/date	Amt. of pending UC	Whether UC submitted
1	State plan	46/02-09-2015	1110000.00	No
2	Nagrik subhidha	17/17-07-2015	236000.00	No
3	Pesha kar	38/28-08-2015	145000.00	No
4	State plan	47/02-09-2015	2153000.00	No
5	Mukhya mantra sahari pyea jal yojna	142/30-03-2016	1175000.00	No
6	Betanadi	143/30-03-2016	3494000.00	No
7	Ward allowance	11/18-05-2016	38000.00	No
8	14th Finance	29/06-07-2016	1905000.00	No
9	Paribahan	42/09-08-2016	959000.00	No
10	Paribahan	42/09-08-2016	1229000.00	No
11	Peshakar	155/27-09-2016	145000.00	No
12	Mukhyamantri shahri Pakkikaran	167/25-10-2016	23000.00	No
13	5th finance	162/19-10-2016	55000.00	No



14	5 <sup>th</sup> finance	162/19-10-2016	170000.00	No
15	5 <sup>th</sup> finance	162/19-10-2016	150000.00	No
16	E.O. Salary.	238/28-02-2017	24000.00	No
17	Nagrik subhidha	248/10-03-2017	721000.00	No
18	Nagrik subhidha	225/09-02-2017	1029000.00	No
19	5 <sup>th</sup> finance	353/29-03-2017	125000.00	No
20	5 <sup>th</sup> finance	353/29-03-2017	118000.00	No
21	14 <sup>th</sup> Finance	242/06.03.17	12000	No
22	14 <sup>th</sup> Finance	242/06.03.17	35000	No
23	14 <sup>th</sup> finance	249/10-03-17	4000.00	No
24	14 <sup>th</sup> finance	249/10-03-17	2000.00	No
25	Mukhyamantri shahri peyjal yojna	125/25-09-16	1477000.00	No
26	Ward parshad salary	15/15-06-17	100000.00	No
27	Peshakar mad	23/30-06-17	141000.00	No
28	Mukhyamantri shahri nali gali pakkikaran	38/11-08-17	63000.00	No
29	Mukhyamantri shahri nali gali pakkikaran	38/11-08-17	772000.00	No
30	14 <sup>th</sup> finance	34/02-08-17	10000.00	No
31	14 <sup>th</sup> finance	34/02-08-17	8000.00	No
32	5 <sup>th</sup> finance	46/14-09-17	27000.00	No
33	5 <sup>th</sup> finance	46/14-09-17	7000.00	No
34	Mukhyamantri shahri nali gali pakkikaran	68/30-10-17	255000.00	No
35	Mukhyamantri shahri nali gali pakkikaran	68/30-10-17	146000.00	No
36	Mukhyamantri shahri nali gali pakkikaran	68/30-10-17	3354000.00	No
37	14 <sup>th</sup> finance	97/24-01-18	224000.00	No
38	14 <sup>th</sup> finance	97/24-01-18	109000.00	No
39	Nagrik suvidha	78/06-12-17	2786000.00	No
40	Mukhyamantri jal nal yojna	143/30-03-16	3494000.00	No
41	Paath nirman	78/06-01-2017	351000.00	No
42	Nagrik suvidha	81/31-10-18	646000.00	No
43	Peshakar mad	77/24-10-18	1759000.00	No
44	14 <sup>th</sup> finance	120/25-01-19	90000.00	No
45	14 <sup>th</sup> finance	120/25-01-19	7000.00	No
46	Jal Jamav ki samasya	66/27-09-18	639000.00	No
47	5 <sup>th</sup> finance	21/10-07-18	145000.00	No
48	5 <sup>th</sup> finance	21/10-07-18	337000.00	No
49	5 <sup>th</sup> finance	15/03-07-18	89000.00	No
50	5 <sup>th</sup> finance	15/03-07-18	375000.00	No
51	14 <sup>th</sup> finance	82/31-10-18	159000.00	No
52	14 <sup>th</sup> finance	82/31-10-18	16000.00	No
53	Vidhut vipatra	174/03-03-19	298000.00	No
54	Mukhyamantri shahri nali gali pakkikaran	131/22-02-19	331000.00	No



**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.  
Comment from management in this regard has been provided in 'Management discussion Para'

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

Advance Register has not been maintained by the concerned ULB and in the absence of above register, it is difficult to check or comments on adjustment and recovery of advances. Further, we observed that no any advance has been given in the 4th Quarter FY\_2020-21.

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

Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.  
Comment from management in this regard has been provided in 'Management discussion Para'

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

Financial guidelines of schemes of MOHUA and UD & HD, GOB have not been compiled by the ULB. Discrepancies are found in this regard such as:

We have found that Bakhtiyarpur Nagar Parishad is not preparing their UCs on timely basis.

Details of UC's Pending are given at Point No. 5 Part- B (h).

Comment from management in this regard has been provided in 'Management discussion Para'

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

**PART – C (Other)**

Sl. No.	Particular	Remarks/ Observation
a.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Irregularities Found in this regard. Details of some of the cases checked during the audit period have been provided in point (b) of Part A of the report.
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/-.	Procurement register has not been maintained by the ULB. The details have been provided in point (b) of Part B of the report.
c.	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive



		Summary.
d.	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. has been deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.</p> <p>Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> <li>• TDS return has not been filled.</li> <li>• TDS have not been deposited appropriately.</li> <li>• Labour Cess has not been deducted &amp; deposited appropriately.</li> <li>• GST return has not been filed till prescribed date.</li> </ul> <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>
e.	Whether all the C&AG audit & Internal audit Paras has been compiled by the ULBs	As Compliance report of C&AG audit & Internal audit has not been provided by the ULB till the date of audit we are unable to check the exact status of compliance of the same.
f.	Any Other deficiencies noticed during the audit to improve internal control systems	It was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.



## 4. Detail Audit Observations

### RISK ASSESSMENT

NAGAR PARISHAD BAKHTIYARPUR

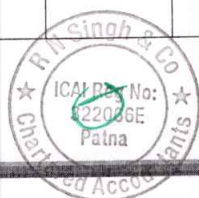
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operating Gap	Mgt. Comment	Auditor Recommendation
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#### DEMAND GENERATION:

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 implementatio
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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 daily 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	HIGH	No	No	No	-	No Such cases



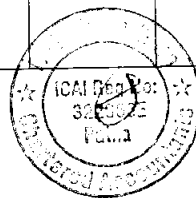
	payment more than one time to same contractor).						found.
6.	Non-updating various register like work register, MB, bill register, Fixed Assets register, Service book/record, advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on timely basis. It should be updated on real time basis.
7.	Others	-	-	-	-	-	-

**PROCUREMENT AND INVENTORY:**

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

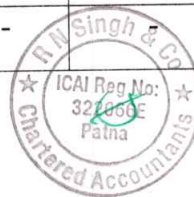
1.	Not deposited at appropriate time (loss of revenue)	HIGH	Yes	Yes	Yes	It will be taken care in future.	No tradition of Fixed Deposit & Investments in NAGAR PARISHAD BAKHTIYAR PUR. Management should invest or open swipe account to get more interest income.
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2.	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	It will be taken care in future.	Loans & Advances Register has not been maintained by the ULB. It should be maintained on daily basis.
7.	Others	-	-	-	-	-	-



## List of Important Registers

<b>Name of the ULB</b>	<b>NAGAR PARISHAD BAKHTIYARPUR</b>				
<b>RISK RATING:</b>	<b>MEDIUM</b>				
<b>CAG OBSERVATIONS STATUS</b>	<b>AVAILABLE</b>				
<b>PERIOD: 01/04/20 to 31/03/21</b>					
Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	<b>Cash Book</b>	General/Main Cash Book has not been maintained Subsidiary Cash Book has been maintained by the ULB but entry made in cash book was not on real time basis.	Due to non-updation of cash book on real time basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	There is scarcity of manpower in the ULB; however we will comply in the near future.	Not Resolved
2.	<b>Ledger</b>	Ledger is being prepared by DEAS team in tally not by ULB.	Due to this segregation of head wise balance is difficult. It becomes difficult to prepare appropriate financial statement.	It will be taken care in future.	Not Resolved
3.	<b>Journal</b>	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.	<b>Register for Journal/ Magazines/Newspapers</b>	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved



5.	<b>Register for Temporary Advances</b>	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	<b>Register of Money Orders/Bank Draft Received</b>	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.	<b>Cheque Issue Register</b>	Maintained	-	-	-
8.	<b>Register of Remittances made into bank</b>	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.	<b>Bank Passbook</b>	Maintained	-	-	-
10.	<b>Register of Bank drafts Dispatched</b>	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.	<b>Bill Register</b>	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.	<b>Establishment Register</b>	Maintained	-	-	-
13.	<b>Stock Register</b>	Not-Maintained	It may leads to mis-utilisation of Stock items.	It will be taken care in future.	Not Resolved
14.	<b>Capital Goods/Consumable articles, non-consumable articles and</b>	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.	<b>Statutory Deduction Register</b>	Not-Maintained in register only prepared in excel sheet head wise but not authorised.	It may leads to statutory irregularities. Delay in deposit of deducted amount further leads to interest @ 1.5%	It will be taken care in future.	Not Resolved



			per month. Further, filling of return may be affected.		
16.	<b>Fixed Assets Register</b>	Maintained	-	-	-
17.	<b>Grant Register</b>	Not-Maintained	It may lead to delay in preparation and submission of UC. It may also affect the utilization of fund.	It will be taken care in future.	Not Resolved
18.	<b>Scheme Register</b>	Maintained	-	-	-
19.	<b>Monthly accounts of Receipts/Payments</b>	Maintained	-	-	-
20.	<b>Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance</b>	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
21.	<b>Dispatch Register</b>	Maintained	-	-	-
22.	<b>File Register</b>	Not-Maintained	It may leads to misplacement of files.	It will be taken care in future.	Not Resolved
23.	<b>Any other (Name of the register)</b>	-	-	-	-

## Cash and Bank

<b>Name of the ULB</b>		<b>NAGAR PARISHAD BAKHTIYARPUR</b>				
<b>RISK RATING:</b>		<b>MEDIUM</b>				
<b>CAG OBSERVATIONS STATUS</b>		<b>AVAILABLE</b>				
		<b>PERIOD: 01/04/20 to 31/03/21</b>				
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 & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	Matched.	-	-	-	-
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	20	-	-	-	-
10.	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED"	No such cases found.	-	-	-	-



	marked on it.					
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 PARISHAD BAKHTIYARPUR				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		AVAILABLE				
		PERIOD: 01/04/20 to 31/03/21				
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	No such cases found.	-	-	-	-



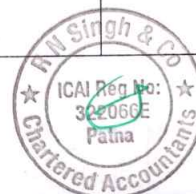
	indicated in the bill,					
5.	Whether measuring has done by the engineer concerned,	Yes	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	Yes	-	-	-	-
7.	Whether master roll(machine numbered & authorized) has been maintained for details of store, 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 PARISHAD BAKHTIYARPUR					
RISK RATING:	MEDIUM					
CAG OBSERVATIONS STATUS	AVAILABLE					
	PERIOD: 01/04/20 to 31/03/21					
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)



1.	<b>Whether Opening Balance &amp; Closing Balance was worked out or not,</b>	General/Main Cash Book has not been maintained. Subsidiary Cash Book has been maintained by the ULB but entry made in cash book was not on real time basis.	-	Due to non-closing of cash book on real time basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	There is scarcity of manpower in the ULB; however we will comply in the near future.	Not Resolved
2.	<b>Whether posting of receipt &amp; payment side of cash book are properly maintained &amp; it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,</b>	Posting of receipt & payment side of cash book are properly maintained but we are unable to match with Receipt Vouchers Register as it is not being maintained by the ULB.	-	It may lead to dual recording of receipts & payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
3.	<b>Whether posting in on daily basis,</b>	No	-	Some entries may be forgotten.	It will be taken care in future.	Not Resolved
4.	<b>Whether there is any clerical error (casting or/and posting error, etc.) or not,</b>	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.	<b>Whether any delay in deposit of amount of collection by cashier,</b>	In most of the cases any amount collected is deposited about a week	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved



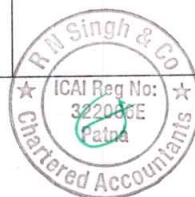
		delay.				
6.	conduct physical verification of cash and report heavy cash balance if any	No discrepancies found in this regard.	Not Resolved	Not Resolved	Not Resolved	Not Resolved
7.	Any Other	No	-	-	-	-

## Collection

<b>Name of the ULB</b>		<b>NAGAR PARISHAD BAKHTIYARPUR</b>				
<b>RISK RATING:</b>		<b>MEDIUM</b>				
<b>Name of Tax Collector</b>		<b>Pappu Kumar (Tax Daroga)</b>				
		<b>PERIOD: 01/04/20 to 31/03/21</b>				
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 expended without prior approval,	No such cases found.	-	-	-	-
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 been Maintained.	-	-	-	-
14.	Whether collection by way of cheque are properly banked & credited into account,	Yes	-	-	-	-
15.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
16.	Whether any immediate steps has been taken or not for cheque dishonored received,	No Such cases found.	-	-	-	-
17.	Whether reversal of payment has been made for any dishonored cheque.	No Such cases found.	-	-	-	-

## Demand

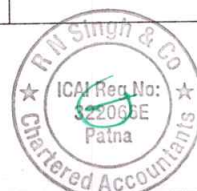
Name of the ULB		NAGAR PARISHAD BAKHTIYARPUR				
RISK RATING:		MEDIUM				
Name of Tax Collector		Pappu Kumar (Tax Daroga)				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Ensure whether closing balance of previous year is accurately brought forward,	Opening and closing balance has not been quantified due to non-maintenance of Demand	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved



		Register.				
2.	<b>Whether determination of demand is on manual or computerized way, &amp; it would be as per updated rules, regulation, guidelines &amp; other required details for proper calculation,</b>	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.	<b>Whether data for calculation is correct &amp; properly verified by appropriate authority/ Internal Auditor by way of physical survey,</b>	No verification is being conducted by appropriate authority however we have done physical survey of 20 high value properties and no variance found.	-	-	-	-
4.	<b>Whether revision of valuation of holding properly made after specified period</b>	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.	<b>Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,</b>	No Such cases found.	-	-	-	-
6.	<b>Ensure whether there is any clerical error in calculation,</b>	No Such cases found.	-	-	-	-
7.	<b>Whether demand register in prescribed format is maintained or not,</b>	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	-	-	-	-



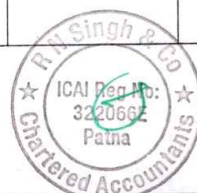
16.	Whether self-assessment property tax return for payment of property tax has been filed by the assesses in the prescribed format,	Yes	-	-	-	-
17.	Whether there is any collusion with customer/holding w.r.t., assessment, payment, etc.	No Such cases found.	-	-	-	-
18.	Any Other	No	-	-	-	-

## Establishment

Name of the ULB		NAGAR PARISHAD BAKHTIYARPUR				
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	Yes	-	-	-	-



	attendance register/logbook,					
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 either not deducted or wrongly deducted.	-	It may leads to levy statutory penalty/ interest.	It will be taken care in future.	Not Resolved



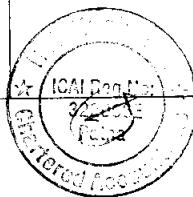
14.	To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances (House building and vehicle advance etc.) and settlement thereof.	No Such cases found.	-	-	-	-
15.	To check salary bills.	Salary Bills not prepared.	-	It may leads to over/less payments.	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	Not	-	It may	It will be	Not



whether a leave register is maintained as per types of leave as medical Leave/CL/EL/maternity/paternity leave.	Maintained		leads to over/less payments.	taken care in future.	Resolved
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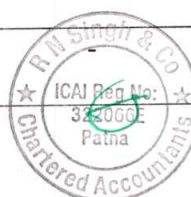
## Grant

	Name of the ULB	NAGAR PARISHAD BAKHTIYARPUR				
	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

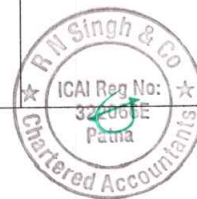
	<b>Name of the ULB</b>	<b>NAGAR PARISHAD BAKHTIYARPUR</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Original bill duly signed by contractors is submitted.	Yes	-	-	-	-
2.	Contractor has put 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	Yes	-	-	-	-



	authorization etc.					
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 PARISHAD BAKHTIYARPUR				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/20 to 31/03/21				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether "Receipt Vouchers" are in the prescribed format & having machined serial number & there is no any manuscript form,	Yes	-	-	-	-
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked	-	-	-	-
4.	What quantity of serial number was printed out,	Checked	-	-	-	-
5.	What is the date of dispatched, quantity of receipt vouchers & their serial number;	Checked	-	-	-	-
6.	Log book/ Register maintained at printing press regarding printing of "Receipt Vouchers".	Checked	-	-	-	-
7.	Verify that "Receipt Vouchers" received & their storing, having same quantity & serial numbered which was	Yes	-	-	-	-



	actually dispatched & proper recording of the same along with issue,					
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	Yes	-	-	-	-



	receipt.					
<b>Other Revenue:</b>						
1.	<b>Advertisement Tax</b>	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	<b>Tower Tax</b>	Some amount is pending to be collected as Tower Tax in this financial year and no steps have been taken for recovery of dues.	5498740.00	It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	<b>Professional Tax</b>	No professional tax collected.	-	-	-	-
4.	<b>Assigned Revenue (As details annexed)</b>	No Such cases found.	-	-	-	-
5.	<b>Rental Charges (As details annexed)</b>	No any municipal properties given on rent during this period.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
6.	<b>Fee &amp; uses Charges (As details annexed)</b>	Collected.	-	-	-	-
7.	<b>Other Revenue Items</b>	-	-	-	-	-

## Revenue Expenses

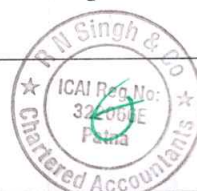
<b>Name of the ULB</b>		<b>NAGAR PARISHAD BAKHTIYARPUR</b>				
<b>RISK RATING:</b>		<b>MEDIUM</b>				
		<b>PERIOD: 01/04/20 to 31/03/21</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	<b>Whether payment is on the basis of Sanction /</b>	Yes	-	-	-	-



	work order letter & incurred by authorized person.					
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 & safeguard measures are taken,	No database has been maintained by the ULB.	-	Important information may be lost or stolen.	We will take necessary step to implement the DBMS is near future.	Not Resolved.
8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	Yes	-	-	-	-
9.	Whether register for settlement of service bill has been maintained and up to date,	Yes	-	-	-	-



10.	Whether payment made to the same to whom it might be payable and no any second claim in this regard,	Yes	-	-	-	-
11.	Whether payment has been	Yes	-	-	-	-
12.	Whether the expenditure are made with a period & amount as sanctioned,	Yes	-	-	-	-
13.	Whether there is undue rush of expenditure at the end of financial year,	No	-	-	-	-
14.	Whether payment has to be made after confirmation from store,	Yes	-	-	-	-
15.	Whether payment for repairs, etc., has to be made on the basis of logbook maintained,	No Such cases found.	-	-	-	-
16.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-
17.	Confirm whether goods/assets received/accepted on or before 31 <sup>st</sup> March, where the bill is received after that date have been accounted for (either on the basis of purchase order, tender rate or as per bill),	No Such cases found.	-	-	-	-
18.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No Such cases found.	-	-	-	-
19.	Whether all statutory deduction or adjustment	yes	-	-	-	-



	has been made before payment,					
20.	Whether entry of any event during service has been made in service book by authorized person,	Yes	-	-	-	-

## Statutory Requirement

	<b>Name of the ULB</b>	<b>NAGAR PARISHAD BAKHTIYARPUR</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether deduction of TDS on payment has been made as per law,	TDS on payment has not been made as per law,	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
2.	Whether TDS deducted are timely deposited into bank with same amount,	Not deposited on time and also statutory liability register has not been maintained.	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,	No return is being filled.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
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	No Such cases found.	-	-	-	-



non-compliance.					
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## Tender Details (Work Order Wise )

Name of the ULB		NAGAR PARISHAD BAKHTIYARPUR				
RISK RATING:		MEDIUM				
Work order No.		<i>No Tender were done during this period.</i>				
		PERIOD: 01/04/20 to 31/03/21				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	Yes	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	-	-	-	-
3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty/guarantee, inspection, arbitration, liquidated damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.	Yes	-	-	-	-
4.	The purchase proposal was approved by the competent authority. as per delegation of powers	Yes	-	-	-	-



5.	<b>Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.</b>	Not in prescribed format.	-	There may be chances of fraud & defalcation.	It will be taken care in future.	Not Resolved.
6.	<b>Approval of mode of procurement</b>	Yes	-	-	-	-
7.	<b>The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.</b>	Yes	-	-	-	-
8.	<b>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.</b>	Yes	-	-	-	-
9.	<b>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, &amp; European Union etc.)</b>	Yes	-	-	-	-
10.	<b>To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.</b>	Yes	-	-	-	-
11.	<b>To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.</b>	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 has not been maintained to record the same.	-	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 PARISHAD BAKHTIYARPUR				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/20 to 31/03/21				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether logbook has maintained or not & up to date with proper details like journeys, work undertaken, covering route, visited place, kilometer, etc.,	No	-	Proper movement of the vehicle should not be traced	It will be maintained in near future	Not Resolved
2.	Whether logbook of journey is maintained in	No		Proper movement of	It will be maintained	Not Resolved



	detail & signed by the officials using them,			the vehicle should not be traced	in near future	
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,	No	-	Credibility of expenses over fuel should not be traced-	It will be maintained in near future	Not Resolved
5.	Whether full details of repairs have been maintained & it have been through authorized center,	No	-	Credibility of expenses over repairs should not be traced	It will be maintained in near future	Not Resolved
6.	Whether authorized person have proper check over logbook.	No	-	Vehicle may be used for unauthorized purpose.	It should be maintained and checked in near future	Not Resolved

## Fixed Assets

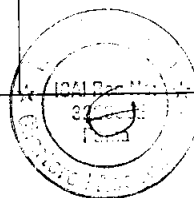
Name of the ULB		NAGAR PARISHAD BAKHTIYARPUR				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	Not Maintained	-	It may leads to misplacement of assets.	Being Prepared 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	Appropriate details are not mentioned in the fixed Assets register	-	-	Being Prepared by DEAS Team.	Not Resolved



	acquisition					
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.	Done	-	-	-	-
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

	<b>Name of the ULB</b>	<b>NAGAR PARISHAD BAKHTIYARPUR</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
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

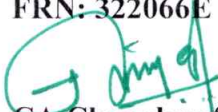


<b>Register of Suits</b>						
1.	All suits filed by the municipality for recovery of any sum due are entered.	Register of Suits filed by ULB has been maintained by the ULB.	-	-	-	-
2.	All suits filed against the municipality are entered	-	-	-	-	-
3.	Sanction from the Council obtained for filing/defending 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  
FRN: 322066E**

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



M/S R N SINGH & CO. CHARTERED ACCOUNTANTS		
DISCUSSION NOTE		
NAGAR PARISHAD BAKHTIYARPUR		
PERIOD: 01-04-2020 TO 31-03-2021		
S No.	Observation	Management Comments
1.	During the Course of our Audit, we observed that GST TDS as per Sec 51 of CGST ACT 2017 amounting to ₹2,19,622 has not been deducted while making the following payments which is a clear violation under CGST ACT 2017. Details Annexed in <b>Annexure- 2</b>	In future it will be taken care of so that such type of irregularity will not occur.
2.	During the Course of our Audit, we observed that GST TDS deducted amounting to ₹13,11,828 under sec 51 of CGST ACT 2017 has not been paid till date which is a clear violation under CGST ACT 2017 and interest will be levied on such payment made after the due date @18% p.a. which is clear cut revenue loss for the ULB. Details w.r.t the payments on which GST TDS deducted but not deposited are mentioned below. Details Annexed in <b>Annexure- 1</b> .	In future it will be taken care of so that such type of irregularity will not occur.
3.	As per Sec 51 of CGST Act 2017 GST TDS should be deducted while making payments over the prescribed limits and should be deposited and return should be filed by 10 <sup>th</sup> of the next month but the same has not been followed at the ULB Level.	In future it will be taken care of so that such type of irregularity will not occur.
4.	We observed that Income tax TDS deducted during the FY 2020-21 amounting to ₹9,91,719 has not been deposited till date which should have been deposited by the 7 <sup>th</sup> of next month in which it is deducted and as per sec 201 of the Income tax Act it will attract a penalty @18% p.a. and as per sec 201(A) every deductor should furnish a quarterly return of TDS deducted failing of which late fee shall be imposed @ ₹200/day till the failure continues. Details Annexed in <b>Annexure- 1</b>	The Payment is in process and in future it will be taken care of so that such type of irregularity will not occur.
5.	According to Bihar Communication Towers and Related Structures Rule, 2012 ( <b>Published vide Notification No. 3692-UD &amp; HD, dated 08.10.2012</b> ) Nagar Parishad should charge ₹10,000/year as Renewal fee and Interest @ 1.5%p.m but during the course of our audit we observed that details provided by ULB regarding Tower Tax arrears shows an outstanding balance of ₹58,35,291.00 & after checking the detailed calculation of arrear list it was found that calculation done was not correct as the ULB is charging only ₹8,000/year as renewal fees & Interest @ 12.5% p.a. which is not as per the guidelines issued by UDHD.	It will be rectified and fresh notice will be served.



कायपालक पदाधिकारी  
नगर परिषद, बख्तियारपुर  
(पटना) 7/10/21

6.	Bank Reconciliation Statement has not been prepared at the ULB Level.	It will be maintained in future.
7.	As per the guidelines of the UD&HD Utilization's Certificate should must be submitted to the department within 18 months from the date of allotment but same has not been complied properly at ULB level and UC of an Amount of ₹3,32,72,000.00 till FY 2018-19 has been pending to be submitted to the concerned departments. Further, the pending status of FY 2019-2020 & 2020-21 has not been provided to us.	It will be maintained and provided in future.
8.	During the course of audit, we observed that TDS u/s 192 has not been deducted on salary paid Executive Officer. Interest u/s 201 & Penalty u/s 271C may be levied on ULB.	It will be taken care from now on.
9.	As per <b>Rule 57 of Bihar Mineral (Concession, Prevention of Illegal Mining, Transportation &amp; Storage) Rules, 2019</b> , Seigniorage fee should be deducted at the rate of 10 per cent of the prevailing price along with royalty rate of the material from the payment made to contractor. But during the course of audit, we observed that ULB is not in practice to deduct seigniorage fee while making payment to the contractor which may leads to loss of revenue for the concerned department of the Government of Bihar.	It will be taken care from now on and proper deduction will be done.
10.	We observed that Royalty is not paid by ULB on timely basis. Royalty for the period 2019-20 & FY 2020-21 has been paid in FY 2022-23. As per <b>rule 40(9) of Bihar Minor Mineral Concession Rules, 1972</b> "Any royalty payable under this rule if not paid when due be recovered with Interest @ 15 % p.a." It is advised to ULB to pay the dues balance as per <b>rule 40(8), 40(9) and 40(10) of Bihar Minor Mineral Concession Rules, 1972</b> to the concerned department of Government of Bihar.	It will be taken care from now on.
11.	Yojnapanji has not been maintained at the ULB level which creates difficulty in checking the statutory deduction made at the time of making payment to the contractors.	It will be maintained in future.
12.	As per section 98 of Bihar Municipal Act 2007 it is necessary for the Municipality to constitute a Municipal Accounts Committee at its first meeting in each year or as soon as may be at any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the Nagar Parishad till the date of our audit.	It will be constituted in future.
13.	Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system but it is in process & incomplete, it is not in auditable position. Year wise Status of DEAS	It is in process and will be completed as soon as possible.



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	are as follows; FY- 2014-15: Completed FY- 2015-16: Completed FY- 2016-17: Completed FY- 2017-18: Completed FY- 2018-19: Completed FY- 2019-20: Completed FY- 2020-21: In Process	
14.	Main/General cash book has not been maintained at the ULB Level.	It will be maintained in future.
15.	Closing of Cashbook 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.	It will be taken care from now on.
16.	Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cashbook, Pay Roll Register, Leave Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Bill Register, File Movement Register etc.	It will be maintained in future.
17.	Financial guidelines of MOHUA and UD & HD, GOB are not complied such as: UC of some schemes are pending for submission to the Urban Development & Housing Department for the FY 2020-21.	We are in process of submission and will be done as soon as possible.
18.	We are not able to check the Compliance Status of Internal Audit Observations and AG Audit observations for FY 2019-20& Previous years, as compliance report has not been provided by the ULB.	It will be provided in future audits.
19.	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.	It will be maintained in future.
20.	Payroll register for Contractual employees are not made by the ULB.	It is being maintained from now on.
21.	Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.	It will be maintained in future.
22.	Holding tax collected by the Tax collectors are not deposit on the same date or till 12 p.m. of the next following day which is not as per rule 22(1) of the Bihar Municipal Accounting Rules, 2014.	It is being implemented now.
23.	Main as well as subsidiary cash book is not authorized by the Executive Officer on daily basis.	It will be taken care from now on.
24.	Procurement register is not maintained by the ULB for the procurement of value above Rs.15000	It will be maintained in future.
25.	Store register is not maintained properly by the ULB.	It will be maintained in future.
26.	During verification of property tax related documents, we have found so many property holders that are not paying property tax from	It will be taken care in future.



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	a long time. ULB should take necessary action for recovery of the same.	
27.	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 taken care in future.

For M/S R N Singh & Co.  
Chartered Accountants  
FRN: 322066E  
  
CA Chanakya Shree  
Partner  
Mem No. 079322



कायपालक प्रदाधिकारी  
नगर परिषद, बख्तियारपुर

(पटना)  
Executive Officer

Nagar Parishad Bakhtiyarpur

Place: Bakhtiyarpur

Date:

Annexure-1					
PAYEE NAME	PAYMENT DATE	GROSS AMOUNT	TDS	CGST	SGST
EVITALIFE PHARMA PVT-LTD	04-05-2020	8,60,800.00	17,216.00		
SANJAY KUMAR	11-05-2020	16,86,846.00	38,224.00	16,868.00	16,868.00
DILIP KUMAR	09-06-2020	6,97,083.00	15,796.00	6,971.00	6,971.00
ARYA CONSTRUCTION	17-06-2020	5,00,134.00	10,000.00	5,001.00	5,001.00
ADYA ANANT PVT-LTD	30-05-2020	7,43,400.00	14,868.00		
ABHAYA KUMAR	27-06-2020	8,70,000.00	8,700.00		
SHAKTI INDUSTRIAL AGENCIES	27-06-2020	1,65,200.00	3,304.00		
NALANDA TENT HOUSE	29-06-2020	83,865.00	1,677.00		
SUNIL KUMAR	07-07-2020	6,08,597.00	6,086.00	6,086.00	6,086.00
EKLAKH UDDIN	07-07-2020	13,54,100.00	13,546.00	13,546.00	13,546.00
MUKESH YADAV	08-07-2020	21,72,760.00	21,728.00	21,728.00	21,728.00
RAJESWAR SINGH	05-08-2020	22,17,090.00	22,171.00	22,171.00	22,171.00
ARYA CHANDRA	05-08-2020	10,96,534.00	10,965.00	10,965.00	10,965.00
JENETIVE INFRA PROJECT	05-08-2020	4,45,414.00	8,908.00	4,454.00	4,454.00
ABHAY KUMAR	05-08-2020	3,90,386.00	3,904.00	3,904.00	3,904.00
HIMANSHU KUMAR	05-08-2020	4,69,132.00	4,691.00	4,691.00	4,691.00
RTS CONSTRUCTION (RANA CHANDAN)	21-08-2020	17,09,811.00	34,196.00	17,098.00	17,098.00
YOGESWAR KUMAR YOGESH	24-08-2020	16,58,784.00	16,588.00	16,588.00	16,588.00
MRITUNJAY KUMAR KCES	01-07-2020	30,42,000.00	60,840.00	30,420.00	30,420.00
ADYA ANANT PVT-LTD	01-07-2020	7,43,400.00	14,868.00		
REET & ADITYA ENTERPRISES	13-08-2020	1,21,175.00	2,423.00	1,212.00	1,212.00
JIVAN JYOTI	13-08-2020	32,76,000.00	65,520.00	32,760.00	32,760.00
BIPUL KUMAR	18-09-2020	6,29,921.00	6,299.00	6,299.00	6,299.00
RAJ KUMAR	09-07-2020	45,21,186.00	45,212.00	45,212.00	45,212.00
BIPUL KUMAR	11-07-2020	2,84,580.00	2,843.00	2,843.00	2,843.00
KUMAR SHAILESH	24-08-2020	2,20,081.00	2,201.00		



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RAVI KUMAR (je)	13-08-2020	2,03,784.00		2,038.00	2,038.00
RAVI KUMAR (je)	24-08-2020	6,61,589.00		6,616.00	6,616.00
YOGESWAR KUMAR YOGESH	03-10-2020	17,46,572.00	17,466.00	17,466.00	17,466.00
AMLESH KUMAR CHAUHAN	03-10-2020	12,19,996.00	12,200.00	12,200.00	12,200.00
EKLA KH UDDIN	03-10-2020	14,08,046.00	14,080.00	14,080.00	14,080.00
BIPUL KUMAR	03-10-2020	8,86,521.00	8,865.00	8,865.00	8,865.00
SUNIL KUMAR	05-10-2020	8,00,149.00	8,001.00	8,001.00	8,001.00
BIPUL KUMAR SINGH	07-10-2020	27,07,065.00	27,071.00	27,071.00	27,071.00
VIKASH KUMAR	10-10-2020	9,49,286.00	9,493.00	9,493.00	9,493.00
MAHENDRA PRASHAD	14-10-2020	30,32,482.00	30,325.00	30,325.00	30,325.00
BIPUL KUMAR SINGH	30-10-2020	21,28,327.00	21,283.00	21,283.00	21,283.00
NAVLESH KUMAR	30-10-2020	5,82,731.00	5,827.00	5,827.00	5,827.00
ABHAY KUMAR	04-12-2020	42,99,847.00	42,998.00	42,998.00	42,998.00
DAYANAND PRASHAD	04-12-2020	9,21,003.00	9,210.00	9,210.00	9,210.00
ARYA CHANDRA	04-12-2020	14,19,306.00	14,193.00	14,193.00	14,193.00
ARYA CONSTRUCTION (GUNJA KUMARI)	04-12-2020	3,95,613.00	7,912.00	3,956.00	3,956.00
PUJA KUMARI	04-12-2020	7,87,027.00	7,870.00	7,870.00	7,870.00
JIVAN JYOTI	16-10-2020	16,38,000.00	32,760.00	16,380.00	16,380.00
MRITUNJAY KUMAR KCES	16-10-2020	15,21,000.00	30,420.00	15,210.00	15,210.00
DURGA ENGINEERING WORK SHOP	19-10-2020	99,946.00	1,999.00		
RAVI KUMAR (JE)	21-10-2020	6,36,515.00		6,365.00	6,365.00
MRITUNJAY KUMAR KCES	21-10-2020	15,21,000.00	30,420.00	15,210.00	15,210.00
ARYA CONSTRUCTION (GUNJA KUMARI)	12-01-2021	4,56,585.00	9,132.00	4,566.00	4,566.00
AMLESH KUMAR CHAUHAN	12-01-2021	11,65,207.00	11,652.00	11,652.00	11,652.00
S-L MULTIMIDIYA	23-01-2021	1,81,720.00	3,634.00		
CHAUHAN AD	23-01-2021	3,44,000.00	6,880.00		



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AGENCI					
USHA CONSTRUCTION	09-02-2021	27,16,938.00	54,339.00	27,169.00	27,169.00
NALANDA TENT HOUSE	13-03-2021	16,73,888.00	33,478.00		
YOGESWAR KUMAR YOGESH	20-03-2021	7,45,380.00	7,454.00	7,454.00	7,454.00
JIVAN JYOTI	04-01-2021	6,61,500.00	13,230.00	6,615.00	6,615.00
MRITUNJAY KUMAR KCES	04-01-2021	6,14,250.00	12,285.00	6,142.00	6,142.00
BIPUL KUMAR	09-02-2021	6,45,783.00	6,458.00	6,458.00	6,458.00
ADYA ANANT PVT-LTD	20-03-2021	7,43,400.00	14,868.00		
RTS CONSTRUCTION (RANA CHANDAN)	04-01-2021	10,75,864.00	21,517.00	10,759.00	10,759.00
SHIVPUJAN SINGH	04-01-2021	11,62,544.00	11,625.00	11,625.00	11,625.00
TOTAL			9,91,719.00	6,55,914.00	6,55,914.00



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Annexure-2					
PAYEE NAME	PAYMENT DATE	GROSS AMOUNT	TDS	CGST	SGST
EVITALIFE PHARMA PVT-LTD	04-05-2020	8,60,800.00	17,216.00	8,608.00	8,608.00
ADYA ANANT PVT-LTD	30-05-2020	7,43,400.00	14,868.00	7,434.00	7,434.00
ABHAYA KUMAR	27-06-2020	8,70,000.00	8,700.00	8,700.00	8,700.00
NALANDA TENT HOUSE	29-06-2020	83,865.00	1,677.00	838.65	838.65
ADYA ANANT PVT-LTD	01-07-2020	7,43,400.00	14,868.00	7,434.00	7,434.00
KALPATRU CONSTRUCTION & ENGINEERING SERVICES	01-07-2020	28,89,900.00		28,899.00	28,899.00
KALPATRU CONSTRUCTION & ENGINEERING SERVICES	16-10-2020	14,44,950.00		14,449.50	14,449.50
CHAUHAN AD AGENCI	23-01-2021	3,44,000.00	6,880.00	3,440.00	3,440.00
NALANDA TENT HOUSE	13-03-2021	16,73,888.00	33,478.00	16,738.88	16,738.88
ADYA ANANT PVT-LTD	20-03-2021	7,43,400.00	14,868.00	7,434.00	7,434.00
KALPATRU CONSTRUCTION & ENGINEERING SERVICES	02-01-2021	5,83,539.00		5,835.39	5,835.39
<b>TOTAL</b>				<b>1,09,811.42</b>	<b>1,09,811.42</b>



अध्यक्ष/सहायक अधिकारी  
नगर परिषद, बख्तियारपुर  
(पटना)

4/6/22

NAGAR PARISHAD, BAKHTIYARPUR (PATNA)DEFAULTER'S LISTAS ON: 31-03-2021

Sr. No.	Name	Father's/Husband's Name	Ward No.	Holding No.	Amount Due
01	Sanjay Kumar	Rajballam Ray	09/12	98/Anya Road	78,702.00
02	Dr. Vidya Nand	Bhatu Saw	9/12	204/Pradhan Road	53,061.00
03	Anil Singh	Aikayta Singh	09/12	183/ Pradhan Road	31,524.00
04	Ravindra Kumar	LT. Laxmi Saw	09/12	912	48,533.00
05	Jivan Singh	Tej Bahadur Singh	10/13	198/Mukhiya Road	71,460.00
06	Baleshwar Prasad	Nanhak Shaw	10/13	196/ Mukhiya Road	29,767.00
07	Akhilesh Singh	Ramendra Singh	10/13	200/Mukhiya Road	48,559.00
08	Ramdev Yadav	Baldev Yadav	10/13	201/00/Mukhiya Road	43,450.00
09	Bharat Prasad	Baleshwar Singh	10/13	199/Mukhiya Road	12,848.00
10	Akhileshwar Prasad Singh	Saryug Saran Singh	08	191/Pradhan Road	30,933.00
11	Ganeshwar Singh	Saryug Saran Singh	08	192/Pradhan Road	30,933.00
12	Maheshwar Singh	Saryug Saran Singh	08	192/Pradhan Road	30,933.00
13	Mahivir	Lt. Karamchand	08	164/Pradhan Road	32,181.00
14	Parmanand Singh	Lt.Namdev singh	08	200/Pradhan Road	29,488.00
15	Ravi Kumar Janvi	Mineshwar Singh	10/13	Pradhan Road	12,980.00
16.	Sadan Singh	Lt. Jagdev Singh	10/13	129/Anya Road	12,980.00
17.	Subidh Singh	Yugal Singh	6/9	281/Pradhan Road	23773.00
18	Akhilesh Singh	Mahendra Singh	6/9	302/Pradhan Road	23,625.00
19.	Ravindra Sharma	Self	6/8	75/Mukhya Road	30,933.00
20.	Bhusan Singh	Raghunandan Singh	11	190/Mukhya Road	40226.00



4/4/22  
 10/6/22  
 टैक्स-दरोगा  
 नगर परिषद् बख्तियारपुर  
 (पटना)

**NAGAR PARISHAD, BAKHTIYARPUR (PATNA)****Report on findings of field survey & calculation of property tax of minimum 20 high value properties.**

Sl. No.	Owner of Property Name	Father's/ Husband's Name	Ward No	Type of construction	Residential/ Commercial/other	Carpet Area	Annual Value	Annual Property Tax@9%
1	Hari Prasad Gupta	LT. Banbari Lal	8	R.C.C	Commercial	3360*36	120960*9%	10886
2	Hari Prasad Gupta	LT. Banbari Lal	8	R.C.C	Commercial	4000*36	74880*9%	6739
3	Himashu Kumar	Suresh Singh	8	R.C.C	Commercial	1200*36	43200*9%	3888
4	Urmila Devi	LT. Shivechandra Prasad	9	R.C.C	Commercial	2080*36	74880*9%	6739
5	Ramakant Sharma	LT. Jharokha Prasad	9	R.C.C	Commercial	1920*36	69120*9%	6221
6	Saxhhidanand Yaji	LT. Shilbhdra Yaji	9	R.C.C	Commercial	3600*36	129600*9%	11664
7	Vinay Prasad	Ramdas Saw	9	R.C.C	Commercial	6336*36	228096*9%	20529
8	Sudama Devi	LT. Rajdeo Singh	13	R.C.C	Commercial	2880*36	103680*9%	9331
9	Kamla Devi	Dr. Arvind Kumar		R.C.C	Commercial	1389*36	50004*9%	4500
10	Bhola Prasad	Ambika Prasad	9	R.C.C	Commercial	1920*36	69120*9%	6221
11	Pyari Devi	LT. Sonu Lal	9	R.C.C	Commercial	640*36	23040*9%	2074
12	Sunil Kumar Singh	Yugal Kisshore Singh	9	R.C.C	Commercial	1200*36	43200*9%	3888
13	Manju Sinha	-	9	R.C.C	Commercial	5280*36	190080*9%	17107
14	Nilam Devi	LT. Omprakash Singh	10	R.C.C	Residential	2560*9	23040*9%	2884
15	Shankar Prasad Gupta	Banbari Lal Gupta	9	R.C.C	Commercial	800*36	28800*9%	2592
16	Krishna Radhe	Banbari Lal gupta	9	R.C.C	Commercial	800*36	28800*9%	2592
17	Ram Krishna Chaudhary	Dev Narayan Chaudhary	12	R.C.C	Commercial	1440*36	51840*9%	4666
18	Kaushalya Devi	Yugeshwar Prasad	12	R.C.C	Commercial	922*36	33192*9%	2988
19	Anil Singh	LT. Kamta Singh	12	R.C.C	Commercial	1344*36	48384*9%	4355
20	Anuj Singh	LT. Kamta Singh	12	R.C.C	Commercial	1344*36	48384*9%	4355

4/2/22  
10/6/22  
R N Singh & Co  
नगर परिषद् बख्तियारपुर  
(PATNA)







37	2013-14	13 डे रिट	01 रिनांक 06.04.13	3.42	P/2217/00002 Date 17.04.13	3.42	19-17	3.42	रुपय	रुपय	26.07.16	रुपय	रुपय
38	2013-14	13 डे रिट	72 रिनांक 26.02.14	19	P/2217/00002 Date 27.04.14	19.00	19-17	19	रुपय	रुपय	26.07.16	रुपय	रुपय
39	2013-14	गएर सारकार मसल	63 रिनांक 06.02.14	47.33	8448/00025 date 30.03.14	47.33	2018-19	47.33	रुपय	रुपय	11.10.18	रुपय	रुपय
40	2013-14	सैनाकर मसल	23 रिनांक 26.08.13	6.17	8448/00013 Date 12.03.14	6.17	19-17	6.17	रुपय	रुपय	26.07.16	रुपय	रुपय
41	2013-14	चणुई रिट	102 रिनांक 16.03.14	56.71	15 Date 30.03.14	56.71	14-16	56.71	रुपय	रुपय	21.03.15	रुपय	रुपय
42	2013-14	चणुई रिट	102 रिनांक 16.03.14	24.07	16 date 30.03.14	24.07	14-16	24.07	रुपय	रुपय	21.03.15	रुपय	रुपय
43	2013-14	चणुई रिट	102 रिनांक 16.03.14	12.81	17 date 30.03.14	12.81	14-17	12.81	रुपय	रुपय	21.03.15	रुपय	रुपय
44	2013-14	चणुई रिट	102 रिनांक 16.03.14	20	14 date 30.03.14	20	14-16	20	रुपय	रुपय	21.03.15	रुपय	रुपय
45	2013-14	13 डे रिट	12 रिनांक 19.07.13	19.81	P/2217/00003 Date 24.07.13	19.81	19-17	19.81	रुपय	रुपय	22.07.16	रुपय	रुपय
46	2014-15	गएर सारकार मसल	16 रिनांक 24.07.14	9.43	8448/00054 Date 28.02.15	9.43	2016-19	9.43	रुपय	रुपय	11.10.18	रुपय	रुपय
47	2014-15	सिवायन सारकार मसल	16 रिनांक 24.07.14	0.78	8448/00053 Date 28.02.15	0.78	19-17	0.78	रुपय	रुपय	19.01.17	रुपय	रुपय
48	2014-15	गएर सारकार मसल	43 रिनांक 16.08.14	5.73	8448/00070 Date 18.03.15	5.73	2016-19	5.73	रुपय	रुपय	11.10.18	रुपय	रुपय
49	2014-15	सैनाकर मसल	7 रिनांक 16 06.14	7.77	8448/00015 date 27-10-14	7.77	19-17	7.77	रुपय	रुपय	26.07.16	रुपय	रुपय
50	2014-15	सार्ड पारकर का मसल	51 रिनांक 26.08.14	1.56	8448/00055 Date 28.02.15	1.56	19-16	1.56	रुपय	रुपय	02.12.15	रुपय	रुपय
51	2014-15	13 डे रिट	27 रिनांक 12.08.14	19.45	P/2217/00009 date 26.08.14	19.45	19-17	19.45	रुपय	रुपय	26.07.16	रुपय	रुपय
52	2014-15	गएर सारकार मसल	63 रिनांक 23.12.14	78.58		78.58	2018-19	78.58	रुपय	रुपय	11.10.18	रुपय	रुपय
53	2014-15	पान्च योजना	78 रिनांक 02.12.14	27.19	T/8448/00071 Date 18.03.15	27.19	2018-19	27.19	रुपय	रुपय	17.01.17/ 15.06.17	रुपय	रुपय
54	2014-15	पान्च योजना	68 रिनांक 23.12.14	23.21	T/8448/00076 Date 24.03.15	23.21	19-17	23.21	रुपय	रुपय	17.01.17/ 15.06.17	रुपय	रुपय

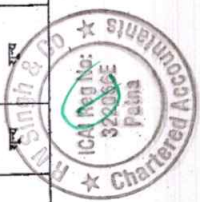
गएर कार्यालयक परामिकारी  
**कार्यालयक परामिकारी**  
**नगर परिषद बख्तियारपुर**  
 (महानगर पटना)  
 W. Singh & Co.







41	2017-18	14 अंश	34 दिनांक	45.82	45.82	T/2217/00006	45.82					45.72	20.01.21	0.10	0.10
42	2017-18	14 अंश	34 दिनांक	45.82	45.82	T/2217/00005	45.82					45.74	20.01.21	0.08	0.08
43	2017-18	पारितोषिक	43 दिनांक	43.77	43.77	T/8848/00004	43.77	2018-19	43.77				09.07.18		रुप
44	2017-18	पंचम राज्य	46 दिनांक	113.89	113.89	T/2217/00002	113.89					113.82	16.03.20	0.27	0.27
45	2017-18	पंचम राज्य	46 दिनांक	113.89	113.89	T/2217/00001	113.89					113.82	16.03.20	0.07	0.07
46	2017-18	पुनर्वाणी	66 दिनांक	2.55	2.55	T/2217/00008	2.55							2.55	2.55
47	2017-18	पुनर्वाणी	66 दिनांक	20.83	20.83	T/2217/00007	20.83					19.37	25.02.21	01.46	01.46
48	2017-18	पुनर्वाणी	66 दिनांक	33.54	33.54	T/2217/00006	33.54							33.54	33.54
49	2017-18	14 अंश	87 दिनांक	45.7	45.7	T/2217/00002	45.7					43.46	20.01.21	02.24	02.24
50	2017-18	14 अंश	87 दिनांक	45.7	45.7	T/2217/00003	45.7					44.61	20.01.21	01.09	01.09
51	2017-18	पारितोषिक	78 दिनांक	27.86	27.86	T/2217/00004	27.86					27.86		27.86	27.86
52	2017-18	पुनर्वाणी	143 दिनांक	34.94	34.94	T/2217/00029	34.94							34.94	34.94
53	2017-18	पंचम राज्य	78 दिनांक	27.86	27.86	T/2217/00003	27.86							3.51	3.51
54	2018-19	पारितोषिक	81 दिनांक	46.72	46.72	T/2217/00011	46.72					40.26		6.46	6.46
55	2018-19	पंचम राज्य	77 दिनांक	17.59	17.59	T/2217/00012	17.59							17.59	17.59
56	2018-19	14 अंश	120 दिनांक	53.08	53.08	T/2217/00006	53.08					52.17	25.02.21	0.90	0.90
57	2018-19	14 अंश	120 दिनांक	53.08	53.08	T/2217/00001	53.08							0.07	0.07
58	2018-19	उत्तर उत्तर	66 दिनांक	26.66	26.66	T/2215/00012	26.66							6.39	6.39
59	2018-19	पंचम राज्य	21 दिनांक	113.38	113.38	T/2217/00004	113.38							1.45	1.45
60	2018-19	पंचम राज्य	21 दिनांक	113.38	113.38	T/2217/00005	113.38							3.37	3.37



61	2018-19	घनरा घणरा रिज	15 दिनांक 03.07.18	110.86	110.86	T/2217/00006 date 26.09.18	110.86	रुप	रुप	रुप	रुप	रुप	रुप	109.97	25.02.21	0.89	रुप	0.89
62	2018-19	घनरा घणरा रिज	15 दिनांक 03.07.18	110.86	110.86	T/2217/00006 date 26.09.18	110.86	रुप	रुप	रुप	रुप	रुप	रुप	107.11	25.02.21	3.75	रुप	3.75
63	2018-19	14 हे रिज	02 दिनांक 31.10.18	53.45	53.45	T/2217/00013 date 29.03.19	53.45	रुप	रुप	रुप	रुप	रुप	रुप	51.87	25.02.21	1.59	रुप	1.59
64	2018-19	14 हे रिज	02 दिनांक 31.10.18	53.45	53.45	T/2217/00014 date 29.03.19	53.45	रुप	रुप	रुप	रुप	रुप	रुप	53.29	25.02.21	0.16	रुप	0.16
65	2018-19	शिवराज रिज	174 दिनांक 03.03.19	2.98	2.98	T/2217/00019 date 31.03.19	2.98	रुप	रुप	रुप	रुप	रुप	रुप	रुप		2.98	रुप	2.98
66	2018-19	मुळपती रावरी वती काशीरज	131 दिनांक 22.02.19	3.31	3.31	T/2217/00007 date 27.03.19	3.31	रुप	रुप	रुप	रुप	रुप	रुप	रुप		3.31	रुप	3.31

नगर कार्यपालिका परामर्शकारी  
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**नगर परिषद, बख्तियारपुर**  
 (पटना)

