

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

**FOR THE PERIOD**

**01-04-2020 to 31-03-2021**

**CONDUCTED BY**

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

**From 20-06-2022 to 24-06-2022**

**Report Issued on 28th June 2022**

# 1. Executive Summary

## 1. INTRODUCTION

.Name of the Municipality	Areraj Nagar Panchayat
.Period covered undercurrent audit	Annual 2020-21
.Name of the Chairman of the ULB for the period under Audit.	Mr. Dharmendra Kumar
.Name of Chief Municipal Officer for the period under Audit.	Mr. Sandeep Kumar

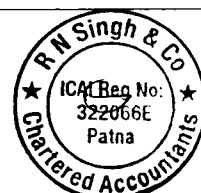
## 2. Results and Findings

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

1. Subsidiary cash books have been maintained by Areraj Nagar Panchayat.
2. General cash book has not been maintained by Areraj Nagar Panchayat.
3. All Transactions have supporting documents.
4. Office infrastructure is sufficient for operation.
5. Response from officer & Staff were satisfactory.

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

1. Bank Reconciliation Statement has not been prepared. Since Cashbook is prepared as per passbook, no difference arises as per passbook & cashbook. Also Bank wise subsidiary cashbook has not been open & closed on daily basis by the ULB.
2. Opening & Closing of Main/Consolidated 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.
3. Vinod Singhal & Co (L.L.P) has started doing double entry accounting system but it is in progress for F.Y 2020-21 and double entry system and annual financial statements completed and approved up to F.Y 2019-20.
4. Municipal Accounts Committee has not been constituted by the Areraj Nagar Panchayat. It should be constituted in the first Board Meeting of the ULB every year.
5. During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time. ULB should take necessary action for recovery of the same. Details of which will be provided in detailed audit report.
6. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the bank on the same date. Details will be given in detailed audit report.
7. Demand register is not maintained by the ULB in prescribed format as per BMAM. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.
8. Demand & Assessment Register of Property Tax has not been prepared as per BMAM by Areraj Nagar Panchayat.
9. Mobile Tower Tax has not been collected by the ULB. Areraj Nagar Panchayat.



10. Advertisement Tax has not been levied by the Areraj Nagar Panchayat. There has not been any system developed for the levy of advertisement tax.
11. Various registers, books of records etc. are not being prepared by the ULB. Such as Daily Collection Register, Pay Roll Register, PF Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Bill Register, File Movement Register etc. ULB should maintain these registers as soon as possible.
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, Journals, Ledgers & 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. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time. Taxes such as GST, Income Tax, Royalty, Labour Cess etc. are collected from time to time but its payments are not made within due dates.
16. 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.

### 3. Opinion

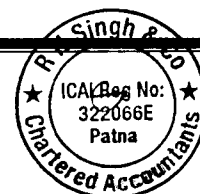
**As per Our Opinion the following improvements are required.**

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from sources of revenue are not deposited in the bank on same day. It should be deposited on time as specified in Bihar Municipal Act.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- Bank reconciliation should be prepared on monthly basis.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as 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 & up to date for each scheme.

### 4. Audit Recommendations:

**The Recommendation of Audit Team on the Observed weakness.**

SL No.	We Recommend the followings: -
1.	ULB should comply the internal audit observations as soon as possible after getting information about audit observations and should also prepare compliance report of the same & submit it to the department.
2.	ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.



3.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
4.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
5.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
6.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014, Tax Collected has to be deposited on same day or latest before noon on the following working day.
7.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
8.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
9.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
11.	ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
12.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
13.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.
14.	Nagar Panchayat Areraj must have to maintain advance register otherwise it would be very difficult to find out details regarding how much advance has been given to any particular person and how much recovery of same has been made from them.
15.	ULB must have to maintain Bank Reconciliation statement as per UD & HD guidelines, which will help in: - <ul style="list-style-type: none"> <li>• Accurate balance.</li> <li>• Prevent Theft.</li> <li>• Prevent mistakes.</li> <li>• Accounts in good standing.</li> </ul>

**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-1*).

**6. Acknowledgement:**

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



**7. Management Discussion with Risk Assessment:**

Sr. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO)Comments	Reference Page
1	We observed that there is delay in deposit of property taxes 3 to 4 months i.e not deposited on same day of collection. Further there is no proper maintenance of details of deposits receipts no. wise due to this there is difficulty in tracing amount deposited in respect of which receipts numbers.	High	Yes	Yes	Yes	It will be taken care in future.	
2	We observed that there is delay in payment of taxes which has been deducted i.e. not deposited on due date.	High	Yes	Yes	Yes	It will be taken care in future.	
3	Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cash Book, Cheque Issue Register, Ledgers, Journals, Daily Collection Register, Pay Roll Register, PF Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, File Movement Register etc. ULB should maintain these registers as soon as possible.	High	Yes	Yes	Yes	It will be prepared in future.	
4.	UC of some schemes are pending for submission to the Urban Development & Housing Department till 4th quarter of financial year 2020-21.	High	No	No	Yes	Pending UCs will be sent to UD & HD in near future.	
4.	We are not able to check the Compliance Status of AG Audit Observations for FY 2014-15 to FY 2017-18, as compliance report has not been prepared by the ULB.	High	No	No	Yes	Compliance report is being prepared.	
5.	Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB. Further, Bank statements has not been provided to us.	Medium	Yes	Yes	Yes	It will be taken care in future.	
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.	Medium	Yes	Yes	Yes	We have started preparing it, will be completed soon.	



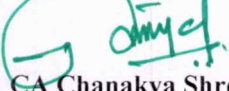
7.	As per details provided to us there are total 08 Mobile Towers registered with this ULB up to 31.03.2021 and <b>Rs. 746323.00</b> has not been collected till the date of audit from these tower operators as Tower Tax.	Medium	Yes	Yes	Yes	We are preparing to send notice against these tower operators & for taking further actions.
10.	Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.	Medium	Yes	Yes	Yes	It will be prepared in future.
12.	Municipal Accounts Committee has not been constituted by the Areraj Nagar Panchayat. It should be constituted in the first Board Meeting of the ULB every year.	Medium	Yes	Yes	Yes	It will be constituted in next board meeting.
13.	Advertisement Tax has not been levied by the Areraj Nagar Panchayat. There has not been any system developed for the levy of advertisement tax.	Medium	Yes	Yes	Yes	System will be developed.
14.	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.
15.	ULB has not been in practice to prepare financial statements.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.
16.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	Yes	Yes	Yes	It will be prepared in future.
17.	Assessment of Properties falls under the ULB has not been done by the ULB since a long time.	Medium	Yes	Yes	Yes	We are preparing for the same.
18	We observed that no physical verification is being conducted at the level of ULB for the fixed assets which is purchased by the ULB. Further, no depreciation is being charged in the books of account.	Medium	Yes	Yes	Yes	It will be start as soon as possible.
19	Register of Suits are not being maintained at ULB, due to this we are unable to provide comment in detailed audit report in this context.	Medium	Yes	Yes	Yes	It will be prepared in future.
20	ULB is not in practice to prepare leave register due to which chances of wrong	Medium	Yes	Yes	Yes	It will be prepared in future.



	payment is high.						
21	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.	Medium	Yes	Yes	Yes	It will be provided next time.	
22	We observed that ULB is not in practice to maintain Procurement Register. Further, there is NO any procurement has been made in this quarter.	Medium	Yes	Yes	Yes	It will be prepared in future.	

For R. N. SINGH & CO.

Chartered Accountant



CA Chanakya Shree  
Partner

M.No: -079322

FRN: 322066E

UDIN: 22079322AOZJRI7900

Date: 13-08-2022



  
Municipal Commissioner /  
Executive Officer

Areraj Nagar Panchayat

Date:

Place:

## 2. Auditee Profile

### 1. Introduction

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

- (1) Mr. Santosh Kumar
- (2) Mr. Rohit Shrivastav

### 2. Administration

The present body of the ULB has taken charge on 21<sup>st</sup> Jan 2019. The incumbency in the key administrative and executive positions was as under:

Mr. Dharmendra Kumar Chairman from 22th July 2017 till date.  
Mr. Sandeep kumar Executive Officer from 21<sup>st</sup> Jan 2019 till date.

### 3. Review of outstanding audit paras:

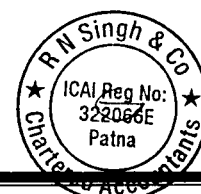
Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the period 2014-15 to 2016-17	9	7	2	0	0	09	No compliance
2	Internal Audit for the period 2016-17	15	10	5	0	0	15	No Compliance

### 4. Finance

#### 1. Budgetary provisions and expenditure for the last three years.

Year	2018-19	2020-21	2020-21
Final/Revised Budget	585069983.00	475089660.00	492324660.00
Actual Expenditure	63797067.80	133833939.00	77669212.20
Savings (+)/ Excess(-)	521272915.20	341255721.00	414655447.80



Note: Actual expenditure for Year 2020-21 has been taken up to 4thquarter only as this is the report of 4thQuarter.

II. Volume of transactions

Period	Budgeted (2020-21)	Previous Year (For One Year) (2019-20)	Current Period 2020-21
Opening balance	172598119.00	152686940.77	76832276.77
Receipts	515038000.00	57979275.00	139314570.52
Total	687636119.00	210666215.77	216146847.29
Net expenditure	492324660.00	133833939.00	77669212.20
Closing balance	195311459.00	76832276.77	138477635.09

III. **Bank Reconciliation:** - We have observed that in Areraj Nagar Panchayat Cash book is prepared as per passbook hence no difference arises as per passbook & cashbook. So they are not in practice to prepare bank reconciliation statement as per prescribed format which is not proper as per Bihar Municipal Accounting Rule. Also Bank wise subsidiary cashbook has not been open & closed on daily basis by the ULB. However, the balance of different bank accounts has been provided which are as follows;

Details of Closing Balance:

S. No.	Name of scheme / item	Bank name / account no.	Balance as per pass book	Balance as per cash book	Differences	Remarks BRS Prepared/ Not Prepared
1.	Treasury account	PI099	Note	Note		Prepared
2.	Internal source	Bandhan bank 2080				Not Prepared
3.	Day NULM	Bank of baroda 1361				Prepared
4.	Internal source	PNB 2541				Prepared
5.	13 <sup>th</sup> Finance	PNB 2523				Not Prepared
6.	Swatch Bharat Mission	CBI 6517				Not Prepared
7.	Kabir Antosti	Gramin Bank 7512				Not Prepared
8.	HFA	SBI-8727				Not Prepared
9.	Internal source	SBI-4361				Not Prepared



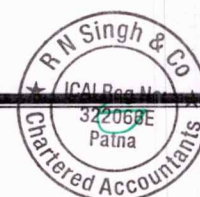
10.	4thState Finance	PNB 2532				Prepared
-----	------------------	----------	--	--	--	----------

**Note:** - Various Schemes such as 5<sup>th</sup> Finance, 14<sup>th</sup>Finance, City manager salary, Executive Officer Salary, Mukhya Mantri Sahri Nali-Gali Nischay Yojna, Mukhya Mantri Har Ghar Nal-Jal Nischay Yojna, Rajya Yojna Safai, Parshad Bhatta, Peshakar Yojna, Nagrik Suvidha and Electricity Bill Grant have been maintained through PLA Account.

**Note:** Bank wise Cash books not maintained and bank statements of closing balances has not been provided to us by the ULB.

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

Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	<b>Total Receipts (A+B)</b>	<b>118325459.00</b>	<b>94679452.60</b>	<b>57979275.00</b>	<b>118325459.00</b>	<b>139314570.52</b>	<b>57979275.00</b>
A.	<b>Revenue Receipts (1+2+3)</b>	<b>2490405.00</b>	<b>10802009.60</b>	<b>25030111.50</b>	<b>2490405.00</b>	<b>5787440.00</b>	<b>25030111.50</b>
1.	<b>Own Revenue Receipts (a+b)</b>	<b>565096.00</b>	<b>5375674.00</b>	<b>794731.00</b>	<b>565096.00</b>	<b>629869.00</b>	<b>794731.00</b>
a)	<b>Tax Revenue</b> (levied and collected by municipal body)	<b>542196.00</b>	<b>2438278.00</b>	<b>438199.00</b>	<b>542196.00</b>	<b>629869.00</b>	<b>438199.00</b>
i)	Property tax	542196.00	2438278.00	430199.00	542196.00	629869.00	430199.00
ii)	Other tax (levied and collected by municipal body)	0.00	0.00	8000.00	0.00	0.00	8000.00
b)	<b>Non-tax revenue</b> (levied and collected by municipal body)	<b>22900.00</b>	<b>2937396.00</b>	<b>356532.00</b>	<b>22900.00</b>	<b>0.00</b>	<b>356532.00</b>
i)	Fees & fines	16400.00	2937396.00	226832.00	16400.00	0.00	226832.00
ii)	User Charges	6500.00	0.00	129700.00	6500.00	0.00	129700.00
iii)	Other non-tax revenue (levied and collected by municipal body)	0.00	0.00	0.00	0.00	0.00	0.00
2	<b>Other Revenue Receipts</b>	<b>1925309.00</b>	<b>5426335.60</b>	<b>190995.00</b>	<b>1925309.00</b>	<b>4557571.00</b>	<b>190995.00</b>
a)	Income from interest/investments	159124.00	603940.60	190995.00	159124.00	120652	190995.00
b)	Other Revenue income	1766185.00	4822395.00	0.00	1766185.00	4436919.00	0.00



3.	<b>Transfers/ Grants/ Assigned Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>24044385. 5 0</b>	<b>0.00</b>	<b>600000.00</b>	<b>2404438 5.5 0</b>
a)	State Assigned Revenue	0.00	0.00		0.00	0.00	
b)	State Finance Commission (SFC) Grants/ Devolution	0.00	0.00	23394785. 5 0	0.00	600000.00	2339478 5.5 0
c)	Octroi 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	0.00	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	0.00	0.00
g)	Others	0.00	0.00	649600.00	0.00	0.00	649600.00
B.	<b>Capital Receipts</b>	<b>115835054.0 0</b>	<b>83877443.00</b>	<b>32949163. 5 0</b>	<b>115835054.0 0</b>	<b>133527130. 52</b>	<b>32949163 .5 0</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.)	39825054.00	37803923.00	11532752. 0 0	39825054.00	7680000.00	1153275 2.0 0
4	Central Capital Account Grant (under Central Schemes etc.)	76010000.00	46073520.00	21416411.5	76010000.00	125847130.5 2	21416411.5
5	Other Capital Receipts	0.00	0.00	0.00	0.00	0.00	0.00



V. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	<b>Total Expenditure (1+2)</b>	<b>63797067.80</b>	<b>80261191.80</b>	<b>133833940.30</b>	<b>63797067.80</b>	<b>77669212.20</b>	<b>133833940.30</b>
1	<b>Revenue Expenditure</b>	<b>35950391.10</b>	<b>13992142.80</b>	<b>4823977.00</b>	<b>35950391.10</b>	<b>29677772.20</b>	<b>4823977.00</b>
1.1	<b>Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)</b>	3724666.00	12158072.00	2357334.00	3724666.00	5494390.00	2357334.00
1.2	<b>Operation and Maintenance (O&amp;M)</b>	1056438.50	355257.00	1860772.00	1056438.50	6215381.00	1860772.00
1.3	<b>Loan repayment (Interest payments)</b>	0.00	0.00	2655.00	0.00	0.00	2655.00
1.4	<b>Others (any other revenue expenditure which is not salaries, O&amp;M or Interest Payment)</b>	31169286.60	1478813.80	603216.00	31169286.60	17968001.20	603216.00
2.	<b>Capital Expenditure</b>	<b>27846676.70</b>	<b>66269049.00</b>	<b>129009963.30</b>	<b>27846676.70</b>	<b>47991440.00</b>	<b>129009963.30</b>
2.1	<b>All developmental works under Central/State specific schemes</b>	27846676.70	51558254.00	129009963.30	27846676.70	47991440.00	129009963.30
2.2	<b>Loan Repayments (Principal Amount)</b>	0.00	0.00	0.00	0.00	0.00	0.00
2.3	<b>Other Capital expenditure</b>	0.00	14710795.00	0.00	0.00	0.00	0.00



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

Vinod Singhal & Co (L.L.P) has appointed for double entry system of ULB. Following are the year wise status of double entry system are as follows:

- 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 Progress

- Interval of accounting entry passed in tally: Daily Basis
- Preparation of Fixed Asset Register: In Progress
- Opening Balance Sheet: Prepared
- Annual Financial Statement: In Progress
- Tally License Id: [N.P.Areraj@gmail.com](mailto:N.P.Areraj@gmail.com)
- Tally Serial No.: 726646986
- Installed in: Areraj Nagar Panchayat System.

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

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

## 3. Summary Audit Observations

### Part – A (Monetary Implication):

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

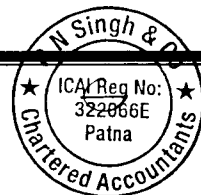
- a. Leakage of own source revenue (tax and non-tax) either due to wrong assessment or non-levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax, Trade License, User Charges and fee etc.

#### (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 Panchayat Rs.30000/- per tower and



annual renewal fee is Rs.8000/- per annum per tower per annum per tower and Rs. 746323.00 is due from the Mobile towers.

**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.

Sl. No.	Company Name	Date of establishment	Registration Fee	Annual fees up to 31.03.2020	Receipt	TOTAL Dues
1.	BSNL	1997-98	30000	161883	0.00	161883
2.	AIRCEL	2008-09	30000	64800	0.00	64800
3.	RELIANCE	2003-04	30000	107640	0.00	107640
4.	AIRTEL	1997-98	30000	152000	0.00	152000.00
5.	AIRTEL	2008-09	30000	64800	0.00	64800
6.	IDEA	2006-07	30000	81600	0.00	81600
7.	TATA INDICOM	2006-07	30000	81600	0.00	81600
8.	VODA FONE	2013-14	30000	32000	0.00	32000
<b>TOTAL</b>						<b>746323</b>

(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
925 to 940	58327	58327	24-01-21 to 12-02-21	28-02- 2021	Amrit Prasad
941 to 974	52714	52714	22-03-21 to 30- 03-2021	31-03-2021	Amrit Prasad

**(iv) Holding & Property Tax Collection:**

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

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

**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.



The details of some defaulter's who are not paying the property tax from long period of time are as follows; **Annexure-2.**

S.No.	Name of Owner	Father's /Husband's Name	Pendency Period	Holding Charge Per year	Total Amount	Interest @18%	Total Dues Amount
1	Chuman Sahay	Madan Mohan Ray	2010-11 to 2021-22	7776	93312	16796	117884
2	Suman Engg. Work Shop	Suman Thakur	2010-11 to 2021-22	2520	30240	5443	38203
3	Yogendra Thakur	DevDhari Thakur	2010-11 to 2021-22	2016	24192	4355	30563
4	Chintu Pandey	Ved Prakash Pandey	2010-11 to 2021-22	1165	13980	2516	17661
5	Vijay	Shiv Shankar Singh	2010-11 to 2021-22	4482	53784	9681	67947
6	Ravindra Chaubey	Vishnu Chaubey	2010-11 to 2021-22	2408	28896	5201	36505
7	Satrudhan Sharma	Kamlakar Sharma	2010-11 to 2021-22	3888	46556	8398	58842
8	Priy Prakash Pandey	Gauri Sankar Pandey	2010-11 to 2021-22	2052	24624	4432	31108
9	Munna Prasad	Sona lal Prasad	2010-11 to 2021-22	2016	24192	4354	30562
10	Ajay Yati Kumar	Sitambe r yati	2010-11 to 2021-22	1134	13608	2442	17184



**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.

**v. Shop Rent**

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

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

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

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

➤ No observation found during the course of audit. Further, the details of some cases checked are as follows;

S. No.	Particulars	Amount	Description
1.	Nandni Enterprises	50000.00	Waste Bin Purchase
2.	Payment to Ram babu Kumar	56874.00	Misc. Working Payment

**c. Report on findings of field survey and calculation of property tax of minimum 20 high value properties;**

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

Sl. No	Name	Father's Name	Ward No	Type of construction	Type of Uses	Carpet Area	Annual Tax
1	Mohammad Shahid.	Shamsher Miya	01	RCC	Residential	2111 sqft	17936.00
2	Bharat Gas Agency.	Harinandan Ram	01	RCC	Commercial	1920 sqft	20398.00
3	Umashankar Prasad	Late Ramji Prasad	02	RCC	Commercial	700 sqft	11894.00
4	Amit Kumar	Late Ashok Prasad	02	RCC	Commercial	895 sqft	15210.00



5	Vishwanath Prasad	Ramlakhan Prasad	03	RCC	Commercial	1325 sqft	22514.00
6	Chuman Sahaay	Madan Mohan Sahaay	03	Rcc	Residential	4800 sqft	91756.00
7	Pushpa Kumari	Late Murari Panday	04	Rcc	Commercial	1072sqft	20496.00
8	Jitendra Prasad	Phulera Prasad	04	RCC	Commercial	1200 sqft	22939.00
9	Uditnarayan Panday	Pashupati Panday	05	RCC	Residential	1312 sqft	22302.00
10	Chandan Panday	Shri Prakesh Panday	05	RCC	Residential	1519 sqft	12909.00
11	Bharat Singh	Suyadaiva Singh	08	RCC	Commercial	1588 sqft	30373.00
12	Om prakesh Prasad	Chhathulaal Prasad	08	RCC	Commercial	937 sqft	17924.00
13	Harinarayan Mishra	Late Gaurishankar Mishra	09	RCC	Residential	2800 sqft	17193.00
14	Sagir Ahmed	Nazir Ahmed	09	RCC	Commercial	1866 sqft	11894.00
15	Krishna gari	Late Ranjan gari	10	RCC	Commercial	4000 sqft	25488.00
16	Ashok gari	Late Ranjan gari	10	RCC	Commercial	1866 sqft	11894.00
17	Bhawanand Prasad	Late Khushi Lal Prasad	11	RCC	Residential	1400 sqft	11894.00
18	Vineet Tiwari	Late Shivkant Tiwari	11	Rcc	Residential	960 sqft	16307.00
19	Prabhunath Mishra	Anand Mishra	12	RCC	Commercial	1050 sqft	6690.00
20	Kameshwar Sharma.	Jaggi Sharma	12	RCC	Residential	1050sqft	6690.00

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

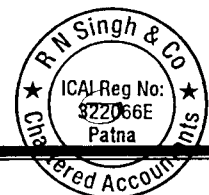
### Part-B (Non-Monetary Implication):

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

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

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Advance & Recovery Register	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	Pay Roll Register	Not Maintained
11	Bill Register	Not Maintained
12	File Movement Register	Not Maintained
13	Temporary Advances to Staff	Not Maintained
14	Journal Register	Not Maintained
15	Ledger Register	Not Maintained
16	PF Register	Not Maintained

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

No Irregularities found in procurement process during this period. Further no Procurement Register has been maintained by ULB.

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

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

**d. Non- compliance of Act & Rules: -**

As per section 127 of the Bihar Municipal Act, the Municipality can levy the following taxes: -

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

We observed that only property tax has been collected during the year other taxes have not been levied till date.

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

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -
  - Main Cash Book as well as Subsidiary Cash Book has not been closed/authorized by Executive Officer on daily basis.
  - Cashbook is not maintained on day-to-day basis which is not proper as per Bihar Municipal Accounting Manual. It should be prepared& closed on daily basis.
2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.



3. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date.
4. Advance and Recovery register is not maintained by Areraj Nagar Panchayat.

**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.

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

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

We observed that there is pending in submission of some UC's till the date 2020-21 details has been annexed in annexure – 3 of main report.

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

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

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

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

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

Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same. However, Fixed asset register is being prepared by DEAS team but it's not finalized till the date of audit.

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

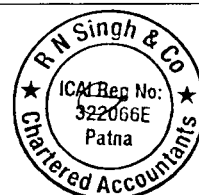
Financial guidelines of schemes of MOHUA and UD & HD, GoB have been complied by the ULB. No any discrepancies found in this regard.

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



**PART – C (Other)**

Sl. No	Particular	Remarks/ Observation
1.	Whether all these the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	No observation found in this regard.
2.	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any in-consistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	We have witnessed the 20 high value of property same has been reported above in Point 5, Part A(c).
3.	Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR  Rule 22: All moneys to be brought to account  Rule: 27: Collections to be deposited into Bank on the same day  Rule 69: Grant Related Compliance  Rule 120-121: Monthly Receipt & Payment Account and Trial Balance  Rule 130: Audit to be completed & reported within 6 months	All the compliance has been made at ULB except Rule :27 & Rule 120-121. Details of discrepancies regarding Rule:27. has been reported above in Point 5, Part A(iii).  Rule 120-121: Monthly Receipt & Payment Account and Trial Balance are not being prepared.
4.	Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.	Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.
5.	If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc. have incurred then quantify the same.	
6.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Observation Found in this regard.



7.	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	No Such type of Issue found in this regard.
8.	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	During the course of audit, we Observed that Utilization of grant has been prepared by ULB and no case found of missing utilization certificates
9.	Verify instances of losses, failures Or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.
10.	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Yes, all payment has been made according to payment terms & conditions of tenders.
11.	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No Such type of issued found in this regard.
12.	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	We have verified all major areas of ULB and same have been reported in Point 5, Part A(c).
13.	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also. Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> <li>• TDS return has not been filed.</li> <li>• TDS have not been deposited appropriately.</li> <li>• Labor Cess has not been deducted appropriately.</li> </ul> <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>



## 4. Detail Audit Observations

### RISK ASSESSMENT

Name of the ULB		ARERAJ NAGAR PANCHAYAT					
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operating Gap	Mgt. Comment	Auditor Recommendation
<b><u>DEMAND GENERATION:</u></b>							
1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	<b>HIGH</b>	No	No	Yes	It will be taken care in future.	Demand register was not maintained. It is necessary to maintain demand register for correct assessment of demand.
2.	Collusion with Citizen regarding Assessment.	<b>MEDIUM</b>	No	No	No	-	No Such cases found.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	<b>MEDIUM</b>	Yes	Yes	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. Assessment Register has not been maintained.
4.	Others	-	-	-	-	-	-

### **RECEIPTS AND BANKING:**

1.	Error in collections, loss of receipts and perpetrated frauds	<b>HIGH</b>	Yes	Yes	Yes	It will be taken care in future.	Due to non-maintenance of Demand Register, collection is also not done on timely basis. Also the collected amount is not deposited into the bank on the same day. It may leads to revenue loss.
----	---	-------------	-----	-----	-----	----------------------------------	---



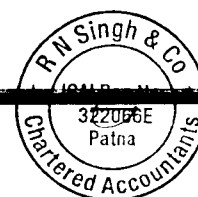
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. It should be updated on daily basis.
3.	Collusion with the citizen and the ULBs staff to make wrong assessments of income	HIGH	No	No	No	-	No Such cases found.
4.	Others	-	-	-	-	-	-

### **REVENUE EXPENDITURE:**

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

### **ESTABLISHMENT EXPENDITURE:**

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



	Service book/record, advance register, etc.						
7.	Others	-	-	-	-	-	-

**CAPITAL EXPENDITURE:**

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

**PROCUREMENT AND INVENTORY:**

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



	payment fig.,advance register, etc.						files are maintained. There should be separate register for the same.
7.	Others	-	-	-	-	-	-

**GRANT AND LOANS AND UTILISATION THEREOF:**

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

**FIXED DEPOSITS AND INVESTMENTS:**

1.	Not deposited at appropriate time (loss of revenue)	<b>HIGH</b>	Yes	Yes	Yes	Unspent amount does not exist that can be deposited.	No tradition of Fixed Deposit & Investments in Areraj Nagar Panchayat.
2.	Loss of Investment certificate	<b>HIGH</b>	Yes	Yes	Yes	Unspent amount does not exist that	No such investment were made by the ULB.



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

**LOANS AND ADVANCES:**

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

## List of Important Registers

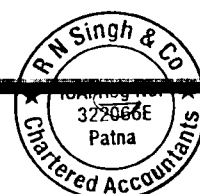
Name of the ULB	ARERAJ NAGAR PANCHAYAT
-----------------	------------------------



	<b>RISK RATING:</b>	<b>MEDIUM</b>			
	<b>CAG OBSERVATIONS STATUS</b>	<b>NOT AVAILABLE</b>			
		<b>PERIOD: 01-04-2020 to 31-03-2021</b>			
<b>Sl. No.</b>	<b>Particulars</b>	<b>Audit Observation</b>	<b>Associates Risk</b>	<b>MGT. Comment</b>	<b>Status (Resolved/ or not)</b>
1.	<b>Cash Book</b>	General Cash Book & Subsidiary Cash Book has been maintained by the ULB but opening and closing balance has not been updated on daily basis.	Due to non-closing of cash book on daily basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	It will be taken care in future.	Not Resolved
2.	<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 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.	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>	Maintained	-	-	-
7.	<b>Cheque Issue Register</b>	Maintained	-	-	-
8.	<b>Register of Remittances made into bank</b>	Maintained	-	-	-
9.	<b>Bank Pass book</b>	Maintained	-	-	-
10.	<b>Register of Bank drafts dispatched.</b>	Maintained	-	-	-



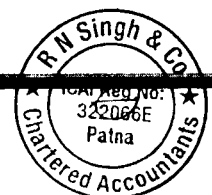
11.	<b>Bill Register</b>	Not-Maintained separately, bills are attached in their respective files only.	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
12.	<b>Establishment Register</b>	Maintained	-	-	-
13.	<b>Stock Register</b>	Maintained	-	-	-
14.	<b>Capital Goods/Consumable 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 authorized.	Due to non-booking of statutory deduction, there is chances of delay in their payments & filing of returns.	It will be taken care in future.	Not Resolved
16.	<b>Fixed Assets Register</b>	Not-Maintained	It may leads to misplacement of fixed assets.	Being prepared by DEAS team but in process.	Not Resolved
17.	<b>Grant Register</b>	Not-Maintained	It may leads to mis-utilisation of grants.	It will be taken care in future.	-
18.	<b>Scheme Register</b>	Maintained	-	-	-
19.	<b>Monthly accounts of Receipts/Payments</b>	Not-Maintained	Due to this segregation of head wise balance is difficult.	Being Prepared by DEAS team.	Not Resolved
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.	Any other (Name of the register)	-	-	-	-
-----	----------------------------------	---	---	---	---

## Cash and Bank

	<b>Name of the ULB</b>	<b>ARERAJ NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
	<b>CAG OBSERVATIONS STATUS</b>	<b>NOT AVAILABLE</b>				
		<b>PERIOD: 01-04-2020 to 31-03-2021</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Check whether there is no any undue delay in presentation of Cheque/DD received, to bank,	No Such cases Found.	-	-	-	-
2.	Whether Cheque/draft issue/receipt/dishonored register have been maintained as per prescribed form (As Per BMAM) & entry are made on properly, accurately & timely basis.	Only Cheque issue register maintained.	-	Due to non-maintenance of Cheque receipt & dishonored register preparation of bank reconciliation statement is very difficult.	It will be taken care in future.	Not Resolved
3.	Whether banking transactions (receipts & Payments) are matched with cashbook, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	Yes	-	-	-	-
4.	Whether Cheque issue register are Matched with	Yes	-	-	-	-
5.	Whether proper steps has been taken for dishonored Cheque, it was realized in cash or not,	Yes	-	-	-	-
6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS,	Not Prepared.	-	It may lead to mis-appropriation	It will be taken care in future.	Not Resolved



	(attached BRS as annexure)			of fund.		
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	12	-	-	-	-
10.	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED" marked on it.	No such cases found.	-	-	-	-
11.	Liability for stale Cheque account review is done and necessary reversal entries are passed	No such cases found.	-	-	-	-
12.	Any other	-	-	-	-	-

## Public Works

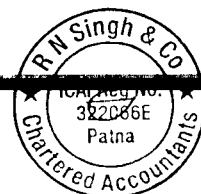
Name of the ULB		ARERAJ NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		NOT AVAILABLE				
		PERIOD: 01-04-2020 to 31-03-2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has mentioned in first page of MB,	Yes	-	-	-	-
2.	Whether bill has been signed by proper in charge,	Yes	-	-	-	-
3.	Whether the bill has been checked by the accountant with the MB (also compare the qty.),	Yes	-	-	-	-



	estimate, agreement, previous bill(in case of running agreement)					
4.	Verify whether any payment made for removing/dismantling material which have scrap value must be indicated in the bill,	No such cases found.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	Yes	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	Yes	-	-	-	-
7.	Whether master roll(machine numbered & authorized) has been maintained for details of store, specifying:	Not Maintained	-	It may leads to fraud & Defalcation	It will be prepared in future.	Not Resolved
	Date of Issue,	No	-	-	-	Not Resolved
	Name of subordinate,	No	-	-	-	Not Resolved
	Name of work,	No	-	-	-	Not Resolved
	Number of labour,	No	-	-	-	Not Resolved
	Period of engagement,	No	-	-	-	Not Resolved
	Details of payment(date, Amount, Cheque no, etc.)	No	-	-	-	Not Resolved
8.	Whether the same has been periodically verified.	No	-	-	-	Not Resolved
9.	Whether payment areas predefined approval level sanctioned u/s75ofBMA, 2007,	Yes	-	-	-	-

### Cash Book

	<b>Name of the ULB</b>	<b>ARERAJ NAGAR PANCHAYAT</b>
	<b>RISK RATING:</b>	<b>MEDIUM</b>
	<b>CAG OBSERVATIONS STATUS</b>	<b>NOT AVAILABLE</b>



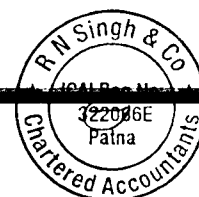
PERIOD:01-04-2020 to 31-03-2021

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether Opening Balance & Closing Balance was worked out or not,	Updated on Monthly basis.	-	Due to non-closing of cash book on daily basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	It will be taken care in future.	Not Resolved
2.	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	Yes	-	-	-	-
3.	Whether posting in on daily basis,	Yes	-	-	-	-
4.	Whether there is any clerical error (casting or/and posting error, etc.) or not,	No	-	-	-	-
5.	Whether any delay in deposit of amount of collection by cashier,	In most of the cases any amount collected is deposited about a week delay.	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
6.	conduct physical verification of cash and report heavy cash balance if any	No discrepancies found in this regard.	Not Resolved	Not Resolved	Not Resolved	Not Resolved
7.	Any Other	No	-	-	-	-

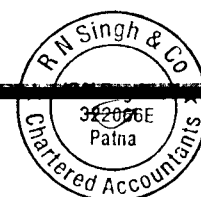


## Collection

	<b>Name of the ULB</b>	<b>ARERAJ NAGAR PANCHAYAT</b>				
	<b>RI SKRATING:</b>	<b>MEDIUM</b>				
	<b>Name of Tax Collector</b>	<b>Amrit Prasad</b>				
		<b>PERIOD:01-04-2020 to 31-03-2021</b>				
Sl. No.	Particulars Whether collections are made on the basis of Demand & Collection Register,	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.		Demand & Collection register has not been maintained.	-	It may leads revenue loss to the ULB.	It will be prepared in future.	Not Resolved
3.	Whether collection are made in the same receipt Vouchers which has been issued/authorized by ULB/state government & it would 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	-	-	-	-

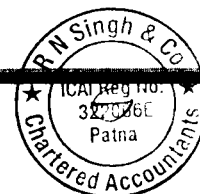


7.	Whether all collections made during the day are account for & banked on next working day or there is any teaming & lading,	In most of the cases any amount collected is deposited about a week delay	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether no any collection are directly expended without prior approval,	No	-	-	-	-
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	Yes	-	-	-	-
10.	Whether government share of collections (like Education Cess & health Cess) are properly & timely deposited in its own account, (if applicable)	No Such cases found.	-	-	-	-
11.	Whether there is any short/non collection or short depositor not deposit,	No Such cases found.	-	-	-	-
12.	Whether penalty(@2%P.M/1.5%) has been duly charged on late payment,	No Such cases found.	-	-	-	-
13.	Whether daily collections are entered into hand book, collection register maintained by TC & It should be properly entered in demand & collection register,	Daily Collection register has Not been Maintained.	-	It leads to interest revenue loss to the ULB	It will be taken care in future.	Not Resolved
14.	Whether collection by way of Cheque are properly banked & credited into account,	Yes	-	-	-	-
15.	Whether any refund/ remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
16.	Whether any immediate steps has been taken or not for Cheque dishonored received,	No Such cases found.	-	-	-	-
17.	Whether reversal of payment has been made for any dishonored Cheque.	No Such cases found.	-	-	-	-



## Demand

	<b>Name of the ULB</b>	<b>ARERAJ NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
	<b>Name of Tax Collector</b>	<b>Amrit Prasad</b>				
<b>Sl. No.</b>	<b>Particulars</b>	<b>Audit Observation</b>	<b>Amount Involved</b>	<b>Associates Risk</b>	<b>MGT. Comment</b>	<b>Status (Resolved /or not)</b>
1.	Ensure whether closing balance of previous year is accurately brought forward,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
2.	Whether determination of demand is on manual or computerized way, & it would be as per updated rules, regulation, guidelines & other required details for proper calculation,	Manual	-	-	-	-
3.	Whether data for calculation is correct & properly verified by appropriate authority/Internal Auditor by way of physical survey,	Yes	-	-	-	-
4.	Whether revision of valuation of holding properly made after specified period	Last Updated in 2018.	-	-	-	-
5.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
6.	Ensure whether there is any clerical error in	No Such cases found.	-	-	-	-



	calculation,					
7.	Whether demand register in prescribed format is maintained or not,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether persons involve in calculation/collection have knowledge of their responsibility,	Yes	-	-	-	-
9.	Whether there is proper distribution of responsibility for calculation, recovery & updation of register for demand, so that no single person have control on two or process at the same time,	Due to lack of Manpower all these work has been controlled single handedly.	-	It may leads to fraud & Defalcation.	Need more skilled employees.	Not Resolved
10.	Whether there is any under/no assessment,	No	-	-	-	-
11.	Whether there is appropriate measures (As Per section 155 & 158 of BMA, 2007) are adopted for recovery of Government/biddies,	No Such cases found.	-	-	-	-
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	No Such cases found.	-	-	-	-
13.	Whether penalty(@2% P.M/ 1.5%) has been charged on late payment,	No Such cases found.	-	-	-	-
14.	Whether Demand, Collection & Balance Register has been prepared on daily basis for all receipts or	Not Maintained in prescribed format & also not updated.	-	-	-	-



	not, & it would be authorized by proper authority or not,					
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

	<b>Name of the ULB</b>	<b>ARERAJ NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether 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 these book and checking the	Service book not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved



	acquaints roll of employee who have been paid in cash,					
4.	Whether each employee has unique identification number & it has been referred in all matter in relation to service book Whether payment made to employee has been verified with attendance register/logbook,	Yes	-	-	-	-
5.	Whether service book for calculation of payable has been authorized by the proper person,	Service Book not maintained.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
6.	Whether account depart has prepared the advice & instructed the bank for the payment as per advice,	Yes	-	-	-	-
7.	Whether undistributed amount of pay & allowance as shown in cash book matched with balance of undistributed salary balance,	Undistributed salary amount not maintained in cashbook.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
8.	Whether undistributed amount of pay & allowance are not 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	No Such cases found.	-	-	-	-

	<b>Employee whose service retired in any manner,</b>					
12.	<b>Whether no any withdraw alias made unless supported by last pay-in-slip, except in case of new appointment,</b>	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.	<b>Whether all statutory deduction or adjustment has been made before payment,</b>	Only Provident Fund has been deducted. TDS not deducted.	-	It may leads to levy statutory penalty/interest.	It will be taken care in future.	Not Resolved
14.	<b>To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances(Housebuilding and vehicle advance etc.)and settlement thereof.</b>	No Such cases found.	-	-	-	-
15.	<b>To check salary bills.</b>	Salary Bills not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
16.	<b>Position of outstanding advances paid to employees</b>	No Such cases found.	-	-	-	-
17.	<b>To check deduction of provident fund and ESI has been made as per rules</b>	Yes	-	-	-	-
18.	<b>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.</b>	Yes	-	-	-	-
19.	<b>To check whether salary bill is prepared in such a manner that It gives breakup of the amount of</b>	Not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved



	<b>bill and all adjustments such as deduction of PF,TDS and other advances and loans etc.</b>					
20.	<b>Check Retirement benefit to employee</b>	No Such cases found.	-	-	-	-
21.	<b>Personnel Appointments and to see whether all records are updated from time to time.</b>	No Such cases found.	-	-	-	-
22.	<b>Dismiss all and Resignation/Termination</b>	No Such cases found.	-	-	-	-
23.	<b>Temporary workers</b>	No Such cases found.	-	-	-	-
24.	<b>Overtime</b>	No Such cases found.	-	-	-	-
25.	<b>Attendance Register To check number of persons mentioned in the attendance register tally with the sanctioned strength of a unit.</b>	Yes	-	-	-	-
26.	<b>Personnel Files</b>	Yes	-	-	-	-
27.	<b>Training of employees(including Skill development Levy)</b>	No Such cases found.	-	-	-	-
28.	<b>Leave Register–To check whether a leave register is maintained as per type so leaves medical Leave/CL/EL/maternity/ paternity leave.</b>	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved

## Grant

	<b>Name of the ULB</b>	<b>ARERAJ NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	<b>Maintenance/Updation register regarding details of funds received and</b>	Yes	-	-	-	-



	expenditure.					
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.	Refer annexure	It may leads to mis-utilization of fund.	With the guidance of internal auditor, we have started preparing UC's. It will be submitted to department very soon.	In Process
5.	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	No Such cases found.	-	-	-	-

## Payment of bills of contractors

	Name of the ULB	ARERAJ NAGAR PANCHAYAT				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Original bill duly signed by contractors is submitted.	Yes	-	-	-	-
2.	Contractor has put his initials in all cuttings and corrections in the	No Such cases found.	-	-	-	-



	bill.					
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 areas 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 bills is checked in detail with measurement books.	Yes	-	-	-	-
10.	Cash/Bank Vouchers to be checked for authorization etc.	Yes	-	-	-	-
11.	Overall review of the books of accounts.	Yes	-	-	-	-
12.	Position of outstanding advances paid to suppliers/contractors.	No Such cases found.	-	-	-	-

## Receipt Voucher

Name of the ULB	ARERAJ NAGAR PANCHAYAT
RISK RATING:	MEDIUM



PERIOD:01-04-2020 to 31-03-2021

Sl. No	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether "Receipt Vouchers" are in the prescribed format & having machined serial number & there is no any manuscript form,	Yes	-	-	-	-
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked	-	-	-	-
4.	What quantity of serial number was printed out,	Checked	-	-	-	-
5.	What Is the date of dispatched, quantity of receipt voucher & their serial number;	Checked	-	-	-	-
6.	Log book/ Register maintained at printing press regarding printing of "Receipt Vouchers".	Checked	-	-	-	-
7.	Verify that "Receipt Vouchers" received & their storing, having Same quantity & serial numbered which was actually dispatched & proper recording of the same along with issue,	Yes	-	-	-	-
8.	Verify Log book/Register maintained at every collection enter & cash counter with regard to receipt & return quantity & serial number,	Yes	-	-	-	-
9.	Verify the logbook/Register of 'Receipt Vouchers' & cross	Yes	-	-	-	-



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

### Other Revenue:

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



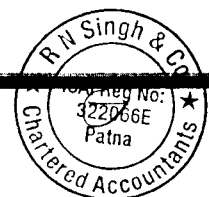
					operator.	
3.	Professional Tax	No professional tax collected.	-	-	-	-
4.	Assigned Revenue (As details annexed)	No Such cases found.	-	-	-	-
5.	Rental Charges (As details annexed)	No any municipal properties given on rent during this period.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
6.	Fee& uses Charges (As details annexed)	Collected.	-	-	-	-
7.	Other Revenue Items	-	-	-	-	-

## Revenue Expenses

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



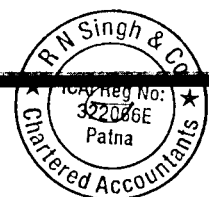
4.	Whether there is bifurcation of responsibility towards person making payment & person preparing MB, receipt of goods , maintenance of payment file, etc.	Yes	-	-	-	-
5.	Whether updation of accounts/books are on proper & timely basis,	Yes	-	-	-	-
6.	Whether authorized person verify & sign the document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



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

## Statutory Requirement

Name of the ULB	ARERAJ NAGAR PANCHAYAT
RISK RATING:	MEDIUM



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

## Tender Details (Work Order Wise )

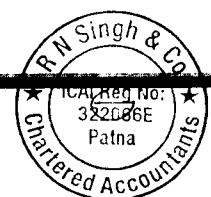
Name of the ULB	ARERAJ NAGAR PANCHAYAT					
RISK RATING:	MEDIUM					
Work order No.	-					
	PERIOD:01-04-2020 to 31-03-2021					
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of	Yes	-	-	-	-



	contracts.					
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	-	-	-	-
3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty/guarantee, inspection, arbitration, liquidated damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.	Yes	-	-	-	-
4.	The purchase proposal was approved by the competent authority. as per delegation of powers	Yes	-	-	-	-
5.	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.	Not in prescribed format.	-	There may be chances of fraud & defalcation.	It will be taken care in future.	Not Resolved.
6.	Approval of mode of procurement	Yes	-	-	-	-
7.	The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.	Yes	-	-	-	-
8.	To check whether the direction was followed for notification /advertising and opening of bids at notified date,	Yes	-	-	-	-



	time and place in the presence of bidders.					
9.	Award of contract and its execution is as per procedure and guidelines issued by the Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, & European Union etc.)	Yes	-	-	-	-
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	Yes	-	-	-	-
11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.	Yes	-	-	-	-
12.	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.	Yes	-	-	-	-
13.	To check whether articles were received/work was completed in time as per delivery schedule.	Yes	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Yes	-	-	-	-
15.	Whether any complaint was received regarding procurement and payment and existence	Yes	-	-	-	-



of mechanism for redressed of Complaints

## Vehicle Log Book

Name of the ULB

ARERAJ NAGAR PANCHAYAT

RISK RATING:

MEDIUM

PERIOD:01-04-2020 to 31-03-2021

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



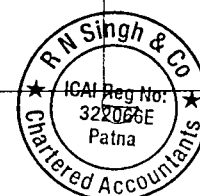
## Fixed Assets

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



## Others

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



	entered					
5.	Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favour of municipality.	No Such cases found	-	-	-	-

**General Observations: -**

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

For R.N. Singh & Co.  
Chartered Accountants

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



**NAGAR PANCHAYAT ARERA J**  
**FOR THE PERIOD 01-04-2020 TO 31-03-2021**

**1. 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 (CM O) Comments	Reference Page
1	We observed that there is delay in deposit of property taxes 3 to 4 months i.e not deposited on same day of collection. Further there is no proper maintenance of details of deposits receipts no. wise due to this there is difficulty in tracing amount deposited in respect of which receipts numbers.	High	Yes	Yes	Yes	It will be taken care in future.	
2	We observed that there is delay in payment of taxes which has been deducted i.e. not deposited on due date details annexed in Annexure.	High	Yes	Yes	Yes	It will be taken care in future.	
3	Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cash Book, Cheque Issue Register, Ledgers, Journals, Daily Collection Register, Pay Roll Register, PF Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, File Movement Register etc. ULB should maintain these registers as soon as possible.	High	Yes	Yes	Yes	It will be prepared in future.	
4.	UC of some schemes are pending for submission to the Urban Development & Housing Department till 4th quarter of financial year 2020-21.	High	No	No	Yes	Pending UCs will be sent to UD & HD in near future.	
4.	We are not able to check the Compliance Status of AG Audit Observations for FY 2014-15 to FY 2017-18, as compliance report has not been prepared by the ULB.	High	No	No	Yes	Compliance report is being prepared.	

*Signature*



**NAGAR PANCHAYATARERAJ  
FOR THE PERIOD 01-04-2020 TO 31-03-2021**

5.	Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB. Further, Bank statements has not been provided to us.	Medium	Yes	Yes	Yes	It will be taken care in future.
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.	Medium	Yes	Yes	Yes	We have started preparing it, will be completed soon.
7.	As per details provided to us there are total 08 Mobile Towers registered with this ULB up to 31.03.2021 and Rs 2463200 has not been collected till the date of audit from these tower operators as Tower Tax.	Medium	Yes	Yes	Yes	We are preparing to send notice against these tower operators & for taking further actions.
10.	Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.	Medium	Yes	Yes	Yes	It will be prepared in future.
12.	Municipal Accounts Committee has not been constituted by the <u>Ahmednagar Panchayat</u> . It should be constituted in the first Board Meeting of the ULB every year.	Medium	Yes	Yes	Yes	It will be constituted in next board meeting.
13.	Advertisement Tax has not been levied by the <u>Ahmednagar Panchayat</u> . There has not been any system developed for the levy of advertisement tax.	Medium	Yes	Yes	Yes	System will be developed.
14.	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.
15.	ULB has not been in practice to prepare financial statements.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.
16.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	Yes	Yes	Yes	It will be prepared in future.
17.	Assessment of Properties falls under the ULB has not been done by the ULB since a long time.	Medium	Yes	Yes	Yes	We are preparing for the same.



**NAGAR PANCHAYATARERAJ**  
**FOR THE PERIOD 01-04-2020 TO 31-03-2021**

18	We observed that no physical verification is being conducted at the level of ULB for the fixed assets which is purchased by the ULB. Further, no depreciation is being charged in the books of account.	Medium	Yes	Yes	Yes	It will be start as soon as possible.
19	Register of Suits are not being maintained at ULB. due to this we are unable to provide comment in detailed audit report in this context.	Medium	Yes	Yes	Yes	It will be prepared in future.
20	ULB is not in practice to prepare leave register due to which chances of wrong payment is high.	Medium	Yes	Yes	Yes	It will be prepared in future.
21	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.	Medium	Yes	Yes	Yes	It will be provided next time.
22	We observed that ULB is not in practice to maintain Procurement Register. Further, there is NO any procurement has been made in this quarter.	Medium	Yes	Yes	Yes	It will be prepared in future.

*Krishna*

**Excutive Officer**  
**Nagar Panchaya**  
**Areraj**

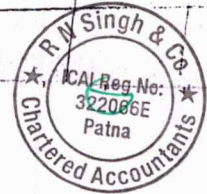


कार्यालय: मंगर पंचायत अरेराज पूर्वी चम्पारण 1

सम: 2020-21 De koulter list

क्र. सं.	गृहस्थाने का नाम	पिता/पति का नाम	वास सं.	होल्डिंग सं.	अकाउंट सं.	आवेक सं.	कुल अकाउंट सं.	कुल अकाउंट सं.
1.	सुमन दाहाय	स्व. मदन मोहन दाहाय	03	7044	2010-11 से 2021-22 तक	7776-00	93812-00	16796-00
2.	सुमन इंजिनियरिंग कलेज	सुमन ठाकुर	04	001170	2010-11 से 2021-22 तक	2520-00	30240-00	5443-00
3.	मौजेन्द्र ठाकुर	स्व. देवधारी ठाकुर	04	001185	2010-11 से 2021-22	2016-00	24192-00	4355-00
4.	वेद प्रकाश पाण्डेय	वेद प्रकाश पाण्डेय	04	001254	"	1165-00	13980-00	2516-00
5.	विहानग	शिवशंकर सिंह	03	001323	"	4482-00	53784-00	9681-00
6.	रविन्द्र चौक	स्व. विष्णु चौक	04	001348	"	2408-00	28896-00	5201-00
7.	समृद्धि शर्मा	स्व. कमलाका शर्मा	04	001431	"	3985-00	46556-00	8398-00
8.	प्राय प्रकाश पाण्डेय	स्व. गौरीशंकर पाण्डेय	04	001356	"	2052-00	24624-00	4483-00
9.	मु. गौ. प्रसाद	स्व. मोनालाल प्रसाद	03	2854	"	2016-00	24192-00	4354-00
10.	अपम शर्मा	खिलम्वर शर्मा	10	4592	"	1134-00	13608-00	2449-00

Amrit  
20/06/2022



ARERAJ

महालेखाकार (बिहार) से प्राप्त सूची में से 5 करोड़ से अधिक राशि के लंबित उपयोगिता प्रमाण पत्र सम्बन्धी स्वीकृत्यदेश के विरुद्ध लंबित उपयोगिता प्रमाण पत्र की सूची

क्र.सं.	वित्तीय वर्ष	आवंटन का मंत्र	स्वीकृत्यदेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं कराई गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में प्रमाण पत्र की राशि	सम्मति उपयोगिता प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र की जमा की गयी राशि	अनिकसी प्रमाण पत्र की राशि	अनिकसी प्रमाण पत्र का प्राकृतिक एवं	लंबित राशि	बुद्धको को हस्तांतरित की गई राशि	बिहार राज्य जल पंपेट की हस्तांतरित की गई राशि	बैंक खाता में जमा अवशेष राशि	पी.एन.डी. एत शेषता में जमा अवशेष राशि	अभिसुद्धि
1	2003-04	11th Finance Commission	1340/30.03.2004	3.89	3.89	0.00	0.00	0.00	0.00	3.89	0.00	0.00	123,06,01,20	0.00	0.00	0.00	0	0	राशि लाख में
2	2005-06	Sanitation	1101/30.03.2005	18.74	18.74	0.00	0.00	0.00	0.00	18.74	0.00	0.00	123,06,01,20	0.00	0.00	0.00	0	0	
3	2005-06	12th finance commission	3191/28.09.2005	4.71	4.71	0.00	0.00	0.00	0.00	4.71	0.00	0.00	11,07,2014	0.00	0.00	0.00	0	0	
4	2005-06	Road Construction	1131/31.03.2006	6.75	6.75	0.00	0.00	0.00	0.00	6.75	0.00	0.00	123,06,01,20	0.00	0.00	0.00	0	0	
5	2005-06	Road Construction	1102/30.03.2006	13.76	13.76	0.00	0.00	0.00	0.00	13.76	0.00	0.00	123,06,01,20	0.00	0.00	0.00	0	0	
6	2005-06	12th finance commission	1096/30.03.2006	5.19	5.19	0.00	0.00	0.00	0.00	5.19	0.00	0.00	123,06,01,20	0.00	0.00	0.00	0	0	
7	2006-07	12th finance commission	3115/11.08.2006	3.33	3.33	0.00	0.00	0.00	0.00	3.33	0.00	0.00	659,04,02,15	0.00	0.00	0.00	0	0	
8	2006-07	Machinery & Equipment	3515/19.09.2016	4.25	4.25	0.00	0.00	0.00	0.00	4.25	0.00	0.00	3562,02,012	0.00	0.00	0.00	0	0	
9	2006-07	Administrative Building	1398/30.03.2007	28.88	28.88	0.00	0.00	0.00	0.00	20.73	0.00	0.00	84/10.01.201	8.15	0.00	0.00	0	0	
10	2006-07	Administrative Building	1398/30.03.2007	28.88	28.88	0.00	0.00	0.00	0.00	8.15	0.00	0.00	179/01.03.20	20.73	0.00	0.00	0	0	
11	2007-08	12th finance commission	5674/19.12.2007	4.69	4.69	0.00	0.00	0.00	0.00	4.69	0.00	0.00	12,08,2014	0.00	0.00	0.00	0	0	
12	2007-08		856/21.02.08	8.89	8.89	0.00	0.00	0.00	0.00	8.89	0.00	0.00	659,04,02,15	0.00	0.00	0.00	0	0	
13	2007-08	12th finance commission	1617/27.03.2008	2.34	2.34	0.00	0.00	0.00	0.00	2.34	0.00	0.00	12,36,01,201	0.00	0.00	0.00	0	0	
14	2007-08	3rd State Finance	1536/25.03.2008	2.40	0.00	2.40	0.00	0.00	0.00	0.00	2.40	0.00		0.00	0.00	0.00	0	0	
15	2008-09	Civic Amenities	05/09.09.2009	18.80	18.80	0.00	0.00	0.00	0.00	18.80	0.00	0.00	12,08,2014	0.00	0.00	0.00	0	0	

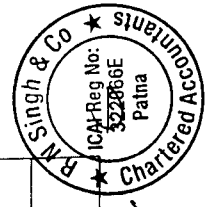
M/S Cell, Indira Bhawan, Patna-1

*(Handwritten signature)*



क्र.सं.	वित्तीय वर्ष	आवदन का मद	स्वीकृत/व्यापक सख्या एवं तिथि	आवृत्त राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकास्य द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	लाय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण चक्र की राशि	अनिकासी प्रमाण चक्र की जमा की गयी राशि	अनिकासी प्रमाण चक्र संबंधित प्रमाण चक्र की राशि	किमान द्वारा महाशेखर को सम्पोजन हेतु प्रेषण उपयोगिता प्रमाण चक्र का प्रकार एवं दिनांक	संशोधित राशि	बुद्धको को हस्तांतरित की गई राशि	बिहार राज्य जल पार्श्व को हस्तांतरित की गई राशि	बैंक खाता में जमा अवशेष राशि	पी एल खाता में जमा अवशेष राशि	अभिवृत्ति
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
16	2008-09	Allowance to Chairman	4535/29 08 2008	0.67	0.67	0.00	0.00	0.67	0.00	0.00	0.67	0.00	0.00	3562/02.12.2014	0.00	0.00	0.00	0.00	0.00	
17	2009-10	जलपूर्ति एवं नाला निर्माण	1481/24 03 2010	12.00	12.00	0.00	0.00	12.00	0.00	0.00	12.00	0.00	0.00	1387/11.03.15	0.00	0.00	0.00	0.00	0.00	
18	2009-10	Civic Amenities	1482/24 03 2010	14.15	14.15	0.00	0.00	14.15	0.00	0.00	14.15	0.00	0.00	1387/11.03.15	0.00	0.00	0.00	0.00	0.00	
19	2009-10	12th finance commission	1338/17 03 2010	3.85	3.85	0.00	0.00	3.85	0.00	0.00	3.85	0.00	0.00	12.08.2014	0.00	0.00	0.00	0.00	0.00	
20	2009-10	Salary Allowance	1420/19 03 2010	0.67	0.67	0.00	0.00	0.67	0.00	0.00	0.67	0.00	0.00	12.08.2014	0.00	0.00	0.00	0.00	0.00	
21	2009-10	3rd State Finance	26/16 03 2010	3.27	3.27	0.00	0.00	3.27	0.00	0.00	3.27	0.00	0.00	12.08.2014	0.00	0.00	0.00	0.00	0.00	
22	2010-11	13th Finance Commission	1838/30 03 2011	8.02	8.02	0.00	0.00	8.02	0.00	0.00	8.02	0.00	0.00	123/06.01.2015	0.00	0.00	0.00	0.00	0.00	
23	2010-11	13th Finance Commission	4713/17 08 2010	8.00	8.00	0.00	0.00	8.00	0.00	0.00	8.00	0.00	0.00	10.09.2014	0.00	0.00	0.00	0.00	0.00	
24	2010-11	Allowance to Chairman	2031/20 04 2010	0.67	0.67	0.00	0.00	0.67	0.00	0.00	0.67	0.00	0.00	10.09.2014	0.00	0.00	0.00	0.00	0.00	
25	2010-11	13th Finance Commission	1837/30 03 2011	8.00	8.00	0.00	0.00	8.00	0.00	0.00	8.00	0.00	0.00	84/10.01.2017	0.00	0.00	0.00	0.00	0.00	
26	2011-12	4th State Finance	53/19 03 2012	20.00	20.00	0.00	0.00	20.00	0.00	0.00	20.00	0.00	0.00	10.09.2014	0.00	0.00	0.00	0.00	0.00	
27	2011-12	13th Finance Commission	13/04 08 2011	9.00	9.00	0.00	0.00	9.00	0.00	0.00	9.00	0.00	0.00	10.09.2014	0.00	0.00	0.00	0.00	0.00	
28	2011-12	13th Finance Commission	49/12 03 2012	9.65	9.65	0.00	0.00	9.65	0.00	0.00	9.65	0.00	0.00	3482/28 11.2 014	0.00	0.00	0.00	0.00	0.00	
29	2011-12	4th State Finance	52/19 03 2012	20.00	20.00	0.00	0.00	20.00	0.00	0.00	20.00	0.00	0.00	3482/28 11.2 014	0.00	0.00	0.00	0.00	0.00	
30	2011-12	4th State Finance	52/19 03 2012	0.79	0.79	0.00	0.00	0.79	0.00	0.00	0.79	0.00	0.00	3482/28 11.2 014	0.00	0.00	0.00	0.00	0.00	
31	2011-12	4th State Finance	52/19 03 2012	22.10	22.10	0.00	0.00	22.10	0.00	0.00	22.10	0.00	0.00	3482/28 11.2 014	0.00	0.00	0.00	0.00	0.00	

N. Singh



*Handwritten signature*

क्र.सं.	वित्तीय वर्ष	आवदन का मद	स्वीकृतारोप संख्या एवं तिथि	अवदित राशि	निकासी की गई राशि	निकासी की गई राशि	निकासी द्वारा उपलब्ध नहीं कराई गई राशि की विवरण	व्यय की गई राशि	निकासी के विरुद्ध व्यय के अंतर (अवशेष राशि)	कोषागार में जमा की गई राशि	संगठित उपरोधिता प्राप्त राशि की राशि	अनिकामी प्रमाण पत्र की जमा की राशि	अनिकामी प्रमाण पत्र संकित की राशि	विभाग द्वारा प्रत्येकवार को समाप्त होने पर उपरोधिता प्रमाण पत्र का व्यय एक एक दिनांक	संकित राशि	बुडको को हस्तांतरित की गई राशि	बिहार राज्य जल पॉवरट को हस्तांतरित की गई राशि	बैंक खाता में जमा अवशेष राशि	पी एन खाता में जमा अवशेष राशि	अभिवृद्धि
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
32	2011-12	4th State Finance	52/19.03.2012	16.13	16.13	0.00	0.00	16.13	0.00	0.00	16.13	0.00	0.00	3482/28.11.2014	0.00	0.00	0.00	0.00	0.00	
33	2011-12	13th Finance Commission	15/23.08.2011	0.50	0.50	0.00	0.00	0.50	0.00	0.00	0.50	0.00	0.00	10/09.2014	0.00	0.00	0.00	0.00	0.00	
34	2011-12	Allowance to Chairman	36/25.01.2012	0.67	0.67	0.00	0.00	0.67	0.00	0.00	0.67	0.00	0.00	29/13/07.11.2014	0.00	0.00	0.00	0.00	0.00	
35	2011-12	E-Governance	58/26.03.2012	0.79	0.79	0.00	0.00	0.79	0.00	0.00	0.79	0.00	0.00	10/09.2014	0.00	0.00	0.00	0.00	0.00	
36	2012-13	Allowance to Chairman	26/20.09.2012	0.67	0.67	0.00	0.00	0.67	0.00	0.00	0.67	0.00	0.00	3562/02.12.2014	0.00	0.00	0.00	0.00	0.00	
37	2012-13	13th Finance Commission	19/19.07.2012	10.20	10.20	0.00	0.00	10.20	0.00	0.00	10.20	0.00	0.00	1387/11.03.15	0.00	0.00	0.00	0.00	0.00	
38	2012-13	13th Finance Commission	22/31.08.2012	3.25	3.25	0.00	0.00	3.25	0.00	0.00	3.25	0.00	0.00	3562/02.12.2014	0.00	0.00	0.00	0.00	0.00	
39	2012-13	13th Finance Commission	01/03.04.2012	6.25	6.25	0.00	0.00	6.25	0.00	0.00	6.25	0.00	0.00	659/04.02.15	0.00	0.00	0.00	0.00	0.00	
40	2012-13	4th State Finance	67/04.03.2013	66.67	66.67	0.00	0.00	66.67	0.00	0.00	66.67	0.00	0.00	3562/02.12.2014	0.00	0.00	0.00	0.00	0.00	
41	2012-13	13th finance	118/11/17/29.03.2013	11.10	11.10	0.00	0.00	11.10	0.00	0.00	11.10	0.00	0.00	2779/27.04.2016	0.00	0.00	0.00	0.00	0.00	
42	2013-14	Administrative Building	31/13.11.2013	75.46	37.33	37.33	0.00	75.46	3813.00	0.00	3713.00	37.73	0.00	6904/29.09.20016	0.00	0.00	0.00	0.00	0.00	
43	2013-14	13th Finance (1st Instalment)	01/05.04.2013	2.16	2.16	0.00	0.00	2.16	0.00	0.00	2.16	0.00	0.00	6904/29.09.20016	0.00	0.00	0.00	0.00	0.00	
44	2013-14	Salary of chairman	03/30.04.2013	0.67	0.67	0.00	0.00	0.67	0.00	0.00	0.67	0.00	0.00	1387/11.03.15	0.00	0.00	0.00	0.00	0.00	
45	2013-14	4th state finance	102/15.03.2014	78.90	78.90	0.00	0.00	78.90	0.00	0.00	78.90	0.00	0.00	659/04.02.15	0.00	0.00	0.00	0.00	0.00	
46	2013-14	13th finance	12/19.07.2013	12.49	12.49	0.00	0.00	12.49	0.00	0.00	12.49	0.00	0.00	2779/27.04.2016	0.00	0.00	0.00	0.00	0.00	
47	2013-14	13th finance	72/25.02.2014	11.98	11.98	0.00	0.00	11.98	0.00	0.00	11.98	0.00	0.00	2779/27.04.2016	0.00	0.00	0.00	0.00	0.00	

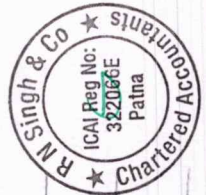
*Handwritten mark*

क्र.सं.	वित्तीय वर्ष	आवृत्त का मद	संश्लेषण सख्य एव तिथि	आवृत्त राशि	निकासी की गई राशि	निकासी द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के दिए गए अवशेष राशि	कोषागार से जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	अनिकारी प्रमाण पत्र की जमा की गयी राशि	अनिकारी प्रमाण पत्र की जमा की गयी राशि	निकाश द्वारा मालिकाना को समर्पित हेतु पत्र एवं उपयोगिता प्रमाण पत्र का प्रकाश एवं दिनांक	तय्यार राशि	बुद्धको को हस्तांतरित की गई राशि	बिहार राज्य जल बोर्ड को हस्तांतरित की गई राशि	शेक शाला में जमा अवशेष राशि	पी एल खाला में जमा अवशेष राशि	अभिलेखित	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
48	2013-14	पेशाकर मद	23/26.09.2013	3.89	3.89	0.00	0.00	3.89	0.00	0.00	3.89	0.00	0.00	1387/11.03. 15	0.00	0.00	0.00	0	0	
49	2013-14	Administrative Building	63/06.02.14	47.33	0.00	47.33	0.00	0.00	0.00	0.00	0.00	47.33	0.00		0.33	0.00	0.00	अनिकारी		
50	2013-14	Bus Stand Under Civic Amenities.	81/28.02.2014	160.00	160.00	0.00	0.00	125.00	35.00	0.00	125.00	0.00	0.00	10.03.2016	0.00	0.00	35.00	IC Submitted		
51	2013-14	Road Construction	85/28.02.2014	33.00	0.00	33.00	0.00	0.00	0.00	0.00	0.00	33.00	0.00	837/01.06.2 017	0.00	0.00	0.00	अनिकारी		
52	2014-15	Administrative building	18/24.7.2014	17.88	17.88	0	0.00	17.88	0	0	17.88	0.00	0.00	6904/29.09. 2016, 1.8.22/22.11	0	0.00	0.00	0	0	
53	2014-15	Professional Tax	07/16.06.2014	4.90	4.90	0	0.00	4.90	0	0	4.90	0.00	0.00	1387/11.03. 15	0	0.00	0.00	0	0	
54	2014-15	पावर्ट मत्ता	51/26.9.14	1.34	1.34	0	0.00	1.34	0	0	1.34	0.00	0.00	1387/11.03. 15	0	0.00	0.00	0	0	
55	2014-15	13 th finance	27/12.08.2014	12.26	12.26	0	0.00	12.26	0		12.26	0.00	0.00	2779/27.04. 2016	0	0.00	0.00	0	0	
56	2014-15	ई गवर्नंस	98/9.1.15	1.50	1.50	0	0.00	1.50	0	0	1.50	0.00	0.00	1836/15.03. 2016	0	0.00	0.00	0	0	
57	2014-15	ई गवर्नंस	114/14.2.15	1.80	1.80	0	0.00	1.80	0	0	1.80	0.00	0.00	1836/15.03. 2016	0	0.00	0.00	0	0	
58	2014-15	4th Finance	133/25.03.2015	48.71	48.71	0	0.00	48.71	0	0	48.71	0.00	0.00	1836/15.03. 2016	0	0.00	0.00	0	0	
59	2014-15	4th State	129/20.03.2015	49.11	49.11	0	0.00	49.11	0	0	49.11	0.00	0.00	1836/15.03. 2016	0	0.00	0.00	0	0	
60	2014-15	एव एव सुरक्षा निष्ठा।	75/02.12.2014	69.76	69.76	0.00	0.00	69.76	0.00	0.00	36.04	0.00	0.00	9428/19.12. 2016	0	0.00	0.00	0	0	
61							0.00	69.76	0.00	0.00	33.72	0.00	0.00	481/25.01. 2017	0	0.00	0.00	0	0	
62	2015-16	मानसिक सुरक्षा	16/17.07.2015	25.39	25.39	0	0.00	25.39	0	0	25.39	0.00	0.00	1836/15.03. 2016	0	0.00	0.00	0	0	
63	2015-16	एव एव सुरक्षा निष्ठा।	45/02.09.2015	120.25	120.25	0	0.00	120.25	0	0	120.25	0.00	0.00	8417/16.11. 2016	0	0.00	0.00	0	0	

*(Handwritten Signature)*



क्र.सं.	वित्तिय वर्ष	आवक्य का मद	सीकुल्यटय संख्या एवं तिथि	आवक्य राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकास्य द्वारा उपलब्ध नही कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुड व्यय के उपरात अवशेष राशि	कोषागार मे जमा की गई राशि	समाप्ति उपयोक्ति प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र की जमा की राशि	अनिकासी प्रमाण पत्र तयिके की राशि	विभाग द्वारा महालेखाकार को समावेस हेतु भेज गए उपयोक्ति प्रमाण पत्र का पत्रक एवं दिनांक	लभित राशि	बुडको को हस्तांतरित की गई राशि	बिहार राज्य जल पारुड को हस्तांतरित की गई राशि	डैक राता मे जमा अवशेष राशि	पी एड राता मे जमा अवशेष राशि	अभियुक्ति
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
80	2016-17	14th Finance	29/06.07.16	47.26	47.26	0.00	0.00	47.26	0.00	0.00	47.26	0.00	0.00	10.04.2019	0.00	0.00	0.00	0	0	
81	2016-17	Mukhiya Mantri sahari nali gali	42/09.08.16	7.75	7.75	0.00	0.00	7.75	0.00	0.00	7.75	0.00	0.00	29.05.2018	0.00	0.00	0.00	0	0	
82	2016-17	14th Finance	04/09.07.16	23.62	23.62	0.00	0.00	23.62	0.00	0.00	23.62	0.00	0.00	695/15.05.2019	0.00	0.00	0.00	0	0	
83	2016-17	14th Finance	05/09.07.16	23.62	23.62	0.00	0.00	23.62	0.00	0.00	23.62	0.00	0.00	695/15.05.2019	0.00	0.00	0.00	0	0	
84	2016-17	Mukhiya Mantri sahari nali gali	38/11.08.2017	18.04	18.04	0.00	0.00	18.04	0.00	0.00	18.04	0.00	0.00	648/01.02.2020	0.00	0.00	0.00	0	0	
85	2016-17	Mukhiya Mantri sahari nali gali	38/11.08.2017	6.04	6.04	0.00	0.00	6.04	0.00	0.00	6.04	0.00	0.00	648/01.02.2020	0.00	0.00	0.00	0	0	
86	2016-17	14th Finance	63/02.08.2017	28.29	28.29	0.00	0.00	28.29	0.00	0.00	28.29	0.00	0.00	648/01.02.2020	0.00	0.00	0.00	0	0	
87	2016-17	14th Finance	33/02.08.2017	28.29	28.29	0.00	0.00	28.29	0.00	0.00	28.29	0.00	0.00	648/01.02.2020	0.00	0.00	0.00	0	0	
88	2016-17	Mukhiya Mantri sahari nali gali	68/30.10.2017	11.31	11.31	0.00	0.00	11.31	0.00	0.00	11.31	0.00	0.00	856/16.07.2020	0.00	0.00	0.00	0	0	
89	2016-17	Mukhiya Mantri sahari nali gali	68/30.10.2017	18.22	18.22	0.00	0.00	18.22	0.00	0.00	18.22	0.00	0.00	856/16.07.2020	0.00	0.00	0.00	0	0	
90	2016-17	5th State Finance	15/03.07.2018	56.73	56.73	0.00	0.00	56.73	0.00	0.00	56.73	0.00	0.00	856/16.07.2020	0.00	0.00	0.00	0	0	
91	2016-17	5th State Finance	21/10.07.2018	58.02	58.02	0.00	0.00	58.02	0.00	0.00	58.02	0.00	0.00	856/16.07.2020	0.00	0.00	0.00	0	0	
92	2016-17	5th State Finance	21/10.07.2018	58.02	58.02	0.00	0.00	51.89	6.13	0.00	51.89	0.00	0.00	856/16.07.2020	0.00	0.00	0.00	0	0	
93	2017-18	साफ सफाई व्यवस्था	43/24.08.2017	25.09	25.39	0.00	0.00	25.39	0.00	0.00	25.39	0.00	0.00	1976/28.12.2017	0.00	0.00	0.00	0	0	
94	2017-18	पथ एवं पुलिया निर्माण	21/27.07.2017	12.00	12.00	0.00	0.00	12.00	0.00	0.00	12.00	0.00	0.00	1749/06.11.2017	0.00	0.00	0.00	0	0	
95	2017-18	कार्यपालक पदाधिकारी का वेतन	07/23.05.2017	5.00	5.00	0.00	0.00	5.00	0.00	0.00	5.00	0.00	0.00	1749/06.11.2017	0.00	0.00	0.00	0	0	



*[Handwritten signature]*

क्र.सं.	वित्तीय वर्ष	आवृत्त का मंड	सौकर्यादेश संख्या एवं तिथि	आवृत्त राशि	निकासी की गई राशि	निकासी की गई राशि	निकासी द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कार्यवाही में लगी राशि	समाप्ति उपरोक्त प्रमाण पर की गई राशि	अनिकारी प्रमाण पर की गई राशि	अनिकारी प्रमाण पर की गई राशि	निष्पत्ति (अनिकारी प्रमाण पर की गई राशि) के अन्तर्गत प्रमाण पर की गई राशि	लंबित राशि	बुद्धको को हस्तांतरित की गई राशि	विद्यमान राज्य जल पारदर्शिता हेतु हस्तांतरित की गई राशि	बैंक खाता में जमा अवशेष राशि	पी एल खाता में जमा अवशेष राशि	अधिवृत्ति
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
96	2017-18	Mukhiya Mantri sahari nali gali	68/30.10.17	1.38	1.38	0.00	0.00	1.38	0.00	0.00	1.38	0.00	0.00	856/16.7.2020	0.00	0.00	0.00	0	0	0
97	2017-18	14th Finance	33/02.08.17	28.29	28.29	0.00	0.00	28.29	0.00	0.00	28.29	0.00	0.00	20.01.2021	0.00	0.00	0.00	0	0	0
98	2017-18	14th Finance	33/02.08.17	28.29	28.29	0.00	0.00	28.29	0.00	0.00	28.29	0.00	0.00	20.01.2021	0.00	0.00	0.00	0	0	0
99	2017-18	Mukhiya Mantri sahari nali gali	38/11.08.17	18.03	18.03	0.00	0.00	18.03	0.00	0.00	18.03	0.00	0.00	20.01.2021	0.00	0.00	0.00	0	0	0
100	2017-18		02/2018-19	56.73	56.73	0.00	0.00	56.73	0.00	0.00	56.73	0.00	0.00	22.01.2020	0.00	0.00	0.00	0	0	0
101	2017-18		03/2018-19	56.73	56.73	0.00	0.00	56.73	0.00	0.00	56.73	0.00	0.00	22.01.2020	0.00	0.00	0.00	0	0	0
102	2017-18		10	48.73	48.73	0.00	0.00	48.73	0.00	0.00	48.73	0.00	0.00	22.01.2020	0.00	0.00	0.00	0	0	0
103	2017-18		2	110.29	110.29	0.00	0.00	110.29	0.00	0.00	110.29	0.00	0.00	22.01.2020	0.00	0.00	0.00	0	0	0
104	2017-18	Parshad Bhatta	15/15.06.2017	2.76	0.00	2.76	0.00	0.00	0.00	0.00	0.00	2.76	0.00	749/16.06.2020	0.00	0.00	0.00	0	0	0
105	2018-19	Parshad Bhatta	163/19.03.19	2.76	2.76	0.00	0.00	2.76	0.00	0.00	2.76	0.00	0.00	18.01.2021	0.00	0.00	0.00	0	0	0
106	2019-20	Parshad Bhatta	634/06.06.20	2.76	2.76	0.00	0.00	2.76	0.00	0.00	2.76	0.00	0.00	12.06.2020	0.00	0.00	0.00	0	0	0
107	2018-19	Mukhiya Mantri sahari nali gali	131/22.02.19	71.97	71.97	0.00	0.00	71.97	0.00	0.00	71.97	0.00	0.00	19.01.2021	0.00	0.00	0.00	0	0	0
108	2018-19	Har Ghar Nai Jal Yojna	313/25.03.17	76.23	76.23	0.00	0.00	76.23	0.00	0.00	76.23	0.00	0.00	19.01.2021	0.00	0.00	0.00	0	0	0
109	2018-19	5th State Finance	21/10.07.18	116.02	116.02	0.00	0.00	116.02	0.00	0.00	116.02	0.00	0.00	19.01.2021	0.00	0.00	0.00	0	0	0
110	2019-20	नागरिक सुविधा मंड	47/06-08-2019	30.30	30.30	0.00	0.00	29.68	30.30	0.00	29.68	0.00	0.00	499/07.03.2022	0.62	0.00	0.00	0.62	0.00	0.00
111	2019-20	जल जीवन हरियाली	173/10.01.2020	5.77	5.4	0.00	0.00	5.40	0.37	0.00	5.40	0.00	0.00	516/13.03.2022	0.37	0.00	0.00	0.00	0.37	0.00
112	2019-20	कार्यालयक पदाधिकारी का वेतन मंड	3999(42)/30.07.2019	2.19	2.19	0.00	0.00	2.19	0	0.00	2.19	0.00	0.00	170/04.02.2022	0.00	0.00	0.00	0.00	0	0.00
113	2019-20	14वें वित्त आयोग	3974(38)/30.07.2019	88.53	88.53	0.00	0.00	44.26	44.27	44.27	44.26	0.00	0.00	516/13.03.2022	44.27	0.00	0.00	0.00	44.27	0.00

K.S. Singh

