

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

**FOR THE PERIOD**  
**01.04.2021 TO 31.03.2022**  
**(Annual)**

**CONDUCTED BY**

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

**From 06.07.2022 TO 12.07.2022**  
**Report Issued on 05-06-2022**

## 1. Executive Summary

### 1. INTRODUCTION

. Name of the Municipality	NAGAR PANCHAYAT NAUBATPUR
. Period covered undercurrent audit	Annual for the FY 2021-2022
. Name of the chairman of the ULB for the period under Audit	Shri. Sarju Mochi
. Name of Chief Municipal Officer/Executive officer for the period under Audit	Mr. Raushan Kumar Raushan

### 2. Results and Findings

• **Strengths observed during the audit engagement.**

- (a) All transaction has supporting documents.
- (b) Office infrastructure is sufficient for operation.
- (c) Response from officer & Clerk are satisfactory.
- (d) Subsidiary Cash book has been maintained.
- (e) General Cash book has been maintained.
- (f) All the transaction entered in General cash book has written with clarity and in legible manner.
- (g) Employees and Staff of the ULB Naubatpur Nagar Panchayat are sincere about their duties & responsibilities.

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

- (a) Collections made by Nagar Panchayat Naubatpur has not deposited in to Bank within the prescribed time.
- (b) All the moneys have not brought to account on same day. It shows that there is a lack of Internal control in ULB in case of Collection and deposited of the Revenues.
- (c) Utilization certificate has not been prepared as per the prescribed Schedule time by the ULB.
- (d) Monthly Receipts and payments have not been prepared which is to be required as per the Rule 120-121.
- (e) Tower tax has not been collected, since the establishment of the ULB even though number of towers is 5 as on 31-3-2022. Thus, total outstanding tax amount is **Rs 22,76,340/-** For registration fee, renewal fee.
- (f) TDS, GST, Royalty and Labour Cess have been deducted but TDS and GST have been deposited after due date & due to which penalties and interest have been levied, and also Royalty and Labour cess have not been deposited to the departments from the long times. It is a statutory irregularity.
- (g) We are unable to check compliance report of the previous internal audit and C&AG report due to non-provided of the Compliance report to us by the ULB.



- (h) Demand and arrear register has not been maintained by the ULB hence we are unable to quantify the amount of the outstanding Property/Holding tax, Advertisement tax, Tower tax, Rent on municipal property sairat etc.
- (i) Fixed Assets Register has not been maintained.
- (j) Advance Register has not been maintained in prescribed manner.
- (k) Stock Register has not been maintained in prescribed manner.
- (l) Daily collection register (Revenue receipt wise) has not been maintained in satisfactory format.
- (m) Property / Holding tax has not been assessed on property by the ULB from Financial Year 2015-2016. Due to which we are unable to identify those property holders who are not paying property tax from long time.
- (n) In the Cash book transaction have not been recorded as per their nature.
- (o) File Movement register has not been maintained.
- (p) Section 84 of the Bihar Municipal Act, 2007. Provides that Municipality shall submit its budget intimates for the ensuring year to the State Govt. by 15<sup>th</sup> of the March. But information furnished by the Nagar Panchayat revealed that budget estimates were not passed on time by the board, which resulted into delay transmission of the same to the State Government.
- (q) Procurement register has not been prepared by the ULB for all the Procurements above Rs 15000.
- (r) Resources of the ULB have been not utilized in Economic and efficient manner.
- (s) Compliances of the income tax by the ULB is not appropriate Such as payments of the Advertisement expenses without deduction TDS.
- (t) Tibrewal Chand & Co. have been appointed for the Double entry accounting system and Preparation of the financial statements but Neither Double entry accounting system nor financial statements have been completed for audit at the ULB.

### 3. Opinion

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

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from source of revenue are not deposited in the bank on same day. It should be deposited in the same day as per the Bihar Municipal Act.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as GST, Royalty, TDS, Labour Cess etc.
- Bank wise cash book should be maintained for each Scheme.
- Utilization certificate should be prepared for each scheme with in prescribed time line.



#### 4. Audit Recommendations

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

SL No	We Recommend the followings: -
1.	ULB should maintain all the books of accounts, register, records etc. as prescribe in Bihar Municipal Accounts Act, Manual and Rules and same should be regularly verified by the executive Officer.
2.	ULB should prepare receipt and payments accounts on monthly basis. Due to which it become very easy to find out how much fund has been received by the ULB.
3.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
4.	ULB have to be statutory returns with in prescribe time line and deposit the deducted amount as specified in statutory law.
5.	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.
6.	Executive Officer is required to verify the Collection and deposited of revenue on the regular basis due to which Accurate balances, prevents thefts, prevents mistake can be avoided.
7.	ULB should maintain log book of vehicles & generator in proper manner as prescribed.
8.	Meeting of Municipal Account Committee are required to be held regularly to analyze the progress of various activities and accounting procedure.
9.	ULB should prepare summary of daily collection in form GEN-13.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible.
11.	ULB should maintain DCR 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 asses the Holding/property tax every year & do survey for the assessment of the same.
13.	ULB should collect all the outstanding dues like Mobile tower tax, Holding/Property tax advertisement tax as soon as possible.
14.	All the statutory dues deducted by the ULB should deposit with in due date. So, that Penalty and interest can be avoided.
15.	Resources of the ULB is required to be made in Economic and efficient manner.
16.	ULB is required to compliance all of the irregularities observed during the current as well as previous Internal Audit and AG audit.
17.	ULB is required to be maintain Bank Reconciliation statements of all the banks accounts as per the guideline given by the UD & HD, which helps in <ul style="list-style-type: none"><li>• Accurate Balances</li><li>• Prevent Thefts</li><li>• Prevents mistake</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.

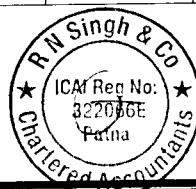
Detailed discussions on this are given in *Discussion Note* as attached below.

## 6. Acknowledgement: -

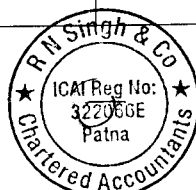
We thank Mr. Raushan Kumar Raushan (Executive Officer), for his support during the period of our audit. We are also thankful to Head Clerk Mr. Rahul Kumar and Najir/accountant Mr. Bharat Kumar and other staff of the Nagar Panchayat for their co-operation during the period of audit.

## 7. Management Discussion with Risk Assessment.

Sr. No.	Observations	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO)Comments	Reference Page
1.	As per details provided to us there are total 5 Mobile Towers registered with this ULB up to 31.03.22 and Rs. 22,76,340.- has not been collected till the date of audit from these tower operators as Tower Tax.	High	Yes	Yes	Yes	It will be Collected in near future.	
2.	In the month of March' 22, Total collection was Rs. 1,78,285/- from the Holding /properties taxes but Deposited have been made only Rs 1,54,545/- and remaining amount of RS. 23,740 have been deposited in next month. It shows lack of Internal control in ULB in case of Collection and deposits of the Revenue.	Medium	Yes	Yes	Yes	It will be rectified & will try to deposit in the same day.	
3.	TDS have not been deducted on payment of Advertisement services to Information and Public related Dpt. (Rs.400000 Qtr 3) and Salary on E.O.	Medium	Yes	Yes	Yes	It will be deducted & maintained in future.	
4.	During the Audit, we observed that, the ULB has not been deposited Labour Cess and Royalty deducted to the concern Department.  Amount Deducted from	High	Yes	Yes	Yes	It will be deposited as soon as possible.	



	Contractor but not deposited During the financial year 21-22.																				
	<table border="1"> <thead> <tr> <th>Contractor Name</th> <th>Royal ty</th> <th>Labor cess</th> </tr> </thead> <tbody> <tr> <td>Krishna Kumar Pandey</td> <td>1387</td> <td>2260</td> </tr> <tr> <td>Ajit Kumar</td> <td>0</td> <td>19130</td> </tr> <tr> <td>Sanjeev kumar</td> <td>1092</td> <td>45369</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Contractor Name	Royal ty	Labor cess	Krishna Kumar Pandey	1387	2260	Ajit Kumar	0	19130	Sanjeev kumar	1092	45369								
Contractor Name	Royal ty	Labor cess																			
Krishna Kumar Pandey	1387	2260																			
Ajit Kumar	0	19130																			
Sanjeev kumar	1092	45369																			
5.	During the Physical verification of the fixed assets of The Nagar Panchayat Naubatpur (ULB), we found that the Resources of the ULB are not utilized in Economic and efficient manner such as <b>SARWJANIC SAUCHALAYA</b> has been made by the ULB for the Public use but not usable due to locked by ULB and also due to this there is Revenue losses to the ULB in the form of uses charges.	Medium	Yes	Yes	Yes	<b>SARWJANIC SAUCHALAYA</b> has been used by the public but sometimes the care taker has gone on leave.															
6.	We are not able to check the Compliance Status of Internal Audit Observations for FY 2020-21 & Previous years, and AG audit observation for 2010-15 and 2015-20 & 2020-22 as compliance report has not been provided to us by the ULB.	High	Yes	Yes	Yes	Compliance report is being prepared.															
7.	Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cashbook, Pay Roll Register, Leave Register, Fixed Asset Register, procurement register, Advance & Recovery Register, Demand Register, Bill Register, File	Medium	Yes	Yes	Yes	1. Journal register maintained in tally, Hard copies of register in printable mode available for seen. 2. There is no															



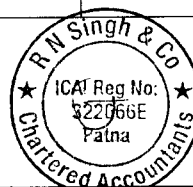
	Movement Register & statutory register etc.					advance given to any staff. Only petty cash advance given to staff. Only petty cash advance given to nazir and nazir maintained the petty cash book. 3. Bill register maintained in future but file has been maintained. 4. There is no any TA but expenses have been reimbursed in terms of petrol. 5. All the remaining register will be maintained in future.
8.	Municipal accounts committee has been constituted on 05.02.2021 but no meeting has been held till the audit date.	Medium	No	No	Yes	Meeting will be organized as soon as possible
9.	Log book of vehicle & generator is not properly maintained.	Low	No	No	Yes	Log Books are maintained.
10	Bank reconciliation statement has not been prepared in prescribed format. Also Bank wise cashbook balance has not been maintained by the ULB.	High	Yes	Yes	Yes	It will be maintained by the ULB and we will show it in next period.
11.	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	High	Yes	Yes	Yes	Demand of Holding tax has not been assessed as survey has not been conducted. But the process is



	Tax, Rent on Municipal Properties etc.						going on to conducted the survey. Hence register has not been maintained by us.
12	Taxes such as GST, Income Tax, etc. are collected from time to time but payments of GST are not made within due dates. Due to this penalty have been levied by Respective Dept. <u>Charges Under GST.</u> Interest – Rs. 21,428/- Late Fee –Rs. 100 /-	High	Yes	Yes	Yes	Yes	In Case of GST, amount has been deposited from time to time except few months.
13.	ULB has not been in practice to prepare financial statements.	High	Yes	Yes	Yes	Yes	It will be prepared by DEAS team.
14.	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	High	Yes	Yes	Yes	Yes	It will be prepared by DEAS team.
15.	Advertisement Tax has not been levied by the ULB. There has not been any system developed for the levy of advertisement tax.	High	Yes	Yes	Yes	Yes	We have not received any guidelines regarding collection of advertisement taxes.
16	Physical verification of inventory & Fixed assets has not been done by ULB on regular interval.	Medium	Yes	Yes	Yes	Yes	It will be conducted by ULB from upcoming days on interval basis.
17	During the Audit We observed that, Outstanding amount of property tax report has not been maintained. So we are unable to comment on that.	High	Yes	Yes	Yes	Yes	As demand register is not maintained, It will be difficult to maintained the outstanding amount of property.
18	In Some cases, Tax collection receipts and	Medium	Yes	Yes	Yes	Yes	It will be kept in systematic



	vouchers have not been kept in systematic manner by the ULB Which has created difficulties to verify the actual tax/revenue collected during the period.					manner and shown in next audit period.	
19	As per the guidelines of UD & HD utilization Certificate must be submitted to department within 18 months from the date of allotment but UC of unutilized amount of <b>Rs. 2273.04 Lakhs</b> has not been submitted till this Period.	Medium	Yes	Yes	Yes	UC has been submitted to UD & HD from time to time and the unutilized amount of UC will be submitted to UD & HD after utilization. thereof.	
20	During the verify of the cash book we found that the capital expenditure has been recoded as revenue expenses in the cash book. This is not an appropriate method of recording of the transactions in the cash book.	Medium	Yes	Yes	Yes	It will be rectify and shown in next audit. However, the narration has been mentioned to identify.	
21	Advance has been given to staff for office expenses without any advance requisition. (Rs. 15,000)	Low	No	No	Yes	It has been given for office expenses & other miscellaneous expenses.	
22	During the period of the audit sufficient and appropriate documents are not provided to us such as Copy of 20 high values property tax holders, Copy of receipts issued to payer from whom tax was collected, due to which we got difficulty in audit of the ULB.	High	Yes	Yes	Yes	We have provided Main cash book & subsidiary books. However, the demand register has not been maintained, as survey is not conducted. So we are unable to quantify the 20 high value properties for this period.	
23	During the audit, we found that the resources/Assets of the ULB are not under the appropriate cares like many of the vehicles in the premises of the ULB having	Medium	Yes	Yes	Yes	There is problem in starting system of vehicles. We have done repairs of the	



	good condition and is usable but treated as scrap.					vehicles but they are not started properly even after repairs, that's why they are not in useable condition.	
24.	Details of directives & guidelines issued by MOHUA, UD & HD and GOB has not been provided to us so we are unable to check the compliance of the same.	Medium	Yes	Yes	Yes	It will be taken care in near future.	

For R. N. SINGH & CO.  
Chartered Accountants  
ICAI Reg.No:322066E

*Chanakya Shree*

CA Chanakya Shree  
Partner

M.No: -079322

UDIN:- 22079322AWSGMH9373

Date:-29-09-2022



## 2. Auditee Profile

### 1. Introduction

The Internal audit of (Naubatpur Nagar Panchayat) covering the period from 1<sup>st</sup> April 2021 to 31<sup>st</sup> March '2022 was conducted by following persons under guidance of TL CA Ashok Kumar Pandey and MAE: CA Birendra Kumar Singh:

- i. Mr. Rahul Kumar

### 2. Administration

The present body of the ULB has taken charge on 30<sup>th</sup> March 2015 the incumbency in the key administrative and executive positions was as under:

**Shri Kaushal Kaushik** Chairman from 30 March 2015 to 19 Sept. 2019

**Shri Geeta Devi** Chairman from 19 Sept. 2019 to 29 March 2020

**Chairman position** from 30 march 2020 to 19 June 2020 in the hand of administration.

**Shri Saryug Mochi** Chairman from 20 June 2020 to till the date.

**Shri Amir Suhail** Executive from 15 Oct'2019 to 6 July '2021.

**Shri Sanjeev Kumar Suman** Executive from 7 July'2021 till 05 July' 2022

**Shri Raushan Kumar Raushan** Executive from 05 July'2022 to till the 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 2010-2015	21	19	02	01	Rs 33,000/-	Nil	Complied dated on 29/05/2016
2.	AG Audit for the 2015-20	Report not provided to us. Hence unable to comments on it.						
3.	Internal Audit for the Year 2014-2015	13	13	00	00	00	13	Not Complied
4.	Internal Audit for	27	20	07	00	Rs.80562	27	Not Complied



	the Year 2015-2016					4.06/ -		
5.	Internal Audit for the Year 2016-2017	19	18	01	00	Rs.2 1386/ -	19	Not Complied
6.	Internal Audit for the Year 2019-2020	16	15	01	0	0	16	Not Complied
7.	Internal Audit for the Year 2020-21	25	24	01	0	0	25	Not Complied

#### 4. Finance

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

Year	2019-20	2020-21	2021-22
Final/Revised Budget	433238500.00	515427500.00	519719500.00
Actual Expenditure	28753204.17	27343788.18	43671255.68
Savings (+)/ Excess(-)	404485295.83	488083711.82	476048244.32

##### II. Volume of transactions

Period	Budgeted (2021-22)	Previous year (2020-21)	Current Year (2021-22)
Opening balance	67612106	160793188.83	250936193.65
Receipts	520432000	117486793	96949617.00
Total	588044106	278279981.83	347885810.65
Net expenditure	519719500	27343788.18	43671255.68
Closing balance	68324606	250936193.65	304214554.97

Note: - Closing balance is as per the Cash Book.

##### III. Bank Reconciliation: -

Since different scheme has been maintained in single cashbook therefore segregation of balances of different Scheme as on 31<sup>st</sup> March'2022 cannot be determined. Similarly, since through one bank account different schemes are being operated the bank balance of a particular scheme on a particular date cannot be determined. Bank Reconciliation Statement has not been prepared in the prescribed format by the ULB.



**Details of closing balance:**

Sr no.	Name of scheme / item	Bank name / account no.	Balance as per pass book as on 31 <sup>st</sup> March'2022	Balance as per cash book as on 31 <sup>st</sup> March'2022	Difference	Remarks BRS Prepared/ Not Prepared
1.	Various Scheme	Treasury A/C no PLA017	198298607	158923136.92	39375470.08	Not Prepared
2.	Municipal Fund	BOI003	7931627.04	7706099.03	225528.01	Not Prepared
3.	Municipal Fund And property taxes	BOI4138	2403891.90	2403891.90	0	Prepared
4.	Nal jal yojna	BOI 7017	271981.24	557787.24	-285806	Not Prepared
5.	Nali gali	BOB 7018	33303.84	3299281.84	-3265978	Not Prepared
6.	IHSDP Bhawan grant	BOI-005 BOB-2952 BOB 7628	47121361.50 573862 519590	48214796.25	17.25	Not Prepared
7.	DAY -NULM	PNB 8082	4139.40	4139.40	0	Prepared
8.	5 <sup>TH</sup> FINANCE	CAN - 41224	39451	33723166	-33683715	Not Prepared
9.	5 <sup>TH</sup> FINANCE	BOB8123	40870	134743	-93873	Not Prepared
10.	SBM	ICICI 971 BOB 7591 BOB 7551	23514 44381 0	67895	0	Prepared
11.	HFA	BOB8122 PNB 9151	1359534 11998600	1359534 11998600	0	Prepared
12.	14 <sup>TH</sup> Finance	BOB 7638	383036.92	2584952	-2201915.08	Not Prepared
13.	IHSDB bhawan infra	BOB7627	32423242	32385242	38000	Not Prepared
14.	E-Governance	BOB 7626	1975	5339	-3364	Not Prepared
15.	4 <sup>TH</sup> Finance	PNB 915	5101.20	6493.45	-1392.25	Not Prepared
16.	Kabir Antoshio	PNB 924	63436.82	37545.83	25890.99	Not Prepared
17.	Government taxes	BOB 7837 CANERA BANK 41224	740252 0	740252	0	Prepared
18.	Security Deposit	BOB 7836	5	5	0	Prepared
19.	Misc.receipt	PNB 933	61655.11	61655.11	0	Prepared

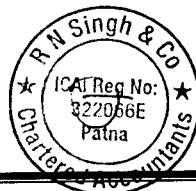
Note: - Various schemes such as 13<sup>th</sup> finance, Nagrik Suvidha (Road & Bridge), City Manager Salary Grant, Ward Parsad allowance, Jal Minar, Salary pension Fund, Professional fund, Drain & Sewerage, EO Salary Grant, Street light Grant, Matching Fund, Grant, Nagrik Suvidha (State Plan), Jal Minar & Jalapurti Grant, Jal jeevan, Hariyali, electric Grant ,15<sup>th</sup>



Finance commission, 15<sup>th</sup> Finance health sector, 6<sup>th</sup> Finance commission, Swachhata Audan & Stamp Duty etc. maintained through PLA.

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

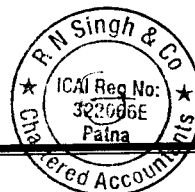
Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2019-20		2020-21		2021-22	
		2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)	2021-22 (Annual)	2020-21 (Annual)
<b>Total Receipts (A+B)</b>		<b>49428216</b>	<b>57502875</b>	<b>117486793</b>	<b>49428216</b>	<b>96949617</b>	<b>117486793</b>
A.	<b>Revenue Receipts (1+2+3)</b>	<b>11864721</b>	<b>51076292</b>	<b>94237564</b>	<b>11864721</b>	<b>66882604</b>	<b>94237564</b>
i.	<b>Own Revenue Receipts (a+b)</b>	<b>3773389</b>	<b>5451639</b>	<b>6181513</b>	<b>3773389</b>	<b>22435288</b>	<b>6181513</b>
a)	<b>Tax Revenue</b> (levied and collected by municipal body)	<b>1311506</b>	<b>1157625</b>	<b>5109864</b>	<b>1311506</b>	<b>3645884</b>	<b>5109864</b>
i)	Property tax	1311506	1157625	1098412	1311506	1083520	1098412
ii)	Other tax (levied and collected by municipal body)	0	0	4011452	0	2562364	4011452
b)	<b>Non-tax revenue</b> (levied and collected by municipal body)	<b>2461883</b>	<b>4294014</b>	<b>1071649</b>	<b>2461883</b>	<b>18789404</b>	<b>1071649</b>
i)	Fees & fines	21120	6165	14900	21120	19910	14900
ii)	User Charges	649718	3622819	642658	649718	82526	642658
iii)	Other non-tax revenue (levied and collected by municipal body)	1791045	665030	414091	1791045	18686968	414091
2	<b>Other Revenue Receipts</b>	<b>2885474</b>	<b>3024435</b>	<b>27366656</b>	<b>2885474</b>	<b>3154267</b>	<b>27366656</b>
a)	Income from interest/investments	2873924	3024435	6127627	2873924	2924302	6127627
b)	Other Revenue income	11550	0	21239029	11550	229965	21239029
3.	<b>Transfers/ Grants/ Assigned Revenues</b>	<b>5205858</b>	<b>42600218</b>	<b>60689395</b>	<b>5205858</b>	<b>41293049</b>	<b>60689395</b>
a)	State Assigned Revenue	0	1084073	4016800	0	0	4016800
b)	State Finance Commission (SFC) Grants/ Devolution	0	1860050	345600	0	6272329	345600



c)	Octroi compensation	0	0	0	0	0	0
d)	Other State Govt. Transfer	4824808	9653228	1671296	4824808	30034140	1671296
e)	Central Finance Commission (CFC) Grant	0	28880467	26731465	0	0	26731465
f)	Other Central Govt. Transfer	126000	1092400	27917032	126000	4805580	27917032
g)	Others	255050	30000	7202	255050	181000	7202
<b>B.</b>	<b>Capital Receipts</b>	<b>37563495</b>	<b>6426583</b>	<b>23249229</b>	<b>37563495</b>	<b>30067013</b>	<b>23249229</b>
1	Sale of Municipal Land	0	0	0	0	0	0
2	Loans (from State Govt. or Banks etc.)	0	0	0	0	0	0
3	State Capital Account Grant (under State Schemes etc.)	19557946	6426583	5069229	19557946	15315557	5069229
4	Central Capital Account Grant (under Central Schemes etc.)	18005549	0	18180000	18005549	11998600	18180000
5	Other Capital Receipts	0	0	0	0	2752856	0

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

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2019-20		2020-21		2021-22	
		2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)	2021-22 (Annual)	2020-21 (Annual)
	<b>Total Expenditure (1+2)</b>	<b>28753204.17</b>	<b>69255935.80</b>	<b>27343788.18</b>	<b>28753204.17</b>	<b>43671255.68</b>	<b>27343788.18</b>
1	<b>Revenue Expenditure</b>	<b>8619233.17</b>	<b>5868181.80</b>	<b>22361725.18</b>	<b>8619233.17</b>	<b>23007739.68</b>	<b>22361725.18</b>
1.1	<b>Administrative Expenses, Establishment and Salaries (All Departments -Regular and Contractual Staff)</b>	4710980	2536729	9324620	4710980	8307215	9324620
1.2	<b>Operation</b>	2087633	125809	5280023	2087633	8090270	5280023



	<b>and Maintenance (O&amp;M)</b>						
1.3	<b>Loan repayment (Interest &amp; Other charges payments)</b>	0	0	2390.18	0	980.66	2390.18
1.4	<b>Others (any other revenue expenditure which is not salaries, O&amp;M or Interest Payment)</b>	1820620.17	3205243.8	7754692	1820620.17	6609274.02	7754692
2.	<b>Capital Expenditure</b>	20133971	63387754	4982063	20133971	20663516	4982063
2.1	<b>All development works under Central/State specific schemes</b>	20133971	63387754	4385379	20133971	6523516	4385379
2.2	<b>Loan Repayments (Principal Amount)</b>	0	0	0	0	0	0
2.3	<b>Other Capital expenditure</b>	0	0	596684	0	14140000	596684

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

Tibrewal Chand & Co. has been appointed for the Double entry accounting system, further the Year Wise Status 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: Completed  
FY 2021-22: In progress

- Interval of accounting entry passed in tally: Daily Basis
- Preparation of Fixed Assets Register: In process



- Opening Balance Sheet: Not Prepared
- Annual Financial Statements: Not Prepared
- Serial Number: 796646979
- License ID: [nagarpanchayat.nbt@gmail.com](mailto:nagarpanchayat.nbt@gmail.com)
- Installed In: Naubatpur Nagar Panchayat System

**VII. Status of Municipal Accounts Committee;** - Municipal accounts committee has been constituted on 05.02.2021 but no meeting has been held till the date of 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 fee, 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. 30,000/- per tower and annual renewal fee is Rs. 8000/- per annum per tower

**Condition** –As per details provided to us there are total 5(five) Mobile Towers registered with this ULB up to 31.3.2022 and Rs 22,76,340/- has not been collected till the date of audit from these tower operators as Tower Tax.

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

**Cause** – We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB has not proper mechanisms for supervision and monitoring of the Tower Rent due to which result in Revenue leakage.

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



S. No.	Company Name	Date of establishment	No of Tower	Registration Fee	Renewal Fee	Interest	Collection	Dues Balance As on 31.03.2022
1	IDEA	2008	1	30000.00	104000	384160	0	518160
2	IDEA (Vyom)	2012	1	30000.00	72000	157440	0	259440
2	Airtel	2013	1	30000.00	64000	132960	0	226960
4	Reliance	2007	1	30000.00	112000	322980	0	464980
5	BSNL	2001	1	30000.00	160000	616800	0	806800
<b>Total dues</b>			<b>5</b>	<b>150000.00</b>	<b>512000</b>	<b>1614340</b>	<b>0</b>	<b>2276340</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 the verification of the property tax collection receipt and deposit receipt, first property tax collected by the tax collector deposited to the inspector and inspector deposit same amount in the next days or after same days. Due to this there is double gap between tax collection and tax deposit and also daily cash 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 updating 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.

Details of some of the cases checked: -

S.No	Amount	Date of Receipt	Date of Deposited
1	5887	30-06-2021	02-07-2021
2	5385	14-06-2021	16-06-2021
3	833	28-04-2021	30-04-2021
4	4292	27-09-2021	29-09-2021
5	1211	30-11-2021	01-12-2021
6	2631	21.03.2022	23-03-2022

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

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

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

**Condition** – Property Tax is collected by the tax collector from all wards.

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

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

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

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

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

**Criteria**– Non-Collection of Market/Shop Rent and imposition of late fine by the concerned ULB.

**Condition**– ULB has no any own shop in their Nagar Panchayat.

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

**Cause**– This happens due to lack of proper follow up and monitoring of activities of



concerned person of the ULB on regular interval. The ULB does not have proper mechanisms for supervision and monitoring of the Rent which results in Revenue leakage.

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

**B. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULB's:**

- No observation found during the course of audit.
- Details of some case checked during the course of Audit.

Date	Particular	Amounts	Remarks	Cheq No.
21.08.2021	Astric Computers Pvt. Ltd.	15600	Printing & Stationary	056223
14.12.2021	Bhushan Automobiles	13440	Repair & maintenance	057057

**C. Report on findings of field survey of Property Tax of minimum 20 high value properties:**

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

NAME OF ULB- Naubatpur

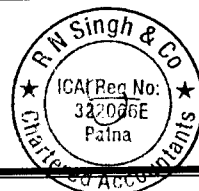
DATE OF SURVEY: Not Conducted

Information as per Previous Information

Sl. No.	Owner Name of the Property	Add Of Owner	Ward No	Type of construction	Taxable area	Rate/sq. ft	Annual rent	Annual Property Tax	Types of Uses.	Auditor's Remarks
1.	Mukti narayan Singh	Vill – Nagwan	1	R.c.c	2201.5 1746.5 105 200	2 2 1 1	4403 3493 105 200	738..09	Resi.	No observation Found in this regards.
2.	Sharda Kumari	Vill Motipur	3	R.c.c	569.6 640 2962.4	22 22 14	12531.2 14080 41473.6	6127.6 2	Comm.	No observation Found in this regards.
3.	Dr.Sushma Kumari	Vill- Naubatpur	5	R.c.c	880 504 2112 2112	22 14 22 22	19360 10584 46464 46464	11058.48	Comm.	No observation Found in this regards.
4.	Harirahar Saw	Vill- Naubatpur	4	R.c.c	280 112	7 7	1960 784	246.96	Resi.	No observation Found in this regards.
5.	Dharambir	Vill-	4	R.c.c	120	14	1680	151.20	Comm.+	No observation



	Pandit	Motipur			382.2 464.8	7 5	2675.4 2324	449.94	Resi.	Found in this regards.
6.	Sonamati devi	Vill-Aropur	14	R.c.c	605.5 1284. 5 605.5	2 2 2	1211 2569 1211	449.19	Resi.	No observation Found in this regards.
7.	Maihenaz khayoon	Vill-Purushot am pur	9	R.c.c	1094. 77 996.0 6	7 5	7663.3 9 4980.3 0	1137.9 2	Resi.	No observation Found in this regards.
8.	Anil kumar Verma	Vill-Nisharpura	9	R.c.c	1120 221.3 4	2 1	2240 221.34	221.52	Resi.	No observation Found in this regards.
9.	Vijay Prasad	Vill-Naubatpur	6	R.cc	371 424	7 22	2597 9328	233.73 839.52	Resi.+Comm	No observation Found in this regards.
10	Dev Pujan Singh	Vill-Nisharpura	10	R.c.c	266 824.6 824.6	5 5 5	1330 6184.5 4123	1047.3 7	Resi.	No observation Found in this regards.
11	Laxmi Devi	Vill-Nisharpura	12	R.c.c	313.6	22	10348. 8	931.39	Comm.	No observation Found in this regards.
12	Sharda Kumari	Vill-Nisharpura	12	R.c.c	980	2	1960	176.4	Resi.	No observation Found in this regards.
13	Bajnath Prasad	Vill-Amarpura	15	R.c.c	630 507.5	2 1	1260 507.5	113.4 45.67	Resi.	No observation Found in this regards.
14	Saccidanand Sharma	Vill-Taret	8	R.c.c	1825. 82	2	3651.6 4	328.64	Resi.	No observation Found in this regards.
15	Narendra Kumar Singh	Vill-Amrenchak	13	R.c.c	1260	2	2520	226.8	Resi.	No observation Found in this regards.
16	Awanikand Arya	Vill-Anantpur	11	R.c.c	527.8	2	1055.6	95	Resi.	No observation Found in this regards.
17	Shashi Kant Sharma	Vill-Naubatpur	6	R.c.c	1017. 6 729.6	7 3	10684. 8 32883. 8	1257.1 1	Resi.	No observation Found in this regards.
18	Kamal Prasad	Vill-Naubatpur	6	R.c.c	420 175 275.2 528 318	7 2 22 14 14	2940 350 9081.6 7392 4452	296.1 1883.3	Resi.+Comm.	No observation Found in this regards.
19	Sarda Kiumari	Vill-Selhori	7	R.c.c	1212. 4 609	7 7	8486.8 4263	1147.4 8	Resi.	No observation Found in this regards.
20	Harsraj Automobile	Vill-Shelhori	7	R.c.c	1473. 04 2140. 8	22 14	32406. 68 29971. 2	2916.6 1 2697.4	Comm.	No observation Found in this regards.



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

**D. Implementation of the self-assessment system (SAS) of the property tax in the ULB;**

Self-assessment System (SAS) of the Property tax has been implemented in Naubatpur Nagar Panchayat but we have found that assessee is very less aware of that. ULB should conduct time to time awareness programme to make people aware of SAS.

**Part-B (Non-Monetary Implications)**

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

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

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

Sl. No.	Particulars	Status
1.	File Movement Register	Not Maintained
2.	Ledger Book	Not Maintained
3.	Bill Register	Not Maintained
4.	Advance Register	Not Maintained Properly
5.	Pay-Roll Register	Not Maintained
6.	Vehicle LOG Book	Not Maintained properly
7.	Store Register	Not Maintained Properly
8.	Fixed Assets Register	Not Maintained
9.	Demand & Collection Register of Property Tax, Mobile Tower Tax, Shop Rent etc.	Not Maintained
10.	GST Register	Not Maintained
11.	TDS Register	Not Maintained
12.	Procurement Register	Not Maintained
13.	Leave Register	Not Maintained
14.	Labour Cess Register	Not Maintained
15.	Royalty Register	Not Maintained
16.	Contingency Register	Not Maintained
17.	Security Deposite Register	Not Maintained

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

During the course of Audit, we have demanded the procurement register; same has not been produced before us.



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

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

But we observed several other non-compliances such as; -

1. Non collection of various taxes required to be collected.
2. Non maintenance of prescribe books of accounts
3. Non submission of UC and other reports on timely basis

**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 the date.

And as per Income Tax Act 1962 and GST Act are not properly followed by ULB.

- TDS has not been deducted under proper section.
- GST norms and rules are not properly followed by the ULB.
- Statutory deduction is being made but not deposited to concerned dept.

**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: -

- Head wise expenditure were not clearly entered and recorded.
- Bank wise BRS has not been maintained by the ULB.
- Cash book is not maintained on day-to-day basis which is not a proper procedure as per Bihar Municipal Accounting Manual. It should be prepared and closed on daily basis.
- Cash book is maintained from pass book; it means at the time of payment; cash book is not maintained that shows a departmental failure.

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.

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

We observed that TDS, GST, Royalty and Labour-Cess for the financial year 2021-22 has been deducted but not deposited to appropriate authority by ULB till the date of time line. Also return filling of TDS&GST has not been made by the ULB on due date.

Details of some checks are as follows.

Date	Name	PAN No.	Work	TDS as per IT Act	TDS CGST @1%	TDS SGST @1%	Net Amount Paid
10.08.2021	Tros Consultancy	AAGCT2300R	Consultancy Charges	69720	6972	6972	739032
28.08.2021	Taraqquee(NGO)	AABAT7469E	SWM	81772	0	0	3750083
29.09.2021	Ajit Kumar	AVDPk7989E	Nal Jal	38260	19130	19130	1530405
01.11.2022	Tros Consultancy	AAGCT2300R	Consultancy Charges	9960	996	996	105576
11.01.2022	M/S Morning Star	GPVPK2826G	Asthai Rain Baser	0	9701	9701	1080448

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

Pay-Roll Register has not been shown to us during the period of internal audit, records relating to statutory deduction like PF, ESIC, Income tax are not maintained the PF, ESIC with respect to contractual employee are neither deducted nor paid to statutory authority. Thus, we are unable to comment on deficiency in pay-roll system.

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

During the Course of an audit, we found that the UCs of various grants have been prepared but UCs for unutilized grants has not been submitted to concern department. Pending UCs having an amount of **Rs. 2273.04 Lakhs. (Annexure\_1 Attached).**

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

Inventory/ Stores Register has not been updated & maintained properly and Fixed Assets Register have not been maintained in concerned ULB. So, we are unable to comment on that.



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

Advance Register has not been maintained properly by the concerned ULB and temporary advance has been given to staff for office & miscellaneous expenses and thereafter it has been adjusted & accounted for.

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

Fixed Assets Register has not been maintained by the concerned ULB and in the absence of such we are unable to verify the same.

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

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

**m. Any other matters as may be prescribed due Course.**

- No any observation found during the course of audit

**PART – “C”**

**Scope of Audit**

Sl. No.	Particular	Remarks/ Observation												
a.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No observation found in this regard. Some checks are as follows. <table border="1"><thead><tr><th>Date</th><th>Particular</th><th>Amounts</th><th>Ch.No.</th></tr></thead><tbody><tr><td>14.12.2021</td><td>Bhushan Automobiles</td><td>13440</td><td>057957</td></tr><tr><td>21.08.2021</td><td>Astric Computer Pvt. Ltd.</td><td>15600</td><td>056223</td></tr></tbody></table>	Date	Particular	Amounts	Ch.No.	14.12.2021	Bhushan Automobiles	13440	057957	21.08.2021	Astric Computer Pvt. Ltd.	15600	056223
Date	Particular	Amounts	Ch.No.											
14.12.2021	Bhushan Automobiles	13440	057957											
21.08.2021	Astric Computer Pvt. Ltd.	15600	056223											
b.	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	No Such type of Issue found in this regard. Procurement register has not been maintained by the ULB.												



c.	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation Executive Summary.
d.	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.</p> <p>Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> <li>• Labor Cess has been deducted but not deposited to department.</li> <li>• GST liability has not been settled on due date.</li> <li>• TDS on Advertisement &amp; Salary on E.O has not been deducted.</li> </ul> <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>
e.	Whether all the C&AG audit & internal audit Paras has been complied by the ULB.	NO, Neither C&AG nor internal audit paras have been compiled for FY 2020-21 and earlier previous years, as no compliance report has been prepared by the ULB till the audit period. So we are unable to check the exact status of compliance of the same.
f.	Any other deficiencies noticed during the audit period to improve internal control system.	It was observed that there is a shortage of Man power at ULB. So it is not functioning smoothly with respect to completion of work on time, provide and review the services efficiently which is main function of the ULB and preparation of books of accounts and other records on time.



## 4. Detail Audit Observations

### RISK ASSESSMENT

Name of the ULB		NAUBATPUR NAGAR PANCHAYAT					
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operating Gap	Mgt. Comment	Auditor Recommendation
<b>DEMAND GENERATION:</b>							
1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	HIGH	No	No	Yes	There is scarcity of manpower in the ULB; however we will comply in the near future.	Demand/Assessment register should be appropriately maintain, ward wise with all required details with previous dues and made the assessment year wise before preparation of BUDGET of ULB.
2.	Collusion with Citizen regarding Assessment.	MEDIUM	No	No	No	We are trying our best to comply the same in near future.	Management should take initiative to the asses the property as quickly as possible to improve the internal revenue of the ULB. Further, management should hire Independent Person or Organization for assessment of properties.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	MEDIUM	No	No	Yes	It will be taken care in future.	Management should take initiative to update these registers as quickly as possible, it really helpful for ULB for appropriate calculation of dues and also helpful to serve demand to the respective Property Holders.
4.	Others	-	-	-	-	-	-

### RECEIPTS AND BANKING:

1.	Error in collections, loss	HIGH	Yes	Yes	Yes	It will be	Management should
----	----------------------------	------	-----	-----	-----	------------	-------------------



	of receipts and perpetrated frauds					taken care in future.	ensure the implementation of system to serve the notice to the holders of property who are not depositing the holding tax. Further, management should ensure that the amount which is collected has to be deposited as per prescribed norms.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Cash book should account on the basis of DCB.
3.	Collusion with the citizen and the ULBs staff to make wrong assessments of income	HIGH	No	No	No	There is scarcity of manpower in the ULB; however we will comply in the near future.	Management should segregate the work regarding collection, demand initiation, notice serving work, balancing of demand and collection register, and assessment of properties.
4.	Others	-	-	-	-	-	-

#### REVENUE EXPENDITURE:

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

#### ESTABLISHMENT EXPENDITURE:

1.	Error in over payment	LOW	No	No	No	-	No Such cases found.
----	-----------------------	-----	----	----	----	---	----------------------



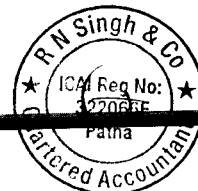
2.	Loss of supporting document	LOW	No	No	No	-	No Such cases found.
3.	Loss of authentication	LOW	No	No	No	-	No Such cases found.
4.	Collusion with employee	LOW	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same or ghost employee)	LOW	No	No	No	-	No Such cases found.
6.	Non-updating various register like salary register, PF register, Service book/record, advance register, etc.	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.
7.	Others	-	-	-	-	-	-

### CAPITAL EXPENDITURE:

1.	Error in over payment	LOW	No	No	No	-	No Such cases found.
2.	Loss of supporting document	LOW	No	No	No	-	No Such cases found.
3.	Loss of authentication	LOW	No	No	No	-	No Such cases found.
4.	Collusion with contractor	LOW	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same contractor).	LOW	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.	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.
7.	Others	-	-	-	-	-	-

### PROCUREMENT AND INVENTORY:

1.	Error in over payment	LOW	No	No	No	-	No Such cases found.
2.	Loss of supporting document	LOW	No	No	No	-	No Such cases found.
3.	Loss of authentication/Procedural error	LOW	No	No	No	-	No Such cases found.



4.	Collusion with contractor	HIGH	No	No	Yes	It is notified for future.	ULB should follow the prescribe norms of shopping procedure regarding purchasing of stocks as well as fixed assets.
5.	Perpetrated fraud (Like payment more than one time to same contractor)	LOW	No	No	No	-	No Such cases found.
6.	Non-updating various register like store register, issue register, bill register with payment fig., advance register, etc.	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.
7.	Others	-	-	-	-	-	-

**GRANT AND LOANS AND UTILISATION THEREOF:**

1.	Non utilization of grant or grant unspent.	HIGH	No	No	No	It will be taken care in future and refund the unspent grant.	The unspent grant should be refund to the department.
2.	Not furnishing of UC	MEDIUM	No	No	No	UC has been submitted to concern department but UC for unutilized amount has not been submitted.	The unspent grant should be refund to the department.
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	No Such cases found.
4.	Perpetrated fraud (Like payment more than one time same contractor)	LOW	No	No	No	-	No Such cases found.
5.	Non-updating various register like grant register, work register, bill register with	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.



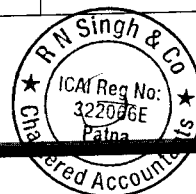
	payment fig., advance register, etc.						
6.	Others	-	-	-	-	-	-

#### FIXED DEPOSITS AND INVESTMENTS:

1.	Not deposited at appropriate time (loss of revenue)	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should invest or open swipe account to get more interest income.
2.	Loss of Investment certificate	LOW	No	No	No	-	-
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-
4.	Collusion with bank officials to invest at lower rate	LOW	No	No	No	-	-
5.	Deposit into Current account	LOW	No	No	No	-	-
6.	Non-updating various register like investment register, Bank book, cash book, etc.	HIGH	No	No	Yes	It will be taken care in future.	Register should be updated on daily to avoid non updation of Cash Book.
7.	Others	-	-	-	-	-	-

#### LOANS AND ADVANCES:

1.	Unauthorized release of advance	HIGH	No	No	No	-	-
2.	Release of advance beyond authority	HIGH	No	No	No	-	-
3.	Non-adjustment of loan or advance during the year	MEDIUM	No	No	No	-	-
4.	Collusion with employee/party to release advance/loan beyond authority	LOW	No	No	No	-	-
5.	Advance/loan not account for	LOW	No	No	No	-	-
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.
7.	Others	-	-	-	-	-	-



## List of Important Registers

<b>Name of the ULB</b>		<b>NAUBATPUR NAGAR PANCHAYAT</b>			
<b>RISK RATING:</b>		<b>MEDIUM</b>			
<b>CAG OBSERVATIONS STATUS</b>		<b>NOT AVAILABLE</b>			
		<b>PERIOD: 01.04.21 to 31.03.22</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>	Tally data has not been provided to us by the DEAS team at ULB.	It is quite difficult to prepare appropriate financial statement.	It will be taken care in future.	Not Resolved
3.	<b>Journal</b>	Journal Register has not been maintained.	Advance has been accounted as expenditure and in case of amount has not been transferred to beneficiary, only expenditure is being reversed in respect of accounting as liability.	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.	Register for Temporary Advances	Maintained	-	-	-
6.	Register of Money Orders/Bank Draft Received	Maintained	-	-	-
7.	Cheque Issue Register	Maintained	-	-	-
8.	Register of Remittances made into bank	Not-Maintained	It may also lead to dual payment and further create difficulty to prepare BRS.	It will be maintained from next financial year or as earlier possible.	Not Resolved
9.	Bank Passbook	Maintained	-	-	-
10.	Register of Bank drafts dispatched	Not-Maintained	Non-maintenance may lead to dual claim by the concern parties, due to this there is a problem to maintain segregated record regarding returning of DD. Further, it is also problematic to record the details of the person who receipt the same. It may also lead dishonor of DD due to loss of the 3 months from the date of issue.	It will be maintained from next financial year.	Not Resolved
11.	Bill Register	Not-Maintained	It may be difficult to trace any bill.	It will be maintained from next financial year or as earlier possible.	Not Resolved
12.	Establishment Register	Maintained	-	-	-
13.	Stock Register	Maintained but not updated	It may leads to misplacement of Stock items.	It will be taken care in future.	Not Resolved



14.	Capital Goods/Consumable articles, non-consumable articles and	Not-Maintained	It may leads to misplacement of Capital Goods/Consumable articles & non-consumable article.	It will be taken care in future.	Not Resolved
15.	Statutory Deduction Register	Maintained	-	-	-
16.	Fixed Assets Register	Not-Maintained	It may leads to misplacement of fixed assets.	Being prepared by DEAS team but in process.	Not Resolved
17.	Grant Register	Maintained	-	-	-
18.	Scheme Register	Maintained but not updated	It may leads to problem in auditing of scheme wise expenditure and its reporting.	It will be updated as soon.	-
19.	Monthly accounts of Receipts/Payments	Not-Maintained	Due to this segregation of head wise balance is difficult.	Being Prepared by DEAS team.	Not Resolved
20.	Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
21.	Dispatch Register	Maintained	-	-	-
22.	File Register	Not-Maintained	It may leads to misplacement of files.	It will be taken care in future.	Not Resolved
23.	Any other (Name of the register)	-	-	-	-

## Cash and Bank

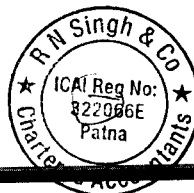
Name of the ULB	NAUBATPUR NAGAR PANCHAYAT
RISK RATING:	HIGH
CAG OBSERVATIONS STATUS	Compliance Report has not been provided.

PERIOD: 01.04.21 to 31.03.22

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.	We observed that only cheque issue register is being maintained at ULB.	-	It may lead to dual payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
3.	Whether banking transactions (receipts & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	We observed that Bank wise BRS has not been prepared at the ULB.	-	It is difficult to verify the BRS bank wise and it may leads to mis utilisation fund and difficult to find out the same.	It will be taken care in future.	Not Resolved
4.	Whether cheque issue register are matched	No observation found in this regard.	-	-	-	-
5.	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not,	No such cases found.	-	-	-	-
6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS, (attached BRS as annexure)	Not Prepared.	-	It may lead to miss-appropriation of fund.	It will be taken care in future.	Not Resolved
7.	Check whether no any fraud payment or payment to other person has been made,	No such cases found.	-	-	-	-



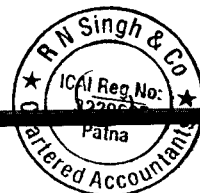
8.	Whether bank statement for all account have been promptly received from bank.	No observation found in this regard.	-	-	-	-
9.	Number of Bank account maintained	19	-	-	-	-
10.	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED" marked on it.	No such cases found.	-	-	-	-
11.	Liability for stale cheques account review is done and necessary reversal entries are passed	No such cases found.	-	-	-	-
12.	Any other	-	-	-	-	-

## Public Works

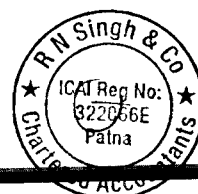
Name of the ULB	NAUBATPUR NAGAR PANCHAYAT
RISK RATING:	LOW
CAG OBSERVATIONS STATUS	Compliance Report has not been provided.

PERIOD: 01.04.21 to 31.03.22

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,	No observation found in this regard.	-	-	-	-
2.	Whether bill has been signed by proper in charge,	No observation found in this regard.	-	-	-	-



3.	Whether the bill has been checked by the accountant with the MB (also compare the qty.), estimate, agreement, previous bill (in case of running agreement)	No observation found in this regard.	-	-	-	-
4.	Verify whether any payment made for removing /dismantling material which have scrap value must be indicated in the bill,	No observation found in this regard.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	No observation found in this regard.	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	No observation found in this regard.	-	-	-	-
7.	Whether master roll(machine numbered & authorized) has been maintained for details of store, specifying:	No observation found in this regard.	-	-	-	-
	Date of Issue,	-	-	-	-	-
	Name of subordinate,	-	-	-	-	-
	Name of work,	-	-	-	-	-
	Number of labour,	-	-	-	-	-
	Period of engagement,	-	-	-	-	-
	Details of payment(date, Amount, Cheque no, etc.)	-	-	-	-	-
8.	Whether the same has been periodically verified.	No observation found in this regard.	-	-	-	-
9.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	No observation found in this regard.	-	-	-	-



## Cash Book

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

**PERIOD: 01.04.21 to 31.03.22**

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,	No observation found in this regard.	-	-	-	-
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.,	No observation found in this regard.	-	-	-	-
3.	Whether posting in on daily basis,	No, Cashbook is maintained on monthly basis.	-	There may be a chance of making back dated entry. This may leads to fraud & defalcation.	It will be maintained day to day basis.	Not Resolved
4.	Whether there is any clerical error (casting or/and posting error, etc) or not,	No observation found in this regard.	-	-	-	-
5.	Whether any delay in deposit of amount of collection by cashier,	The revenue earned from internal source of ULB has not been deposited same day.	-	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.	-	-	-	-
7.	Any Other	No	-	-	-	-

## Collection

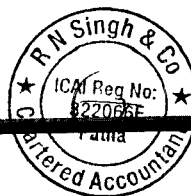
<b>Name of the ULB</b>		<b>NAUBATPUR NAGAR PANCHAYAT</b>				
<b>RISK RATING:</b>		<b>HIGH</b>				
<b>Name of Tax Collector</b>		<b>Arvind Kumar &amp; Bijendra Kumar</b>				
<b>PERIOD: 01.04.21 to 31.03.22</b>						
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collection procedure are as per guidelines/direction of ULB,	Collection procedure is not being appropriate followed at the level of ULB.	-	It may leads revenue loss to the ULB.	It will be prepared in future.	Not Resolved
2.	Whether collections are made on the basis of Demand & Collection Register,	Collection is not being made on the basis of Demand & Collection Register.	-	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 should be clearer mentioned of different head & not any alteration, & the carbon copy of receipt vouchers are properly	Yes	-	-	-	-



	vouched so that no any variation in posting the same,					
4.	Whether collections are bifurcated in different heads as required,	Yes	-	-	-	-
5.	Whether a separate bank account has been maintained for each circle, (for PMC only)	N/A	-	-	-	-
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,	All collections made during the day are not being account for & banked on next working day.	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether no any collection are directly expended without prior approval,	No such cases are found during this quarter.	-	-	-	-
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	Appropriate details have not been mentioned in Demand Register due to this we are unable to quantify the status of collection. Further, as per the DCB we observed that collection are not being made by all the holdings.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
10.	Whether government share of collections (like Education cess &	No Education/Health cess is not being	-	It is a statutory irregularity,	It will be taken care in future.	Not Resolved



	health cess) are properly & timely deposited in its own account, (if applicable)	charged or deposited in this quarter. Further liability register is not being maintained at the level of ULB to quantify the same.		government may issue notice for penalty as well as interest.		
11.	Whether there is any short/non collection or short deposit or not deposit,	No observation found in this regard.	-	-	-	-
12.	Whether penalty(@2% P.M/ 1.5%) has been duly charged on late payment,	No observation found in this regard.	-	-	-	-
13.	Whether daily collections are entered into hand book, collection register maintained by TC & it should be properly entered in demand & collection register,	Daily Collection register has been maintained but it has not been entered in demand & collection register.	-	It may lead to wrong demand generation on the concerned property holders/trade license holders. It may also lead to wrong estimation of revenue earned by the ULB.	It will be taken care in future.	Not Resolved
14.	Whether collection by way of cheque are properly banked & credited into account,	No Such cases found.	-	-	-	-
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	No Such cases found.	-	-	-	-



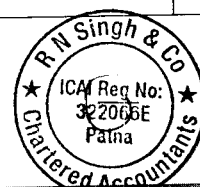
	received,					
17.	Whether reversal of payment has been made for any dishonored cheque.	No Such cases found.	-	-	-	-

## Demand

	<b>Name of the ULB</b>	<b>NAUBATPUR NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>HIGH</b>				
	<b>Name of Tax Collector</b>	<b>Arvind Kumar &amp; Bijendra Kumar</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,	No closing balance of previous year is brought forward in this year. Amount has not been quantified due to non-maintenance of Demand Register.	-	It may leads to revenue losses.	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,	Nagar Panchayat is not being in practice to raise the demand. No proper details are recorded in the manual register.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
3.	Whether data for calculation is correct & properly verified by appropriate authority/ Internal Auditor by way	No verification is being conducted by appropriate	-	It may leads to revenue losses.	It is notified for future reference.	Not Resolved



	of physical survey,	authority. Further, as per previous quarter report the no difference has been found during assessment of 20 high value property.				
4.	Whether revision of valuation of holding properly made after specified period	Not updated till the date of audit.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
5.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
6.	Ensure whether there is any clerical error in calculation,	No Such cases found.	-	-	-	-
7.	Whether demand register in prescribed format is maintained or not,	No demand register is being maintained at the level of ULB.	-	It may leads to revenue losses.	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

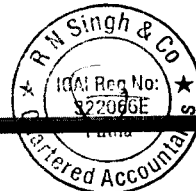


10.	Whether there is any under/no assessment,	No	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
11.	Whether there is appropriate measures( As Per section 155 & 158 of BMA, 2007) are adopted for recovery of Government/bid dues,	No measures have been taken for recovery of Government Dues.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	No notices of demand are being served.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
13.	Whether penalty(@2% P.M/ 1.5%) has been charged on late payment,	No penalty is being charged on late payment	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
14.	Whether Demand, Collection & Balance Register has been prepared on daily basis for all receipts or not, & it would be authorized by proper authority or not,	No register is being maintained at the level of ULB for reconciliation of Demand, Collection and Balance due.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
15.	Whether there are adequate safeguard on data has been operated or not,	Yes	-	-	-	-
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>NAUBATPUR NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>LOW</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	Yes	-	-	-	-
3.	Audit whether apart from comparing the pay & allowance drawn by each employee in the pay bill with the corresponding entries in the pay column of the service book and checking the acquaints roll of employee who have been paid in cash,	Yes	-	-	-	-
4.	Whether each employee has unique identification number & it has be referred in all matter in relation to service book Whether payment made to employee has been verified with attendance register/logbook,	Yes	-	-	-	-
5.	Whether service book for calculation of payable has been authorized by the proper person,	Yes	-	-	-	-
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,	No Such cases found.	-	-	-	-



8.	Whether undistributed amount of pay & allowance are not for more than 3 months as cash in hand,	No Such cases found.	-	-	-	-
9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employee specifying separate hade with date of receive (In case of arrear),	No Such cases found.	-	-	-	-
10.	Whether the bill prepared according to sanctioned scale,	Yes	-	-	-	-
11.	Whether no any payment is made to Employee whose service retired in any manner,	No Such cases found.	-	-	-	-
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No observation found in this regard.	-	-	-	-
13.	Whether all statutory deduction or adjustment has been made before payment,	No observation found in this regard.	-	-	-	-
14.	To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances (House building and vehicle advance etc.) and settlement thereof.	No Such cases found.	-	-	-	-
15.	To check salary bills.	No observation found in this regard.	-	-	-	-
16.	Position of outstanding advances paid to employees	No Such cases found.	-	-	-	-
17.	To check deduction of provident fund and ESI has been made as per rules	Yes	-	-	-	-
18.	Whether PF slips are issued to the employees on yearly basis and to see whether all statutory returns for PF are submitted to the concerned authorities.	N/A	-	-	-	-
19.	To check whether salary bill is prepared in such a manner that it gives breakup of the amount of bill and all adjustments such as	Yes	-	-	-	-



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

## Grant

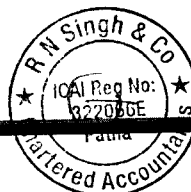
	Name of the ULB	NAUBATPUR NAGAR PANCHAYAT				
	RISK RATING:	Medium				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)



1.	Maintenance/Updation register regarding details of funds received and expenditure.	Yes	-	-	-	-
2.	Any diversion/re-appropriation of funds not covered under the provision of BMA, 2007 should be pointed out for remedial action.	No Such cases found.	-	-	-	-
3.	To check whether utilization certificate is for actual utilization of funds received .	Utilization Certificate has been prepared but UC for unutilized amount has not been submitted to concern department.	Rs. 2273.04 Lakhs Till the end of this Financial Period.	It leads to misutilization of funds.	It will be submitted soon.	Not resolved.
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.	-do-	-	-	-	-
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		NAUBATPUR NAGAR PANCHAYAT				
RISK RATING:		LOW				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Original bill duly signed by contractors is submitted.	No observation found in this regard.			-	-

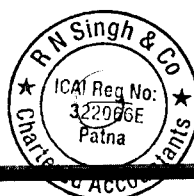


2.	<b>Contractor has put his initials in all cuttings and corrections in the bill.</b>	No observation found in this regard.	-	-	-	-
3.	<b>All Supporting documents are attached with the bills.</b>	No observation found in this regard.	-	-	-	-
4.	<b>The rates, security deposit, and deductions are as per terms and conditions specified in the agreement</b>	No observation found in this regard.	-	-	-	-
5.	<b>The variations in quantities and completion period etc. have been authorized by the competent authority</b>	No observation found in this regard.	-	-	-	-
6.	<b>Job completion certificate has been processed by the dealing assistant.</b>	No observation found in this regard.	-	-	-	-
7.	<b>Bills passed for payment are as per rules &amp; T &amp; C of Tender.</b>	No observation found in this regard.	-	-	-	-
8.	<b>All terms and conditions of the contract are fulfilled before passing the bills.</b>	No observation found in this regard.	-	-	-	-
9.	<b>Every final bill is checked in detail with measurement books.</b>	No observation found in this regard.	-	-	-	-
10.	<b>Cash/Bank Vouchers to be checked for authorization etc.</b>	No observation found in this regard.	-	-	-	-
11.	<b>Overall review of the books of accounts.</b>	No observation found in this regard.	-	-	-	-
12.	<b>Position of outstanding advances paid to suppliers/contractors.</b>	No observation found in this regard.	-	-	-	-



# Receipt Voucher

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



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

### Other Revenue:

1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
----	-------------------	--	---	--------------------------------	-------------------------------------	--------------



2.	<b>Tower Tax</b>	Only Rs 16000 has been collected as Tower Tax in this Year and no steps have been taken for recovery of remaining amount.	<b>RS. 2276340</b> Dues till the end of this financial period.	Loss of Revenue & it will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	<b>Professional Tax</b>	No professional tax collected.	-	-	-	-
4.	<b>Assigned Revenue (As details annexed)</b>	No Such cases found.	-	-	-	-
5.	<b>Rental Charges (As details annexed)</b>	No observation found in this regard.	-	-	-	-
6.	<b>Fee &amp; uses Charges</b>	Collected	-	-	-	-
7.	<b>Other Revenue Items</b>	-	-	-	-	-

## Revenue Expenses

<b>Name of the ULB</b>		<b>NAUBATPUR NAGAR PANCHAYAT</b>				
<b>RISK RATING:</b>		<b>LOW</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether payment is on the basis of Sanction / work order letter & incurred by authorized person.	Yes	-	-	-	-
2.	Whether payment is made through prescribed format.	Yes	-	-	-	-
3.	Whether payment is made without any undue delay or whether any cheque issued are promptly issued to the	Yes	-	-	-	-



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





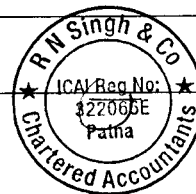
book by authorized person,					
----------------------------	--	--	--	--	--

## Statutory Requirement

	<b>Name of the ULB</b>	<b>NAUBATPUR NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether deduction of TDS on payment has been made as per law,	Yes	-	-	-	-
2.	Whether TDS deducted are timely deposited into bank with same amount,	Yes	-	-	-	-
3.	Whether regulatory requirement for submission of Return has been followed,	Yes but not on time.	-	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.	-	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.	Details have not been provided to us to comment.	-	-	-	-

## Tender Details (Work Order Wise )

	<b>Name of the ULB</b>	<b>NAUBATPUR NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
	<b>Work order No.</b>	-				



PERIOD: 01.04.21 to 31.03.22

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	No such cases found.	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	No such cases found.	-	-	-	-
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.	No such cases found.	-	-	-	-
4.	The purchase proposal was approved by the competent authority. as per delegation of powers	No such cases found.	-	-	-	-
5.	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.	No such cases found	-	-	-	-
6.	Approval of mode of procurement	No such cases found	-	-	-	-
7.	The tender documents are prepared properly and description of items	No such cases found	-	-	-	-



	to be procured, quantity and estimated value should be indicated.					
8.	To check whether the direction was followed for notification /advertising and opening of bids at notified date, time and place in the presence of bidders.	No such cases found	-	-	-	-
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.)	No such cases found	-	-	-	-
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	No such cases found	-	-	-	-
11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.	No such cases found	-	-	-	-
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.	No such cases found	-	-	-	-
13.	To check whether articles were received/work was completed in time as per delivery schedule.	No such cases found	-	-	-	-



14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Stock/Asset Register has been maintained but not updated.	-	There may be chances of misplacement of goods/stores.	It will be taken care in future.	Not resolved.
15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	No such cases found	-	-	-	-

## Vehicle Log Book

Name of the ULB		NAUBATPUR NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether logbook has maintained or not & up to date with proper details like journeys, wok undertaken, covering root, visited place, kilometer, etc.,	It is maintained but not in proper manner	-	It leads to misutilization of fund.	It will be resolved	Not yet Resolved.
2.	Whether logbook of journey is maintained in detail & signed by the officials using them,	----do----	-	-	-	-
3.	Whether it should be used for official purpose, otherwise charges are recoverable,		-	-	-	-
4.	Whether details of fuel for the same has been maintained in log book,		-	-	-	-
5.	Whether full details of repairs have been maintained & it have been through authorized center,		-	-	-	-



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

## Fixed Assets

	<b>Name of the ULB</b>	<b>NAUBATPUR NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	It has not been maintained yet.	-	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	Unable to comment on it, since fixed asset register is not finalized till now.	-	-	Being Prepared by DEAS Team.	Not Resolved
4.	all fixed assets are acquired only after obtaining approval of the concerned authority	Yes	-	-	-	-
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	No Physical Verification has been 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.	It will be levied once when fixed asset register has been finalized.	Not Resolved



7.	<b>Asset Replacement Register is properly maintained asset class-wise</b>	No such cases found.	-	-	-	-
----	---	----------------------	---	---	---	---

## Others

	<b>Name of the ULB</b>	<b>NAUBATPUR 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>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.</b>	No assessment has been done till the date of audit.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve
2.	<b>Demands of current year and previous year have been reconciled with reference to the above details</b>	No reconciliation is being made due to demand register has not been prepared.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve
	<b>Register of Suits</b>					
1.	<b>All suits filed by the municipality for recovery of any sum due are entered.</b>	No register of suits is being maintained at the ULB so; we are unable to comment on these matters.	-			
2.	<b>All suits filed against the municipality are entered</b>		-	-	-	-
3.	<b>Sanction from the Council obtained for filing/defending the suit</b>		-	-	-	-
4.	<b>All details like the Assessment Number, amount involved, Name of Court and Suit</b>		-	-	-	-



	Number etc. are clearly entered				
5.	Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favour of municipality.		-	-	-

**General Observations: -**

There is lots of scope for improvement with respect to maintenance of Records and Registers. The important and basic records like Demand Register, Advance Register, Annual Accounts, Assets Register were not maintained. Effective steps should be taken to improve the maintenance of accounts and increasing of its own sources of revenues.

For R.N. Singh & Co.  
Chartered Accountants  
FRN: 322066E

  
CA Chanakya Shree  
Partner  
Mem No: 079322



**Naubatpur Nagar Panchayat**

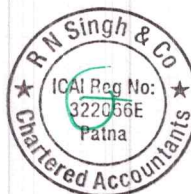
**Discussion Note**

**Annual (Period 01.04.21 to 31.03.22)**

**Financial Year 2021-22**

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

Sr. No	Observations	Risk Rating	Design Gap	System Gap	Operational Gap	Management(CMO)Comments	Reference Page
1.	As per details provided to us there are total 5 Mobile Towers registered with this ULB up to 31.03.22 and Rs. 22,76,340.- has not been collected till the date of audit from these tower operators as Tower Tax.	High	Yes	Yes	Yes	It will be Collected in near future.	
2.	In the month of March' 22, Total collection was Rs. 1,78,285/- from the Holding /properties taxes but Deposited have been made only Rs 1,54,545/- and remaining amount of RS. 23,740 have been deposited in next month. It shows lack of Internal control in ULB in case of Collection and deposits of the Revenue.	Medium	Yes	Yes	Yes	It will be rectified & will try to deposit in the same day.	
3.	TDS have not been deducted on payment of Advertisement services to Information and Public related Dpt. (Rs.400000 Qtr 3) and Salary on E.O.	Medium	Yes	Yes	Yes	It will be deducted & maintained in future.	
4.	During the Audit, we observed that, the ULB has not been deposited Labour Cess and Royalty deducted to the concern Department.  Amount Deducted from Contractor but not deposited	High	Yes	Yes	Yes	It will be deposited as soon as possible.	



	During the financial year 21-22.																		
	<table border="1"> <thead> <tr> <th>Contract or Name</th> <th>Royalty</th> <th>Labor cess</th> </tr> </thead> <tbody> <tr> <td>Krishna Kumar Pandey</td> <td>1387</td> <td>2260</td> </tr> <tr> <td>Ajit Kumar</td> <td>0</td> <td>19130</td> </tr> <tr> <td>Sanjeev kumar</td> <td>1092</td> <td>45369</td> </tr> </tbody> </table>	Contract or Name	Royalty	Labor cess	Krishna Kumar Pandey	1387	2260	Ajit Kumar	0	19130	Sanjeev kumar	1092	45369						
Contract or Name	Royalty	Labor cess																	
Krishna Kumar Pandey	1387	2260																	
Ajit Kumar	0	19130																	
Sanjeev kumar	1092	45369																	
5.	During the Physical verification of the fixed assets of The Nagar Panchayat Naubatpur (ULB) ,we found that the Resources of the ULB are not utilized in Economic and efficient manner such as SARWJANIC SAUCHALAYA has been made by the ULB for the Public use but not usable due to locked by ULB and also due to this there is Revenue losses to the ULB in the form of uses charges.	Medium	Yes	Yes	Yes	SARWJANIC SAUCHALAYA has been used by the public but sometimes the care taker has gone on leave.													
6.	We are not able to check the Compliance Status of Internal Audit Observations for FY 2020-21 & Previous years, and AG audit observation for 2010-15 and 2015-20 & 2020-22 as compliance report has not been provided to us by the ULB.	High	Yes	Yes	Yes	Compliance report is being prepared.													
7.	Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cashbook, Pay Roll Register, Leave Register, Fixed Asset Register, procurement register, Advance & Recovery Register, Demand Register, Bill Register, File Movement Register & statutory register	Medium	Yes	Yes	Yes	1.Journal register maintained in tally, Hard copies of register in printable mode available for seen. 2. There is no advance given to													



	etc.					any staff. Only petty cash advance given to staff. Only petty cash advance given to nazir and nazir maintained the petty cash book. 3. Bill register maintained in future but file has been maintained. 4. There is no any TA but expenses have been reimbursed in terms of petrol. 5. All the remaining register will be maintained in future.
8.	Municipal accounts committee has been constituted on 05.02.2021 but no meeting has been held till the audit date.	Medium	No	No	Yes	Meeting will be organized as soon as possible
9.	Log book of vehicle & generator is not properly maintained.	Low	No	No	Yes	Log Books are maintained.
10	Bank reconciliation statement has not been prepared in prescribed format. Also Bank wise cashbook balance has not been maintained by the ULB.	High	Yes	Yes	Yes	It will be maintained by the ULB and we will show it in next period.
11.	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,	High	Yes	Yes	Yes	Demand of Holding tax has not been assessed as survey has not been conducted. But the process is



	Rent on Municipal Properties etc.					going on to conducted the survey. Hence register has not been maintained by us.	
12	Taxes such as GST, Income Tax, etc. are collected from time to time but payments of GST are not made within due dates. Due to this penalty have been levied by Respective Dept. <u>Charges Under GST.</u> Interest – Rs. 21,428/- Late Fee –Rs. 100/-	High	Yes	Yes	Yes	In Case of GST, amount has been deposited from time to time except few months.	
13.	ULB has not been in practice to prepare financial statements.	High	Yes	Yes	Yes	It will be prepared by DEAS team.	
14.	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	High	Yes	Yes	Yes	It will be prepared by DEAS team.	
15.	Advertisement Tax has not been levied by the ULB. There has not been any system developed for the levy of advertisement tax.	High	Yes	Yes	Yes	We have not received any guidelines regarding collection of advertisement taxes.	
16	Physical verification of inventory & Fixed assets has not been done by ULB on regular interval.	Medium	Yes	Yes	Yes	It will be conducted by ULB from upcoming days on interval basis.	
17	During the Audit We observed that, Outstanding amount of property tax report has not been maintained. So we are unable to comment on that.	High	Yes	Yes	Yes	As demand register is not maintained, It will be difficult to maintained the outstanding amount of	



						property.	
18	In Some cases, Tax collection receipts and vouchers have not been kept in systematic manner by the ULB Which has created difficulties to verify the actual tax/revenue collected during the period.	Medium	Yes	Yes	Yes	It will be kept in systematic manner and shown in next audit period.	
19	As per the guidelines of UD & HD utilization Certificate must be submitted to department within 18 months from the date of allotment but UC of unutilized amount of Rs. 2273.04 Lakhs has not been submitted till this Period.	Medium	Yes	Yes	Yes	UC has been submitted to UD & HD from time to time and the unutilized amount of UC will be submitted to UD & HD after utilization. thereof.	
20	During the verify of the cash book we found that the capital expenditure has been recoded as revenue expenses in the cash book. This is not an appropriate method of recording of the transactions in the cash book.	Medium	Yes	Yes	Yes	It will be rectify and shown in next audit. However, the narration has been mentioned to identify.	
21	Advance has been given to staff for office expenses without any advance requisition. (Rs. 15,000)	Low	No	No	Yes	It has been given for office expenses & other miscellaneous expenses.	
22	During the period of the audit sufficient and appropriate documents are not provided to us such as Copy of 20 high values property tax holders, Copy of receipts issued to payer from whom tax was collected, due to which we got difficulty in audit of the ULB.	High	Yes	Yes	Yes	We have provided Main cash book & subsidiary books. However, the demand register has not been maintained, as survey is not conducted. So we are unable to quantify the 20 high value properties for this period.	
23	During the audit, we found that the resources/Assets of	Medium	Yes	Yes	Yes	There is problem in starting system	



	the ULB are not under the appropriate cares like many of the vehicles in the premises of the ULB having good condition and is usable but treated as scrap.					of vehicles. We have done repairs of the vehicles but they are not started properly even after repairs, that's why they are not in useable condition.	
24.	Details of directives & guidelines issued by MOHU,UD & HD and GOB has not been provided to us so we are unable to check the compliance of the same.	Medium	Yes	Yes	Yes	It will be taken care in near future.	

For R. N. SINGH&CO.

Chartered Accountant

ICAI Reg.No:322066E

CA Chanakya Shree

Partner

M.No: -079322



Municipal Commissioner /  
Executive Officer

*Ray 28/7/22*  
Executive Officer  
Nagar Panchayat, Naubatpur

Nagar Panchayat Naubatpur

Date:

Place:Naubatpur

**1. Arrears of Mobile Tower Tax.**

S.NO	Company Name	Date of establishment	No of Tower	Registration Fee	Renewal Fee	Interest	Collection	Dues Balance As on 31.03.2022
1	IDEA	2008	1	30000.00	104000	384160	0	518160
2	IDEA (Vyom)	2012	1	30000.00	72000	157440	0	259440
2	Airtel	2013	1	30000.00	64000	132960	0	226960
4	Reliance	2007	1	30000.00	112000	322980	0	464980
5	BSNL	2001	1	30000.00	160000	616800	0	806800
Total dues			5	150000.00	512000	1614340	0	2276340



**Report on field survey of 20 high value properties**  
**NAME OF ULB- Naubatpur**  
**DATE OF SURVEY: Not Done During Current Period**  
**Details As Per Previous Information.**

Sl. No.	Owner Property Name	Add Of Owner	Ward No	Type of construction	Taxable area	Rate /sq ft	Annual rent	Annual Property Tax@9 %	Housing/ Commercial	Remarks by Auditor
1	Mukti narayan Singh	Vill – Nagwan	1	R.c.c	2201.5	2	4403	738.09	Housing	No Observation Found
					1746.5	2	3493			
					105	1	105			
					200	1	200			
2	Sharda Kumari	Vill Motipur	3	Commercial	569.6	22	12531.2	6127.62	Commercial	No Observation Found
					640	22	14080			
					2962.4	14	41473.6			
3	Dr.Sushma Kumari	Vill- Naubatpur	5	Commercial	880	22	19360	11058.48	Housing	No Observation Found
					504	14	10584			
					2112	22	46464			
					2112	22	46464			
4	Harirahar Saw	Vill-Naubatpur	4	R.c.c	280	7	1960	246.96	Housing	No Observation Found
					112	7	784			
5	Dharambir Pandit	Vill-Motipur	4	R.c.c	120	14	1680	151.20	Housing	No Observation Found
				Commercial	382.2	7	2675.4			
					464.8	5	2324			
6	Sonamati devi	Vill- Aropur	14	R.c.c	605.5	2	1211	449.19	Housing	No Observation Found
					1284.5	2	2569			
					605.5	2	1211			
7	Maihena z khayoon	Vill- Purushotam pur	9	R.c.c	1094.77	7	7663.39	1137.92	Housing	No Observation Found
					996.06	5	4980.30			

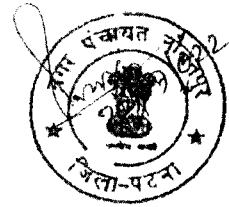


7	Maihena z khayoon	Vill- Purushotam pur	9	R.c.c	1094.77 996.06	7 5	7663.39 4980.30	1137.92	Housing	No Observation Found
										No Observation Found
8	Anil kumar Verma	Vill- Nisharpura	9	R.c.c	1120 221.34	2 1	2240 221.34	221.52	commer	No Observation Found
9	Vijay Prasad	Vill- Naubatpur	6	R.cc	371	7	2597	233.73	Commer	No Observation Found
				Comme rcial	424	22	9328	839.52	Commer	No Observation Found
10	Dev Pujan Singh	Vill- Nisharpura	10	R.c.c	266 824.6 824.6	5 5 5	1330 6184.5 4123	1047.37	Housing	No Observation Found
11	Laxmi Devi	Vill- Nisharpura	12	Comme rcial	313.6	22	10348.8	931.39	Commer	No Observation Found
12	Sharda Kumari	Vill- Nisharpura	12	R.c.c	980	2	1960	176.4	Housing	No Observation Found
13	Bajjnath Prasad	Vill- Amarpura	15	R.c.c	630	2	1260	113.4	Commer	No Observation Found
				R.c.c	507.5	1	507.5	45.67		No Observation Found
14	Saccidan and Sharma	Vill- Taret	8	R.c.c	1825.82	2	3651.64	328.64	Housing	No Observation Found
15	Narendra Kumar Singh	Vill- Amren chak	13	R.c.c	1260	2	2520	226.8	Housing	No Observation Found



16	Awanika nd Arya	Vill- Anantpur	11	R.c.c	527.8	2	1055.6	95	Housing	No Observation Found
17	Shashi Kant Sharma	Vill- Naubatpur	6	Comerci al	1017.6 729.6	7 3	10684.8 32883.8	1257.11	Comercia l	No Observation Found
18	Kamal Prasad	Vill- Naubatpur	6	R.c.c	420 175	7 2	2940 350	296.1	Housing	No Observation Found
				Comerci al	275.2 528 318	22 14 14	9081.6 7392 4452	1883.3	Housing	No Observation Found
19	Sarda Kiumari	Vill- Sellhori	7	R.c.c	1212.4 609	7 7	8486.8 4263	1147.48	Housing	No Observation Found
20	Harsraj Automob ile	Vill-Shelhori	7	Commer cial	1473.0 4	22	32406.6 8	2916.61	Housing	No Observation Found
				Commer cial	2140.8	14	29971.2	2697.4	Housing	No Observation Found

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.



Auspina 1

Auspina

वित्तीय वर्ष 2010-11 से 2020-21 से प्राप्त सहायक अनुदानों की विवरण/व्यय एवं अवरोध राशि की बरतान द्वारा कोषागार में जमा विवरण संश्लिष्ट प्रतिवेदन																				
NAGAR PANCHAYAT NAUBATPUR																				
PATNA COLLECTORATE																				
DDO Code																				
UBR002																				
Treasury Code																				
PBB																				
PI Account No																				
Bank Account NO																				
क्र.सं	सहायक अनुदान आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का नद	संश्लिष्ट स्वीकृति संख्या	संश्लिष्ट स्वीकृति तिथि	स्वीकृति एवं आवंटन में निकाले को आवंटित राशि	आवंटित राशि के विकल्पों के निकाले की गई राशि	टी.सी. नं. एवं तिथि	पी.एल. खाता नं. एवं राशि	बैंक खाता नं. एवं राशि	वित्तीय वर्ष जिसमें व्यय की गई राशि	संश्लिष्ट नद में व्यय की गई राशि	संश्लिष्ट अनुकूल्य की गई निकाले के विकल्पों के लिए राशि	कोषागार में जमा की गई राशि	शाखान संश्लिष्ट राशि	संश्लिष्ट उपयोगिता प्रमाण-पत्र में शिथिल राशि	संश्लिष्ट उपयोगिता प्रमाण-पत्र की तिथि	लक्षित वर्ष की राशि	बैंक खाता नं. एवं अवरोध राशि	पी.एल. खाता नं. एवं अवरोध राशि	कुल
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Amount in lakhs																				
1	2010-11	13th Finance Commission	4713	17.08.2010	8.00	8.00	T22170001	8.00	0.00	2010-11	8.00	0.00	0.00	-	8.00	2927/7.11.2014	0.00	0.00	0.00	0.00
2	2010-11	13th Finance Commission	1838	30.03.2011	0.02	0.02		0.02	0.00	2010-11	0.02	0.00	0.00	-	0.02	8360/14.11.2016	0.00	0.00	0.00	0.00
3	2010-11	संश्लिष्ट 13th Finance Commission	1236	01.03.2011	9.57	9.57	T22150089	9.57	0.00	2010-11	9.57	0.00	0.00	-	9.57	2927/7.11.2014	0.00	0.00	0.00	0.00
4	2010-11	13th Finance Commission	1837	30.03.2011	8.00	8.00		8.00	0.00	2010-11	8.00	0.00	0.00	-	8.00		0.00	0.00	0.00	0.00
5	2010-11	चलाना शिथिल	4852	20.08.2010	17.83	17.83	T22150088	17.83	0.00	2010-11	0.00	0.00	0.00	-	0.00		0.00	0.00	0.00	0.00
6	2010-11	पूरा शिथिल	4854	20.08.2010	28.14	28.14	T22170002	28.14	0.00	2010-11	28.14	0.00	0.00	-	28.14	2927/7.11.2014	0.00	0.00	0.00	0.00
7	2011-12	13th Finance Commission	13	04.08.2011	10.00	10.00	T22170005	10.00	0.00	2011-12	10.00	0.00	0.00	-	10.00	2927/7.11.2014	0.00	0.00	0.00	0.00
8	2011-12	13th Finance Commission	49	12.03.2012	10.48	10.48	T221700020	10.48	0.00	2011-12	10.48	0.00	0.00	-	10.48	125/28.02.2017	0.00	0.00	0.00	0.00
9	2011-12	4th State Finance Commission	53	53/19.03.2012	20.00	20.00	T221700022	20.00	0.00	2011-12	20.00	0.00	0.00	-	9.44	331/16.03.2017	0.00	0.00	0.00	0.00
10	2011-12	4th State Finance Commission	15	15/23.08.2011	0.35	0.35	T22170002	0.35	0.00	2011-12	0.35	0.00	0.00	-	10.56	125/28.02.2017	0.00	0.00	0.00	0.00
11	2011-12	13th Finance Commission	15	15/23.08.2011	0.35	0.35	T22170002	0.35	0.00	2011-12	0.35	0.00	0.00	-	0.35	2927/7.11.2014	0.00	0.00	0.00	0.00

Executive Officer  
Nagar Panchayat, Naubatpur



क्र.सं.	वर्ष	सहायक अनुदान आवंटन का मद्	संश्लिषित स्वीकृत्यादेश संख्या	संश्लिषित स्वीकृत्यादेश तिथि	स्वीकृत्यादेश एवं आदेशादेश में निकायों को आवंटित राशि	आवंटित राशि के निरुद्ध निकाय की गई राशि	टी.पी. नं० एवं एल.आर. नं०	पी.एल.आर. में रखी गई राशि	बैंक खाता में जमा की गई राशि	वित्तीय वर्ष जिसमें राशि व्यय की गई	संश्लिषित मद् में व्यय की गई राशि	संबंधित आरंभ के अंशक की गई निकायों के निरुद्ध किए गए	कोषागार में जमा की गई राशि	बालान सं० तिथि	संश्लिषित उपयोगिता प्रमाण-पत्र में निहित राशि	संश्लिषित उपयोगिता प्रमाण-पत्र की तिथि	बैंक खाता में जमा अक्षरों राशि	पी.एल.आर. में जमा अक्षरों राशि	टी.पी. नं०	
1	2		4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
12	2011-12	Allowance to Chirman	36	36/25.01.2012	0.69	0.69	T221700023	0.69	0.00	2011-12	0.69	0.00	0.00	-	0.69	3666/05.12.2011	0.00	0.00	0.00	
13	2011-12	रू घर बल का जल	54	54/29.02.2012	98.91	98.91	P221500129	98.91	0.00	2011-12	0.00	0.00	0.00	-	0.00	14	0.00	0.00	0.00	not Cr
14	2011-12	E-Governance	58	58/26.03.2012	0.79	0.79	T221700033	0.79	0.00	2011-12	0.79	0.00	0.00	-	0.79	2927/7.11.2014	0.00	0.00	0.00	
15	2011-12	4th State Finance	52	52/19.03.2012	41.55	41.55	T22170002 1/T221700 15	41.55	0.00	2011-12	41.55	0.00	0.00	-	41.55	2927/7.11.2014	0.00	0.00	0.00	
16	2012-13	13th finance	1	01/03.04.2012	6.79	6.79	T22170002	6.79	0.00	2012-13	6.79	0.00	0.00	-	6.79	7011/04.10.2011 6	0.00	0.00	0.00	
17	2012-13	संसद एवं पुलिसिया	118	118/14.03.2013	25.00	25.00		25.00	0.00		25.00	0.00	0.00	-	25.00		0.00	0.00	0.00	
18	2012-13	संसद एवं पुलिसिया	4	04/29.05.2012	12.00	12.00	T22170001	12.00	0.00	2012-13	12.00	0.00	0.00	-	12.00	2927/7.11.2014	0.00	0.00	0.00	
19	2012-13	13th finance	22	22/31.08.2012	3.53	3.53	T22170002	3.53	0.00	2012-13	3.53	0.00	0.00	-	3.53	125/28.02.2017	0.00	0.00	0.00	
20	2012-13	13th finance	19	19/19.07.2012	11.08	11.08	T22170003	11.08	0.00	2012-13	11.08	0.00	0.00	-	11.08	125/28.02.2017	0.00	0.00	0.00	
21	2012-13	Allowance to Chirman	26	26/20.09.2012	0.69	0.69	T22170003	0.69	0.00	2012-13	0.69	0.00	0.00	-	0.69		0.00	0.00	0.00	
22	2012-13	13th finance	118,117	118/117/29.03.2011 3	12.07	12.07		12.07	0.00	2012-13	12.07	0.00	0.00	-	12.07		0.00	0.00	0.00	
23	2012-13	Civic Amenities	97	97/14.03.2013	25.00	25.00	T22170028	25.00	0.00	2012-13	0.00	0.00	0.00	-	0.00		0.00	0.00	0.00	Not Cr
24	2012-13	4th State Finance	67	67/04.03.2013	71.73	71.73	T2217002 0,T221700 21,T22170 022	71.73	0.00	2012-13	0.00	0.00	0.00	-	0.00		0.00	0.00	0.00	Not Cr
25	2013-14	पेशाकर मद्	23	23/26.09.2013	4.23	4.23	T22170002	4.23	0.00	2013-14	4.23	0.00	0.00	-	4.23	678/04.02.2015	0.00	0.00	0.00	
26	2013-14	4th state finance	102,134	134,102/15.03.2011 4	84.05	84.06	T22170026 7,T221700 28,T22170 029	84.05	0.00	2013-14	84.05	0.00	0.00	-	84.05	678/04.02.2015	0.00	0.00	0.00	



Executive Officer  
Nagar Panchayat, Nalbaripur



क्र.सं.	वर्ष	सहायक अनुदान आइटम का विवरण	संशोधित स्वीकृति संख्या	संशोधित स्वीकृति तिथि	स्वीकृति एवं आवंटन में आवंटित राशि	आवृत्त राशि के विरुद्ध निकाल की गई राशि	टी.पी. नं. एवं तिथि	पी.एल. खाता में रखी गई राशि	बैंक खाता में जमा की गई राशि	वित्तीय वर्ष जिसमें व्यय की गई	संशोधित नद में व्यय की गई राशि	संबंधित आइटम के अनुक्रम की गई निकाली के विरुद्ध किए गए	कोषागार में जमा की गई राशि	चालान सं. तिथि	संशोधित उपयोगिता प्रमाण-पत्र में निहित राशि	संशोधित उपयोगिता प्रमाण-पत्र की तिथि	संशोधित स्वीकृति की राशि	बैंक खाता में जमा अवशेष राशि	पी.एल. खाता में जमा अवशेष राशि	कुल
1	2014-15	Road and bridge	149,122	149/122/25.02.2015	31.70	31.70	2217/0049	31.70	0.00	2014-15	30.41	0.00	0.00	-	0.00	31.70	0.00	0.00	1.28	
42	2014-15	4th State	129	129/20.03.2015	52.51	52.51	2217/0060, 2217/0061, 2217/0062, 2217/0063	52.51	0.00	2014-15	52.51	0.00	0.00	-	52.51	0.00	0.00	0.00	0.00	
43	2014-15	4th Finance	133	133/25.03.2015	52.11	52.11	2217/0052, 2217/0057, 2217/0058, 2217/0059	52.11	0.00	2014-15	52.11	0.00	0.00	-	52.11	0.00	0.00	0.00	0.00	
44	2014-15	पथ एवं पुल निर्माण	123	123/20.03.2015	17.35	17.35	2217/0050	17.35	0.00	2014-15	0.00	0.00	0.00	-	0.00	0.00	17.35	0.00	17.35	
45	2014-15	पथ एवं पुल निर्माण	139	139/18.02.2015	15.18	15.18	2217/0051	15.18	0.00	2014-15	0.00	0.00	0.00	-	0.00	0.00	15.18	0.00	15.18	
46	2014-15	मुद्रा पारि एवं उपयुक्त पारि करता	16	16/24/07/2014	0.69	0.69	T22170002	0.69	0.00	2014-15	0.69	0.00	0.00	-	0.69	5608/23.08.2016	0.00	0.00	0.00	
47	2014-15	मुद्रा पारि एवं उपयुक्त पारि करता	60	60/26/09/2014	1.38	1.38	T22170003	1.38	0.00	2014-15	1.38	0.00	0.00	-	1.38	5608/23.08.2016	0.00	0.00	0.00	
48	2015-16	13th Finance	6	06/30.04.2015	15.73	15.73		15.73	0.00	2015-16	15.73	0.00	0.00	-	15.73	5608/23.08.2016	0.00	0.00	0.00	
49	2015-16	13th Finance interest	11	11/26.06.2015	0.17	0.17		0.17	0.00	2015-16	0.17	0.00	0.00	-	0.17	5608/23.08.2016	0.00	0.00	0.00	
50	2015-16	मुद्रा पारि एवं उपयुक्त पारि करता	8	08/19/05/2015	1.38	1.38	T22170009	1.38	0.00	2015-16	1.38	0.00	0.00	-	1.38	5608/23.08.2016	0.00	0.00	0.00	
51	2015-16	नगरिक सुविधा	16	16/17.07.2015	26.18	26.18	T22170006	26.18	0.00	2015-16	26.18	0.00	0.00	-	26.18	759/22.05.2017	0.00	0.00	0.00	
52	2015-16	पेना कर	38.37	38/37/28.08.2015	6.59	6.59	T22170007	6.59	0.00	2015-16	6.59	0.00	0.00	-	6.59	759/22.05.2017	0.00	0.00	6.59	
53	2015-16	13th finance	1	01/08.04.2015	3.88	3.88		3.88	0.00	2015-16	2.38	0.00	0.00	-	2.38	125/28.02.2017	1.50	0.00	1.50	
54	2015-16	5th state	123	123/21.03.2016	101.91	101.91	T22170026, T22170027, T22170028	101.91	0.00	2015-16	101.91	0.00	0.00	-	96.17	526/27.03.2019	0.00	0.00	0.00	
55	2015-16	14th Finance	13	13/13.07.2015	29.28	29.28	7, T221700	29.28	0.00	2015-16	29.28	0.00	0.00	-	5.74		0.00	0.00	0.00	
56	2015-16	14th Finance	75	75/23.12.2015	28.71	28.71	T22170015	28.71	0.00	2015-16	28.71	0.00	0.00	-	12.20	759/22.05.2017	0.00	0.00	0.00	



Executive Officer  
Nagar Panchayat, Naderpur  
15/12/2017



क्र.सं.	सहायक अनुदान आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का मद	संबंधित स्वीकृति संख्या	संबंधित स्वीकृति तिथि	स्वीकृति एवं आदेशों में निकायों को आवंटित राशि	आवृत्ति राशि के विरुद्ध निकाय की गई राशि	टी.सी. नं. एवं तिथि	पी.एल. खाता में रकम की गई राशि	बैंक खाता में जमा की गई राशि	वित्तीय वर्ष जिसमें राशि व्यय की गई	संबंधित मद में व्यय की गई राशि	संबंधित आवंटन के अंतर्गत की गई निकासी के विरुद्ध किए गए	कोषागार में जमा की गई राशि	बालान सं. तिथि	संबंधित उपयोगिता प्रमाण-पत्र में विहित राशि	समर्पित उपयोगिता प्रमाण-पत्र की तिथि	सहित मंड की राशि	बैंक खाता में जमा अवशेष राशि	पी.एल. खाता में जमा अवशेष राशि	टिप्पणी
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
75	2016-17	14th Finance	13	13/20.03.2017	42.28	42.28	T22170004 T22170005	42.28	0.00	2016-17	0	0.00	0.00	-	0		0.00	0.00	0.00	not cr
76	2016-17	नाली गली	42	42/09.08.2016	14.99	14.99	T22170005 T22170006	14.99	0.00	2016-17	14.99	0.00	0.00	-	14.99	521/26.03.2019	0.00	0.00	0.00	
77	2016-17	मुख्यमंत्री शहरी पेयजल निचय योजना	142	142/30.03.2016	23.94	23.94	T221700045	23.94	0.00	2016-17	23.94	0.00	0.00	-	23.94	633/30.04.19	0.00	0.00	0	
78	2016-17	नाली गली	167	167/25.10.16	11.23	11.23	T22170007	11.23	0.00	2016-17	11.23	0.00	0.00	-	11.23	521/26.03.2019	0.00	0.00	0.00	
79	2017-18	नाली गली	38	38/11.08.2017	34.68	34.68	T22170009 T22170010	34.68	0.00	2017-18	34.68	0.00	0.00	-	34.68	634/30.04.19	0.00	0.00	0	
80	2017-18	14th Finance	33	33/02.08.2017	46.10	46.10	T22170013 T22170015	46.10	0.00	2017-18	46.10	0.00	0.00	-	46.10	11/04.01.2017	0.00	0.00	0.00	
81	2017-18	14th Finance	97	97/24.01.2018	45.98	45.98	T22170028 T22170029	45.98	0.00	2017-18	45.98	0.00	0.00	-	45.98	11/04.01.2017	0.00	0.00	0.00	
82	2017-18	शहरी नाली गली	68	68/30.10.2017	29.72	29.72	T22170003 T22170004 T22170005	29.72	0.00	2017-18	29.72	0.00	0.00	-	29.72	634/30.04.19	0.00	0.00	0	
83	2017-18	Path Puliya Nirman	31	31/27.07.2017	12.65	12.65	T22170011	12.65	0.00		0.00	0.00	0.00	-	0.00		12.65	0.00	12.65	
84	2017-18	भूगर्भ भूगर्भ	15	15/15.06.2017	2.88	2.88	T22170003	2.88	0.00	2017-18	2.88	0.00	0.00	-	2.88	395/12.03.2019	0.00	0.00	0.00	
85	2017-18	नागरिक सुविधा	43	43/24.08.2017	26.18	26.18	T22170008	26.18	0.00	2017-18	17.58	0.00	0.00	-	17.58	810/25.06.2019	0.00	0.00	0	
86	2017-18	नागरिक सुविधा	43	43/24.08.2017	26.18	26.18	T22170008	26.18	0.00	2017-18	8.60	0.00	0.00	-	8.60		0.00	0.00	0	
87	2017-18	पेशाकर मद	23	23/30.06.2017	8.34	8.34	T22170012	8.34	0.00		0.00	0.00	0.00	-	0.00		8.34	0.00	8.34	
88	2017-18	5th Finance	46	46/14.09.2017	91.25	91.25	T22170006 T22170007	91.25	0.00	2017-18	91.25	0.00	0.00	-	91.25	526/27.03.2019	0.00	0.00	0.00	



Executive Officer  
Nagar Panchayat, Naubatpur

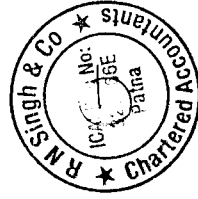
क्र.सं.	वर्ष	सहायक अनुदान आवंटन का नव	सहायक अनुदान आवंटन का नव	संश्लिष्ट स्वीकृति संख्या	संश्लिष्ट स्वीकृति तिथि	स्वीकृति एवं आवंटन में निकाल को आवंटित राशि	आवंटित राशि के विरुद्ध निकाल की गई राशि	टी.एन.ए. एवं तिथि	पी.एल. खाता में रकम की गई राशि	बैंक खाता में जमा की गई राशि	वित्तिय वर्ष जिसमें राशि खर्च की गई	संश्लिष्ट मद में खर्च की गई राशि	संश्लिष्ट आवंटन के अंतर्गत की गई निकाली किए गए	कोषागार में जमा की गई राशि	जालान सं. तिथि	संश्लिष्ट उपयोगिता प्रमाण-पत्र में निहित राशि	संश्लिष्ट उपयोगिता प्रमाण-पत्र की तिथि	संश्लिष्ट राशि	बैंक खाता में जमा अंश राशि	पी.एल. खाता में जमा अंश राशि	कुल
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
89	2017-18	5th Finance	17	17/04.07.2018	88.82	88.82	T22170006 T22170007	88.82	0.00	2017-18	88.82	0.00	0.00	0.00	88.82	528/27.03.2019	0.00	0.00	0.00	0.00	
90	2017-18	EO SALARY	7	07/23.05.2017	5.00	5.00	T22170002	5.00	0.00	2017-18	5.00	0.00	0.00	0.00	5.00	166/25.01.18	0.00	0.00	0.00	0.00	
91	2017-18	jal minar and jaipurti Grant	28/30.06.2017	28/30.06.2017	110.58	110.58	T22150027	110.58	0.00		0.00	0.00	0.00	-	0.00		110.58	0.00	110.58		
92	2017-18	EO(SALARY)	115	115/19.02.2018	5.00	5.00	T22170027	5.00	0.00	2017-18	4.44	0.00	0.00	0.00	4.44		0.56	0.00	0.56		
93	2018-19	14th Finance	120	120/25.01.2019	53.41	53.41	T22170010 T22170011	53.41	0.00	2018-19, 2019-20, 2020-21	53.41	0.00	0.00	0.00	53.41		0.00	0.00	0.00	0.00	
94	2018-19	14th Finance	82	82/31.10.2018	53.79	53.79	T22170009 T22170010	53.79	0.00		53.79	0.00	0.00	0.00	53.79		0.00	0.00	0.00	0.00	
95	2018-19	नागरिक सुविधा	39	39/20.08.2018	31.21	31.21	T22170005	31.21	0.00		0.00	0.00	0.00	0.00	0.00		31.21	0.00	31.21		
96	2018-19	5th Finance	21	21/10-07-2018	90.84	90.84	T22170005 T22170006	90.84	0.00	2018-19	90.84	0.00	0.00	0.00	90.84	526/27.03.2019	0.00	0.00	0.00	0.00	
97	2018-19	पेशाकर मद	27	27/24.10.2018	10.84	10.84	T22170007	10.84	0.00	2018-19	0.00	0.00	0.00	0.00	0.00		10.84	0.00	10.84		
98	2018-19	शहरी नाली गली	89	89/22.02.2019	27.69	27.69	T22170018	27.69	0.00	2019-20	27.69	0.00	0.00	0.00	27.69		0.00	0.00	0.00	0.00	
99	2018-19	शहरी नाली गली	89	89/22.02.2020	1.73	1.73	T22170020	1.73	0.00	2019-20	1.73	0.00	0.00	0.00	1.73		0.00	0.00	0.00	0.00	
100	2018-19	भत्ता भुगतान	124	124/19.03.2019	2.88	2.88	T22170019	2.88	0.00	2019-20	2.86	0.00	0.00	0.00	2.86		0.02	0.00	0.02	0.00	
101	2018-19	electric bill grant	135	135/30.03.2019	7.02	7.02	T22170021	7.02	0.00	2018-19	6.94	0.00	0.00	0.00	0		7.02	0.00	0.08	0.00	
102	2019-20	14th Finance	38	38/11.07.2019	72.17	72.17		72.17	0.00	2020-21	72.17	0.00	0.00	0.00	0		72.17	0.00	0.00	0.00	
103	2019-20	5th finance	57	57/13.08.2019	96.11	96.11		96.11	0.00	2019-20	96.11	0.00	0.00	0.00	96.11		96.11	0.00	0.00	0.00	
104	2019-20	5th finance	53	53/13.08.2019	99.47	99.47		99.47	0.00	2019-20	74.52	0.00	0.00	0.00	74.52		74.52	0.00	24.95	0.00	
105	2019-20	भत्ता भुगतान	82	82/19.08.2029	2.88	2.88		2.88	0.00	2020-21	2.76	0.00	0.00	0.00	2.76		0.12	0.00	0.12	0.00	
106	2019-20	नागरिक सुविधा	102	102/10.10.2019	31.21	31.21		31.21	0.00			0.00	0.00	0.00	0.00		31.21	0.00	31.21	0.00	



Executive Officer  
Nagar Palika, Nauratna  
20/08/2020



क्र.सं.	वर्ष	सहायक अनुदान आइटम का मद	संबंधित स्वीकृति संख्या	संबंधित स्वीकृति तिथि	स्वीकृति एवं अनुदान के आदेशों में निकायों को आवंटित राशि	आवंटित राशि के विवरण निकाय की गई राशि	टी.पी. नं० एवं तिथि	पी.एल. खाता नं० एवं तिथि	ई.क. खाता नं० एवं तिथि	वित्तिय वर्ष जिसमें राशि व्यय की गई	संबंधित मद में व्यय की गई राशि	संबंधित आयटम के अनुषंग की गई निकाली के विवरण किए गए	कोषगार जमा की गई राशि	सालान संशोधन राशि	संबंधित आयटम-एन में निहित राशि	समाप्त आयटम-एन प्रमाण-पत्र की तिथि	वित्तिय वर्ष की राशि	ई.क. खाता नं० एवं तिथि	पी.एल. खाता नं० एवं तिथि	कुल			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
128	2021-22	15th FC HS			24.03	24.03		24.03	0.00	0.00	0.00	0.00	0.00	-	0.00	-	24.03	0.00	24.03				
129	2021-22	6th FC	217	217/4.03.2022	53.70	53.70		53.70	0.00	0.00	0.00	0.00	0.00	-	0.00	-	53.70	0.00	53.70				
130	2021-22	6th FC	217	217/4.03.2022	53.70	53.70		53.70	0.00	0.00	0.00	0.00	0.00	-	0.00	-	53.70	0.00	53.70				
131	2021-22	Stamp	431	431/23.01.2021	186.71	186.71		186.71	0.00	0.00	0.00	0.00	0.00	-	0.00	-	186.71	0.00	186.71				
132	2021-22	6th FC	217	217/04.03.2022	106.49	106.49		106.49	0.00	0.00	0.00	0.00	0.00	-	0.00	-	106.49	0.00	106.49				
133	2021-22	Finance	213	213/04.03.2022	10.39	10.39		10.39	0.00	0.00	0.00	0.00	0.00	-	0.00	-	10.39	0.00	10.39				
134	2021-22	nai gali			27.53	27.53		27.53	0.00	0.00	0.00	0.00	0.00	-	0.00	-	27.53	0.00	27.53				
135	2021-22	nagrak	121	121/09.11.2021	1.00	1.00		1.00	0.00	0.00	0.00	0.00	0.00	-	0.00	-	1.00	0.00	1.00				
136	2021-22	6th FC	279	279/22.03.22	64.85	64.85		64.85	0.00	0.00	0.00	0.00	0.00	-	0.00	-	64.85	0.00	64.85				
137	2021-22	Swachhita Anudan			15.61	15.61		15.61	0.00	0.00	0.00	0.00	0.00	-	0.00	-	15.61	0.00	15.61				
<b>Total Balance amount</b>																			<b>2273.04</b>				



*Handwritten signature*  
 Executive Officer  
 Nagar Palika, Patna

NAGAR PANCHAYAT NAUBATPUR			
Sl. No.	Available Subsidiary Balance 31-03-2022	Amount in ₹	Available balance in Pass Book 31-03-2022
			Amount in ₹
1	Municipal Fund 1	₹ 77,06,099.03	BOI 001 (Municipal Fund) ₹ 79,31,627.04
2	Municipal Fund 2	₹ 24,03,891.90	BOB 43090100004138 (Property Tax) ₹ 24,03,891.90
3	Har Ghar Nal Ka Jal Yojna	₹ 5,87,787.24	BOI 441110110007017 (Jal Yojna) ₹ 2,71,981.24
4	Nali Gali Yojna	₹ 32,99,281.84	BOI 441110110007018 (Nali Gali Yojna) ₹ 33,303.84
			BOI 441110210000005 (HISDP Housing) ₹ 4,71,21,361.50
5	HISDP Bhawan Grant	₹ 4,82,14,796.25	BOB 43090100002952 (HISDP Housing) ₹ 5,73,862.00
			BOB 43090100007628 (HISDP Housing) ₹ 5,19,590.00
6	DAY-NULM Grant	₹ 4,139.40	PNB 2910000100298082 (DAY-NULM Yojna) ₹ 4,139.40
7	5th Finance Commission	₹ 3,37,23,166.00	Camera Bank 41224 ₹ 40,870.00
8	Salary & Pension	₹ 1,34,743.00	BOB 43090100008123 (5th Finance) ₹ 23,514.00
			ICICI Bank333901000971 (SBM) ₹ 44,381.00
	SBM	₹ 67,895.00	BOB 43090100007591 (SBM Other) ₹ 44,381.00
			BOB 43090100007551 (SBM URBAN) ₹ 13,59,534.00
10	HEA	₹ 13,59,534.00	BOB 43090100008122 (Housing for All) ₹ 1,19,98,600.00
			PNB 2910000100299151 (PMAY U BUDA) ₹ 3,83,036.92
11	HEA (PFMS)	₹ 1,19,98,600.00	BOB 43090100007638 (14th Finance) ₹ 3,24,23,242.00
12	14th Finance Grant	₹ 25,84,952.00	BOB 43090100007627 (HISDP Infra) ₹ 1,975,000.00
13	HISDP Bhawan INERA	₹ 3,23,85,242.00	BOB 43090100007626 (E Governance) ₹ 5,101,200.00
14	E.governance Grant	₹ 5,339.00	PNB 6842002100000915 (4th State Finance) ₹ 63,436.82
15	4th Finance Commission	₹ 6,493.45	PNB 6842002100000924 (Internal + Kabir Antheyst) ₹ 7,40,252.00
15	Kabir Anthesthi Yojna Grant	₹ 37,545.83	BOB43090100007837 (GOVT TAXES) ₹ 5,000.00
16	GOVT TAXES	₹ 7,40,252.00	BOB43090100007836 (SECURITES DEPOSIT) ₹ 61,655.11
17	SECURITES DEPOSIT	₹ 5.00	PNB 6842002100000933 (Miscellaneous Receipts) ₹ 19,82,98,607.00
18	Miscellaneous Receipt	₹ 61,655.11	Treasury A/C no PTCPLA017
19	BRGF Grant	₹ 77,515.00	
20	13th Finance Commission Grant	₹ 1,50,388.92	
21	City Manager Salary Grant	₹ 3,93,700.00	
22	Drainage & Severage	₹ 7,300.00	
23	EO Salary Grant	₹ 22,551.00	
24	Matching Grant	₹ 52,540.00	
25	Nagrik Suvidha - Road & Bridge	₹ 1,34,44,387.00	
26	Nagrik Suvidha Mukhyamantri Swachhata	₹ 63,54,109.00	
27	Professional Tax Grant	₹ 30,91,389.00	
28	Street Light Grant	₹ 55,29,480.00	
29	Ward Parshad Allowance	₹ 74,744.00	
30	Jal Minar and Jalapurti Grant	₹ 1,10,58,000.00	
31	Jal Jiwan Hariyali	₹ 1,90,217.00	
32	Electric Bill Grant	₹ 8,300.00	
33	15th Finance commission	₹ 4,43,16,901.00	
34	15th finance health sector	₹ 48,05,580.00	
35	6th finance commission	₹ 2,78,73,638.00	
36	Swachhata Anudan	₹ 15,60,600.00	
36	Stamp Duty	₹ 3,99,11,797.00	
	<b>Total Rs.</b>	₹ 30,42,14,554.97	<b>Total Rs.</b> ₹ 30,43,43,417.97

**Bank reconciliation statement as on 31-03-2022**

Balance as per cash book		₹ 30,42,14,554.97
Add:- Cheque/Bill issue but not cleared (Annexure 1)	₹ 1,28,863.00	
Balance as per Pass Book		₹ 30,43,43,417.97

Executive Officer  
Nagar Panchayat, Naubatpur  
31/03/2022

**Annexure-1: Cheque/Bill issued but not presented for payment**

Date	Name of Bank	Cheque No	Amount in ₹
21-11-2017	IDBI-7559	32604	₹ 38,000.00
01-11-2017	BOI -003	21087	₹ 3,697.00
01-11-2017	BOI-003	21083	₹ 13,983.00
29-01-2018	BOI -003	21340	₹ 49,183.00
17.03.2022	PNB-924	84885	₹ 24,000.00
			₹ 1,28,863.00

Executive Officer  
Nagar Panchayat, Naubatpur  
31/03/2022

R N Singh & Co  
Chartered Accountants  
ICAI Reg No: 322066E  
Patna