

INTERNAL AUDIT REPORT

OF ULB

(Chanpatiya Nagar Panchayat)

FOR THE PERIOD

01/04/2020 TO 31/03/2021

CONDUCTED BY

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

From 30.05.2022 to 10.06.2022

Report Issued on 16.06.2022

1. Executive Summary

1. INTRODUCTION

•Name of the Municipality	Nagar Panchayat Chanpatiya
•Period covered undercurrent audit	F.Y. 2020-21
•Name of the Chairman of the ULB for the period under Audit.	Smt. Bimla Devi
•Name of Chief Municipal Officer (EO) for the period under Audit.	Mr. Basant Kumar

2. Results and Findings

a. Strengths observed during the audit engagement:

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

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

1. Main cash Book has not been properly maintained.
2. ULB has not been in practice to prepare monthly receipt & payment account.
3. Royalty and Labour cess have been deducted since F.Y. 2020-21 but it has not been deposited on time. As per Building and Other Construction Workers Welfare Cess Act, It is a statutory irregularity. Therefore, Penalty may be levied on ULB.
As per Building and Other Construction Workers Welfare Cess Act, If any employer fails to pay any amount of cess payable under section 3 within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two percent, for every month or part of the month comprised in the period from the date on which such payment is due till such amount is actually paid.
4. We observe that the Statutory Compliance has not been accomplished by ULB. These Statutory Irregularities are following:
TDS Return has not been filed.
GST Return has not been filed. Labour Cess , Royalty and GST has not been deposited to concerned department which is deducted from payment.



5. BRS has not been prepared by ULB , hence it is difficult to monitor the fraud if any.
6. Mobile Tower Tax has not been collected by the ULB which leads to huge revenue loss. As per details provided to us there are total 6 Mobile Towers registered with this ULB up to 31.03.2021 and ₹595200/- has not been collected till the date of audit from these tower operators as Tower Tax.
7. Demand register is not maintained properly or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc. Further, Holding tax defaulters are not classified as demand register is not maintained by the ULB. It leads to a huge revenue loss to the ULB.
8. Advertisement Tax has not been levied by the Chanpatia Nagar Panchayat during this period. It leads to revenue loss to the ULB.
9. Professional tax is not deducted by the ULB on the salary payments of more than ₹15,000. Moreover, ULB is not registered under THE BIHAR PROFESSIONAL TAX ACT, 2011.
10. Log Book of Vehicles & Generator is not properly maintained and consequently its analysis is not Possible.
11. Cashbook is not maintained on day-to-day basis, which is not as per Bihar Municipal Accounting Manual. It should be prepared on daily basis i.e. transaction wise. Executive Officer has not authorized Main Cash Book as well as Subsidiary Cash Book on daily basis.
12. There is lack of Internal Control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.
13. Financial guidelines of schemes of MOHUA and UD & HD, GOB have not been compiled by the ULB.
- UC of ₹ 1149.69 lakhs of various schemes are pending for submission to the Urban Development & housing Department till the end of financial year 2020-21.
14. Procurement Register has not been maintained for all procurements above Rs.15,000. Further, Guidelines issued by UD&HD regarding procurements were also not provided to us during the course of audit.
15. Non Filling of TDS and GST on time , there is huge amount of Penalty had been charged, Which we are unable to verify because of unavailability of Login Id and Password of IT and GST portal. Letter of Income tax Demand has also not provided so we are unable to check the demand if any.
16. Previous AG (F.Y. 2018-19 and F.Y. 2019-20) & Internal audit compliance report has not been provided to us during the course of audit.
17. We observed that various registers, books of records etc. are not being prepared by the ULB. Such as Journal Register, Register for Temporary Advance, Bank Draft Issue and Receipt Register, Cheque Issue Register, Bill Register, Daily Collection Register, Pay Roll Register, Stock Register, PF Register, Store Register, Capital Goods Consumable/non consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, File Movement Register, Statutory Deduction Register, Grant/Allotment Register, Scheme Register, TA-DA Advance Register etc.
18. Municipal Accounts Committee has not been constituted by the Chanpatia Nagar Panchayat. It should be



constituted in the first Board Meeting of the ULB every year.

19. Details has not been provided regarding the fueling for Vehicle and from where it is done. Vehicle Log Book has not been maintained so we are unable to verify the amount of fuel incurred for office purpose.

20. Register of suits by/against ULB has not been maintained by the ULB.

21. Double Entry Accounting System has been in progress for F.Y 2020-21 in the ULB but Double entry and annual financial statements has been Completed and Approved up to FY 2019-20. Further, the details of the DEAS are as follows:

FY-2014-15: Completed.

FY-2016-17: Completed.

FY- 2017-18: Completed.

FY- 2018-19: Completed.

FY- 2019-20: Completed.

FY- 2020-21: In Progress.

22. The Pay-roll register, 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 the statutory authority. However Chanpatia Nagar Panchayat is Provided Acquittance Register.

23. Assessment of holding tax has not been done since long time.

24. Scheme wise Monthly Closing Balance of Cash Book is not Prepared by Nagar Panchayat.

25. Scheme wise Bank Reconciliation Statement has not been Prepared by Nagar Panchayat.

26. Shop Rent is not assessed after 2011.

27. ULB is not in practice of preparing Monthly Receipt and Payment.

28. ULB is not in practice of preparing of Annual F.S.

29. Attendance Register is not verified on Monthly Basis by the EO officer.

30. Statutory deduction on salary (such as TDS and Professional Tax) payment to Executive officer has not been made.

31. During Audit , it was observed that no biometric attendance was used for making attendance.

32. ULB isn't in practice to prepare summary of Daily Collection Receipt in Form GEN-13.

33. During Verifications of the property tax related documents we have found so many property holders are not paying the property tax from long time in the ULB.(Annexure Attached)

34. Property / Holding tax has not been assessed on property by the ULB from Financial Year 2014-2015.



35. Attendance register not maintain on daily basis and same is not approved by competent authority on daily basis.
36. File Movement register not maintain.
37. Outward/Inward register not maintain.

3. Opinion

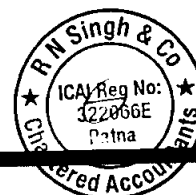
As per Our Opinion the following improvements are required.

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from sources of revenue are not deposited in the bank on same day. It should be deposited on time as specified in Bihar Municipal Act.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as GST, Royalty, TDS, Labour Cess etc.
- Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department.

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings:-
1.	ULB should comply the Internal audit observations as soon as possible after getting information about audit observations and should also prepare compliance report of the same & submit it with the department.
2.	ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
3.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
4.	ULB have to file statutory returns within prescribed 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.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
7.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
8.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.



9. ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
10. ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
11. ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
12. ULB should assess the Holding & Property tax every year & do survey for assessment of the same.
13. Nagar Panchayat Chanpatiya must have to maintain advance register otherwise it would be very difficult to find out details regarding how much advance has been given to any particular person and how much recovery of same has been made from them.
14. ULB must have to maintain Bank Reconciliation statement as per UD & HD guidelines, which will help in: -
 - Accurate balance.
 - Prevent Theft.
 - Prevent mistakes.
 - Accounts in good standing.

5. Comments from Management:

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

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

6. Acknowledgement:

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

7. Management Discussion with Risk Assessment:

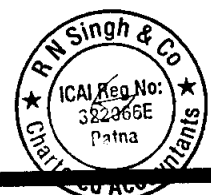
Sr. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO) Comments	Reference Page
1	Main cash Book has not been properly maintained.	High	Yes	Yes	Yes	We shall appoint an accountant for that purpose.	
2.	ULB has not been in practice to prepare monthly receipt & payment account.	High	Yes	Yes	Yes	It will be prepare from Next F.Y.	
3	Royalty and Labour cess have been deducted since F.Y. 2019-20 to 2020-21 but it has not been deposited on time. As per Building and Other Construction Workers Welfare Cess Act, It is a statutory irregularity. Therefore, Penalty may be levied on ULB. As per Building and Other	High	Yes	Yes	Yes	Royalty and labour cess deposited now.	



	Construction Workers Welfare Cess Act, If any employer fails to pay any amount of cess payable under section 3 within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two percent, for every month or part of the month comprised in the period from the date on which such payment is due till such amount is actually paid.						
4..	We observe that the Statutory Compliance has not been accomplished by ULB. These Statutory Irregularities are following: TDS Return has not been filed. GST Return has not been filed. Labor Cess , Royalty and GST has not been deposited to concerned department which is deducted from payment.	High	Yes	Yes	Yes	All the Statutory Compliance have been Followed now.	
5.	BRS has not been prepared by ULB , hence it is difficult to monitor the fraud if any.	High	Yes	Yes	Yes	Prepared from next year.	
6.	Mobile Tower Tax has not been collected by the ULB which leads to huge revenue loss. As per details provided to us there are total 6 Mobile Towers registered with this ULB up to 31.03.2021 and ₹595200/- has not been collected till the date of audit from these tower operators as Tower Tax.	High	No	No	Yes	It is Under Processed. Notices had been sent and Collection processes are continue.	
7.	Demand register is not maintained properly or up to date by the ULB. We are unable to quantify the total outstanding demand of	High	No	No	Yes	It will be prepared from next financial year. Survey is going on for the due amount of	



	Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc. Further, Holding tax defaulters are not classified as demand register is not maintained by the ULB. It leads to a huge revenue loss to the ULB.					Property Tax, Rent on Municipal Property, Etc.	
8.	Log Book of Vehicles & Generator is not properly maintained and consequently its analysis is not Possible.	Medium	Yes	Yes	Yes	In next year log books will be properly maintained.	
9	Advertisement Tax has not been levied by the Chanpatia Nagar Panchayat during this period. It leads to revenue loss to the ULB.	High	No	No	Yes	We will consider on this matter.	
10.	Professional tax is not deducted by the ULB on the salary payments of more than ₹15,000. Moreover, ULB is not registered under THE BIHAR PROFESSIONAL TAX ACT, 2011.	High	No	Yes	Yes	ULB is not yet registered, it will be registered under the bihar professional tax act.	
11.	Cashbook is not maintained on day-to-day basis, which is not as per Bihar Municipal Accounting Manual. It should be prepared on daily basis i.e. transaction wise.	Medium	No	No	Yes	It will be Considered. From next financial year onward it will be taken care.	
12.	There is lack of Internal Control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.	Medium	No	No	Yes	Duties of Persons will be segregated in future.	
13.	Procurement Register has not been maintained for all procurements above Rs.15,000. Further, Guidelines issued by UD&HD regarding procurements were also not	Medium	No	No	Yes	It will be maintained in next F.Y.	



	provided to us during the course of audit.						
14.	Financial guidelines of schemes of MOHUA and UD & HD, GOB have not been compiled by the ULB. UC of ₹ 1149.69 lakhs of various schemes are pending for submission to the Urban Development & housing Department till the end of 4 th quarter of financial year 2020-21.	Medium	No	No	Yes	Submission Process of UC is going on.	
15.	Non Filling of TDS and GST on time , there is huge amount of Penalty had been charged, Which we are unable to verify because of unavailability of Login Id and Password of IT and GST portal. Letter of Income tax Demand has also not provided so we are unable to check the demand if any.	Hgh	Yes	Yes	Yes	Login Id and Password are not available with us.	
16.	Details has not been provided regarding the fueling for Vehicle and from where it is done. Vehicle Log Book has not been maintained so we are unable to verify the amount of fuel incurred for office purpose.	High	Yes	Yes	Yes	It will be maintained in future.	
17.	We observed that various registers, books of records etc. are not being prepared by the ULB. Such as Journal Register, Register for Temporary Advance, Bank Draft Issue and Receipt Register, Cheque Issue Register, Bill Register, Daily Collection Register, Pay Roll Register, Stock Register, PF Register, Store Register, Capital Goods Consumable/non consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance &	Medium	Yes	Yes	Yes	These registers are being prepared next time.	



	Recovery Register, Demand Register, File Movement Register, Statutory Deduction Register, Grant/Allotment Register, Scheme Register, TA-DA Advance Register etc.						
18.	Municipal Accounts Committee has not been constituted by the Chanpatia Nagar Panchayat. It should be constituted in the first Board Meeting of the ULB every year.	Low	No	No	Yes	It will be Discussed in next board meeting.	
19.	Previous AG (F.Y. 2018-19 and F.Y. 2019-20) & Internal audit compliance report has not been provided to us during the course of audit.	Medium	No	No	Yes	Not Updated yet.	
20.	Register of suits by/against ULB has not been maintained by the ULB.	Low	No	No	Yes	Not necessary but it will be maintained from next F.Y.	
21.	<p>Double Entry Accounting System has been incomplete in the ULB. Further, the details of the DEAS are as follows:</p> <p>FY-2014-15: Entries Completed but BRS is pending to be prepared. FY-2015-16: Entries Completed but BRS is pending to be prepared</p> <p>FY-2016-17: Entries Completed but BRS is pending to be prepared.</p> <p>FY- 2017-18: In Process.</p> <p>FY- 2018-19: In Process.</p> <p>FY- 2019-20: Accounting Entry done up to March 2020</p>	High	Yes	Yes	Yes	It will be completed as soon as possible.	



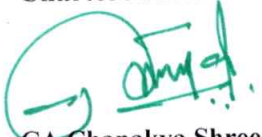
	and BRS has been completed till March 2020 on the basis of Tally balance and Bank balance.						
22.	The Pay-roll register, records relating to statutory deduction like PF, ESIC, Income, tax are not maintained. The PF, ESIC with respect to contractual employee are neither deducted nor paid to the statutory authority. However Chanpatia Nagar Panchayat is Provided Acquittance Register.	Medium	Yes	Yes	Yes	It will be maintained from F.Y. 2021-22	
23.	Assessment of holding tax has not been done since long time.	Medium	Yes	Yes	Yes	It will be done as soon as possible.	
24.	Scheme wise Monthly Closing Balance of Cash Book is not Prepared by Nagar Panchayat.	Low	Yes	Yes	Yes	It will be taken care in future.	
25.	Scheme wise Bank Reconciliation Statement has not been Prepared by Nagar Panchayat.	Medium	Yes	Yes	Yes	Scheme wise bank reconciliation statement has been prepared from Tally balance & Bank balance.	
26.	Shop Rent is not assessed after 2011.	Medium	Yes	Yes	Yes	Shop rent assessment will be done as soon as possible	
27.	ULB is not in practice of preparing Monthly Receipt and Payment.	Low	No	No	Yes	It will be Prepared in Next Year.	
28.	ULB is not in practice of preparing of Annual F.S.	Low	No	No	Yes	It will be discussed with Accountant.	
29.	Attendance Register is not verified on Monthly Basis by the EO officer.	Low	No	No	Yes	It will be done from next F.Y.	
30.	Assessment of Holding Tax has not been done since Long Time	Low	No	No	Yes	Survey of houses and property is going on.	



31	Statutory deduction on salary (such as TDS and Professional Tax) payment to Executive officer has not been made.	Low	No	No	Yes	It is deposited in final payment at the time of return filing.
32.	ULB isn't in practice to prepare summary of Daily Collection Receipt in Form GEN-13.	Low	No	No	Yes	It is prepared in Excel.
33.	During Verifications of the property tax related documents we have found so many property holders are not paying the property tax from long time in the ULB.(Annexure Attached)	High	Yes	Yes	Yes	Notice will be issued for payment of holding tax.

For R. N. SINGH & CO.

Chartered Accountant



CA Chanakya Shree
Partner

M.No: -079322

FRN: 322066E

UDIN: 22079322AOWRKX7875

Date: 12-08-2022



^{SD}
Municipal Commissioner /
Executive Officer

Nagar Panchayat Chanpatiya

Date:

Place: Chanpatiya

2. Auditee Profile

1. Introduction

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

(1) Mr. Anuj Kr. Paswan

2. Administration

The present body of the ULB has taken charge on 19th July 2021. The incumbency in the key administrative and executive positions was as under:

Smt. Bimla Devi, Chairman from 09th June 2016 to till date.

Mr. Shivanshu Shivesh Executive officer from 01.04.2020 to 06.07.2021.

Mr. Basant Kumar Executive officer from 07.07.2021 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 period 2012-13 to 2015-16	35	35	12	3	197400	14	Not Complied
2	Internal Audit for the period 2016-17	7	5	1	1	2000	1	Not Complied



4. Finance

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

Year	2018-19	2019-20	2020-21
Final/Revised Budget	158646945.00	47086480.00	464926499.00
Actual Expenditure	84074314.00	49940932.00	23925135.20
Savings(+)/ Excess(-)	113378604.00	(2854452)	441001363.80

Note: Actual expenditure for Year 2020-21 has been taken for the F.Y. 2020-21 only as this is the report of F.Y. 2020-21.

II. Volume of transactions

Period	Budgeted (2020-21)	Previous Year (For One Year) (2019-20)	Current Period 2020-21
Opening balance	76466435	59139549.00	76466495.00
Receipts	388460064.00	67267878.00	106738646.00
Total	464926499.00	126407427.00	183205141.00
Net expenditure	388680525.00	49940932.00	23925135.20
Closing balance	76245974.00	76466495.00	159280005.80

Details of Closing Balance:

SI No.	Name Of Scheme / Item	Bank Name / Account No.	Balance As Per Pass Book As On 31-03-2021	Balance As Per Cash Book As On 31-03-2021	Differences	Remarks (BRS Prepared/ Not Prepared)
1.	NAGAR NIDHI	SBI- 5912				Not Prepared
2.	BRGF	SBI- 2829				Not Prepared
3.	14 TH FINANCE	SBI-0391	Details			Not Prepared
4.	KABIR ANTHYOUSTI	SBI- 9304	Not			Not Prepared
5.	E- GOVERMENT	SBI-7103	Provided			Not Prepared
6.	5 TH FINANCE	SBI-3484				Not Prepared
7.	HFA	SBI-8298				Not Prepared
8.	KABIR ANTHYOUSTI	SBI-2853				Not Prepared
9.	SBM	SBI-8209				Not Prepared
10.	DAY NULM	CBI-6295				Not Prepared
11.	TREASURY	PLA- 90				Not Prepared



Note: -Various Schemes such as 5th Finance, 14th Finance, E.O salary, Mukhya Mantri Sahri Nali-Gali Nischay Yojana, Mukhya Mantri Har Ghar Nal-Jal Nischay Yojna, Safai, Peshakar Yojna, and Path-Nirman Yojna.etc have been maintained through PLA Account.

Note: Bank Statements and Treasury Balances of F.Y 2020-21 on has Not been provided to us. So, we are unable to report on same. Further, Bank wise Cash book not maintained at ULB.

III. Revenue & Capital Receipts Information: -

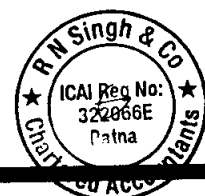
Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	Total Receipts (A+B)	75018435.00	40794054.00	67267878.00	75018435.00	106738646	67267878.00
A.	Revenue Receipts (1+2+3)	49650998.00	9904589.00	51002150.00	49650998.00	39262295	51002150.00
1.	Own Revenue Receipts (a+b)	4193012.00	2303207.00	1104461.00	4193012.00	2509126	1104461.00
a)	Tax Revenue (levied and collected by municipal body)	650252.00	2219807.00	872361.00	650252.00	2509126	872361.00
i)	Property tax	550152.00	395302.00	872361.00	550152.00	2509126	872361.00
ii)	Other tax (levied and collected by municipal body)	100100.00	1824505.00	0.00	100100.00	0	0.00
b)	Non-tax revenue (levied and collected by municipal body)	3542760.00	83400.00	232100.00	3542760.00	0	232100.00
i)	Fees & fines	3000.00	83400.00	86800.00	3000.00	0	86800.00
ii)	User Charges	8500.00	0.00	45300.00	8500.00	0	45300.00
iii)	Other non-tax revenue (levied and collected by municipal body)	3531260.00	0.00	100000.00	3531260.00	0	100000.00
2	Other Revenue Receipts	636170.00	1223517.00	3184470.00	636170.00	815867.00	3184470.00
a)	Income from interest/investments	636170.00	261245.00	512414.00	636170.00	815867.00	512414.00
b)	Other Revenue income	0.00	962272.00	2672056.00	0.00	0	2672056.00
3.	Transfers/ Grants/ Assigned Revenues	70189253.00	37167330.00	46713219.00	70189253.00	35937302.	46713219.00
a)	State Assigned Revenue	8091362.00	0.00	0.00	8091362.00	344588	0.00
b)	State Finance Commission (SFC)	32803889.00	6089865.00	45127219.00	32803889.00	35592714	45127219.00



	Grants/ Devolution						
c)	Octroi compensation	0.00	0.00	0.00	0.00	0	0.00
d)	Other State Govt. Transfer	1374500.00	3507769.00	183000.00	1374500.00	0	183000.00
e)	Central Finance Commission (CFC) Grant	27919502.00	27662196.00	0.00	27919502.00	0	0.00
f)	Other Central Govt. Transfer	0.00	0.00	1403000.00	0.00	0	1403000.00
g)	Others	0.00	0.00	0.00	0.00		0.00
B.	Capital Receipts	0.00	0.00	16265728.00	0.00	67476351	16265728.00
1	Sale of Municipal Land	0.00	0.00	0.00	0.00	0	0.00
2	Loans (from State Govt. or Banks etc.)	0.00	0.00	0.00	0.00	0	0.00
3	State Capital Account Grant (under State Schemes etc.)	0.00	0.00	0.00	0.00	67476351.	0.00
4	Central Capital Account Grant (under Central Schemes etc.)	0.00	0.00	16265728.00	0.00	0	16265728.00
5	Other Capital Receipts	0.00	0.00	0.00	0.00	0	0.00

IV. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	Total Expenditure (1+2)	84074314.00	28201123.00	49940932.00	84074314.00	23925137.00	49940932.00
1	Revenue Expenditure	18764140.00	14150594.00	14828393.00	18764140.00	11214813.00	14828393.00
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	12965878.00	11915601.00	9820563.00	12965878.00	6609042.00	9820563.00
1.2	Operation and Maintenance (O&M)	1835398.00	1207381.00	3420577.00	1835398.00	4605771.00	3420577.00
1.3	Loan repayment (Interest payments)	0.00	0.00	0.00	0.00	0	0.00



1.4	Others(any other revenue expenditure which is not salaries, O&M or Interest Payment)	3962864.00	1024627.00	1587253.00	3962864.00	0	1587253.00
2.	Capital Expenditure	65310174.00	14050529.00	35112539.00	65310174.00	12710324.00	35112539.00
2.1	All developmental works under Central/State specific schemes	59127621.00	13676997.00	35112539.00	59127621.00	10272078.00	35112539.00
2.2	Loan Repayments (Principal Amount)	0.00	0.00	0.00	0.00	0	0.00
2.3	Other Capital expenditure	6182553.00	373532.00	0.00	6182553.00	2438246.00	0.00

VI. Status of implementation of Double Entry Accounting System:

Vinod Singhal & Co (Jaipur, Rajasthan & Boring Road, and Patna-800001) has appointed for double entry system at ULB. Following are the year wise details are as follows:

- Year wise Status of DEAS are as follows;

FY- 2014-15: Completed.

FY- 2015-16: Completed.

FY- 2016-17: Completed.

FY- 2017-18: Completed.

FY- 2018-19: Completed.

FY- 2019-20: Completed.

FY- 2020-21: In Progress. (It is in Progress and not in auditable position)

- Interval of accounting entry passed in tally: Daily Basis
- Opening Balance Sheet: Not Prepared.
- Annual Financial Statement: Not Prepared.
- Tally License Id: Citymanagar.Chanpatiya.@gmail.com
- Tally Serial No.: 776646990
- Installed In: Chanpatiya Nagar Panchayat System.

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

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



3. Summary Audit Observations

Part – A (Monetary Implication):

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

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

(i) Mobile Tower Collection:

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

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

Condition –As per details provided to us there are total 6 (Six) Mobile Towers registered with this ULB up to 31.03.2021 and **Rs.595200.00** has not been collected till the date of audit from these tower operators as Tower Tax.(Attached as Annexure-A)

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

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

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

Sl N.	Company name	No. of tower	Date of establishment	Outstanding	Renewal fee	Total	Collection	Due Balance 31.03.2021
1	Reliance	1	2007 – 08	95200	8000	103200	0	103200
2	Airtel	2	2008 – 10	54000	8000	62000	0	62000
3	Idea	1	2007 – 08	126000	8000	134000	0	134000
4	BSNL	1	2007 – 08	126000	8000	134000	0	134000
5	Uninor	1	2008 – 06	142000	8000	150000	0	150000
6	Aircel	2	2004 – 08	4000	8000	12000	0	12000
TOTAL								595200.00



(ii) Advertisement Tax:

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

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

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

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

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

(iii) Holding & Property Tax Deposit – Irregularity:

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

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

Condition - During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the deposited amount was not in chronological order i.e. receipt no. range is not mentioned on tax deposit slip. So we are unable to verify the amount deposited with amount collected. Also Daily Collection Register is either not prepared or not up to date and further we observed that receipt from property taxes has been accounted under the head of Shop Rent.

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

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

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

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



Receipt No.	Amount Collected	Amount Deposited	Collection Date	Deposit Date	Name of Tax Collector
5301-5327	31283.00	31283.00	Jan-21	09.02.2021	Sanjay kumar Pandey
5328-5360	32617.00	32617.00	Jan-20	18.02.2021	Sanjay kumar Pandey
5401-5460	44197.00	44197.00	Feb-21	05.03.2021	Sanjay kumar Pandey

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

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

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

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

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

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

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

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

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

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

Condition – Shop rent has not been collected properly by the ULB. As per details provided to us there are some shop holders to 31.03.2021 that are not paying shop rent on regularly basis under the Chanpatiya ULB. (*Attached as Annexure-B*)

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

Cause– This happens due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB does not have



proper mechanisms for supervision and monitoring of the Rent which results in Revenue leakage.

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

Total Shop Rent Dues details are attached below: -

Office of the Nagar Panchayat Chanpatia							
SL NO	NAME OF SHOPKEE PAR	MONT HLY RENT	Outstadin g 31/03/2020	TOTAL (01-04-2020) To (31-03-2021)	TOTAL DEMAND	RECOV ER 31/03/20 21	TOTAL DUSE AS NO 31/03/2021
1	2	3	4	5	6	7	8
1	मुन्ना प्रसाद	500.00	1,500.00	6,000.00	7,500.00	7,000.00	500.00
2	अनिरुद प्रसाद	500.00	11,500.00	6,000.00	17,500.00	3,000.00	14,500.00
3	गोपाल जी प्रसाद	500.00	9,000.00	6,000.00	15,000.00	-	15,000.00
4	लालबाबु जयसवाल	500.00	1,500.00	6,000.00	7,500.00	7,000.00	500.00
5	सुधिर कुमार	500.00	3,500.00	6,000.00	9,500.00	-	9,500.00
6	विन्दा पटेल	500.00	9,000.00	6,000.00	15,000.00	-	15,000.00
7	राज कुमार प्रसाद	500.00	8,500.00	6,000.00	14,500.00	-	14,500.00
8	ऐजाज कुरेशी	500.00	11,500.00	6,000.00	17,500.00	-	17,500.00
9	कन्हैया साह	500.00	11,500.00	6,000.00	17,500.00	-	17,500.00

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

➤ No such cases found where any excess payment were made against any bill during the course of audit.

Details of some cases checked during the course of audit;

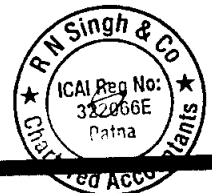
Date	Particulars	Amount	Description	Chq No.
01.06.2020	Payment to IPRD	200000	Advertisement	168784
01.03.2021	Payment to Aryan Traders	49260.00	Banner Making	168813
31.03.2021	Tiwari Automobiles	92033.00	Fuel	168814



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

Report on field survey of 20 high value properties

Sl. No.	Owner Property Name	Add Of Owner	Ward No	Type of Road	Type of uses	Carpet Area(in square feet)	Rate	Annual Property Tax	Remarks of Auditor
1	Remi Philip	Philip Londesh	01	NH	Residential	5 DUR	11	563.00	No Deviation Found
2	Bhagwan Sah	Narayan Sah	01	NH	Residential	14.5 DUR	11	1058.00	No Deviation Found
3	Lochan Prasad	Shanker Sah	03	NH	Commercial	5 DUR	32	1638.00	No Deviation Found
4	Sudesh Kumar	Vasudeo Prasad Gupta	04	Main Road	Resi/com	8 DUR	7	604.00	No Deviation Found
5	Hira Sah	Asarphi Sah	04	Main Road	Residential	7 DUR	7	1074.00	No Deviation Found
6	Mahavir Prasad	Radeshyam Prasad	04	Main Road	Resi/com	5 DUR	7	915.00	No Deviation Found
7	Radharaman Prasad	Vishwnath Prasad	05	Main Road	Residential	4 DUR	7	573.00	No Deviation Found
8	Naresh Prasad	Jagarnath Prasad	05	Main Road	Commercial	11*11	22	503.00	No Deviation Found
9	Sudhir kumar Jaishwal	Shanker Prasad	05	Main Road	Residential	5 DUR	7	717.00	No Deviation Found
10	Anil Kumar Jaishwal	Shanker Prasad Jishwal	05	Main Road	Residential	4 DUR	7	573.00	No Deviation Found
11	Lalbau Prasad	Laxmi Sah	06	Main Road	Residential	10 DUR	7	1126.00	No Deviation Found
12	Mahavir Prasad	Radeshyam Prasad	06	Main Road	Residential	8 DUR	7	573.00	No Deviation Found
13	Bikram Prasad	Mahender Prasad	07	Main Road	Residential	5 DUR	7	717.00	No Deviation Found
14	Birender Kumar	Mahende	07	Mai	Residenti	5 DUR	7	717.00	No Deviation



		r Prasad		n Road	al				Found
15	Kashi Nath Prasad	Vishwnath Prasad	08	NH	Resi/com	10 DUR	11/32	1781.00	No Deviation Found
16	Sitaram Sah	Sukhdeo Prasad	08	Main Road	Residential	3 DUR	7	430.00	No Deviation Found
17	Rober Debit	Dr Debit	08	Main Road	Residential	4 DUR	11	900.00	No Deviation Found
18	Lakhmina Devi	Jugalkishor Prasad	08	Main Road	Resi/com	15 DUR	5/7	933.00	No Deviation Found
19	Md Jamil	Shokat Ali	09	Main Road	Residential	40*45	7	1588.00	No Deviation Found
20	Chandermohan Prasad	Babulal Sah	03	NH	Commercial	32*20	32	1475.00	No Deviation Found

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

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

Self-Assessment System (SAS) of Property Tax has been implemented in Chanpatiya 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.

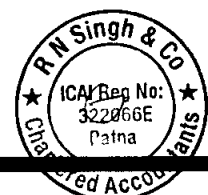
Part-B (Non-Monetary Implication):

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

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

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Advance & Recovery Register	Not Maintained
3	Demand Register	Not Maintained
4	Daily Collection Register	Maintained Properly
5	Labour Cess Register	Not Maintained
6	Royalty Register	Not Maintained
7	TDS Register	Not Maintained



8	GST Register	Not Maintained
9	Procurement Register	Not Maintained
10	Bank Wise Cashbook	Not Maintained
11	Pay Roll Register	Not Maintained
12	Leave Register	Not Maintained
13	Bill Register	Not Maintained
14	File Movement Register	Not Maintained
15	Temporary Advances to Staff	Not Maintained Properly
16	Grant Register	Maintained but not updated.
17	Journal Register	Not Maintained
18	Ledger Register	Not Maintained

b. Irregularity in procurement process: -

No procurement has been done during the FY 2020-21. However, Procurement Register has not been maintained by the ULB.

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

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

d. Non-compliance of Act & Rules: -

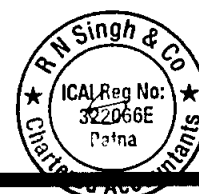
As per section 127 of the Bihar Municipal Act, the Municipality can levy the following taxes:

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

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

e. Lack of internal control measures: -

1. During the course of our Audit, we have observed various discrepancies in relation to maintenance of registers and books of records. It may cause serious injury to internal control.
2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.



3. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the deposited amount was not in chronological order i.e. receipt no. range is not mentioned on tax deposit slip. So we are unable to verify the amount deposited with amount collected. Also Daily Collection Register is either not prepared or not up to date.
4. Advance and Recovery register is not maintained properly by Nagar Panchayat Chanpatiya.

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

There is lack of Internal Control on deduction and deposit of various taxes Such as TDS, GST, Royalty, Labour Cess. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time. Taxes such as GST, Income Tax, Royalty, Labour Cess etc. are collected from time to time but its payments are not made within due dates.

1. Quarterly Return for TDS has not been filed for the F.Y -2020-21.
2. Quarterly Return for GST has not been filed for the F.Y -2020-21.

g. Deficiency in pay-roll system: -

There is no system of Pay-Roll implemented at the ULB. So, we are unable to comment on the same. Moreover, no Register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Also there is no system of issuing pay slip. Thus we are unable to comment on deficiency in pay-roll system.

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

Details regarding utilization of grant and status of submission of utilization certificates was not updated by Nagar Panchayat Chanpatiya till date of audit. So we are unable to comment on missing/pending utilization certificates. We are providing all help to the ULB so that UC shall be prepared on time and submitted to UD & HD.

However, we have been provided details of UC's submitted by the ULB till date of audit in 20 column sheet which are attached as *Annexure-D*.

I. Physical verification of inventory/stores: -

Inventory/Stores Register has not been prepared by the ULB the absence of above register; it is difficult to verify the same.



J. Advances, their adjustment & recovery: -

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

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

Fixed Assets Register has been maintained in the concerned ULB and the quantity of the assets are as per the quantity mentioned in the register.

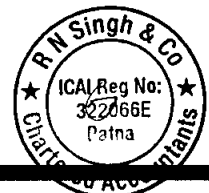
L. Report on compliance of financial guidelines of schemes of MOHUA and UD & HD, GoB: -

Financial guidelines of schemes of MOHUA and UD & HD, GoB have not been complied properly by the ULB. Details of which are enumerated below;

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

PART – C (Other)

Sl. No.	Particular	Remarks/ Observation												
a.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Irregularities Found in this regard. Details of some of the cases checked during the audit period: <table border="1"><thead><tr><th>Date</th><th>Particular</th><th>Amount</th></tr></thead><tbody><tr><td>01.06.2020</td><td>Payment to IPRD for Advertisement</td><td>200000.00</td></tr><tr><td>01.03.2021</td><td>Aryan Traders</td><td>49260.00</td></tr><tr><td>31.03.2021</td><td>Petroleum</td><td>92033</td></tr></tbody></table>	Date	Particular	Amount	01.06.2020	Payment to IPRD for Advertisement	200000.00	01.03.2021	Aryan Traders	49260.00	31.03.2021	Petroleum	92033
Date	Particular	Amount												
01.06.2020	Payment to IPRD for Advertisement	200000.00												
01.03.2021	Aryan Traders	49260.00												
31.03.2021	Petroleum	92033												
b.	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-.	No Such type of Issues found in this regard. Procurement register has not been maintained by the ULB.												
c.	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.												



d.	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. has been deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.</p> <p>Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> • TDS return has not been filled. • TDS have not been deposited appropriately. • Labor cess has not been deducted & deposited appropriately. • GST liability has not been settled till the date of audit. <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>
e.	Whether all the C&AG audit & Internal audit Para's has been compiled by the ULBs	Yes, C & AG audit paras of FY 2015-16 been compiled by the ULB as per Compliance report provided to us. But No Compliance report of the Internal Audit Report has been prepared by the ULB till the date of audit So, we are unable to check the exact status of compliance of the same.
f.	Any Other deficiencies noticed during the audit to improve internal control systems	It was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.



4. Detail Audit Observations

RISK ASSESSMENT

CHANPATIA NAGAR PANCHAYAT

Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operating Gap	Mgt. Comment	Auditor Recommendation
---------	--------------	-------------	------------	------------	---------------	--------------	------------------------

DEMAND GENERATION:

1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	HIGH	No	No	Yes	It will be taken care in future.	Demand register was not maintained. It is necessary to maintain demand register for correct assessment of demand.
2.	Collusion with Citizen regarding Assessment.	MEDIUM	No	No	No	-	No Such cases found.
3.	Non-Updating Various Register like hand book,DCB register, Assessment registered.	MEDIUM	Yes	Yes	Yes	It is in printing process. It will be maintained in future.	Hand Book & DCB register are not up to date. Assessment Register has not been maintained.
4.	Others	-	-	-	-	-	-

RECEIPTS AND BANKING:

1.	Error in collections, loss of receipts and perpetrated frauds	HIGH	Yes	Yes	Yes	It will be taken care in future.	Due to non-maintenance of Demand Register, collection is also not done on timely basis. Also the collected amount is not deposited into the bank on the same day. It may leads to revenue loss.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. It should be updated on daily basis.



3.	Collusion with the citizen and the ULBs staff to make wrong assessments of income	HIGH	No	No	No	-	No Such cases found.
4.	Others	-	-	-	-	-	-

REVENUE EXPENDITURE:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	Its payment is done as per the office order.	Vehicle on hire is used without prior tender and agreement. It seems to be a related party transaction.
4.	Perpetrated fraud (Like payment more than one time on same bill)	HIGH	No	No	No	-	No Such cases found.
5.	Non-updating various register like Bill register with payment fig., etc.	MEDIUM	No	No	No	-	No Such cases found.
6.	Others	-	-	-	-	-	-

ESTABLISHMENT EXPENDITURE:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with employee	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same or ghost employee)	HIGH	No	No	No	-	No Such cases found.



6.	Non-updating various register like salary register, PF register, Service book/record, advance register, etc.	HIGH	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on daily basis.
7.	Others	-	-	-	-	-	-

CAPITAL EXPENDITURE:

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

PROCUREMENT AND INVENTORY:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication/Procedural error	HIGH	No	Yes	Yes	Due to non-availability of nearby petrol pumps, tender and	Fuel is purchased from Tiwari Automobile without prior tender, agreement and work order. There is a chance of related party transaction.



						work order is not issued. And also Tendering is not applicable in this.	Further, Payment is made for fuel without reconciliation with vehicle log book.
4.	Collusion with contractor	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same contractor)	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like store register, issue register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not maintained. Only payment files are maintained. There should be separate register for the same.
7.	Others	-	-	-	-	-	-

GRANT AND LOANS AND UTILISATION THEREOF:

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



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

FIXED DEPOSITS AND INVESTMENTS:

1.	Not deposited at appropriate time (loss of revenue)	HIGH	Yes	Yes	Yes	Unspent amount does not exist that can be deposited.	No tradition of Fixed Deposit & Investments in CHANPATIA NAGAR PANCHAYAT.
2.	Loss of Investment certificate	HIGH	Yes	Yes	Yes	Unspent amount does not exist that can be invested.	No such investment were made by the ULB.
3.	Non fulfillment of condition part thereto	MEDIU M	Yes	Yes	Yes	-	No Such cases found.
4.	Collusion with bank officials to invest at lower rate	HIGH	Yes	Yes	Yes	-	No Such cases found.
5.	Deposit into Current account	MEDIU M	Yes	Yes	Yes	-	No Such cases found.
6.	Non-updating various register like investment register, Bank book, cash book, etc.	MEDIU M	Yes	Yes	Yes	It will be taken care in future.	Investment Register, Bank Book are not updated on daily basis by the ULB.
7.	Others	-	-	-	-	-	-

LOANS AND ADVANCES:

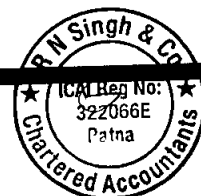
1.	Unauthorized release of advance	HIGH	No	No	No	-	No Such cases found.
2.	Release of advance beyond authority	HIGH	No	No	No	-	No Such cases found.
3.	Non-adjustment of loan or advance during the year	MEDIU M	No	No	No	-	No Such cases found.
4.	Collusion with employee/party to release advance/loan beyond authority	HIGH	No	No	No	-	No Such cases found.



5.	Advance/loan not account for	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Loans & Advances Register, Bank Book has not been maintained by the ULB.
7.	Others	-	-	-	-	-	-

List of Important Registers

Name of the ULB		CHANPATIA NAGAR PANCHAYAT			
RISK RATING:		MEDIUM			
CAG OBSERVATIONS STATUS		NOT AVAILABLE			
		PERIOD: 01/04/20 to 31/03/21			
Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Cash Book	General Cash Book is maintained by the ULB & Subsidiary Cash Book has been maintained by the ULB but it is not authorized by the executive officer on daily basis.	Due to non- authorisation of cash book on daily basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	It will be taken care in future.	Not Resolved
2.	Ledger	Ledger is being prepared by DEAS team in tally not by ULB.	Due to this segregation of head wise balance is difficult.	It will be taken care in future.	Not Resolved
3.	Journal	Journal Register has not been maintained.	Due to this amount receivable & payable is not ascertainable.	It will be taken care in future.	Not Resolved
4.	Register for Journal/ Magazines/Newspapers	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved



5.	Register for Temporary Advances	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	Register of Money Orders/Bank Draft Received	Maintained	-	-	-
7.	Cheque Issue Register	Maintained	-	-	-
8.	Register of Remittances made into bank	Maintained	-	-	-
9.	Bank Passbook	Maintained	-	-	-
10.	Register of Bank drafts Dispatched	Maintained	-	-	-
11.	Bill Register	Not-Maintained separately, bills are attached in their respective files only.	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
12.	Establishment Register	Maintained	-	-	-
13.	Stock Register	Not Maintained	It may leads to fraud & Defalcation.	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	Statutory deduction registers are not maintained by the ULB.	Due to non-booking of statutory deduction, there is chances of delay in their payments & filing of returns.	It will be taken care in future.	Not Resolved
16.	Fixed Assets Register	Not-Maintained	It may leads to misplacement of fixed assets.	It is in printing process.	Not Resolved
17.	Grant Register	Maintained (not in proper manner)	It leads to difficulty in tracking of grants.	It will be taken care in future.	Not Resolved
18.	Scheme Register	Maintained	-	-	-



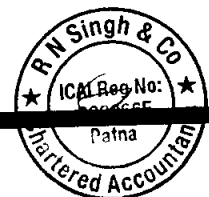
19.	Monthly accounts of Receipts/Payments	Not-Maintained	Due to this segregation of head wise balance is difficult.	Being Prepared by DEAS team.	Not Resolved
20.	Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance	Not-Maintained	It may leads to fraud & Defalcation.	It will 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		CHANPATIA NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		NOT AVAILABLE				
		PERIOD: 01/04/20 to 31/03/21				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Check whether there is no any undue delay in presentation of cheque/DD received, to bank,	No Such cases Found.	-	-	-	-
2.	Whether cheque/ draft issue/ receipt/ dishonored register have been maintained as per prescribed form (As Per BMAM) & entry are made on properly, accurately & timely basis.	Only Cheque issue register maintained.	-	Due to non-maintenance of cheque receipt & dishonored register preparation of bank reconciliation statement is very difficult.	It will be taken care in future.	Not Resolved

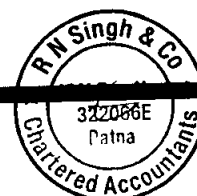


3.	Whether banking transactions (receipts & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	Yes	-	-	-	-
4.	Whether cheque issue register are matched with cash book.	Yes	-	-	-	-
5.	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not,	Yes	-	-	-	-
6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS, (attached BRS as annexure)	Prepared.	-	-	-	-
7.	Check whether no any fraud payment or payment to other person has been made,	No such cases found.	-	-	-	-
8.	Whether bank statement for all account have been promptly received from bank.	Yes	-	-	-	-
9.	Number of Bank account maintained	11	-	-	-	-
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	CHANPATIA NAGAR PANCHAYAT				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	NOT AVAILABLE				
		PERIOD: 01/04/20 to 31/03/21				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has mentioned in first page of MB,	Yes	-	-	-	-
2.	Whether bill has been signed by proper in charge,	Yes	-	-	-	-
3.	Whether the bill has been checked by the accountant with the MB (also compare the qty.), estimate, agreement, previous bill (in case of running agreement)	Yes	-	-	-	-
4.	Verify whether any payment made for removing /dismantling material which have scrap value must be indicated in the bill,	No such cases found.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	Yes	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	Yes	-	-	-	-



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

Cash Book

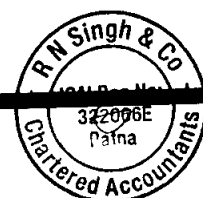
Name of the ULB		CHANPATIA NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		NOT AVAILABLE				
		PERIOD: 01/04/20 to 31/03/21				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether Opening Balance & Closing Balance was worked out or not,	Updated from Bank passbook and BRS has not been prepared by ULB and the same is not authorized on daily basis.	-	Due to non- authorisation of cash book on daily basis there may be chance of making back dated entry. This may leads to fraud &	It will be taken care in future.	Not Resolved



				defalcation.		
2.	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	Yes	-	-	-	-
3.	Whether posting in on daily basis,	No	-	-	-	-
4.	Whether there is any clerical error (casting or/and posting error, etc) or not,	No	-	-	-	-
5.	Whether any delay in deposit of amount of collection by cashier,	In most of the cases any amount collected is deposited about a week delay.	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
6.	Conduct physical verification of cash and report heavy cash balance if any	No discrepancies found in this regard.	Not Resolved	Not Resolved	Not Resolved	Not Resolved
7.	Any Other	No	-	-	-	-

Collection

Name of the ULB		CHANPATIA NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Name of Tax Collector		Lalan Kumar				
		PERIOD: 01/04/20 to 31/03/21				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)



1.	Whether collection procedure are as per guidelines/direction of ULB,	Yes	-	-	-	-
2.	Whether collections are made on the basis of Demand & Collection Register,	Demand & Collection register has not been maintained.	-	It may 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 vouched so that no any variation in posting the same,	Yes	-	-	-	-
4.	Whether collections are bifurcated in different heads as required,	Yes	-	-	-	-
5.	Whether a separate bank account has been maintained for each circle, (for PMC only)	-	-	-	-	-
6.	Whether all collections are made in proper "Receipt Voucher Book" having same serial number which was actually issued to TC,	Yes	-	-	-	-
7.	Whether all collections made during the day are account for & banked on next working day or there is any teaming & lading,	In most of the cases any amount collected is deposited about a week delay	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether no any collection are directly expended without prior	No	-	-	-	-

	approval,					
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	Yes	-	-	-	-
10.	Whether government share of collections (like Education cess & health cess) are properly & timely deposited in its own account, (if applicable)	No Such cases found.	-	-	-	-
11.	Whether there is any short/non collection or short deposit or not deposit,	No Such cases found.	-	-	-	-
12.	Whether penalty(@2% P.M/ 1.5%) has been duly charged on late payment,	No Such cases found.	-	-	-	-
13.	Whether daily collections are entered into hand book, collection register maintained by TC & it should be properly entered in demand & collection register,	Daily Collection register has Not been Maintained.	-	It leads to interest revenue loss to the ULB	It will be taken care in future.	Not Resolved
14.	Whether collection by way of cheque are properly banked & credited into account,	Yes	-	-	-	-
15.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
16.	Whether any immediate steps has been taken or not for cheque dishonored received,	No Such cases found.	-	-	-	-
17.	Whether reversal of payment has been made	No Such cases found.	-	-	-	-



for any dishonored
cheque.

Demand

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

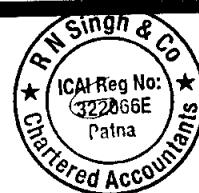


7.	Whether demand register in prescribed format is maintained or not,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether persons involve in calculation/ collection have knowledge of their responsibility,	Yes	-	-	-	-
9.	Whether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

15.	Whether there are adequate safeguard on data has been operated or not,	No	-	-	-	-
16.	Whether self-assessment property tax return for payment of property tax has been filed by the assesses in the prescribed format,	Yes	-	-	-	-
17.	Whether there is any collusion with customer/holding w.r.t., assessment, payment, etc.	No Such cases found.	-	-	-	-
18.	Any Other	No	-	-	-	-

Establishment

Name of the ULB		CHANPATIA NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether establishment expenditure is sanction by authorized person & it has been within sanctioned limit,	Yes	-	-	-	-
2.	Whether service log book has been maintained & up to date or not,	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
3.	Audit whether apart from comparing the pay & allowance drawn by each employee in the pay bill with the corresponding entries in the pay column of the service book and checking the acquaints roll of employee who have been paid in cash,	Service book not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
4.	Whether each employee has unique identification number & it has be referred in all matter	Yes	-	-	-	-



	in relation to service book Whether payment made to employee has been verified with attendance register/logbook,					
5.	Whether service book for calculation of payable has been authorized by the proper person,	Service Book not maintained.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
6.	Whether account depart has prepared the advice & instructed the bank for the payment as per advice,	Yes	-	-	-	-
7.	Whether undistributed amount of pay & allowance as shown in cash book matched with balance of undistributed salary balance,	Undistributed salary amount not maintained in cashbook.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
8.	Whether undistributed amount of pay & allowance are not for more than 3 months as cash in hand,	No Such cases found.	-	-	-	-
9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employee specifying separate hade with date of receive (In case of arrear),	No Such cases found.	-	-	-	-
10.	Whether the bill prepared according to sanctioned scale,	Yes	-	-	-	-
11.	Whether no any payment is made to Employee whose service retired in any manner,	No Such cases found.	-	-	-	-
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	Pay-In-Slip not prepared.	-	It becomes difficult to trace last payment. It may leads to over/less payments.	It will be taken care in future.	Not Resolved
13.	Whether all statutory deduction or adjustment has been made before payment,	Yes	-			
14.	To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances (House building	No Such cases found.	-	-	-	-



	and vehicle advance etc.) and settlement thereof.					
15.	To check salary bills.	Salary Bills not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
16.	Position of outstanding advances paid to employees	No Such cases found.	-	-	-	-
17.	To check deduction of provident fund and ESI has been made as per rules	Yes	-	-	-	-
18.	Whether PF slips are issued to the employees on yearly basis and to see whether all statutory returns for PF are submitted to the concerned authorities.	Yes	-	-	-	-
19.	To check whether salary bill is prepared in such a manner that it gives breakup of the amount of bill and all adjustments such as deduction of PF, TDS and other advances and loans etc.	Not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
20.	Check Retirement benefit to employee	No Such cases found.	-	-	-	-
21.	Personnel Appointments and to see whether all records are updated from time to time.	No Such cases found.	-	-	-	-
22.	Dismissal and Resignation/ Termination	No Such cases found.	-	-	-	-
23.	Temporary workers	No Such cases found.	-	-	-	-
24.	Overtime	No Such cases found.	-	-	-	-
25.	Attendance Register To check number of persons mentioned in the attendance register tally with the sanctioned strength of a unit.	Yes	-	-	-	-
26.	Personnel Files	Yes	-	-	-	-
27.	Training of employees(including Skill development Levy)	No Such cases found.	-	-	-	-
28.	Leave Register – To check whether a leave register is maintained as per types of leave as medical Leave/CL/EL/maternity/paternity	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved

leave.					
--------	--	--	--	--	--

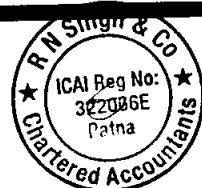
Grant

Name of the ULB		CHANPATIA 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.	Grant register not prepared.	-	It leads to difficulty in tracking the unutilized grant at a point of time.	It will be prepared in future.	Not resolved.
2.	Any diversion/re-appropriation of funds not covered under the provision of BMA, 2007 should be pointed out for remedial action.	No Such cases found.	-	-	-	-
3.	To check whether utilization certificate is for actual utilization of funds received .	Yes	-	-	-	-
4.	It should also be checked that utilization certificate is issued as per prescribed time frame given in the Manual and issue of UCs is not delayed.	We have found some cases where UCs is not prepared on time. However we have guided to prepare it.		It may leads to mis-utilization of fund.	With the guidance of internal auditor, we have started preparing UC's. It will be submitted to department very soon.	In Process
5.	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	No Such cases found.	-	-	-	-



Payment of bills of contractors

Name of the ULB		CHANPATIA NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Original bill duly signed by contractors is submitted.	Yes	-	-	-	-
2.	Contractor has put his initials in all cuttings and corrections in the bill.	No Such cases found.	-	-	-	-
3.	All Supporting documents are attached with the bills.	Yes	-	-	-	-
4.	The rates, security deposit, and deductions are as per terms and conditions specified in the agreement	Yes	-	-	-	-
5.	The variations in quantities and completion period etc. have been authorized by the competent authority	Yes	-	-	-	-
6.	Job completion certificate has been processed by the dealing assistant.	Yes	-	-	-	-
7.	Bills passed for payment are as per rules and T & C of Tender.	Yes	-	-	-	-
8.	All terms and conditions of the contract are fulfilled before passing the bills.	Yes	-	-	-	-
9.	Every final bill is checked in detail with measurement books.	Yes	-	-	-	-
10.	Cash/Bank Vouchers to be checked for	Yes	-	-	-	-



	authorization etc.					
11.	Overall review of the books of accounts.	Yes	-	-	-	-
12.	Position of outstanding advances paid to suppliers/contractors.	No Such cases found.	-	-	-	-

Receipt Voucher

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



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



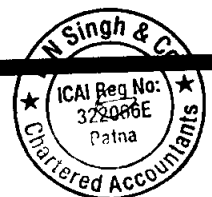
Other Revenue:						
1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	Not Collected On time.		It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	Professional Tax	No professional tax collected.	-	-	-	-
4.	Assigned Revenue (As details annexed)	No Such cases found.	-	-	-	-
5.	Rental Charges (As details annexed)	No any municipal properties given on rent during this period.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
6.	Fee & uses Charges (As details annexed)	Collected.		-	-	-
7.	Other Revenue Items	-	-	-	-	-

Revenue Expenses

Name of the ULB		CHANPATIA NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/20 to 31/03/21				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether payment is on the basis of Sanction / work order letter & incurred by authorized person.	Fuel is purchased from Champaran Trading Co. without prior tender, agreement	₹227406/-	It leads to fraud and related party transactions.	It will be taken care in future.	-



		and work order. There is a chance of related party transaction. Further, Payment is made for fuel without reconciliation with vehicle log book. Vehicle on hire is used without prior tender and agreement. It seems to be a related party transaction.				
2.	Whether payment is made through prescribed format.	Vouchers Prepared Manually.	-	There may be chances of Fraud & Defalcation.	It will be taken care in future.	Not Resolved
3.	Whether payment is made without any undue delay or whether any cheque issued are promptly issued to the respective person.	Yes	-	-	-	-
4.	Whether there is bifurcation of responsibility towards person making payment & person preparing MB, receipt of goods , maintenance of payment file, etc.	Yes	-	-	-	-
5.	Whether updation of accounts/books are on proper & timely basis,	Yes	-	-	-	-
6.	Whether authorized person verify & sign the	Yes	-	-	-	-



	document involve,					
7.	Whether data base for the same has been properly maintained & safeguard measures are taken,	No database has been maintained by the ULB.	-	Important information may be lost or stolen.	DBMS not maintained.	Not Resolved.
8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	Yes	-	-	-	-
9.	Whether register for settlement of service bill has been maintained and up to date,	Yes	-	-	-	-
10.	Whether payment made to the same to whom it might be payable and no any second claim in this regard,	Yes	-	-	-	-
11.	Whether payment has been	Yes	-	-	-	-
12.	Whether the expenditure are made with a period & amount as sanctioned,	Yes	-	-	-	-
13.	Whether there is undue rush of expenditure at the end of financial year,	No	-	-	-	-
14.	Whether payment has to be made after confirmation from store,	Yes	-	-	-	-
15.	Whether payment for repairs, etc., has to be made on the basis of logbook maintained,	No Such cases found.	-	-	-	-
16.	Whether payment are as per defined approval	Yes	-	-	-	-



	level sanctioned u/s 75 of BMA, 2007,					
17.	Confirm whether goods/assets received/accepted on or before 31 st March, where the bill is received after that date have been accounted for (either on the basis of purchase order, tender rate or as per bill),	No Such cases found.	-	-	-	-
18.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No Such cases found.	-	-	-	-
19.	Whether all statutory deduction or adjustment has been made before payment,	Yes	-	-	-	-
20.	Whether entry of any event during service has been made in service book by authorized person,	Yes	-	-	-	-

Statutory Requirement

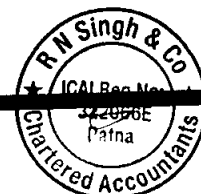
Name of the ULB		CHANPATIA NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether deduction of TDS on payment has been made as per law,	Yes	-	-	-	-
2.	Whether TDS deducted are timely deposited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



3.	Whether regulatory requirement for submission of Return has been followed,	Yes	-	-	-	-
4.	Whether any deduction is made in any act, must be deposited as per their respective act,	Yes	-	-	-	-
5.	Verify whether in case of "through rate" contract, there is no any payment for material, etc. by the ULB	No Such cases found.	-	-	-	-
6.	Any demand is outstanding from regulatory authority for non-compliance.	No Such cases found.	-	-	-	-

Tender Details (Work Order Wise)

Name of the ULB		CHANPATIA NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Work order No.		01/2019-20 to 16/2019-20				
		PERIOD: 01/04/20 to 31/03/21				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	Yes	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	-	-	-	-
3.	The important guidelines relating to earnest money, delivery	Yes	-	-	-	-



	schedule, payment terms, performance warranty/guarantee, inspection, arbitration, liquidated damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.					
4.	The purchase proposal was approved by the competent authority. as per delegation of powers	Yes	-	-	-	-
5.	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.	Not in prescribed format.	-	There may be chances of fraud & defalcation.	It will be taken care in future.	Not Resolved.
6.	Approval of mode of procurement	Yes	-	-	-	-
7.	The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.	Yes	-	-	-	-
8.	To check whether the direction was followed for notification /advertising and opening of bids at notified date, time and place in the presence of bidders.	Yes	-	-	-	-
9.	Award of contract and its execution is as per procedure and guidelines issued by the Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, &	Yes	-	-	-	-



	European Union etc.)					
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	Yes	-	-	-	-
11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.	Yes	-	-	-	-
12.	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.	Yes	-	-	-	-
13.	To check whether articles were received/work was completed in time as per delivery schedule.	Yes	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Yes	-	-	-	-
15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	Yes	-	-	-	-

Vehicle Log Book

Name of the ULB	CHANPATIA NAGAR PANCHAYAT
RISK RATING:	MEDIUM



PERIOD: 01/04/20 to 31/03/21						
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether logbook has maintained or not & up to date with proper details like journeys, wok undertaken, covering root, visited place, kilometer, etc.,	No	-	Information about vehicle cannot be traced properly.	It will be prepared.	No
2.	Whether logbook of journey is maintained in detail & signed by the officials using them,	No	-	Information about vehicle cannot be traced properly.	It will be taken care of.	No
3.	Whether it should be used for official purpose, otherwise charges are recoverable,	Used only for official purpose.	-	-	-	-
4.	Whether details of fuel for the same has been maintained in log book,	No	-	Unnecessary fuel may be purchased by the associated persons.	It will be taken care of.	No
5.	Whether full details of repairs have been maintained & it have been through authorized center,	No	-	Unnecessary money may be utilized on the name of repairs.	It will be taken care of.	No
6.	Whether authorized person have proper check over logbook.	No log book has been maintained to be authorized.	-	Information about vehicle cannot be traced properly.	It will be prepared.	No

Fixed Assets

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



1.	Status on Maintenance of Fixed Assets Register	Not Maintained	-	It may leads to misplacement of assets.	It is in printing process.	Not Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-	-	-
3.	Fixed assets are recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition	Yes	-	-	-	-
4.	all fixed assets are acquired only after obtaining approval of the concerned authority	Yes	-	-	-	-
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	Due to non-availability of FA register. Physical Verification is not done.	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
6.	Depreciation is provided on each class of fixed assets at the prescribed rates	No Depreciation is provided.	-	It leads to over valuation of fixed assets.	Levied once fixed asset register maintained.	Not Resolved
7.	Asset Replacement Register is properly maintained asset class-wise	No such cases found.	-	-	-	-

Others

Name of the ULB		CHANPATIA NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	All permanent changes made in the assessment of buildings and lands have been recorded in	No such register provided.	-	It leads to false information about the	-	-



	this register with reference to the monthly lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off.			assessment of buildings and land.		
2.	Demands of current year and previous year have been reconciled with reference to the above details	No	-	-	-	-
Register of Suits						
1.	All suits filed by the municipality for recovery of any sum due are entered.	Register of Suits filed by ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.
2.	All suits filed against the municipality are entered	Register of Suits filed against ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.
3.	Sanction from the Council obtained for filing/defending the suit	No Such cases found	-	-	-	-
4.	All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered	No Such cases found	-	-	-	-
5.	Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favour of municipality.	No Such cases found	-	-	-	-



General Observations: -

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

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



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



**7. Management Discussion with Risk Assessment:
CHANPATIA NAGAR PANCHAYAT
ANNUALLY (F.Y. 2020-21)**

Sr. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO)Comments	Ref. Page
1.	Main cash Book has not been properly maintained.	High	Yes	Yes	Yes	We shall appoint an accountant for that purpose.	
2.	ULB has not been in practice to prepare monthly receipt & payment account.	High	Yes	Yes	Yes	It will be prepare from Next F.Y.	
3.	Royalty and Labour cess have been deducted since F.Y. 2019-20 to 2020-21 but it has not been deposited on time. As per Building and Other Construction Workers Welfare Cess Act, It is a statutory irregularity. Therefore, Penalty may be levied on ULB. As per Building and Other Construction Workers Welfare Cess Act, If any employer fails to pay any amount of cess payable under section 3 within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two percent, for every month or part of the month comprised in the period from the date on which such payment is due till such amount is actually paid.	High	Yes	Yes	Yes	Royalty and labour cess deposited now.	
4.	We observe that the Statutory Compliance has not been accomplished by ULB. These Statutory Irregularities are following: TDS Return has not been filed. GST Return has not been filed. Labor Cess , Royalty and GST has not been deposited to concerned department which is deducted from payment.	High	Yes	Yes	Yes	All the Statutory Compliance have been Followed now.	
5.	BRS has not been prepared by	High	Yes	Yes	Yes	Prepared from next year.	



R.N. Singh
Executive Officer
Nagar Panchayat, Chanpatia

	ULB , hence it is difficult to monitor the fraud if any.					
6.	Mobile Tower Tax has not been collected by the ULB which leads to huge revenue loss. As per details provided to us there are total 6 Mobile Towers registered with this ULB up to 31.03.2021 and ₹ 595200/- has not been collected till the date of audit from these tower operators as Tower Tax.	High	No	No	Yes	It is Under Processed. Notices had been sent and Collection processes are continue.
7.	Demand register is not maintained properly or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc. Further, Holding tax defaulters are not classified as demand register is not maintained by the ULB. It leads to a huge revenue loss to the ULB.	High	No	No	Yes	It will be prepared from next financial year. Survey is going on for the due amount of Property Tax, Rent on Municipal Property,Etc.
8.	Log Book of Vehicles & Generator is not properly maintained and consequently its analysis is not Possible.	Medium	Yes	Yes	Yes	In next year log books will be properly maintained.
9	Advertisement Tax has not been levied by the Chanpatia Nagar Panchayat during this period. It leads to revenue loss to the ULB.	High	No	No	Yes	We will consider on this matter.
10.	Professional tax is not deducted by the ULB on the salary payments of more than ₹15,000. Moreover, ULB is not registered under THE BIHAR PROFESSIONAL TAX ACT, 2011.	High	No	Yes	Yes	ULB is not yet registered, it will be registered under the bihar professional tax act.
11.	Cashbook is not maintained on day-to-day basis, which is not as per Bihar Municipal Accounting Manual. It should be prepared on daily basis i.e. transaction wise.	Medium	No	No	Yes	It will be Considered. From next financial year onward it will be taken care.



[Signature]
Executive Officer
Nagar Panchayat, Chanpatia

12.	There is lack of Internal Control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.	Medium	No	No	Yes	Duties of Persons will be segregated in future.
13.	Procurement Register has not been maintained for all procurements above Rs.15,000. Further, Guidelines issued by UD&HD regarding procurements were also not provided to us during the course of audit.	Medium	No	No	Yes	It will be maintained in next F.Y.
14.	Financial guidelines of schemes of MOHUA and UD & HD, GOB have not been compiled by the ULB. UC of B 1149.69 lakhs of various schemes are pending for submission to the Urban Development & housing Department till the end of 4 th quarter of financial year 2020-21.	Medium	No	No	Yes	Submission Process of UC is going on.
15.	Non Filing of TDS and GST on time, there is huge amount of Penalty had been charged, Which we are unable to verify because of unavailability of Login Id and Password of IT and GST portal. Letter of Income tax Demand has also not provided so we are unable to check the demand if any.	High	Yes	Yes	Yes	Login Id and Password are not available with us.
16.	Details has not been provided regarding the fueling for Vehicle and from where it is done. Vehicle Log Book has not been maintained so we are unable to verify the amount of fuel incurred for office purpose.	High	Yes	Yes	Yes	It will be maintained in future.
17.	We observed that various registers, books of records etc. are not being prepared by the ULB. Such as Journal Register,	Medium	Yes	Yes	Yes	These registers are being prepared next time.



(Signature)
Executive Officer
 Ward Panchayat, Champatn

	Register for Temporary Advance, Bank Draft Issue and Receipt Register, Cheque Issue Register, Bill Register, Daily Collection Register, Pay Roll Register, Stock Register, PF Register, Store Register, Capital Goods Consumable/non consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, File Movement Register, Statutory Deduction Register, Grant/Allotment Register, Scheme Register, TA-DA Advance Register etc.						
18.	Municipal Accounts Committee has not been constituted by the Chanpatia Nagar Panchayat. It should be constituted in the first Board Meeting of the ULB every year.	Low	No	No	Yes	It will be Discussed in next board meeting.	
19.	Previous AG (F.Y. 2018-19 and F.Y. 2019-20) & Internal audit compliance report has not been provided to us during the course of audit.	Medium	No	No	Yes	Not Updated yet.	
20.	Register of suits by/against ULB has not been maintained by the ULB.	Low	No	No	Yes	Not necessary but it will be maintained from next F.Y.	
21.	Double Entry Accounting System has been incomplete in the ULB. Further, the details of the DEAS are as follows: FY-2014-15: Entries Completed but BRS is pending to be prepared. FY- 2015-16: Entries Completed but BRS is pending to be prepared FY-2016-17: Entries Completed but BRS is pending to be prepared. FY- 2017-18: In Process. FY- 2018-19: In Process.	High	Yes	Yes	Yes	It will be completed as soon as possible.	



[Signature]
Executive Officer
Nagar Panchayat, Chanpatia

	FY- 2019-20: Accounting Entry done up to March 2020 and BRS has been completed till March 2020 on the basis of Tally balance and Bank balance.					
22.	The Pay-roll register, 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 the statutory authority. However Chanpatia Nagar Panchayat is Provided Acquittance Register.	Medium	Yes	Yes	Yes	It will be maintained from F.Y. 2021-22
23.	Assessment of holding tax has not been done since long time.	Medium	Yes	Yes	Yes	It will be done as soon as possible.
24.	Scheme wise Monthly Closing Balance of Cash Book is not Prepared by Nagar Panchayat.	Low	Yes	Yes	Yes	It will be taken care in future.
25.	Scheme wise Bank Reconciliation Statement has not been Prepared by Nagar Panchayat.	Medium	Yes	Yes	Yes	Scheme wise bank reconciliation statement has been prepared from Tally balance & Bank balance.
26.	Shop Rent is not assessed after 2011.	Medium	Yes	Yes	Yes	Shop rent assessment will be done as soon as possible
27.	ULB is not in practice of preparing Monthly Receipt and Payment.	Low	No	No	Yes	It will be Prepared in Next Year.
28.	ULB is not in practice of preparing of Annual F.S.	Low	No	No	Yes	It will be discussed with Accountant.
29.	Attendance Register is not verified on Monthly Basis by the EO officer.	Low	No	No	Yes	It will be done from next F.Y.
30.	Assessment of Holding Tax has not been done since Long Time	Low	No	No	Yes	Survey of houses and property is going on.
31.	Statutory deduction on salary (such as TDS and Professional Tax) payment to Executive officer <u>has not been made.</u>	Low	No	No	Yes	It is deposited in final payment at the time of return filing.
32.	ULB isn't in practice to prepare summary of Daily Collection Receipt in Form GEN-13.	Low	No	No	Yes	It is prepared in Excel.
33.	During Verifications of the property tax related documents we have found so many property	High	Yes	Yes	Yes	Notice will be issued for payment of holding tax.



Handwritten signature and date: 10/01/2021

holders are not paying the property tax from long time in the ULB.(Annexure Attached)							
---	--	--	--	--	--	--	--

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



CA Chanakya Shree
Partner
M. No: -079322

Executive Officer
Sugauli Nagar Panchayat
Date: *26/8/22*
Place:



105 Executive Officer
Nagar Panchayat, Chanpatia

CHARTERED ACCOUNTANTS

(INCORPORATED IN INDIA)

Supplementary Disclosures

1. Balance sheet and C.M.S. Accounts have not been prepared for the year ended 31st March 2017 as quarterly wise has not been provided.
2. Return of Income Tax (Property) has not been received from the assessee.
3. The return has been filed by the assessee on 10th April 2017.
4. The return has been filed by the assessee on 10th April 2017.
5. The return has been filed by the assessee on 10th April 2017.

Chartered Accountant
M. No. 0000000000

Patna
M. No. 0000000000



Chanapatiya

महाराष्ट्र सरकार (बिहार) से प्राप्त सूची में से 5 करोड़ से अधिक राशि के लक्षित उपयोगिता प्रमाण पत्र प्राप्त की रवीकृतियों के विवरण लक्षित उपयोगिता प्रमाण पत्र की राशि की सूची (वित्तीय वर्ष 2019-20 से 2020-21)

क्र.सं.	वित्तीय वर्ष	आवक का मद्	रीकृतियों का संकाय एवं तिथि	अवधि का राशि	निष्कर्ष की गई राशि	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	निष्कर्ष की गई राशि (वित्त वर्ष)	
1	2019-20	पंचम राज्य वित्त आयोग	53/13.08.19	113.29	113.29															113.29
2	2019-20	पंचम राज्य वित्त आयोग	57/13.08.2019	109.46	109.46															109.46
3	2019-20	14वें वित्त आयोग	12827-11-2019	81.33	81.33															81.33
4	2019-20	14वें वित्त आयोग	3974(38) /30.07.2019	81.33	81.33															81.33
5	2019-20	कार्यपालक पदाधिकारी का वेतन मद्	3999(42) /30.07.2019	2.2	2.2															2.2
6	2020-21	प्रधानमंत्री अन्नस योजना	91/16-07-2020	6.00	6.00															6.00
7	2020-21	हालत अन्न	334/12.3.2021	2.88	2.88															2.88
8	2020-21	सकल अन्न	344/13.3.2021	19	19															19
9	2020-21	15 वें वित्त	351/16.03.2021	75.00	75.00															75.00
10	2020-21	15 वें वित्त	352/16.03.2021	75.00	75.00															75.00
11	2020-21	नाली गती	355/15.03.2021	14.14	14.14															14.14
12	2020-21	नाली गती	356/12.03.2021	25.45	25.45															25.45
13	2020-21	पंचायत	465/13.03.21	17.82	17.82															17.82
14	2020-21	15 वें वित्त आयोग	295/02.03-21	73.93	73.93															73.93
15	2020-21	15 वें वित्त आयोग	295/02.03-21	73.93	73.93															73.93
16	2020-21	कार्यपालक पदाधिकारी के वेतनादी भुगतान	3125-11-20	6.00	6.00															6.00
17	2020-21	पंचम राज्य वित्त आयोग	324/15.03.20	70.39	70.39															70.39
18	2020-21	पर्यटन मन्त्र	3122/03.20	2.88	2.88															2.88
19	2020-21	15वीं वित्त आयोग	352/15.03.20	148.26	148.26															148.26

15

क्र.स.	वित्तीय वर्ष	आवृत्त का मद	स्वीकृत/देश संख्या एवं तिथि	आवृत्त राशि	निकासी की गई राशि	निकासी की गई राशि	निकासी द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	योगांतर में क्या की गई राशि	समाप्तित उपयोजिता प्रमाण पर की राशि	अनिकाशी प्रमाण पर की राशि	अनिकाशी प्रमाण पर की राशि	अनिकाशी प्रमाण पर उम्मीदवार प्रमाण पर का फाउंड एवं प्रिन्सिपल	निकाल राशि	इसका को इस्तेमाल की गई राशि	विरुद्ध राज्य वत फाउंड को इस्तेमाल की गई राशि	बैंक खाता में क्या अवशेष राशि	पी. एल. खाता में क्या अवशेष राशि	अभिवृत्ति
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
20	2020-21	वत जीवन शरियाती	173/10.1.21 17/11/2020	3.98 6.01	2.99 0.99	1.01	—	5.87	3.98 10.885	—	5.87	0	0	—	13.295	0	0	0	3.98 13.885	
21	2020-21	15th Finance	145/11.11.2020	73.71	73.71				73.71										73.71	
22	2020-21	15th Finance	147/11.11.2020	73.71	73.71				73.71										73.71	
Total				1149.69	1149.69	0.00	0.00	0.00	1149.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1149.69	

Patil
5.4.21
Executive Officer

