

INTERNAL AUDIT REPORT

OF ULB

(Chanpatiya)

FOR THE PERIOD

01/04/2017 TO 31/03/2018

CONDUCTED BY

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

**From 20/07/2019 to 11/09/2019
Report Issued on 19th September, 2019**

Executive Summary

1. INTRODUCTION

. Name of the Municipality	Nagar Panchayat Chanpatiya
. Period covered undercurrent audit	Annual Report 2017-18
. Name of Executive Officer for the period under Audit.	Mr. Neshat Alam

2. Results and Findings

a. Strengths observed during the audit engagement:

- (a). All vouchers have supporting documents.
- (b) Office infrastructure was sufficient for operation.
- (c) Response from officer & Staff were satisfactory.
- (d) Main cash book has been maintained.

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

- (a) Bank Reconciliation Statement has not been prepared by the ULB.
- (b) Double Accounting System has not been followed whereas accounting has been made on single entry system.
- (c). Fixed Assets Register was not maintained.
- (e). Advance Register was not maintained.
- (f). Stock Register was not maintained.
- (g). Daily collection register (Revenue receipt wise) was not maintained.
- (h). TDS is not deducted and VAT, Royalty and Labour Cess have been deducted but it has not been deposited on time. Therefore, TDS Return has not been filled. As per Income Tax Act 1961, penalty may be levied on ULB, as it is a statutory irregularity.
- (i). Property / Holding tax has not been assessed on property by the ULB since Financial Year 2013-14. Tax is collected by tax collector are not deposited on daily basis. we observed that it is being deposited after significant intervals which is not proper. As per rule 27 of BMAR it should be deposited on daily basis otherwise a penalty up



to Rs.5000/- may be imposed for delay deposit.

(j). Bus stand tender was given to Sh. Vijay kumar for Rs. 6, 31000/- against this amount only 5, 00,000/-has been deposited by him & outstanding amount is Rs.1, 31,000 out of which only 20,000 is deposited by him in 1st quarter of financial year 2017-18 & Rs. 40,000 deposited in 2nd quarter of financial year 2017-18 and balance amount Rs. 71,000 has not been received till date.

(k) Tower Tax dues are not collected on timely basis Tower Tax of Rs. 5,71,597.28 is receivable as on 31.03.2018

(l). No action has been taken by Nagar Panchayat Chanpatiya for collection of Tower Tax. Only one notice is served upon Tower companies in F.Y 2017-18

(m). Tender of Ghat, crematorium, Gate, Palm tree, and lands are not done yearly basis.

(n). Grant register is not maintaining hence it is difficult to find unutilized grant at any point of time.

(o). File Movement register has not been maintained.

(p). Some amount of grant allotted to Nagar Panchayat but against these allotments, no UCs has been submitted.

(q). Subsidiary cash books have not been maintained by ULB.

3. Opinion

As per Our Opinion the following improvements are required.

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collections from source of revenue are not deposited in the bank on same day.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- Bank reconciliation should be prepared on monthly basis.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious time gapes in deduction and deposit of statutory dues, such as Labour Cess etc.
- Separate bank account should be maintained for each scheme.
- Grant received for various purposes are not utilized on timely basis.



4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings:-
1.	ULB should adopt Computerized accounting system. It provides automatic ledger entries accuracy and speed of automatic calculation, automatic production of trial balance from ledger entries and it also provides additional analysis.
2.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
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 develop and prepare Pay-roll system of Permanent & Contractual employees.
10.	ULB should assess the Holding & Property tax every year.

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

6. Acknowledgement: -

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

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

CA Chanakya Shree
Partner

M. No: -079322

UDIN:- 20079322AAAA709310

Date :- 04/11/2020



Detailed Audit Report

1. Introduction

The Internal Audit of (Chanpatiya Nagar Panchayat) covering the Period from 1st April 2017 to 31st March 2018 was conducted by following person under the guidance of TL CA Chanakya Shree and MAE CA Ashok Kumar Pandey:

- (1) Gaurav Kumar
- (2) Suraj Kumar

2. Administration

The Present body of the ULB has taken charge on 18th Jan, 2019. The incumbency in the key Administrative and Executive Positions was as under:

Smt. vimla Devi, Chairman from 09th June 2017 till date.

Shri. Neshat Alam, Executive Officer from 18th Jan 2019 till date.

3. Review of outstanding audit paras: Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the period 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



Detail Report on Compliance of Previous Internal Audit Report: -

SL No.	Audit Observation	Nature of Irregularities	Compiled/Non-Compiled
1	There are Lack of internal Control w.r.t Collection of taxes.	Persisting since last two year	Not Compiled
2	Taxes collected by tax collector are not deposited on daily basis We observed that It is being deposited after significant interval Which is not proper As per rule 27 of BMAR It should be deposited on daily basis Otherwise a penalty up to Rs 5000/- may be imposed for delayed deposit.	Persisting since last three year	Not Compiled
3	Holding tax of Rs 107934 is receivable as on 31.03.2017	Persisting since last three year	Not Compiled
4	Shop rent is not being collected on timely basis as more than Rs 14.24 Lacs is receivable as Shop rent.	Persisting since long time	Not Compiled
5	Bus Stand tender was given to Shri Vijay Kumar for Rs 631000/-Against these amount Rs 500000/- has been deposited by Shri Vijay kumar But Rs 131000/- has not been received till the date of audit.	Persisting since long time	Not Compiled
6	Tower tax dues are not collected on timely basis. Tower taxes of Rs 5.30 Lacs is receivable as on 31.03.2017.	Persisting since long time	Not Compiled
7	Tender of Ghat Ceratorium ,Gate,Plam tree, and land are not done on yearly basis.	Persisting since last year	Not Compiled
8	Grant register is not being maintained hence it is difficult to find unutilized grant at any point of time.	Persisting since long time	Not Compiled
9	Bank Reconciliation Statement is not prepared Hence it is difficult to monitor possible fraud ,if any	Persisting since long time	Not Compiled
10	Advance register is not prepared Hence it is difficult to monitor for advance given and adjustment thereof.	Persisting since long time	Not Compiled



IV. Revenue Receipts: -

Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
Total Receipts (A+B)		4,07,94,094.00	39,258,809.00				
A.	Revenue Receipts (1+2+3)	99,04,629.00	2,225,261.00				
1.	Own Revenue Receipts (a+b)	23,03,247.00	1,787,193.00				
a)	Tax Revenue(levied and collected by municipal body)	22,19,847.00	573,448.00				
i)	Property tax	3,95,302.00	573,448.00				
ii)	Other tax (levied and collected by municipal body)	18,24,545.00	-				
b)	Non-tax revenue (levied and collected by municipal body)	83,400.00	1,213,745.00				
i)	Fees & fines	83,400.00	1,165,265.00				
ii)	User Charges	-	48,480.00				
iii)	Other non-tax revenue (levied and collected by municipal body)	-	-				
2	Other Revenue Receipts	12,23,517.00	-				
a)	Income from interest/investments	2,61,245.00	-				
b)	Other Revenue income	9,62,272.00	-				
3.	Transfers/ Grants/ Assigned Revenues	63,77,865.00	438,068.00				
a)	State Assigned Revenue	-	-				
b)	State Finance Commission (SFC) Grants/ Devolution	5,00,000.00	-				
c)	Octroi compensation	-	-				
d)	Other State Govt. Transfer	-	-				
e)	Central Finance Commission (CFC) Grant	55,89,865.00	-				
f)	Other Central Govt. Transfer	-	-				

Not Applicable for this quarter.



g)	Others	2,88,000.00	438,068.00
B.	Capital Receipts	3,08,89,465.00	37,033,548.00
1	Sale of Municipal Land	-	-
2	Loans (from State Govt. or Banks etc.)	-	-
3	State Capital Account Grant (under State Schemes etc.)	20,503,740.00	22,015,263.00
4	Central Capital Account Grant (under Central Schemes etc.)	1,03,85,725.00	15,018,285.00
5	Other Capital Receipts	-	-

v. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
Total Expenditure (1+2)		2,86,88,223.00	5,28,21,217.00				
1	Revenue Expenditure	1,41,97,814.00					
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	11,915,601.00					
1.2	Operation and Maintenance (O&M)	12,54,586.00					
1.3	Loan repayment (Interest payments)	-					
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	10,27,627.00					
2.	Capital Expenditure	1,44,90,409.00					
2.1	All developmental works under	1,41,16,877.00					



11	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 ascertained tax possible at any point of time Taxes such as VAT,IT, Royalty etc. are collected from time to time but its payments are made on yearly basis Which is not proper .Taxes should be remitted to the Govt account on timely basis .Otherwise penal action may be taken by the concerned department for delayed deposit of taxes.	Persisting since long time	Not Compiled
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4. Finance

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

Year	2015-16	2016-17	2017-18
Final/Revised Budget	9,01,16,169.00	6,27,42,983.00	Budget Not Provided by ULB
Actual Expenditure	2,26,22,248.00	5,28,21,217.00	28688223.00
Savings(+)/ Excess(-)	6,74,93,921.00	99,21,766.00	-

II. Volume of transactions:

Period	Budgeted 2017-18	Previous Year (For one Year) 2016-17	Current Year (For one Year) 2017-18
Opening balance	Budget Not Provided by ULB	3,13,32,940	5,60,89,557.00
Receipts		7,95,70,017.00	40,794,094.00
Total		11,09,02,957.00	9,68,83,651.00
Net expenditure		5,28,21,217	2,86,88,223.00
Closing balance		5,80,81,740.00	6,81,95,428.00

Note: - Difference in Receipt of Rs 40311208-accounted in previous Financial Year Internal Audit Report 2016-17. Further, there is a difference of Rs. 1992183.00 in between the Closing Balance of the FY_2016-17 and Opening Balance of the FY_2017—18.



III. Bank Reconciliation: -Since different scheme has been maintained in single cashbook therefore segregation of balances of different Scheme as on 31st March 2018 cannot be determined. Similarly, since through one bank account different schemes are being operated the bank balance of a particular scheme on a particular date cannot be determined. Bank Reconciliation Statement has not been prepared in the prescribed format by the ULB

Details of Closing Balance:

Sr no.	Name of scheme / item	Bank name / account no.	Balance as per pass book	Balance as per cash book	Differences	BRS Prepared/ Not Prepared
1	Nagar Nidhi	SBI-5912	19,43,445.73	0.00	19,43,445.73	Not Prepared
2	SBM & 14 th Finance	SBI-391	26,48,132.00	0.00	26,48,132.00	Not Prepared
3	E- Governed /Rajay Yojana	SBI-7103	3,392.00	0.00	3,392.00	Not Prepared
4	B.R.G.F.Fund	SBI-2829	46,277.00	0.00	46,277.00	Not Prepared
5	S.B.M	SBI-8209	5,11,323.61	0.00	5,11,323.61	Not Prepared
6	Water Supply	SBI-3483	66,56,808.00	0.00	66,56,808.00	Not Prepared
7	Awasi nirman Yojana	SBI-8298	48,932.00	0.00	48,932.00	Not Prepared
8	K.A.Y.(General)	SBI-2853	5,20,768.00	0.00	5,20,768.00	Not Prepared
9	K.A.Y. (Special)	SBI-9304	1,93,975.00	0.00	1,93,975.00	Not Prepared
10	Treasury	PLA	7,17,81,997.89	71781997.89	0.00	

Note: -Subsidiary cashbook has not been Maintained by ULB, so we are unable to enclosed cash balances

Note: -Some of the schemes such as Prasasnik Bhawan ,5th finance 4th finance, 13th finance, Peshakar, Stamp Duty, Rajya Path/ PuliyaNirman Yojana, Led Light, Excutive Officer, Maching Grant, Nagrik Subidha (Rajya Yojna) CM SwakshtaAbhiyan, NagrikSubidha (State Plan), Path Nirman (CM SahriNaliGali) Pakkikaran Yojana, Parshad, Upmukhya Parshad and Parshad Niyat Bhatta, NaliNirman, Peyajalpurti, Peyajalpurti (Mukhyamantri Sat Nischay) & City Manager schemes have been maintained through PLA



	Central/State specific schemes			
2.2	Loan Repayments (Principal Amount)	-		
2.3	Other Capital expenditure	3,73,532.00		

Note: - As per above reporting format, details of expenditure have not been accounted in the concerned ULB premises and the same has not been reported in previous financial year's internal audit report 2016-17, so we are unable to enclose the same in our report.



VI. Status of implementation of Double Entry Accounting System

Accounting of Nagar Panchayat Chanpatiya has not been maintained as Double Entry Accounting System. The consultant for DEAS has been appointed but no financial accounts for 2017-18 are still to be prepared. The DEAS team has started work since Feb 2019.

VII. Status of Municipal Accounts Committee;

Nagar Panchayat Chanpatiya has not been constituted Municipal Accounts Committee under section 98 of the Municipal Act, 2007

5. Audit Observations:

I. Part – A

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

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

(i) Mobile Tower Collection: -

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

Criteria – Tower Tax is tax 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 is Rs. 30,000/- per tower and annual renewal fee is Rs. 8,000/- per annum per tower.

Condition –As per details provided to us there are total 08 Mobile Towers registered with this ULB up to 31.03.2018 and Rs. 5 71597/- has not been collected till the date of audit from these tower operators as Tower Tax.

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

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

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



Sl. No.	Name of Mobile Tower	No. of Tower	Arrear Amount till 31/03/2018 including interest@1.5% (Rs.)
1.	Reliance	1	94,600
2.	Aircel	2	42,000
3.	Airtel	2	76,000
4.	Idea	1	1,10,000
5.	B.S.N.L	1	1,10,000
6.	Uninor	1	1,26,000
Total			5,58,600
	Add: Interest (16-17)	5,78,000*1.5%	8,670
Total			5,67,270
	Add: Interest 1 st quarter (17-18)	5,86,670*1.5/100*3/12	2200.01
	Add: Interest 2 nd quarter (17-18)	5,86,670*1.5/100*3/12	2200.01
	Add: Interest 3 rd quarter (17-18)	5,56,670*1.5/100*3/12	2087.51
	Add: Interest 4 th quarter (17-18)	5,67,270*1.5/100*3/12	2127.26
Arrear Amount			5,71,597.28

(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 - levy 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 the 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 - Tax Amount is not deposited timely into Bank. In some cases, collected amount has been retained by the department for a period of 1-2 month from the date of collection of taxes.

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.

Receipt No.	Amt	Period	Deposit date
8016 to 8083	39480.00	03/04/2018to 08/04/2018	10/04/2018
8087 to 8100	48780.00	19/04/2018 to 20/04/2018	24/04/2018

(iv) Holding & Property Tax Collection: -

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

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

Condition – Total Property Tax/Holding Tax outstanding as on 31st March 2018 is Rs.3,68,614/-

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 record / register to know total current & arrear demand of holding tax, but demand /arrear Register have not been show clear picture of arrear and current period property tax.

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 updation of Demand & Collection Register on regular interval.

Year	Total Demand			Total Recovery			Total Arrear		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
4 th Qtr (17-18)	2,46,724	2,19,191	4,65,915	49,300	1,21,890	1,71,190	1,97,424	97,301	3,68,614



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

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

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

Condition – Total Shop rent outstanding as on 31st March 2018 is Rs.15, 39,500/-

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

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

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

Details of shop Rent dues as on 31.03.2018								
S.N	Shop No.	Name	Father/Husband Name	Ward No	Type of Road	Dues Amount	Shop rent for 3rd Quarter	Total Dues up to 31.03.2018
1	2	3	4	5	6	7	8	9
1	1	Sanjay Kumar	Anirudh kumar	5	Main Road	11700	300	12000
2	2	Mahavir sah	jawahir sah	5	Main Road	11700	300	12000
3	3	Sharda devi	Raghunath sah	5	Main Road	11700	300	12000
4	4	Umesh Prasad	prabhu sah	5	Main Road	11700	300	12000
5	5	Ambika Prasad	gorkh sah	5	Main Road	11700	300	12000
	6	Sitaram Sah	Guljar sah	5	Main Road	11700	300	12000
7	7	Dhruv Sah	kedar sah	5	Main Road	11700	300	0
8	8	Harishankar Prasad	Mathura sah	5	Main Road	11700	300	12000
9	9	Umanand Prasad	Baidhnath pd	5	Main Road	11700	300	12000
10	10	Lalbabu Prasad	Rajghunath sah	5	Main Road	(300)	300	0
11	11	Suresh Prasad	Rajghunath sah	5	Main	11700		12000



					Road		300	
12	12	Rajan Prasad	Birendar Parsad	5	Main Road	11700	300	12000
13	13	Girja devi	Nathini Sah	5	Main Road	11700	300	12000
14	14	Raju Prasad	Ramashankar pd aray	5	Main Road	11700	300	12000
15	15	Satyparkash arya	Ramashankar pd aray	5	Main Road	11700	300	12000
16	16	jhulan parwa	Keshwar lal	5	Main Road	11700	300	12000
17	17	Rambilas prasad	Hiralal Sah	5	Main Road	11700	300	12000
18	18	Nagendar Prasad	Ambika sah	5	Main Road	11700	300	12000
19	19	Chhathu sah	Jamuna sah	5	Main Road	11700	300	12000
20	20	Rajesh Prasad	Bigu sah	5	Main Road	11700	300	12000
21	21	Lalbabu Prasad	Bigu sah	5	Main Road	11700	300	12000
22	22	Laxman Prasad	Chotelal pd	5	Main Road	11700	300	12000
23	23	Sanjay Parwa	Mukhalal parwa	5	Main Road	11700	300	12000
24	24	Shambhu Prasad	Keshwar Parwa	5	Main Road	11700	300	12000
25	25	jhulan parwa	Mukhlal Parwa	5	Main Road	11700	300	12000
26	26	Pyarelal Parwa	Mukhlal Parwa	5	Main Road	11700	300	12000
27	27	Suggi devi	Mukhlal Parwa	5	Main Road	11700	300	12000
28	28	Pyarelal Parwa	Mukhlal Parwa	5	Main Road	11700	300	12000
29	29	Suresh Prasad	sitaram sah	5	Main Road	11700	300	12000
30	30	Byaj Parwa	Chotelal pd	5	Main Road	11700	300	12000
31	31	Rajeshwar Parsad	Chandrika pd	5	Main Road	11700	300	12000
32	32	Chandan kumar	Govind parwa	5	Main Road	11700	300	12000
33	33	Lakshman kumar	Mukhala parwa	5	Main Road	11700	300	12000
34	34	Anirudh Prasad	Bigu pd	5	Main Road	11700	300	12000
35	35	Prabhu Prasad	Birji pd	5	Main Road	11700	300	12000
36	36	Anil kumar	Gopalji pd	5	Main Road	11700	300	12000
37	37	Vijay Prasad	Krishna kr	5	Main Road	11700	300	12000
38	38	Hari Prasad	Chandi pd banka	5	Main Road	11700	300	12000
39	39	Serajul miya	Imbrahim Miya	5	Main Road	11700	300	12000



40	40	Anil kumar	Sudarndhn pd	5	Main Road	11700	300	12000
41	41	Vijay kumar	Krishna pd	5	Main Road	11700	300	12000
42	42	Binod Prasad	Rama pd	5	Main Road	11700	300	12000
43	43	Ramnath Prasad	Bachu sah	5	Main Road	900	300	12000
44	44	Thakur Prasad	Mukhlal sah	5	Main Road	11700	300	12000
45	45	Virsen Prasad	Khublal sah	5	Main Road	11700	300	12000
46	46	Suresh Prasad	Ramdev pd	5	Main Road	11700	300	12000
47	47	Harishankar Prasad	jangali sah	5	Main Road	11700	300	12000
48	48	Gyan prakash	Lalbabu arya	5	Main Road	11700	300	12000
49	49	Anirudh Prasad	Hari shankar pd	5	Main Road	11700	300	12000
50	50	Anand prasd keshri	Ramji pd	5	Main Road	11700	300	12000
51	51	Guddu Prasad	Brishan pd	5	Main Road	11700	300	12000
52	52	Shambhu Prasad	Chandrika pd	5	Main Road	11700	300	12000
53	53	Ramesh Prasad	Jmuna pd	5	Main Road	11700	300	12000
54	54	Ved prakash arya	Lalbabu arya	5	Main Road	(300)	300	0
55	55	Dev prakash arya	Lalbabu arya	5	Main Road	11700	300	12000
56	56	Ramesh Prasad	Shivmangal sah	5	Main Road	11700	300	12000
57	57	Dhruv prasad	Shivmangal sah	5	Main Road	11700	300	12000
58	58	Mukul Prasad	Sudarndhn pd	5	Main Road	11700	300	12000
59	59	Lalbabu Prasad	Bherkhun sah	5	Main Road	11700	300	12000
60	60	Thakur Prasad	Mukhlal sah	5	Main Road	11700	300	12000
61	61	ShyamNaran prasad	Basudev sah	5	Main Road	11700	300	12000
62	62	Triloki prasad	Shankar pd	5	Main Road	11700	300	12000
63	63	Ramesh Prasad	Shankar pd	5	Main Road	11700	300	12000
64	64	Ramji pd keshri	narayan sah	5	Main Road	11700	300	12000
65	65	Anirudh Prasad	Shankar pd	5	Main Road	11700	300	12000
66	66	Omprakash arya	Hari pd	5	Main Road	11700	300	12000
67	67	Mukesh kumar	Sudarndhn pd	5	Main Road	11700	300	12000
68	68	Pratima devi	Mukesh kuamr	5	Main	11700		12000



					Road		300	
69	69	Ranjesh kumar	Sudarndhn pd	5	Main Road	11700	300	12000
70	70	Umesh kumar	Sayt narayan pd	5	Main Road	11700	300	12000
71	71	Govind Prasad	jangali pd	5	Main Road	11700	300	12000
72	72	Pradip prasad	Batu sah	5	Main Road	11700	300	12000
73	73	Dharikshan sah	Batu sah	5	Main Road	11700	300	12000
74	74	Ramesh Prasad	Chedilal sah	5	Main Road	11700	300	12000
75	75	Mahavir sah	Chedilal sah	5	Main Road	11700	300	12000
76	76	Ashish Prasad	Rajedar pd	5	Main Road	11700	300	12000
77	77	Sangeeta devi	Umesh kr	5	Main Road	11700	300	12000
78	78	Shivji pd gupta	Bola pd	5	Main Road	11700	300	12000
79	79	Sayta prakash	Lalbabu aarya	5	Main Road	11700	300	12000
80	80	Suresh Prasad	Ramanand sah	5	Main Road	11700	300	12000
81	81	Lalbabu Prasad	Bigu sah	5	Main Road	11700	300	12000
82	82	Kapoorchand pd	Baidhnath pd	5	Main Road	11700	300	12000
83	83	Rajesh Prasad	jagnath pd	5	Main Road	11700	300	12000
84	84	Dhruv pd	Bigu sah	5	Main Road	11700	300	12000
85	85	Aladudin miya	ali raja	5	Main Road	11700	300	12000
86	86	Umesh pd	manulal sah	5	Main Road	11700	300	12000
87	87	Jadolal sah	manulal sah	5	Main Road	11700	300	12000
88	88	Pramod pd	Ganesh pd	5	Main Road	11700	300	12000
89	89	Govind Prasad	Ganesh pd	5	Main Road	11700	300	12000
90	90	Jag pd	Thakur sah	5	Main Road	11700	300	12000
91	91	Govind Prasad	Ganesh pd	5	Main Road	11700	300	12000
1	1	Narsingh sah	Kodo sah	5	Main Road	11400	600	12000
2	2	Harishankar pd	Jamuna sah	5	Main Road	4200	600	4800
3	3	Gopal Sah	Lagan sah	5	Main Road	15000	600	15600
4	4	Kaushayal Devi	Laxmi sah	5	Main Road	11400	600	15000



5	5	Batu sah	Devki sah	5	Main Road	15000	600	15600
6	6	Gaya Sah	Laxmi sah	5	Main Road	31200	600	31800
7	7	Anwat sah	Asharfi sah	5	Main Road	1800	600	2400
8	8	satnarayan keshar	Lakshmi kesharwale	5	Main Road	15000	600	15600
9	9	Chotelal pd	Ram prasad	5	Main Road	6600	600	0
10	10	Ramji pd	Gona sah	5	Main Road	6600	600	7200
11	11	Dukhhi sah	Laxmi sah	5	Main Road	6600	600	7200
12	12	Satnarayan pd	Ramlakhan pd	5	Main Road	9000	600	9600
13	13	Pyari devi	Firangi sah	5	Main Road	23250	600	23850
14	14	Baidhnath sah	Thakur sah	5	Main Road	13800	600	14400
15	15	Rupa sah	Banshi sah	5	Main Road	16800	600	17400
16	16	Paras sah	Bhadai sah	5	Main Road	1800	600	2400
17	17	Dev narayan sah	Ganesh sah	5	Main Road	4200	600	4800
18	18	Laxman sah	Ganesh sah	5	Main Road	4200	600	4800
19	19	Krishana sah	Kedar sah	5	Main Road	9000	600	9600
20	20	Jeeuot sah	Shinandan sah	5	Main Road	11400	600	12000
21	21	Kedar sah	Shyamchran sah	5	Main Road	11400	600	2400
22	22	Sukhal sah	Chaukari sah	5	Main Road	1800	600	2400
23	23	Jagnnath sah	Jawahari sah	5	Main Road	11400	600	12000
24	24	Ganesh sah	Lagan sah	5	Main Road	13800	600	7200
25	25	Thakur ji keshri	Ramchandar sah	5	Main Road	6600	600	6600
26	26	Bangali ram	Rameshwar sah	5	Main Road	17400	600	18000
27	27	Ganajali	Achwar sah	5	Main Road	6600	600	7200
28	28	Lalbabu pd	Harishankar sah	5	Main Road	13800	600	14400
29	29	Ankur pd	Laxman pd	5	Main Road	6600	600	7200



30	30	Bashudev pd	Kedar sah	5	Main Road	1800	600	2400
31	31	Ambika pd	Gorakh pd	5	Main Road	13800	600	14400
32	32	Laxman Parsad	Motilal sah	5	Main Road	7800	600	8400
33	33	Ashok pd	Dinath pd	5	Main Road	13800	600	14400
34	34	Jhojha sah		5	Main Road	1800	600	2400
35	35	Sardanand pd	Chokari sah	5	Main Road	23150	600	0
36	36	Ramchandra sah	Saryag sah	5	Main Road	15000	600	15600
37	37	Parvati	Dhrui sah	5	Main Road	4200	600	4800
38	38	Ram kumar sah	Gorakh sah	5	Main Road	9000	600	9600
39	39	Radhika devi		5	Main Road	9000	600	9600
40	40	Ramsavari devi	Krishn pd	5	Main Road	13800	600	14400
41	41	Shiv kr pd	Nathuni pd	5	Main Road	13800	600	14400
42	42	Rukmani deci	Sukhla sah	5	Main Road	1800	600	2400
43	43	gorakh sah	Devki sah	5	Main Road	11400	600	12000
44	44	Lakshmi sah	Bharat sah	5	Main Road	1800	600	2400
45	45	Dinanath Parsad	Lakhi sah	5	Main Road	9000	600	9600
46	46	Shemati parwa	Satyanarayan parwa	5	Main Road	6600	600	7200
47	47	Shankar pd	Lakshman sah	5	Main Road	0	600	0
48	48	Vedprakash	Lalbabu aya	5	Main Road	11400	600	12000
49	49	uttam pd	Ramprawesh pd	5	Main Road	1800	600	2400
50	50	shantosh pd	Shankar pd	5	Main Road	2800	600	3400
51	51	chhatia devi	Thakur sah	5	Main Road	17650	600	18250
Total								15,39,500



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

➤ No observation found during the course of audit.

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

Report on field survey of 20 high value properties
NAME OF ULB- CHANPATIYA
DATE OF SURVEY:22.10.19 to 24.10.19

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	LochanPrasad	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	Jagarnathb 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	Mahender Prasad	07	Main Road	Residential	5 DUR	7	717.00	No Deviation Found
15	Kashi Nath Prasad	Vishwnath Prasad	08	NH	Resi/com	10 DUR	11/3 2	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 not calculated the area due to tax is collected as per number of room construed. However, it is very difficult to do the Field Survey due to resentment of property holders and sometimes it gets very ugly.

ii. Part-B

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

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

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

Sl. No.	Particulars	Status
1	General Cash Book	Not Properly Maintained
2	Subsidiary Cash Book	Not Maintained
3	File Movement Register	Not Maintained
4	Ledger Book	Not Maintained
5	Grant Register	Not Maintained
6	Advance Register	Not Maintained
7	Vehicle LOG Book	Not Maintained
8	Store Register	Not Maintained
9	Fixed Assets Register	Not Maintained
10	Demand & Collection Register of Property Tax, Mobile Tower Tax, Shop Rent etc.	Not Maintained

b. Irregularity in procurement process: -

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

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

We observed several non-compliances of directives of UD&HD, GOB such as; -

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



d. Non-compliance of Act & Rules: -

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

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

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

And as per Income Tax Act 1962 and Vat Act 2005 are not properly followed by Ulb.

- Proper Sec of TDS Deduction is not conduct.
- Vat is deducting from the payment but Ulb is not in practice to deduct Vat from payment at the time of procurement of machine or goods.
- Vat is deducting from departmental work on whole of the work but it is levy only on material purchased.

e. Lack of internal control measures: -

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -
 - Head wise expenditure were not clearly entered and recorded.
 - The cash book balances are not reconciled with the Balances in Bank Pass Book.
 - Cash book has not been regularly authorized by the executive officer.
2. Cash book has not been properly prepared by Nagar Panchayat Chanpatiya
 - Cash book is maintained from pass book; it means at the time of payment cash book is not maintained that shows a departmental failure.
3. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.



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

We observed that TDS, Vat, Royalty and Labour-Cess for the financial year 2017-18 has been deducted but not deposited to appropriate authority by ULB till the date of audit. Also return filling of TDS& Vat has not been made by the ULB.

g. Deficiency in pay-roll system: -

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

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

The detail of Pending/Missing UC: -

S. No.	Name of scheme	Letter No/date	Amt. of Grant	UC submitted /Not submitted
1.	प्रशासनिक भवन	63/ 06-02-14	473000	3052899
2.	चतुर्थ रा0वि0	102/ 15-03-14	874056	7422
3.	चतुर्थ रा0वि0	133/ 25-03-15	443688	196797
4.	चतुर्थ रा0वि0	129/ 20-03-15	2125285	353187
5.	चतुर्थ रा0वि0	129/ 20-03-15	2653341	64967
6.	चतुर्थ रा0वि0	129/ 20-03-15	443688	196797
7.	चतुर्थ रा0वि0	129/ 20-03-15	2137147	64579
8.	चतुर्थ रा0वि0	133/ 3-25-15	443688	316068
9.	पेशाकर	07/ 16-06-14	530303	64967
10.	पेशाकर	37/ 28-08-2015	656503	16939
11.	नगरीक सुविधा	16/ 17-07-15	3135000	686285
12.	पंचम वित्त	123/ 27-03-17	4038964	3127005
13.	कार्यपालक पदा0 वेतन	123/ 27-03-18	513468	15774
14.	पंचम वित्त	123/ 21-03-2016	5530367	400308
15.	पंचम वित्त	162/ 19-10-16	6035237	4049074
16.	कार्यपालक पदा0 वेतन	12/ 18-05-2016	438068	438068
17.	मु0मंत्री पेयजल	84/ 25-09-16	6424815	6424815
18.	मु0मंत्री पेयजल	168/ 25-10-16	1118459	1118459
19.	नगरीक सुविधा	249/ 10-03-2017	586710	586710



20.	पंचम वित्त	162/ 19-10-2016	446210660	3367878
21.	पंचम वित्त	353/ 29-03-17	436210660	3366785
22.	14वें वित्त	24/ 06-07-16	2228940	15568
23.	14वें वित्त	29/ 06-07-16	2228941	31767
24.	पंचम वित्त	162/ 19-10-16	6035237	3127005
25.	मु0मंत्री पेयजल	258/ 21-03-17	7562878	7562878
26.	कार्यपालक पदा0 वेतन	08/ 23-05-2017	500000	500000
27.	पार्षद भत्ता	15/ 15-06-2017	288000	96000
28.	पेशाकर	24-30-06-17	259809	259809
29.	14वें वित्त	34/ 02-08-17	259804	259804
30.	14वें वित्त	34/ 02-08-17	259809	259809
31.	मु0मंत्री ना0गली	39/ 11-08-2017	1878617	1878617
32.	मु0मंत्री ना0गली	39/ 11-08-2017	1878616	1878616
33.	नगरीक सुविधा	44/ 24-08-17	3135000	3135000
34.	पंचम वित्त	47/ 14-09-17	5195896	5195869
35.	पंचम वित्त	47/ 14-09-17	5195869	5195869
36.	मु0मंत्री ना0गली	69/ 30-10-17	1178235	1178235
37.	मु0मंत्री ना0गली	69/ 30-10-17	18972925	1897295
38.	मु0मंत्री ना0गली	69/30-10-17	144234	144234
39.	कार्यपालक पदा0 वेतन	87/ 28-12-17	663872	663872
40.	14वाँ वित्त	98/ 24-01-2018	2591103	2591103
41.	14वाँ वित्त	98/ 24-01-2018	2591103	2591103
TOTAL UC Pending				66378236

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

I. Physical verification of inventory/stores: -

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



J. Advances, their adjustment & recovery: -

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

Advance has been given to staff for office expenses.

K. Any other matter as may be prescribed in due course:

- No Observation Found in this regards.

PART – “C”
Scope of Audit

Sl. No	Particular	Remarks/ Observation
1	Whether all these the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	No observation found in this regard.
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any in-consistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	We have witnessed the 20 high value of property same has been reported above in Point 5, Part A(c).
3	Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR Rule 22: All moneys to be brought to account Rule: 27: Collections to be deposited into Bank on the same day Rule 69: Grant Related Compliance Rule 120-121: Monthly Receipt & Payment Account and Trial Balance Rule 130: Audit to be completed & reported within 6 month	All the compliance has been made at ULB except Rule :27 & Rule 120-121. Details of discrepancies regarding Rule: 27 has been annexed in “Sheet B”. Rule 120-121: Monthly Receipt & Payment Account and Trial Balance are not being prepared. Rule 130 is not being followed.



4	Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.	Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.
5	If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sai rat etc. have incurred then quantify the same.	Loss of Rs 571597/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.
6	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Observation Found in this regard.
7	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	No, Such type of Issue found in this regards.
8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	UC of Rs. 66378236/- of various scheme are pending for submission to the Urban Development & housing Department till the financial year 2017-18.
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have been verified such instances and found some irregularities. Details of irregularity have annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.
10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Yes, all payment has been made according to payment terms & conditions of tenders.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No, Such type of issued found in this regards.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	We have verified all major areas of ULB and same have been reported in Point 5, Part A(c).
13	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also. Details of major statutory irregularities



कार्यालय नगर पंचायत चनपटिया

2017-18
वित्तिय वर्ष 2013-14 से 2015-16 में प्राप्त सहायक अनुदानों की निकाली/व्याज एवं अवशेष राशि की फलाने द्वारा कोषागार में जमा विवरणी सविहित प्रतिवेदन
नगर पंचायत का नाम- नगर पंचायत चनपटिया
कोषागार का नाम- बैरिया 90 चम्पारण

DDO Coard: URB
Treasury Coard: W.C.H
PLA Account No.: PLA-90
Bank Account no.

S.l. no.	F.Y.	Name of scheme	Allotment letter no.	Allotment issued	UC pending
1	2013-14	प्रशासनिक भवन	63/06-02-14	4733000	3052899
2	2013-14	चतुर्थ राठिओ	102/15-03-14	874056	7422
3	2014-15	चतुर्थ राठिओ	133/25-03-15	443688	196797
4	2014-15	चतुर्थ राठिओ	129/20-03-15	2125285	353187
5	2014-15	चतुर्थ राठिओ	129/20-03-15	2653341	64967
6	2014-15	चतुर्थ राठिओ	129/20-03-15	443688	196797
7	2014-15	चतुर्थ राठिओ	129/20-03-15	2137147	64579
8	2014-15	चतुर्थ राठिओ	133/3-25-15	443688	316068
9	2014-15	पेशाकर	07/16-06-14	530303	64967
10	2015-16	पेशाकर	37/28-08-2015	656503	16939
11	2015-16	नगरीक सुविधा	16/17-07-15	312000	686285
12	2015-16	पंचम वित्त	123/27-03-17	4038964	3127005
13	2015-16	कार्यपालक पदाओ वेतन	123/27-03-18	513468	15774
14	2015-16	पंचम वित्त	123/21-03-2016	5530367	400308
15	2015-16	पंचम वित्त	162/19-10-16	6035237	4049074
16	2016-17	कार्यपालक पदाओ वेतन	12/18-05-2016	438068	438068
17	2016-17	मुओमंत्री पेयजल	84/25-09-16	6424815	6424815
18	2016-17	मुओमंत्री पेयजल	168/25-10-16	1118459	1118459
19	2016-17	त्रागरीक सुविधा	249/10-03-2017	586710	586710
20	2016-17	पंचम वित्त	162/19-10-2016	446210660	3367878
21	2016-17	पंचम वित्त	353/29-03-17	436210660	3366785
22	2016-17	14वें वित्त	24/06-07-16	2228940	15568
23	2016-17	14वें वित्त	24/06-07-16	2228941	31767



24	2016-17	पंचम वित्त	162/ 19-10-16	6035237	3127005
25	2017-18	मु०मत्री पेयजल	258/ 21-03-17	7562878	7562878
26	2017-18	कार्यपालक पदा० वेतन	08/ 23-05-2017	500000	500000
27	2017-18	पार्षद भत्ता	15/ 15-06-2017	288000	96000
28	2017-18	पेशाकर	24-30-06-17	259809	259809
29	2017-18	14वें वित्त	34/ 02-08-17	259804	259804
30	2017-18	14वें वित्त	34/ 02-08-17	259809	259809
31	2017-18	मु०मत्री ना०गली	39/ 11-08-2017	1878617	1878617
32	2017-18	मु०मत्री ना०गली	39/ 11-08-2017	1878616	1878616
33	2017-18	नगरीक सुविधा	44/ 24-08-17	3135000	3135000
34	2017-18	पंचम वित्त	47/ 14-09-17	5195869	5195869
35	2017-18	पंचम वित्त	47/ 14-09-17	5195869	5195869
36	2017-18	मु०मत्री ना०गली	69/ 30-10-17	1178235	1178235
37	2017-18	मु०मत्री ना०गली	69/ 30-10-17	1897295	1897295
38	2017-18	मु०मत्री ना०गली	69/30-10-17	144234	144234
39	2017-18	कार्यपालक पदा० वेतन	87/ 28-12-17	663872	663872
40	2017-18	14वें वित्त	98/ 24-01-2018	2591103	2591103
41	2017-18	14वें वित्त	98/ 24-01-2018	2591103	2591103

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कार्यपालक पदा० वेतन कारी
कार्यालय नगर पंचायत चनपटिया
प० चम्पारण

8	Advance register ,procurement register ,payroll register, File movement Register, Grant Register, Daily Collection Register, Procurement Register, Stock Register, Fixed Asset Register, Demand & Arrear Register has not been maintained.	It will be prepared in near future .
9	Directives issued by UD&HD, GoB; MOHUA has not been provided by the ULB.	it has not been received by UD&HD GOV
10	We observed that Statutory Compliance has not been accomplished by ULB. These statutory irregularities are following: TDS return has not been filled. Labour-cess & Royalty & GST has not been deposited to concern department which is deducted from payment.	It will be taken care in future.
11	we observed that TDS is not deducted on permanent employees salaries as well as contractual employees salaries.	Only one employee comes under TDS deduction slab
12	Pay roll system does not contain leave details of employee.	Action will be taken in future.
13	UCs are not being prepared and submitted timely by the ULB. UCs amounting to Rs. 57856113 is pending for submission to UD&HD.	Will the help of auditor we have started is prepare pending uc.
14	ULB has not been in practice to prepare monthly receipt and payment account.	Action will be taken in future .
15	Log book of vehicle & generator has not been maintained	Now it is maintained.
16	Grant register has not being maintained by ULB hence it is difficult to find out of unutilized amount at any point of time	Action will be taken in future it will be maintain shortly.
17	Cash Book, log book ,D.C.R has not been regularly authorized by the executive Officer.	Now it is regularly authorised by the e.o



18	There is a loss to ULB due to non-collection of Tower Tax, Advertisement Tax, Holding Tax, Shop Rent, Sairat, Toll Plaza, etc.	Action will be taken for collection or the same
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NA
RMS
Executive Officer
Magar Panchayat, Chanpatia

