

INTERNAL AUDIT REPORT

OF ULB

(SAGAULI)

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 05-07-2019 to 17-17-2019
Report Issued on 20th August 2019**

Executive Summary

1. Introduction

• Name of the Municipality	Nagar Panchayat Sagauli
• Period covered under current audit	Annual 2017-18
• Name of Executive Officer for the period under Audit.	Mr Ranjit Kumar

2. Results and Findings

• 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. e. Subsidiary cash books have been maintained.
• 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 and accounting has been made on single entry system. c. Fixed Assets Register has not been maintained. d. Advance Register has not been maintained. e. Stock Register has not been maintained. f. Daily collection register (Revenue receipt wise) has not been maintained. g. TDS, VAT, Royalty and Labour Cess have been deducted but it has not been deposited till date. Therefore, TDS Return has not been filled till date. As per Income Tax Act 1961, penalty may be levied on ULB, as it is a statutory irregularity. h. Property / Holding tax has not been assessed on property by the ULB since Financial Year 2008-09. i. No action has been taken by Nagar Panchayat for collection of Tower Tax. j. File Movement register has not been maintained. k. Some amount of grant allotted to Nagar panchayat but against these allotments, no UCs has been submitted. l. Various registers, books of records etc. are not being prepared by the ULB, such as,



Statutory Register with TDS, VAT, Royalty etc.

3. Opinion

As per Our Opinion the following improvements are required:

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

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. This will make it 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 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.

5. Comments from Management:

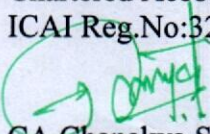
As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

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

6. Acknowledgement:

We thank Mr. Ranjit 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.

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


CA Chanakya Shree
Partner
M. No: -079322



UDIN-20079322AAAAECL7996

Date- 15/05/2020

Detailed Audit Report

1. Introduction

The Internal Audit of (Sagauli 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:

- i. Sujit Kumar

2. Administration

The present body of the ULB has taken charge on 9th June 2012 the incumbency in the key administrative and executive positions was as under:

Smt. Godavari Devi, from 9th June 2017 till date

Shri Arun Kumar Singh, Commissioner/Executive Officer from 9th June 2017 to 17 Jan 2019

Shri Ranjit Kumar, Commissioner/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 paras where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the period 2014-15 to 2016-17	11	9	02	0	0	11	No compliance
2	Internal Audit for the period 2016-17	8	8	0	0	0	8	No Compliance



Detailed Report on Compliance of Previous Internal Audit Report: -

SL No.	Audit Observation	Nature of Irregularities	Complied/Non-Complied
1	There are lack of internal control with respect to collection of taxes.	Persisting since last two year	Not Complied
2	Demand collection register has not been prepared hence it is not possible to ascertain total arrear of taxes	Persisting since last three year	Not Complied
3	Taxes collected by tax collector are on 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 500/- per day may be imposed for delayed deposit.	Persisting since last three year	Not Complied
4	Tower tax due are not collected on timely basis.	Persisting since long time	Not Complied
5	Tower tax is not being collected on timely basis as Rs 1590080 is receivable as tower tax as on 31.03.2018.	Persisting since long time	Not Complied
6	Municipal under control holding tax is not being collected on timely basis as Rs 3627666 is receivable as holding tax as on 31.03.2018.	Persisting since long time	Not Complied
7	Tender of Ghat, crematorium, Gate, palm tree and land are not done on yearly basis.	Persisting since last year	Not Complied
8	Grant register is not being maintained hence it is difficult to find out unutilized grant at any point of time.	Persisting since long time	Not Complied
9	Bank reconciliation statement is not prepared hence it is difficult to monitor possible fraud, if any	Persisting since long time	Not Complied
10	Advance register is not prepared hence it is difficult to monitor for advance given and adjustment thereof.	Persisting since long time	Not Complied



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 ascertain tax payable at any point of time taxes such as VAT, I.T, Royalty etc. are collected from time to time, but its payment is 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 Complied
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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	Budget not prepared	Budget not prepared	118158000.00
Actual Expenditure	48843011.36	36675609.52	99389482.45
Savings(+)/ Excess(-)	NA	NA	18768517.55

II. Volume of transactions

Period	Budgeted 2017-18	Previous Year 2016-17	Current Year 2017-18
Opening balance	93397867.48	75662582.39	153319250.66
Receipts	120492468.00	114332277.79	73309149.00
Total	213890335.48	189994860.18	226628399.66
Net expenditure	118158000.00	36675609.52	99389482.45
Closing balance	95732335.48	153319250.66	127238917.25

III. Bank Reconciliation

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	Remarks BRS Prepared/ Not Prepared
1.	Treasury account	PLA 081	115158365.13	117518287.13	2359922	Not Reconciled
2.	Administration building	UBGB 6001	2382817.00	2382817.00	Nil	Not Prepared
3.	Swarm Jayant	PNB	514374.79	505453.19	8921.06	Not prepared



	Saraha rojgar yojna	80845				
4.	Antrik sansadhan	PNB 67576	287968.14	1509266.39	1221298.25	Not prepared
5.	Mukha mantra nagar bikash yojna	UBGB 7127	2167154.19	3446094.79	1278940.60	Not prepared
6.	Pension	PNB 6775	298938.61	298938.61	Nil	Not prepared
7.	13 th Finance	PNB 6720	192453.03	192453.03	Nil	Not prepared
8.	Mukha mantri kanya bibah Yojna	PNB 6775	622629.95	306709.04	315920.91	Not prepared
9.	Housing for all	PNB 7174	978406.70	978406.70	Nil	Not prepared
10.	BRGF	PNB 6784	2115319.64	2121764.64	Nil	Not prepared
11.	Swachh Bharat mission	PNB 7997	10682863.15	10682863.15	Nil	Not prepared
12.	Day Nulum	PNB 3805	184949.00	184949.00	Nil	Not prepared

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)	73309149.00	114332277.79				
A.	Revenue Receipts (1+2+3)	3939368.00	1841122.00				
1.	Own Revenue Receipts (a+b)	2978282.00	1701190				
a)	Tax Revenue (levied and collected by municipal body)	2978282.00	0.00				
i)	Property tax	2978282.00	1691249.00				
ii)	Other tax (levied and collected by municipal body)	0.00	0.00				
b)	Non-tax revenue (levied and collected by municipal body)	0.00	0.00				
i)	Fees & fines	0.00	0.00				
ii)	User Charges	0.00	0.00				
iii)	Other non-tax revenue (levied and collected by municipal body)	0.00	9941.00				
2	Other Revenue Receipts	961086.00	139932.00				
a)	Income from interest/investments	961086	139932				
b)	Other Revenue income	0.00	0.00				



3.	Transfers/ Grants/ Assigned Revenues	0.00	0.00	Not Applicable for this period.
a)	State Assigned Revenue	0.00	0.00	
b)	State Finance Commission (SFC) Grants/ Devolution	0.00	0.00	
c)	Octroi compensation	0.00	0.00	
d)	Other State Govt. Transfer	0.00	0.00	
e)	Central Finance Commission (CFC) Grant	0.00	0.00	
f)	Other Central Govt. Transfer	0.00	0.00	
g)	Others	0.00	0.00	
B.	Capital Receipts	69369781.000	112491155.80	
1	Sale of Municipal Land	0.00	0.00	
2	Loans (from State Govt. or Banks etc.)	0.00	0.00	
3	State Capital Account Grant (under State Schemes etc.)	46142078.00	77624901.79	
4	Central Capital Account Grant (under Central Schemes etc.)	23227703.00	34785399.00	
5	Other Capital Receipts		80855.00	

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)		99389482.45	36675609.52	Not Applicable for this period			
1	Revenue Expenditure	506669.40	Bifurcation not provided				
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	3837604.00					
1.2	Operation and Maintenance (O&M)	1128251.00					
1.3	Loan repayment						



	(Interest payments)		
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	100844.40	
2.	Capital Expenditure	94322783.05	
2.1	All developmental works under Central/State specific schemes	91958847.35	
2.2	Loan Repayments (Principal Amount)	0.00	
2.3	Other Capital expenditure	2363935.70	

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 Sagauli has not been maintained as Double Entry Accounting system. The consultant for DEAS has been appointed but financial accounts for 2017-18 is still to be prepared. The DEAS team Vinod Singhal & Co, has started work from 21st Jan 2019.

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

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

5. Audit Observations:

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.

a. 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 10 (ten) Mobile Towers registered with this ULB up to 31.03.2018 and Rs. 1590080/- has not been collected till the date of audit from these tower operators as Tower Tax.

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

Cause – We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has 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 and take appropriate actions against irregularity.

Sl. No	Company Name	Date of establishment	Registration Fee	Renewal Fee	Interest	Receipt	TOTAL Dues
1.	BSNL	2007-08	30000	88000	93600	0.00	211600.00
2.	RELIANCE	2007-08	30000	88000	93600	0.00	211600.00
3.	AIRCEL	2008-09	30000	88000	77760	0.00	187760.00
4.	IDEA	2008-09	30000	88000	77760	0.00	195760.00
5.	TATA INDICOM	2007-2008	30000	88000	93600	0.00	211600.00
6.	ATC TELECOM	2015-16	30000	32000	12960	0.00	74960.00
7.	AIRTEL	2008-09	0.00	72000	93600	0.0	165600.00
8.	AIRTEL	2008-09	0.00	72000	93600	0.00	165600.00
9.	AIRTEL	2008-09	0.00	72000	93600	0.00	165600.00
10.	RELIANCE-	2018-19	30000	8000	0.00	38000	0.00



	JIO						
	TOTAL						1590080

b. 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.

c. 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. The total outstanding as on 31.03.2018 was Rs. 3620571.00. In some cases, collected amount has been retained by the Tax Collectors for a period of 1-2 months 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 updating of assesses due.

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

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

d. 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.

1 Year	Total Demand			Total Recovery			Total Arrear		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
2017	147888	216300	364188	76083	87941	164024	71804	128359	112222
- 2018	5	0	5	8	0	8	7	0	7

We are providing the details of some municipal property which has property tax arrears from long times:

Sl. No	Name of Building	Arrear Amt	Interest	Received amt	Total
1	Health department	98430	104820	0.00	203250
2	Madrassa	47100	58404	0.00	105504
3	Jilla Panchayat	113700	184335	0.00	298035
4	Madrasah	108000	13392	0.00	121392
5	mandi	119280	189645	0.00	308925
6	Door sanchar	337500	536625	0.00	874125
7	PWD	617040	905625	0.00	1522665
8	Animal hospital	74820	118950	0.00	193770
	TOTAL				3627666

e. 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.

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.

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

No observation found during the course of audit.

C. Report on finding of field survey of property tax of minimum 20 high value properties:

Report on field survey of 20 high values properties

Sl. No.	Owner Property Name	Ward No	Type of construction	Taxable area	Annual rent	Housing/ Commercial	Remarks
1	Leyakat ali	6	RCC	432	855	Residential	No Variation
2	Moti lal Prasad	8	RCC	3456	1596	Residential	No Variation
3	Arshad Ali	6	RCC	1440	635	Residential	No Variation
4	Anwar Ali	6	RCC	1440	635	Residential	No Variation
5	Quasars Ali	7	RCC	864	871	Res/com	No Variation
6	Virendar ali	10	RCC	864	599	Residential	No Variation
7	Prayag sah	8	RCC	2316	572	Residential	No Variation
8	Samrendra kumar	6	RCC	2880	1005	Residential	No Variation
9	Kamrul hoda andari	6	RCC	2160	998	Residential	No Variation
10	Indrasan Prasad	6	RCC	1008	1170	Residential	No Variation
11	Sabir Hussain	7	RCC	238	564	Commercial	No Variation
12	Musmat prabhawati	8	RCC	600	795	Res/com	No Variation
13	Sunil Gupta	7	RCC	720	499	Residential	No Variation
14	Rakesh pd Yadav	8	RCC	216	514	Residential	No Variation
15	Praha lad pd	6	RCC	2304	2177	Residential	No Variation
16	Shyam sundar pd	7	RCC	576	871	Residential	No Variation
17	Motilal Prasad	8	RCC	366	530	Residential	No Variation



18	Ramchandra sah	1	Asbestos	2160	544	Residential	No Variation
19	Devnath sah	7	RCC	1008	665	Residential	No Variation
20	Ramekbal pd	10	RCC	7200	590	Residential	No Variation

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

Part-B

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

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

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Royalty Register	Not Maintained
3	TDS Register	Not Maintained
4	Statutory deduction Register	Not Maintained
5	Stock Register	Not Maintained
6	Log Book	Not Maintained
7	Advance Register	Not Maintained

b. Irregularity in procurement process: -

No observation is found in this regard

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

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

- i. Non collection of various taxes required to be collected.
- ii. Non maintenance of prescribe books of accounts
- iii. 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 applied.
- According to Vat Act 2005, Vat should be deducted 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 being deducted from departmental work on whole of the work but it is levied 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 were not reconciled with the Balances in Bank Pass Book.
2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.

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

- Quarterly Return for TDS has not been filed for F.Y -2017-18.
- Quarterly Return for VAT has not been filed for F.Y -2017-18.

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. Thus we are unable to comment on deficiency in pay-roll system.

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

1. Utilizations of grant and report on missing Utilization certificates of financial year 2017-18 have not been submitted to the Urban Development & Housing Department till the date of audit.
2. However, we have been provided the details of UC submitted and pending to UD & HD, we are attaching the same as Annexure 1

The details of Pending UC: -



Sl no	Name of Scheme	Letter No/Date	Amount Allotted	UC Pending
1.	Administrative Building	1998/30.03.07	28.88	12.88
2.	State Plan	43/16.09.13	12.45	4.16
3.	Nagrik Suvidha	17/17.07.2015	44.8	20.23842
TOTAL				37.27842

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 comment on adjustment and recovery of advances. Advance has been given to staff for office expenses without any advance requisition and without the approval of executive officer.

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

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 in point (c) of Part A of the report.



General Observations: -

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

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

CA Chanakya Shree
Partner
Mem No: 079322



UDIN - 20079322 AAAAEC7996

Date - 15/05/2020



DISCUSSIN NOTE
2017-18

Si. No.	PARTICULARS	MANAJEMENTS REMARKS
1	Cash Book was not for Audit Period It was written form Bank statement for long period of time We have represented various Data on the basis of Cheqe Issue register and bank statment.	In future we maintain cash book on Daily basis.
2	Cash Book Has not been Regularly Authorized By E.O	In future authorized
3	Tresuary Cash Book and Passbook Balance Has Not Been Reconcilled. They Have to Reconcilled At every Quarter end	In future Reconciled every month
4	Bank Reconciliation Statement Was not prepared Hence it was defecult to Monitor Possible Fraud If any	It was in Proceal
5	Double Accounting System Has not operation in the N.P	/ /
6	Amount Collected By Tax Collector are not deposited on Daily Basis We Observed Significant Delay in Collection and Deposited of Tax/Oter revenue which is not Proper. As per Rule 27 of BMAR it should be Deposite On Daily Basis other wise a Penalty up to Rupees 5000/ May be imposed for delayed deposite	Deposited collection Amount daily in future.
7	Tower Tax Dues are not collected on on Timley and hence there is total out standing Balance as on 31.03.2018 1644800	Steps taken for collection
8	Holding Tax of total govt/Non govt Building are not collected on Timley and hence there is total out standing Balance as on 31.03.2018 2620571	/ /
9	Oter fees like license fees, Advertisement Tax others Sairats, Mutation fees And Building Permission fees are not collected and hence there is revenue loss to N.P	In future we conduct Survey.
10	Collection From Own Source is good but it has to be improved	We should imrove in future
11	Municipal Accounts Commitee Has not been Constitued As per sec 98 of BMAR act 2007. its is Necessary For the Municipalty to Constitue a municipal Accounts Commitee at its 1 st meeting in each Year our as soon as may be at any meeting subsequent there to nut no Municipal Accounts Commitee has been Constitued by N.P Till the Date of our audit	Commitee will be form in future



Sl no	Name of Scheme	Letter No/Date	Amount Allotted	UC Pending
1.	Administrative Building	1998/30.03.07	28.88	12.88
2.	State Plan	43/16.09.13	12.45	4.16
3.	Nagrik Suvidha	17/17.07.2015	44.8	20.23842
TOTAL				37.27842

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 comment on adjustment and recovery of advances. Advance has been given to staff for office expenses without any advance requisition and without the approval of executive officer.

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

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 in point (c) of Part A of the report.



3	<p>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</p> <p>Rule 22: All moneys to be brought to account</p> <p>Rule: 27: Collections to be deposited into Bank on the same day</p> <p>Rule 69: Grant Related Compliance</p> <p>Rule 120-121: Monthly Receipt & Payment Account and Trial Balance</p> <p>Rule 130: Audit to be completed & reported within 6 month.</p>	<p>All the compliance has been made at ULB except Rule :27 & Rule 120-121.</p> <p>Rule 22: All moneys to be brought to account but delayed.</p> <p>Rule 27: we have observed that collection money has not been deposited on bank account on time</p> <p>Rule 69: Grant related compliance has been done properly.</p> <p>Rule120-121 Monthly Receipt & payments accounts and Trial Balance are not prepared</p> <p>Rule 130 is not followed</p>
4	<p>Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.</p>	<p>Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.</p>
5	<p>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.</p>	<p>Loss of Rs. 1590080/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.</p>
6	<p>Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.</p>	<p>No Observation Found in this regard.</p>
7	<p>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/-</p>	<p>No Such type of Issues found in this regard.</p>
8	<p>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.</p>	<p>UC of various scheme amounting to Rs. 37.27842 Lakhs are pending for submission to the Urban Development & housing Department for the financial year 2017-18.</p>
9	<p>Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.</p>	<p>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</p>



		Also, we found a case where Sairat bid amounting to Rs. 852115, but only Rs. 479000 was collected. Hence, there was non-collection of Rs. 373115 for which no records have been provided for the audit purpose.
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 Issues found in this regard.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	We have verified all major areas of ULB and assessed some revenue losses, same have been reported in "Part A".
13	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.</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 appropriately. • VAT liability has not been settled till the date of audit. <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>

"Sheet B".

Amount Collected from own sources revenue has not been deposited into bank by the ULB on the same date /next to the same date as required. The details are given below.

Receipt no.	Amounts	Periods	Deposit date
308	7600	30.5.2017	7.06.2017
315	1500	30.06.2017	8.07.2017
356	10380	16.09.2017	20.09.2017
465	236310	18.4.2018	20.4.2018
480	48549	15.06.2018	20.06.2018



18

General Observations: -

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

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



CA Chanakya Shree
Partner
Mem No: 079322

UDIN - 20079322 AAAAEC7996

Date - 15/05/2020



कार्यालय नगर पंचायत सुगौली, पूर्वी चम्पारण।

M-nagarpanchayat.sugauli@gmail.com



बिहार सरकार

12	Log Book of Vehicles, Gernator, Section Machin, J.C.B and xerox machine was not maintain.	If fututre maintain.
13	Register of fixed assed and Stock are not Maintain by N.P	If maintain infutue
14	Function wise income Subsidiary Ledger are not maintain an Function wise expense Subsidiary Ledger are not maintain By N.P	//
15	as per BMA 2007 act 82 to 85 Budget has to be sanctioned before 15 th march but budget 2017-18 has not been with in the time period it was sanction on 21.07.2017	infutue with in time Period maintain.
16	Sairats bidd ing 2017-18 Ammount Rs 852115 but Collection was only 479000 so there was Non collection of Rs 373115 and also there was no any records are provided for aure audit	Harid Action will betaker.
17	Vouchers are not serially aranged	How it will be emageed
18	Facilies of Tax collection staaf are not proper and saftey so they have to provide atleast safety and basic facilies	Admimistrative burding not availche
19	Labourcess has been deducted but has not been Deposited to the Departments	deposited Shortly

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12/7/19

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12/7/19

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12/07/19
कार्यपालक पदाधिकारी
नगर पंचायत, सुगौली
पूर्वी चम्पारण



कोषागार का नाम: अधिकारी पूर्वी सम्मर्पण।
 DDO CODE- UR8005
 TREASURY CODE- ECH
 FLA ACCOUNT NO- PLA 081
 BANK ACCOUNT NO-

क्र.सं.	वर्ष	सहायक अनुदान आवंटन का मद	संबंधित स्वीकृतादेश संख्या एवं तिथि	स्वीकृतादेश एवं आवंटन में निकासी को आवंटित राशि	आवंटित राशि के विरुद्ध निकासी द्वारा निकाली की गई राशि	दो भी नो एच तिथि	पी० एल खाता में रखी गई राशि	वित्तीय वर्ष जिसमें राशि व्यय की गई	संबंधित मद में व्यय की राशि	संबंधित आवंटन के अनुरूप की गई निकाली के विरुद्ध किया गए व्यय के उपरोक्त 2016 की अवशेष राशि	कोषागार में जमा की गई राशि	बालन शेष / तिथि	समाप्त उपरोक्ता प्रमाण -पत्र में निहित राशि	समाप्त उपरोक्ता प्रमाण -पत्र की तिथि	लंबित U.C की राशि	बैंक खाता में जमा अवशेष राशि	पी एल खाता में जमा अवशेष राशि	अनुशु.		
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
20	2012-13	13TH FINANCE COMMISSION	22/31.08.12	5.02	5.02	T2217/0005/21.11.12	5.02	2013-14	5.02					31.01.15						
21	2012-13	ALLOWANCE TO CHIRMAN	26/26.09.12	0.78	0.78	T2217/0005/29.12.12	0.78	2013-14	0.78					31.01.15						
22	2012-13	13TH FINANCE COMMISSION	01/03.04.12	9.65	9.65	T2217/0001/14.06.12	9.65	2013-14	9.65					18.12.14						
23	2012-13	13TH FINANCE COMMISSION	19/19.07.12	15.75	15.75	T2217/0007/29.09.12	15.75	2013-14	15.75					31.01.15						
24	2012-13	CIVIC AMINITIES	97/14.03.13	30.00	30.00	T2217/0052/26.03.13	30.00	2013-14	30.00					18.02.17						
25	2012-13	4TH STATE FINANCE	67/04.03.13	92.07	92.07	T2217/0005/9.06.13	92.07	2014-15	92.07					15.04.15						
26	2013-14	STATE PLAN	43/26.09.13	12.45	12.45	T2217/0008/26.02.13	12.45	2014-15	8.29					19.07.17	4.16					
27	2013-14	4TH STATE FINANCE	13/15.03.14	20.00	20.00	T2217/0049/25.03.14	20.00	2014-15	20.00					03.01.15						
28	2013-14	4TH STATE FINANCE	13/15.03.14	55.20	55.20	T2217/0046/25.03.14	55.20	2014-15	55.20					30.08.16						
29	2013-14	4TH STATE FINANCE	13/15.03.14	23.42	23.42	T2217/0047/25.03.14	23.42	2014-15	23.42					30.08.16						
30	2013-14	4TH STATE FINANCE	13/15.03.14	12.47	12.47	T2217/0048/25.03.14	12.47	2014-15	12.47					30.08.16						
31	2013-14	13TH FINANCE COMMISSION	12/19.07.13	19.28	19.28		19.28	2014-15	19.28					30.08.16						
32	2013-14	PESAKAR MAD	23/26.09.13	6.01	6.01	T2217/0003/11.03.14	6.01	2014-15	6.01					19.12.16						
33	2013-14	13TH FINANCE COMMISSION	72/25.02.14	18.49	18.49		18.49	2014-15	18.49					30.08.16						
34	2014-15	SALLARY CITY MANAGER	08/29.05.14	2.40	2.40	T2217/0001/03.09.14	2.40	2014-15	2.40					19.12.16						
35	2014-15	PESAKAR MAD	14/16.06.14	7.56	7.56	T2217/0002/05.08.14	7.56	2015-16	7.56					19.12.16						
36	2014-15	E-GOVERNEMENCE	11/4/09.01.15	1.50	1.50	T2217/0001/6/28.02.15	1.50	2015-16	1.50					19.12.16						

श्री. एम. सिंह & को. चार्टर्ड अकाउंटन्ट्स
 नगर पंचायत, सुमेल
 पूर्वी सम्मर्पण



23

कार्यालय नगर पंचायत, पुरी, पूर्वी बर्मादेश
 दिनांक अर्ध 2003-04 से 2017-18 तक ग्राम सारणक अनुदानों की निकाली/पत्र एवं अवरोध राशि की बजटिंग द्वारा कोषागार में जमा किए गयी राशियों प्रतिवेदन।

नगर पंचायत का नाम - नगर पंचायत, पुरी, पूर्वी बर्मादेश।

कोषागार का नाम - कोषागार, पुरी, बर्मादेश।

क्र.सं.	विवरण	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
क्र.सं.	विवरण	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
49	206-17 5TH FINANCE COMMISSION	162/19.10.16	91.66	T2217/00024/18.01	91.66	2017-18	2017-18	91.66	10.03.18	10.03.18	91.66	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18
50	206-17 5TH FINANCE COMMISSION	162/19.10.16	13.47	T2217/00025/18.01	13.47	2017-18	2017-18	13.47	10.03.18	10.03.18	13.47	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18
51	206-17 5TH FINANCE COMMISSION	162/19.10.16	65.37	T2217/00026/18.01	65.37	2017-18	2017-18	65.37	10.03.18	10.03.18	65.37	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18
52	206-17 5TH FINANCE COMMISSION	162/19.10.16	93.47	T2217/00027/18.01	93.47	2017-18	2017-18	93.47	10.03.18	10.03.18	93.47	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18
53	206-17 5TH FINANCE COMMISSION	162/19.10.16	12.24	T2217/00028/18.01	12.24	2017-18	2017-18	12.24	10.03.18	10.03.18	12.24	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18
54	206-17 5TH FINANCE COMMISSION	162/19.10.16	65.17	T2217/00029/18.01	65.17	2017-18	2017-18	65.17	10.03.18	10.03.18	65.17	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18	10.03.18
55	206-17 5TH FINANCE COMMISSION	162/19.10.16	1.82	T2217/00030/18.01	1.82	2017-18	2017-18	1.82	14.03.18	14.03.18	1.82	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18
56	2016-17 CM NISHCHAY YOGNA	42/09.08.16	11.96	T2217/00031/18.01	11.96	2017-18	2017-18	11.96	28.05.18	28.05.18	11.96	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18
57	206-17 CM NISHCHAY YOGNA	42/09.08.16	9.33	T2217/00032/18.01	9.33	2017-18	2017-18	9.33	28.05.18	28.05.18	9.33	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18	28.05.18
58	206-17 CM NISHCHAY YOGNA	167/05.10.16	15.95	T2217/00033/18.01	15.95	2017-18	2017-18	15.95	14.03.18	14.03.18	15.95	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18
59	2017-18 SALARY CITY MANAGER	106/01.05.17	1.97	T2217/00034/18.01	1.97	2017-18	2017-18	1.97	14.03.18	14.03.18	1.97	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18	14.03.18

23/7/18
 नगर पंचायत, पुरी, पूर्वी बर्मादेश



85

कार्यालय नगर पंचायत सुगौली, पूर्वी चम्पारण
 वित्तीय वर्ष 2003-04 से 2017-18 तक प्राप्त सहायक अनुदानों की निकासी/व्यय एवं अवशेष राशि की बतान द्वारा कोषागार में जमा विकरणी संघधि प्रतिवेदन।
 नगर निकास का नाम- नगर पंचायत सुगौली, पूर्वी चम्पारण।
 कोषागार का नाम- मौजिहारी पूर्वी चम्पारण।

DDO CODE- UR8905
 TREASURY CODE- ECH
 P.L.A. ACCOUNT NO- PLA 081
 BANK ACCOUNT NO-

क्र.सं.	वर्ष	सहायक अनुदान का विवरण	सहायक अनुदान आवंटन का मद्	संबंधित स्वीकृति/सहायक अनुदान का मद्	स्वीकृति एवं आवंटन में निकासी का मद्	आवृत्त राशि के विरुद्ध निकास द्वारा निकासी की गई राशि	पी.पी.ओ. के खाते में रखी गई राशि	बैंक खाता में रखी गई राशि	वित्तीय वर्ष शुरू से राशि खच की गई	संबंधित मद में खच की राशि	संबंधित आवंटन के अनुक्रम की गई निकासी के विरुद्ध खच गए व्यय के उलटाव 2016 की अवशेष राशि	कोषागार में जमा की गई राशि	चालन संघ / लिखि	समर्पित उदासीना प्रमाण -पत्र में निहित राशि	समर्पित उदासीना प्रमाण -पत्र प्रमाण की तिथि	लंबित U.C. की राशि	बैंक खाता में जमा अवशेष राशि	पी.एस. खाता में जमा अवशेष राशि		
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	2017-18	नगरिक सुविधा मद्		43/24.08.2017	4488000	4488000	T22170001.0 3.10.17	4488000	-	2017-18	4488000	-	-	-	4488000	14.08.2018	-	-	-	-
2	2017-18	अच्छा/उत्पादन गाई पशुधरी का नियंत्रण मद्		15/15.06.2017	348000	348000	722170008.2 1.08.2017	348000	-	2017-18	348000	-	-	-	348000	14.08.2018	-	-	-	-
3	2017-18	अच्छा/उत्पादन गाई पशुधरी का नियंत्रण मद्		07/23.05.2017	500000	500000	T22170006.2 1.08.2017	500000	-	2017-18	500000	-	-	-	500000	14.08.2018	-	-	-	-
4	2017-18	उत्पादन मद्		23/30.06.2017	1294833	1294833	T22170009.2 1.08.2017	1294833	-	2017-18	1294833	-	-	-	1294833	14.08.2018	-	-	-	-
5	2017-18	14वीं वित्त योजना		33/02.08.2017	4158794	4158794	T22170010.2 1.08.2017	4158794	-	2017-18	4158794	-	-	-	4158794	14.08.2018	-	-	-	-
6	2017-18	पंचम पंचवत्सव वित्त आयोग योजना		46/14.09.2017	8542814	8542814	T22170002.3 1.10.2017	8542814	-	2017-18	8542814	-	-	-	8542814	14.08.2018	-	-	-	-
7	2017-18	सुशान्कारी गरी योजना		38/11.08.2017	2691216	2691216	T22170007.1 6.11.2017	2691216	-	2007-08	2691216	-	-	-	2691216	14.08.2018	-	-	-	-
8	2017-18	सुशान्कारी गरी योजना		68/30.10.2017	206630	206630	T22170008.1 6.11.2017	206630	-	2017-18	206630	-	-	-	206630	14.08.2018	-	-	-	-

कार्यपालक पदाधिकारी
 नगर पंचायत सुगौली, पू०ब०
 18/01/20
 कार्यपालक पदाधिकारी
 नगर पंचायत सुगौली, पू०ब०
 18/01/20

ज्ञापक 18 दिनांक 18/01/2020
 प्रतिलिपि:- उप सचिव नगर विकास एवं आवास विभाग बिहार पटना को सूचनायें समर्पित।



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FORM FOR UTILIZATION CERTIFICATE

[See Rule 271]

Not Payable at treasury

Major Head- 2217
Sub Major Head-03
Minor Head - 193
Sub Head- 0102

Treasury Code- ECH
DDO Code- URB005
Bank Code- 0137
Bill Code- N2217031930012

UTILIZATION CERTIFICATE NO/Bill No-160251944 Date -17.08.2016 OFFICE NAGAR PANCHAYAT, SUGAULI, EAST CHAMPARAN MONTH of

10. Certified that out of Rs.513456/- of Grants-in-aid Sanctioned during the year 2016-17 in favors of पदाधिकारी का वेतन under this Department letter no. given in the table below and Rs NIL on account of unspent balance of the previous year, a sum of Rs. 513456/- has been utilized for the purpose for which it was sanctioned and that the balance of Rs. NIL remained unutilized at the end of the year NIL has been surrendered to the Govt. vide letter No. NIL dated NIL. will be adjusted towards the grants-in aid payable during the next financial year.

D. For the Grant to Government Offices for various schemes.

certified that the remaining undrawn grant amount..... (in words.....) has been surrendered vide letter no..... date..... and the remaining drawn grant amount, Rs..... has been deposited in the treasury vide challan no..... dated..... has been sent along with the surrender letter.)

11. Kinds of checks exercised (Audited Accounts, Cash Book, Asset Register, Distribution Register, Stock Register, Purchase Register letter.)

- xvi. Audited Accounts
- xvii. Cash Book
- xviii. Inspection by field officers
- xix. List of Beneficiaries
- xx. Distribution Register

Sl. No.	Sanction/ allotment letter no. and date	Name of the grantee institution/office	Purpose the grant/name of scheme	Bill No. Date	Amount of grants drawn	T.V.No. & date	Amount Uc	Balance amount	Amount surrendered (with letter no. & date)	Chall No. date
01	02	03	04	05	06	07	08	09	10	11
1	20 23.06.2016	Nagar Panchayat Sugauli	कार्यपालक पदाधिकारी का वेतन	160251944 17.08.2016	513456.00	T22170008 27.08.2016	513456/-	NIL		

Signature & Stamp of Grantee Agency/Institution/Office

कार्यपालक पदाधिकारी
नगर पंचायत सुगौली

This Certified That

1. Audited Accounts Report has been obtained from the Grantee Agency/Institutions & the same has been kept in this office.
2. This Grantee Agency/Institution has been exempted from producing Audited Accounts Reports & in this case, Utilization Certificate is being countersigned on the basis of checking

Cash Book, Bank Draft, Register and books of Accounts/Records.

Counter Signature & Stamp by Sanctions Authority/Officer authorized by him

Signature & Stamp of Sanctions Authority/Officer authorized by him



FORM FOR UTILIZATION CERTIFICATE

{See Rule 271}

Not Payable at treasury

Major Head- 2217	Treasury Code- ECH
Sub Major Head-03	DDO Code- URB005
Minor Head - 193	Bank Code-
Sub Head- 0102	Bill Code- P2217031930102

UTILIZATION CERTIFICATE NO/Bill No- 160251987, Date - 17/08/2016 OFFICE NAGAR PANCHAYAT SUGAULI, EAST CHAMPARAN MONTH of April, 2019

10. Certificated that out of Rs. 558068/- of Grants-in-aid Sanctioned during the year 2016-17 in favours of वार्ड पार्षद भत्ता under this Department letter no. given in the table below and Rs NIL on account of unspent balance of the previous year, a sum of Rs. 558068/- has been utilized for the purpose for which it was sanctioned and that the balance of Rs. NIL remained unutilized at the end of the year NIL has been surrendered to the Govt. vide letter No. NIL dated NIL. will be adjusted towards the grants-in aid payable during the next financial year.

D. For the Grant to Government Offices for various schemes.

certified that the remaining undrawn grant amount.....(in words.....) has been surrendered vide letter no..... date..... and the remaining drawn grant amount..... Rs..... has been deposited in the treasury vide challan no..... dated..... has been sent along with the surrender letter.)

11. Kinds of checks exercised.(Audited Accounts, Cash Book, Asset Register, Distribution Register, Stock Register, Purchase Register letter.)

- xvi. Audited Accounts
- xvii. Cash Book
- xviii. Inspection by field officers
- xix. List of Beneficiaries
- xx. Distribution Register
- 12.

Sl. No.	Sanction/ allotment letter no. and date	Name of the grantee institution/office	Purpose the grant/name of scheme	Bill No. date	Amount of grants drawn	T.V.No. & date	Amount Uc	Balance amount	Amount surrendered (with letter no. & date)	Chal No. date
01	02	03	04	05	06	07	08	09	10	11
1	11/18.08.2016	नगर पंचायत सुगौली	वार्ड पार्षदों का भत्ता	160251987 17-08-2016	558068/-	T2217007 27-08-2016	558068/-	NIL	-	-

Ranjeet Kumar

Signature & Stamp of Grantee Agency/Institution/Office
 नगर पंचायत सुगौली
 वार्ड पार्षद

This Certified That

7. Audited Accounts Report has been obtained from the Grantee Agency/Institution/Office & the same has been kept in this office.

8. This Grantee Agency/Institution has been exempted from producing Audited Accounts Reports & in this case. Utilization Certificate is being countersigned on the basis of checking of.....

Cash Book, Bank Draft, Register and books of Accounts/Records.

Counter Signature & Stamp by Sanctions Authority/Officer authorized by him

Ranjeet Kumar
 Signature & Stamp by Drawing Disbursing Officer of the Grant-in-aid
 नगर पंचायत सुगौली
 वार्ड पार्षद



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