

INTERNAL AUDIT REPORT

OF ULB

(BAGAHA NAGAR PARISAD)

FOR THE PERIOD

**01.04.2020 to 31.3.2021
(Annual)**

CONDUCTED BY

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

From 07-06-2022 to 16-06-2022

Report Issued on 24 June 2022

1. Executive Summary

1. INTRODUCTION

. Name of the Municipality	Bagaha Nagar Parishad
. Period covered undercurrent audit	Annual for the FY 2020-21
. Name of the chairman of the ULB for the period under Audit	Mrs. Zarina Khatoon
. Name of Chief Municipal Officer for the period under Audit	Shri Dr. Amit Kumar

2. Results and Findings

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

- All transaction has supporting documents.
- Subsidiary Cash book has been maintained.
- General Cash book has been maintained.
- All the transaction entered in General cash book has written with clarity and in legible manner.
- Office Infrastructure is sufficient for operation.

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

- Collections made by Bagaha Nagar Parishad has not deposited in to Bank within the prescribed time.
- All the moneys have not brought to account on the same days.
- Utilization certificate has not been prepared as per the prescribed Schedule time by the ULB.
- Monthly Receipts and payments have not been prepared which is to be required as per the Rule 120-121.
- Tower tax has not been collected, since the establishment of the ULB even though number of towers is 21 as on 31-03-2021. Thus, total outstanding tax amount is Rs 2860000/- for registration fee, renewal fee.
- We are unable to check compliance report of the previous internal audit and C&AG report due to non-provided of the Compliance report to us by the ULB.
- Demand and arrear register has not been maintained by the ULB hence we are unable to quantify the exact amount of the outstanding Property/Holding tax, Advertisement tax, Tower tax, Rent on municipal Property Sairat etc.
- Fixed Assets Register has not been maintained.
- Daily collection register (Revenue receipt wise) has not been maintained in satisfactory format.
- Property / Holding tax has not been assessed on property by the ULB from long time. Due to which we are unable to identify those property holders who are not paying property tax from long time.
- In the Cash book, transaction have not been recorded with the appropriate narration hence difficulties to identify the purpose of the receipt and payments.
- File Movement register has not been maintained
- Section 84 of the Bihar Municipal Act, 2007. Provides that Municipality shall submit its budget intimates for the ensuring year to the State Govt. by 15th of the March. But information furnished by the Nagar Parishad revealed that budget estimates were not passed on time by the board, which resulted into delay transmission of the same to the State Government.
- Procurement register has not been prepared by the ULB for all the Procurements above Rs 15000.
- Vinod Singhal & Co. have been appointed for the Double entry accounting system and Preparation of the



financial statements but Neither Double entry accounting system nor financial statements have been completed for audit at the ULB.

3. Opinion

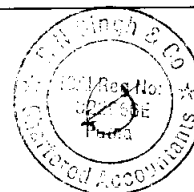
As per Our Opinion the following improvements are required.

- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from source of revenue are not deposited in the bank on same day. It should be deposited in the same day as per the Bihar Municipal Act.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- Bank wise cash book should be maintained for each Scheme.
- Utilization certificate should be prepared for each scheme with in prescribed time line.
- Bank Reconciliation statements have not been prepared by the ULB, which is required to be prepared on the monthly basis.

4. Audit Recommendations

The Recommendation of Audit Team on the Observed weakness.

SL No.	We Recommend the followings: -
1.	ULB should maintain all the book of accounts, register, records etc. as prescribe in Bihar Municipal Accounts Act, Manual and Rules and same should be regularly verified by the executive Officer.
2.	ULB should prepare receipt and payments accounts on monthly basis. Due to which it become very easy to find out how much fund has been received by the ULB.
3.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
4.	ULB have to be statutory returns with in prescribe time line and deposit the deducted amount as specified in statutory law.
5.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.
6.	Executive Officer is required to verify the Collection and deposited of revenue on the regular basis due to which Accurate balances, prevents thefts, prevents mistake can be avoided.
7.	ULB should maintain log book of vehicles & generator so that consequently its analysis is possible.
8.	Meeting of Municipal Account Committee are required to be held regularly to analyze the progress of various activities and accounting procedure.
9.	ULB should prepare summary of daily collection in form GEN-13.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible.



11.	ULB should maintain DCR register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
12	ULB should asses the Holding/property tax every year & do survey for the assessment of the same.
13	ULB should collect all the outstanding dues like Mobile tower tax, Holding/Property tax advertisement tax as soon as possible.
14.	All the statutory dues deducted by the ULB should deposit with in due date. So, that Penalty and interest can be avoided.
15.	Resources of the ULB is required to be made in Economic and efficient manner.
16.	ULB is required to compliance all of the irregularities observed during the current as well as previous Internal Audit and AG audit.

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 attached* as (Annexure 1).

6. Acknowledgement: -

We thank Mr. Dr. Amit Kumar (Executive Officer), for his support during the period of our audit. We are also thankful to Head of Accountant and Najir/accountant and other staff of the Nagar Parishad for their co-operation during the period of audit.

7. Management Discussion with Risk Assessment.

Sr. No.	Observations (Sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management(CMO)Comments	Reference Page
1.	As per details provided to us there are total 21 Mobile Towers registered with this ULB up to 31.03.21 and Rs.2860000 /- has not been collected till the date of audit from these tower operators as Tower Tax. (Also Int .will be recovered @1.5pm on the outstanding dues amout)	High	Yes	Yes	Yes	Necessary correspondence has been made with the concern company for realization of dues but they failed to deposit the dues however effort is being made to realize the dues.	
2.	During the Audit, we observed	High	Yes	Yes	Yes	Notice is being	



	that the Property tax has been dues on the various property but has not been recovered by the Bagaha Nagar Parishad hence there is losses of the Revenues of the Amount Rs 316097.					served to the concern for depositing dues as well as Nagar Parishad bagaha has organized a team for early realization of dues.							
3.	During the Audit, we found that the following properties have not been allotted on lease due to which, there is losses of the revenues income to the ULB. <table border="1"> <thead> <tr> <th>Particular</th> <th>Amounts</th> </tr> </thead> <tbody> <tr> <td>Gudawri Bazar.</td> <td>11236</td> </tr> <tr> <td>Dugwaliya Mela</td> <td>4791</td> </tr> </tbody> </table>	Particular	Amounts	Gudawri Bazar.	11236	Dugwaliya Mela	4791	High	Yes	Yes	Yes	Due to the failure of the Tender Nagar Parishad Bagaha has collected the revenues at the own level.	
Particular	Amounts												
Gudawri Bazar.	11236												
Dugwaliya Mela	4791												
4.	There is huge scope of the collection for advertisement tax/fees at the ULB but ULB is not practice to collection of such type of taxes, hence causing revenues losses to the Nagar Parisad.	High	Yes	Yes	Yes	For this purpose tender (NIT) is being published.							
5.	We are not able to check the Compliance Status of Internal Audit Observations for FY 2019-20 & Previous years, and AG audit observation as compliance report has not been provided to us by the ULB.	High	Yes	Yes	Yes	No audit report has yet been received in the office ,Compliance will be send shortly after receipt of the report							
6.	Nagar Parishad Bagaha has not been constituted Municipal Accounts Committee under section 98 of the Municipal Act, 2007.It is necessary for the municipality to constitute a Municipal Accounts committee at the first meeting in each year as soon as possible may be at the subsequent meeting	High	Yes	Yes	Yes	Nagar Parishad has constituted committee							

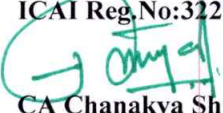


	thereto						
7.	During the audit we observed that, the Taxes and Other fees collected have not been deposited in to the bank on the same days, as per the BMA collection should be deposited on the same days.	High	Yes	Yes	Yes	Noted for future guidance	
8.	ULB is not practice to prepared Bank reconciliation statement and bank wise cash books. As per the BM Rules BRS is required to be prepared on the monthly basis.	High	Yes	Yes	Yes	This work is in the process	
9.	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	Medium	Yes	Yes	Yes	This work is in the Process	
10.	Physical verification of inventory & Fixed assets has not been done by ULB on regular interval.	Medium	Yes	Yes	Yes	Noted for the future guidance	
11.	Double Entry Accounting System has been incomplete in the ULB. Hence, we are unable to check/Examination of the financial statements.	Medium	Yes	Yes	Yes	Work progress in	
12.	Details of Directives issued by UD&HD have not been provided to us during the course of audit, so we are unable to check Compliance of the same.	Medium	Yes	Yes	Yes	Noted for the future compliances	
13.	During the period of an audit ,We observed that the Bagaha Nagar Parishad has not assess the holding tax as well as mobile installation from long period, during this period there are many Residential house have been developed/converted in commercial properties and mobile towers have been installed.	Medium	Yes	Yes	Yes	Noted for the future compliances	
14.	During the Audit we observed that the ULB has scope to increase revenue in form of water taxes .But ULB is not	Medium	Yes	Yes	Yes	Same remarks as guidance	



	collecting such types of taxes.						
15.	During the Audit most of the documents not provided to us by the Nagar Parishad such as Details copy of Revenues and expenditure ,Bank statements, Financial statements, trail balances,20 high values properties for the inspection etc due to this we got difficulties in conduct audit and preparing report of the Nagar Parishad.	Medium	Yes	Yes	Yes	Documents are to be provided	
16.	During the audit we found that nagar parishad bagaha is not in practice to take completion certificate from the contractor as per schedule XLV from no-61 after Completion.	Medium	Yes	Yes	Yes	Noted for futures guidance	

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


CA Chanakya Shree
Partner

M.No: -079322

UDIN:- 22079322APIVWP5856

Date:- 19-08-2022



2. Auditee Profile

1. Introduction

The Internal audit of (Bagaha Nagar Parishad) covering the period from 1st April 2020 to 31st March 2021 was conducted by following persons under guidance of TL CA Ashok Kumar Pandey and MAE CA Birendra Kumar Singh.

- i. Mr. Rajmodin Ahmad

2. Administration

The present body of the ULB has taken charge on 04th July 2019 the incumbency in the key administrative and executive positions was as under:

Mrs. Zarina Khatoon Chairman from 09.06.2017 till to date.

Shri Dr. Amit Kumar Executive from 04.07.2020.

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 2016-17	11	11	11	0	0	11	Not complied
2.	Internal Audit for 19-20	14	14	14	0	0	14	Not complied

4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2018-19	2019-20	2020-21
Final/Revised Budget	457597000.00	983410200.00	1670694500.00
Actual Expenditure	249755035.46	188918461.57	335568426.60
Savings(+)/ Excess(-)	207841964.54	794491738.43	1335126073.40



II. Volume of transactions

Period	Budgeted (2020-21)	Previous Year (For one Year) 2019-20	Current year (2020-21)
Opening balance	252753493	430370732.57	512884047.31
Receipts	1609460200	271431776.31	399335646.90
Total	1862213693	701802508.88	912219694.21
Net expenditure	1670694500	188918461.57	335568426.60
Closing balance	191519193	512884047.31	576651267.61

III. Bank Reconciliation: -

Since different scheme has been maintained in single cashbook therefore segregation of balances of different Scheme as on 31st March'21 cannot be determined. Similarly, since through one bank account different schemes are being operated the bank balance of a particular scheme on a particular date cannot be determined. Bank Reconciliation Statement has not been prepared in the prescribed format by the ULB.

Details of closing balance

Sr no.	Name of scheme / item	Bank name / account no.	Balance as per pass book as on 31 st March' 2021	Balance as per cash book as on 31 st March' 2021	Difference	Remarks BRS Prepared/ Not Prepared
1.	BRGF	List of the accounts not provided to us.	Statements not provided to us	0	Details not provided to us.	BRS has not been prepared by the ULB
2.	Amrut Yojna Mad			2289408		
3.	NULM			6420439		
4.	14 th /15 th Finance			44966505		
5.	Kabir Antesthi			1005581		
6.	HFA			2134207		
7.	15 th finance (Health)			22010262		
8.	5 th finance			23857483		
9.	Internal sources			371325		
10.	Nagrik vikash yojna			128521		
11.	Stamp Duty			16298		
12.	MMSNY			49342509		
13.	15 th Finance			1.95E+08		
14.	City Manager salary			120000		
15.	EO Salary			358894		



16.	Ashok Bhawan			6966650		
17.	Prof. tax			19451160		
18.	Nagrik Subidha			12637898		
19.	Jal Jivan			1508413		

NOTE: - Bagaha Nagar Parishad has not provided bank statement and other required information for reporting. And same has been communicated through email but no any response received by them. (Copy of Email has attached with the Reports)

IV. Revenue Receipts: -

Income Details (Amounts to be provided in Rupees)

Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
Total Receipts (A+B)		297129416	198627946.62	271431776.31	297129416	399335646.90	271431776.31
A.	Revenue Receipts (1+2+3)	226985106	198627946.62	8576198.31	226985106	180303166.90	8576198.31
1.	Own Revenue Receipts (a+b)	7880367	2779495	2745255	7880367	2250000	2745255
a)	Tax Revenue (levied and collected by municipal body)	7129864	1232718	894671	7129864	2250000	894671
i)	Property tax	796930	1249483	844671	796930	--	844671
ii)	Other tax (levied and collected by municipal body)	6332934	432059	50000	6332934	2250000	50000
b)	Non-tax revenue (levied and collected by municipal body)	750503	1546777	1850584	750503	--	1850584
i)	Fees & fines	--	--	332558	--	--	332558
ii)	User Charges	702411	898003	959387	702411	--	959387
iii)	Other non-tax revenue (levied and collected by municipal body)	48092	648774	558639	48092	--	558639
2	Other Revenue Receipts	1616918	1568640.62	954722.31	1616918	4521862	954722.31
a)	Income from	1450743	1539130.62	954722.31	1450743	4521862	954722.31



	interest/investments						
b)	Other Revenue income	166175	29510	---	166175	--	---
3.	Transfers/ Grants/ Assigned Revenues	217487821	194279811	4876221	217487821	173531304.90	4876221
a)	State Assigned Revenue	11155490	42342296	4383721	11155490	8983996	4383721
b)	State Finance Commission (SFC) Grants/ Devolution	--	--	--	--	50055126	--
c)	Octroi compensation	--	--	--	--	--	--
d)	Other State Govt. Transfer	84310433	89748651	292500	84310433	112261942.90	292500
e)	Central Finance Commission (CFC) Grant	116314398	46330393	--	116314398	--	--
f)	Other Central Govt. Transfer	5700000	15490000	--	5700000	2230240	--
g)	Others	7500	368471	200000	7500	--	200000
B.	Capital Receipts	70144310	--	262855578	70144310	219032480	262855578
1	Sale of Municipal Land	--	--	--	--	-	--
2	Loans (from State Govt. or Banks etc.)	--	--	--	--	--	--
3	State Capital Account Grant (under State Schemes etc.)	63177660	--	89724274	63177660	--	89724274
4	Central Capital Account Grant (under Central Schemes etc.)	6966650	--	173131304	6966650	219032480	173131304
5	Other Capital Receipts	--	--	--	--	0	--



v. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
Total Expenditure (1+2)		249755035.46	103281558.60	188918461.57	249755035.46	335568426.60	188918461.57
1	Revenue Expenditure	12329485	4772348.50	39958302.33	12329485	79775765.60	39958302.33
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	6402798	2429814	15466257	6402798	19213076.60	15466257
1.2	Operation and Maintenance (O&M)	3105903	1464554.50	8356073.40	3105903	27071114	8356073.40
1.3	Loan repayment (Interest payments)	---	---	---	---	---	---
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	2820784	877980	16135971.93	2820784	33491574	16135971.93
2.	Capital Expenditure	237425550.46	98509210.10	148960159.24	237425550.46	255792661	148960159.24
2.1	All developmental works under Central/State specific schemes	233923822.84	9850921.10	132757423.24	233923822.84	243369200	132757423.24
2.2	Loan Repayments (Principal Amount)	---	---	---	---	---	---
2.3	Other Capital expenditure	3501727.62	---	16202736	3501727.62	12423461	16202736



VI. Status of implementation of Double Entry Accounting System

Vinod Singhal & Co. (LLP) (Jaipur Rajasthan) has been appointed for the Double entry accounting system in the concerned ULB. Further, the Year wise status of the DEAS are as follows
Year wise status of the DEAS are as follows:

- FY 2015-16 DEAS transaction entry completed and finalized also.
- FY 2016-17 DEAS transaction entry completed and finalized also.
- FY 2017-18 DEAS transaction entry completed and finalized also.
- FY 2018-19 DEAS transaction entry completed and finalized also.
- FY 2019-20 DEAS transaction entry completed and finalized also.
- FY 2020-21 In process
- Interval of accounting entry passed in Tally: Daily Basis.
- Preparation of Fixed Asset Register: Not Prepared
- Opening Balance: Not Prepared
- Annual Financial Statement: Not Prepared for the FY_2020-21.
- Tally License ID: [NAGAR PARISHAD BAGAHA.@GMAIL.COM](mailto:NAGAR_PARISHAD_BAGAHA.@GMAIL.COM)
- Tally Serial No: 726646995
- Installed In: Nagar Parishad Bagaha

Besides that, the irregularities relating to DEAS been mentioned in Point No. 11 of the Discussion Note of the concerned Qtr.

VII. Status of Municipal Accounts Committee; - If Meeting Held

Bagaha Nagar Parishad has not been constituted Municipal Accounts Committee under section 98 of the Municipal Act, 2007. It is necessary for the municipality to constitute a Municipal Accounts committee at the first meeting in each year as soon as possible may be at the subsequent meeting thereto. Further, the irregularities in this regard have been discussed with the management of the concerned ULB in point no. (6) Of the discussion note.

3. Summary Audit Observations

Part – A (Monetary implication)

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

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

(I) Mobile Tower Collection: -

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



Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Parishad Rs. 30,000/- per tower and annual renewal fee is Rs. 8000/- per annum per tower

Condition –As per details provided to us there are total 21(Twenty-One) Mobile Towers registered with this ULB up to 31.03.2021 and **Rs 2860000** has not been collected till the date of audit from these tower operators as Tower Tax.

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

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

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

Sl. No.	Company Name	Date of establishment	No of Tower	Total dues 19-20	Renewal Fee	Total	Collection	Dues Balance as on 31.03.2021
1	BSNL	2007-08 2008-09 2009-10 2009-10	4	510000	40000	550000	-	550000
2.	Aircell	2006-07 2006-07 2008-09	3	520000	30000	550000	-	550000
3.	Reliance	2006-07 2007-08 2012-13	3	360000	30000	390000	-	390000
4	TATA	2005-06 2008-09	2	230000	20000	250000	-	250000
5	Airtel	2002-03 2006-07 2007-08 2009-10 2009-10 2012-13	6	740000	60000	800000	-	800000
6	IDEA	2007-08 2008-09	2	130000	20000	150000	-	150000
7	UNINOR	2007-08-	1	160000	10000	170000	-	170000
Total dues			21	2650000	210000	2860000	-	2860000

Note: -The Total Dues has been reported from the Mobile Tax Register prepared by the ULB.

(ii) Advertisement Tax



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

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

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

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

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

(iii) Holding & Property Tax Deposit – Irregularity: -

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

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

Condition - During the verification of the property tax collection receipt and deposit receipt, first property tax collected by the tax collector deposited to the inspector and inspector deposit same amount in the next days or after same days. Due to this there is double gap between tax collection and tax deposit and also daily cash register is either not prepared or not up to date.

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

(iv) Holding & Property Tax Collection: -

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

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

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

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

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



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

Details some of the Holding Tax Arrears /Outstanding are as Follows: -

Sl. No.	Name of the Assesse	Ward No.	Tax Dues
1	Premchand Prasad	9	51016
2	Satya Prakash Sriwastav	26	50934
3	Radha Devi	26	33534
4	Manvendra Vikram	9	31073
5.	Renu Pathak	10	24106
6.	Uma Devi	24	20448
7.	Munna Kumar	23	17518
8.	Satyendra Suresh	8	13276
9.	Deepak Kumar	26	10866
10.	City Mantessari Prep School	19	8841
11.	Omprakash	18	15163
12.	Ram Prakash	26	7321
13	Surendra Prasad	18	5629
14.	Jaiprakash Gupta	28	5408
15.	Pramod Kumar	9	4739
16.	Seema Gupta	24	3888
17.	Rajnish ranjan	31	4168
18.	Kanahiya Prasad	23	3821
19.	Rajiya Begam	31	9518

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

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

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

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

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

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

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



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

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

Date	Particular	Amounts	Remarks	Cheque No.
10.6.20	Computer Word Patna	191900	Computer Purchase	CFMS
12.08.20	MA Santi Tyre Bagaha	21200	Purchase of Tyre	000012
20.08.20	Computer Word Patna	60000	Purchase of Laptop	0000015
25.09.20	Purchase of Dustbin	4750090	Purchase of Dustbin	02071

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

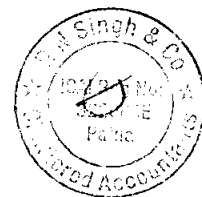
NAME OF ULB- BAGAHA

DATE OF SURVEY:9.06.2022 to 14.06.2022

Sl. No.	Owner Property Name	Ward No	Type of construction	Taxable area	Rate /sq ft	Annual rent	Annual Property Tax@9%	Housing/ Commercial	Remarks by Auditor
1	Deep Chandra Chaurasiya	16	N/A	N/A	N/A	N/A	10984	Housing	Complete data not provided to us by the ULB and same have been communicated through mail.
2	Deeyankar Prasad	108	--do--	--do--	--do--	--do--	13148	--do--	--do--
3	Bhuris Kumar	9	--do--	--do--	--do--	--do--	13231	--do--	--do--
4	Manbeh Bikram	9	--do--	--do--	--do--	--do--	31073	--do--	--do--
5	Dig Vijay	9	--do--	--do--	--do--	--do--	27443	--do--	--do--



	Misra		--do--	--do--	--do--	--do--		--do--	--do--
6	Premchandra Prasad	9	--do--	--do--	--do--	--do--	51016	--do--	--do--
7	Sanjay tulsian	18	--do--	--do--	--do--	--do--	40924	--do--	--do--
8	Shambhu Pran Gupta	16	--do--	--do--	--do--	--do--	9801	--do--	--do--
9	Kumud Devi	8	--do--	--do--	--do--	--do--	13276	--do--	--do--
10	Anita Devi	5	--do--	--do--	--do--	--do--	19357	--do--	--do--
11	Rajiya begum	31	--do--	--do--	--do--	--do--	9518	--do--	--do--
12	Renu Pathak	10	--do--	--do--	--do--	--do--	24105	--do--	--do--
13	Omprakash Sah	78	--do--	--do--	--do--	--do--	22746	--do--	--do--
14	Satya Prakah	26	--do--	--do--	--do--	--do--	40934	--do--	--do--
15	Hamiya Khatoon	18	--do--	--do--	--do--	--do--	8428	--do--	--do--
16	Taha Devi	9	--do--	--do--	--do--	--do--	9532	--do--	--do--
17	Vijay Vijay Prakash	26	--do--	--do--	--do--	--do--	8263	--do--	--do--
18	Chandra Prakash	36	--do--	--do--	--do--	--do--	8263	--do--	--do--



19	Dulari Devi	18	--do--	--do-- -	--do-- -	--do--	12247	--do--	--do--
20	Nand kishor	16	--do--	--do-- -	--do-- -	--do--	10847	--do--	--do--

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 and also unavailability of the complete information provided by the ULB.

D. Implementation of the self-assessment system (SAS) of the property tax in the ULB;
Self-assessment System (SAS) of the Property tax has been implemented in Bagaha Nagar Parishad but we have found that assessee is very less aware of that. ULB should conduct time to time awareness programme to make people aware of SAS.

Part-B (Non-Monetary Implications): -

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

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

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

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



b. Irregularity in procurement process: -

During the course of Audit, we have demanded the procurement register; same has not been produced before us and in absence of that we are unable to comment on the authenticity of the Procurements made at the ULB level.

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

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

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

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

E. 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.

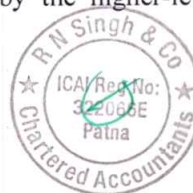
And as per Income Tax Act 1962 and GST Act are not properly followed by ULB.

- Proper Sec of TDS Deduction is not conduct.
- GST norms and rules are not properly followed by the ULB.
- Statutory deduction is being made but not deposited to concerned dept.

e. Lack of internal control measures: -

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -

- Head wise expenditure were not clearly entered and recorded.
- 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.
- Collection and deposited are not monitoring by the higher-level officer at the interval time period.



2. Cash book has not been properly prepared by Bagaha Nagar Parishad
 - 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, GST and other relevant statute: -

Return of IT (TDS) and GST has not been shown to us during the period of internal audit, thus we are unable to comment on deficiency in compliance of the TDS and GST. Further, we observed that the Statutory Registers relating to TDS, GST, PF, ESIC has not been maintained at the ULB level.

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 not paid to statutory authority. Thus, we are unable to comment on deficiency in pay-roll system.

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

Utilization Certificates is of paramount importance in the project. The Present Status of the Utilization Certificate in the form of 20 Column Sheet has not been provided to us during the audit of the FY_2020-21. Further, By Mistake we didn't put these things into the discussion note. However, we are providing the status of the grants utilized and UC's pending as per the 20 Column Sheet provided during the audit of the FY_2021-22 and the details are as follows:

S. No.	F.Y.	Head	Allotted Amount	Expenditure Amount	UC Submitted Amount	UC Pending as on 31.03.2022
1	2020-21	Executive Officer Salary	906000	906000	0	906000
2	2020-21	City Manager Salary	120000	120000	0	120000
3	2020-21	City Manager Salary	120000	120000	0	120000
4	2020-21	City Manager Salary	160000	160000	0	160000
5	2020-21	City Manager Salary	120000	120000	0	120000
6	2021-22	City Manager Salary	360000	360000	0	360000
7	2019-20	Parshad Bhatta	810000	810000	0	810000
8	2020-21	Parshad Bhatta	810000	739000	0	739000
9	2019-20	14th finance	34678000	34678000	0	34678000
10	2019-20	Peshakar	519000	519000	0	519000
11	2021-21	Peshakar	6636000	6636000	0	6636000
12	2019-20	civic amenities	13158000	13158000	0	13158000
13	2020-21	civic amenities	6579000	6579000	0	6579000
14	2019-20	Housing For All	1900000	1900000	0	1900000
15	2019-20	Housing For All	60000	60000	0	60000
16	2020-21	Housing For All	60000	60000	0	60000
17	2020-21	Housing For All	7560000	7560000	0	7560000



18	2020-21	Housing For All	21780000	21780000	0	21780000
19	2020-21	Housing For All	1500000	1500000	0	1500000
20	2020-21	Housing For All	4380000	4380000	0	4380000
21	2020-21	Housing For All	20000	20000	0	20000
22	2020-21	Housing For All	2160000	2160000	0	2160000
23	2020-21	Housing For All	720000	720000	0	720000
24	2021-22	Housing For All	8720000	8720000	0	8720000
25	2019-20	Day NULM	292000	292000	0	292000
26	2019-20	Day NULM	35000	34000	0	34000
27	2019-20	Day NULM	250000	250000	0	250000
28	2019-20	Day NULM	21000	21000	0	21000
29	2020-21	Day NULM	585000	585000	0	585000
30	2020-21	Day NULM	75000	75000	0	75000
31	2020-21	15th Finance	60378000	60378000	0	60378000
32	2019-20	Jal-Jivan Hariyali	2499000	2499000	0	2499000
TOTAL PENDING						177899000

I. Physical verification of inventory/stores: -

Inventory/ Stores Register and Fixed Assets Register have not been maintained in appropriate format 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 in prescribed format by the concerned ULB and due to the inappropriate 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 without any advance requisition.

K. Comments on the management fixed and other assets: -

Fixed assets register has not maintained in concerned ULB, and in absence of above register, it is difficulty to verify the same.

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

Financial guidelines of schemes of MOHUA and UD & HD, GoB have been not complied by the ULB. Such as;

- During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the bank on the same date.
- ULB was not preparing a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in Respect of the accounts of the Municipality.
- ULB was not preparing a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.



- ULB was not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.

M. Any other matters as may be prescribed due Course.

- No any observation found during the course of audit.

**PART – “C”
Scope of Audit**

Sl. No.	Particular	Remarks/ Observation																				
a.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Irregularities Found in this regard. Details of the some of the cases checked during the course of audit are as follows: - <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Date</th> <th>Particular</th> <th>Amounts</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>10.6.20</td> <td>Computer Word Patna</td> <td>191900</td> <td>Computer Purchase</td> </tr> <tr> <td>12.08.20</td> <td>MA Santi Tyre Bagaha</td> <td>21200</td> <td>Purchase of Tyre</td> </tr> <tr> <td>20.08.20</td> <td>Computer Word Patna</td> <td>60000</td> <td>Purchase of Laptop</td> </tr> <tr> <td>25.09.20</td> <td>Purchase of Dustbin</td> <td>4750090</td> <td>Purchase of Dustbin</td> </tr> </tbody> </table>	Date	Particular	Amounts	Remarks	10.6.20	Computer Word Patna	191900	Computer Purchase	12.08.20	MA Santi Tyre Bagaha	21200	Purchase of Tyre	20.08.20	Computer Word Patna	60000	Purchase of Laptop	25.09.20	Purchase of Dustbin	4750090	Purchase of Dustbin
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20.08.20	Computer Word Patna	60000	Purchase of Laptop																			
25.09.20	Purchase of Dustbin	4750090	Purchase of Dustbin																			
b.	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-.	Procurement register has not been maintained by the ULB. Further, no any major observations were found in this regard.																				



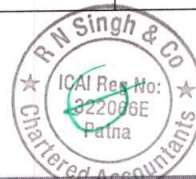
c.	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.
d.	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. has been deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	Return of IT (TDS) and GST has not been shown to us during the period of internal audit, thus we are unable to comment on deficiency in compliance of the TDS and GST.
e.	Whether all the C&AG audit & Internal audit Paras has been complied by the ULBs	No, Internal audit paras of FY 2016-17 & previous years has not been complied by the ULB. As Compliance report of the same has not been prepared by the ULB till the date of audit we are unable to check the exact status of compliance of the same.
f.	Any Other deficiencies noticed during the audit to improve internal control systems	It was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.



4. Detail Audit Observations

RISK ASSESSMENT

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



RECEIPTS AND BANKING:

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

REVENUE EXPENDITURE:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Perpetrated fraud (Like payment more than one time on same bill)	HIGH	No	No	No	-	No Such cases found.
5.	Non-updating	MEDIUM	No	No	No	-	No Such cases found.



	various register like Bill register with payment fig., etc.	M					
6.	Others	-	-	-	-	-	-

ESTABLISHMENT EXPENDITURE:

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

CAPITAL EXPENDITURE:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with contractor	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same contractor).	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like work register, MB, bill register, Fixed	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.



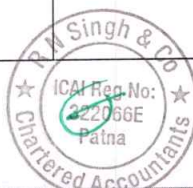
	Assets register, Service book/record, advance register, etc.						
7.	Others	-	-	-	-	-	-

PROCUREMENT AND INVENTORY:

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

GRANT AND LOANS AND UTILISATION THEREOF:

1.	Non utilization of grant or grant unspent.	MEDIUM	No	No	No	It will be taken care in future and refund the unspent grant.	The unspent grant should be refund to the department.
2.	Not furnishing of UC	HIGH	No	No	No	-	-
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	No Such cases found.



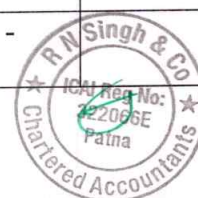
4.	Perpetrated fraud (Like payment more than one time same contractor)	HIGH	No	No	No	-	No Such cases found.
5.	Non-updating various register like grant register, work register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.
6.	Others	-	-	-	-	-	-

FIXED DEPOSITS AND INVESTMENTS:

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

LOANS AND ADVANCES:

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



	release advance/loan beyond authority						
5.	Advance/loan not account for	HIGH	No	No	No	-	-
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.
7.	Others	-	-	-	-	-	-

List of Important Registers

Name of the ULB		BAGAHA NAGAR PARISAD			
RISK RATING:		MEDIUM			
CAG OBSERVATIONS STATUS		NOT AVAILABLE			
		PERIOD: 01.04.20 to 31.03.21			
Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Cash Book	General Cash Book & Subsidiary Cash Book has been maintained by the ULB but opening and closing balance has not been updated on daily basis.	Due to non-closing of cash book on daily basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	It will be taken care in future.	Not Resolved
2.	Ledger	Tally data has not been provided to us by the DEAS team at ULB.	It is quite difficult to prepare appropriate financial statement.	It will be taken care in future.	Not Resolved
3.	Journal	Journal Register has not been maintained.	Advance has been accounted as expenditure and in case of amount has not been transferred to	It will be taken care in future.	Not Resolved



			beneficiary, only expenditure is being reversed in respect of accounting as liability.		
4.	Register for Journal/Magazines/Newspapers	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved
5.	Register for Temporary Advances	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	Register of Money Orders/Bank Draft Received	Maintained	-	-	-
7.	Cheque Issue Register	Maintained	-	-	-
8.	Register of Remittances made into bank	Not-Maintained	It may also lead to dual payment and further create difficulty to prepare BRS.	It will be maintained from next financial year or as earlier possible.	Not Resolved
9.	Bank Passbook	Maintained	-	-	-
10.	Register of Bank drafts Dispatched	Not-Maintained	Non-maintenance may lead to dual claim by the concern parties, due to this there is a problem to maintain segregated record regarding returning of DD. Further, it is also problematic to record the details of the person who receipt the same. It may also lead dishonor of DD due to loss of the 3 months from the date of issue.	It will be maintained from next financial year.	Not Resolved



11.	Bill Register	Not-Maintained	It may be difficult to trace any bill.	It will be maintained from next financial year or as earlier possible.	Not Resolved
12.	Establishment Register	Maintained	-	-	-
13.	Stock Register	Maintained but not updated	It may leads to misplacement of Stock items.	It will be taken care in future.	Not Resolved
14.	Capital Goods/Consumable articles, non-consumable articles and	Not-Maintained	It may leads to misplacement of Capital Goods/Consumable articles & non-consumable article.	It will be taken care in future.	Not Resolved
15.	Statutory Deduction Register	Not-Maintained	Due to non-booking of statutory deduction, there is chances of delay in their payments & filing of returns.	It will be taken care in future.	Not Resolved
16.	Fixed Assets Register	Not-Maintained	It may leads to misplacement of fixed assets.	Being prepared by DEAS team but in process.	Not Resolved
17.	Grant Register	Maintained	-	-	-
18.	Scheme Register	Maintained but not updated	It may leads to problem in auditing of scheme wise expenditure and its reporting.	It will be updated as soon.	-
19.	Monthly accounts of Receipts/Payments	Not-Maintained	Due to this segregation of head wise balance is difficult.	Being Prepared by DEAS team.	Not Resolved
20.	Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
21.	Dispatch Register	Maintained	-	-	-
22.	File Register	Not-Maintained	It may leads to misplacement of	It will be taken care in future.	Not Resolved



files.

23. Any other (Name of the register)

Cash and Bank

Name of the ULB

BAGAHA NAGAR PARISAD

RISK RATING:

HIGH

CAG OBSERVATIONS STATUS

Compliance Report has not been provided.

PERIOD: 01.04.20 to 31.03.21

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Check whether there is no any undue delay in presentation of cheque/DD received, to bank,	No Such cases Found.	-	-	-	-
2.	Whether cheque/ draft issue/ receipt/ dishonored register have been maintained as per prescribed form (As Per BMAM) & entry are made on properly, accurately & timely basis.	We observed that only cheque issue register is being maintained at ULB.	-	It may lead to dual payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
3.	Whether banking transactions (receipts & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	We observed that Bank wise BRS has not been prepared at the ULB.	-	It is difficult to verify the BRS bank wise and it may leads to mis utilisation fund and difficult to find out the same.	It will be taken care in future.	Not Resolved
4.	Whether cheque issue register are matched	No observation found in this regard.	-	-	-	-



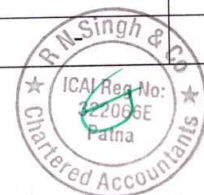
5.	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not,	No such cases found.	-	-	-	-
6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS, (attached BRS as annexure)	Not Prepared.	-	It may lead to miss-appropriation of fund.	It will be taken care in future.	Not Resolved
7.	Check whether no any fraud payment or payment to other person has been made,	No such cases found.	-	-	-	-
8.	Whether bank statement for all account have been promptly received from bank.	No observation found in this regard.	-	-	-	-
9.	Number of Bank account maintained	No details provided to us	-	-	-	-
10.	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED" marked on it.	No such cases found.	-	-	-	-
11.	Liability for stale cheques account review is done and necessary reversal entries are passed	No such cases found.	-	-	-	-
12.	Any other	-	-	-	-	-

Public Works

Name of the ULB	BAGAHA NAGAR PARISAD
RISK RATING:	LOW
CAG OBSERVATIONS STATUS	Compliance Report has not been provided.
PERIOD: 01.04.20 to 31.03.21	



Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has mentioned in first page of MB,	No observation found in this regard.	-	-	-	-
2.	Whether bill has been signed by proper in charge,	No observation found in this regard.	-	-	-	-
3.	Whether the bill has been checked by the accountant with the MB (also compare the qty.), estimate, agreement, previous bill (in case of running agreement)	No observation found in this regard.	-	-	-	-
4.	Verify whether any payment made for removing /dismantling material which have scrap value must be indicated in the bill,	No observation found in this regard.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	No observation found in this regard.	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	No observation found in this regard.	-	-	-	-
7.	Whether master roll(machine numbered & authorized) has been maintained for details of store, specifying:	No observation found in this regard.	-	-	-	-
	Date of Issue,	-	-	-	-	-
	Name of subordinate,	-	-	-	-	-
	Name of work,	-	-	-	-	-



	Number of labour,	-	-	-	-	-
	Period of engagement,	-	-	-	-	-
	Details of payment(date, Amount, Cheque no, etc.)	-	-	-	-	-
8.	Whether the same has been periodically verified.	No observation found in this regard.	-	-	-	-
9.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	No observation found in this regard.	-	-	-	-

Cash Book

Name of the ULB	BAGAHA NAGAR PARISAD
RISK RATING:	MEDIUM
CAG OBSERVATIONS STATUS	NOT AVAILABLE

PERIOD: 01.04.20 to 31.03.21

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether Opening Balance & Closing Balance was worked out or not,	No observation found in this regard.	-	-	-	-
2.	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	No observation found in this regard.	-	-	-	-
3.	Whether posting in on daily basis,	No observation found in this regard.	-	-	-	-



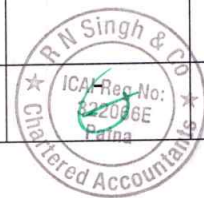
4.	Whether there is any clerical error (casting or/and posting error, etc) or not,	No observation found in this regard.	-	-	-	-
5.	Whether any delay in deposit of amount of collection by cashier,	The revenue earned from internal source of ULB has not been deposited same day.	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
6.	conduct physical verification of cash and report heavy cash balance if any	No discrepancies found in this regard.	-	-	-	-
7.	Any Other	No	-	-	-	-

Collection

Name of the ULB	BAGAHA NAGAR PARISAD
RISK RATING:	HIGH
Name of Tax Collector	Md. Ismail Ansari, Rakesh Kumar & Dwarika Rai

PERIOD: 01.04.20 to 31.03.21

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collection procedure are as per guidelines/direction of ULB,	Collection procedure is not being appropriate followed at the level of ULB.	-	It may leads revenue loss to the ULB.	It will be prepared in future.	Not Resolved
2.	Whether collections are made on the basis of Demand & Collection Register,	Collection is not being made on the basis of Demand & Collection Register.	-	It may leads revenue loss to the ULB.	It will be prepared in future.	Not Resolved
3.	Whether collection are made in the same	Yes	-	-		-



	receipt Vouchers which has been issued/authorized by ULB /state government & it should be clearer mentioned of different head & not any alteration, & the carbon copy of receipt vouchers are properly vouched so that no any variation in posting the same,					
4.	Whether collections are bifurcated in different heads as required,	Yes	-	-	-	-
5.	Whether a separate bank account has been maintained for each circle, (for PMC only)	N/A	-	-	-	-
6.	Whether all collections are made in proper "Receipt Voucher Book" having same serial number which was actually issued to TC,	Yes	-	-	-	-
7.	Whether all collections made during the day are account for & banked on next working day or there is any teaming & lading,	All collections made during the day are not being account for & banked on next working day.	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether no any collection are directly expended without prior approval,	No such cases are found during this quarter.	-	-	-	-
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	Appropriate details have not been mentioned in Demand Register due to this we are unable to quantify the status of	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved



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



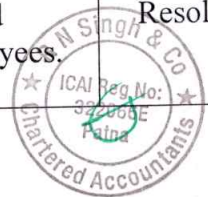
15.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
16.	Whether any immediate steps has been taken or not for cheque dishonored received,	No Such cases found.	-	-	-	-
17.	Whether reversal of payment has been made for any dishonored cheque.	No Such cases found.	-	-	-	-

Demand

Name of the ULB		BAGAHA NAGAR PARISAD				
RISK RATING:		HIGH				
Name of Tax Collector		Md. Ismail Ansari, Rakesh Kumar & Dwarika Rai				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Ensure whether closing balance of previous year is accurately brought forward,	No closing balance of previous year is brought forward in this year. Amount has not been quantified due to non-maintenance of Demand Register.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
2.	Whether determination of demand is on manual or computerized way, & it would be as per updated rules, regulation, guidelines & other required details	Nagar Parisad is not being in practice to raise the demand. No proper details are recorded in	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved



	for proper calculation,	the manual register.				
3.	Whether data for calculation is correct & properly verified by appropriate authority/ Internal Auditor by way of physical survey,	No verification is being conducted by appropriate authority. Further, as per previous quarter report the no difference has been found during assessment of 20 high value property.	-	It may leads to revenue losses.	It is notified for future reference.	Not Resolved
4.	Whether revision of valuation of holding properly made after specified period	Not updated till the date of audit.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
5.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
6.	Ensure whether there is any clerical error in calculation,	No Such cases found.	-	-	-	-
7.	Whether demand register in prescribed format is maintained or not,	No demand register is being maintained at the level of ULB.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
8.	Whether persons involve in calculation/ collection have knowledge of their responsibility,	Yes	-	-	-	-
9.	Whether there is proper distribution of responsibility for calculation, recovery &	Due to lack of Manpower all these work has been	-	It may leads to fraud & Defalcation.	Need more skilled employees.	Not Resolved



	update of register for demand, so that no single person have control on two or process at the same time,	controlled single handedly.				
10.	Whether there is any under/no assessment,	No	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
11.	Whether there is appropriate measures(As Per section 155 & 158 of BMA, 2007) are adopted for recovery of Government/bid dues,	No measures have been taken for recovery of Government Dues.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	No notices of demand are being served.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
13.	Whether penalty(@2% P.M/ 1.5%) has been charged on late payment,	No penalty is being charged on late payment	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
14.	Whether Demand, Collection & Balance Register has been prepared on daily basis for all receipts or not, & it would be authorized by proper authority or not,	No register is being maintained at the level of ULB for reconciliation of Demand, Collection and Balance due.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
15.	Whether there are adequate safeguard on data has been operated or not,	Yes	-	-	-	-
16.	Whether self-assessment property tax return for payment of property tax has been filed by the assesses in the prescribed format,	Yes	-	-	-	-



17.	Whether there is any collusion with customer/holding w.r.t., assessment, payment, etc.	No Such cases found.	-	-	-	-
18.	Any Other	No	-	-	-	-

Establishment

Name of the ULB		BAGAHA NAGAR PARISAD				
RISK RATING:		LOW				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether establishment expenditure is sanction by authorized person & it has been within sanctioned limit,	Yes	-	-	-	-
2.	Whether service log book has been maintained & up to date or not	Yes	-	-	-	-
3.	Audit whether apart from comparing the pay & allowance drawn by each employee in the pay bill with the corresponding entries in the pay column of the service book and checking the acquaints roll of employee who have been paid in cash,	Yes	-	-	-	-
4.	Whether each employee has unique identification number & it has be referred in all matter in relation to service book Whether payment made to employee has been verified with attendance register/logbook,	Yes	-	-	-	-
5.	Whether service book for calculation of payable has been authorized by the proper person,	Yes	-	-	-	-
6.	Whether account depart has prepared the advice & instructed the bank for the payment as per advice,	Yes	-	-	-	-



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



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

Grant

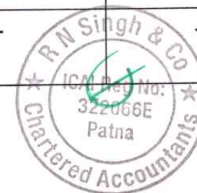
	Grant
Name of the ULB	BAGAHA NAGAR PARISAD
RISK RATING:	Medium



Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Maintenance/Updation register regarding details of funds received and expenditure.	Yes	-	-	-	-
2.	Any diversion/re-appropriation of funds not covered under the provision of BMA, 2007 should be pointed out for remedial action.	No Such cases found.	-	-	-	-
3.	To check whether utilization certificate is for actual utilization of funds received .	Utilization Certificate has not been provided by the ULB.	-	-	-	-
4.	It should also be checked that utilization certificate is issued as per prescribed time frame given in the Manual and issue of UCs is not delayed.	-do-	-	-	-	-
5.	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	No Such cases found.	-	-	-	-

Payment of bills of contractors

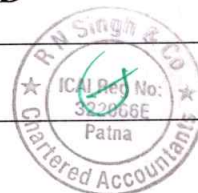
Name of the ULB		BAGAHA NAGAR PARISAD				
RISK RATING:		LOW				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Original bill duly signed by contractors is submitted.	No observation found in this regard.			-	-
2.	Contractor has put his initials in all cuttings	No observation found in this	-	-	-	-



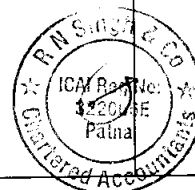
	and corrections in the bill.	regard.				
3.	All Supporting documents are attached with the bills.	No observation found in this regard.	-	-	-	-
4.	The rates, security deposit, and deductions are as per terms and conditions specified in the agreement	No observation found in this regard.	-	-	-	-
5.	The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

Receipt Voucher

Name of the ULB	BAGAHA NAGAR PARISAD
RISK RATING:	MEDIUM

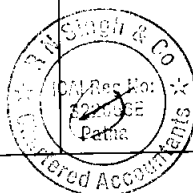


Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether "Receipt Vouchers" are in the prescribed format & having machined serial number & there is no any manuscript form,	Yes	-	-	-	-
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked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



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

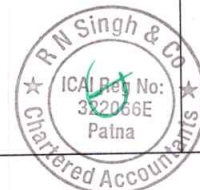
Other Revenue:						
1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	No amount is collected as Tower Tax in this financial year and no steps have been taken for recovery of	2660000	It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process



		dues.				
3.	Professional Tax	No professional tax collected.	-	-	-	-
4.	Assigned Revenue (As details annexed)	No Such cases found.	-	-	-	-
5.	Rental Charges (As details annexed)	No observation found in this regard.	-	-	-	-
6.	Fee & uses Charges	Collected	-	-	-	-
7.	Other Revenue Items	-	-	-	-	-

Revenue Expenses

	Name of the ULB	BAGAHA NAGAR PARISAD				
	RISK RATING:	LOW				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether payment is on the basis of Sanction / work order letter & incurred by authorized person.	Yes	-	-	-	-
2.	Whether payment is made through prescribed format.	Yes	-	-	-	-
3.	Whether payment is made without any undue delay or whether any cheque issued are promptly issued to the respective person.	Yes	-	-	-	-
4.	Whether there is bifurcation of responsibility towards person making payment & person preparing MB, receipt of goods , maintenance of payment file, etc.	Yes	-	-	-	-



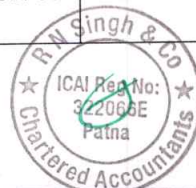
5.	Whether updation of accounts/books are on proper & timely basis,	Yes	-	-	-	-
6.	Whether authorized person verify & sign the document involve,	Yes	-	-	-	-
7.	Whether data base for the same has been properly maintained & safeguard measures are taken,	No database has been maintained by the ULB.	-	Important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



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

Statutory Requirement

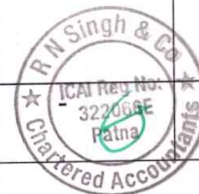
Name of the ULB		BAGAHA NAGAR PARISAD				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)



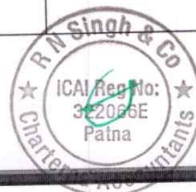
1.	Whether deduction of TDS on payment has been made as per law,	Yes	-	-	-	-
2.	Whether TDS deducted are timely deposited into bank with same amount,	Yes	-	-	-	-
3.	Whether regulatory requirement for submission of Return has been followed,	Yes but not on time.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
4.	Whether any deduction is made in any act, must be deposited as per their respective act,	Yes but deposited late.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
5.	Verify whether in case of "through rate" contract, there is no any payment for material, etc. by the ULB	No Such cases found.	-	-	-	-
6.	Any demand is outstanding from regulatory authority for non-compliance.	Details have not been provided to us to comment.	-	-	-	-

Tender Details (Work Order Wise)

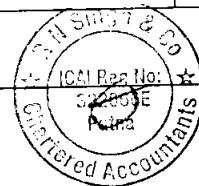
Name of the ULB		BAGAHA NAGAR PARISAD				
RISK RATING:		MEDIUM				
Work order No.		-				
		PERIOD: 01.04.20 to 31.03.21				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	No such cases found.	-	-	-	-
2.	To check that the time/date of receipt and	No such cases found.	-	-	-	-



	opening of tenders was properly incorporated in the tender documents.					
3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty/guarantee, inspection, arbitration, liquidated damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.	No such cases found.	-	-	-	-
4.	The purchase proposal was approved by the competent authority. as per delegation of powers	No such cases found.	-	-	-	-
5.	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.	No such cases found	-	-	-	-
6.	Approval of mode of procurement	No such cases found	-	-	-	-
7.	The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.	No such cases found	-	-	-	-
8.	To check whether the direction was followed for notification /advertising and opening of bids at notified date, time and place in the presence of bidders.	No such cases found	-	-	-	-
9.	Award of contract and its execution is as per procedure and	No such cases found	-	-	-	-



	guidelines issued by the Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, & European Union etc.)					
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	No such cases found	-	-	-	-
11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.	No such cases found	-	-	-	-
12.	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.	No such cases found	-	-	-	-
13.	To check whether articles were received/work was completed in time as per delivery schedule.	No such cases found	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Stock/Asset Register has been maintained but not updated.	-	There may be chances of misplacement goods/stores.	It will be taken care in future.	Not resolved.
15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	No such cases found	-	-	-	-



Vehicle Log Book

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

Fixed Assets

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



1.	Status on Maintenance of Fixed Assets Register	It has not been maintained yet.	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-	-	-
3.	Fixed assets are recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition	Unable to comment on it, since fixed asset register is not finalized till now.	-	-	Being Prepared by DEAS Team.	Not Resolved
4.	all fixed assets are acquired only after obtaining approval of the concerned authority	Yes	-	-	-	-
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	No Physical Verification has been done.	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
6.	Depreciation is provided on each class of fixed assets at the prescribed rates	No Depreciation is provided.	-	It leads to over valuation of fixed assets.	It will be levied once when fixed asset register has been finalized.	Not Resolved
7.	Asset Replacement Register is properly maintained asset class-wise	No such cases found.	-	-	-	-

Others

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



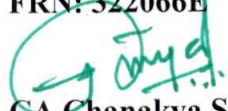
1.	All permanent changes made in the assessment of buildings and lands have been recorded in this register with reference to the monthly lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off.	No assessment has been done till the date of audit.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve
2.	Demands of current year and previous year have been reconciled with reference to the above details	No reconciliation is being made due to demand register has not been prepared.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve
Register of Suits						
1.	All suits filed by the municipality for recovery of any sum due are entered.	No register of suits is being maintained at the ULB so; we are unable to comment on these matters.	-			
2.	All suits filed against the municipality are entered		-	-	-	-
3.	Sanction from the Council obtained for filing/defending the suit		-	-	-	-
4.	All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered		-	-	-	-
5.	Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favour of municipality.		-	-	-	-



General Observations: -

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

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



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



Bagaha Nagar Parishad

Discussion Note

For the financial Year 20-21

1. Management Discussion with Risk Assessment:

Sr. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management(CMO)Comments	Reference Page
1.	As per details provided to us there are total 21 Mobile Towers registered with this ULB up to 31.03.21 and Rs.2860000/- has not been collected till the date of audit from these tower operators as Tower Tax.(ULB should also recovered Interest @1.5pm)	High	Yes	Yes	Yes	Necessary Correspondence has been made with the concerned company for realization of dues but they failed to deposit the dues however effort is being made to realize the dues.	
2.	During the Audit ,we observed that the Property tax has been dues on the various property but has not been recovered by the Bagaha Nagar Parisad hence there is losses of the Revenues of the Amount Rs 316097.	High	Yes	Yes	Yes	Notice is being served to concerned for depositing dues as well as Nagar parishad bagaha has organized a team for early realization of dues	
3.	During the Audit, we found that the following properties have not been allotted on lease- Gudari Bazar & Dumwaliya Mela	High	Yes	Yes	Yes	Tender Proceeding was done but due to non participation of the tenderer, Nagar Parishad Bagaha has collected the revenue by managing at the own level.	
4.	There is huge scope of the collection for advertisement tax/fees at the ULB but ULB is not practice to collection of such type of taxes, hencecausing revenues losses to the Nagar Parisad.	High	Yes	Yes	Yes	For this Purpose tender (N.I.T) is being published.	
5.	We are not able to check the Compliance Status of Internal Audit Observations for FY 2019-20& Previous years, and AG audit observation as compliance report has not been provided to us by the ULB.	High	Yes	Yes	Yes	No Audit report has yet been received in this office compliance will be sent short after receipt of the report.	
6.	Nagar Parisad Bagaha has not been constituted Municipal Accounts	High	Yes	Yes	Yes	Nagar Parishad bagaha has constituted	



	Committee under section 98 of the Municipal Act, 2007. It is necessary for the municipality to constitute a Municipal Accounts committee at the first meeting in each year as soon as possible may be at the subsequent meeting thereto					committee.	
7.	During the audit we observed that, the Taxes and Other fees collected have not been deposited in to the bank on the same days, Sometime period of the collection and deposited are more than two weeks days. As per the BMA collection should be deposited on the same days.	High	Yes	Yes	Yes	Noted for futures guidance.	
08.	ULB has been in practice to prepare financial statements. But during the audit financial statements not provided to us, hence we are unable to examine the same.	Medium	Yes	Yes	Yes	This work is in progress.	
09.	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	Medium	Yes	Yes	Yes	This work is in progress.	
10.	Physical verification of inventory & Fixed assets has not been done by ULB on regular interval.	Medium	Yes	Yes	Yes	Noted for futures guidance	
11.	Double Entry Accounting System has been incomplete in the ULB. Hence we are unable to check/Examination of the financial statements.	Medium	Yes	Yes	Yes	Work is in progress.	
12.	Details of Directives issued by UD&HD have not been provided to us during the course of audit, so we are unable to check Compliance of the same.	Medium	Yes	Yes	Yes	Noted for futures Compliance.	
13.	During the period of an audit ,We observed that the BagahaNagar Parisad has not assess the holding tax as well	Medium	Yes	Yes	Yes	Noted for futures Compliance.	



	as mobile installation from long period, during this period there are many Residential house have been developed/converted in commercial properties and mobile towers have been installed.						
14.	During the Audit we observed that the ULB has scope to increase revenue in form of water taxes .But ULB is not collecting such types of taxes.	High	Yes	Yes	Yes	Same remarks as guidance.	
15.	During the Audit most of the documents not provided to us by the Nagar Parishad such as Details copy of Revenues and expenditure,for the inspection etc due to this we got difficulties in conduct audit and preparing report of the Nagar parishad.	High	Yes	Yes	Yes	Documents are to be provided.	
16	During the Audit we found that nagar parishad bagaha is not in practice to take completion certificate from the contractor as per the clause 6 of schedule XLV from no-61 after Completion					Noted for futures guidance	

For R. N. SINGH&CO.

Chartered Accountant

ICAI Reg.No:322066E



CA Chanakya Shree

Partner

M.No: -079322




Municipal Commissioner / Executive Officer

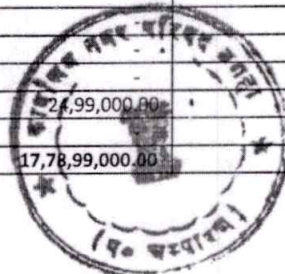
Nagar Parishad Bagaha

Date: कार्यपालक पदाधिकारी
नगर परिषद् बगहा

Place: Bagaha, गं० चम्पारण


11/06/22

Details of Utilization Certificate (F.Y. 2019-20 to 2021-22)						
Bagaha Nagar Parishad						
S. No.	F.Y.	Head	Alloted Amount	Expenditure Amount	UC Submitted Amount	UC Pending as on 31.03.2022
1	2019-20	Executive Officer Salary	6,58,000.00	-	-	-
2	2020-21	Executive Officer Salary	9,06,000.00	9,06,000.00	-	9,06,000.00
3	2021-22	Executive Officer Salary	3,00,000.00	-	-	-
4	2019-20	City Manager Salary	1,20,000.00	-	-	-
5	2019-20	City Manager Salary	3,60,000.00	-	-	-
6	2020-21	City Manager Salary	1,20,000.00	1,20,000.00	-	1,20,000.00
7	2020-21	City Manager Salary	1,20,000.00	1,20,000.00	-	1,20,000.00
8	2020-21	City Manager Salary	1,60,000.00	1,60,000.00	-	1,60,000.00
9	2020-21	City Manager Salary	1,20,000.00	1,20,000.00	-	1,20,000.00
10	2021-22	City Manager Salary	3,60,000.00	3,60,000.00	-	3,60,000.00
11	2019-20	Parshad Bhatta	8,10,000.00	8,10,000.00	-	8,10,000.00
12	2020-21	Parshad Bhatta	8,10,000.00	7,39,000.00	-	7,39,000.00
13	2019-20	5th finance	3,00,29,000.00	-	-	-
14	2019-20	5th finance	3,00,29,000.00	-	-	-
15	2019-20	5th finance	5,80,27,000.00	-	-	-
16	2020-21	5th finance	3,00,55,000.00	-	-	-
17	2020-21	5th finance	5,00,55,000.00	-	-	-
18	2020-21	5th finance	3,31,02,000.00	-	-	-
19	2019-20	14th finance	3,46,78,000.00	3,46,78,000.00	-	3,46,78,000.00
20	2019-20	14th finance	3,46,78,000.00	-	-	-
21	2019-20	peshakar	5,19,000.00	5,19,000.00	-	5,19,000.00
22	2021-21	peshakar	66,36,000.00	66,36,000.00	-	66,36,000.00
23	2021-21	peshakar	1,26,19,000.00	-	-	-
24	2019-20	civic amenities	1,31,58,000.00	1,31,58,000.00	-	1,31,58,000.00
25	2020-21	civic amenities	65,79,000.00	65,79,000.00	-	65,79,000.00
26	2019-20	MMSNGPNY	5,42,35,000.00	-	-	-
27	2019-20	Housing For All	19,00,000.00	19,00,000.00	-	19,00,000.00
28	2019-20	Housing For All	60,000.00	60,000.00	-	60,000.00
29	2020-21	Housing For All	60,000.00	60,000.00	-	60,000.00
30	2020-21	Housing For All	75,60,000.00	75,60,000.00	-	75,60,000.00
31	2020-21	Housing For All	2,17,80,000.00	2,17,80,000.00	-	2,17,80,000.00
32	2020-21	Housing For All	15,00,000.00	15,00,000.00	-	15,00,000.00
33	2020-21	Housing For All	43,80,000.00	43,80,000.00	-	43,80,000.00
34	2020-21	Housing For All	20,000.00	20,000.00	-	20,000.00
35	2020-21	Housing For All	21,60,000.00	21,60,000.00	-	21,60,000.00
36	2020-21	Housing For All	7,20,000.00	7,20,000.00	-	7,20,000.00
37	2021-22	Housing For All	87,20,000.00	87,20,000.00	-	87,20,000.00
38	2021-22	Housing For All	32,40,000.00	-	-	-
39	2021-22	Housing For All	5,00,000.00	-	-	-
40	2021-22	Housing For All	20,000.00	-	-	-
41	2019-20	Day NULM	2,92,000.00	2,92,000.00	-	2,92,000.00
42	2019-20	Day NULM	35,000.00	34,000.00	-	34,000.00
43	2019-20	Day NULM	1,65,000.00	-	-	-
44	2019-20	Day NULM	2,50,000.00	2,50,000.00	-	2,50,000.00
45	2019-20	Day NULM	21,000.00	21,000.00	-	21,000.00
46	2020-21	Day NULM	5,85,000.00	5,85,000.00	-	5,85,000.00
47	2020-21	Day NULM	15,70,000.00	-	-	-
48	2020-21	Day NULM	75,000.00	75,000.00	-	75,000.00
49	2020-21	Day NULM	5,85,000.00	-	-	-
50	2020-21	Day NULM	1,50,000.00	-	-	-
51	2020-21	15th Finance	6,03,78,000.00	6,03,78,000.00	-	6,03,78,000.00
52	2020-21	15th Finance	3,00,17,000.00	-	-	-
53	2020-21	15th Finance	3,00,17,000.00	-	-	-
54	2020-21	15th Finance	3,01,00,000.00	-	-	-
55	2020-21	15th Finance	3,01,00,000.00	-	-	-
56	2020-21	15th Finance	3,03,04,000.00	-	-	-
57	2020-21	15th Finance	3,03,04,000.00	-	-	-
58	2019-20	Jal-Jivan Hariyali	24,99,000.00	24,99,000.00	-	24,99,000.00
59	2020-21	Jal-Jivan Hariyali	10,05,000.00	-	-	-
			70,03,15,000.00	17,78,99,000.00		17,78,99,000.00



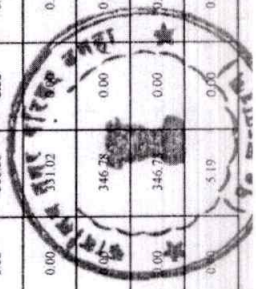
काबपालक पदाधिकारी
नगर परिषद बगहा
चम्पारण

बगहा नगर परिषद

महालेखाकार (बिहार) से प्रान्त सूची में से 5 करोड़ से अधिक राशि के लभित उपयोगिता प्रमाण पत्र सम्बन्धी स्वीकृत्यादेश के विरुद्ध लभित उपयोगिता प्रमाण पत्र की राशि की सूची (वित्तीय वर्ष 2009 से 2021-22)

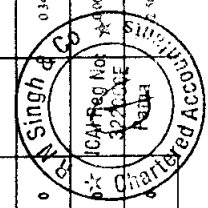
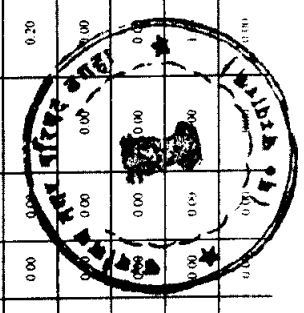
क्र. सं.	वित्तीय वर्ष	आवंटन का मद	स्वीकृत्यादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि को	व्यय की गई राशि	निकासी के विषय व्यय के उपरत	कोषागार में जमा की गई राशि	समाप्त उपयोगिता प्रमाण पत्र की राशि	अनिका सी प्रमाण पत्र लभित की राशि	महालेखाकार को समाचोजन हेतु भेजे गए प्रमाण पत्र की राशि	लभित राशि	बुझको को हस्तांतरित की गई राशि	बिहार राज्य जल पाषण्ड को हस्तांतरित	बैंक खाता में जमा अवशेष	पी. एच. खाता में जमा अवशेष	अभियुक्त
124	2019-20	Executive Officer Salary	83/20.09.19	6.58	6.58	0		0.00	6.58	6.58	0.00	0	0.00	6.58	0.00	0.00	0.00	6.58	
125	2020-21	Executive Officer Salary	340/12.03.2021	9.06	9.06	0		9.06	0.00	0.00	0.00	0		9.06	0.00	0.00	0.00	0.00	
126	2021-22	Executive Officer Salary	25/19.05.2021	3.00	3.00	0		0.00	3.00	3.00	0.00	0		3.00	0.00	0.00	0.00	3.00	
127	2019-20	City Manager Salary	26/28.06.19	1.20	1.20	0		0.00	1.20	1.20	0.00	0		1.20	0.00	0.00	0.00	1.20	
128	2019-20	City Manager Salary	117/13.11.19	3.60	3.60	0		0.00	3.60	3.60	0.00	0		3.60	0.00	0.00	0.00	3.60	
129	2020-21	City Manager Salary	46/22.05.2020	1.20	1.20	0.00		1.20	0.00	0.00	0.00	0.00		1.20	0.00	0.00	0.00	0.00	
130	2020-21	City Manager Salary	111/17.8.20	1.20	1.20	0.00		1.20	0.00	0.00	0.00	0.00		1.20	0.00	0.00	0.00	0.00	
131	2020-21	City Manager Salary	138/27.10.2020	1.60	1.60	0.00		1.60	0.00	0.00	0.00	0.00		1.60	0.00	0.00	0.00	0.00	
132	2020-21	City Manager Salary	388/15.03.2021	1.20	1.20	0.00		1.20	0.00	0.00	0.00	0.00		1.20	0.00	0.00	0.00	0.00	
133	2021-22	City Manager Salary	15/29.04.2021	3.60	3.60	0.00		3.60	0.00	3.60	0.00	0.00		3.60	0.00	0.00	0.00	3.60	
134	2019-20	Parshad Bhatta	81/20.09.19	8.10	8.10	0		8.10	0.00	0.00	0.00	0		8.10	0.00	0.00	0.00	0.00	
135	2020-21	Parshad Bhatta	156/07.12.2020	8.10	8.10	0		7.39	0.71	0.71	0.00	0		8.10	0.20	0.00	0.00	0.71	
136	2019-20	5th finance	54/13.08.2019	300.29	300.29	0		0.00	300.29	300.29	0.00	0		300.29	0.00	0.00	0.00	300.29	
137	2019-20	5th finance	54/13.08.2019	300.29	300.29	0		0.00	300.29	300.29	0.00	0		300.29	0.00	0.00	0.00	300.29	
138	2019-20	5th finance	56/13.08.19	580.27	580.27	0		0.00	580.27	580.27	0.00	0		580.27	0.00	0.00	0.00	580.27	
139	2020-21	5th finance	37/13.05.20	300.55	300.55	0		0.00	300.55	300.55	0.00	0		300.55	0.00	0.00	0.00	300.55	
140	2020-21	5th finance	24/15.09.20	500.55	500.55	0		0.00	500.55	500.55	0.00	0		500.55	0.00	0.00	0.00	500.55	
141	2020-21	5th finance	37/11.06.2021	331.02	331.02	0		0.00	331.02	331.02	0.00	0		331.02	0.00	0.00	0.00	331.02	
142	2019-20	14th finance	38/11.07/19	346.78	346.78	0		346.78	0.00	0.00	0.00	0.00		346.78	0.00	0.00	0.00	346.78	
143	2019-20	14th finance	127/27/11/19	346.78	346.78	0		346.78	0.00	346.78	0.00	0.00		346.78	0.00	0.00	0.00	346.78	
144	2019-20	peishakar	24/12.03.19	5.19	5.19	0		5.19	0.00	0.00	0.00	0		5.19	0.00	0.00	0.00	0.00	

महाराष्ट्र
19/10/2021
12/10/2021 को लभित

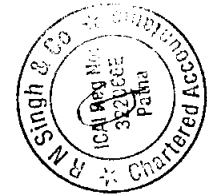
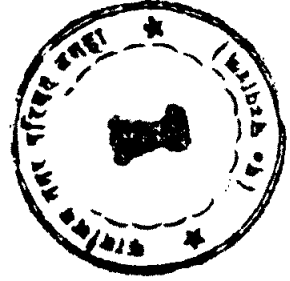


क्र. सं.	वित्तिय
168	2019-20
169	2020-21
170	2020-21
171	2020-21
172	2020-21
173	2020-21
174	2020-21
175	2020-21
176	2020-21
177	2020-21
178	2020-21
179	2020-21
180	2020-21
181	2019-20
182	2020-21

क्र. सं.	वित्तिय वर्ष	अवतन का मद	स्वीकृतिय संख्या एवं तिथि	अवधि राशि	निकासी की गई राशि	निकासी द्वारा उपलब्ध नहीं कराई गई राशि की	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत	कोषागार में अमा की गई राशि	समाप्त उपकल्पिता एमाप पर की राशि	अधिका सी एमाप पर की राशि	अधिकारी को समावेस कर भुंजने पर	नहित राशि	दुकानों को हस्तान्तरित की गई राशि	विद्यार राज्य जल पारद को हस्तान्तरित	रू. एक	रु. एक	अभियुक्ति
145	2021-21	peshakar	397/30 12.2020	66.36	0	0	66.36	0.00	0.00	0.00	0	0	66.36	0.00	0.00	0.00	0.00	
146	2021-21	peshakar	400/30 12.2020	126.19	0	0	0.00	126.19	126.19	0.00	0	0	126.19	0.00	0.00	0.00	126.19	
147	2019-20	civic amenities	157/17/12/19	131.58	0	0	131.58	0	0.00	0.00	0	0	131.58	0.00	0	0.00	0	
148	2020-21	civic amenities	156/2/10/3/21	65.79	0	0	65.79	0	0.00	0.00	0	0	65.79	0.00	0	0.00	0	
149	2019-20	MMSNGPHY	236/05 03 20	542.35	0	0	0.00	542.35	542.35	0.00	0	0	542.35	0.00	0.00	0.00	542.35	
150	2019-20	Housing For All	RTGS	19.00	0	0	19.00	0.00	0.00	19.00	0	0	0.00	0.00	0.00	0.00	0.00	
151	2019-20	Housing For All	RTGS	0.60	0	0	0.60	0.00	0.00	0.60	0	0	0.00	0.00	0.00	0.00	0.00	
152	2020-21	Housing For All	RTGS	0.60	0	0	0.60	0.00	0.00	0.60	0	0	0.00	0.00	0.00	0.00	0.00	
153	2020-21	Housing For All	RTGS	75.60	0	0	75.60	0.00	0.00	75.60	0	0	0.00	0.00	0.00	0.00	0.00	
154	2020-21	Housing For All	RTGS	217.80	0	0	217.80	0.00	0.00	217.80	0	0	0.00	0.00	0.00	0.00	0.00	
155	2020-21	Housing For All	RTGS	15.00	0	0	15.00	0.00	0.00	15.00	0	0	0.00	0.00	0.00	0.00	0.00	
156	2020-21	Housing For All	RTGS	43.80	0	0	43.80	0.00	0.00	43.80	0	0	0.00	0.00	0.00	0.00	0.00	
157	2020-21	Housing For All	RTGS	0.20	0	0	0.20	0.00	0.00	0.20	0	0	0.00	0.00	0.00	0.00	0.00	
158	2020-21	Housing For All	RTGS	21.60	0	0	21.60	0.00	0.00	21.60	0	0	0.00	0.00	0.00	0.00	0.00	
159	2020-21	Housing For All	RTGS	7.20	0	0	7.20	0.00	0.00	7.20	0	0	0.00	0.00	0.00	0.00	0.00	
160	2021-22	Housing For All	RTGS	87.20	0	0	87.20	0.00	0.00	87.20	0	0	0.00	0.00	0.00	0.00	0.00	
161	2021-22	Housing For All	RTGS	32.40	0	0	0.00	32.40	0.00	0.00	0	0	32.40	0.00	0.00	32.40	0.00	
162	2021-22	Housing For All	RTGS	5.00	0	0	0.00	5.00	0.00	0.00	0	0	5.00	0.00	0.00	5.00	0.00	
163	2021-22	Housing For All	RTGS	0.20	0	0	0.00	0.20	0.00	0.00	0	0	0.20	0.00	0.00	0.20	0.00	
164	2019-20	Day NULM	RTGS	2.92	0	0	2.92	0.00	0.00	2.92	0	0	0.00	0.00	0.00	0.20	0.00	
165	2019-20	Day NULM	RTGS	0.35	0	0	0.34	0.00	0.00	0.34	0	0	0.00	0.00	0.00	0.00	0.00	
166	2019-20	Day NULM	RTGS	1.65	0	0	1.65	1.65	1.65	0.00	0	0	0.00	0.00	0.00	0.00	0.00	
167	2019-20	Day NULM	RTGS	2.50	0	0	2.50	0.00	0.00	2.50	0	0	0.00	0.00	0.00	0.20	0.00	



क्र. सं.	वित्तीय वर्ष	अवकाश का मू.	स्वीकृत/प्रादेश संख्या एवं तिथि	आवृत्ति राशि	निकासी की गई राशि	निकासी नही की गई राशि	निकास्य द्वारा उपलब्ध नही कराई गई राशि की	व्यय की गई राशि	निकासी के विषय व्यय के उपरांत	कोषागार में उमा की गई राशि	समाप्त उपयोजिता प्रमाण पत्र की राशि	अभिकारी सी प्रमाण पत्र की राशि	अभिकारी प्रमाण पत्र की राशि	मालिककार को समायोजन दिये गये मर	नियत राशि	कुछों को हस्तांतरित की गई राशि	विकार राज्य जल पंपों की हस्तांतरित	बैंक खाता में उमा अक्षेप राशि	पी. एन. खाता में उमा अक्षेप राशि
168	2019-20	Day NULM	RTGS	0.21	0.21	0		0.21	0.00	0.00	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
169	2020-21	Day NULM	RTGS	5.85	5.85	0		5.85	0.00	0.00	5.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	2020-21	Day NULM	RTGS	15.70	15.70	0		0.00	15.70	15.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.70	0.00
171	2020-21	Day NULM	RTGS	0.75	0.75	0		0.75	0.00	0.00	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
172	2020-21	Day NULM	RTGS	5.85	5.85	0		0.00	5.85	5.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.85	0.00
173	2020-21	Day NULM	RTGS	1.50	1.50	0		0.00	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	0.00
174	2020-21	15th Finance	4828.05.20	603.78	603.78	0		603.78	0.00	0.00	0.00	0.00	0.00	0.00	603.78	0.00	0.00	0.00	0.00
175	2020-21	15th Finance	148/11.11.20	300.17	300.17	0		0.00	300.17	300.17	0.00	0.00	0.00	0.00	300.17	0.00	0.00	0.00	300.17
176	2020-21	15th Finance	149/11.11.2020	300.17	300.17	0		0.00	300.17	300.17	0.00	0.00	0.00	0.00	300.17	0.00	0.00	0.00	300.17
177	2020-21	15th Finance	293/02.03.2021	301.00	301.00	0		0.00	301.00	301.00	0.00	0.00	0.00	0.00	301.00	0.00	0.00	0.00	301.00
178	2020-21	15th Finance	294/02.03.2021	301.00	301.00	0		0.00	301.00	301.00	0.00	0.00	0.00	0.00	301.00	0.00	0.00	0.00	301.00
179	2020-21	15th Finance	349/15.03.2021	303.04	303.04	0		0.00	303.04	303.04	0.00	0.00	0.00	0.00	303.04	0.00	0.00	0.00	303.04
180	2020-21	15th Finance	350/15.03.2021	303.04	303.04	0		0.00	303.04	303.04	0.00	0.00	0.00	0.00	303.04	0.00	0.00	0.00	303.04
181	2019-20	Jel-Jivan Hanyali	174/10.01.20	24.99	24.99	0		24.99	0.00	0.00	0.00	0.00	0.00	0.00	24.99	0.00	0.00	0.00	0.00
182	2020-21	Jel-Jivan Hanyali	178/18.01.2021	10.05	10.05	0		0.00	10.05	10.05	0.00	0.00	0.00	0.00	10.05	0.00	0.00	0.00	10.05



कार्यपालक पदाधिकारी
नगर परिषद नगहा
जयप्रगण