

**INTERNAL AUDIT REPORT  
OF ULB  
(RAMNAGR NAGAR PARISHAD)**

**FOR THE PERIOD  
01/04/2021 TO 31/03/2022  
(Annual)**

**CONDUCTED BY**

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

**From 10.10.2022 TO 18.10.2022**

**Report Issued on 23-11-2022**

## 1.Executive Summary

### 1. INTRODUCTION:

± Name of the Municipality	RAMNAGAR NAGAR PARISHAD
± Period covered under current audit	Annual for the FY_2021-22
± Name of the Chairman of the ULB for the period under Audit.	Smt. Savitri Devi
± Name of Executive Officer for the period under Audit.	Shri Rishikesh Awasthi

### 2. Results and Findings

#### ± Strengths observed during the audit engagement:

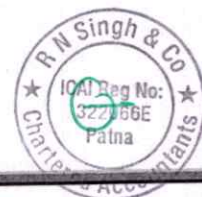
1. Subsidiary cashbooks have been maintained properly.
2. Main cashbook has been maintained properly.
3. Office infrastructure is sufficient for operation.
4. Response from officer & Clerk are satisfactory.
5. All Transactions have supporting documents.

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

1. Royalty, Seigniorage and Labour cess have been deducted F.Y. 2021-22 but it has not been deposited on time. As per Building and Other Construction Workers Welfare Cess Act, it is a statutory irregularity. Therefore, Penalty may be levied on ULB.As per Building and Other Construction Workers Welfare Cess Act, if any employer fails to pay any amount of cess payable under section 3 within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two percent,for every month or part of the month comprised in the period from the date on which such payment is due till such amount is actually paid.
2. We observe that the Statutory Compliance has not been accomplished by ULB. These Statutory Irregularities are as following: TDS Return GST has not been filed on time. Labor Cess, Royalty and Seigniorage has not been deposited to concerned department which is deducted from payment.
3. BRS has not been prepared by the ULB so we are unable to comment on the authenticity of the Bank Balance.
4. Mobile Tower Tax has not been collected by the ULB which leads to huge revenue loss. As per details provided to us there are total 23 Mobile Towers registered with this ULB up to 31.03.2022 and ₹ 65,62,000/- has not been collected till the date of audit from these tower



- operators as Tower Tax. further arrear of tower tax up to the FY\_2021-22 has not been calculated.
5. Demand register is not maintained or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc. Further, holding tax defaulters are not classified as demand register is not maintained by the ULB. It leads to a huge revenue loss to the ULB.
  6. Advertisement Tax has not been levied by the Ramnagar Nagar Parishad during this period. It leads to revenue loss to the ULB.
  7. Professional tax is not deducted by the ULB. Moreover, ULB is not registered under BIHAR PROFESSIONAL TAX ACT, 2011.
  8. Various registers, books of records etc. are not prepared by the ULB. Such as Advance & Recovery Register, Fixed Asset Register, Inventory/ Store Register, Demand Register, Daily Collection Register Advertisement Taxes/Fees, Sairat etc.
  9. Cashbook is not maintained on real- time basis and Executive Officer has not authorized Main Cash Book as well as Subsidiary Cash Book on daily basis.
  10. There is lack of Internal Control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.
  11. Details of Financial guidelines & other Directives issued by MOHUA UD & HD has not been provided to us during the course of audit, so we are unable to check compliance of the same.
  12. Procurement Register has not been maintained for all procurements above Rs.15000.
  13. Taxes collected by tax collector are not deposited on daily basis. It should be deposited on daily basis or next day otherwise; penalty up to Rs.500 may be imposed for delayed deposit.
  14. Previous AG & Internal audit compliance report has not been provided to us during the course of audit.
  15. Vehicle Log Book has not been maintained by ULB. Due to this, it is not possible to track running of vehicles of the ULB.
  16. Municipal Accounts Committee has not been constituted by the Ramnagar Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.
  17. Register of suits by/against ULB has not been maintained by the ULB.
  18. ULB is not in practice of preparing Monthly Receipt and Payment.
  19. ULB is not in practice of preparing of Annual F.S.
  20. ULB isn't in practice to prepare summary of Daily Collection Receipt in Form GEN-13.
  21. ULB has not provided the Bank statement to verify the actual bank balance.
  22. Statutory deduction on Salary of EO (such as TDS and Professional Tax) has not been deducted.
  23. There is difference in opening and closing balance.
  24. Cash book has not been maintained in chronological order and also there are more pages blank between 2 transactions. It may adjust the future transaction in previous date.
  25. Self-Assessment System (SAS) of Property Tax has been implemented in Nagar Parishad Ramnagar but we have found that assesses is very less aware of that. ULB should conduct time-to-time awareness programme to make people aware of SAS.



### 3. Opinion

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

- ULB is not working properly, though internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level. All cash collection from sources of revenue are not deposited in the bank on same day. It should be deposited on time as specified in Bihar Municipal Act.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as Royalty, Labour Cess etc.
- Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department.
- Procurement Register should have to be maintained so that we can quantify the amount incurred to Procure the Assets during the period.
- Vehicle Log Book should have to be maintained so that we can segregate the km. covered for the office purpose and non-office purpose.
- There should be required to update the list of houses/properties for collection of Property Holding Tax.
- ULB should select the works contractor only on the basis of proper tender and price quotation.

### 4. Audit Recommendations:

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

SL No	We Recommend the followings: -
1.	ULB should comply the internal audit observations as soon as possible after getting information about audit observations and should also prepare compliance report of the same & submit it to the department.
2.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
3.	ULB have to deposit the deducted amount as specified in statutory law within prescribe time.
4.	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.
5.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.



6.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
7.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.
8.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
9.	ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
10.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
11.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.
12.	Nagar Parishad Ramnagar must have to maintain advance register otherwise it would be very difficult to find out details regarding how much advance has been given to any particular person and how much recovery of same has been made from them.
13.	ULB must follow up the Financial & others Guidelines issued by MOHUA, UD & HD.

#### 5. Comments from Management:

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

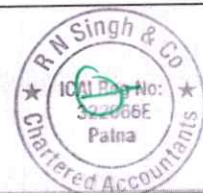
Detailed discussions on this are given in *Discussion Note* as attached **Annexure-1**.

#### 6. Acknowledgement: -

We thanks to **Shri Rishikesh Awasthi** (Executive Officer) for her support during the period of our audit. We are also thankful to accountant and other staffs of the Nagar Panchayat for their co-operation during the period of audit.

#### 7. Management Discussion with Risk Assessment:

S. No.	Observations	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO)Comments	Ref. Page
1.	Municipal Accounts Committee has not been constituted by the Nagar Parishad Ramnagar. It should be constituted in the first Board Meeting of the ULB every year.	HIGH	Yes	Yes	Yes	It will be constituted soon.	
2.	During verification of property tax related documents, we have found so many property holders that are not	HIGH	Yes	Yes	Yes	It will be collected soon.	



	paying property tax from a long time. ULB should take action for recovery of the same						
3.	During verification of property Tax collection receipt and tax deposited, we have found that property tax collected by tax collector is not deposited to the bank on the same date.	HIGH	Yes	Yes	Yes	It will be rectified soon.	
4.	Demand & Collection register is not updated by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Advertisement Tax, Rent on Municipal Properties etc.	HIGH	Yes	Yes	Yes	It is under the process.	
5.	Mobile Tower Tax Rs. 6562000.00 has not been collected by the ULB. They should take action to collect the same.	HIGH	Yes	Yes	Yes	Notice has been given for collection of Tower Tax.	
6.	Advertisement Tax Water tax etc. has not been levied by the ULB.	HIGH	Yes	Yes	Yes	Hoarding Tax is being collected.	
7.	Various registers, books of records etc. are not being prepared by the ULB. Such as Journals & Magazines, Ledger Register, Procurement Register, Advance Register, Grant Register, Yojana Panjis etc. ULB should maintain these registers as soon as possible	HIGH	Yes	Yes	Yes	It will be prepared and shown in the next audit period.	
8.	ULB is not in practice of preparing Monthly Receipt and Payment.	Medium	No	No	Yes	It will be prepared in upcoming period.	
9.	Compliance report of	Medium	Yes	No	Yes	It is being prepared.	



	AG & of Internal audit Report could not be provided by the ULB. Hence we were unable to check the compliance of same						
10	Vinod Singhal & Co has started doing double entry accounting system from 15th April 2019 but it is in process & incomplete, it is not in auditable position. Year wise Status of DEAS are as follows; FY- 2014-15: In Process FY- 2015-16: In Process. FY- 2016-17: In Process. FY- 2017-18: In Process. FY- 2018-19: In Process. FY- 2019-20: In Process. FY- 2020-21: In Process. FY-2021-22: In Process.	Medium	No	No	Yes	Accounting is under the process.	
11	Register of suits by/against ULB has not been maintained by the ULB.	Medium	No	No	Yes	Some of the files are prepared remaining will be prepared soon.	
12	We observed that ULB isn't in practice of maintaining of stock register separately.	Medium	No	No	Yes	It has been prepared.	
13	Irregularities in Compliance of Statutory Deduction such as GST, TDS, Royalty & Labour Cess was found. Such Irregularities should be corrected by the ULB as soon as possible.	Medium	Yes	Yes	Yes	It is under the process.	
14	Details of fraud/Legal cases against or by the ULB wasn't provided	Medium	No	No	Yes	There is no such things.	
15	Property tax wasn't assessed F.Y. 2021-22.	Medium	No	No	Yes	It is in the process.	
16	UC of many Schemes of FY 2021-22 is pending for submission to the	Medium	No	No	Yes	It will be submitted soon.	



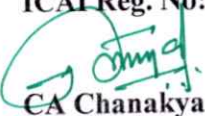
	concerned department.					
17	Royalty, Labour Cess, and Seigniorage have been deducted but it has not been deposited on time. Total Royalty Rs 366916.00, Seigniorage Rs 347197.00, Labour Cess Rs 331017.00	Medium	Yes	Yes	Yes	It is under the process, soon it will be deposited.
18	There is opening deference of Rs. 10850394.63 between Internal Audit Report F.Y. 2020-21 & Cash book due to transaction only taken up to 15th February in previous F.Y. Report. Transaction of only main cash book recorded while internal resources cash book was not provided during previous F.Y. reporting.	Low	No	No	Yes	It has been provided.
19	BRS has not been prepared by ULB , hence it is difficult to monitor the fraud if any.	Low	No	No	Yes	It is under the process.
20	Cashbook is not maintained on day-to-day basis, which is not as per Bihar Municipal Accounting Manual.	Low	No	No	Yes	It is being prepared.
21	ULB has not practice to maintain the account in computer.	Low	No	No	Yes	It is under the process.
22	Financial guidelines of schemes of MOHUA and UD & HD, GOB have not been compiled by the ULB	Low	No	No	Yes	It will be soon provided.
23	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.	Low	No	No	Yes	It will be provided in the next audit period.
24	Procurement Register	Low	No	No	Yes	It will be prepared soon.



has not been maintained for all procurements above Rs.15000.						
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For R. N. SINGH & CO.

Chartered Accountant  
ICAI Reg. No:322066E

  
CA Chanakya Shree  
Partner

M. No: -079322

UDIN: 22079322

BESA SF8105



Place:- Patna

Date:- 02-12-2022

Executive Officer  
Nagar Parishad Ramnagar  
Date:

## 2. Auditee Profile

### 1. Introduction

The Internal Audit of (Ramnagar Nagar Parishad) covering the Period from 1st April, 2021 to 31<sup>st</sup> March, 2022 was conducted by following person under guidance of TL CA Ashok Kumar Pandey and MAE CA Birendra Kumar Singh:

(1) Mr. Chandan Kumar

### 2. Administration

The incumbency in the key Administrative and Executive Positions are as under:

Shrimati Savitri Devi Chairman from 10<sup>th</sup> June 2017 to till date.

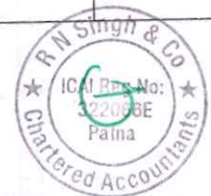
Shri Amit Kumar Executive Officer from 1<sup>st</sup> April 2021 to 09<sup>th</sup> July 2021.

Shri Rishikesh Awasthi Executive Officer from 09<sup>th</sup> July 2021 to till date.

### 3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the period 2013-14 to 2016-17	9	9	5	0	0	9	-



2	Internal Audit for the period 2017-18	14	14	0	0	0	14	Not Complied
3	Internal Audit for the period 2018-19	14	14	0	0	0	14	Not Complied
4	Internal Audit for the period 2019-20	26	26	0	0	0	26	Not Complied
5	Internal Audit for the period 2020-21	30	30	0	0	0	30	Not Complied



#### 4. Finance

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

Year	2019-20	2020-21	2021-22
Final/Revised Budget	434105000.00	518886785.00	923477355.00
Actual Expenditure	106495538.00	157013397.80	177021294.53
Savings (+)/ Excess (-)	327609462.00	361873387.20	746456060.47

##### II. Volume of transactions: -

Period	Budgeted 2021-22	Previous Year (For one Year) 2020-21	Current Year 2021-22
Opening balance	145754357	149344552.50	116282574.33
Receipts	886952405	113101025	217955491.54
Total	1032706762	262445577.50	334238065.87
Net expenditure	923477355	157013397.80	177021294.53
Closing balance	109229407	105432179.70	157216771.34

Note: - there is difference in closing balance of previous year and opening balance of current year, for such irregularity refer to point no. 18 of discussion note.

##### III. Bank Reconciliation: - UBL is not in practice to prepare BRS. Refer to point no. 19 of discussion

Details of Closing Balance: as on 31-03-2022

Sl. No.	Name of scheme/item	Bank name/Account no.	Balance as per cashbook	Balance as per passbook	Difference	BRS prepared/not prepared
1	Various Scheme	Treasury A/C No PLA129	13,61,09,417.87	14,60,45,231.00	99,35,813.13	Not prepared
2	KABIR ANTESHTI	CBI- 0803	14,99,972.10	16,19,972.60	1,20,000.50	Not prepared
3	Nagar nidhi	UBGB – 4034	18,54,757.84	23,99,002.14	5,44,244.30	Not prepared
4	SBM	SBI – 7235	2,13,210.13	2,13,210.13	0.00	Not prepared
5	Mukhya mantri Yojna	C.B.I-1544	56,45,167.00	16,67,479.00	-39,77,688.00	Not prepared



6	Kabir Anteyeshthi(spe)	C.B.I-1148	0	0	0.00	Not prepared
7	Gandi basti	UBGB- 6518	54,20,231.00	54,20,231.00	0.00	Not prepared
8	5 <sup>th</sup> Payjal Yojna	UBGB- 1511	7,33,188.00	4,45,533.40	-2,87,654.60	Not prepared
9	14 <sup>th</sup> state Finance	SBI-4170	3,01,430.00	14,578.00	-2,86,852.00	Not prepared
10	HFA	PNB- 6955	0	0	0.00	Not prepared
11	BRGF	CBI/8228	11,330.40	11,330.40	0.00	Not prepared
12	Nali Gali Yojana	UBGB/1528	54,28,067.00	26,418.00	-54,01,649.00	Not prepared
TOTAL			15,72,16,771.34	15,78,62,985.67		

**Note: -**

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

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

INCOME DETAILS (AMOUNTS TO BE PROVIDED IN RUPEES)							
S. N O.	DETAIL S	2019-20		2020-21		2021-22	
		2019-20 Annual	2018-19 Annual	2020-21 Annual	2019-20 Annual	2021-22 Annual	2020-21 Annual
	<b>TOTAL RECEIPTS (A+B)</b>	79501333.00	114701291.00	113101025.00	79501333.00	217955491.54	113101025.00
A.	Revenue Receipts (1+2+3)	79501333.00	114701291.00	23524080.00	79501333.00	217955491.54	23524080.00
1	Own Revenue Receipts (a+b)	677274.00	3066605.00	1044689.00	677274.00	4102102.54	1044689.00
a)	Tax revenue (levied and collected by	384138.00	1852261.00	666691.00	384138.00	1362949.54	666691.00



	municipal body)						
i)	Property tax	384138.00	399374.00	666691.00	384138.00	1116252.54	666691.00
ii)	Other tax (levied and collected by municipal body)	0	1452887.00	0	0	246697.00	0
b)	<b>Non-tax revenue</b> (levied and collected by municipal body)	<b>293136.00</b>	<b>1214344.00</b>	<b>377998.00</b>	<b>293136.00</b>	<b>2739153.00</b>	<b>377998.00</b>
i)	Fees and fines	58630.00	3760.00	14200.00	58630.00	0.00	14200.00
ii)	User charges	234506.00	261116.00	0.00	234506.00	0.00	0.00
iii)	Other non-tax revenue (levied and collected by municipal body)	0.00	949468.00	363798.00	0.00	2739153.00	363798.00
	<b>Other Revenue Receipts</b>	<b>0.00</b>	<b>472949.00</b>	<b>1176624.00</b>	<b>0.00</b>	<b>88000.00</b>	<b>1176624.00</b>
2							
a)	Income from interest/investments	0.00	472949.00	165704.00	0.00	0.00	165704.00
b)	Other Revenue Income	0.00	0.00	1010920.00	0.00	88000.00	1010920.00
3	<b>Transfers/ Grants/ Assigned</b>	<b>78824059.00</b>	<b>111161737.00</b>	<b>21302767.00</b>	<b>78824059.00</b>	<b>213765389.00</b>	<b>21302767.00</b>



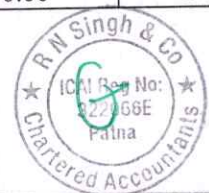
	Revenue s						
a)	State Assigned Revenue	0.00	4196638.00	20685079.00	0.00	64692605.00	20685079.00
b)	State Finance Commiss ion (SFC) Grants/ Devoluti on	78065315.00	37930021.00	0.00	78065315.00	137988005.0 0	0.00
c)	Octree compens ation	0.00	0.00	0.00	0.00	0.00	0.00
d)	Other State Govt. Transfer	0.00	50829279.00	0.00	0.00	0.00	0.00
e)	Central Finance Commiss ion (CFC) Grant	0.00	1153599.00	0.00	0.00	10414524.00	0.00
f)	Other Central Govt. Transfer	0.00	6352200.00	0.00	0.00	0.00	0.00
g)	Others	758744.00	700000.00	617688.00	758744.00	670255.00	617688.00
<b>B.</b>	<b>Capital Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>89576945.00</b>	<b>0.00</b>	<b>0.00</b>	<b>89576945.00</b>
1	Sale of municipa l land	0.00	0.00	0.00	0.00	0.00	0.00
2	Loans (from State Govt. Or Banks etc)					0.00	
3	State Capital Account Grant (under	0.00	0.00	77104760.00	0.00	0.00	77104760.00



	State Schemes etc.)						
4	Central Capital Account Grant (under Central Schemes etc.)	0.00	0.00	11406663.00	0.00	0.00	11406663.00
5	Other Capital Receipts	0.00	0.00	1065522.00	0.00	0.00	1065522.00

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

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2019-20 Annual		2020-21 Annual		2021-22 Annual	
		2019-20	2018-19	2020-21	2019-20	2021-22	2020-21
	<b>Total Expenditure (1+2)</b>	<b>106495538.00</b>	<b>104257232.00</b>	<b>157013397.80</b>	<b>106495538.00</b>	<b>177021294.53</b>	<b>157013397.80</b>
1	<b>Revenue Expenditure</b>	<b>5779164.00</b>	<b>18282514</b>	<b>33381971.10</b>	<b>5779164.00</b>	<b>177021294.53</b>	<b>33381971.10</b>
1.1	<b>Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)</b>	<b>4777145.00</b>	<b>13689216.00</b>	<b>12241005.10</b>	<b>4777145.00</b>	<b>113180147.03</b>	<b>12241005.10</b>
1.2	<b>Operation and Maintenance (O&amp;M)</b>	<b>725722.00</b>	<b>2251901.00</b>	<b>21118525.00</b>	<b>725722.00</b>	<b>19474555.40</b>	<b>21118525.00</b>
1.3	<b>Loan</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



	repayment (Interest payments & Other charges)						
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	276297.00	2341397.00	22441.00	276297.00	44366592.10	22441.00
2.	Capital Expenditure	100716374.00	85974718.00	123631426.70	100716374.00	0.00	123631426.70
2.1	All developmental works under Central/State specific schemes	100716374.00	85974718.00	118279542.00	10071634.00	0.00	118279542.00
2.2	Loan Repayments (Principal Amount)	0.00	0.00	97000	0.00	0.00	97000
2.3	Other Capital expenditure	0.00	0.00	5254884.70	0.00	0.00	5254884.70

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

Vinod Singhal & Co. (Jaipur Rajasthan, & Boring Road Patna-800001) has been appointed for double entry system at ULB.

- Year wise Status of DEAS are as follows;

FY- 2014-15: Completed  
FY- 2015-16: Completed  
FY- 2016-17: Completed  
FY- 2017-18: Completed  
FY- 2018-19: Completed  
FY- 2019-20: Completed



FY- 2020-21: Completed  
FY-2021-22: In Process

- Interval of accounting entry passed in tally: Daily Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: Prepared.
- Annual Financial Statement: In Process.
- Tally License Id:- npramnagar@gmail.com
- Tally Serial No.: 716646996
- Installed In: Ramnagar Nagar Parishad

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

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

### 3. Summary Audit Observations

#### 1. "PART – A" (Monetary Implication):

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

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

(i) Mobile Tower tax 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 is Rs. 40,000/- per tower and annual renewal fee is Rs. 10,000/- per annum per tower.

**Condition** –As per details provided to us there are total 23 (Twenty-three) Mobile Towers registered with this ULB up to 31.03.2021 and Rs.65,62,000/- has not been collected till the date of audit from these tower operators as Tower Tax. further arrear of tower tax up to the FY\_2021-22 has not been calculated. Refer to **Annexure-3**.

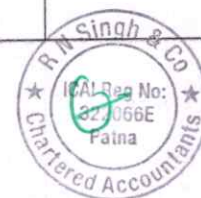


**Consequence/ Effect/ Impact** - Due to non-collection of Tower Rent with in prescribe time line, ULB incurred huge amount of interest loss and also the due to non-collection of taxes, public interest has also been suffered.

**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	No. Of Tower	Date of Establishment	Outstanding Fee as on 01.04.2021	Renewal Fees	Collection	Total Amount Due
1	Airtel	3	2007-08	3174000.00	10000	-	3184000.00
2	Airtel	1	2006-07	158000.00	10000	-	168000.00
3	Airtel	2	2008-09	276000.00	10000	-	286000.00
4	ATC Idea	3	2009-10	386000.00	10000	-	396000.00
5	Tata Indicom	1	2009-10	134000.00	10000	-	144000.00
6	Tata Indicom	1	2011-12	110000.00	10000	-	120000.00
7	Aircel	1	2008-09	142000.00	10000	-	152000.00
8	Aircel	1	2010-11	126000.00	10000	-	136000.00
9	Reliance	1	2009-10	80000.00	10000	-	90000.00
10	Reliance	1	2011-12	94000.00	10000	-	104000.00
11	Reliance	1	2012-13	56000.00	10000	-	66000.00
12	Reliance	1	2018-19	8000.00	10000	-	18000.00
13	Reliance	1	2019-20	38000.00	10000	-	48000.00
14	BSNL	1	2009-10	126000.00	10000	-	136000.00
15	ATC India	1	2016-17	24000.00	10000	-	34000.00
16	ATC India	2	2017-18	40000.00	10000	-	50000.00



17	Tower Vision	1	2006-07	1420000.00	10000	-	1430000.00
TOTAL							6562000.00

(ii) **Advertisement Tax: -**

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

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

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

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

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

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

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

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

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

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

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

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

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

Receipt No.	Amount	Receipt Date	Date of Deposit
-------------	--------	--------------	-----------------



20-28	1982	29-01-2022	01-02-2022
46-50	679	03-02-2022	07-02-2022
2-3	3001	24-01-2022	27-01-2022
311-324	33236	09-03-2022	11-03-2022
404-418	9088	15-03-2022	17-03-2022
440-453	4208	17-03-2022	23-03-2022

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

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

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

**Condition** – Demand and Arrear register of holding tax are not prepared by ULB Ramnagar.  
**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 prepared ULB Ramnagar.

**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 Prepared Demand & Arrear of holding tax Collection Register. Some of the details of arrear of property tax has been attached in **Annexure 2**.

**List of Defaulter (Nagar Parishad Ramnagar)**

S. No	Ward No	HoldingNo	Owner Name	Total Outstanding Demand
1	17	143A	Mahaprabhandhak Harinagar	26040
2	20	973	Rajkant Rai	1400
3	20	1034	Brijkishore Tiwari, Brijbhushan Tiwari	6664
4	20	995	Purnendu kumar Chaurasiya	10892
	20	1118	Ajay Shahi	140952



5				
	20	1198	Ugam Prasad	932
6	20	1199	Muktinath	728
7	21	1259	Ekbab Mistri	5180
8	21	1350	Umesh Prashad Yadav	4704
9	21	1358	Nandlal Prashad Jaiswal	15876
10	2	497	Meena Devi	1050
11	3	815	Murarilal Gupta	4275
12	3	820	Hardev Tripathi	5190
13	8	3074	Suresh Kumar Chhapoliya, Ramesh Kumar Chhopaliya	12500
14	21	1288/2348	Manju Devi	4200
15	16	1781	Pradeep Singh	18830
16	21	1365	Narender Nath Rai	12528
17	21	1448	Raja Alam	1860
18	21	1439	Madhu Shah	3960
19	21	1451	Suman Dubey, Deepak Dubey	5940
20			<b>Total</b>	<b>283701</b>

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

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

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

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

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

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



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

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

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

- No such cases found where any excess payments were made against any bill during the course of audit.
- Details of some cases checked during the course of audit;

Date	Description	Modes	Amount	Date
17/01/22	K.C. Sons	15th CFMS	4,56,940	17/01/22
18/01/21	Rai Associate	15th CFMS	2,32,000	18/01/21
04/02/22	Swarg Sanstha	15th CFMS	6,49,835	04/02/22

**b. Report on findings of field survey of Property Tax of minimum 20 high value properties: As per Annexure-4**

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

Sl. No	Owner Property Name	Holding Number	Ward No.	Type of construction	Taxable area	Rate/s qft	Annual rent	Annual Property Tax@9%	Housing Commercial
1	ST. XAVIER'S MISSION SCHOOL	RAMNAG-00750	8	RCC	11913.3	20	238266	21443.94	Commercial
2	KRISHNA MURARI KHEMKA	RAMNAG-01505	20	RCC	7680	20	192000	17280	Commercial
3	Bihari Lal Jhun Jhun Wala	RAMNAG-00782	16	RCC	2625	20	52500	4725	Commercial
4	SAMEER RAI	RAMNAG-01615	18	RCC	6000	10	60000	5400	Commercial
5	Arun Kumar Agrawal, Brijmohan Kumar Agarwal	RAMNAG-00934	8	RCC	4790	20	133300	11997	Commercial
6	Arun Kumar	RAMNAG-00915	7	RCC	6762.4	10	67624	6086.16	Commercial
7	RAI RAJENDRA SHARMA	RAMNAG-01369	20	RCC	2320	20	69600	6264	Commercial
8	MD. Azim	RAMNAG-01172	16	RCC	2480	20	49600	4464	Commercial



9	VASHIRUL HAQUE	RAMNAG-01766	5	RCC	2640	20	52800	4752	Commercial
10	VIKASH RAI	RAMNAG-01609	20	RCC	960	20	28800	2592	Commercial
11	RAI MUKESH SHARMA , RAKESH RAI	RAMNAG-03543	20	RCC	2080	20	41600	3744	Commercial
12	Dr. Ashish Ranjan	RAMNAG-03346	21	RCC	9667.7	5	48338.5	4350.46	Residential
13	RITA DEVI	RAMNAG-02423	23	RCC	5440	10	54400	4896	Commercial
14	ANIL KUMAR	RAMNAG-03581	8	RCC	3466.4	8	27731.2	2495.8	Residential
					800	20	24000	2160	Commercial
					800	20	16000	1440	Commercial
15	MANOJ KUMAR GUPTA	RAMNAG-01468	8	RCC	4550	8	36400	3276	Residential
16	M/S . KC & SONS , NARSINGH CHAUBEY	RAMNAG-02822	21	RCC	1876	20	37520	3376.8	Commercial
17	BHARAT KUMAR AGARWAL	RAMNAG-01219	9	RCC	1120	20	33600	3024	Commercial
					1470	8	11760	1058.4	Residential
18	RAJEEV RAI , ANAND RAI , VINAY RAI , RANJANA RAI , AJAY RAI , VAGAIRAH	RAMNAG-01582	20	RCC	1200	20	36000	3240	Commercial
19	BRAJENDRA PRASAD RAI , SHYAM KISHOR RAI ,MALAY RAI VAGAIRAH	RAMNAG-01581	20	RCC	1200	20	36000	3240	Commercial
20	RAJESH RAI , AJIT RAI	RAMNAG-01549	20	RCC	1200	20	36000	3240	Commercial

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

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

Self-Assessment System (SAS) of Property Tax has been implemented in Ramnagar Nagar Parishad but we have found that assessee is very less aware of that. ULB should conduct time-to-time awareness program to make people aware of SAS.



**“PART-B” (Non-Monetary Implication):**

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

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

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

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

**(b) Irregularity in procurement process: -**

Procurement Register has not been maintained. So, we are unable to comment on the procurement procedure.

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

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.

But we observed several non-compliances such as; -

1. Non collection of various taxes required to be collected.
2. Non maintenance of prescribed books of accounts.

Non submission of UC and other reports on time

**(d) Non- compliance of Act & Rules: -**



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

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

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

**(e) Lack of internal control measures: -**

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -
  - Main Cash Book as well as Subsidiary Cash Book has not been closed/authorized by Executive Officer on daily basis.
  - Cashbook is not maintained on day-to-day basis which is not proper as per Bihar Municipal Accounting Manual. It should be prepared & closed on daily basis.
2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.
3. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date.
4. Advance and Recovery register is not maintained.

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

There is lack of Internal Control relating to deduction and deposit of various taxes Such as TDS, GST, Professional tax, Royalty, Labour Cess. it is difficult to ascertain tax payable at any point of time.

Some of the checks are as follows: Refer to **Annexure-6**.

**(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:**

UCs has been submitted/pending to the concerned department. For the same refer to **Annxure-5.**

**(i) Physical verification of inventory/stores: -**

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

**(j) Advances, their adjustment & recovery: -**

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

**(k) Comment on management of Fixed and other Assets: -**

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

**(l) Report on compliance of financial guidelines of schemes of MOHUA and UD & HD, GOB: -**

Financial guidelines of various schemes of MOHUA and UD & HD, GOB have not been compiled by the ULB: -

1. 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.
2. 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.
3. 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.
4. 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 matter as may be prescribed in due course: - Nil**



**“PART – C” (Others)**

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 ₹ 10,000/-.	<p>There is a lack of documentation in payments on or above ₹10,000.</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Modes</th> <th>Amt.</th> <th>Name</th> </tr> </thead> <tbody> <tr> <td>17/01/22</td> <td>15th CFMS</td> <td>456940</td> <td>New Suman Battery &amp; Electric</td> </tr> <tr> <td>18/01/21</td> <td>15th CFMS</td> <td>232000</td> <td>Nidhi Enterprises</td> </tr> <tr> <td>04/02/22</td> <td>15th CFMS</td> <td>649835</td> <td>Patliputra Equipmment PVT-LTD</td> </tr> </tbody> </table>	Date	Modes	Amt.	Name	17/01/22	15th CFMS	456940	New Suman Battery & Electric	18/01/21	15th CFMS	232000	Nidhi Enterprises	04/02/22	15th CFMS	649835	Patliputra Equipmment PVT-LTD
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(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 ₹ 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.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.</p> <p>Details of major statutory irregularities are as follows:</p> <ul style="list-style-type: none"> <li>• TDS return has not been filed on timeline.</li> <li>• GST Returns has not been filed on timeline.</li> </ul> <p>Penalty may be levied on ULB as per Statutory Laws.</p>																
(e)	Whether all the C&AG audit & Internal audit Paras has been compiled by the ULBs	No, Neither C&AG paras nor Internal Audit Report of previous years has been compiled 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 and review the service efficiently which is the main function of ULB, and in the preparation of books and records on time etc.																



## 4. Detail Audit Observations

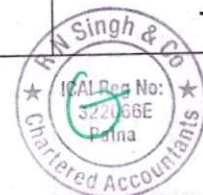
<b>RISK ASSESSMENT</b>							
Name of the ULB		<b>RAMNAGAR NAGAR PARISHAD</b>					
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operating Gap	Mgt. Comment	Auditor Recommendation
<b>DEMAND GENERATION:</b>							
1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	<b>HIGH</b>	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.	<b>MEDIUM</b>	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.	<b>MEDIUM</b>	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	-	-	-	-	-	-
<b>RECEIPTS AND BANKING:</b>							



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



**ESTABLISHMENT EXPENDITURE:**

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

**CAPITAL EXPENDITURE:**

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



**PROCUREMENT AND INVENTORY:**

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

**GRANT AND LOANS AND UTILISATION THEREOF:**

1.	Non utilization of grant or grant unspent.	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	MEDIUM	No	No	No	UC has been submitted to concern department.	The unspent grant should be refund to the department, if any.
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	No Such cases found.



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

#### FIXED DEPOSITS AND INVESTMENTS:

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

#### LOANS AND ADVANCES:

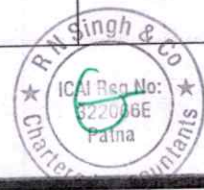
1.	Unauthorized release of advance	HIGH	No	No	No	-	-
2.	Release of advance beyond authority	HIGH	No	No	No	-	-
3.	Non-adjustment of loan or advance during the year	MEDIUM	No	No	No	-	-
4.	Collusion with employee/party to release	HIGH	No	No	No	-	-



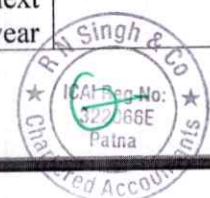
	advance/loan beyond authority						
5.	Advance/loan not account for	HIGH	No	No	No	-	-
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.
7.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

### List of Important Registers

Name of the ULB		RAMNAGAR NAGAR PARISHAD			
RISK RATING:		MEDIUM			
CAG OBSERVATIONS STATUS		NOT AVAILABLE			
PERIOD: 01.04.21 to 31.03.22					
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	It will be taken care in future.	Not Resolved

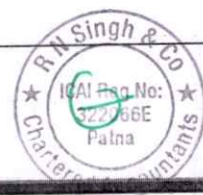


			transferred to beneficiary, only expenditure is being reversed in respect of accounting as liability.		
4.	<b>Register for Journal/Magazines/Newspapers</b>	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved
5.	<b>Register for Temporary Advances</b>	Not-Maintained	It may leads to over payment.	-	Not Resolved
6.	<b>Register of Money Orders/Bank Draft Received</b>	Maintained	-	-	-
7.	<b>Cheque Issue Register</b>	Maintained	-	-	-
8.	<b>Register of Remittances made into bank</b>	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.	<b>Bank Passbook</b>	Maintained	-	-	-
10.	<b>Register of Bank drafts dispatched</b>	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.	<b>Bill Register</b>	Not-Maintained	It may be difficult to trace any bill.	It will be maintained from next financial year	Not Resolved



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

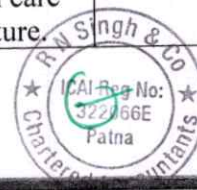
## Cash and Bank



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

**PERIOD: 01.04.21 to 31.03.22**

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



	account, verify the status of BRS, (attached BRS as annexure)			of fund.		
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	12	-	-	-	-
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	RAMNAGAR NAGAR PARISHAD					
RISK RATING:	LOW					
CAG OBSERVATIONS STATUS	Compliance Report has not been provided.					
<b>PERIOD: 01.04.21 to 31.03.22</b>						
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has	No observation found in this regard.	-	-	-	-



	mentioned in first page of MB,					
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.	-	-	-	-



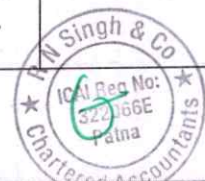
9.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	No observation found in this regard.	-	-	-	-
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### Cash Book

Name of the ULB	RAMNAGAR NAGAR PARISHAD
RISK RATING:	MEDIUM
CAG OBSERVATIONS STATUS	NOT AVAILABLE

**PERIOD: 01.04.21 to 31.03.22**

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether Opening Balance & Closing Balance was worked out or not,	No observation found in this regard.	-	-	-	-
2.	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	No observation found in this regard.	-	-	-	-
3.	Whether posting in on daily basis,	No, Cashbook is maintained on monthly basis.	-	There may be a chance of making back dated entry. This may leads to fraud & defalcation.	It will be maintained day to day basis.	Not Resolved
4.	Whether there is any clerical error (casting or/and posting error, etc) or not,	No observation found in this regard.	-	-	-	-
5.	Whether any delay in deposit of amount of collection by cashier,	The revenue earned from internal source of	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved



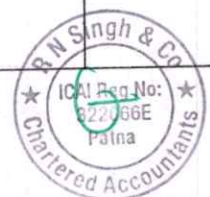
		ULB has not been deposited same day.				
6.	conduct physical verification of cash and report heavy cash balance if any	No discrepancies found in this regard.	-	-	-	-
7.	Any Other	No	-	-	-	-

### Collection

<b>Name of the ULB</b>		<b>RAMNAGAR NAGAR PARISHAD</b>				
<b>RISK RATING:</b>		<b>HIGH</b>				
<b>Name of Tax Collector</b>		<b>SHASHENDRA SHRESTA</b>				
<b>PERIOD: 01.04.21 to 31.03.22</b>						
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collection procedure are as per guidelines/direction of ULB,	Collection procedure is not being appropriate followed at the level of ULB.	-	It may leads revenue loss to the ULB.	It will be prepared in future.	Not Resolved
2.	Whether collections are made on the basis of Demand & Collection Register,	Collection is not being made on the basis of Demand & Collection Register.	-	It may leads revenue loss to the ULB.	It will be prepared in future.	Not Resolved
3.	Whether collection are made in the same receipt Vouchers which has been issued/authorized by ULB /state government & it should be clearer mentioned of different head & not any alteration, & the	Yes	-	-	-	-



	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 collection. Further, as per the DCB we observed that collection are not being made by all the holdings.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved



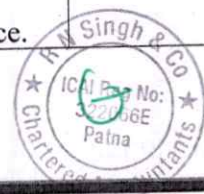
10.	Whether government share of collections (like Education cess & health cess) are properly & timely deposited in its own account, (if applicable)	No Education/Health cess is not being charged or deposited in this quarter. Further liability register is not being maintained at the level of ULB to quantify 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.	-	-	-	-



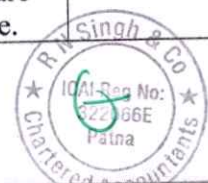
16.	Whether any immediate steps has been taken or not for cheque dishonored received,	No Such cases found.	-	-	-	-
17.	Whether reversal of payment has been made for any dishonored cheque.	No Such cases found.	-	-	-	-

### Demand

Name of the ULB		RAMNAGAR NAGAR PARISHAD				
RISK RATING:		HIGH				
Name of Tax Collector		SHASHENDRA SHRESTA				
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 for proper calculation,	Nagar Parishad is not being in practice to raise the demand. No proper details are recorded in the manual register.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
3.	Whether data for calculation is correct & properly verified by appropriate authority/	No verification is being conducted by	-	It may leads to revenue losses.	It is notified for future reference.	Not Resolved



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

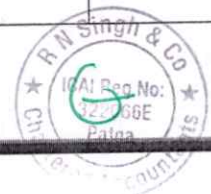


11.	Whether there is appropriate measures( As Per section 155 & 158 of BMA, 2007) are adopted for recovery of Government/bid dues,	No measures have been taken for recovery of Government Dues.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	No notices of demand are being served.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
13.	Whether penalty(@2% P.M/ 1.5%) has been charged on late payment,	No penalty is being charged on late payment	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
14.	Whether Demand, Collection & Balance Register has been prepared on daily basis for all receipts or not, & it would be authorized by proper authority or not,	No register is being maintained at the level of ULB for reconciliation of Demand, Collection and Balance due.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
15.	Whether there are adequate safeguard on data has been operated or not,	Yes	-	-	-	-
16.	Whether self-assessment property tax return for payment of property tax has been filed by the assesses in the prescribed format,	Yes	-	-	-	-
17.	Whether there is any collusion with customer/holding w.r.t., assessment, payment, etc.	No Such cases found.	-	-	-	-
18.	Any Other	No	-	-	-	-



## Establishment

Name of the ULB		RAMNAGAR NAGAR PARISHAD				
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 &	No Such	-	-	-	-



	allowance are duly recorded in books & accepted by employee specifying separate hade with date of receive (In case of arrear),	cases found.				
10.	Whether the bill prepared according to sanctioned scale,	Yes	-	-	-	-
11.	Whether no any payment is made to Employee whose service retired in any manner,	No Such cases found.	-	-	-	-
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No observation found in this regard.	-	-	-	-
13.	Whether all statutory deduction or adjustment has been made before payment,	No observation found in this regard.	-	-	-	-
14.	To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances (House building and vehicle advance etc.) and settlement thereof.	No Such cases found.	-	-	-	-
15.	To check salary bills.	No observation found in this regard.	-	-	-	-
16.	Position of outstanding advances paid to employees	No Such cases found.	-	-	-	-
17.	To check deduction of provident fund and ESI has been made as per rules	Yes	-	-	-	-
18.	Whether PF slips are issued to the employees on yearly basis and to see whether all statutory returns for PF are submitted to the concerned authorities.	N/A	-	-	-	-
19.	To check whether salary bill is prepared in such a manner that it gives breakup of the amount of bill and all adjustments such as 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

Name of the ULB		RAMNAGAR NAGAR PARISHAD				
RISK RATING:		Medium				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Maintenance/Update 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	Yes, UCs has also been	-	-	-	-



	for actual utilization of funds received .	submitted.				
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		RAMNAGAR NAGAR PARISHAD				
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 and corrections in the bill.	No observation found in this 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	No observation found in this regard.	-	-	-	-



	authority					
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		RAMNAGAR NAGAR PARISHAD				
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	-	-	-	-



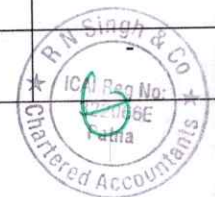
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked	-	-	-	-
4.	What quantity of serial number was printed out,	Checked	-	-	-	-
5.	What is the date of dispatched, quantity of receipt vouchers & their serial number;	Checked	-	-	-	-
6.	Log book/ Register maintained at printing press regarding printing 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.	<b>Advertisement Tax</b>	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	<b>Tower Tax</b>	Not collected during this quarter.	RS. 65,62,000.00	It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	<b>Professional Tax</b>	No professional tax collected.	-	-	-	-
4.	<b>Assigned Revenue (As details annexed)</b>	No Such cases found.	-	-	-	-
5.	<b>Rental Charges (As details annexed)</b>	No observation found in this regard.	-	-	-	-
6.	<b>Fee &amp; uses Charges</b>	Collected	-	-	-	-



7.	Other Revenue Items	-	-	-	-	-
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## Revenue Expenses

Name of the ULB		RAMNAGAR NAGAR PARISHAD				
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	Not Resolved.



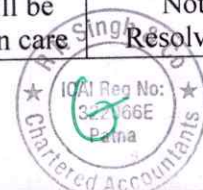
					is near future.	
8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	Yes	-	-	-	-
9.	Whether register for settlement of service bill has been maintained and up to date,	Yes	-	-	-	-
10.	Whether payment made to the same to whom it might 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	No Such cases found.	-	-	-	-



	or before 31 <sup>st</sup> 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),					
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		RAMNAGAR NAGAR PARISHAD				
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,	Yes but deposited late.	Unable to	There may be levied	It will be taken care	Not Resolved.



	must be deposited as per their respective act,		quantify.	statutory interest/penalty	in future.	
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		RAMNAGAR NAGAR PARISHAD				
RISK RATING:		MEDIUM				
Work order No.		-				
		PERIOD: 01.04.21 to 31.03.22				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	No such cases found.	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	No such cases found.	-	-	-	-
3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty/guarantee, inspection, arbitration, liquidated damages/penalty for delayed supplies, purchase on risk and	No such cases found.	-	-	-	-



	cost were incorporated in the tender documents for safeguarding the interest of corporation.					
4.	The purchase proposal was approved by the competent authority. as per delegation of powers	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 guidelines issued by the Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, & European Union etc.)	No such cases found	-	-	-	-
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	No such cases found	-	-	-	-



11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.	No such cases found	-	-	-	-
12.	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.	No such cases found	-	-	-	-
13.	To check whether articles were received/work was completed in time as per delivery schedule.	No such cases found	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Stock/Asset Register has not been maintained.	-	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

<b>Name of the ULB</b>		<b>RAMNAGAR NAGAR PARISHAD</b>				
<b>RISK RATING:</b>		<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether logbook has maintained or not & up to date with proper details like journeys, work undertaken, covering route, visited place, kilometer, etc.,	Not maintained	-	It leads to misutilization of fund.	It will be resolved	Not yet Resolved.
2.	Whether logbook of	----do----	-	-	-	-



	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		RAMNAGAR NAGAR PARISHAD				
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	Yes	-	-	-	-



	authority					
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

	<b>Name of the ULB</b>	<b>RAMNAGAR NAGAR PARISHAD</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
<b>Sl. No.</b>	<b>Particulars</b>	<b>Audit Observation</b>	<b>Amount Involved</b>	<b>Associates Risk</b>	<b>MGT. Comment</b>	<b>Status (Resolved /or not)</b>
1.	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
	<b>Register of Suits</b>					
1.	All suits filed by the municipality for	No register of suits is being	-			

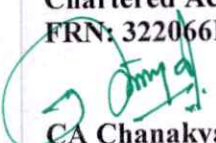


	recovery of any sum due are entered.	maintained at the ULB so; we are unable to comment on these matters.				
2.	All suits filed against the municipality are entered		-	-	-	-
3.	Sanction from the Council obtained for filing/defending the suit		-	-	-	-
4.	All details like the Assessment Number, amount 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



Ramnagar Nagar Parishad  
Discussion Note for Annual (F.Y. 2021-22)

Sl. No.	Observations	Management (CMO) Comments
1.	Municipal Accounts Committee hasn't been constituted by Ramnagar Nagar Parishad. It should be constituted in the 1 <sup>st</sup> Board Meeting of ULB.	नम्रै बौड डे बैठव में बना लिमा जायेगा।
2.	During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time. ULB should take action for recovery of the same.	पेपरी देख वसुली की जा रही है, शीघ्र सभी के वसुली कर की जायेगी।
3.	During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by Tax Collector isn't deposited to the bank on the same date.	आगे सुधार कर लिमा जायेगा।
4.	Demand & Collection Register isn't updated by the ULB. We were unable to quantify the total outstanding demand of Property Tax, Advertisement Tax, Rent on Municipal Properties etc.	डिमांड रजिस्टर नैमा की जा रही है।
5.	Mobile Tower Tax Rs. 6562000.00 hasn't been collected by the ULB. They should take action to collect the same.	वसुली हेतु नोटिस जारी है, शीघ्र ही जमा कराई जायेगी।
6.	Advertisement Tax, Water Tax, etc. hasn't been levied by the ULB.	होस्टिंग, वैनर की वसुली की जा रही है।
7.	Various Registers, Books of Records, etc. aren't being prepared by the ULB such as Journals & magazines, File Movement Register, Ledger Register, Procurement Register, Grant Register, Advance Register, yojana panjis etc. ULB should maintain these registers as soon as possible.	अगले अंड़लेग में नैमा कर प्रस्तुत कर की जायेगी।
8.	ULB is not practice of preparing monthly receipt and payment.	आगे नैमा लिमा जायेगा।
9.	Compliance Report of AG Audit and of Internal Audit Report couldn't be provided by the ULB. Hence we were unable to check the compliance of same.	नैमा की जा रही है।
10.	Vinod Singhal & Co. has started doing double entry accounting system from 15 <sup>th</sup> April 2019 but it is in process and incomplete. It is not in auditable position. Year wise status of DEAS are as follow.  Financial Year 2014-15. In process Financial Year 2015-16. In process Financial Year 2016-17. In process Financial Year 2017-18. In process Financial Year 2018-19. In process	प्रक्रिया में है।



Handwritten signature and stamp of the Municipal Commissioner, Ramnagar Nagar Parishad, Patna.

**R.N Singh & Co.**  
**Chartered Accountants**

	Financial Year 2019-20. In process Financial Year 2020-21. In process Financial Year 2021-22. In process	
11.	Register of suits by/against ULB has not been maintained by the ULB	कुछ नैमा है, एवं प्रिमा जा रहा है।
12.	We observed that ULB isn't in practice of maintaining of Stock Register separately.	स्टॉक रजिस्टर नैमा है।
13.	Irregularities in compliance of Statutory Deductions such as GST, TDS, Royalty & Labour Cess was found. Such irregularities should be corrected by the ULB as soon as possible.	प्रक्रिया में है।
14.	Details of Fraud/Legal cases against or by the ULB wasn't provided.	ऐसा कुछ नहीं है।
15.	Property Tax wasn't assessed F.Y. 2021-22.	प्रक्रिया जारी है।
16.	UC of many Schemes of FY 2021-22 is pending for submission to the concerned department.	जमा कर दी जायेगी।
17.	Royalty, labor Cess and Seigniorage have been deducted but it has not been deposited on time. Total Royalty Rs. 366916.00, Seigniorage Rs. 347197.00, Labor Cess 331017.00	प्रक्रिया में है। शीघ्र जमा की जायेगी।
18.	There is opening deferece of Rs. 10850394.63 between Internal Audit Report F.Y. 2020-21 & Cash book due to transaction only taken up to 15 <sup>th</sup> . Feb. in previous F.Y. report. Transaction of only main cash book recorded while internal resources cash book was not provided during previous F.Y. reporting.	उपलब्ध करा दिया जमा है।
19.	BRS has not been prepared by ULB hence it is difficult to monitor the fraud if any.	नैमा की जा रही है।
20.	Cash book is not maintained on day to day basis, which is not as per Bihar Municipal Accounting Manual.	नैमा की जा रही है।
21.	ULB has not practice to maintain the account in computer.	प्रक्रिया में है।
22.	Financial guidelines of schemes of MOHUA and UD & HD GOB have not been compiled by the ULB.	आगे उपलब्ध की जायेगी।
23.	Details of directives issued by UD & HD have not been provided to us during the course of audit, So we are unable to check the compliance of the same.	अगले ऑडिट में उपलब्ध करा दी जायेगी।
24.	Procurement Register has not been maintained or all procurements above Rs. 15000.00	आफनी वे आरसाइड में सुधार की जायेगी।



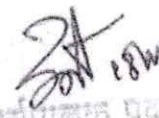
बिहार परिषद्, राबलगाँव  
परिचय सम्पारण

## Nagar Parishad Ramnagar

### Defaulter List

Sr. No.	Ward No.	Holding No	Owner Name	Total Outstanding Demand
1	17	143A	MAHAPRABANDHAK HARINAGAR	26040
2	20	973	RAJKANT RAI	1400
3	20	1034	BRIJKISHOR TIWAR ,BRIJBHUSHAN TIWARI	6664
4	20	995	PURNENDU KUMAR CHAURASIYA	10892
5	20	1118	AJAY SHAHI	140952
6	20	1198	UGAM PRASAD	932
7	20	1199	MUKTINATH	728
8	21	1259	EKBAB MISTRI	5180
9	21	1350	UMESH PRASAD YADAV	4704
10	21	1358	NANLAL PRASD JAISWAL	15876
11	2	497	MEENA DEVI	1050
12	3	815	MURARILAL GUPTA	4275
13	3	820	HARDEV TRIPATHI	5190
14	8	3074	SURESH KUMAR CHHAPOLIYA , RAMESH KUMAR CHHAPOLIYA	12500
15	21	1288/2348	MANJU DEVI	4200
16	16	1781	PRADEEP SINGH	18830
17	21	1365	NARENDRA NATH RAI	12528
18	21	1448	RAJA ALAM	1860
19	21	1439	MADHU SAH	3960
20	21	1451	SUMAN DUBEY , DEEPAK DUBEY	5940

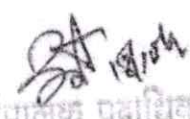



  
 18/10/22  
 नगरपालिका प्रशासिका  
 नगर परिषद, रामनगर  
 पश्चिम चम्पारण नगर  
 18/10/22



**Nagar Parishad Ramnagar \_ Mobile Tower Tax**

S. No.	Company Name	No. of Tower	Date of Establishment	Outstanding Fee as on 01.04.2020	Renewal Fees	Collection	Total Amount Due
1	Airtel	3	2007-08	31,74,000.00	10,000.00		31,84,000.00
2	Airtel	1	2006-07	1,58,000.00	10,000.00		1,68,000.00
3	Airtel	2	2008-09	2,76,000.00	10,000.00		2,86,000.00
4	ATC Idea	3	2009-10	3,86,000.00	10,000.00		3,96,000.00
5	Tata Indicom	1	2009-10	1,34,000.00	10,000.00		1,44,000.00
6	Tata Indicom	1	2011-12	1,10,000.00	10,000.00		1,20,000.00
7	Aircel	1	2008-09	1,42,000.00	10,000.00		1,52,000.00
8	Aircel	1	2010-11	1,26,000.00	10,000.00		1,36,000.00
9	Reliance	1	2009-10	80,000.00	10,000.00		90,000.00
10	Reliance	1	2011-12	94,000.00	10,000.00		1,04,000.00
11	Reliance	1	2012-13	56,000.00	10,000.00		66,000.00
12	Reliance	1	2018-19	8,000.00	10,000.00		18,000.00
13	Reliance	1	2019-20	38,000.00	10,000.00		48,000.00
14	BSNL	1	2009-10	1,26,000.00	10,000.00		1,36,000.00
15	ATC Idea	1	2016-17	24,000.00	10,000.00		34,000.00
16	ATC Idea	2	2017-18	40,000.00	10,000.00		50,000.00
17	Tower Vision	1	2006-07	14,20,000.00	10,000.00		14,30,000.00
<b>TOTAL</b>							<b>65,62,000.00</b>

  
 कार्यपालक पदाधिकारी  
 नगर परिषद, रामनगर  
 पश्चिम बंगाल  
  
 18/10/22



Report on field Survey of 20 high value (Nagar Parishad Ramnagar)

Sl.No	Owner Property Name	Holding Number	Ward No.	Type of construction	Taxable area	Rate/sqft	Annual rent	Annual Property Tax@9%	Housing Commercial
1	ST. XAVIER'S MISSION SCHOOL	RAMNAG-00750	8	RCC	11913.3	20	238266	21443.94	Commercial
2	KRISHNA MURARI KHEMKA	RAMNAG-01505	20	RCC	7680	20	192000	17280	Commercial
3	Bihari Lal Jhun Jhun Wala	RAMNAG-00782	16	RCC	2625	20	52500	4725	Commercial
4	SAMEER RAI	RAMNAG-01615	18	RCC	6000	10	60000	5400	Commercial
5	Arun Kumar Agrawal, Brijmohan Kumar Agarwal	RAMNAG-00934	8	RCC	4790	20	133300	11997	Commercial
6	Arun Kumar	RAMNAG-00915	7	RCC	6762.4	10	67624	6086.16	Commercial
7	RAI RAJENDRA SHARMA	RAMNAG-01369	20	RCC	2320	20	46400	4176	Commercial
8	MD. Azim	RAMNAG-01172	16	RCC	2480	20	49600	4464	Commercial
9	VASHIRUL HAQUE	RAMNAG-01766	5	RCC	2640	20	52800	4752	Commercial
10	VIKASH RAI	RAMNAG-01609	20	RCC	960	20	19200	1728	Commercial
11	RAI MUKESH SHARMA, RAKESH RAI	RAMNAG-03543	20	RCC	2080	20	41600	3744	Commercial
12	Dr. Ashish Ranjan	RAMNAG-03346	21	RCC	9667.7	5	48338.5	4350.46	Residential
13	RITA DEVI	RAMNAG-02423	23	RCC	5440	10	54400	4896	Commercial
14	ANIL KUMAR	RAMNAG-03581	8	RCC	3466.4	8	27731.2	2495.8	Residential
15	MANOJ KUMAR GUPTA	RAMNAG-01468	8	RCC	800	20	16000	1440	Commercial
16	M/S. KC & SONS, NARSINGH CHAUBEY	RAMNAG-02822	21	RCC	800	20	16000	1440	Commercial
17	BHARAT KUMAR AGARWAL	RAMNAG-01219	9	RCC	4550	8	36400	3276	Residential
18	RAJEEV RAI, ANAND RAI, VINAY RAI, RANJANA RAI, AJAY RAI, VAGAIRAH	RAMNAG-01582	20	RCC	1876	20	37520	3376.8	Commercial
19	BRAJENDRA PRASAD RAI, SHYAM KISHOR RAI, MALAY RAI VAGAIRAH	RAMNAG-01581	20	RCC	1120	20	22400	2016	Commercial
20	RAJESH RAI, AJIT RAI	RAMNAG-01549	20	RCC	1470	8	11760	1058.4	Residential

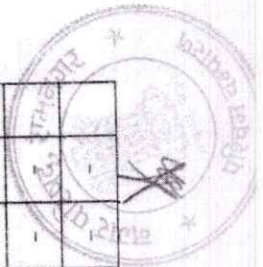


*(Handwritten Signature)*

कार्यपालक पदाधिकारी  
नगर परिषद, रामनगर  
पाँचम चम्पारण, बिहार



27	2017-18	संपन्न राशि/वस्तु मूल्य	357 / 29.03.2017	77,58,860.00	77,58,860.00	-	-	-	77,58,860.00	-	-	16.11.2017	7758860	-	-
28	2017-18	चौदहवीं	242 / 08.03.2017	24,59,809.00	24,59,809.00	-	-	-	24,59,809.00	-	-	16.11.2017	2459809	-	-
29	2017-18	चौदहवीं	242 / 08.03.2017	24,59,809.00	24,59,809.00	-	-	-	24,59,809.00	-	-	16.11.2017	2459809	-	-
30	2017-18	सकल वस्तु सारणी	249 / 10.03.2017	09,80,969.00	09,80,969.00	-	-	-	09,80,969.00	-	-	16.11.2017	980969	-	-
31	2017-18	चौदहवीं	249 / 10.03.2017	49,94,132.00	49,94,132.00	-	-	-	49,94,132.00	-	-	16.11.2017	4994132	-	-
32	2017-18	चौदहवीं	249 / 10.03.2017	49,94,131.00	49,94,131.00	-	-	-	49,94,131.00	-	-	16.11.2017	4994131	-	-
33	2017-18	पाँचवां भाग	15 / 15.08.2017	03,84,000.00	03,84,000.00	-	-	-	03,84,000.00	-	-	16.11.2017	384000	-	-
34	2018-19	पेशाकर	77 / 24.10.2018	2098319.00	2098319.00	-	-	-	2098319.00	-	-	06.01.2019	2098319	-	-
35	2018-19	मुख्यमंत्री राशन कार्ड/वस्तु	09 / 30.05.2018	6235093.00	6235093.00	-	-	-	6235093.00	-	-	06.01.2019	6235093	-	-
36	2018-19	पंचम राशि/आयोजन	15 / 03.07.2018	9376107.00	9376107.00	-	-	-	9376107.00	-	-	06.01.2019	9376107	-	-
37	2018-19	पंचम राशि/आयोजन	15 / 03.07.2018	9376107.00	9376107.00	-	-	-	9376107.00	-	-	06.01.2019	9376107	-	-
38	2018-19	पेशाकर मर		2098319.00	2098319.00	-	-	-	2098319.00	-	-	10.04.2019	1783963	-	-
39	2018-19	मुख्यमंत्री राशन कार्ड/वस्तु		6235093.00	6235093.00	-	-	-	6235093.00	-	-	10.04.2019	6222622	-	-
40	2018-19	कार्यालय परिसर मर		700000.00	700000.00	-	-	-	700000.00	-	-	10.04.2019	646259	-	-
41	2018-19	पंचम राशि/आयोजन	123 / 31.01.2019	71,96,474.00	71,96,474.00	-	-	-	71,96,474.00	-	-	17.12.2021	7196474	-	-
42	2018-19	पाँचवां भाग	121 / 14.01.2019	3,84,000.00	3,84,000.00	-	-	-	3,84,000.00	-	-	17.12.2021	384000	-	-
43	2018-19	कार्यालय परिसर मर	112 / 14.01.2019	4,16,450.00	4,16,450.00	-	-	-	4,16,450.00	-	-	17.12.2021	416450	-	-
44	2018-19	मुख्यमंत्री राशन कार्ड/वस्तु	144 / 08.03.2019	42,27,810.00	42,27,810.00	-	-	-	42,27,810.00	-	-	17.12.2021	4227810	-	-
45	2018-19	चौदहवीं	75 / 25.01.2019	55,37,799.00	55,37,799.00	-	-	-	55,37,799.00	-	-	17.12.2021	5537799	-	-
46	2018-19	चौदहवीं	75 / 25.01.2019	55,37,799.00	55,37,799.00	-	-	-	55,37,799.00	-	-	17.12.2021	5537799	-	-
47	2019-20	14वीं राशि/आयोजन	39 / 11.07.2019	70,76,759.00	70,76,759.00	-	-	-	70,76,759.00	-	-		7076759	-	-
48	2019-20	14वीं राशि/आयोजन	39 / 11.07.2019	70,76,759.00	70,76,759.00	-	-	-	70,76,759.00	-	-		7076759	-	-
49	2019-20	कार्यालय परिसर मर	42 / 13.07.2019	02,19,520.00	02,19,520.00	-	-	-	02,19,520.00	-	-		219520	-	-





73	2019-20	चौदहवीं तिमाही आयोग मंत्र	108 / 27.11.2019	70,76,761.00	70,76,761.00	-	-	-	-	70,76,761.00	-	-	70,76,761	18.07.2022
74	2020-21	पंचदशवीं तिमाही आयोग मंत्र	117 / 11.11.2020	1,36,27,696.00	1,36,27,696.00	-	-	-	-	1,36,27,696.00	-	-	13627696	26.09.2022
75	2020-21	पंचदशवीं तिमाही आयोग मंत्र	118 / 11.11.2020	1,36,27,696.00	1,36,27,696.00	-	-	-	-	1,36,27,696.00	-	-	13627696	26.09.2022
76	2020-21	पंचदशवीं तिमाही आयोग मंत्र	80 / 26.05.2020	1,36,07,023.00	1,36,07,023.00	-	-	-	-	1,36,07,023.00	-	-	13607023	26.09.2022
77	2020-21	पंचदशवीं तिमाही आयोग मंत्र	80 / 26.05.2020	1,36,07,022.00	1,36,07,022.00	-	-	-	-	1,36,07,022.00	-	-	13607022	26.09.2022
78	2021-22	पंचदशवीं तिमाही आयोग मंत्र	351 / 15.03.2021	1,36,11,803.00	1,36,11,803.00	-	-	-	-	1,36,11,803.00	-	-	13611803	26.09.2022
79	2021-22	पंचदशवीं तिमाही आयोग मंत्र	352 / 15.03.2021	1,36,11,803.00	1,36,11,803.00	-	-	-	-	1,36,11,803.00	-	-	13611803	26.09.2022
80	2022-23	अधिसूचना संख्या 51/26.04.2022 द्वितीय मंत्र	51 / 26.04.2022	4,00,000.00	4,00,000.00	-	-	-	-	4,00,000.00	-	-	386106	26.09.2022
कुल योग :-														424754291



कार्यपालक अधिकारी, नगरपालिका, पालना  
 नगर प्रमुख, नगरपालिका, पालना  
 पश्चिम बंगाल, भारत

वार्ड नं 01 में सरायी तरह के घर से दलंगा लोदी के घर तक पीछलीकरी सड़क एवं चारों तरफ के असीम विद्या के घर तक गल्ल विभांग कार्य।	श्री. अमल कुमार सिंह	10AQSPS0710E1Z1	6017.00	6017.00	6017.00	30283.00	6624.00	12995.00	6017.00	525763.00	461443.00
वार्ड नं 02 में विवाहघर के परिसर स्थल पर पीछलीकरी सड़क निर्माण कार्य।	श्री अलि महमद मसूरी	10AUAUPM7664C1Z1	6521.00	6521.00	6521.00	32604.00	18629.00	14277.00	6521.00	560450.00	461084.00
वार्ड नं 03 में विवाहघर स्थल के घर से नई गिर के घर के असी तक वाली सड़क पीछलीकरी सड़क निर्माण कार्य।	श्री नदीन कुमार शौरसिया	10ACHPC8927P2Z0	8558.00	8558.00	8558.00	42792.00	16530.00	15294.00	8558.00	740987.00	455836.00
वार्ड नं 04 में गिर सड़क के घर से दलंगा लोदी के घर तक पीछलीकरी सड़क एवं चारों तरफ के असी विभांग कार्य।	श्री सुन्दर कुमार सिंह	10COSP58442E1ZP	6839.00	6839.00	6839.00	34168.00	7322.00	12192.00	6839.00	602800.00	483754.00
वार्ड नं 05 में प्रजाद परिवार के दलंगा लोदी से सुन्दर विद्या के घर तक पीछलीकरी सड़क एवं चारों तरफ के असी विभांग कार्य।	श्री कृष्ण कुमार माग	10AMSPN2320G1ZF	5818.00	5818.00	5818.00	29089.00	16094.00	10485.00	5818.00	502837.00	481777.00
वार्ड नं 06 में रामरत्न महतो के घर से सुन्दर लोदी के घर तक पीछलीकरी सड़क एवं चारों तरफ के असी विभांग कार्य।	श्री कृष्ण कुमार माग	10AMSPH2320G1ZF	4573.00	4573.00	4573.00	22805.00	12023.00	12920.00	4573.00	361140.00	457316.00
वार्ड नं 07 में रामरत्न महतो के घर से भाया देवी के घर तक पीछलीकरी सड़क एवं चारों तरफ के असी विभांग कार्य।	श्री कृष्ण कुमार माग	10AMSPN2320G1ZF	4922.00	4922.00	4922.00	24612.00	8848.00	8769.00	4922.00	430318.00	492353.00
वार्ड नं 08 में रामरत्न महतो के घर से राजेश प्रजाद के घर तक पीछलीकरी सड़क एवं चारों तरफ के असी विभांग कार्य।	श्री प्रदीप प्रजाद	10BUIPP7646C1ZR	2476.00	2476.00	2476.00	12379.00	14999.00	10071.00	2476.00	200223.00	247576.00
वार्ड नं 09 में रामरत्न महतो के घर से राजेश प्रजाद के घर तक पीछलीकरी सड़क एवं चारों तरफ के असी विभांग कार्य।	श्री प्रदीप प्रजाद	10BUIPP7646C1ZR	2767.00	2767.00	2767.00	13836.00	9792.00	5844.00	2767.00	236175.00	276718.00
वार्ड नं 10 में सुन्दर विद्या के घर से राजेश प्रजाद के घर तक पीछलीकरी सड़क एवं चारों तरफ के असी विभांग कार्य।	श्री अलि महमद मसूरी	10AUAUPM7664C1Z1	5796.00	5796.00	5796.00	28930.00	14760.00	14173.00	5796.00	498472.00	379553.00
वार्ड नं 11 में मदन बैठा के घर से जगदीश के घर तक एवं शौकत निरुडी के घर से मदन बैठा के घर तक तथा देवी लोदी के घर से जगदीश के घर तक पीछलीकरी सड़क निर्माण कार्य।	श्री अमर शर्मा	10DEXPS6605E1Z1	2842.00	2842.00	2842.00	14212.00	7860.00	6070.00	2842.00	244725.00	234235.00
वार्ड नं 03 में रामरत्न महतो के घर से हिन्द विद्या सड़क तक पीछलीकरी सड़क एवं मनीषा के घर से आरती देवी के घर तक एवं रामु लोदी के घर तक पीछलीकरी सड़क एवं आरती देवी तक निर्माण कार्य।	श्री राकेश कुमार	10CYGPK337J1Z1	5092.00	5092.00	5092.00	25460.00	9582.00	6553.00	5092.00	447241.00	409204.00

मुद्रांकनी वाली योजना का

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वार्ड नं 06 में कुशी टोला में शौच कुशी के घर से रामरेखा नदी तक एवं सरकारी चापाकत से रामरेखा नदी तक नाली निर्माण कार्य।	श्री इरसाद अली	10ARMPA577101ZD	2363.00	2363.00	2363.00	11813.00	3046.00	5305.00	2363.00	26923.00	24155.00
वार्ड नं 04 में बचन महतो के घर से रामरेखा नदी तक नाली निर्माण कार्य।	श्री राहबाला	10CYFPS3044M1Z7	1071.00	1071.00	1071.00	6553.00	2963.00	4182.00	1971.00	172139.00	187545.00
वार्ड नं 22 में बजरंगी घटेल के घर से अजय जलसंचाल के घर के आने तक नाला एवं स्लैब निर्माण कार्य।	श्री दिलीप प्रसाद	10COIPP8050R1Z3	7148.00	7148.00	7148.00	35740.00	8024.00	14792.00	7148.00	627644.00	714792.00
वार्ड नं 07 में हरिजट्टई से मोदिन्द के घर होते हुए प्रभु जी के घर तक एवं रामतुदीन मिर्चा के घर से वार्ड के विजय तक पीपलीपली सडक एवं नाला निर्माण कार्य।	श्री संतोष कुमार वर्मा	10ACHPV2270Q1Z9	7030.00	7030.00	7030.00	35150.00	14864.00	16437.00	7030.00	608429.00	705000.00
वार्ड नं 21 में रमा देवी के घर से समनाथ सहनी के घर तक पीपलीपली सडक एवं नाली निर्माण कार्य।	श्री अमर शर्मा	10OBXPS6605E1ZH	4713.00	4713.00	4713.00	23563.00	12193.00	8115.00	4713.00	408542.00	471255.00
वार्ड नं 03 में तेजप्रताप सिंह के घर से ज्ञान ज्योति मकान के परिधम से होते हुए विजय सराफ के घर तक नाली निर्माण कार्य।	श्री कृष्ण कुमार नाग	10CAMSPN2320G1ZF	4840.00	4840.00	4840.00	24199.00	5948.00	10772.00	4840.00	423711.00	483910.00
वार्ड नं 01 में जलौल खी के घर से मुसक मीलना के घर तक पीपलीपली सडक एवं नाला निर्माण कार्य।	श्री अभिषेक पाण्डेय	10BGYP1865D2ZA	5066.00	5066.00	5066.00	25329.00	11096.00	10107.00	5066.00	430787.00	50158
<b>कुल योग :-</b>			<b>159310.00</b>	<b>159310.00</b>	<b>159310.00</b>	<b>796541.00</b>	<b>318882.00</b>	<b>319253.00</b>	<b>153210.00</b>	<b>13819001.00</b>	<b>159310</b>

Sub. Vau No. 163 b2-23

Sum of 159310.00 (Rupees one lac fifty nine thousand Three hundred Ten) only

आपूर्तिकर्ता  
कार्यपालक पदाधिकारी

कार्यपालक पदाधिकारी  
नगर परिषद, रामनगर



Form BUD - 3 (BMAR FORM 77)  
Name of the Municipality: Nagar Panchayat Ramnagar

SUMMARY OF BUDGET FOR THE PERIOD

SL NO	PARTICULARS	Actuals for the previous year 2019-20	Budget Estimate for the current year 2020-21	Actuals upto December of the current year 2020-21	Revised Budget Estimate for the current year	Budget Estimate for 2021-22
A	OPENING CASH & BANK BALANCE					
	प्रारंभिक शेष रोकड़ एवं बैंक					
	Cash & Bank balances (Major code 47)	14,68,02,794	13,83,79,427	13,83,79,427	13,83,79,427	14,57,54,357
(ADD)	RECEIPT					
B1	Revenue Receipts	3,59,19,411	20,01,91,765	2,37,44,887	19,96,17,814	31,79,52,405
B2	Capital Receipts	6,87,31,332	32,05,00,000	7,93,62,120	31,50,00,000	56,90,00,000
B (B1+B2)	TOTAL RECEIPT	10,46,50,743	52,06,91,765	10,31,07,007	51,46,17,814	88,69,52,405
(LESS)	PAYMENT					
C1	Revenue Payments	3,00,80,628	20,81,99,321	6,25,32,720	21,47,78,351	31,86,77,355
C2	Capital Payments	8,29,93,482	29,26,87,465	6,86,46,798	29,24,64,533	60,48,00,000
C (C1+C2)	TOTAL PAYMENT	11,30,74,110	50,08,86,785	13,11,79,518	50,72,42,884	92,34,77,355
D (A+B-C)	Closing Cash & Bank balances (Major code 47)	13,83,79,427	15,81,84,407	11,03,06,916	14,57,54,357	10,92,29,407
	अंतिम रोकड़ एवं बैंक शेष					



५-११ वि ७१ ६ नी

1124/119127

मुख्य पार्षद

Budget Prepared By Vinod Singhal & Co. LLP

महानगरपालिका रामनगर