

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

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 20.07.2022 to 23.07.2022
Report Issued on 22.09.2022**

1. Executive Summary

1. INTRODUCTION:

. Name of the Municipality	Raxaul Nagar Parishad
. Period covered under current audit	Annual (F.Y. 2021-22)
. Name of the Chairman of the ULB for the period under Audit.	Mrs. Usha Devi
. Name of Executive Officer for the period under Audit.	Santosh Kumar Singh

2. Results and Findings

• Strengths observed during the audit engagement.

- (a) Subsidiary cashbooks have been maintained.
- (b) Main cash book has been maintained.
- (c) Office infrastructure is sufficient for operation.
- (d) Response from officer & Clerk are satisfactory.
- (e) All Transactions have supporting documents.

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

1. Municipal Accounts Committee has not been constituted by the Nagar Parishad Raxaul. It should be constituted in the first Board Meeting of the ULB every year.
2. Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 22 Mobile Towers registered with this ULB up to 31.03.2022 and Rs.2771649.00 has not been collected till the date of audit from these tower operators as Tower Tax.
3. Advertisement Tax has not been levied by the Nagar Parishad Raxaul during this period.
6. Various registers, books of records etc. are either not prepared or not authorized by the ULB. Such as Investment Register, PF Register, File Movement Register, Fixed Assets Register, Journals, Ledgers, etc.
8. ULB has not been in practice to prepare monthly Receipt & Payment Account & Trial Balance.
9. ULB has not been in practice to prepare Financial Statements.
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. UC of various schemes are pending for submission to the Urban Development & Housing Department (2019-20 to 2020-21). Rs. 118,214,000.00
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. We observed that is being deposited in the end of month, which is not proper as per rule 27 of BMAR. It should be deposited on daily basis otherwise penalty up to Rs.500 may be imposed for delayed deposit.
14. Previous Internal audit 2016-2017 report and their compliance has not been complied.



3. Opinion

As per Our Opinion, the following improvements are required.

- Revenue collection of the ULB is very poor it has scope to increase too much higher Level.
- All cash collection from sources of revenue is 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.
- Bank reconciliation should be prepared on monthly basis.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- 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.
- Bank wise cashbook should be maintained for each scheme.

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings:-
1.	ULB should 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 maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
3.	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.
4.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
5.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
6.	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.
7.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
8.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
9.	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.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
11.	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.



12.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
13.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.
14.	Nagar Parishad Raxaul 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.
15.	ULB must have to maintain Bank Reconciliation statement as per UD & HD guidelines, which will help in: - <ul style="list-style-type: none"> • Accurate Balance. • Prevent Theft. • Prevent mistakes. • Accounts in good standing.

5. Comments from Management:

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

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

6. Acknowledgement: -

We thanks to Mr. Santosh Kumar (Executive Officer) for his support during the period of our audit. We are also thankful to Chandeshawr Baitha (Head clerk Cum Accountant) and other staff (Sagar Kumar) of the Nagar Parishad Raxaul for their co-operation during the period of audit.

7. Management Discussion with Risk Assessment

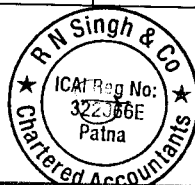
S. No.	Observations	Risk Rating	Design Gap	System Gap	Operating Gap	Management(CMO) Comments
1	We observed that Professional Tax has not been deducted on payments made to Employee's and Officers on payments made above RS 15,000.00. There is non-compliance of statutory requirements.	Medium	Yes	Yes	Yes	This will be looked upon and Professional tax will be deducted in future.
2	Various registers, books of records etc. are not being prepared by the ULB. Such as Ledgers, Journals, Pay Roll Register, PF Register,	High	Yes	Yes	Yes	Such registers & books of records mentioned will be maintained in future.



	Capital Consumable/ Goods Non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, File Movement Register, Bill Register etc. ULB should maintain these registers as soon as possible.					
3	UC of some schemes are pending for submission (Rs. 118,214,000.00) to the Urban Development & Housing Department till Annual financial year 2020-21.	High	No	No	Yes	UC submission is in process and all the pending UC's will be submitted.
4	We are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2016-17 & previous years, as compliance report has not been prepared by the ULB.	High	No	No	Yes	Some compliances have been met while some are still pending.
5	Bank Reconciliation Statement has not been prepared. Also Bank Wise Cash-Book balance has not been maintained by the ULB.	Medium	Yes	Yes	Yes	It will be maintained in future.
6	As per details provided to us there are total 22 Mobile Towers registered with this ULB up to 31.03.2022 and amount has not been collected till the date of audit from these tower operators as Tower Tax.	Medium	Yes	Yes	Yes	The collection is now online.
7	Taxes such as GST, Income Tax, Royalty, Labour Cess etc. are collected from time to	Medium	Yes	Yes	Yes	Noted for future reference.



	time but its payments are not made within due dates. And also, there is too delay in payment of taxes to departments. Also, GST & TDS return not filled for this quarter till date of audit.					
8	During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the deposited amount was not in chronological order i.e. receipt no. range is not mentioned on tax deposit slip.	Medium	Yes	Yes	Yes	Due to lack of manpower and feasibility it is not possible.
9	During verification of property tax it was seen that there are some property owner who haven't been depositing Holding Tax from a very long time.	High	Yes	Yes	Yes	Notice will be sent for such defaulters.
10	Municipal Accounts Committee has not been constituted by the Raxaul Nagar Parishad. It should be constituted in the first Board Meeting of the ULB.	Medium	Yes	Yes	Yes	It will be constituted as soon as possible.
11	ULB has not been in practice to prepare monthly Receipt & Payment Account and Trial Balance.	Medium	Yes	Yes	Yes	It is being outsourced to DEAS agency (Vinod Singhal & Co.)
12	ULB has not been in practice to prepare Financial Statements.	Medium	Yes	Yes	Yes	It is being outsourced to DEAS agency (Vinod Singhal & Co.)
13	Assessment of Properties falls under the ULB	Medium	Yes	Yes	Yes	It will be assessed after following rules and



	which has not been done by the ULB since a long time.					procedures.
14	We observed that no physical verification is being conducted at the level of ULB for the fixed assets which is purchased by the ULB. Further, no depreciation is being charged in the books of account.	Medium	Yes	Yes	Yes	Noted for future reference.
15	We observed that ULB is not in practice to maintain Procurement Register. Further, there is NO any procurement has been made in this quarter.	Medium	Yes	Yes	Yes	It will be maintained in future.
16	Vinod Singhal & Co. (LLP) (Jaipur, Rajasthan) has started doing double entry accounting system but it is in process. Further, the year wise status of DEAS are as follows : F.Y. 2017-18 : Completed F.Y. 2018-19 : Completed F.Y. 2019-20 : Completed F.Y. 2020-21 : In Process F.Y. 2021-22 : In Process	Medium	Yes	Yes	Yes	It will be communicated with DEAS agency (Vinod Singhal & Co.) an processed in due time.
17	Statutory Deduction Register hasn't been maintained.	High	Yes	Yes	Yes	It will be maintained in future.

For R.N. Singh & Co.
(Chartered Accountants)

CA Chanakya Shree
(Partner)

M. No.: 079322

FRN No.: 322066E

UDIN: 22079322AYRRTP7558

DATE: 07-10-2022

PLACE: PATNA



2. Auditee Profile

1. Introduction

The Internal Audit of Nagar Parishad Raxaul covering the Period from 01.04.2021 to 31.03.2022 was conducted by following person under guidance of TL CA Ashok Kumar Pandey and MAE CA Birendra Kumar Singh:

- (1) Mr. Anuj Kumar Paswan
- (2) Mr. Gunjan Baitha

2. Administration

The Present body of the ULB has taken charge on 08th April 2022. The incumbency in the key Administrative and Executive Positions was as under:

Mrs. Usha Devi Chairman from 09.06.2017 till date.

Shri Santosh Kumar Singh (Executive Officer) from 08.04.2022 to 08.07.2022

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 2014-15 to 2016-17	11	11	2	2	0	9	Compliance Report Prepared & sent with letter no.659/2014-2015,& 375/2015-2016
2	Internal Audit for the period 2017-18	11	11	0	0	0	7	No Compliance



3	Internal Audit for the period 2018-19	9	9	0	0	0	5	No compliance
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4. Finance

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

Year	2019-20	2020-21	2021-22
Final/Revised Budget	187467000.00	672642000.00	557872000.00
Actual Expenditure	5302000.00	41491778.20	290567696.33
Savings (+)/ Excess(-)	182165000.00	631150221.80	267304303.67

II. Volume of transactions: -

Period	Budgeted (2021-22)	Previous Year (For One Year) (2020-21)	Cumulative for the Current Period
Opening balance	151218119	175798693.55	151218118.95
Receipts	1649697239	228150160.00	326410303.74
Total	1800915358	403948853.55	477628422.69
Net expenditure	557872000	252730734.60	290567696.33
Closing balance	1243043358	151218118.95	187060726.36

III. Bank Reconciliation: -

Details of Closing Balance:

Bank Reconciliation Statement hasn't been prepared by the ULB. Also, Bank Wise Cash-Book balance has not been maintained by the ULB. Hence, we are unable to provide the details of such. Further, the irregularities in this regard have been also mentioned in Point No. 5 of the discussion note.

Note: - Some of the schemes such as 14th finance, 5th Finance, CM Nali Gali, Path Puliya, Nagrik Suvidha, City Manager Salary, Nagar Nidhi, Peshakar, and Schemes have been maintained through Treasury P/L A/C.



IV. Revenue and Capital Receipts Information: -

Income Details (Amounts to be provided in Rupees)							
Sl. No	Details	2019-20		2020-21		2021-22	
		2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)	2021-22 (Annual)	2020-21 (Annual)
	Total Receipts (A+B)	235295836.55	195536639.3	228150160.00	235295836.55	326410303.74	228150160.00
A.	Revenue Receipts (1+2+3)	18549197.50	37546154.00	26051506.00	18549197.50	281343490.74	26051506.00
1.	Own Revenue Receipts (a+b)	9025281.50	12263233.00	12867461.00	9025281.50	58076754.75	12867461.00
a)	Tax Revenue (levied and collected by municipal body)	8017511.00	10055522.00	12587461.00	8017511.00	58066469.75	12587461.00
i)	Property tax	8017511.00	10055522.00	12587461.00	8017511.00	28929869.75	12587461.00
ii)	Other tax (levied and collected by municipal body)	0.00	0.00	0.00	0.00	29136600.00	0.00
b)	Non-tax revenue (levied and collected by municipal body)	1007770.50	2207711.00	280000.00	1007770.50	10285.00	280000.00
i)	Fees & fines	332025.50	705544.00	40000.00	332025.50	10285.00	40000.00
ii)	User Charges	0.00	1502167.00	0.00	0.00	0.00	0.00
iii)	Other non-tax revenue (levied and collected by municipal body)	675745.00	0.00	240000.00	675745.00	0.00	240000.00
2	Other Revenue Receipts	6558772.00	4100596.00	3184045.00	6558772.00	327624.00	3184045.00
a)	Income from interest/investments	912272.44	4100596.00	3184045.00	912272.44	240585.00	3184045.00
b)	Other Revenue income	5646499.56	0.00	0.00	5646499.56	87039.00	0.00
3.	Transfers/ Grants/ Assigned Revenues	2965144.00	21182325.00	10000000.00	2965144.00	222939111.99	10000000.00
a)	State Assigned Revenue	2965144.00	6164765.00	5000000.00	2965144.00	0.00	5000000.00
b)	State Finance Commission (SFC) Grants/ Devolution	0.00	9862552.00	1000000.00	0.00	0.00	1000000.00
c)	Octroi compensation	0.00	0.00	0.00	0.00	0.00	0.00
d)	Other State Govt. Transfer	0.00	0.00		0.00	122891134.99	
e)	Central Finance Commission (CFC) Grant	0.00	2564578.00	2000000.00	0.00	0.00	2000000.00
f)	Other Central Govt. Transfer	0.00	2590430.00	1000000.00	0.00	99568934.00	1000000.00
g)	Others	0.00	0.00	0.00	0.00	479043.00	0.00



B.	Capital Receipts	216746639.05	157990485.30	202098654.00	216746639.05	45066813.00	202098654.00
1	Sale of Municipal Land	0.00	0.00	0.00	0.00	0.00	0.00
2	Loans (from State Govt. or Banks etc.)	0.00	0.00	0.00	0.00	0.00	0.00
3	State Capital Account Grant (under State Schemes etc.)	80571762.50	87674146.30	43034853.00	80571762.50	0.00	43034853.00
4	Central Capital Account Grant (under Central Schemes etc.)	130898476.55	70316339	159063801.00	130898476.55	0.00	159063801.00
5	Other Capital Receipts	5276400.00	0.00	0.00	5276400.00	45066813.00	0.00

V. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2019-20		2020-21		2021-22	
		2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)	2021-22 (Annual)	2020-21 (Annual)
	Total Expenditure (1+2)	219,463,501.20	268658168.4	252730734.60	219,463,501.20	290567696.33	252730734.60
1	Revenue Expenditure	50,780,486.40	89618673.9	57737192.10	50,780,486.40	237417881.58	57737192.10
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	41,860,607.00	46037215.00	40155325.00	41,860,607.00	102990794.70	40155325.00
1.2	Operation and Maintenance (O&M)	757,832.70	14648608.00	15501867.10	757,832.70	41606283.98	15501867.10
1.3	Loan repayment (Interest payments)	0.00	0.00	0.00	0.00	0.00	0.00
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	4,313,335.00	28932850.9	2080000.00	4,313,335.00	92820802.90	2080000.00
2.	Capital Expenditure	168,683,014.80	179039494.5	194993542.50	168,683,014.80	53149814.75	194993542.50



2.1	All developmental works under Central/State specific schemes	129,990,619.40	107936291.50	183568454.00	129,990,619.40	53149814.75	183568454.00
2.2	Loan Repayments (Principal Amount)	0.00	0.00	0.00	0.00	0.00	0.00
2.3	Other Capital expenditure	38,692,447.00	71103203.00	11425088.50	38,692,447.00	0.00	11425088.50

VI. Status of implementation of Double Entry Accounting System.

Vinod Singhal & Co. (LLP) (Jaipur, Rajasthan & Patna) has started doing double entry accounting system but it is in process & incomplete. Further, the year wise Status of DEAS are as follows: -

FY- 2017-18: Completed
FY- 2018-19: Completed
FY- 2019-20: Completed
FY- 2020-21: In Process
FY- 2021-22: In Process

- Interval of accounting entry passed in tally: Daily Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: Not Prepared.
- Annual Financial Statement: Not Prepared.
- Tally License Id:-NAGAR.PARISHAD.RAXAUL.@GMAIL.COM
- Tally Serial No.- 785546989
- Installed in: Nagar Parishad Raxaul

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 Parishad till the date of our audit.

3. Summary Audit Observations

Part – A (Monetary Implication):

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

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



(i) **Mobile Tower Collection: -**

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

Criteria – Tower Tax is 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 **22 (Twenty Two)** Mobile Towers registered with this ULB up to 31.03.2022 and **Rs. 2771649.00** /- has not been collected till the date of audit from these tower operators as Tower Tax.

Consequence Effect/ Impact - Due to non-collection of Tower Rent with in prescribe time line, ULB incurred interest loss and 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.

S. No.	Company Name	Dues as on 31.03.2021	Renewal Fee	Total	Penalty	Collection	Dues as on 31.03.2022
1	Bharti Airtel Ltd. Mobile Co.	41000	10000	51000	5000	0	56000
2	Bharti Airtel Ltd. Mobile Co.	0	10000	10000	5000	0	15000
3	Bharti Airtel Ltd. Mobile Co.	0	10000	10000	5000	0	15000
4	Tatatel Services Ltd.	35164	10000	45164	5000	0	50164
5	Aircel	187620	10000	197620	5000	0	202620
6	Aircel	208860	10000	218860	5000	0	223860
7	Wireless Tata Telecom Info	208860	10000	218860	5000	0	223860
8	Airtel Co.	177000	10000	187000	5000	0	192000
9	Reliance Co.	11800	10000	21800	5000	0	26800
10	Tower Vision India Pvt. Ltd.	70400	10000	80400	5000	0	85400
11	Reliance Telecom Ltd.	0	10000	10000	5000	0	15000
12	BSNL	283200	10000	293200	5000	0	298200
13	Reliance Telecom Ltd.	283200	10000	293200	5000	0	298200
14	Airtel Co.	0	10000	10000	5000	0	15000



15	Tower Vision India Pvt. Ltd.	0	10000	10000	5000	0	15000
16	Reliance Jio Infocomm Ltd.	198240	10000	208240	5000	0	213240
17	Reliance Jio Infocomm Ltd.	11800	10000	21800	5000	18000	8800
18	Reliance Jio Infocomm Ltd.	11800	10000	21800	5000	18000	8800
19	Tower Vision India Pvt. Ltd.	0	10000	10000	5000	0	15000
20	Bharti Infratel Ltd.	11800	10000	21800	5000	0	26800
21	Bharti Infratel Ltd.	544860	10000	554860	5000	0	559860
22	Reliance Jio Infocomm Ltd.	192045	10000	202045	5000	0	207045
Total		2477649	220000	2697649	110000	36000	2771649

(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 on either same day or latest before noon on the following working day. In addition, receipt number should be mentioned on the deposit slip and to be mentioned on cashbook.

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

Receipt No.	Amount Collected	Amount Deposited	Collection Date	Deposit Date	Name of Tax Collector
2001- 2020	23408	23408	15.05.21 to 16.06.21	15.07.21	Shrawan Kumar Srivastava
2041 -2063	55148	55148	24.06.21 to 15.07.21	08.10.21	Shrawan Kumar Srivastava
2447-2472	116954	116954	31.08.21 to 30.09.21	28.10.21	Krish Nandan Singh
2901-2923	32313	32313	16.11.21 to 26.11.21	29.11.21	Krish Nandan Singh
3401-3460	50525	50525	03.02.22 to 19.02.22	21.02.22	Sunil Kumar
3949-3980	109390	109390	10.03.22 to 15.03.22	21.03.22	Himanshu Ranjan
4484-4500	42316	42316	26.03.22 to 29.03.22	30.03.22	Himanshu Ranjan

(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 Nagar Parishad Raxaul.

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 by Nagar Raxaul.

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.

During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time but no major



action taken by the ULB for their recovery of the same. Details of some big defaulters are mentioned below:

S. No.	Ward No.	Holding No.	Property Owner's Name	Father's/Husband's Name	Total Dues
1	12	29/7	Vishwanath Prasad Kashi Prasad	Hari Prasad	221143
2	12	173/17	Chandrakala Devi Sikariya	Badri Prasad Sikariya	101045
3	6	33/29	Jitendra Kishor Sumendra Kishor Girendra Kishor	Gyanendra Kishor Late Birendra Kishor	91771
4	19	21/08	Lalan Prasad	Sitaram Prasad	88509
5	19	27/20	Bhola Singh Amla Singh	Sona Prasad Singh	117925
6	22	57/24	Ram Kumar Prasad	Kishori Lal Shah	78908
7	21	126/112	Majid Miya	Late Aluayat Miya	24423

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

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

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

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

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

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

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

During verification of Market/Shop Rent related documents, we have found so many Shop Owner that are not paying Rent from a long time but no major action taken by the ULB for their recovery of the same.

b. 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 payment was made against any bill during the course of audit.



Details of some cases checked during the course of audit are as follows:-

Date	Particulars	Amount	Remarks
17.04.21	Raj Bij Bhandar	55000	Medical
12.04.21	Nilima Traders	25242	Repairs & Maintenance
01.09.21	Pankaj Sweets	10950	Snacks
08.04.21	Sudhama Electronics	27500	Worship Expenses

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

Report on field survey of 20 High Value

Sl. No	Name	Father's Name	Ward No	Type of construction	Type of Uses	Carpet Area (sq. Feet)	Annual Value	Annual Tax
1	Shreenarayan Singh	Kishun Singh	9	RCC	Commercial	4406X54	237924X9%	₹ 21,414.00
2	Madan Prasad	shivshankar Pd. Sonar	9	RCC	Commercial	684X54	36936X9%	₹ 3,324.00
3	Jitendra Kumar Sarraf	Shivpujan Pd. Sarraf	6	RCC	Residential+ Commercial	1656X54 2898X12	124200X9%	₹ 11,178.00
4	Shriniwas Maskra	Lakshman Lal Maskra	6	RCC	Residential+ Commercial	192X54 1050X12	22968X9%	₹ 2,068.00
5	Shri Dhruv Narayan Pd. & Kamal Kishor	Rajendra Mahto	25	RCC	Residential+ Commercial	1958X54 5142X12	167436X9%	₹ 15,070.00
6	Mu. Meera Devi	Lt. Lal Dev Maskra	25	RCC	Residential+ Commercial	928X54 812X12	59856X9%	₹ 5,387.00
7	Brijkishor Prasad	Harikshan Prasad	12	RCC	Residential+ Commercial	720X54 1260X12	54000X9%	₹ 4,860.00
8	Anil Kumar Rungta	Ratan Lal Rungta	12	RCC	Residential+ Commercial	720X54 1260X12	54000X9%	₹ 4,860.00
9	Prabhash chandra varnwal	GulabChandra Varnwal	12	Asbestos	Commercial	1389x36	50004x9%	₹ 4,500.00



10	Mukhtar Ahamad	Majar Ahamad	21	RCC	Residential+ Commercial	843x54 1476x1 2	63234x9%	₹ 5,692.00
11	Mukhtar Ahamad	Majar Ahamad	21	RCC	Commercial	992X5 4	33568X9%	₹ 4,822.00
12	Meena Devi	Shivji Prasad	21	RCC	Commercial	453X5 4	24462X9%	₹ 2,202.00
13	Majid Miyan	Olayat Miyan	21	RCC	Commercial	978X5 4	52812X9%	₹ 4,754.00
14	Md. Jamila and Tarik Jamal	Md. Gafi	21	RCC	Commercial	1144X 54	61776X9%	₹ 5,560.00
15	Rina Devi	Satyendra Dubey	15	RCC	Commercial	9792X 54	235008X9 %	₹ 21,151.00
16	Shailesh Dubey	Lt. Brijkishor Dubey	15	Albestos	Commercial	936X2 4	22464X9%	₹ 2,022.00
17	Manju Gupta	Premchandra Gupta	11	RCC	Commercial	699X5 4	37746X9%	₹ 3,397.00
18	Basdev Sharma Fuldev Sharma and Dinesh Sharma	Chhhathu Sharma	24	RCC	Residential+ Commercial	4224X 54 2112X 18	276192X9 %	₹ 248,557.00
19	Tara Devi	ShyamBihari Prasad	24	Asbestos	Commercial	1204X 24	28848X9%	₹ 2,596.00
20	Harinarayan Prasad, Bhagwat	Lt. Bijadhar Prasad	24	Asbestos & RCC	Commercial	1200X 36 2100X 10 1196X 24	92904X9%	₹ 8,362.00

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 Nagar Parishad Raxaul but we have found that assessee is very less aware of that. ULB should conduct time to time awareness Programme to make people aware of SAS.



Part-B (Non-Monetary Implication):

All Audit objections/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 that during the audit following Books of Accounts & Registers has not been maintained or not properly maintained (Status as mentioned).

Sl. No.	Particulars	Status
1	Pay-Roll Register	Not Maintained
2	Stock Register	Not-Maintained
3	Fixed Assets Register	Not Maintained
4	Demand, Mobile Tower Tax, Shop Rent etc.	Maintained
5	Cheque issue Register	Maintained
6	Register of Advance	Not Maintained
7	GST Register	Not Maintained
8	Income Tax Register	Not Maintained
9	Royalty Register	Not Maintained
10	Labour Cess Register	Not Maintained
11	File Movement Register	Not Maintained
12	Ledger Book	Not Maintained
13	Procurement Register	Not Maintained
14	PF Register	Not Maintained

B. Irregularity in procurement process: -

No Irregularities found in procurement process during this period. However, we observed that Procurement register has not been maintained by the ULB.

In this audit period, no any procurement has been made by the Nagar Parishad Raxaul.

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

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

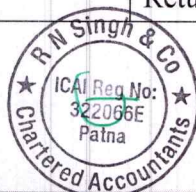


But we observed several other non-compliances such as; -

- I. Non collection of various taxes required to be collected.
- II. Non maintenance of prescribe books of accounts
- III. Non submission of UC and other reports on timely basis

D. Non- compliance of Act & Rules: -

S. No.	Requirement	Criteria	Auditors Comment	Management Comment
1.	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made.	BMAR Rule No.- 22	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.	Refer Discussion Note
2.	Whether The Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	No, 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.	Refer Discussion Note
3.	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	No, 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.	Refer Discussion Note
4.	Whether ULB sent the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	BMAR Rule No.- 121	The ULB was not maintaining and sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter.	Refer Discussion Note
5.	Whether the municipality is regular in depositing statutory dues including tax deducted at source, GST, TDS on GST,	BMAR Rule No.- 130	We observed that ULB was not regular in compliance of statutory dues(TDS, GST Returns).	Refer Discussion Note



	Service tax, VAT, works contract tax, Cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited: (BMAR Rule No.-130)			
6	Whether the Bank Reconciliation statements have been properly prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;	BMAR Rule No.-130	Bank wise cashbook has not been maintained by the ULB.	Refer Discussion Note
7.	Whether, proper books of account as required by the Act and Rules have been kept by the Municipality so far as It appears from examination of those books. (Rule-130 of BMAR-2014)	BMAR Rule No.-130	No, Some required books of accounts as per BMAM/BMAR has not been maintained.	Refer Discussion Note
8.	Whether The Chief Municipal Officer shall, within four months of the close of a year, cause to prepare 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,	BMA,2007 : Chapter XII	No, 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.	Refer Discussion Note
9.	Section 145,146 and 147 of the Bihar Municipal Act 2007 chapter XVII provides for Advertisement tax on Advertisement in Urban Areas. Chapter XVII of the Bihar municipal Act, 2007	BMA,2007 : Chapter XV	Advertisement Tax has not been levied by the ULB. There have not been any system developed for the levy of advertisement tax.	Refer Discussion Note



required license of Advertisement of any holding, etc.			
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E. Lack of internal control measures: -

We have observed the following areas where internal control measures are required by ULBs-

1. Tax should be collect & deposit on timely basis as per BMAR Rules- As every tax collector takes 8 to 15 days to deposit the same after collection.
- 2 ULB should be followed Books of Account, Trial Balance, FAR, FS, and other records as per BMAR- Neither Trial Balance nor Financial Statement have been prepared by ULB.
- 3 ULB should be prepared & Maintained monthly BRS-Monthly Bank Reconciliation statement has not been prepared, however year end reconciliation has been prepared.
- 4 UC should be regularly prepared as per utilization of grant.
- 5 Required books of accounts as per BMAM was not maintained

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

There is lack of deposits of GST TDS their deposit has not been made within due dates from date of deduction.

Date deduction	Scheme Name	Contractor Name	Income Tax	Date of deposit
14.09.2020	Nali-Gali	Jhunnu Kr Singh	7731	Not deposited
28.10.2020	Nali-Gali	Vikash Aditya	14570	Not deposited

g. Deficiency in pay-roll system: -

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



S. No.	Name of Employee	Basic Pay	Govt. D.A	Home Allo.	Med. All.	T.A	Other	Total	PF Deduction	Loan	Total Deduction	Net Amount Payable
1	Ajay Shankar	70000	11900	4200	1000	1000	170	88270	9828	20000	29828	58442
2	Sagar Gupta	22400	3808	1344	1000	600	102	29254	3145	0	3145	26109

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

As per details provided by Nagar Parishad Raxaul UC's of FY 2019-20 to 2020-21 was not prepared & submitted to the Urban Development & Housing Department till the date of audit. We have given direction & helped Nagar Parishad Raxaul for the preparation of UC's; they have started to prepare UC's.

The detail of Pending UC: - (Rs. In Lakh.)

S. No.	F.Y.	Head	Alloted Amount	Expenditure Amount	UC Submitted Amount	UC Pending as on 31.03.2022
1	2019-20	Parshad Bhatta	630,000.00	608,000.00	608,000.00	22,000.00
2	2019-20	EO Salary	700,000.00	623,000.00	623,000.00	77,000.00
3	2019-20	Jal Jivan Hariyali	1,233,000.00	-	-	1,233,000.00
4	2020-21	5th Finance	32,565,000.00	-	-	32,565,000.00
5	2020-21	City Manager	120,000.00	120,000.00	120,000.00	-
6	2020-21	City Manager	120,000.00	120,000.00	120,000.00	-
7	2020-21	City Manager	160,000.00	-	-	160,000.00
8	2020-21	Parshad Bhatta	630,000.00	-	-	630,000.00
9	2020-21	EO Salary	600,000.00	600,000.00	600,000.00	-
10	2020-21	Jal Jivan Hariyali	495,000.00	-	-	495,000.00
11	2020-21	15th Finance	13,806,000.00	-	-	13,806,000.00
12	2020-21	15th Finance	27,710,000.00	-	-	27,710,000.00
13	2020-21	15th Finance	13,806,000.00	-	-	13,806,000.00
14	2020-21	15th Finance	27,710,000.00	-	-	27,710,000.00
Total			120,285,000.00	2,071,000.00	2,071,000.00	118,214,000.00

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

I. Physical verification of inventory/stores: -

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



J. Advances, their adjustment & recovery: -

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

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

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

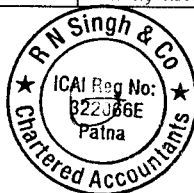
L. Report on compliance of financial guidelines of schemes of MOHUA and UD & HD, GOB: -

Financial guidelines of schemes of MOHUA and UD & HD, GOB have not been complied by the ULB.

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

PART – “C” (Other)

Sl. No.	Particular	Remarks/ Observation																				
A	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Observation Found in this regard. We have checked some voucher in the ULB which are as follows : <table border="1"><thead><tr><th>Date</th><th>Particulars</th><th>Amount</th><th>Description</th></tr></thead><tbody><tr><td>17.04.21</td><td>Raj Bij Bhandar</td><td>55000</td><td>Medical</td></tr><tr><td>12.04.21</td><td>Nilima Traders</td><td>25242</td><td>Repairs & Maintenance</td></tr><tr><td>01.09.21</td><td>Pankaj Sweets</td><td>10950</td><td>Snacks</td></tr><tr><td>08.04.21</td><td>Sudhama Electronics</td><td>27500</td><td>Worship Expenses</td></tr></tbody></table>	Date	Particulars	Amount	Description	17.04.21	Raj Bij Bhandar	55000	Medical	12.04.21	Nilima Traders	25242	Repairs & Maintenance	01.09.21	Pankaj Sweets	10950	Snacks	08.04.21	Sudhama Electronics	27500	Worship Expenses
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01.09.21	Pankaj Sweets	10950	Snacks																			
08.04.21	Sudhama Electronics	27500	Worship Expenses																			
B	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	Procurement is made through GEM Portal as well as through direct means by the ULB with value above Rs. 15000 so it is difficult to verify the procurements made during the audit period. No any procurement was made during this period.																				
c	Verify the instances of losses, failures or inefficiencies and recommendations 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. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also. Penalty and Interest may be levied on ULB as per Statutory Laws.
e.	Whether all the C&AG Audit and Internal Audit Paras have been compiled by the ULBs.	Compliance Report of same hasn't been prepared by the ULB till the date of audit hence 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 manpower 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 & records on time, etc.



4. Detail Audit Observations

RISK ASSESSMENT

	Name of the ULB	RAXAUL NAGAR PARISHAD					
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operati ng Gap	Mgt. Comment	Auditor Recommendation

DEMAND GENERATION:

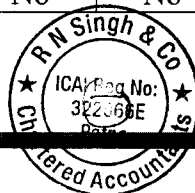
1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	HIGH	No	No	Yes	There is scarcity of manpower in the ULB; however, we will comply in the near future.	Demand/Asses sment register should be appropriately maintained, ward wise with all required details with previous dues and made the assessment year wise before preparation of BUDGET of ULB.
2.	Collusion with Citizen regarding Assessment.	MEDI UM	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	MEDI	No	No	Yes	It will be	Management



	Register like hand book, DCB register, Assessment registered.	UM				taken care in future.	should take initiative to update these registers as quickly as possible, it really helpful for ULB for appropriate calculation of dues and also helpful to serve demand to the respective Property Holders.
4.	Others	-	-	-	-	-	-

RECEIPTS AND BANKING:

1.	Error in collections, loss of receipts and perpetrated frauds	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should ensure the implementation of system to serve the notice to the holders of property who are not depositing the holding tax. Further, management should ensure that the amount which is collected has to be deposited as per prescribed norms.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Cash book should account on the basis of DCB.
3.	Collusion with the citizen	HIGH	No	No	No	There is	Management



	and the ULBs staff to make wrong assessments of income					scarcity of manpower in the ULB; however, we will comply in the near future.	should segregate the work regarding collection, demand initiation, notice serving work, balancing of demand and collection register, and assessment of properties.
4.	Others	-	-	-	-	-	-

REVENUE EXPENDITURE:

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

ESTABLISHMENT EXPENDITURE:

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



6.	Non-updating various register like salary register, PF register, Service book/record, advance register, etc.	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.
7.	Others	-	-	-	-	-	-

CAPITAL EXPENDITURE:

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

PROCUREMENT AND INVENTORY:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication/Procedural error	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with contractor	HIGH	No	No	Yes	It is notified for future.	ULB should follow the prescribe norms of shopping



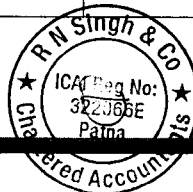
							procedure regarding purchasing of stocks as well as fixed assets.
5.	Perpetrated fraud (Like payment more than one time to same contractor)	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like store register, issue register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.
7.	Others	-	-	-	-	-	-

GRANT AND LOANS AND UTILISATION THEREOF:

1.	Non utilization of grant or grant unspent.	MEDIUM	No	No	No	It will be taken care in future and refund the unspent grant.	The unspent grant should be refund to the department.
2.	Not furnishing of UC	HIGH	No	No	No	-	-
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	No Such cases found.
4.	Perpetrated fraud (Like payment more than one time same contractor)	HIGH	No	No	No	-	No Such cases found.
5.	Non-updating various register like grant register, work register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.
6.	Others	-	-	-	-	-	-

FIXED DEPOSITS AND INVESTMENTS:

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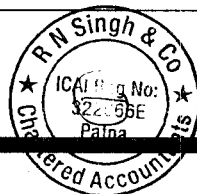
2.	Loss of Investment certificate	HIGH	No	No	No	-	-
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-
4.	Collusion with bank officials to invest at lower rate	HIGH	No	No	No	-	-
5.	Deposit into Current account	MEDIUM	No	No	No	-	-
6.	Non-updating various register like investment register,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

LOANS AND ADVANCES:

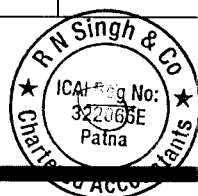
1.	Unauthorized release of advance	HIGH	No	No	No	-	-
2.	Release of advance beyond authority	HIGH	No	No	No	-	-
3.	Non-adjustment of loan or advance during the year	MEDIUM	No	No	No	-	-
4.	Collusion with employee/party to release advance/loan beyond authority	HIGH	No	No	No	-	-
5.	Advance/loan not account for	HIGH	No	No	No	-	-
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Management should take initiative to update the registers as quickly as possible.
7.	Others	-	-	-	-	-	-

List of Important Registers

Name of the ULB	RAXAUL NAGAR PARISHAD
RISK RATING:	MEDIUM



CAG OBSERVATIONS STATUS		NOT AVAILABLE			
		PERIOD: 01.04.2021 to 31.03.2022			
Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Cash Book	General Cash Book & Subsidiary Cash Book has been maintained by the ULB but opening and closing balance has not been updated on daily basis.	Due to non-closing of cash book on daily basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	It will be taken care in future.	Not Resolved
2.	Ledger	Tally data has not been provided to us by the DEAS team at ULB.	It is quite difficult to prepare appropriate financial statement.	It will be taken care in future.	Not Resolved
3.	Journal	Journal Register has not been maintained.	Advance has been accounted as expenditure and in case of amount has not been transferred to beneficiary, only expenditure is being reversed in respect of accounting as liability.	It will be taken care in future.	Not Resolved
4.	Register for Journal/ Magazines/Newspapers	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved
5.	Register for Temporary Advances	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	Register of Money Orders/Bank Draft Received	Maintained	-	-	-
7.	Cheque Issue Register	Maintained	-	-	-



8.	Register of Remittances made into bank	Not-Maintained	It may also lead to dual payment and further create difficulty to prepare BRS.	It will be maintained from next financial year or as earlier possible.	Not Resolved
9.	Bank Passbook	Maintained	-	-	-
10.	Register of Bank drafts dispatched	Not-Maintained	Non-maintenance may lead to dual claim by the concern parties, due to this there is a problem to maintain segregated record regarding returning of DD. Further, it is also problematic to record the details of the person who receipt the same. It may also lead dishonor of DD due to loss of the 3 months from the date of issue.	It will be maintained from next financial year.	Not Resolved
11.	Bill Register	Not-Maintained	It may be difficult to trace any bill.	It will be maintained from next financial year or as earlier possible.	Not Resolved
12.	Establishment Register	Maintained	-	-	-
13.	Stock Register	Maintained but not updated	It may leads to misplacement of Stock items.	It will be taken care in future.	Not Resolved
14.	Capital Goods/Consumable articles, non-consumable articles and	Not-Maintained	It may leads to misplacement of Capital Goods/Consumable articles & non-consumable article.	It will be taken care in future.	Not Resolved



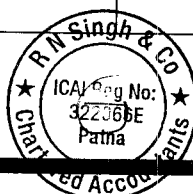
15.	Statutory Deduction Register	Not-Maintained	It may lead to delay in deposit of Statutory Deductions made.	It will be taken care in future.	Not Resolved
16.	Fixed Assets Register	Not-Maintained	It may leads to misplacement of Fixed Assets.	It will be taken care in future.	Not Resolved
17.	Grant Register	Not-Maintained	It may leads to problem in auditing of grant wise expenditure and its reporting.	It will be updated as soon.	-
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	RAXAUL NAGAR PARISHAD
RISK RATING:	HIGH
CAG OBSERVATIONS STATUS	Compliance Report has not been provided.

PERIOD: 01.04.2021 to 31.03.2022

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	No Such cases Found.	-	-	-	-



	cheque/DD received, to bank,					
2.	Whether cheque/ draft issue/ receipt/ dishonored register have been maintained as per prescribed form (As Per BMAM) & entry are made on properly, accurately & timely basis.	We observed that only cheque issue register is being maintained at ULB.	-	It may lead to dual payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
3.	Whether banking transactions (receipts & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	We observed that Bank wise BRS has not been prepared at the ULB.	-	It is difficult to verify the BRS bank wise and it may leads to mis utilisation fund and difficult to find out the same.	It will be taken care in future.	Not Resolved
4.	Whether cheque issue register are matched	No observation found in this regard.	-	-	-	-
5.	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not,	No such cases found.	-	-	-	-
6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS, (attached BRS as annexure)	Not Prepared.	-	It may lead to miss-appropriation of fund.	It will be taken care in future.	Not Resolved
7.	Check whether no any fraud payment or payment to other person has been made,	No such cases found.	-	-	-	-
8.	Whether bank statement for all account have been promptly received from bank.	No observation found in this regard.	-	-	-	-
9.	Number of Bank account maintained	No details provided to us	-	-	-	-



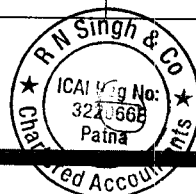
10.	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED" marked on it.	No such cases found.	-	-	-	-
11.	Liability for stale cheques account review is done and necessary reversal entries are passed	No such cases found.	-	-	-	-
12.	Any other	-	-	-	-	-

Public Works

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

PERIOD: 01.04.2021 to 31.03.2022

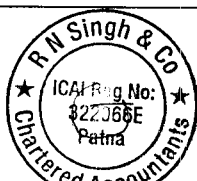
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has mentioned in first page of MB,	No observation found in this regard.	-	-	-	-
2.	Whether bill has been signed by proper in charge,	No observation found in this regard.	-	-	-	-
3.	Whether the bill has been checked by the accountant with the MB (also compare the qty.), estimate, agreement, previous bill (in case of running agreement)	No observation found in this regard.	-	-	-	-



4.	Verify whether any payment made for removing /dismantling material which have scrap value must be indicated in the bill,	No observation found in this regard.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	No observation found in this regard.	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	No observation found in this regard.	-	-	-	-
7.	Whether master roll(machine numbered & authorized) has been maintained for details of store, specifying:	No observation found in this regard.	-	-	-	-
	Date of Issue,	-	-	-	-	-
	Name of subordinate,	-	-	-	-	-
	Name of work,	-	-	-	-	-
	Number of labour,	-	-	-	-	-
	Period of engagement,	-	-	-	-	-
	Details of payment(date, Amount, Cheque no, etc.)	-	-	-	-	-
8.	Whether the same has been periodically verified.	No observation found in this regard.	-	-	-	-
9.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	No observation found in this regard.	-	-	-	-

Cash Book

Name of the ULB	RAXAUL NAGAR PARISHAD
RISK RATING:	MEDIUM

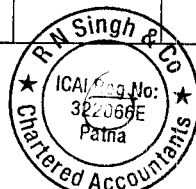


CAG OBSERVATIONS STATUS		NOT AVAILABLE				
PERIOD: 01.04.2021 to 31.03.2022						
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether Opening Balance & Closing Balance was worked out or not,	No observation found in this regard.	-	-	-	-
2.	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	No observation found in this regard.	-	-	-	-
3.	Whether posting in on daily basis,	No observation found in this regard.	-	-	-	-
4.	Whether there is any clerical error (casting or/and posting error, etc) or not,	No observation found in this regard.	-	-	-	-
5.	Whether any delay in deposit of amount of collection by cashier,	The revenue earned from internal source of ULB has not been deposited same day.	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
6.	conduct physical verification of cash and report heavy cash balance if any	No discrepancies found in this regard.	-	-	-	-
7.	Any Other	No	-	-	-	-



Collection

	Name of the ULB	RAXAUL NAGAR PARISHAD				
	RISK RATING:	HIGH				
	Name of Tax Collector	Krish Nandan Singh, Himanshu Anand, Sunil Kumar, Shrawan Kumar Srivastava				
PERIOD: 01.04.2021 to 31.03.2022						
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collections 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 carbon copy of receipt vouchers are properly vouched so that no any variation in posting the same,	Yes	-	-	-	-
4.	Whether collections are bifurcated in different heads as required,	Yes	-	-	-	-
5.	Whether a separate bank account has been maintained for each	N/A	-	-	-	-



	circle, (for PMC only)					
6.	Whether all collections are made in proper "Receipt Voucher Book" having same serial number which was actually issued to TC,	Yes	-	-	-	-
7.	Whether all collections made during the day are account for & banked on next working day or there is any teaming & lading,	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	-	It is a statutory irregularity, government may issue notice for penalty as well as interest.	It will be taken care in future.	Not Resolved



		same.				
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	RAXAUL NAGAR PARISHAD				
	RISK RATING:	HIGH				
	Name of Tax Collector	Krish Nandan Singh, Himanshu Anand, Sunil Kumar, Shrawan Kumar Srivastava				
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/ Internal Auditor by way of physical survey,	No verification is being conducted by appropriate authority. Further, as per previous quarter report the no difference has been found	-	It may leads to revenue losses.	It is notified for future reference.	Not Resolved



		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	No measures have been taken for recovery of Government	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved



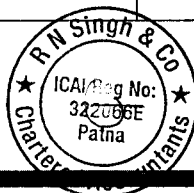
	Government/bid dues,	Dues.				
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	No notices of demand are being served.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
13.	Whether penalty(@2% P.M/ 1.5%) has been 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

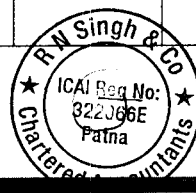
Name of the ULB	RAXAUL NAGAR PARISHAD
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RISK RATING:		LOW				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether establishment expenditure is sanction by authorized person & it has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



	books & accepted by employee specifying separate hade with date of receive (In case of arrear),					
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 lead to over/less payments.	It will be taken care in future.	Not Resolved

Grant

	Name of the ULB	RAXAUL NAGAR PARISHAD				
	RISK RATING:	Medium				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Maintenance/Updation register regarding details of funds received and expenditure.	Not Maintained	-	-	-	-
2.	Any diversion/re-appropriation of funds not covered under the provision of BMA, 2007 should be pointed out	No Such cases found.	-	-	-	-



	for remedial action.					
3.	To check whether utilization certificate is for actual utilization of funds received .	Utilization Certificate has not been provided by the ULB.	-	-	-	-
4.	It should also be checked that utilization certificate is issued as per prescribed time frame given in the Manual and issue of UCs is not delayed.	-do-	-	-	-	-
5.	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	No Such cases found.	-	-	-	-

Payment of bills of contractors

	Name of the ULB	RAXAUL 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.	No observation found in this regard.	-	-	-	-



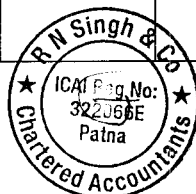
	have been authorized by the competent authority					
6.	Job completion certificate has been processed by the dealing assistant.	No observation found in this regard.	-	-	-	-
7.	Bills passed for payment are as per rules & T & C of Tender.	No observation found in this regard.	-	-	-	-
8.	All terms and conditions 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	RAXAUL 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	-	-	-	-

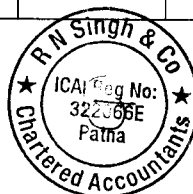
Other Revenue:

1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	No amount is collected as Tower Tax in this financial year and no steps have been taken for recovery of dues.	Annexure Attached	It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	Professional Tax	No professional tax collected.	-	-	-	-
4.	Assigned Revenue (As details annexed)	No Such cases found.	-	-	-	-
5.	Rental Charges (As details annexed)	No observation found in this regard.	-	-	-	-
6.	Fee & uses Charges	Collected	-	-	-	-
7.	Other Revenue Items	-	-	-	-	-



Revenue Expenses

	Name of the ULB	RAXAUL 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 is near future.	Not Resolved.



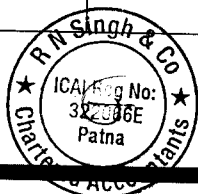
8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	Yes	-	-	-	-
9.	Whether register for settlement of service bill has been maintained and up to date,	Yes	-	-	-	-
10.	Whether payment made to the same to whom it might be payable and no any second claim in this regard,	Yes	-	-	-	-
11.	Whether payment has been made after deducting statutory dues or advances,	Yes	-	-	-	-
12.	Whether the expenditure are made with a period & amount as sanctioned,	Yes	-	-	-	-
13.	Whether there is undue rush of expenditure at the end of financial year,	No	-	-	-	-
14.	Whether payment has to be made after confirmation from store,	Yes	-	-	-	-
15.	Whether payment for repairs, etc., has to be made on the basis of logbook maintained,	No Such cases found.	-	-	-	-
16.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-
17.	Confirm whether goods/assets received/accepted on or before 31 st March, where the bill is received after that date	No Such cases found.	-	-	-	-



	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	RAXAUL 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, must be deposited as per their respective act,	Yes but deposited late.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.



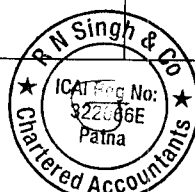
5.	Verify whether in case of "through rate" contract, there is no any payment for material, etc. by the ULB	No Such cases found.	-	-	-	-
6.	Any demand is outstanding from regulatory authority for non-compliance.	Details have not been provided to us to comment.	-	-	-	-

Tender Details (Work Order Wise)

Name of the ULB		RAXAUL NAGAR PARISHAD				
RISK RATING:		MEDIUM				
Work order No.		-				
		PERIOD: 01.04.2021 to 31.03.2022				
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 cost were incorporated in the tender documents for safeguarding the	No such cases found.	-	-	-	-



	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	No such cases found	-	-	-	-



	responsive bidders who fulfilled qualification requirements, specified in the tender's documents.					
12.	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.	No such cases found	-	-	-	-
13.	To check whether articles were received/work was completed in time as per delivery schedule.	No such cases found	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Stock/Asset Register has been maintained but not updated.	-	There may be chances of misplacement goods/stores.	It will be taken care in future.	Not resolved.
15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	No such cases found	-	-	-	-

Vehicle Log Book

Name of the ULB		RAXAUL NAGAR PARISHAD				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether logbook has maintained or not & up to date with proper details like journeys, work undertaken, covering route, visited place, kilometer, etc.,	Not provided	-	-	-	-
2.	Whether logbook of journey is maintained in detail & signed by the		-	-	-	-



	officials using them,					
3.	Whether it should be used for official purpose, otherwise charges are recoverable,		-	-	-	-
4.	Whether details of fuel for the same has been maintained in log book,		-	-	-	-
5.	Whether full details of repairs have been maintained & it have been through authorized center,		-	-	-	-
6.	Whether authorized person have proper check over logbook.		-	-	-	-

Fixed Assets

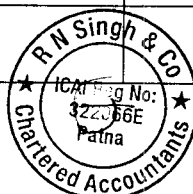
	Name of the ULB	RAXAUL NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	Not-Maintained	-	It may lead to misplacement of Fixed Assets.	It will taken care of in future.	-
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	Yes	-	-	-	-



	the concerned 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.	-	-	-	-

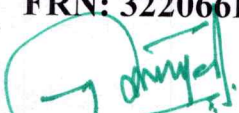
Others

	Name of the ULB	RAXAUL NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	All permanent changes made in the assessment of buildings and lands have been recorded in this register with reference to the monthly lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off.	No assessment has been done till the date of audit.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve
2.	Demands of current year and previous year have been reconciled with reference to the above details	No reconciliation is being made due to demand register has not been prepared.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve
	Register of Suits					



1.	All suits filed by the municipality for recovery of any sum due are entered.	No register of suits is being maintained at the ULB so; we are unable to comment on these matters.	-			
2.	All suits filed against the municipality are entered		-	-	-	-
3.	Sanction from the Council obtained for filing/defending the suit		-	-	-	-
4.	All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered		-	-	-	-
5.	Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favour of municipality.		-	-	-	-

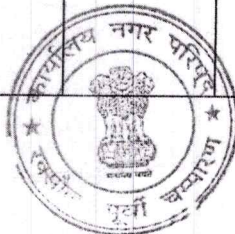
For R.N. Singh & Co.
Chartered Accountants
FRN: 322066E


CA Chanakya Shree
Partner
Mem No: 079322



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

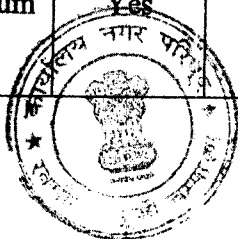
S. No.	Observations	Risk Rating	Design Gap	System Gap	Operating Gap	Management(CMO) Comments
1	We observed that Professional Tax has not been deducted on payments made to Employee's and Officers on payments made above RS 15,000.00. There is non-compliance of statutory requirements.	Medium	Yes	Yes	Yes	This will be looked upon and Professional tax will be deducted in future.
2	Various registers, books of records etc. are not being prepared by the ULB. Such as Ledgers, Journals, Pay Roll Register, PF Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, File Movement Register, Bill Register etc. ULB should maintain these registers as soon as possible.	High	Yes	Yes	Yes	Such registers & books of records mentioned will be maintained in future.
3	UC of some schemes are pending for submission (Rs. 118,214,000.00) to the Urban Development & Housing Department till Annual financial year 2020-21.	High	No	No	Yes	UC submission is in process and all the pending UC's will be submitted.
4	We are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2016-17 & previous years, as compliance report has not been prepared by the ULB.	High	No	No	Yes	Some compliances have been met while some are still pending.
5	Bank Reconciliation Statement has not been prepared. Also Bank Wise Cash-Book balance has not been maintained by the ULB.	Medium	Yes	Yes	Yes	It will be maintained in future.
6	As per details provided to us there are total 22 Mobile Towers registered with this ULB up to 31.03.2022 and amounthas not been collected	Medium	Yes	Yes	Yes	The collection is now online.



Executive Officer
Nagar Parishad Raxaul



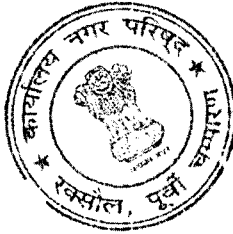
	till the date of audit from these tower operators as Tower Tax.					
7	Taxes such as GST, Income Tax, Royalty, Labour Cess etc. are collected from time to time but its payments are not made within due dates. And also, there is too delay in payment of taxes to departments. Also, GST & TDS return not filled for this quarter till date of audit.	Medium	Yes	Yes	Yes	Noted for future reference.
8	During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the deposited amount was not in chronological order i.e. receipt no. range is not mentioned on tax deposit slip.	Medium	Yes	Yes	Yes	Due to lack of manpower and feasibility it is not possible.
9	During verification of property tax it was seen that there are some property owner who haven't been depositing Holding Tax from a very long time.	High	Yes	Yes	Yes	Notice will be sent for such defaulters.
10	Municipal Accounts Committee has not been constituted by the Raxaul Nagar Parishad. It should be constituted in the first Board Meeting of the ULB.	Medium	Yes	Yes	Yes	It will be constituted as soon as possible.
11	ULB has not been in practice to prepare monthly Receipt & Payment Account and Trial Balance.	Medium	Yes	Yes	Yes	It is being outsourced to DEAS agency (Vinod Singhal & Co.)
12	ULB has not been in practice to prepare Financial Statements.	Medium	Yes	Yes	Yes	It is being outsourced to DEAS agency (Vinod Singhal & Co.)
13	Assessment of Properties falls under the ULB which has not been done by the ULB since a long time.	Medium	Yes	Yes	Yes	It will be assessed after following rules and procedures.
14	We observed that no physical verification is being conducted at the level of ULB for the	Medium	Yes	Yes	Yes	Noted for future reference.



Executive Officer
Nagar Parishad, Raxaul

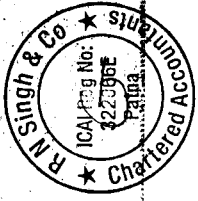


	fixed assets which is purchased by the ULB. Further, no depreciation is being charged in the books of account.					
15	We observed that ULB is not in practice to maintain Procurement Register. Further, there is NO any procurement has been made in this quarter.	Medium	Yes	Yes	Yes	It will be maintained in future.
16	Vinod Singhal & Co. (LLP) (Jaipur, Rajasthan) has started doing double entry accounting system but it is in process. Further, the year wise status of DEAS are as follows : F.Y. 2017-18 : Completed F.Y. 2018-19 : Completed F.Y. 2019-20 : Completed F.Y. 2020-21 : In Process F.Y. 2021-22 : In Process	Medium	Yes	Yes	Yes	It will be communicated with DEAS agency (Vinod Singhal & Co.) an processed in due time.
17	Statutory Deduction Register hasn't been maintained.	High	Yes	Yes	Yes	It will be maintained in future.



26/5/2022
Executive officer
Nagar Palika, Patna

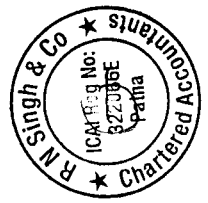
क्र. सं.	वित्तीय वर्ष	आइटम का मद	स्वीकृत/वित्तिय सख्मा एवं तिथि	आवृत्त राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	व्यय के उपरंत अवशेष राशि	को भुगतान में जमा की गई राशि	उपयोगिता प्रमाण पत्र की राशि	प्रमाण पत्र जमा की गयी राशि	अभिलेख प्रमाण पत्र संश्लि की राशि	अभिलेख प्रमाण पत्र का प्रमाण पत्र दिनांक	16	17	18
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
53	2018-19	मुख्यमंत्री याहरी नाली गली योजना	99/06.03.19	72.50	72.50	0.00	0.00	0.00	72.50	0.00	0.00	0.00	0.00	-	72.50	0.00	72.50
54	2019-20	14th Finance	38/11.07.2019	75.47	75.47	0.00	0.00	45.57	29.90	0.00	0.00	0.00	0.00		75.47	0.00	29.90
55	2019-20	14th Finance	38/11.07.2019	75.47	75.47	0.00	0.00	68.06	7.41	0.00	0.00	0.00	0.00		75.47	0.00	7.41
56	2019-20	14th Finance	129/27.11.2019	150.95	150.95	0.00	0.00	66.28	84.67	0.00	0.00	0.00	0.00		150.95	0.00	84.67
57	2019-20	5th Finance	54/13.08.2019	130.45	130.45	0.00	0.00	0.00	130.45	0.00	0.00	0.00	0.00		130.45	0.00	130.45
58	2019-20	5th Finance	54/13.08.2019	130.45	130.45	0.00	0.00	0.00	130.45	0.00	0.00	0.00	0.00		130.45	0.00	130.45
59	2019-20	5th Finance	56/13.08.2019	126.03	126.03	0.00	0.00	63.01	63.02	0.00	63.01	0.00	0.00		0.00	0.00	63.02
60	2019-20	5th Finance	56/13.08.2019	126.03	126.03	0.00	0.00	63.01	63.02	0.00	63.01	0.00	0.00		0.00	0.00	63.02
61	2019-20	City Manager	26/26.06.2019	1.20	1.20	0.00	0.00	1.20	0.00	0.00	0.00	0.00	0.00		1.20	0.00	0.00
62	2019-20	City Manager	78/13.09.2019	2.40	2.40	0.00	0.00	1.60	0.80	0.00	0.00	0.00	0.00		2.40	0.00	0.80
63	2019-20	नागरिक सुविधा	48/06.08.2019	52.76	52.76	0.00	0.00	42.06	10.70	0.00	0.00	0.00	0.00		52.76	0.00	10.70



Executive officer
Nagar Parishad, Patna-01

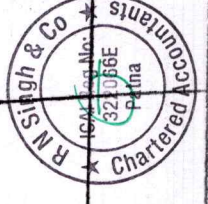
MIS Cell, Indira Bhawan, Patna-01

क्र. सं.	दिनांक	विवरण	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
64	2019-20	सुविधा																			
65	2019-20	परिशुद्ध																			
66	2019-20	Salary of EO																			
67	2019-20	Jai Jivan																			
		Total:																			



25/1/22
 Executive Officer
 Pura Panchayat, Pura

क्र. सं.	द्वितीय वर्ष	आवकत का मद	स्वीकृत/प्रादेश संख्या एवं तिथि	आवकत राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकासी द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र जमा की गयी राशि	अनिकासी प्रमाण पत्र संबंधित की राशि	विभाग द्वारा महासेवाकार को सामोपजन हेतु भेजे गए उपयोगिता प्रमाण पत्र का पत्रांक एवं दिनांक	संवित्त UC की राशि	बैंक खाता में जमा अवशेष राशि	पी. एच. खाता में जमा अवशेष राशि
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
65	2019-20	Parshad Bhatta	81/20.09.2019	6.30	6.30	0.00	0.00	6.08	0.22	0.00	6.08	0.00	0.00	-	0.22	0.00	0.22
66	2019-20	Salary of EO	188/16.01.2020	7.00	7.00	0.00	0.00	6.23	0.77	0.00	6.23	0.00	0.00	-	0.77	0.00	0.77
67	2019-20	Jal Jivan Hariyali	174/10.01.2020	12.33	12.33	0.00	0.00	0.00	12.33	0.00	0.00	0.00	0.00	-	12.33	0.00	12.33
68	2020-21	5th Finance	286/29.05.2020	325.65	325.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00
69	2020-21	City Manager	46/22.05.2020	1.20	1.20	0.00	0.00	1.20	0.00	0.00	1.20	0.00	0.00	-	0.00	0.00	0.00
70	2020-21	City Manager	111/17.08.2020	1.20	1.20	0.00	0.00	1.20	0.00	0.00	1.20	0.00	0.00	-	0.00	0.00	0.00
71	2020-21	City Manager	138/27.10.2020	1.60	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00
72	2020-21	वार्ड पार्षद भत्ता	21.03.2021	6.30	6.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00
73	2020-21	कार्यपालक पदाधिकारी का वेतन	92/16.07.2020	6.00	6.00	0.00	0.00	6.00	0.00	0.00	6.00	0.00	0.00	-	0.00	0.00	0.00
4	2020-21	Jal Jivan Hariyali	178/18.01.2021	4.95	4.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00
2020-21	15th Finance		-	138.06	138.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00



Executive Officer
Nager, Patna-801001

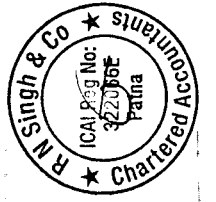
22/11/2021

क्र. सं.	द्वितीय वर्ष	आवृत्त का मद	स्वीकृत/प्राप्त संख्या एवं तिथि	आवृत्त राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकास्य द्वारा उपतब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	सर्पित उपयोगिता प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र जमा की गयी राशि	अनिकासी प्रमाण पत्र संबंधित राशि	विभाग द्वारा महासंचालक के समक्ष जमा हेतु भेजे गए उपयोगिता प्रमाण पत्र का पत्रांक एवं दिनांक	हस्तित राशि UC की राशि	बैंक खाता में जमा अवशेष राशि	की. एच. खाता में जमा अवशेष राशि	कुल
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
76	2020-21	15th Finance	-	277.10	277.10	0.00	0.00	2418.17	894.16	0.00	2139.05	0.00	0.00		1095.13	117.55	776.61	
77	2020-21	15th Finance	-	138.06	138.06	0.00	0.00											
78	2020-21	15th Finance	-	277.10	277.10	0.00	0.00											
Total:-				3362.94	3362.94	0.00	0.00	2418.17	894.16	0.00	2139.05	0.00	0.00		1095.13	117.55	776.61	



27/11/22
Executive Officer
Nagar Panchayat, Patna

27/11/22



पृष्ठ संख्या 6
बही
पान

रोक
का नाम

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क्र.सं.	दिनांक	विवरण	पान सं.	पान सं.	पान सं.	पान सं.	पान सं.	पान सं.	पान सं.
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क्र.सं.	दिनांक	विवरण	पान सं.	पान सं.	पान सं.	पान सं.	पान सं.	पान सं.	पान सं.
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Executive Officer
Nagari Patna

Handwritten notes and signatures in the right margin of the second table.