

INTERNAL AUDIT

REPORT OF ULB

(MANER)

FOR THE PERIOD

**01/04/2017 TO
31/03/2018**

CONDUCTED BY

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

**From 20.02.2019 TO 01.03.2019
Report Issued on 6th July 2019**


Executive Summary

1. INTRODUCTION

Name of the Municipality	Nagar Panchayat Maner.
Period covered undercurrent audit	ANNUAL 2017-18
Name of Chief Municipal Officer for the period under Audit	SMT. POOJA MALA

2. Results and Findings

Particulars	comments
. Strengths observed during the audit engagement.	<p>(a) All vouchers have supporting documents.</p> <p>(b) Office infrastructure is sufficient for operation.</p> <p>(c) Response from officer & Clerk are satisfactory.</p> <p>(d) Subsidiary cash books has been maintained.</p>
.Weaknesses observed in the functioning of office, maintenance of records etc. Observed during the audit engagement.	<p>(a) General cash book has not been maintained.</p> <p>(b) Fixed Assets Register has not been maintained.</p> <p>(c) Advance Register has not been maintained.</p> <p>(d) Stock Register has not been maintained.</p> <p>(e) Daily collection register (Revenue receipt wise) has not been maintained.</p> <p>(f) TDS, VAT, Royalty and Labour Cess have been deducted but it has not been deposited till date. Therefore, TDS Return has not filed till date. As per Income Tax Act 1961, penalty may be levied on ULB. It is a statutory irregularity.</p> <p>(g) Property / Holding tax has not been assessed on property by the ULB from Financial Year 2014- 15.</p> <p>(h) Tower tax has not been collected, since the establishment of the ULB. The number of tower is 8 as on 31-03-2018, and the total outstanding tax amount is Rs. 9,72,000/- For registration fee, renewal fee.</p>



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- (i) Budget has not been Provided by Maner nagar panchayat.
- (j) Section 84 of the Bihar Municipal Act, 2007. Provides that Municipality shall submit its budget intimates for the ensuring year to the State Govt. by 15th of the March. But information furnished by the Nagar Panchayat revealed that budget estimates were not passed on time by the board, which resulted into delay transmission of the same to the State Government.
- (k) No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.
- (l) Attendance register not maintain on daily basis and same is not approved by competent authority on daily basis.
- (m) File Movement register has not been maintained.
- (n) Outward/Inward register has not been maintained.
- (o) In Subsidiary cashbook date wise transaction are not recorded by Nagar Panchayat.

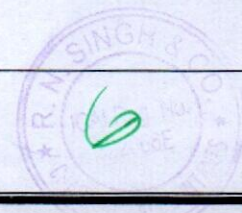
3. Opinion

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



4. Audit Recommendations

SL No	Observations	Recommendations
1.	Cash Book has not been regularly authorized by the executive Officer.	ULB should maintain all the book of accounts, register, records etc. as prescribe in Bihar Municipal Accounts Act, Manual and Rules and same should be regularly verified by the executive Officer.
2.	ULB has not been in practice to prepare monthly receipt and payment account.	ULB should prepare receipt and payments accounts on monthly basis. Due to which it become very easy to find out how much fund has been received by the ULB.
3.	We observed that fund has not been utilized till the last year.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
4.	We observed that Statutory Compliance has not been accomplished by ULB. These statutory irregularities are following: TDS return has not been filed. Labor-cess & Royalty & VAT has not been deposited to concern department which is deducted from payment.	ULB have to be statutory returns with in prescribe time line and deposit the deducted amount as specified in statutory law.
5.	Amount Collected from own sources revenue has not been deposited into bank by the ULB on the same date/next to the same date as required. The details are given below.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.
6.	Various register books of records etc. are not being prepared by the ULB such as fixed asset register, Stock register, Advance recovery register, Demand register, Collection register, Statutory register, with regard TDS, VAT, Royalty and Labour cess etc.	ULB should maintain all the books of account, register, records etc. as prescribe in Bihar municipal accounts Act, Manual and Rules.
7.	Log book of vehicle & generator is not properly maintained and consequently its analysis is not possible.	ULB should maintain log book of vehicles & generator so that consequently its analysis is possible.
8.	Loss of- Rs 9,72,000/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.	ULB should collect mobile tower tax advertisement tax shop rent etc. as quick as possible.



9.	UC of Rs 1425.39 lakhs of various scheme are pending for submission to the Urban Development & housing Department till the 4 th Qtr. of financial year 2017-18.	ULB should have to be prepare UC in prescribe format of various scheme as soon as possible and submit the same UD & HD Dept. also on regular interval as per prescribe guideline.
10.	Municipal accounts committee has not been constituted till the date of audit.	Municipal Account Committee should be constituted.
11.	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13	ULB should be prepare summary of daily collection in form GEN-13.
12.	Demand and arrear registers of holding tax are not prepared by the ULB.	ULB should prepare demand and arrear register of holding tax as soon as possible..
13.	Daily Collection Register has not been maintained.	ULB should maintain DCR register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
14.	Property and Holding tax assessment has not been done every year.	ULB should be done Holding & Property tax assessment every year.
15.	Pay-roll system at the ULB is not maintain. The register, records relating to statutory deduction like PF, ESIC, Income tax are not maintained. The PF, ESIC with respect to contractual employee are neither deducted nor paid to the statutory authority.	ULB should be prepare Pay-roll system of Permanent & Contractual employees.

5. Comments from Management

SL No	Particulars	Management Remarks
1.	Cash Book has not been regularly authorized by the executive Officer.	Cash Book are certified by the Executive Officer regularly.
2.	ULB has not been in practice to prepare monthly receipt and payment account.	No comments have been provided by the management.
3.	We observed that fund has not been utilized till the last year.	After taking decision regarding schemes fund will be unused.
4.	We observed that Statutory Compliance has not been accomplished by ULB. These statutory irregularities are following: TDS return has not been filled. Labour cess & Royalty & VAT has not been deposited to concern department which is deducted from payment.	TDS, Labour cess & Royalty are deposited on time.



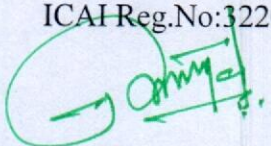
6.	Various register books of records etc. are not being prepared by the ULB such as fixed asset register, Stock register, Advance recovery register, Demand register, Collection register, Statutory register, with regard TDS, VAT, Royalty and Labour Cess etc.	Fixed assets register is being Prepared by hired agency and rest register will be prepared very soon.
7.	Log book of vehicle & generator is not properly maintained and consequently its analysis is not possible.	After suggestion of Audit log book will be maintained properly.
8.	Loss of Rs9,7200.00 has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.	Notice has been given to concerning tower companies.
9.	UC of Rs 1425.39 lakhs of various scheme are pending for submission to the Urban Development & housing Department till the Annual of financial year 2017-18.	Now UC has been submitted in UDHD Bihar.
10.	Municipal accounts committee has not been constituted till the date of audit.	Now Process will be maintained to constitute Municipal Account concern.
11.	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13	Now form GEN- 13 will be Printed by press after that daily collection receipt will be made money.
12.	Demand and arrear registers of holding tax are not prepared by the ULB.	Now demand and arrear register will be prepare.
13.	Pay-roll system at the ULB is not maintain. The register, records relating to statutory deduction like PF, ESIC, Income tax are not maintained. the PF, ESIC with respect to contractual employee are neither deducted nor paid to the statutory authority.	PF, ESIC and income tax are being maintained now on regular basis.
14.	Daily Collection Register has not been maintained.	No comments have been provided by the management.
15.	Property and Holding tax assessment has not been done every year	Having taken decision by board meeting revision of property and holding tax assessment will be made.



6. Acknowledgement: -

We thank Smt. Pooja Mala (Executive Officer), for his support during the period of our audit. We are also thankful to accountant and other staff of the Nagar Panchayat for their co-operation during the period of audit.

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



CA Chanakya Shree
Partner
M.No: -079322



UDIN - 20079322AAAAADY6660

Date - 15/05/2020

Detailed Audit Report

1. Introduction

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

Mr. Adesh Pratihast

2. Administration

The present body of the ULB has taken charge on 30th March 2015. The incumbency in the key administrative and executive positions was as under:

Shri Smt Mira Devi Chairman from 21/06/ 2017 to till date.

Shri Ashok Kumar Singh Executive Officer From 07/09/2015 to 04/07/2018

Shri Prabhat Ranjan executive Officer From 04/07/2018 to 18/01/2019

Smt. Pooja Mala Executive Officer from 18 /01/2019 to till date

3. Review of outstanding audit paras:

Status of Audit Observations is as

under:

Sl. No	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding paras where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the 2010-2015	21	19	02	00	00	21	Not Complied
2	Internal Audit for the Year 2014-2015	12	12	00	00	00	12	Not Complied
3	Internal Audit for the Year 2015-2016	15	15	00	00	00	15	Not Complied
4	Internal Audit for the Year 2016-2017	12	11	01	00	00	12	Not Complied

Detailed Report on Compliance of Previous Internal Audit Report: -

SL No.	Audit Observation	Nature of Irregularities	Complied/Non - Complied
	<p>Deficiency in Maintenance in Cash Book.</p> <ol style="list-style-type: none">1. An amount of is booked in 4th finance but that is income of internal source from Sairat.2. An amount issued for construction of p.c.c road but it booked in cash for drain repairing.3. Cash book is maintained from pass book; it means at the time of payment cash book is not maintained that shows a departmental failure.4. A Exp. is booked for wood exp., but actually the payment is issued for rubbish filling on road for Rs.8000/	Persisting since last year	Not Complied
	Holding tax collected by Tax collector, it should be reviewed by Tax Daroga at least once in month. But we observed that no any review taken by Tax Daroga about holding tax collection.	Persisting since last two year	Not Complied
	Fixed assets register has not been maintained properly at Nagar Parishad level.	Persisting since last three year	Not Complied



<p>The total holding tax collected on the whole financing year is not deposited to bank A/c of property tax that is Rs. That is deposited as quick as possible, and what is reason for amount not deposited at the date closing financing year.</p>	<p>Persisting since last year</p>	<p>Not Complied</p>
<p>The utilization certificate of wood purchased is not proper, the total purchase of wood quintal for Rs.</p>	<p>Persisting since last year</p>	<p>Not Complied</p>
<p>TDS & VAT return for the 1st 2nd & 3rd and 4th quarter has not filled till the audit report date. There are two penalties has levied under Income Tax Act 1961 if TDS return not filed on due date: -</p> <ul style="list-style-type: none"> • U/S 234E, Rs 200 per day charged till the date of return filed. • U/S 271H, Minimum penalty Rs 10000 has charged. 	<p>Persisting since last three year</p>	<p>Not Complied</p>
<p>As per BMAR, the actual balance in the Bank shall be compared from treasury at least once at the end of the month. However, Nagar panchayat Maner is not in practice to reconciliation between Treasury cash book balances with Treasury.</p>	<p>Persisting since last three year</p>	<p>Not Complied</p>
<p>Accounting process adopted by Nagar panchayat Maner is Single Entry System based on cash basis of accounting. It is not as per Bihar Municipal Act Manual. Bihar Municipal Act Manual requires adoption on Accrual Basis Double entry system of Accounting.</p>	<p>Persisting since last three year</p>	<p>Not Complied</p>
<p>The amount of tax collected by the Tax collector is required to be handed over to the cashier next day of the collection. The same process is not followed.</p>	<p>Persisting since last three year</p>	<p>Not Complied</p>



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	Nagar panchayat Maner is not in practice to prepare monthly receipt and payment.	Persisting since last three year	Not Complied
	Nagar panchayat Maner has not made Compliance of AG Report for the FY 2014-15 & 2015-16 and Internal Audit Report.	Persisting since last three year	Not Complied
	The Nagar panchayat Maner is not equipped with firefighting equipment to meet any unfortunate incident.	Persisting since last three year	Not Complied
	Physical verification of inventory & Fixed assets has not been done by ULB on regular interval.	Persisting since last three year	Not Complied
	Nagar panchayat Maner is not in practice to Prepare Bank reconciliation statement.	Persisting since last three year	Not Complied
	There is no any complain box for collecting complain of the people reside in Nagar panchayat.	Persisting since Long time	Not Complied
	Files are kept in shades are not properly segregated, but same files are kept at different locations.	Persisting since Long time	Not Complied
	The attendance of city manager is not found in attendance register which shows the unresponsiveness of officers.	Persisting since Long time	Not Complied
	The payment made to an accountant is not notified in notification sheet and payment is made, that explain the misuse of power.	Persisting since Long time	Not Complied

4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2015-16	2016-17	2017-18
Final/Revised Budget	65,92,7082.00	142209664.00	282449000.00
Actual Expenditure	38729782.30	80422254.00	77271909.30
Savings(+)/ Excess(-)	27197299.70	61787410.00	205177090.70



II. Volume of transactions

Period	Budgeted 2017-18	Previous Year (For one Year)2016-17	Current Period (For one year).(2017-18)
Opening balance	100729996.00	50461928.00	96534484.00
Receipts	251095700.00	69156606.00	79393828.12
Total	351825696.00	119618534.00	175928312.12
Net expenditure	282449000.00	80422254.00	77271909.30
Closing balance	69376696.00	39196280.00	98656402.82

III. Bank Reconciliation: -

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

Details of closing balance

Sr no.	Name of scheme / item	Bank name / account no.	Balance as per pass book	Balance as per cash book	Differences	Remarks BRS Prepared/ Not Prepared
1.	Various Scheme	Treasury A/C no PLA190	84284968.42	84284968.42	0.00	BRS Prepared
2.	SJSRY	P.N.B 2122	28,390.64	0.00	28,390.64	BRS Prepared
3.	SHUSK TOILET	B.O.B 1191	0.00	0.00	0.00	Not Required
4.	14 TH FINANCE	P.N.B 1228	76,903.74	76,790.30	113.44	BRS Prepared
5.	S.B.M.	CORP. 9637	438,769.00	441,469.00	-2,700.00	BRS Prepared
6.	NULM	CORP.BANK 9300	185,019.00	185,019.00	0.00	BRS Prepared
7.	HOUSE FOR ALL	CORP.BANK 4767	7,799,402.90	7,799,402.90	0.00	BRS Prepared
8.	INTERNAL SOURCES	BOI 6600	3,542,216.67	3,356,712.50	185,504.17	BRS Prepared
9.	S.B.M	ICICI 5063	2,509,442.00	2,509,442.00	0.00	BRS Prepared

10.	KABIR ANTOSTI	BOI-9170	2598.00	2598.00	0.00	BRS Prepared
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IV. Revenue Receipts: -

Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18 (Annual)	2016-17 (Annual)	2018-19	2017-18	2019-20	2018-19
Total Receipts (A+B)		79393828.12	69156606.00	Not Applicable for this period.			
A.	Revenue Receipts (1+2+3)	44482756.12	69156606.00				
1.	Own Revenue Receipts (a+b)	7239898.00	2957205.00				
a)	Tax Revenue(levied and collected by municipal body)	2603382.00	1491404.00				
i)	Property tax	1152750.00	817717.00				
ii)	Other tax (levied and collected by municipal body)	1450632.00	673687.00				
b)	Non-tax revenue (levied and collected by municipal body)	463516.00	1465801.00				
i)	Fees & fines	403400.00					
ii)	User Charges	122616.00	1465801.00				
iii)	Other non-tax revenue (levied and collected by municipal body)	4110500.00					
2	Other Revenue Receipts	1091973.00					
a)	Income from interest/investments	1091973.00					
b)	Other Revenue income						
3.	Transfers/ Grants/ Assigned Revenues	36150885.12	66199401.00				
a)	State Assigned Revenue		11279432.00				
b)	State Finance Commission (SFC) Grants/ Devolution	1449540.00					
c)	Octroi compensation						



d)	Other State Govt. Transfer		54919969.00
e)	Central Finance Commission (CFC) Grant	34701344.00	
f)	Other Central Govt. Transfer		
g)	Others	1.12	
B.	Capital Receipts	34911072.00	
1	Sale of Municipal Land		
2	Loans (from State Govt. or Banks etc.)		
3	State Capital Account Grant (under State Schemes etc.)	34398460.00	
4	Central Capital Account Grant (under Central Schemes etc.)	185019.00	
5	Other Capital Receipts	327593.00	

v. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)						
Sl. No.	Details	2017-18		2018-19		2019-20
		2017-18 (Annual)	2016-17 (Annual)	2018-19	2017-18	2019-20
	Total Expenditure (1+2)	77271909.30	80422254.00			
1	Revenue Expenditure	32278419.00				
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	10426193.00				
1.2	Operation and Maintenance (O&M)	2134858.00				
1.3	Loan repayment (Interest payments)	10801.00				
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	19706567.00				
2.	Capital Expenditure	44993490.00				

Not Applicable for this quarter



2.1	All developmental works under Central/State specific schemes	27896593.00	
2.2	Loan Repayments (principal amount)		
2.3	Other Capital Expenditure	17096897.00	

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

VI. Status of implementation of Double Entry Accounting System

Maner Nagar Panchayat has been implemented Double Entry Accounting System in the year 2019-20. The consultant for DEAS has been appointed and financial accounts for 2019-20 are completed. The DEAS team has started work since 01.02.2019 and firm's name is Tibrewal Chand & Co.

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

We are unable to comment on this as no minutes of such Municipal Accounts Committee has been provided to us.

5. Audit Observations

PART A

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

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

i. Mobile Tower Collection: -

Audit Objective – As per Point No. – 5.00 of TOR

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Panchayat is Rs. 30,000/- per tower and annual renewal fee is Rs. 8,000/- per annum per tower

Condition – As per details provided to us there are total 8 (Eight) Mobile Towers registered with this ULB up to 31.03.2018 and Rs. 1425.39 has not been collected till the date of audit from these tower operators as Tower Tax.



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

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

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

S. N.	Company Name	Date of establishment	No of Tower	Registration Fee	Renewal Fee	INT	Total	Collection	Dues Balance
1	Reliance Jio	19/11/14	1	30000	32000	57600	89600	30000	57600
2	Aditya birla tel. LTD	2009-10	1	30000	72000	23040	95040	30000	23040
3	Bharti infratel LTD	2005-6	1	30000	104000	243360	347360	30000	243360
4	IDEA	2014	1	30000	40000	108000	148000	30000	108000
5	CNIL Tower Aircel	2007	1	30000	88000	126720	214720	30000	126720
6	Transmission tower	2008-9	1	70000	100000	306000	47600	NILL	306000
7	G.T.L. uninor	2013	1	30000	32000	23040	55040	30000	23040
8	Reliance communication	2013	1	30000	48000	84240	162240	NILL	84240
	TOTAL			280000		972000	1159600	180000	972000

(b) Advertisement Tax

Audit Objective – As per Point No. – 5.00 of TOR

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

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

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

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

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

Audit Objective – As per Point No. – 5.00 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 1-2 months from the date of collection of taxes.

Consequence / Effect / Impact - Due to non-deposit of Tax on due time, ULBs is suffering from Revenue Loss in the form of Bank Interest which could have been earned on these Receipts. Further this is a lapse on Internal Control due to non-submission of Counterfoil and record updation of assesses due. Also the Demand and Arrear Register of Holding Tax has not been prepared by the ULB.

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

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

b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss in ULBs.

No observation found in this regard.

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

Sl. No.	Owner Property Name	House No.	Ward	Type of construction	Carpet Area(in square feet)	Annual Property Tax	Housing/ Commercial
1	Nirmala Devi	59	14	Asbestos	9966	19732.68	Commercial
2	Ashok Singh	82	14	R.C.C	1071	1347.84	Commercial
3	Islam khan	201	14	R.C.C	1286	3703.68	Commercial
4	Manoj kumar	83	15	R.C.C	3038	3703.65	Commercial
5	Rajeev ranjan	84	15	R.C.C	1570	2478.96	OTHER
6	Shasankdhar Sharma	126	15	R.C.C	3884	8749.44	OTHER Residential
7	Dharmshila devi	64	07	R.C.C	6037	3108.50	Commercial
8	Malti devi	126	15	R.C.C	3612	7690.30	Commercial

9	Mastana singh	153	15	R.C.C	3734	10402	Commercial
10	Ramnath Mistri	64	07	R.C.C	7307	5977	OTHER
11	Shyambihari Prasad	132	07	R.C.C	2577	7393	Commercial
12	Gayatri Devi	462	07	Asbestos	300	14468	Commercial
13	Mudrika singh	454	07	R.C.C	635	5102	Commercial
14	Vaijnath Mehta	442	07	R.C.C	1177	1832	Commercial
15	Santosh	220	07	R.C.C	570	1257	OTHER
16	Panchdev Sinha	145	11	R.C.C	1025	1483	OTHER
17	Pradeep kumar sharma	199	10	R.C.C	2185	718	OTHER
18	Ramayan ray	201	10	R.C.C	2061	1292	OTHER
19	Banwari ray	200	10	R.C.C	1985	1040	OTHER
20	Brijnandan ray	202	10	R.C.C	2873	788	OTHER

ii. **Part-B**

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

- (a) **Non –maintenance of books of accounts, subsidiary registers: -**
It has been noticed during the audit that the following Books of Accounts & Registers has not been maintained or not properly maintained (*Status as mentioned*).



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

b. Irregularity in procurement process: -

No Observation found in this regard.

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

No observation is found on this regard.

d. Non-compliance of Act & Rules: -

Income tax Act 1962 and Vat Act 2005 are not properly followed by Ulb.

- Proper Sec of TDS Deduction is not conduct.
- According to Vat Act 2005 Vat is deducting from the payment but Ulb is not in practice to deduct vat from payment at the time of procurement of machine or goods.
- Vat is deducting from departmental work on whole of the work but it is levy only on material purchased.

e. Lack of internal control measures: -

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

- Head wise expenditure were not clearly entered and recorded.
- The cash book balances are not reconciled with the Balances in Bank Pass Book.
- Cash book has not been regularly authorized by the executive officer.

2. Cash book has not been properly prepared by Nagar Panchayat Maner.

- Cash book is maintained from pass book; it means at the time of payment cash book is not maintained that shows a departmental failure.



2. After analyzing operating control, it was observed that there is shortage of Man Power in

3. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.

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

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

g. Deficiency in pay-roll system: -

Pay-Roll Register has not been shown to us during the period of internal audit, records relating to statutory deduction like PF, ESIC, Income tax are not maintained The PF, ESIC with respect to contractual employee are neither deducted not paid to statutory authority. Thus we are unable to comment on deficiency in pay-roll system

h. Utilizations of grant and report on missing Utilization certificates of financial year 2016-17& 1st Qtr. of 2017-18 has not been submitted to the Urban Development& Housing Department till the date of audit.

As per the details provided to us NO UC has been pending to be submitted till date of our audit.

I. Physical verification of inventory/stores: -

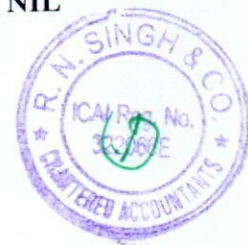
Inventory/ Stores Register and Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.

J. Advances, their adjustment & recovery: -

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

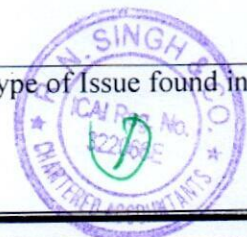
Advance has been given to staff for office expenses without any advance requisition and without the approval of executive officer.

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



PART – “C”
Scope of Audit

Sl. No	Particulars	Remarks/ Observation
1	Whether all these the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	No observation found in this regard.
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any in- consistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	We have been witnessed the 20 high value of property same has been reported in Point (c) of Part A of our report.
3	Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR Rule 22: All moneys to be brought to account Rule: 27: Collections to be deposited into Bank on the same day Rule 69: Grant Related Compliance Rule 120-121: Monthly Receipt & Payment Account and Trial Balance Rule 130: Audit to be completed & reported within 6 month	All the compliance has been made at ULB except Rule :27 & Rule 120-121.
4	Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.	Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.
5	If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sai rat etc. have incurred then quantify the same.	Loss of Rs 9,72,000/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.
6	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Observation Found in this regard.
7	Whether all Procurement made including through E- Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	No, Such type of Issue found in this regards.



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8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	As per the details provided to us there is No any UC has been pending to be submitted to the concerned departments.
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have been verified such instances and found some irregularities. Details of irregularity have annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.
10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Yes, all payment has been made according to payment terms & conditions of tenders.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No, Such type of issued found in this regards.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	We have verified all major areas of ULB and assessed some revenue losses, same have been reported in "Part A".
13	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also. Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> • TDS return has not been filled. • TDS have not been deposited appropriately. • Labor cess has not been deducted appropriately. • VAT liability has not been settled till the date of audit. <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>



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5	2015-16	नागरीक सुविधा	16/17.05 .2015	36.75	36.75	T/2217 /0003	36.75	2016-17	36.75	NIL	NIL	NIL	03/12.01. 2017	NIL	NIL	NIL
6	2015-16	पेशाकर मद्	37/28.08 .2015	8.96	8.96	T/2217 /0004	8.96	2016-17	8.96	NIL	NIL	NIL	04/12.01. 2017	NIL	NIL	NIL
7	2015-16	13th Finance	01/08.04 .2015	5.28	5.28	P/2217 /00004	5.28	2016-17	5.28	NIL	NIL	NIL	02/17.01. 2017	NIL	NIL	NIL
8	2015-16	13th Finance	06/30.04 .2015	21.39	21.39	P/2217 /00003	21.39	2016-17	21.39	NIL	NIL	NIL	01/17.01. 2017	NIL	NIL	NIL
9	2015-16	नाला निर्माण	22/30.07 .2015	49.50	49.50	T/2215 /0002	49.50	2017-18	49.50	NIL	NIL	NIL	01/05.04. 2019	NIL	NIL	NIL
10	2015-16	13th Finance	11/22.06 .2015	0.02	0.02	P/2217 /00010	0.02	2016-17	0.02	NIL	NIL	NIL	04/17.01. 2017	NIL	NIL	NIL
11	2015-16	14th Finance	75/23.12 .2015	40.61	40.61	T/2217 /0006	40.61	2016-17	40.61	NIL	NIL	NIL	03/17.01. 2017	NIL	NIL	NIL
12	2015-16	नाला निर्माण	134/29.0 3.2016	49.50	49.50	T/2215 /0006	49.50	2018-19	49.50	NIL	NIL	NIL	03/29.10. 2018	NIL	NIL	NIL
13	2015-16	नागरीक सुविधा	131/29.0 3.2016	60.00	60.00		60.00									60.00
14	2015-16	पेयजल निरस्य योजना	142/30.0 3.2016	10.95	10.95	T/2215 /0009	10.95	2018-19	10.95	NIL	NIL	NIL	02/05.04. 2019	NIL	NIL	NIL
15	2015-16	पेयजल निरस्य योजना	142/30.0 3.2016	32.55	32.55	T/2215 /0010	32.55	2018-19	32.55	NIL	NIL	NIL	03/05.04. 2019	NIL	NIL	NIL



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16	2016-17	14th Finance	29/06.07 .2016	31.18	31.18	T/2217 /0001	31.18	31.18	2017-18	31.18	NIL	2017-18	31.18	NIL	NIL	NIL	NIL	05/16.08. 2017	NIL	NIL	NIL
17	2016-17	14th Finance	29/06.07 .2016	31.18	31.18	T/2217 /0002	31.18	31.18	2018-19	31.18	NIL	2018-19	31.18	NIL	NIL	NIL	NIL	04/05.04. 2019	NIL	NIL	NIL
18	2016-17	पार्षद भत्ता	11/18.05 .2016	5.34	5.34	T/2217 /0006	5.34	5.34	2017-18	5.34	NIL	2017-18	5.34	NIL	NIL	NIL	NIL	08/16.08. 2017	NIL	NIL	NIL
19	2016-17	नगर प्रबंधक का वेतन मव	06/12.05 .2016	2.12	2.12	T/2217 /0005	2.12	2.12	2017-18	2.12	NIL	2017-18	2.12	NIL	NIL	NIL	NIL	01/16.08. 2017	NIL	NIL	NIL
20	2016-17	कार्यपालक पदाधिकारी का मानदेय	20/23.06 .2016	5.13	5.13	T/2217 /0018	5.13	5.13	2017-18	5.13	NIL	2017-18	5.13	NIL	NIL	NIL	NIL	02/16.08. 2017	NIL	NIL	NIL
21	2016-17	मुख्यमंत्री शहरी नली-गली योजना	42/09.08 .2016	8.93	8.93	T/2217 /0022	8.93	8.93	2018-19	8.93	NIL	2018-19	8.93	NIL	NIL	NIL	NIL	02/29.10. 2018	NIL	NIL	NIL
22	2016-17	मुख्यमंत्री शहरी नली-गली योजना	42/09.08 .2016	11.45	11.45	T/2217 /0012	11.45	11.45	2018-19	11.45	NIL	2018-19	11.45	NIL	NIL	NIL	NIL	11/29.10. 2018	NIL	NIL	NIL
23	2016-17	राज्य योजना	39/04.08 .2016	38.04	38.04	T/2217 /0017	38.04	38.04	2018-19	38.04	NIL	2018-19	38.04	NIL	NIL	NIL	NIL	01/29.10. 2018	NIL	NIL	NIL
24	2016-17	मुख्यमंत्री शहरी नली-गली योजना	167/25.1 0.2016	15.26	15.26	T/2217 /0019	15.26	15.26	2017-18	15.26	NIL	2017-18	15.26	NIL	NIL	NIL	NIL	07/16.08. 2017	NIL	NIL	NIL
25	2016-17	पंचम राज्य वित्त आयोग	162/19.1 0.2016	83.48	83.48	T/2217 /0016	83.48	83.48	2017-18	83.48	NIL	2017-18	83.48	NIL	NIL	NIL	NIL	09/29.10. 2018	NIL	NIL	NIL
26	2016-17	पंचम राज्य वित्त आयोग	162/19.1 0.2016	12.26	12.26	T/2217 /0021	12.26	12.26	2017-18	12.26	NIL	2017-18	12.26	NIL	NIL	NIL	NIL	08/29.10. 2018	NIL	NIL	NIL



नगर कार्यपालक पदाधिकारी
पंचायत मनेर

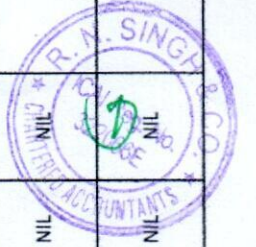
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27	2016-17	पंचम राज्य वित्त आयोग	162/19.1 0.2016	59.53	59.53	T/2217/0020	59.53	NIL	2018-19	59.53	NIL	NIL	NIL	NIL	07/29.10.2018	NIL	NIL	NIL
28	2016-17	पेशाकर मद	155/27.0 9.2016	10.43	10.43	T/2217/0011	10.43	NIL	2018-19	10.43	NIL	NIL	NIL	NIL	06/16.08.2017	NIL	NIL	NIL
29	2016-17	नगर प्रबंधक का वेतन मद	181/18.1 1.2016	1.81	1.81	T/2217/0013	1.81	NIL	2018-19	1.81	NIL	NIL	NIL	NIL	10/29.10.2018	NIL	NIL	NIL
30	2016-17	14th Finance	191/26.1 2.2016	30.96	30.96	T/2217/0014	30.96	NIL	2018-19	30.96	NIL	NIL	NIL	NIL	05/29.10.2018	NIL	NIL	NIL
31	2016-17	14th Finance	191/26.1 2.2016	30.96	30.96	T/2217/0015	30.96	NIL	2018-19	30.96	NIL	NIL	NIL	NIL	06/29.10.2018	NIL	NIL	NIL
32	2016-17	पंचम राज्य वित्त आयोग	353/29.0 3.2017	91.30	91.30	T/2217/0021	91.30	NIL	2018-19	91.30	NIL	NIL	NIL	NIL	05/05.04.2019	NIL	NIL	NIL
33	2016-17	पंचम राज्य वित्त आयोग	353/29.0 3.2017	11.95	11.95	T/2217/0020	11.95	NIL	2018-19	11.95	NIL	NIL	NIL	NIL	06/05.04.2019	NIL	NIL	NIL
34	2016-17	पंचम राज्य वित्त आयोग	353/29.0 3.2017	63.65	63.65	T/2217/0019	63.65	NIL	2018-19	63.65	NIL	NIL	NIL	NIL	07/05.04.2019	NIL	NIL	NIL
35	2016-17	नागरीक सुविधा	248/10.0 3.2017	6.08	6.08	T/2217/0011	6.08	NIL	2017-18	6.08	NIL	NIL	NIL	NIL	04/29.10.2018	NIL	NIL	NIL
36	2016-17	मुख्यमंत्री शहरी पेयजल निश्चय योजना	297/24.0 3.2017	104.81	104.81	T/2215/0002	104.81	NIL	2018-19	104.81	NIL	NIL	NIL	NIL	08/05.04.2019	NIL	NIL	NIL
37	2016-17	मुख्यमंत्री शहरी पेयजल निश्चय योजना	124/25.0 9.2016	89.66														



नगर कार्यपालिका
मुख्यमंत्री शहरी पेयजल निश्चय योजना

38	2017-18	मुख्यमंत्री शहरी नली-गली योजना	38/11.08 .2017	27.78	27.78	27.78	2018-19	27.78	27.78	27.78	27.78	27.78	03/29.07. 2019	NIL	NIL	NIL
39	2017-18	मुख्यमंत्री शहरी नली-गली योजना	38/11.08 .2017	27.78	27.78	27.78	2018-19	27.78	27.78	27.78	27.78	27.78	04/29.07. 2019	NIL	NIL	NIL
40	2017-18	पेशाकर मर	23/30.06 .2017	13.36	13.36	13.36	2018-19	13.36	13.36	13.36	13.36	13.36	01/06.05. 2019	NIL	NIL	NIL
41	2017-18	14th Finance	33/02.08 .2017	38.84	38.84	38.84	2018-19	38.84	38.84	38.84	38.84	38.84	02/06.05. 2019	NIL	NIL	NIL
42	2017-18	14th Finance	33/02.08 .2017	38.84	38.84	38.84	2018-19	38.84	38.84	38.84	38.84	38.84	03/06.05. 2019	NIL	NIL	NIL
43	2017-18	राज्य योजना	31/27.07 .2017	14.46	14.46	14.46	2018-19	14.46	14.46	14.46	14.46	14.46	06/29.07. 2019	NIL	NIL	NIL
44	2017-18	कार्यालयक पदाधिकारी का मानदेय	07/23.05 .2017	5.00	5.00	5.00	2018-19	5.00	5.00	5.00	5.00	5.00	04/06.05. 2019	NIL	NIL	NIL
45	2017-18	पार्षद भत्ता	15/15.06 .2017	3.36	3.36	3.36	2018-19	3.36	3.36	3.36	3.36	3.36	05/06.05. 2019	NIL	NIL	NIL
46	2017-18	नगर प्रबंधक का वेतन मर	10/31.05 .2017	1.97	1.97	1.97	2018-19	1.97	1.97	1.97	1.97	1.97	06/06.05. 2019	NIL	NIL	NIL
47	2017-18	नागरीक सुविधा	43/24.08 .2017	36.75	36.75	36.75	2018-19	36.75	36.75	36.75	36.75	36.75	05/29.07. 2019	NIL	NIL	NIL
48	2017-18	पंचम राज्य वित्त आयोग	46/14.09 .2017	77.89	77.89	77.89	2018-19	77.89	77.89	77.89	77.89	77.89	01/29.07. 2019	NIL	NIL	NIL
49	2017-18	पंचम राज्य वित्त आयोग	46/14.09 .2017	77.89	77.89	77.89	2018-19	77.89	77.89	77.89	77.89	77.89	02/29.07. 2019	NIL	NIL	NIL



20/10/19
प्रकार
कार्यालयक
पदाधिकारी

50	2017-18	मुख्यमंत्री शहरी नली-गली योजना	68/30.10 .2017	28.06	28.06	T/2217 /0025	28.06	28.06	2018-19	28.06	NIL	NIL	NIL	28.06	09/29.07. 2019	NIL	NIL	NIL
51	2017-18	मुख्यमंत्री शहरी नली-गली योजना	68/30.10 .2017	2.13	2.13	T/2217 /0026	2.13	2.13	2018-19	2.13	NIL	NIL	NIL	2.13	10/29.07. 2019	NIL	NIL	NIL
52	2017-18	मुख्यमंत्री शहरी नली-गली योजना	68/30.10 .2017	17.42	17.42	T/2217 /0024	17.42	17.42	2018-19	17.42	NIL	NIL	NIL	17.42	11/29.07. 2019	NIL	NIL	NIL
53	2017-18	14th Finance	97/24.01 .2018	38.73	38.73	T/2217 /0019	38.73	38.73	2018-19	38.73	NIL	NIL	NIL	38.73	07/29.07. 2019	NIL	NIL	NIL
54	2017-18	14th Finance	97/24.01 .2018	38.73	38.73	T/2217 /0020	38.73	38.73	2018-19	38.73	NIL	NIL	NIL	38.73	08/29.07. 2019	NIL	NIL	NIL
55	2017-18	नगर प्रबंधक का वेतन मर	85/28.12 .2017	1.97	1.97	T/2217 /0018	1.97	1.97	2018-19	1.97	NIL	NIL	NIL	1.97	07/06.05. 2019	NIL	NIL	NIL
56	2017-18	सम्राट अशोक भवन	146/20.0 3.2018	33.81	33.81		33.81	33.81										33.81
57	2018-19	पंचम राज्य वित्त आयोग	15/03.07 .2018	75.81	75.81		75.81	75.81										75.81
58	2018-19	पंचम राज्य वित्त आयोग	15/03.07 .2018	75.81	75.81		75.81	75.81										75.81
59	2018-19	मुख्यमंत्री नली गली योजना	89/22.02 .2019	44.36	44.36		44.36	44.36										44.36
60	2018-19	मुख्यमंत्री नली गली योजना	89/22.02 .2019	2.77	2.77		2.77	2.77										2.77



महाराष्ट्र का आर्थिक प्रशासक
राज्य सरकार, मुंबई

73	2018-19	पार्षद भत्ता	76/30.01 .2019	3.36	3.36	T/221 7/000 2	3.36	3.36	2019- 20	NIL	NIL	NIL	02/26-11- 19	NIL	NIL	NIL
74	2018-19	विजली मर	135/30.0 3.2019	4.19	4.19		4.19	4.19								4.19
75	2019-20	14 वें वित्त आयोग	38/11.07 .2019	60.79	60.79		60.79	60.79								60.79
76	2019-20	14 वें वित्त आयोग	38/11.07 .2019	60.79	60.79		60.79	60.79								60.79
77	2019-20	पंचम राज्य वित्त आयोग	57/13.08 .2019	82.05	82.05		82.05	82.05								82.05
78	2019-20	पंचम राज्य वित्त आयोग	57/13.08 .2019	82.05	82.05		82.05	82.05								82.05
79	2019-20	पंचम राज्य वित्त आयोग	53/13.08 .2019	84.92	84.92		84.92	84.92								84.92
80	2019-20	पंचम राज्य वित्त आयोग	53/13.08 .2019	84.92	84.92		84.92	84.92								84.92
81	2019-20	नगर प्रबंधक का वेतन मर	116/13.1 1.2019	4.80	4.80		4.80	4.80								4.80



नगरपालिका कार्यपालक पदाधिकारी
मगरकालिका मगर मगर

Discussion Note

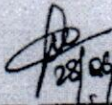
Nagar Panchayat Maner

Annual Qtr. (2017-18)

SL No	Particulars	Management Remarks
1.	Cash Book has not been regularly authorized by the executive Officer.	Cash Bills are certified by the Executive Officer regularly.
2.	ULB has not been in practice to prepare monthly receipt and payment account.	
3.	We observed that fund has not been utilized till the last year.	After taking decision regarding schemes fund will be utilized.
4.	We observed that Statutory Compliance has not been accomplished by ULB. These statutory irregularities are following: TDS return has not been filled. Labour cess & Royalty & VAT has not been deposited to concern department which is deducted from payment.	TDS, Labour cess & Royalty are being deposited on time.
5.	Amount Collected from own sources revenue has not been deposited into bank by the ULB on the same date/next to the same date as required. The details are given below.	As suggested in audit the collected revenue is being deposited every day in Bank.
6.	Various register books of records etc. are not being prepared by the ULB such as fixed asset register, Stock register, Advance recovery register, Demand register, Collection register, Statutory register, with regard TDS, VAT, Royalty and Labour Cess etc.	Fixed assets register is being Prepared by hired agency and rest register will be prepared very soon.
7.	Log book of vehicle & generator is not properly maintained and consequently its analysis is not possible.	After suggestion of Audit, log book will be maintained properly.
8.	Loss of Rs9,7200.00 has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.	Notice has been given to concerning tower companies.



9.	UC of Rs 1425.39 lakhs of various scheme are pending for submission to the Urban Development & housing Department till the Annual Qtr. of financial year 2017-18.	Now UC has been submitted in UDHD Bihar.
10.	Municipal accounts committee has not been constituted till the date of audit.	Now Process will be maintained to constitute Municipal Account committee.
11.	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13	Now form GEN- 13 will be Printed by press after that daily collection receipt will be made properly.
12.	Demand and arrear registers of holding tax are not prepared by the ULB.	Now demand and arrear register will be prepare.
13.	Pay-roll system at the ULB is not maintain. The register, records relating to statutory deduction like PF, ESIC, Income tax are not maintained. the PF, ESIC with respect to contractual employee are neither deducted nor paid to the statutory authority.	PF, ESIC and income tax are being maintained now on regular basis.
14.	Daily Collection Register has not been maintained.	
15.	Property and Holding tax assessment has not been done every year	Having taken decision by board meeting revision of property and holding tax assessment will be made.


 28/08/19
 नगर कार्यपालक पदाधिकारी
 नगर पंचायत मनेर

नगर विकास एवं आवास विभाग

वित्तीय वर्ष 2015-16 से 2019-20 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की चालान द्वारा कोषागार में जमा विवरणी संबंधित प्रतिवेदन।

DDO Code :- URB003
 Treasury Code :- DNP
 Pl. Account No. :- 122
 Bank Account No. :- L84480001020001

नगर निकाय का नाम :- नगर पंचायत, मनेर
 कोषागार का नाम :- दानापुर

सहायक अनुदान प्रकृति का विवरण वर्ष	सहायक अनुदान आवंटन मं. संख्या	संबंधित स्वीकृत आवंटन मं. संख्या एवं तिथि	स्वीकृत आवंटन में निकाय का आवंटित राशि	आवृत्त राशि के लिए निकासी की गई राशि	टी.एल. खाता में जमा की गई राशि	वैक खाता में जमा अवशेष राशि	वित्तीय वर्ष के अंत में बिलों की राशि	संबंधित मद में व्यय की गई राशि	संबंधित आवंटन के अन्तर्गत नवीन के लिए पर्याप्त राशि	कोषागार में जमा की गई राशि	समान राशि/वैक खाता में निहित राशि	समान राशि/वैक खाता में जमा अवशेष राशि	लंबित राशि की U.C की राशि	समर्पित प्रमाण-पत्र को तिथि	समर्पित प्रमाण-पत्र में निहित राशि	समान राशि/वैक खाता में जमा अवशेष राशि	टी.एल. खाता में जमा अवशेष राशि	अनुदान
1	2	2015-16		6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	14th Finance	13/13.07.2015	41.42	41.42	P/2217/00007	41.42	41.42	2016-17	41.42	NIL	NIL	NIL	41.42	04/16.11.2016	NIL	NIL	NIL	
2	पंचम राज्य वित्त आयोग।	123/12.0.3.2016	55.87	55.87	T/2217/0013	55.87	NIL	2016-17	55.87	NIL	NIL	NIL	55.87	03/16.11.2016	NIL	NIL	NIL	
3	पंचम राज्य वित्त आयोग।	123/12.0.3.2016	76.49	76.49	T/2217/0010	76.50	NIL	2016-17	76.50	NIL	NIL	NIL	76.50	01/16.11.2016	NIL	NIL	NIL	
4	पंचम राज्य वित्त आयोग।	123/12.0.3.2016	11.81	11.81	T/2217/0011	11.81	NIL	2016-17	11.81	NIL	NIL	NIL	11.81	02/16.11.2016	NIL	NIL	NIL	



नगर पंचायत, मनेर
 नगर विकास एवं आवास विभाग