

**Urban Development & Housing  
Department, Government of Bihar**

# **INTERNAL AUDIT REPORT**

**Of Nagar Nigam Bettiah,**

**For the period from 01-04-2020 to 31-03-2021**

**Internal Audit conducted by**

**GKSureka & Co.**  
**Chartered Accountants**

Flat No:104, Baidyanath Palace, Jagdeo Path More,

Bailey Road Pillar No.10, Patna-800014 (Bihar).

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**From 01-06-2022 to 14-06-2022**

**Report Issued on 15-06-2022**













taken to avoid their recurrence infuture.

- xv. Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.
- xvi. Auditor will report on the fixed deposit and other funds should be in nationalized banks/Approved financial institutions and should earn maximum interest at their gestationperiod.
- xvii. Internal Auditor will report on that all the expenditure i.e. Construction work, Material Procurement, Electric Bill, Telephone Bill, Diesel, Petrol, Greece, Vehicle Bill, House Rent etc. are as per the terms and condition of the contracts.
- xviii. Internal Auditor will report on, whether all the security deposit and earnest money deposited in tender/agreement process have been deposited in the bank immediately. Similarly refunds of these security deposit and earnest money deposit have been made ontime.
- xix. Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement ofloss.
- xx. Auditor will report on all kind of 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.
- xxi. Internal Auditor will ensure that all the C&AG audit& Internal audit paras has been complied by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliancereport.



## **2. Auditee Profil**

### **1) Introduction**

The Internal audit of (Nagar Nigam Bettiah) covering the period from 01-04-2020 to 31-03-2021 was conducted by following persons under guidance of CA.KhurramJavedPartner, M/s G.K. Sureka & Co., (Chartered Accountants).

- i. Mr. Anil Kumar Jha
- ii. Mr. Avinash Kumar

### **2) Administration**

The present body of the ULB has taken charge on 02-07-2018. The incumbency in the key administrative and executive positions was as under:

- i. Chairman : Smt. Garima Sikaria, from 09.06.2017 to till date,
- ii. Vice-Chairman : Smt. Kayum Ansari, from 09-06-2017 to till date,
- iii. Executive officer : Shri Lakshman Prasad, from 25-05-2021 to till date.













































































































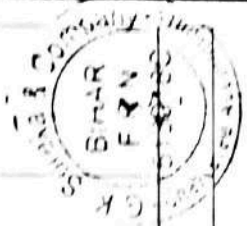








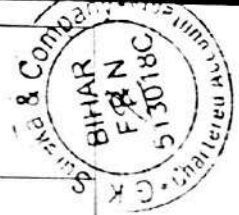
16.	Position of outstanding advances paid to employees	No Such cases found.	-	-	-	-
17.	To check deduction of provident fund and ESI has been made as per rules	Yes	-	-	-	-
18.	Whether PF slips are issued to the employees on yearly basis and to see whether all statutory returns for PF are submitted to the concerned authorities.	Yes	-	-	-	-
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.	Not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
20.	Check Retirement benefit to employee	No Such cases found.	-	-	-	-
21.	Personnel Appointments and to see whether all records are updated from time to time.	No Such cases found.	-	-	-	-
22.	Dismissal and Resignation/Termination	No Such cases found.	-	-	-	-
23.	Temporary workers	No Such cases found.	-	-	-	-
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.	Yes	-	-	-	-
26.	Personnel Files	Yes	-	-	-	-



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/EI/maternity/paternity leave.	Not Maintained	-	It may lead to over/less payments.	It will be taken care in future.	Not Resolved

### Grant

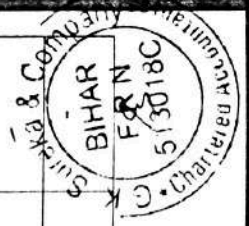
Nagar Nigam Bettiah						
Name of the ULB						
RISK RATING:						
MEDIUM						
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Maintenance/Updation register regarding details of funds received and expenditure.	Yes	-	-	-	-
2.	Any diversion/re-appropriation of funds not covered under the provision of BMA, 2007 should be pointed out for remedial action.	No Such cases found.	-	-	-	-
3.	To check whether utilization certificate is for actual utilization of funds received.	Yes	-	-	-	-



4.	It should also be checked that utilization certificate is issued as prescribed time frame given in the Manual and issue of UCs is not delayed.	We have found some cases where UCs is not prepared on time. However we have guided to prepare it.	-	It may leads to mis-utilization of fund.	With the guidance of internal auditor, we have started preparing UC's. It will be submitted to department very soon.	In Process
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 Nagar Nigam Bettiah					
	RISK RATING: MEDIUM					
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved or not)
1.	Original bill duly signed by contractors is submitted.	Yes	-	-	-	-
2.	Contractor has put his initials in allcuttings and corrections in the bill.	No Such cases found.	-	-	-	-
3.	All Supporting documents are attached with the bills.	Yes	-	-	-	-



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



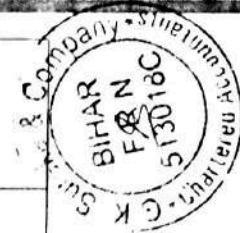
# Receipt Voucher

Nagar Nigam Bettiah

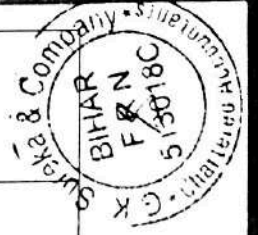
**RISK RATING:**  
MEDIUM

PERIOD: 01/04/2020 to 31/03/2021

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, Check;	Yes	-	-	-	-
2.			-	-	-	-
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	-	-	-	-



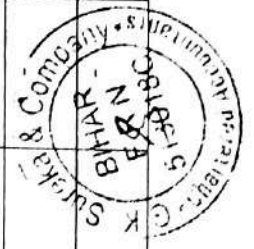
7.	Verify that "Receipt Vouchers" received & their storing, having same quantity & serial numbered which was actually dispatched & proper recording of the same along with issue,	Yes	-	-	-	-	-
8.	Verify Log book/ Register maintained at every collection center & cash counter with regard to receipt & return quantity & serial number,	Yes	-	-	-	-	-
9.	Verify the log book/ Register of "Receipt Vouchers" & cross verified the allotments to TC (LogBook) 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 logbook/ 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:**

	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipalfund.	System will be developed very soon.	Not Resolved
1.	Tower Tax	No amount is collected as Tower Tax in this financial year and no steps have been taken for recovery of dues.	-	It will affect municipalfund.	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 any municipal properties given on rent during this period.	-	It will affect municipalfund.	System will be developed very soon.	Not Resolved
6.	Fee & uses Charges (As details annexed)	Collected.	-	-	-	-
7.	Other Revenue Items	-	-	-	-	-



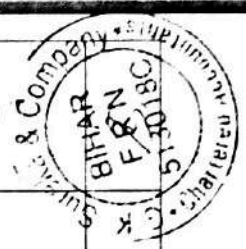
# Revenue Expenses

Name of the ULB: Nagar Nigam Bettiah

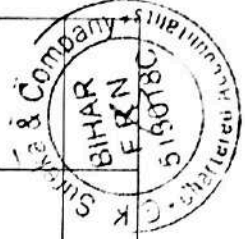
RISK RATING: MEDIUM

PERIOD: 01/04/2020 to 31/03/2021

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	-	-	-	-



	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.
7.		Yes	-	-	-	-
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	-	-	-	-

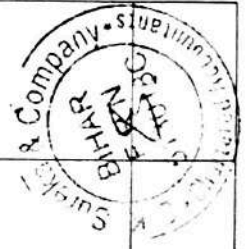


15.	Whether payment for repairs, etc., has to be made on the basis of logbook maintained,	No Such cases found.	-	-	-	-
16.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-
17.	Confirm whether goods/assets received/accepted on or before 31 <sup>st</sup> March,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



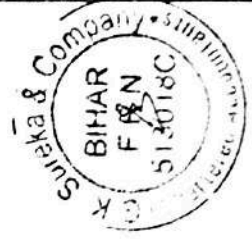
## Statutory Requirement

Nagar Nigam Bettiah						
MEDIUM						
Name of the ULB						
RISK RATING:						
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,	Not deposited on time and also liability register has not been maintained.	Unable to quantify	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
3.	Whether regulatory requirement for submission of Return has been followed,	No return is being filled.	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.	No Such cases found.	-	-	-	-

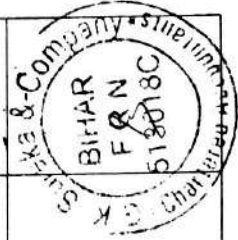


## Tender Details (Work Order Wise)

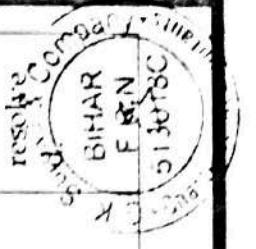
	<b>Name of the ULB</b>	Nagar Nigam Bettiah				
	<b>RISK RATING:</b>	MEDIUM				
	<b>Work order No.</b>					
					PERIOD: 01/04/2020 to 31/03/2021	
<b>Sl. No.</b>	<b>Particulars</b>	<b>Audit Observation</b>	<b>Amount Involved</b>	<b>Associates Risk</b>	<b>MGT. Comment</b>	<b>Status (Resolved /or not)</b>
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	Yes	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	-	-	-	-



3.	<p>The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty/guarantee, inspection, arbitration, liquidated damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.</p>	Yes			
4.	<p>The purchase proposal was approved by the competent authority. as per delegation of powers</p>	Yes			
5.	<p>Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.</p>	Not in prescribed format.	There may be chances of fraud & defalcation.	It will be taken care in future.	Not Resolved.
6.	<p>Approval of mode of procurement</p>	Yes			
7.	<p>The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.</p>	Yes			
8.	<p>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.</p>	Yes			

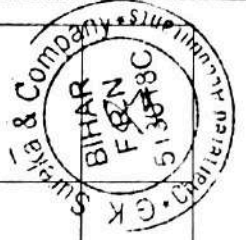


9.	Award of contract and its execution as per procedure and guidelines issued by the Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, & European Union etc.)	Yes	-	-	-	-
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	Yes	-	-	-	-
11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.	Yes	-	-	-	-
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.	Yes	-	-	-	-
13.	To check whether articles were received/work was completed in time as per delivery schedule.	Yes	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Stock/Asset Register has not been maintained to record the same.	-	There may be chances of goods/stores.	It will be taken care in future.	Not resolve



15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	Yes	-	-	-	-
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Vehicle Log Book						
Nagar Nigam Bettiah						
RISK RATING: MEDIUM						
PERIOD: 01/04/2020 to 31/03/2021						
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.,	Yes	-	-	-	-
2.	Whether logbook of journey is maintained in detail & signed by the officials using them,	Yes	-	-	-	-
3.	Whether it should be used for official purpose, otherwise charges are recoverable,	Used only for official purpose.	-	-	-	-



4.	Whether details of fuel for the same has been maintained in log book,	Yes	-	-	-	-
5.	Whether full details of repairs have been maintained & it have been through authorized center,	Yes	-	-	-	-
6.	Whether authorized person have proper check over logbook.	Yes	-	-	-	-

### Fixed Assets

Nagar Nigam Bettiah						
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 leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-	-	-
3.	Fixed assets are recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition	Unable to comment on it, since fixed asset register is not finalized till now.	-	-	Being Prepared by DEAS Team.	Not Resolved



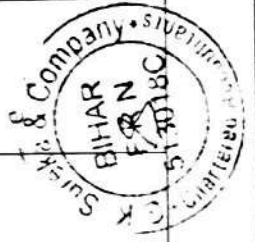
	Yes					Not Resolved
4.	all fixed assets are acquired only after obtaining approval of the concerned authority	-	-	-	Being Prepared by DE/AS Team.	-
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	-	-	-	It may lead to misplacement of assets.	-
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.	Not Resolved
7.	Asset Replacement Register is properly maintained asset class-wise	No such cases found.	-	-	-	-

### Others

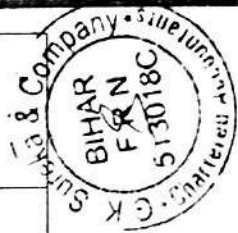
Nagar Nigam Bettiah

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	No assessment has been done from the date of imposition of holding tax.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolved



	Register of Writes-off.							
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 Resolved		
	<b>Register of Suits</b>							
1.	All suits filed by the municipality for recovery of any sum due are entered.	Register of Suits filed by ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.		
2.	All suits filed against the municipality are entered	Register of Suits filed against ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.		
3.	Sanction from the Council obtained for filing/defending the suit	No Such cases found	-	-	-	-		
4.	All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered	No Such cases found	-	-	-	-		
5.	Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favour of municipality.	No Such cases found	-	-	-	-		



General Observations: -

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

For G. K. SURESH & CO.  
Chartered Accountants



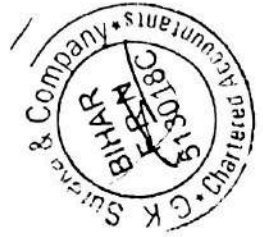
CA Khukraj Daved  
Partner  
Mem No: 539535  
FRN: 513018C

**Urban Development & Housing Department**  
**Government of Bihar**  
**Nagar Nigam Bettiah**

**Discussion Note for Internal Audit observation of FY 2020-21**

Discussion has been made with the audit manager of the internal audit Firm M/s G.K. Sureka & Co. on the Internal Audit observations of the financial year 2020-21 and we kept in mind and follow their recommendations and suggestions on the areas of process and control weakness in best manner. Some of the serious issues have been given below:

<b>S. No</b>	<b><u>Audit Observations</u></b>	<b><u>Reply of Management</u></b>
<b>1.</b>	Compliance of paras of AG Audit Report is pending till now, please provide exact status of the same.	Working on the compliance of outstanding paras of AG Report.
<b>2.</b>	Bank Reconciliation statement has not been prepared on regular intervals. i.e. Monthly/Quarterly, Account and Scheme wise Bank reconciliation not prepared and corresponding Book Balance and Pass balance not provided of respective accounts.	Preparation of Bank Reconciliation Statement is in progress. It will be provided as soon as possible.
<b>3.</b>	ULB has not maintained subsidiary cash book. We recommend to the ULB to maintain scheme wise subsidiary cashbook.	Preparation of subsidiary book is in progress.
<b>4.</b>	Implementation of DEAS at ULB for the FY 2020-21.	DEAS team has been appointed by the concerned department. Implementation of DEAS is in progress, and pending for approval.



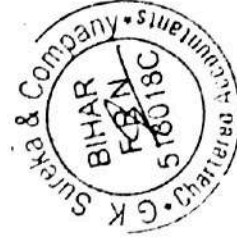
5.	Constitution of "Municipal Accounts Committee" is pending yet.	We are working on the constitution of Municipal Accounts Committee.
6.	<p>a. Reconciliation of property tax collection by tax collector and amount deposited into bank is also not available.</p> <p>b. Tax demand register has not been provided for verification, in such a situation we cannot ascertain the actual tax demanded/dues which can be recovered from a single tax payer. This could be a huge loss to ULB.</p> <p>c. Holding Tax collected during the FY 2020-21 had not been deposited in full.</p> <p>d. Property Tax should be deposited on daily basis otherwise a penalty up to Rs. 5000/- may be imposed for delayed deposit.</p>	<p>a) Noted for further compliance.</p> <p>b) Noted for further compliance.</p> <p>c) Short deposit has been deposited in bank.</p> <p>d) Noted for further compliance.</p>
7.	Tower tax (Registration and Renewal Fees) is not being collected on timely basis.	Notice will be issue to the concerned person, as and when stay order of High Court laps/removed.
8.	Demand Register for shop rent has not being maintained by ULB.	Maintenance of Demand Register for shop rent is in progress and it will be provided from next time. Notice to be issued to the concerned shop tenant.
9.	ULB is not preparing its books of accounts using the accrual system of accounting.	DEAS team has been appointed by the concerned department for this and they are working on this.
10.	The municipality is not regular in depositing statutory dues including tax deducted at source, GST, works contract tax, cess payable to the government etc.	It will be followed from next time.



11.	Grant Register has not been prepared hence it is difficult to ascertain unutilized grant at any particular time.  We recommend to the ULB to provide the grant register for assist in preparation of utilization certificate.	Preparation of Grant Register is in progress.  Utilization Certificate of respective grant will be prepared and submitted to the concerned department as soon as such grant utilized. Help of Internal Auditor will be taken, if required.
12.	Store Register has not been prepared and physical verification of inventory/stores has also not been done.	Store register is prepared but not maintained. We are working on this.
13.	Staff strength of accounts department needs to be increased.	Yes, I will this matter meeting of committee.
14.	Separate details of schemes of MOHUA (Ministry of Housing and Urban Affair) and UD&HD (Urban Development and Housing Department) not provided to us for Report on compliance of financial guidelines.	It will be provided from next time.
15.	Internal control measure has not been consider by concerned ULB for its operation and transaction.	We are working on the recommendations made by the Internal Auditor.

For Nagar Nigam Bettiah  
(Executive Officer)

Date:  
Place:











2012-13	13th Finance	11/8/17/29 03 13		63.64	63.64	0.00	63.64	0.00	0.00	51.23	0	6493/18.11.16				0.00	0.00	As per departmental file UC of Rs 51.23 has been submitted on 18.11.16 & UC of Rs 12.41 has been submitted on 19.12.16
2012-13						0.00	0.00	0.00	12.41		0							
2013-14	Sum Infrastr. Development	40/20.12.2013	334.22	334.22	0.00	104.10	230.12	0.00	104.10	0	0	3107/16.05.16	0.00				230.12	As per departmental file UC of Rs 104.10 has been submitted on 19.12.16
2013-14	वैद्युत ऋण	23/26.09.2013	22.31	22.31	0.00	22.31	0.00	0.00	22.31	0	0	9420/19.12.16	0.00					
2013-14	Civic Annities	71/18.02.2014	200.00	200.00	0.00	32.16	0.00	0.00	32.16	0	0	2030/18.03.16	167.84				0	Transfer to DUDA As per departmental file UC of Rs 32.16 has been submitted on 18.3.16
2013-14	Road Construction	85/28.02.2014	80.00	80.00	0.00	26.74	0.00	0.00	26.74	0	0	7467/10.10.16	0.00				0	
2013-14	13th Finance (1st instalment)	01/05.04.2013	12.37	12.37	0.00	12.37	0.00	0.00	12.37	0	0	9420/19.12.16	0.00				0	
2013-14	Allowance to Chairman	03/30.04.2013	1.60	1.60	0.00	1.60	0.00	0.00	1.60	0	0	1032/18.07.2017	0.00				0.00	
2013-14	City Manager Salary	17-5-13	2.40	2.40	0.00	2.40	0.00	0.00	2.40	0	0	85/22.02.2017	0.00				0.00	
2013-14	4th state finance	102/15.03.2014	344.75	344.75	0.00	98.15	0.00	0.00	98.15	0	0							
2013-14	13th finance.	12/19.07.2013	71.56	71.56	0.00	29.76	0.00	0.00	29.76	0	0	120/06.01.2015	0.00					
2013-14	13th finance	72/25.02.2014	68.63	68.63	0.00	139.30	0.00	0.00	139.30	0	0	85/22.02.2017	0.00				0.00	
2013-14	Night Nirman	28-2-14	40.00	40.00	0.00	77.54	0.00	0.00	77.54	0	0	3107/16.01.16	0.00					
2013-14					0.00	174.20	0.00	0.00	174.20	0	0							
2013-14					0.00	174.87	0.00	0.00	174.87	0	0	92/22.02.2017	0.00					
2013-14					0.00	120.85	0.00	0.00	120.85	0	0	85/22.02.2017	0.00					
2013-14					0.00	60.92	0.00	0.00	60.92	0	0	7467/10.10.16	0.00					
2013-14					0.00	100.25	0.00	0.00	100.25	0	0	6/16.02.09.2016	0.00					
Total			1210.06	1210.06	0.00	1210.66	0.00	0.00	1210.66	0	0	579.51	579.51				0.00	

*Signature*





City Manager Salary	15/23 03 18	197	197	0.00									197	0.00	0.00								
City manager salary	08/24 05 18	197	197	0.00									197	0.00	0.00								
14th Finance	82/31 10 2018	260.76	260.76										39.11	221.65		136/27 09 2021							221.65
E O salary	07/22-05-2018	7.00	7.00										6.45	0.55		136/27 09 2021							0.55
5th finance	21/10 07 2018	276.08	276.08										118.35	157.73		136/27 09 2021							157.73
5th finance	15/03 07 2018	269.95	269.95										212.75	57.20		136/27 09 2021							57.20
5th finance	39/20 08 2018	126.98	126.98											126.98									126.98
5th finance	15/03 07 2018	269.95	269.95										80.98	188.97		136/27 09 2021							188.97
14th Finance	75/25 01 2019	259.93	259.93											259.93									259.93
Pesakar	77/24 10 2018	48.54	48.54											48.54									48.54
Naali Gall	131/22 02 2019	365.89	365.89											365.89									365.89
EO SALARY	07/23-08-2018	8.00	8.00										8.00	0.00									0.00
Total		12679.83	12658.26	21.57	0.00	9087.69	3570.57	0.00	6577.23	0.00	21.57	0.00	2510.46	0.00	235.98								3334.59

R. S. Singh  
Municipal Commissioner  
Municipal Corporation, Bettiah  
S. sheela  
25.08.2022

