

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

**FOR THE PERIOD  
01/04/2020 TO 31/03/2021**

**CONDUCTED BY**

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

**From 15.06.2022 to 24.06.2022  
Report Issued on 27.06.2022**

## 1.Executive Summary

### 1. INTRODUCTION:

. Name of the Municipality	Nagar Parishad, Raxaul
. Period covered under current audit	Annual 2020-21
. 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 26 Mobile Towers registered with this ULB up to 31.03.2021 and **Rs.2481289.00** 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.
4. Cashbook is not maintained on day to day basis which is not as per Bihar Municipal Accounting Manual. It should be prepared on daily basis i.e. transaction wise.
5. Main Cash Book as well as Subsidiary Cash Book has not been authorized by Executive Officer on daily basis.
6. Various registers, books of records etc. are either not prepared or not authorized by the ULB. Such as Fixed Asset Register, Inventory/ Store Register, Daily Collection Register, Advertisement



Taxes/Fees, Sairat etc.:

8. ULB has not been in practice to prepare monthly receipt and 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 till 4th quarter of financial year 2020-21.
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

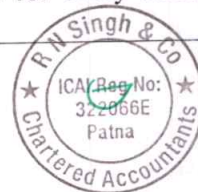
**As per Our Opinion, the following improvements are required.**

- 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"> <li>• Accurate Balance.</li> <li>• Prevent Theft.</li> <li>• Prevent mistakes.</li> <li>• Accounts in good standing.</li> </ul>

#### 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. **Annexure-1.**

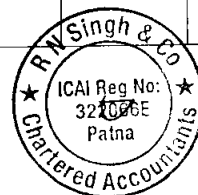


**6. Acknowledgement: -**

We thanks to Mr. Santosh kumar singh (Executive Officer) for her support during the period of our audit. We are also thankful to Chandeshwar 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**

Sr. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO) Comments	Ref. Pg.																					
	<p>We observed that GST TDS deducted but their deposit has not been made within due date i.e., delay in deposit more than 3 months or more which consequences and imposition of penalty/fines. Some Cases are as follows:</p> <table border="1"> <thead> <tr> <th>D a t e o f D e d .</th> <th>S c h e m e n o. D e n o.</th> <th>C o n t r a c t o r N a m e</th> <th>A m o u n t</th> <th>C G S T @ %</th> <th>S G S T @ %</th> <th>D a t e o f D e p o s i t</th> </tr> </thead> <tbody> <tr> <td colspan="7">Nali Gali</td> </tr> <tr> <td>06.10.2020</td> <td>Nalivi Gali</td> <td>Savita Devi</td> <td>659278</td> <td>659278</td> <td>659278</td> <td>04.02.2020</td> </tr> </tbody> </table>	D a t e o f D e d .	S c h e m e n o. D e n o.	C o n t r a c t o r N a m e	A m o u n t	C G S T @ %	S G S T @ %	D a t e o f D e p o s i t	Nali Gali							06.10.2020	Nalivi Gali	Savita Devi	659278	659278	659278	04.02.2020	High	Yes	Yes	Yes	It will be taken care in near future.	
D a t e o f D e d .	S c h e m e n o. D e n o.	C o n t r a c t o r N a m e	A m o u n t	C G S T @ %	S G S T @ %	D a t e o f D e p o s i t																						
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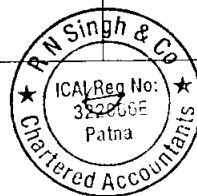


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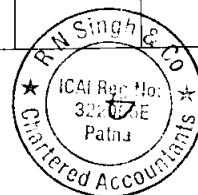
2	We observed that Professional Tax has not been deducted on payments made to Employee's and Officers on payments made above RS 15000.00. there is noncompliance of statutory requirements.	Medium	Yes	Yes	Yes	It will be taken care in near future.
3	Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cash Book, Cheque Issue Register, Ledgers, Journals, Daily Collection Register, Pay Roll Register, PF Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, File Movement Register etc. ULB should maintain these registers as soon as possible.	High	Yes	Yes	Yes	It will be prepared in future.
4	UC of some schemes are pending for submission to the Urban Development & Housing Department till Annual financial year 2020-21.	High	No	No	Yes	Pending UCs will be sent to UD & HD in near future.
5	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	Compliance report is being prepared.
6	Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB.	Medium	Yes	Yes	Yes	It will be taken care in future.



7	As per details provided to us there are total 15 Mobile Towers registered with this ULB up to 31.03.2021 and Rs. 2508185.80 has not been collected till the date of audit from these tower operators as Tower Tax.	Medium	Yes	Yes	Yes	We are preparing to send notice against these tower operators & for taking further actions.
8	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 TDS return not filled for this quarter till date of audit.	Medium	Yes	Yes	Yes	It will be taken care in future.
9	Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.	Medium	Yes	Yes	Yes	It will be prepared in future.
10	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	It will be taken care in future.
11	Municipal Accounts Committee has not been constituted by the Raxaul Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.	Medium	Yes	Yes	Yes	It will be constituted in next board meeting.
12	Advertisement Tax has not been levied by the Raxaul Nagar Parishad. There has not been any system developed for the levy of advertisement tax.	Medium	Yes	Yes	Yes	System will be developed.
13	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.
14	ULB has not been in practice to prepare financial statements.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.



15	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	Yes	Yes	Yes	It will be prepared in future.
16	Assessment of Properties falls under the ULB has not been done by the ULB since a long time.	Medium	Yes	Yes	Yes	We are preparing for the same.
17	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	It will be start as soon as possible.
18	Register of Suits are not being maintained at ULB, due to this we are unable to provide comment in detailed audit report in this context.	Medium	Yes	Yes	Yes	It will be prepared in future.
19	ULB is not in practice to prepare leave register due to which chances of wrong payment is high.	Medium	Yes	Yes	Yes	It will be prepared in future.
20	Details of Directives issued by UD & HD has not been provided to us during the course of audit, so we are unable to check compliance of the same.	Medium	Yes	Yes	Yes	It will be provided next time.
21	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 prepared in future.
22	We observed that income tax deduction has not been deposited by ULB some cases are as follows:	High	Yes	Yes	Yes	It will be deposited as soon as possible and take care in near future.



Date of Deduction	Scheme	Name of Contractor	Income tax amount
Nali Gali			
14.09.2020	nali gali	Jhunu kr singh	7731
28.10.2020	nali gali	Vikas h Aditya	14570

For R. N. SINGH & CO.

Chartered Accountant  
ICAI Reg. No: -322066E

CA Chanakya Shree  
(Partner)

M.No: - 079322

UDIN: 22079322AOZFOJ4464

Date: 13-08-2022



-SD-  
Municipal Commissioner /  
Executive Officer

Nagar Parishad Raxaul

Date:

Place: Raxaul

## 2. Auditee Profile

### 1. Introduction

The Internal Audit of Nagar Parishad Raxaul covering the Period from 01.04.2020 to 31.03.2021 was conducted by following person under guidance of TL CA Ashok Kumar Pandey and MAE CA Birendra Kumar Singh:

(1) Mr. Santosh Kumar

### 2. Administration

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

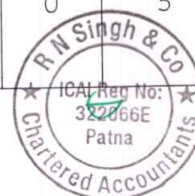
Mrs. Usha Devi Chairman from 09.06.2017 till date.

Shri Santosh Kumar Singh (Executive Officer) from 08.04.2022 to till date.

### 3. Review of outstanding audit Paras:

Status of Audit Observations is as under:

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



#### 4. Finance

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

Year	2018-19	2019-20	2020-21
Final/Revised Budget	244107000.00	187467000.00	672642000.00
Actual Expenditure	268658168.42	219,463,501.20	252730734.60
Savings (+)/ Excess(-)	(24551168.42)	(31996501.20)	419911265.40

Note: Actual expenditure for the year 2020-21 has been taken up to 4th quarter in this report.

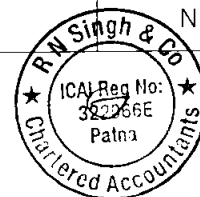
##### II. Volume of transactions: -

Period	Budgeted (2020-21)	Previous Year (For One Year) (2019-20)	Current Period 2020-21
Opening balance	278846525.00	159966358.20	175798693.55
Receipts	2592132500.00	235295836.55	228150160.00
Total	2870979025.00	395262194.75	403948853.55
Net expenditure	672642000.00	219,463,501.20	252730734.60
Closing balance	2198337025.00	175798693.55	151218118.95

##### III. Bank Reconciliation: -

###### Details of Closing Balance:

S.N o.	Name of scheme / item	Bank name / account no.	Balance as per Pass Book	Balance as per Cash Book	Differences	Remarks BRS Prepared/ Not Prepared
	13th Finance	SBI-3162	1821921.7	Cash books not maintained bank wise.	Nil	Not Prepared
	BRGF	PNB-57331	1502450		Nil	Not Prepared
	Rajya Yojna	SBI-5875	1168412		Nil	Not Prepared
	Day-NULM	PNB-5362	3242257		Nil	Not Prepared
	Day-NULM	IDBI-1809	3555021		Nil	Not Prepared
	CM Yojna	PNB-2046	4918961		Nil	Not Prepared



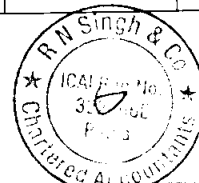
	Kabir Antesthi	SBI-6800	165161.5		Nil	Not Prepared
	Kabir Antesthi	SBI-7791	67469		Nil	Not Prepared
	Vetanadhi	SBI-1791	3620236.5		Nil	Not Prepared
	kar Sangarh	PNB-7261	19186.25		Nil	Not Prepared
	Nali Gali	PNB-5380	139972.8		Nil	Not Prepared
	Nal-Jal	Allahabad Bank-0829	4686991		Nil	Not Prepared
	Miscellaneous	ICICI-0158	1148905.5		Nil	Not Prepared
	SBM	ICICI-0156	2844806		Nil	Not Prepared
	Jalapurti	ICICI-0159	638058		Nil	Not Prepared
	Treasury	PLA	147123557		Nil	Not Prepared
	<b>Total</b>		<b>176663366.00</b>			

**Note:** - Some of the schemes such as 14<sup>th</sup> finance, 5<sup>th</sup> 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.

**Note:** Bank Wise cashbook not maintained.

#### IV. Revenue Receipts: -

Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	<b>Total Receipts (A+B)</b>	195536639.3	204336464.50	235295836.55	195536639.3	228150160.00	235295836.55
A.	<b>Revenue Receipts (1+2+3)</b>	37546154.00	42439401.50	18549197.50	37546154.00	26051506.00	18549197.50
1.	<b>Own Revenue Receipts (a+b)</b>	12263233.00	7135974.50	9025281.50	12263233.00	12867461.00	9025281.50
a)	<b>Tax Revenue</b> (levied and collected by municipal body)	10055522.00	4952581.50	8017511.00	10055522.00	12587461.00	8017511.00
i)	Property tax	10055522.00	4644736.50	8017511.00	10055522.00	12587461.00	8017511.00
ii)	Other tax (levied and collected by municipal body)	0.00	307845.00	0.00	0.00	0.00	0.00
b)	<b>Non-tax revenue</b> (levied and collected by municipal body)	2207711.00	2183393.00	1007770.50	2207711.00	280000.00	1007770.50



i)	Fees & fines	705544.00	555301.00	332025.50	705544.00	40000.00	332025.50
ii)	User Charges	1502167.00	1257923.00	0.00	1502167.00	0.00	0.00
iii)	Other non-tax revenue (levied and collected by municipal body)	0.00	370169.00	675745.00	0.00	240000.00	675745.00
<b>2</b>	<b>Other Revenue Receipts</b>	<b>4100596.00</b>	<b>2533330.00</b>	<b>6558772.00</b>	<b>4100596.00</b>	<b>3184045.00</b>	<b>6558772.00</b>
a)	Income from interest/investments	4100596.00	1666447.00	912272.44	4100596.00	3184045.00	912272.44
b)	Other Revenue income	0.00	866883.00	5646499.56	0.00	0.00	5646499.56
<b>3.</b>	<b>Transfers/ Grants/ Assigned Revenues</b>	<b>21182325.00</b>	<b>32770097.00</b>	<b>2965144.00</b>	<b>21182325.00</b>	<b>10000000.00</b>	<b>2965144.00</b>
a)	State Assigned Revenue	6164765.00	14501321.00	2965144.00	6164765.00	5000000.00	2965144.00
b)	State Finance Commission (SFC) Grants/ Devolution	9862552.00	6830263.00	0.00	9862552.00	1000000.00	0.00
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	0.00		0.00
e)	Central Finance Commission (CFC) Grant	2564578.00	6840053.00	0.00	2564578.00	2000000.00	0.00
f)	Other Central Govt. Transfer	2590430.00	4598460.00	0.00	2590430.00	1000000.00	0.00
g)	Others	0.00	0.00	0.00	0.00	0.00	0.00
<b>B.</b>	<b>Capital Receipts</b>	<b>157990485.30</b>	<b>161897063.00</b>	<b>216746639.05</b>	<b>157990485.30</b>	<b>202098654.00</b>	<b>216746639.05</b>
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.)	87674146.30	79131348.00	80571762.50	87674146.30	43034853.00	80571762.50
4	Central Capital Account Grant (under Central Schemes etc.)	70316339	82765715.00	130898476.55	70316339	159063801.00	130898476.55
5	Other Capital Receipts	0.00	0.00	5276400.00	0.00	0.00	5276400.00



## V. Revenue and Capital Expenditure Information: -

### Expenditure Details (Amounts to be provided in Rupees)

Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	<b>Total Expenditure (1+2)</b>	<b>268658168.4</b>	<b>122174210.2</b>	<b>219,463,501.20</b>	<b>268658168.4</b>	<b>252730734.60</b>	<b>219,463,501.20</b>
1	<b>Revenue Expenditure</b>	<b>89618673.9</b>	<b>38221002.55</b>	<b>50,780,486.40</b>	<b>89618673.9</b>	<b>57737192.10</b>	<b>50,780,486.40</b>
1.1	<b>Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)</b>	<b>46037215.00</b>	<b>18486002.00</b>	<b>41,860,607.00</b>	<b>46037215.00</b>	<b>40155325.00</b>	<b>41,860,607.00</b>
1.2	<b>Operation and Maintenance (O&amp;M)</b>	<b>14648608.00</b>	<b>12729174.90</b>	<b>757,832.70</b>	<b>14648608.00</b>	<b>15501867.10</b>	<b>757,832.70</b>
1.3	<b>Loan repayment (Interest payments)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1.4	<b>Others (any other revenue expenditure which is not salaries, O&amp;M or Interest Payment)</b>	<b>28932850.9</b>	<b>7005825.65</b>	<b>4,313,335.00</b>	<b>28932850.9</b>	<b>2080000.00</b>	<b>4,313,335.00</b>
2.	<b>Capital Expenditure</b>	<b>179039494.5</b>	<b>83953207.64</b>	<b>168,683,014.80</b>	<b>179039494.5</b>	<b>194993542.50</b>	<b>168,683,014.80</b>
2.1	<b>All developmental works under Central/State specific schemes</b>	<b>107936291.50</b>	<b>46205797.64</b>	<b>129,990,619.40</b>	<b>107936291.50</b>	<b>183568454.00</b>	<b>129,990,619.40</b>
2.2	<b>Loan Repayments (Principal Amount)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2.3	<b>Other Capital expenditure</b>	<b>71103203.00</b>	<b>37747410.00</b>	<b>38,692,447.00</b>	<b>71103203.00</b>	<b>11425088.50</b>	<b>38,692,447.00</b>

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

Vinod Singhal & Co. (LLP) (Jaipur, Rajasthan) has started doing double entry accounting system but it is in process & incomplete, it is not in auditable position.

- Year wise Status of DEAS are as follows;

FY- 2014-15: Completed  
 FY- 2015-16: Completed  
 FY- 2016-17: Completed  
 FY- 2017-18: Completed



FY- 2018-19: Completed  
FY- 2019-20: Completed  
FY- 2020-21: In Process

- Interval of accounting entry passed in tally: Daily Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: Prepared.
- Annual Financial Statement: 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:

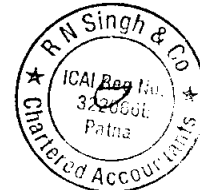
- a. Leakage of own source revenue due to either wrong assessment or non-levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax, fee etc.

#### (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 **26 (Eighteen)** Mobile Towers registered with this ULB up to 31.03.2021 and **Rs.2481289.00** /- has not been collected till the date of audit from these tower operators as Tower Tax.

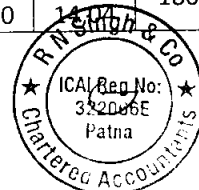


**Consequence Effect/ Impact** - Due to non-collection of Tower Rent with in prescribe time line, ULB incurred interest loss and the due to non-collection of taxes, public interest has also been suffered.

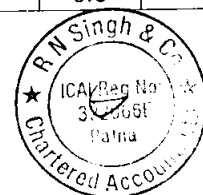
**Cause** – We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has not proper mechanisms for supervision and monitoring of the Tower Rent due to which result in Revenue leakage.

**Corrective Action / Recommendation** – As per our opinion, management should review the collections on monthly and take appropriate actions against irregularity. (Annexure: -2)

S.N.	Company Name	Date of establishment	Outstanding Fee as (Registration fee)	Renewal Fee	Outstanding Amount up to 30.09.2020	Total	Interest	Collection	Dues Balance
1	Bharti Infratel Limited	2018-19	₹ 40,000	₹ 10,000	₹ 0	₹ 10,000	₹ 1,800.00	0	₹ 11,800.0
2	Bharti Infratel Limited	2009-10	₹ 1,20,000	₹ 30,000	₹ 4,47,000	₹ 4,77,000	₹ 85,860.0	18000	₹ 5,44,860.0
3	Bharti Infratel Limited	2019-20	₹ 40,000	₹ 10,000	₹ 40,000	₹ 50,000	₹ 9,000.0	18000	₹ 41,000.0
4	BSNL	2000-01	₹ 40,000	₹ 10,000	₹ 2,30,000	₹ 2,40,000	₹ 43,200.0	0	₹ 2,83,200.0
5	Reliance	2000-01	₹ 40,000	₹ 10,000	₹ 2,30,000	₹ 2,40,000	₹ 43,200.0	0	₹ 2,83,200.0
6	Reliance	2008-09	₹ 40,000	₹ 10,000	₹ 1,58,000	₹ 1,68,000	₹ 30,240.0	0	₹ 1,98,240.0
7	Aircel	2009-10	₹ 40,000	₹ 10,000	₹ 1,49,000	₹ 1,59,000	₹ 28,620.0	0	₹ 1,87,620.0
8	Aircel	2007-08	₹ 40,000	₹ 10,000	₹ 1,67,000	₹ 1,77,000	₹ 31,860.0	0	₹ 2,08,860.0
9	TataTel	2008-09	₹ 40,000	₹ 10,000	₹ 19,800	₹ 29,800	₹ 5,364.0	0	₹ 35,164.0
10	Tata Telcome	2007-08	₹ 40,000	₹ 10,000	₹ 1,67,000	₹ 1,77,000	₹ 31,860.0	0	₹ 2,08,860.0
11	Tower Vision	2018-19	₹ 40,000	₹ 10,000	₹ 68,000	₹ 78,000	₹ 14,400.0	18000	₹ 74,040.0



				0		0	0.0		
12	Tower Vision	2011-12	₹ 40,000	₹ 10,000	₹ 2,600	₹ 12,600	₹ 2,268.00	18000	₹ 0.0
13	Tower Vision	2009-10	₹ 40,000	₹ 10,000	₹ 5,000	₹ 15,000	₹ 2,700.00	18000	₹ 0.0
14	Reliance Jio	2016-17	₹ 40,000	₹ 10,000	₹ 0	₹ 10,000	₹ 1,800.00	0	₹ 11,800.0
15	Reliance Jio	2016-17	₹ 40,000	₹ 10,000	₹ 0	₹ 10,000	₹ 1,800.00	0	₹ 11,800.0
16	Reliance Jio	2018-19	₹ 40,000	₹ 10,000	₹ 0	₹ 10,000	₹ 1,800.00	0	₹ 11,800.0
17	Airtel	2010-11	₹ 40,000	₹ 10,000	₹ 1,40,000	₹ 1,50,000	₹ 27,000.00	0	₹ 1,77,000.0
18	Reliance	2008-09	₹ 40,000	₹ 10,000	₹ 1,52,750	₹ 1,62,750	₹ 29,295.00	0	₹ 1,92,045.0
19	Reliance Jio	29.07.2020	₹ 40,000	₹ 10,000	₹ 0	₹ 50,000	₹ 0.00	₹ 50,000	₹ 0.0
20	Reliance Jio	29.07.2020	₹ 40,000	₹ 10,000	₹ 0	₹ 50,000	₹ 0.00	₹ 50,000	₹ 0.0
21	Indus Tower Limited (Bharti Infratel Limited)	04.02.2021	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.00	₹ 18,000	₹ 0.0
22	Indus Tower Limited (Bharti Infratel Limited)	04.02.2021	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.00	₹ 18,000	₹ 0.0
23	Indus Tower Limited (Bharti Infratel Limited)	04.02.2021	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.00	₹ 18,000	₹ 0.0
24	Indus Tower Limited	04.02.2021	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.00	₹ 18,000	₹ 0.0



	(Bharti Infratel Limited)								
25	Indus Tower Limited (Bharti Infratel Limited)	04.02.2021	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.0	₹ 18,000	₹ 0.0
26	Tower Vision India private limited	04.02.2021	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.0	₹ 18,000	₹ 0.0
<b>TOTAL</b>									<b>₹ 24,81,289.0</b>

**(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
131-160	33119	30700	05.02.2021	18.02.2021	Sunil Kumar
9931-9963	140607	67560	05.01.2021	08.03.2021	Pankaj Kumar
9490-9492	9343	9343	11.01.2021	29.01.2021	Sri Himanshu Ranjan
23-28	3989	3989	20.01.2021	25.02.2021	Krishnandan Singh

**(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.

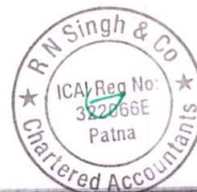
**Condition** – Demand and Arrear register of holding tax are not prepared by Nagar Parishad Raxaul.

**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.	NAME & FATHER'S NAME	Ward	HOLDING NO & ADDRESS	YEAR	AMOUNT
1	Vishwnath Prasad and Others S/o- Hari Prasad	12	29/07 & Loha Patti Road	2015-16 to 2020-2021	₹ 132,335.00
2	Naredra Prasad S/O- Kamla Prasad	12	27/5 & Loha Patti Road	2015-16 to 2020-2021	₹ 47,499.00
3	Md. Shani S/O- Yakub Miyan	12	88/11 & Loha Patti Road	2015-16 to 2020-2021	₹ 107,802.00
4	Sinhasan Pd. Sonar S/O- Ramnihor Sonar	12	181/60 & Loha Patti Road	2015-16 to 2020-2021	₹ 122,585.00
5	Md. Asudullah S/O- Md. Afajal	21	144/132 & Bazar	2015-16 to 2020-2021	₹ 34,110.00
6	Deepak Prasad S/o- Shivshankar Prasad	21	23/235 & Bazar	2015-16 to 2020-2021	₹ 16,589.00
7	Radhika Devi H/O- Jiut Raut	21	221/197 & Bazar	2015-16 to 2020-2021	₹ 26,404.00
8	Majid Miyan S/O- Olayat Miyan	21	126/112 & Bazar	2015-16 to 2020-2021	₹ 14,651.00

(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.

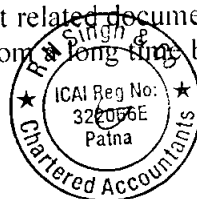
**Condition**– ULB has no any own shop in their Nagar Parishad.

**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. Details of some big defaulters are mentioned below :

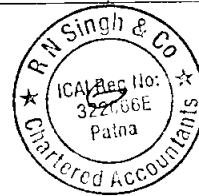
S.No.	NAME & FATHER'S NAME	Shade	ADDRESS	YEAR	AMOUNT
1	Shri Shambhu sundar Prasad S/o- Lt. Ramavatar Sonkar	22	Sabji Bazar Raod	Dec. 2017 to March 2021	₹ 15,165.00
2	Shri Ashok Prasad S/o- Hiralal Prasad	32	Sabji Bazar Raod	June 2015 to March 2021	₹ 32,051.00
3	Shri Rameshwar Prasad S/o- Lt. Lakhichandra Prasad	34	Sabji Bazar Raod	April 2016 to March 2021	₹ 26,397.00
4	Shri Jagan Sah S/o- Lt. Chain Sah	35	Sabji Bazar Raod	July 2015 to March 2021	₹ 32,051.00
5	Shri Tribhuwan Pd Varnwal S/o - Shri Daroga Prasad	37	Post Office Road	2015 May to March 2021	₹ 29,613.00
6	Shri Shyamsundar Prasad S/o- Shri Daroga Prasad	28	Post Office Road	2015 May to March 2021	₹ 29,613.00
7	Shri Rajesh Kumar S/o- Dharmnath Prasad	6	J. P. Complex	April 2016 to March 2021	₹ 41,535.00
8	Smt. Ambika Devi H/o- Lt. Prithvichandra Prasad	9	J. P. Complex	April 2017 to March 2021	₹ 33,885.00
9	Shri Gautam Kumar S/o- Nathu Prasad	10	J. P. Complex	Oct. 2016 to March 2021	₹ 39,949.00

**b. 3Excess 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;

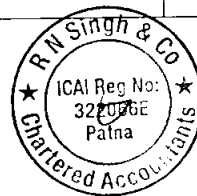
Date	Particulars	Amount	Remarks
28.01.2021	Diesel	428000.00	Paymets to Rehan Petrol Pump
25.02.2021	Stationary	20000.00	Payments for Stationary



c. Report on findings of field survey of Property Tax of minimum 20 high value properties, (Annexure-3)

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 1476x12	63234x9%	₹ 5,692.00
11	Mukhtar Ahamad	Majar Ahamad	21	RCC	Commercial	992X54	33568X9%	₹ 4,822.00
12	Meena Devi	Shivji Prasad	21	RCC	Commercial	453X54	24462X9%	₹ 2,202.00
13	Majid Miyan	Olayat Miyan	21	RCC	Commercial	978X54	52812X9%	₹ 4,754.00



14	Md. Jamila and Tarik Jamal	Md. Gafi	21	RCC	Commercial	1144X5 4	61776X9 %	₹ 5,560.00
15	Rina Devi	Satyendra Dubey	15	RCC	Commercial	9792X5 4	235008X 9%	₹ 21,151.00
16	Shailesh Dubey	Lt. Brijkishor Dubey	15	Albestos	Commercial	936X24	22464X9 %	₹ 2,022.00
17	Manju Gupta	Premchandr a Gupta	11	RCC	Commercial	699X54	37746X9 %	₹ 3,397.00
18	Basdev Sharma Fuldev Sharma and Dinesh Sharma	Chhhathu Sharma	24	RCC	Residential+ Commercial	4224X5 4 2112X1 8	276192X 9%	₹ 248,557.00
19	Tara Devi	ShyamBihari Prasad	24	Asbesto s	Commercial	1204X2 4	28848X9 %	₹ 2,596.00
20	Harinarayan Prasad, Bhagwat	Lt. Bijadhar Prasad	24	Asbesto s & RCC	Commercial	1200X3 6 2100X1 0 1196X2 4	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	Cash Book-Cashier	Updated(Last updated 31.03.2021)
2	Cash Book-Accountant	Updated(Last updated 31.03.2021)
3	Collection Register	Updated(Last updated 31.03.2021)
4	Pay-Roll Register	Not Maintained
5	Stock Register	Not Maintained
6	Fixed Assets Register	Not Maintained
7	Demand, Mobile Tower Tax, Shop Rent etc.	Not Maintained
8	Cheque issue Register	Not Maintained
9	Register of Advance	Not Maintained
10	BRS of all bank accounts (including dormant accounts)	Not Maintained
11	Balance Sheet	Not Maintained
12	Income & Expenditure Account	Not Maintained
13	Receipts & Payment Account	Not Maintained
14	Statutory Register	Not Maintained
15	File Movement Register	Not Maintained
16	Ledger Book	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 4th quarter there is no any procurement has been made by the Nagar Parishad Raxaul.

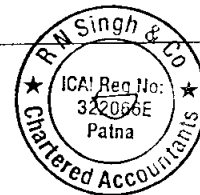


**C. Non-compliance directives by UD &HD, Government of Bihar: -**

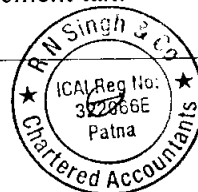
Details of Directives issued by UD & HD, GOB's has not been Complied by the ULB.

**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.	<b>Refer Discussion Note</b>
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.	<b>Refer Discussion Note</b>
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.	<b>Refer Discussion Note</b>
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.	<b>Refer Discussion Note</b>
5.	Whether the municipality is regular in depositing statutory dues including tax deducted at source, GST, TDS on GST, Service tax, VAT, works	BMAR Rule No.- 130	We observed that ULB was not regular in compliance of statutory dues(TDS, GST Returns).	<b>Refer Discussion Note</b>



	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.	<b>Refer Discussion Note</b>
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.	<b>Refer Discussion Note</b>
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.	<b>Refer Discussion Note</b>
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	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.	<b>Refer Discussion Note</b>



Bihar municipal Act, 2007 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

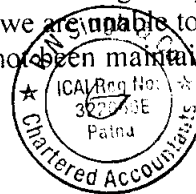
**f. Non-compliance of TDS, GST, Royalty, and Labour Cess and other relevant statute: -**

There is lack of deposits of IT,TDS their deposit has not been made within due dates from date of deduction. Some cases are as follows:

Date deduction	Scheme no.	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. Further, Leave Register has not been maintained due to this, chances

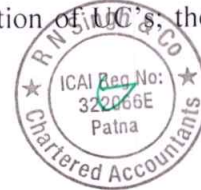


are high for irregularities. However, after duly verifying the files we checked some cases which are as follows: -

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	Shri Chandra Sekhar Kumar	53600	9112	3216	1000	1000	170	68098	7525	10000	17525	50573
2	Ajay Shankar	70000	11900	4200	1000	1000	170	88270	9828	20000	29828	58442
3	Madan Kumar Singh	34300	5831	2058	1000	600	102	43891	4816	5000	9816	34075
4	Mritunjay Mrinal	28700	4879	1722	1000	600	102	37003	4029	0	4029	32974
5	Md. Aalim	32000	5440	1920	1000	600	102	41062	4493	0	4493	36569
6	Gaytri Devi	26400	4488	1584	1000	600	102	34174	3707	4000	7707	26467
7	Ajit Kumar	22400	3808	1344	1000	600	102	29254	3145	0	3145	26109
8	Baiju Jaiswal	22400	3808	1344	1000	600	102	29254	3145	0	3145	26109
9	Sagar Gupta	22400	3808	1344	1000	600	102	29254	3145	0	3145	26109
10	Shri shanti Prakash	22400	3808	1344	1000	600	102	29254	3145	0	3145	26109
11	Avinash Kumar Mandal	22400	3808	1344	1000	600	102	29254	3145	0	3145	26109
12	Sumeshwar Singh	20300	3451	1218	1000	600	102	26671	2850	0	2850	23821

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

As per details provided by Nagar Parishad Raxaul Some UC's of Previous FY's & up to 4th quarter of FY 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. (Annexure-4)



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

Sl. No.	Name of Scheme	Financial Year	Letter No.	UC Pending Amount.	UC Not Submitted
1.	Civic Amenities	2012-13	97/14.03.2013	40.00	Not Submitted
2.	Administrative Buildings	2014-15	43/15.09.2014	104.13	Not Submitted
3.	14 <sup>th</sup> Finance	2016-17	191/26.12.2016	27.97	Not Submitted
4.	5 <sup>th</sup> Finance	2016-17	162/19.10.2016	61.65	Not Submitted
5.	Nal Jal	2016-17	208/30.01.2017	55.90	Not Submitted
6.	Out Fall	2017-18	127/07.03.2018	50.61	Not Submitted
7.	5 <sup>th</sup> Finance	2018-19	21/10.07.2018	119.16	Not Submitted
8.	City Manager	2018-19	78/12.02.2019	0.66	Not Submitted
9.	Path & Puliya Nirman	2018-19	80/12.02.2019	48.62	Not Submitted
10.	CM Nali Gali Yojna	2018-19	99/06.03.2019	72.50	Not Submitted
11.	5 <sup>th</sup> Finance	2019-20	56/13.08.2019	126.03	Not Submitted
12.	5 <sup>th</sup> Finance	2019-20	56/13.08.2019	126.03	Not Submitted
13.	14 <sup>th</sup> Finance	2019-20	129/27.11.2019	150.95	Not Submitted
20.	Parshad Bhatta	2019-20	81/20.09.2019	0.22	Not Submitted
22.	Jal Jivan Hariyali	2019-20	174/10.01.2020	12.33	Not Submitted
<b>TOTAL (Rs. In Lakh)</b>				<b>1239.26</b>	

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.



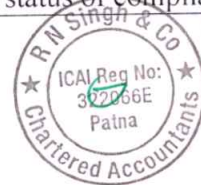
**L. Report on compliance of financial guidelines of schemes of MOHUA and UD & HD,  
GOB: -**

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												
1.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Irregularities Found in this regard.  Details of some of the cases checked during the audit period: <table border="1"> <thead> <tr> <th>Date</th> <th>Particular</th> <th>Amount</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>28.01.2021</td> <td>Diesel</td> <td>428000.00</td> <td>Paymets to Rehan Petrol Pump</td> </tr> <tr> <td>25.02.2021</td> <td>Stationary</td> <td>20000.00</td> <td>Payments for Stationary</td> </tr> </tbody> </table>	Date	Particular	Amount	Remarks	28.01.2021	Diesel	428000.00	Paymets to Rehan Petrol Pump	25.02.2021	Stationary	20000.00	Payments for Stationary
Date	Particular	Amount	Remarks											
28.01.2021	Diesel	428000.00	Paymets to Rehan Petrol Pump											
25.02.2021	Stationary	20000.00	Payments for Stationary											
2.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Such type of Issues found in this regard. Procurement register has not been maintained by the ULB.												
3.	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 Issues found in this regard.												
4.	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.												
5.	Whether all the C&AG audit & Internal audit Paras has been complied by the ULBs	No, Internal audit Paras of FY 2016-17 & previous years has not been complied by the ULB. As Compliance report of that C & AG audit has been complied by the ULB With letter No: - 659/2014-2015 & 375/2015-2016 we are unable to check the exact status of compliance of the same.												



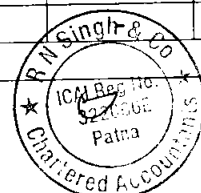
6. An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	There is some sort of system for issuance UC of Rs. 1239.26 (In Lakh) of various schemes are pending for submission to the Urban Development & housing Department till the 4th Qtr. of financial year 2020-21. However, we are trying our best to help the ULB to get all the UCs prepared and submitted in due course and it will be done in due course.  Details of these are given above in point no. "H" of Part-B.
7. 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.
8. 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.	Yes, fixed deposit and other funds have been kept in nationalized banks/Approved financial institutions and earn maximum interest. No, Such type of issued found in this regards.
9. 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".



## 4. Detail Audit Observations

### RISK ASSESSMENT

Name of the ULB		NAGAR PARISHAD RAXAUL					
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operating Gap	Mgt. Comment	Auditor Recommendation
<b>DEMAND GENERATION:</b>							
1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	HIGH	No	No	Yes	It will be taken care in future.	Demand register was not maintained. It is necessary to maintain demand register for correct assessment of demand.
2.	Collusion with Citizen regarding Assessment.	MEDIUM	No	No	No	-	No Such cases found.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. Assessment Register has not been maintained.
4.	Others	-	-	-	-	-	-
<b>RECEIPTS AND BANKING:</b>							
1.	Error in collections, loss of receipts and perpetrated frauds	HIGH	Yes	Yes	Yes	It will be taken care in future.	Due to non-maintenance of Demand Register, collection is also not done on timely basis. Also the collected amount is not deposited into the bank on the same day. It may leads to revenue loss.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. It should be updated on daily basis.
3.	Collusion with the citizen and the ULBs staff to make wrong assessments of income	HIGH	No	No	No	-	No Such cases found.
4.	Others	-	-	-	-	-	-



**REVENUE EXPENDITURE:**

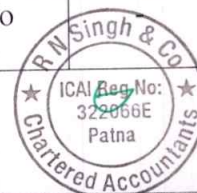
1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Perpetrated fraud (Like payment more than one time on same bill)	HIGH	No	No	No	-	No Such cases found.
5.	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.	These registers are not updated on daily basis.
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	HIGH	No	No	No	-	No Such cases found.



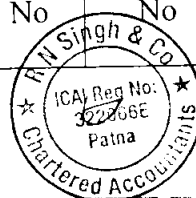
	time to same contractor).						
6.	Non-updating various register like work register, MB, bill register, Fixed Assets register, Service book/record, advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on timely basis. It should be updated on real time basis.
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	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 store register, issue register, bill register with payment fig. advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not maintained. Only payment files are maintained. There should be separate register for the same.
7.	Others	-	-	-	-	-	-

### GRANT AND LOANS AND UTILISATION THEREOF:

1.	Non utilization of grant or grant unspent.	MEDIUM	No	No	No	-	No Such cases found.
2.	Not furnishing of UC	HIGH	No	No	Yes	With the help of internal auditor we have started preparing it.	Some of the UC's has not been furnished to UD & HD.
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	No Such cases found.
4.	Perpetrated fraud (Like payment more than one	HIGH	No	No	No	-	No Such cases found.



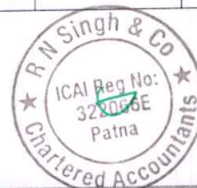
	time same contractor)						
5.	Non-updating various register like grant register, work register, bill register with payment fig. advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not maintained. Only Contractor files are maintained.
6.	Others	-	-	-	-	-	-

**FIXED DEPOSITS AND INVESTMENTS:**

1.	Not deposited at appropriate time (loss of revenue)	HIGH	Yes	Yes	Yes	Unspent amount does not exist that can be deposited.	No tradition of Fixed Deposit & Investments in NAGAR PARISHAD RAXAUL.
2.	Loss of Investment certificate	HIGH	Yes	Yes	Yes	Unspent amount does not exist that can be invested	No such investment was made by the ULB.
3.	Non fulfillment of condition part thereto	MEDIUM	Yes	Yes	Yes	-	No Such cases found.
4.	Collusion with bank officials to invest at lower rate	HIGH	Yes	Yes	Yes	-	No Such cases found.
5.	Deposit into Current account	MEDIUM	Yes	Yes	Yes	-	No Such cases found.
6.	Non-updating various register like investment register, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Investment Register, Bank Book has not been maintained by the ULB.
7.	Others	-	-	-	-	-	-

**LOANS AND ADVANCES:**

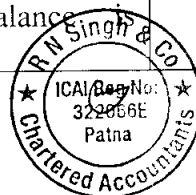
1.	Unauthorized release of advance	HIGH	No	No	No	-	No Such cases found.
2.	Release of advance beyond authority	HIGH	No	No	No	-	No Such cases found.



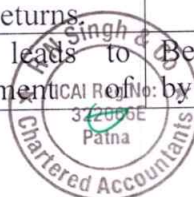
3.	Non-adjustment of loan or advance during the year	MEDIUM	No	No	No	-	No Such cases found.
4.	Collusion with employee/party to release advance/loan beyond authority	HIGH	No	No	No	-	No Such cases found.
5.	Advance/loan not account for	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Loans & Advances Register, Bank Book has not been maintained by the ULB.
7.	Others	-	-	-	-	-	-

### List of Important Registers

Name of the ULB		NAGAR PARISHAD RAXAUL			
RISK RATING:		MEDIUM			
CAG OBSERVATIONS STATUS		AVAILABLE			
		PERIOD: 01-04-2020 to 31-03-2021			
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	Ledger is being prepared by DEAS team in tally not by ULB.	Due to this segregation of head wise balance difficult.	It will be taken care in future.	Not Resolved



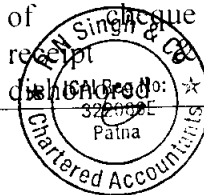
3.	<b>Journal</b>	Journal Register has not been maintained.	Due to this amount receivable & payable is not ascertainable.	It will be taken care in future.	Not Resolved
4.	<b>Register for Journal/Magazines/Newspapers</b>	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved
5.	<b>Register for Temporary Advances</b>	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	<b>Register of Money Orders/Bank Draft Received</b>	Maintained	-	-	-
7.	<b>Cheque Issue Register</b>	Maintained	-	-	-
8.	<b>Register of Remittances made into bank</b>	Maintained	-	-	-
9.	<b>Bank Passbook</b>	Maintained	-	-	-
10.	<b>Register of Bank drafts Dispatched</b>	Maintained	-	-	-
11.	<b>Bill Register</b>	Not-Maintained separately, bills are attached in their respective files only.	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
12.	<b>Establishment Register</b>	Maintained	-	-	-
13.	<b>Stock Register</b>	Maintained	-	-	-
14.	<b>Capital Goods/Consumable articles, non-consumable articles and</b>	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.	<b>Statutory Deduction Register</b>	Not-Maintained in register only prepared in excel sheet head wise but not authorized.	Due to non-booking of statutory deduction, there is chances of delay in their payments & filing of returns.	It will be taken care in future.	Not Resolved
16.	<b>Fixed Assets Register</b>	Not-Maintained	It may leads to misplacement	Being prepared by DEAS team	Not Resolved



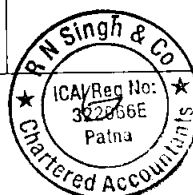
			fixed assets.	but in process.	
17.	Grant Register	Not-Maintained	It may leads to mis-utilisation of grants.	It will be taken care in future.	-
18.	Scheme Register	Maintained	-	-	-
19.	Monthly accounts of Receipts/Payments	Not-Maintained	Due to this segregation of head wise balance is difficult.	Being 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		NAGAR PARISHAD RAXAUL				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		AVAILABLE				
		PERIOD: 01-04-2020 to 31-03-2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Check whether there is no any undue delay in presentation of Cheque/DD received, to bank,	No Such cases Found.	-	-	-	-
2.	Whether Cheque/ draft issue/ receipt/ dishonored register have been maintained as per prescribed form (As Per	Only Cheque issue register maintained.	-	Due to non-maintenance of Cheque receipt	It will be taken care in future.	Not Resolved



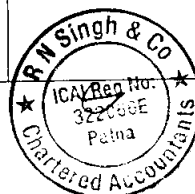
	BMAM) & entry are made on properly, accurately & timely basis.			register preparation of bank reconciliation statement is very difficult.		
3.	Whether banking transactions (receipts & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	Yes	-	-	-	-
4.	Whether cheque issue register are matched with	Yes	-	-	-	-
5.	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not,	Yes	-	-	-	-
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 mis-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.	Yes	-	-	-	-
9.	Number of Bank account maintained	16	-	-	-	-
10.	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED" marked on it.	No such cases found.	-	-	-	-
11.	Liability for stale cheque account	No such cases found.	-	-	-	-



	review is done and necessary reversal entries are passed					
12.	Any other	-	-	-	-	-

## Public Works

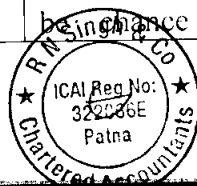
	Name of the ULB	NAGAR PARISHAD RAXAUL				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	AVAILABLE				
		PERIOD: 01-04-2020 to 31-03-2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has mentioned in first page of MB,	Yes	-	-	-	-
2.	Whether bill has been signed by proper in charge,	Yes	-	-	-	-
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)	Yes	-	-	-	-
4.	Verify whether any payment made for removing /dismantling material which have scrap value must be indicated in the bill,	No such cases found.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	Yes	-	-	-	-



6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	Yes	-	-	-	-
7.	Whether master roll(machine numbered & authorized) has been maintained for details of store, specifying:	Not Maintained	-	It may leads to fraud & Defalcation.	It will be prepared in future.	Not Resolved
	Date of Issue,	No	-	-	-	Not Resolved
	Name of subordinate,	No	-	-	-	Not Resolved
	Name of work,	No	-	-	-	Not Resolved
	Number of Labour,	No	-	-	-	Not Resolved
	Period of engagement,	No	-	-	-	Not Resolved
	Details of payment (date, Amount, Cheque no, etc.)	No	-	-	-	Not Resolved
8.	Whether the same has been periodically verified.	No	-	-	-	Not Resolved
9.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-

## Cash Book

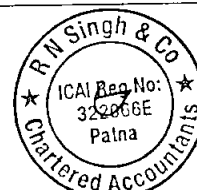
Name of the ULB		NAGAR PARISHAD RAXAUL				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		AVAILABLE				
		PERIOD: 01-04-2020 to 31-03-2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether Opening Balance & Closing Balance was worked out or not,	Updated on Monthly basis.	-	Due to non-closing of cash book on daily basis there may be chance of	It will be taken care in future.	Not Resolved



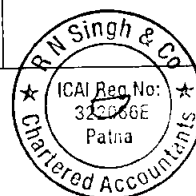
				making back dated entry. This may leads to fraud & defalcation.		
2.	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	Yes	-	-	-	-
3.	Whether posting in on daily basis,	Yes	-	-	-	-
4.	Whether there is any clerical error (casting or/and posting error, etc.) or not,	No	-	-	-	-
5.	Whether any delay in deposit of amount of collection by cashier,	In most of the cases any amount collected is deposited about a week delay.	-	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.	Not Resolved	Not Resolved	Not Resolved	Not Resolved
7.	Any Other	No	-	-	-	-

## Collection

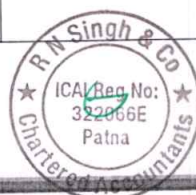
Name of the ULB	NAGAR PARISHAD RAXAUL
RISK RATING:	MEDIUM
Name of Tax Collector	Sunil Kumar, Pankaj Kumar, Himashu Ranjan, Shravan Kumar Srivastava, and Chandeshwar Baitha
	PERIOD: 01-04-2020 to 31-03-2021



Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collection procedure are as per guidelines/direction of ULB,	Yes	-	-	-	-
2.	Whether collections are made on the basis of Demand & Collection Register,	Demand & Collection register has not been maintained.	-	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 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,	In most of the cases any amount collected is deposited about a week delay	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved



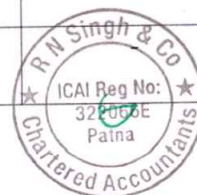
8.	Whether no any collection are directly expended without prior approval,	No	-	-	-	-
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	Yes	-	-	-	-
10.	Whether government share of collections (like Education Cess & health Cess) are properly & timely deposited in its own account, (if applicable)	No Such cases found.	-	-	-	-
11.	Whether there is any short/non collection or short deposit or not deposit,	No Such cases found.	-	-	-	-
12.	Whether penalty(@2% P.M/ 1.5%) has been duly charged on late payment,	No Such cases found.	-	-	-	-
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.	-	-	-	-
14.	Whether collection by way of cheque are properly banked & credited into account,	Yes	-	-	-	-
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.	-	-	-	-



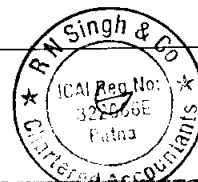
17.	Whether reversal of payment has been made for any dishonored cheque.	No Such cases found.	-	-	-	-
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## Demand

Name of the ULB		NAGAR PARISHAD RAXAUL				
RISK RATING:		MEDIUM				
Name of Tax Collector		Sunil Kumar, Pankaj Kumar, Himashu Ranjan, Shravan Kumar Srivastava, and Chandeshwar Baitha				
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,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	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,	Manual	-	-	-	-
3.	Whether data for calculation is correct & properly verified by appropriate authority/ Internal Auditor by way of physical survey,	Yes	-	-	-	-
4.	Whether revision of valuation of holding properly made after specified period	Last Updated in 2018.	-	-	-	-
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	No Such cases found.	-	-	-	-



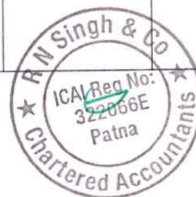
	in calculation,					
7.	Whether demand register in prescribed format is maintained or not,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether persons involve in calculation/ collection have knowledge of their responsibility,	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	-	-	-	-
11.	Whether there is appropriate measures( As Per section 155 & 158 of BMA, 2007) are adopted for recovery of Government/bid dues,	No Such cases found.	-	-	-	-
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	No Such cases found.	-	-	-	-
13.	Whether penalty(@2% P.M/ 1.5%) has been charged on late payment,	No Such cases found.	-	-	-	-
14.	Whether Demand, Collection & Balance Register has been prepared on daily basis for all receipts or not, & it would be authorized by proper	Not Maintained in prescribed format & also not updated.	-	-	-	-



	authority or not,					
15.	Whether there are adequate safeguard on data has been operated or not,	No	-	-	-	-
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

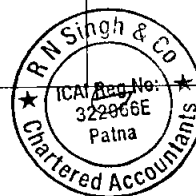
	<b>Name of the ULB</b>	<b>NAGAR PARISHAD RAXAUL</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether establishment expenditure is sanction by authorized person & it has been within sanctioned limit,	Yes	-	-	-	-
2.	Whether service log book has been maintained & up to date or not,	Not Maintained	-	It may lead to over/less payments.	It will be taken care in future.	Not Resolved
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	Service book not prepared.	-	It may lead to over/less payments.	It will be taken care in future.	Not Resolved



	of the service book and checking the acquaints roll of employee who have been paid in cash,					
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,	Service Book maintained.	-	-	-	-
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,	Undistributed salary amount not maintained in cashbook.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
8.	Whether undistributed amount of pay & allowance are not for more than 3 months as cash in hand,	No Such cases found.	-	-	-	-
9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employee specifying separate hade with date of receive (In case of arrear),	No Such cases found.	-	-	-	-
10.	Whether the bill prepared according to sanctioned scale,	Yes	-	-	-	-
11.	Whether no any payment is made to Employee whose service	No Such cases found.	-	-	-	-



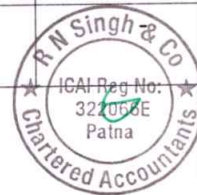
	retired in any manner,					
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	Pay-In-Slip not prepared.	-	It becomes difficult to trace last payment. It may leads to over/less payments.	It will be taken care in future.	Not Resolved
13.	Whether all statutory deduction or adjustment has been made before payment,	Provident Fund And TDS not deducted.	-	It may leads to levy statutory penalty/interest.	It will be taken care in future.	Not Resolved
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.	Salary Bills not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
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/EL/maternity/paternity leave.	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved

## Grant

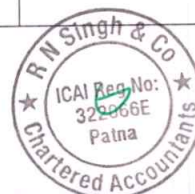
Name of the ULB		NAGAR PARISHAD RAXAUL				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Maintenance/Updation register regarding details of funds received and expenditure.	Yes	-	-	-	-
2.	Any diversion/re-appropriation of funds	No Such cases found.	-	-	-	-



	not covered under the provision of BMA, 2007 should be pointed out for remedial action.					
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 per 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

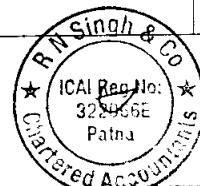
Name of the ULB		NAGAR PARISHAD RAXAUL				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Original bill duly signed by contractors is submitted.	Yes	-	-	-	-
2.	Contractor has put his initials in all cuttings and corrections in the bill.	No Such cases found.	-	-	-	-
3.	All Supporting documents are attached with the bills.	Yes	-	-	-	-



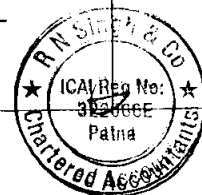
4.	The rates, security deposit, and deductions are as per terms and conditions specified in the agreement	Yes	-	-	-	-
5.	The variations in quantities and completion period etc. have been authorized by the competent authority	Yes	-	-	-	-
6.	Job completion certificate has been processed by the dealing 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

Name of the ULB		NAGAR PARISHAD RAXAUL				
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.	What is the date of printing,	Checked	-	-	-	-
3.	What quantity of serial number was printed out,	Checked	-	-	-	-
4.	What is the date of dispatched, quantity of receipt vouchers & their serial number;	Checked	-	-	-	-
5.	Log book/ Register maintained at printing press regarding printing of "Receipt Vouchers".	Checked	-	-	-	-
6.	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	-	-	-	-
7.	Verify Log book/ Register maintained at every collection center & cash counter with regard to receipt & return quantity & serial number,	Yes	-	-	-	-
8.	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	-	-	-	-
9.	Check whether TC have same "Receipt Voucher" which was	Yes	-	-	-	-
10.						



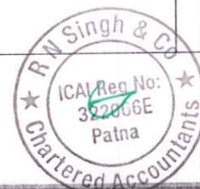
	actually issued by store & it must be authorized by the appropriate authority,					
11.	Check that there should be proper recording at each stage (where authority has been changed) of log book/register for issue/receipt of "Receipt Vouchers",	No Such cases found.	-	-	-	-
12.	Confirm that all unused "Receipt 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	-	-	-	-
<b>Other Revenue:</b>						
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	Not Collected On time.		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 any municipal properties given on rent during this period.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved



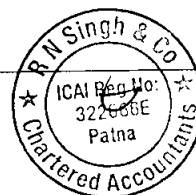
6.	Fee & uses Charges (As details annexed)	Collected.	-	-	-
7.	Other Revenue Items	-	-	-	-

## Revenue Expenses

Name of the ULB		NAGAR PARISHAD RAXAUL				
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.	Vouchers Prepared Manually.	-	There may be chances of Fraud & Defalcation.	It will be taken care in future.	Not Resolved
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	-	-	-	-



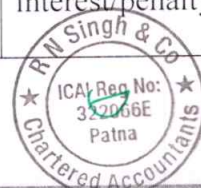
7.	Whether data base for the same has been properly maintained & safeguard measures are taken,	No database has been maintained by the ULB.	-	Important information may be lost or stolen.	DBMS not maintained.	Not Resolved.
8.	Whether exact amount (no any over payment) are paid and verified by supporting 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	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	No Such cases found.	-	-	-	-



	before 31 <sup>st</sup> March, where the bill is received after that date have been accounted for (either on the basis of purchase order, tender rate or as per bill),					
18.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No Such cases found.	-	-	-	-
19.	Whether all statutory deduction or adjustment has been made before payment,	Yes	-	-	-	-
20.	Whether entry of any event during service has been made in service book by authorized person,	Yes	-	-	-	-

## Statutory Requirement

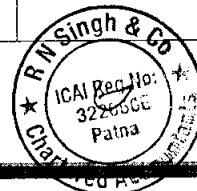
	<b>Name of the ULB</b>	<b>NAGAR PARISHAD RAXAUL</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether deduction of TDS on payment has been made as per law,	Yes	-	-	-	-
2.	Whether TDS deducted are timely deposited into bank with same amount,	TDS are not deducted by the ULB	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,	Yes but not on time.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.



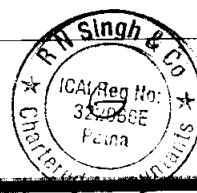
4.	Whether any deduction is made in any act, must be deposited as per their respective act,	Yes but deposited late.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
5.	Verify whether in case of "through rate" contract, there is no any payment for material, etc. by the ULB	No Such cases found.	-	-	-	-
6.	Any demand is outstanding from regulatory authority for non-compliance.	No Such cases found.	-	-	-	-

### Tender Details (Work Order Wise )

Name of the ULB		NAGAR PARISHAD RAXAUL				
RISK RATING:		MEDIUM				
Work order No.		574/24-06-2020, 588/24-06-2020, 586/24-06-2020, 585/24-06-2020				
		PERIOD: 01-04-2020 to 31-03-2021				
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.	Yes	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	-	-	-	-
3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty/guarantee, inspection, arbitration, liquidated	Yes	-	-	-	-



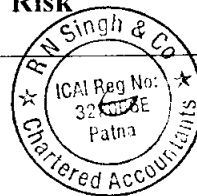
	damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.					
4.	The purchase proposal was approved by the competent authority. as per delegation of powers	Yes	-	-	-	-
5.	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.	Not in prescribed format.	-	There may be chances of fraud & defalcation.	It will be taken care in future.	Not Resolved.
6.	Approval of mode of procurement	Yes	-	-	-	-
7.	The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.	Yes	-	-	-	-
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.	Yes	-	-	-	-
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.)	Yes	-	-	-	-
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the	Yes	-	-	-	-



	evaluation report was available.					
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.	Yes	-	-	-	-
15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	Yes	-	-	-	-

## Vehicle Log Book

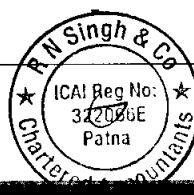
Name of the ULB		NAGAR PARISHAD RAXAUL				
RISK RATING:		MEDIUM				
		PERIOD: 01-04-2020 to 31-03-2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)



1.	Whether logbook has maintained or not & up to date with proper details like journeys, wok undertaken, covering root, 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

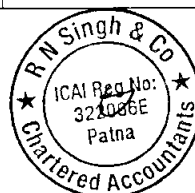
	Name of the ULB	NAGAR PARISHAD RAXAUL				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	Not Maintained	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-	-	-
3.	Fixed assets are	Yes	-	-	-	-



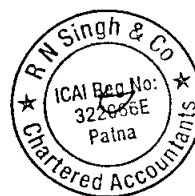
	recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition					
4.	all fixed assets are acquired only after obtaining approval of the concerned authority	Yes	-	-	-	-
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	Due to non-availability of FA register. Physical Verification is not 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.	Levied once fixed asset register maintained.	Not Resolved
7.	Asset Replacement Register is properly maintained asset class-wise	No such cases found.	-	-	-	-

### Others

	Name of the ULB	NAGAR PARISHAD RAXAUL				
	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.	Yes	-	-	-	-



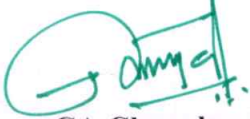
2.	<b>Demands of current year and previous year have been reconciled with reference to the above details</b>	Yes	-	-	-	-
	<b>Register of Suits</b>					
1.	<b>All suits filed by the municipality for recovery of any sum due are entered.</b>	Register of Suits filed by ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.
2.	<b>All suits filed against the municipality are entered</b>	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.	<b>Sanction from the Council obtained for filing/defending the suit</b>	No Such cases found	-	-	-	-
4.	<b>All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered</b>	No Such cases found	-	-	-	-
5.	<b>Execution Petitions are filed for recovery of sums; in cases the suits are disposed in favour of municipality.</b>	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 R.N. Singh & Co.  
Chartered Accountants**



**CA Chanakya Shree  
Partner  
Member No: 079322  
FRN: 322066E**

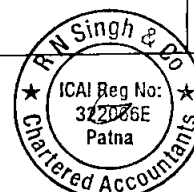


**NAGAR PARISHAD RAXAUL**

**FOR THE PERIOD 01-04-2020 TO 31-03-2021**

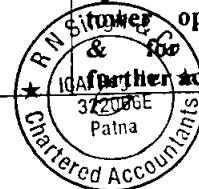
**1. Management Discussion with Risk Assessment:**

Sr. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO) Comments	Reference Page																												
	<p>We observed that GST TDS deducted but their deposit has not been made within due date i.e., delay in deposit more than 3 months or more which consequences and imposition of penalty/fines. Some Cases are as follows:</p> <table border="1"> <thead> <tr> <th>Date of Ded.</th> <th>Scheme No.</th> <th>Contractor Name</th> <th>Amount</th> <th>C GST @ 1%</th> <th>S GST @ 1%</th> <th>Date of Deposit</th> </tr> </thead> <tbody> <tr> <td colspan="7">Nali Gali</td> </tr> <tr> <td>06.10.2020</td> <td>Naliga</td> <td>Savitari Devi</td> <td>659278</td> <td>659278</td> <td>659278</td> <td>04.10.2021</td> </tr> <tr> <td>14.09.2020</td> <td>Naliga</td> <td>Rajanku</td> <td>56279</td> <td>56279</td> <td>56279</td> <td></td> </tr> </tbody> </table>	Date of Ded.	Scheme No.	Contractor Name	Amount	C GST @ 1%	S GST @ 1%	Date of Deposit	Nali Gali							06.10.2020	Naliga	Savitari Devi	659278	659278	659278	04.10.2021	14.09.2020	Naliga	Rajanku	56279	56279	56279		High	Yes	Yes	Yes	It will be taken care in near future.	
Date of Ded.	Scheme No.	Contractor Name	Amount	C GST @ 1%	S GST @ 1%	Date of Deposit																													
Nali Gali																																			
06.10.2020	Naliga	Savitari Devi	659278	659278	659278	04.10.2021																													
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**NAGAR PARISHAD RAXAUL  
FOR THE PERIOD 01-04-2020 TO 31-03-2021**

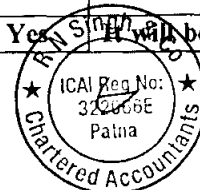
2	0	m	a	r						
2	We observed that Professional Tax has not been deducted on payments made to Employee's and Officers on payments made above RS 15000.00. there is noncompliance of statutory requirements.					Medium	Yes	Yes	Yes	It will be taken care in near future.
3	Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cash Book, Cheque Issue Register, Ledgers, Journals, Daily Collection Register, Pay Roll Register, PF Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, File Movement Register etc. ULB should maintain these registers as soon as possible.					High	Yes	Yes	Yes	It will be prepared in future.
4	UC of some schemes are pending for submission to the Urban Development & Housing Department till Annual financial year 2020-21.					High	No	No	Yes	Pending UCs will be sent to UD & HD in near future.
5	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	Compliance report is being prepared.
6	Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB.					Medium	Yes	Yes	Yes	It will be taken care in future.
7	As per details provided to us there are total 26 Mobile Towers registered with this ULB up to 31.03.2021 and Rs. 2508185.80 has not been collected till the date of audit from these tower operators as					Medium	Yes	Yes	Yes	We are preparing to send notice against these operators taking further actions.



## NAGAR PARISHAD RAXAUL

**FOR THE PERIOD 01-04-2020 TO 31-03-2021**

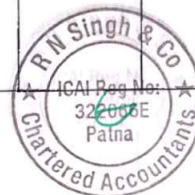
	Tower Tax.						
8	Taxes such as GST, Income Tax, Royalty, Labour Cess etc. are collected from time to time but its payments are not made within due dates. And also, there is too delay in payment of taxes to departments. Also TDS return not filled for this quarter till date of audit.	Medium	Yes	Yes	Yes	It will be taken care in future.	
9	Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.	Medium	Yes	Yes	Yes	It will be prepared in future.	
10	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	It will be taken care in future.	
11	Municipal Accounts Committee has not been constituted by the Raxaul Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.	Medium	Yes	Yes	Yes	It will be constituted in next board meeting.	
12	Advertisement Tax has not been levied by the Raxaul Nagar Parishad. There has not been any system developed for the levy of advertisement tax.	Medium	Yes	Yes	Yes	System will be developed.	
13	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.	
14	ULB has not been in practice to prepare financial statements.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.	
15	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	Yes	Yes	Yes	It will be prepared in future.	
16	Assessment of Properties falls under the ULB has not been done by the ULB since a long time.	Medium	Yes	Yes	Yes	We are preparing for the same.	
17	We observed that no	Medium	Yes	Yes	Yes	It will be start as	



# NAGAR PARISHAD RAXAUL

**FOR THE PERIOD 01-04-2020 TO 31-03-2021**

	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.					soon as possible.																
18	Register of Suits are not being maintained at ULB, due to this we are unable to provide comment in detailed audit report in this context.	Medium	Yes	Yes	Yes	It will be prepared in future.																
19	ULB is not in practice to prepare leave register due to which chances of wrong payment is high.	Medium	Yes	Yes	Yes	It will be prepared in future.																
20	Details of Directives issued by UD & HD has not been provided to us during the course of audit, so we are unable to check compliance of the same.	Medium	Yes	Yes	Yes	It will be provided next time.																
21	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 prepared in future.																
22	We observed that income tax deduction has not been deposited by ULB some cases are as follows:	High	Yes	Yes	Yes	It will be deposited as soon as possible and take care in near future.																
	<table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="width: 10%;">Date of Deduction</th> <th style="width: 10%;">Scheme</th> <th style="width: 20%;">Name of Contractor</th> <th style="width: 10%;">Income tax amount</th> </tr> </thead> <tbody> <tr> <td colspan="4" style="text-align: center;">NaliGali</td> </tr> <tr> <td style="text-align: center;">14.09.20</td> <td style="text-align: center;">naligali</td> <td style="text-align: center;">Jhunnukr Singh</td> <td style="text-align: center;">7731</td> </tr> <tr> <td style="text-align: center;">28.10.20</td> <td style="text-align: center;">naligali</td> <td style="text-align: center;">Vikas Aditya</td> <td style="text-align: center;">14570</td> </tr> </tbody> </table>	Date of Deduction	Scheme	Name of Contractor	Income tax amount	NaliGali				14.09.20	naligali	Jhunnukr Singh	7731	28.10.20	naligali	Vikas Aditya	14570					
Date of Deduction	Scheme	Name of Contractor	Income tax amount																			
NaliGali																						
14.09.20	naligali	Jhunnukr Singh	7731																			
28.10.20	naligali	Vikas Aditya	14570																			



**NAGAR PARISHAD RAXAUL  
FOR THE PERIOD 01-04-2020 TO 31-03-2021**

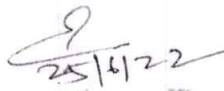
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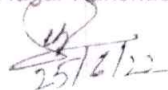


*[Handwritten Signature]*  
25/6/22  
Executive officer  
Nagar Parishad, Raxaul  
*[Handwritten Signature]*  
25/6/22

MOBILE TOWER TAX									
PERIOD: 01-04-2020 to 31-03-2021									
S.N.	Company Name	Date of establishment	Outstanding Fee as (Registration fee)	Renewal Fee	Outstanding Amount up to 31.03.2020	Total	Interest	Collection	Dues Balance
1	Bharti Infratel Limited	2018-19	₹ 40,000	₹ 10,000	₹ 0	₹ 10,000	₹ 1,800.0	0	₹ 11,800.0
2	Bharti Infratel Limited	2009-10	₹ 120,000	₹ 30,000	₹ 447,000	₹ 477,000	₹ 85,860.0	18000	₹ 544,860.0
3	Bharti Infratel Limited	2019-20	₹ 40,000	₹ 10,000	₹ 40,000	₹ 50,000	₹ 9,000.0	18000	₹ 41,000.0
4	BSNL	2000-01	₹ 40,000	₹ 10,000	₹ 230,000	₹ 240,000	₹ 43,200.0	0	₹ 283,200.0
5	Reliance	2000-01	₹ 40,000	₹ 10,000	₹ 230,000	₹ 240,000	₹ 43,200.0	0	₹ 283,200.0
6	Reliance	2008-09	₹ 40,000	₹ 10,000	₹ 158,000	₹ 168,000	₹ 30,240.0	0	₹ 198,240.0
7	Aircel	2009-10	₹ 40,000	₹ 10,000	₹ 149,000	₹ 159,000	₹ 28,620.0	0	₹ 187,620.0
8	Aircel	2007-08	₹ 40,000	₹ 10,000	₹ 167,000	₹ 177,000	₹ 31,860.0	0	₹ 208,860.0
9	TataTel	2008-09	₹ 40,000	₹ 10,000	₹ 19,800	₹ 29,800	₹ 5,364.0	0	₹ 35,164.0
10	Tata Telcome	2007-08	₹ 40,000	₹ 10,000	₹ 167,000	₹ 177,000	₹ 31,860.0	0	₹ 208,860.0
11	Tower Vision	2018-19	₹ 40,000	₹ 10,000	₹ 68,000	₹ 78,000	₹ 14,040.0	18000	₹ 74,040.0
12	Tower Vision	2011-12	₹ 40,000	₹ 10,000	₹ 2,600	₹ 12,600	₹ 2,268.0	18000	₹ 0.0
13	Tower Vision	2009-10	₹ 40,000	₹ 10,000	₹ 5,000	₹ 15,000	₹ 2,700.0	18000	₹ 0.0
14	Reliance Jio	2016-17	₹ 40,000	₹ 10,000	₹ 0	₹ 10,000	₹ 1,800.0	0	₹ 11,800.0
15	Reliance Jio	2016-17	₹ 40,000	₹ 10,000	₹ 0	₹ 10,000	₹ 1,800.0	0	₹ 11,800.0
16	Reliance Jio	2018-19	₹ 40,000	₹ 10,000	₹ 0	₹ 10,000	₹ 1,800.0	0	₹ 11,800.0
17	Airtel	2010-11	₹ 40,000	₹ 10,000	₹ 140,000	₹ 150,000	₹ 27,000.0	0	₹ 177,000.0
18	Reliance	2008-09	₹ 40,000	₹ 10,000	₹ 152,750	₹ 162,750	₹ 29,295.0	0	₹ 192,045.0
19	Reliance Jio	29.07.20 20	₹ 40,000	₹ 10,000	₹ 0	₹ 50,000	₹ 0.0	₹ 50,000	₹ 0.0
20	Reliance Jio	29.07.20 20	₹ 40,000	₹ 10,000	₹ 0	₹ 50,000	₹ 0.0	₹ 50,000	₹ 0.0
21	Indus Tower Limited (Bharti Infratel Limited)	04.02.20 21	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.0	₹ 18,000	₹ 0.0
22	Indus Tower Limited (Bharti Infratel Limited)	04.02.20 21	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.0	₹ 18,000	₹ 0.0
23	Indus Tower Limited (Bharti Infratel Limited)	04.02.20 21	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.0	₹ 18,000	₹ 0.0
24	Indus Tower Limited (Bharti Infratel Limited)	04.02.20 21	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.0	₹ 18,000	₹ 0.0
25	Indus Tower Limited (Bharti Infratel Limited)	04.02.20 21	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.0	₹ 18,000	₹ 0.0
26	Tower Vision India private limited	04.02.20 21	₹ 18,000	₹ 0	₹ 0	₹ 0	₹ 18,000.0	₹ 18,000	₹ 0.0
<b>TOTAL</b>									<b>₹ 2,481,289.0</b>

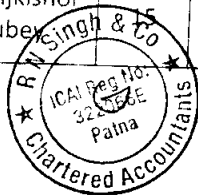


  
 25/4/22  
 Executive officer  
 Nagar Parishad, Raxaul

  
 25/6/22

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	ShriniwasMaskra	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	Prabhashchand ravarnwal	GulabChandraVarnwal	12	Asbestos	Commercial	1389x36	50004x9%	₹ 4,500.00
10	Mukhtar Ahamad	Majar Ahamad	21	RCC	Residential+ Commercial	843x54 1476x12	63234x9%	₹ 5,692.00
11	Mukhtar Ahamad	Majar Ahamad	21	RCC	Commercial	992X54	33568X9%	₹ 4,822.00
12	Meena Devi	Shivji Prasad	21	RCC	Commercial	453X54	24462X9%	₹ 2,202.00
13	Majid Miyan	OlayatMiyan	21	RCC	Commercial	978X54	52812X9%	₹ 4,754.00
14	Md. Jamila and Tarik Jamal	Md. Gafi	21	RCC	Commercial	1144X54	61776X9%	₹ 5,560.00
15	Rina Devi	Satyendra Dubey	15	RCC	Commercial	9792X54	235008X9%	₹ 21,151.00
16	Shailesh Dubey	Lt. Brijkishor Dubey		Albestos	Commercial	936X24	22464X9%	₹ 2,022.00



Executive Officer  
Nagar Palika, Buxar

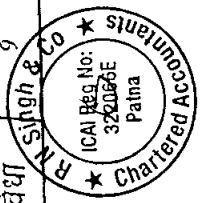
Report on field survey of 20 High Value

17	Manju Gupta	Premchandra Gupta	11	RCC	Commercial	699X54	37746X9 %	₹ 3,397.00
18	Basdev Sharma Fuldev Sharma and Dinesh Sharma	Chhhathu Sharma	24	RCC	Residential+ Commercial	4224X5 4 2112X1 8	276192X 9%	₹ 248,557.00
19	Tara Devi	ShyamBihari Prasad	24	Asbestos	Commercial	1204X2 4	28848X9 %	₹ 2,596.00
20	Harinarayan Prasad, Bhagwat	Lt. Bijadhar Prasad	24	Asbestos & RCC	Commercial	1200X3 6 2100X1 0 1196X2 4	92904X9 %	₹ 8,362.00



25/6/22  
Executive Officer  
Nagar Palikah, Patna


क्र.सं.	वित्तीय वर्ष	अवधि का मद्द	स्वीकृत/व्याज संख्या एवं तिथि	आवृत्त 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	की यागार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	अभिकारी प्रमाण पत्र जमा की गयी राशि	अभिकारी प्रमाण पत्र राशि	अभिकारी प्रमाण पत्र राशि	अभिकारी प्रमाण पत्र राशि	अभिकारी प्रमाण पत्र राशि	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
53	2018-19	मुख्यमंत्री शहरी 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	75.47	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	75.47	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	150.95	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	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	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	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	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	1.20	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	2.40	0.80
63	2019-20	नगरिक 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	52.76	10.70

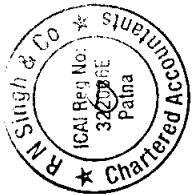


**Executive Officer**  
Nagar Parishad, Patna-01

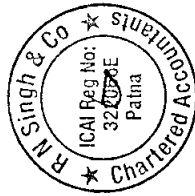
MIS Cell, Indira Bhawan, Patna-01

क्र.सं.	विवरण	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
1	...																				
64	...	25.59	25.59	0.00	0.00	0.00	0.00	0.00	0.00	23.00	2.59	0.00	0.00	0.00	0.00		25.59	0.00	0.00	2.59	0.00
65	...	5.55	5.55	0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.72	0.00	0.00	0.00	0.00		0.22	0.00	0.00	0.22	0.00
66	...	7.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	5.20	0.77	0.00	0.20	0.00	0.00		0.77	0.00	0.00	0.77	0.00
67	...	12.55	12.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.33	0.00	0.00	0.00	0.00		11.33	0.00	0.00	11.33	0.00
Total		3382.54	3382.54	0.00	0.00	0.00	0.00	0.00	0.00	2412.17	254.16	0.00	2139.06	0.00	0.00		3095.13	117.55	0.00	117.55	716.61

  
 EXECUTIVE OFFICER  
 RUPAKSHI GROUP OF INSTITUTIONS



क्र. सं.	वित्तीय वर्ष	आवक्य का नद	स्वीकृत/पादेय संख्या एवं तिथि	आवक्य राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय 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 उपयोगिता प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र जमा की गयी राशि	अनिकासी प्रमाण पत्र संबंधी राशि	विभाग द्वारा माहिर/आयकर हेतु भेजे गए उपयोगिता प्रमाण पत्र का पत्रांक एवं दिनांक	संशुद्ध UC की राशि	वैक्य लता में जमा अवशेष राशि	वी. एच. लता 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											
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	0.00	1095.13	117.55	776.61	



21/12/22  
 EXAMINE OFFICER  
 Nagpur Branch, Patna  
 11/12/22

क्र.सं.	वित्तीय वर्ष	आवक का गत	सीनियोरिटीय संख्या एवं तिथि	आवक राशि	निकासी की गई राशि	निकासी नही की गई राशि	निकाय द्वारा उपलब्ध नही कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरान्त अवशेष राशि	कौषागर में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र जमा की गयी राशि	अनिकासी प्रमाण पत्र संबंधित की राशि	विभाग द्वारा महालेखाकार हेतु भेजे गए उपयोगिता प्रमाण पत्र का प्रमांक एवं दिनांक	तद्वित 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 Bhata	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 भता	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
74	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
75	2020-21	15th Finance	-	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

N. N. Singh & Co.  
 Chartered Accountants  
 Patna  
 178.05  
 1001 Reg No: 320016  
 138.06

EXECUTIVE OFFICER  
 Nagar, Patna  
 R. Manu