

**INTERNAL AUDIT REPORT**

**OF ULB**

**(Islampur Nagar Panchayat)**

**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 Bungalow Chowraha,  
Patna – 800001**

**From 08-07-2022 to 18-07-2022**

**Report Issued on 22-07-2022**

## 1. Executive Summary

### 1. INTRODUCTION

•Name of the Municipality	<b>Nagar Panchayat Islampur</b>
•Period covered undercurrent audit	<b>Annual FY 2020-21</b>
•Name of the Chairman of the ULB for the period under Audit.	<b>Smt. Sangeeta Sahu</b>
•Name of Chief Municipal Officer for the period under Audit.	<b>Mr. Raj Sahil</b>

### 2. Results and Findings

#### a. Strengths observed during the audit engagement:

1. General cash book has been maintained by Islampur Nagar Panchayat.
2. All Transactions have supporting documents.
3. Office infrastructure is sufficient for operation.
4. Response from officer & Staff were satisfactory.

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

1. We are not able to check the Compliance Status of AG Audit Observations for FY 2014-15 to FY 2017-18, as compliance report has not been prepared by the ULB.
2. Bank Reconciliation Statement has not been prepared. Also Bank wise subsidiary cashbook has not been updated in this quarter by the ULB. So we are unable to differentiate balance as per cash book and pass book.
3. Opening & Closing of Main & Subsidiary Cashbook has not been done on day to day basis which is not as per Bihar Municipal Accounting Manual. It should be closed on daily basis.
4. Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system but it is in process & incomplete, it is not in auditable position.
5. Municipal Accounts Committee has not been constituted by the Islampur Nagar Panchayat. It should be constituted in the first Board Meeting of the ULB every year.
6. During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time. ULB should take necessary action for recovery of the same. Details of some of those cases has been provided below.
7. 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. Details of some of those cases has been provided below



8. Demand register is not maintained by the ULB in prescribed format as per BMAM. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.
9. Demand & Assessment Register of Property Tax has not been prepared as per BMAM by Islampur Nagar Panchayat.
10. Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 08 Mobile Towers registered with this ULB up to F.Y 2020-21 and **Rs.2205600.00** has not been collected till the date of audit from these tower operators as Tower Tax.
11. Advertisement Tax has not been levied by the Islampur Nagar Panchayat. There has not been any system developed for the levy of advertisement tax.
12. Various registers, books of records etc. are not being prepared by the ULB. Such as Ledgers, Journals, Daily Collection Register, Pay Roll Register, PF Register, Leave Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Bill Register, Procurement Register, File Movement Register etc.. ULB should maintain these registers as soon as possible.
13. Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.
14. ULB has not been in practice to prepare monthly receipt and payment account, Journals, Ledgers & Trial Balance.
15. ULB has not been in practice to prepare financial statements.
16. There is delay in deposit of GST TDS i.e. deducted TDS has not been deposited within the due date. Due to this there is levied of penalty and interest.
17. UC of some schemes are pending for submission to the Urban Development & housing Department till 4thquarter of financial year 2020-21. Details of UC's prepared & pending has been provided in detailed audit report.
18. 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.

### 3. Opinion

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

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from sources of revenue are not deposited in the bank on same day. It should be deposited on time as specified in Bihar Municipal Act.
- Due to lack of manpower, there is delay in performing day-to-day work.
- 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.
- There are serious lapses in deduction and deposit of statutory dues, such as GST, Royalty, TDS, Labour Cess etc.



- Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department.
- Bank wise cashbook should be maintained & up to date 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 AG 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 Panchayat Islampur 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-I*).

## 6. Acknowledgement:

We Thanks Mr. Raj Sahil (Executive Officer), for his support during the period of our audit. We are also thankful to the accountant and other staffs of the Nagar Panchayat 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	Reference Page
1.	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.	
2	UC of some schemes are pending for submission to the Urban Development & Housing Department till 4th quarter of financial year 2020-21.	High	No	No	Yes	Pending UCs will be sent to UD & HD in near future.	
3	We are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2014-15 to F.Y 2017-18, as compliance report has not been prepared by the ULB.	High	No	No	Yes	Compliance report is being prepared.	



4	Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB and Scheme wise cash book has not been maintained by ULB.	Medium	Yes	Yes	Yes	It will be taken care in future.
5	Demand register is not maintained or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.	Medium	Yes	Yes	Yes	We have started preparing it, will be completed soon.
6	As per details provided to us there are total 08 Mobile Towers registered with this ULB up to 31.03.2021 and Rs. 2205600.00 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 towers operators & for taking further actions.
7	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.
8	Holding tax register has not been prepared/updated by the respective ULB, due to this we are unable to verify the holding tax deduction and whether it is deposited on time or not.	Medium	Yes	Yes	Yes	It will be taken care in future.
9	Municipal Accounts Committee has not been constituted by the Islampur Nagar Panchayat. 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.
10	Advertisement Tax has not been levied by the Islampur Nagar Panchayat. There has not been any system developed for the levy of advertisement tax.	Medium	Yes	Yes	Yes	System will be developed.
11	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.
12	ULB has not been in practice to prepare financial statements.	Medium	Yes	Yes	Yes	It will be prepared by



						<b>DEAS team.</b>	
13	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	<b>Medium</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>It will be prepared in future.</b>	
14	Assessment of Properties falls under the ULB has not been done by the ULB since a long time.	<b>Medium</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>We are preparing for the same.</b>	
15	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.	<b>Medium</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>It will be start as soon as possible.</b>	
16	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.	<b>Medium</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>It will be prepared in future.</b>	
17	ULB is not in practice to prepare leave register due to which chances of wrong payment is high.	<b>Medium</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>It will be prepared in future.</b>	
18	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.	<b>Medium</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>It will be provided next time.</b>	
19	We observed that ULB is not in practice to maintain Procurement Register. Further, there is NO any procurement has been made in this quarter.	<b>Medium</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>It will be prepared in future.</b>	

For R. N. SINGH & CO.

Chartered Accountant

CA Chanakya Shree

Partner

M. No: -079322

FRN: 322066E

UDIN: 22079322AOZIXY6762

Date: 13-08-2022

<sup>-SD-</sup>  
Municipal Commissioner /  
Executive Officer  
Nagar Panchayat Islampur

Date:

Place: Islampur



## 2. Auditee Profile

### 1. Introduction

The Internal Audit of (Islampur Nagar Panchayat) covering the Period from 1<sup>st</sup> April 2020 to 31st March 2021 was conducted by following person under the 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 06<sup>th</sup> July 2022. The incumbency in the key administrative and executive positions was as under:

Smt. Sangeeta Sahu, Chairman from 27/05/2017 to till date.

Mr. Raj Sahil, Executive Officer from 06/07/2022 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 Report of FY (2014-15 to 2017-18), Dated 15.04.2019	11	11					Since Compliance Report has not been prepared by Islampur Nagar Panchayat for FY 2014-18, We are unable to comment on the same.
2	Internal audit report of 4th Qtr. (2016-2017)	17	17	0	0	0	8	Compliance Report not prepared.
3	Internal audit report of 4th Qtr. (2016-2017)	20	20	0	0	0	8	Compliance Report not prepared.
4	Internal audit report	10	10	0	0	0	5	Compliance Report not



	of 4th Qtr. (2016-2017)							prepared.
5	Internal Audit report of 4thQtr. (2016-2017)	17	17	0	0	0	7	Compliance Report not prepared.

#### 4. Finance

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

Year	2018-19	2019-20	2020-21
Final/Revised Budget	220189274.00	263408050.00	1006272200.00
Actual Expenditure	73098425.00	87621094.00	78674717.00
Savings (+)/ Excess(-)	147090849.00	175786956.00	927597483.00

Note: Actual expenditure for Year 2020-21 has been taken up to 4th quarter from the cash book maintained at Nagar Panchayat Islampur.

##### II. Volume of transactions

Period	Budgeted (2020-21)	Previous Year (For One Year) (2019-20)	Current Period 2020-21
Opening balance	62078767.00	68653277.00	60081803.00
Receipts	1006832687.00	79049620.00	101400285.00
Total	1068911454.00	147702897.00	161482088.00
Net expenditure	1006272200.00	87621094.00	78674717.00
Closing balance	62639254.00	60081803.00	82807371.00

III. **Bank Reconciliation:** - Bank Reconciliation Statement has not been prepared. Also Bank wise subsidiary cashbook has not been updated in this quarter by the ULB. So we are unable to differentiate balance as per cash book and pass book. However, the balance of different bank accounts has been provided which are as follows;-

##### Details of Closing Balance:

SI No.	Name Of Scheme / Item	Bank Name / Account No.	Balance As Per Pass Book As On 31-03-2021	Balance As Per Cash Book As On 31-03-2021	Differences	Remarks BRS Prepared/ Not Prepared
1.	Nagar Palika Nidhi	Indian Bank	2126819.75	<i>Bank Wise Subsidiary Cash Book was not Up to Date</i>	-	Not Prepared
2.	Kabir Anthesty	SBI	1669853		-	Not Prepared
3.	HFA	SBI	626309		-	Not Prepared
4.	Pension	SBI	2794715		-	Not Prepared
5.	Day Nulm	Indian Bank	758846		-	Not Prepared
6.	General	Indian Bank	12596327.6		-	Not Prepared



7.	Tresuary	PLA	61958156	-	Not Prepared
<b>Total Balance</b>			<b>82531026.35</b>		

**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>	<b>59598531.00</b>	<b>69670380.00</b>	<b>79049620.00</b>	<b>59598531.00</b>	<b>101400285.00</b>	<b>79049620.00</b>
A.	<b>Revenue Receipts (1+2+3)</b>	<b>14672184.00</b>	<b>16986550.00</b>	<b>18243802.00</b>	<b>14672184.00</b>	<b>3948741.00</b>	<b>18243802.00</b>
1.	<b>Own Revenue Receipts (a+b)</b>	<b>2410906.00</b>	<b>4809446.00</b>	<b>3606752.00</b>	<b>2410906.00</b>	<b>2950860.00</b>	<b>3606752.00</b>
a)	<b>Tax Revenue</b> (levied and collected by municipal body)	<b>2368926.00</b>	<b>2550760.00</b>	<b>3436519.00</b>	<b>2368926.00</b>	<b>2950860.00</b>	<b>3436519.00</b>
i)	Property tax	2247226.00	2529260.00	3420519.00	2247226.00	2950860.00	3420519.00
ii)	Other tax (levied and collected by municipal body)	121700.00	21500.00	16000.00	121700.00	0.00	16000.00
b)	<b>Non-tax revenue</b> (levied and collected by municipal body)	<b>41980.00</b>	<b>2258686.00</b>	<b>170233.00</b>	<b>41980.00</b>	<b>0.00</b>	<b>170233.00</b>
i)	Fees & fines	20990.00	29694.00	139233.00	20990.00	0.00	139233.00
ii)	User Charges	0.00	0.00	0.00	0.00	0.00	0.00
iii)	Other non-tax revenue (levied and collected by municipal body)	20990.00	2228992.00	31000.00	20990.00	0.00	31000.00
2	<b>Other Revenue Receipts</b>	<b>1543648.00</b>	<b>902903.00</b>	<b>812481.00</b>	<b>1543648.00</b>	<b>997881.00</b>	<b>812481.00</b>
a)	Income from interest/investments	760474.00	896903.00	521679.00	760474.00	325881.00	521679.00
b)	Other Revenue Income	783174.00	6000.00	290802.00	783174.00	672000.00	290802.00
3.	<b>Transfers/ Grants/ Assigned Revenues</b>	<b>10717630.00</b>	<b>11274201.00</b>	<b>13824569.00</b>	<b>10717630.00</b>	<b>0.00</b>	<b>13824569.00</b>
a)	State Assigned Revenue	1924286.00	9094951.00	0.00	1924286.00	0.00	0.00
b)	State Finance Commission (SFC) Grants/ Devolution	0.00	0.00	0.00	0.00	0.00	0.00
c)	Octroi Compensation	0.00	0.00	0.00	0.00	0.00	0.00
d)	Other State Govt. Transfer	7154000.00	558000.00	3769126.00	7154000.00	0.00	3769126.00



e)	Central Finance Commission (CFC) Grant	0.00	0.00	10055443.00	0.00	0.00	10055443.00
f)	Other Central Govt. Transfer	0.00	0.00	0.00	0.00	0.00	0.00
g)	Others	1639344.00	1621250.00	0.00	1639344.00	0.00	0.00
<b>B.</b>	<b>Capital Receipts</b>	<b>44926347.00</b>	<b>52683830.00</b>	<b>60805818.00</b>	<b>44926347.00</b>	<b>97451544.00</b>	<b>60805818.00</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.)	17751647.00	37780662.00	48196175.00	17751647.00	18006510.00	48196175.00
4	Central Capital Account Grant (under Central Schemes etc.)	20411700.00	14903168.00	12609643.00	20411700.00	79445034.00	12609643.00
5	Other Capital Receipts	6763000.00	14903168.00	0.00	6763000.00	0.00	0.00

**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>73098425.00</b>	<b>48380930.00</b>	<b>87621094.00</b>	<b>73098425.00</b>	<b>78674717.00</b>	<b>87621094.00</b>
1	<b>Revenue Expenditure</b>	<b>21683051.00</b>	<b>15864957.00</b>	<b>23769070.00</b>	<b>21683051.00</b>	<b>7925036.00</b>	<b>23769070.00</b>
1.1	<b>Administrative Expenses, Establishment and Salaries</b> (All Departments-Regular and Contractual Staff)	13865258.00	12355481.00	16606351.00	13865258.00	7454986.00	16606351.00
1.2	<b>Operation and Maintenance (O&amp;M)</b>	0.00	790710.00	2832303.00	0.00	470050.00	2832303.00
1.3	<b>Loan repayment</b> (Interest payments)	0.00	0.00	0.00	0.00	0.00	0.00
1.4	<b>Others</b> (any other revenue expenditure which is not salaries, O&M or Interest Payment)	7817793.00	2718766.00	4330416.00	7817793.00	0.00	4330416.00
2.	<b>Capital Expenditure</b>	<b>51415374.00</b>	<b>32515973.00</b>	<b>63852024.00</b>	<b>51415374.00</b>	<b>70749681.00</b>	<b>63852024.00</b>



			<b>00</b>			<b>00</b>	
2.1	<b>All developmental works under Central/State specific schemes</b>	36371871.00	16794073.00	59965089.00	36371871.00	37002507.00	59965089.00
2.2	<b>Loan Repayments (Principal Amount)</b>	0.00	0.00	0.00	0.00	0.00	0.00
2.3	<b>Other Capital expenditure</b>	15043503.00	15721900.00	3886935.00	15043503.00	33747174.00	3886935.00

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

Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system in the concerned ULB.

- Year wise Status of DEAS are as follows;

FY- 2014-15: Completed  
FY- 2015-16: Completed  
FY- 2016-17: Completed  
FY- 2017-18: Completed  
FY- 2018-19: Completed  
FY- 2019-20: Completed  
FY- 2020-21: In Progress

- Interval of accounting entry passed in tally: Daily Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: In Progress
- Annual Financial Statement: Pending due to opening balance issues.
- Tally License Id: [npislampur@gmail.com](mailto:npislampur@gmail.com)
- Tally Serial No.: 776646981
- Installed In: Islampur Nagar Panchayat System.

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

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



### 3. Summary Audit Observations

#### Part – A (Monetary Implication):

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

- a. Leakage of own source revenue (tax and non-tax) either due to wrong assessment or non-levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax, Trade License, User Charges and 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 Panchayat Rs.30000/- per tower and annual renewal fee is Rs.8000/- per annum per tower

**Condition** –As per details provided to us there are total 08 (Eight) Mobile Towers registered with this ULB up to F.Y 2020-21 and **Rs. 2205600.00** has not been collected till the date of audit from these tower operators as Tower Tax (*Annexure-2*).

**Consequence Effect/ Impact** - Due to non-collection of Tower Rent within prescribe time line, ULB incurred interest loss and 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 no 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 basis and take appropriate actions against irregularity.

S. N.	Company Name/Address	Year of establishment	Registration Fee	Annual Tax up to FY 2020-21	Total Recoverable Amount	Collection Up To 31/03/2021	Dues Balance
1	Reliance Patel Nagar, Gaya Road	2005	30000	136000	182000	38000	144000
2	BSNL Murgiya Chowk	2006	30000	128000	174000	164000	10000
3	Airtel Budha Nagar, Barbigha, Ranapratap Nagar	2006,2008	90000	496800	679600	62000	617600
4	Vodafone Ranapratap Nagar	2008	30000	255200	330000	100000	230000



5	Tata Indocom Kajiyana Gaya Road, Station Road	2008,2009	60000		208000	308000	0	308000
6	GTL Aircel Barbigha, Rajgir Road	2009	90000		598400	810000	0	810000
7	Idea	2015	30000	48000	94000	32000		62000
8	Tower Vision	2017	30000	32000	78000	54000		24000
<b>Total</b>								<b>2205600.00</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** - During verification of property tax collection receipt and tax deposit receipt we have found that, first property tax collected by the tax collector is submitted to tax inspector of ULB then tax inspector deposited the same after some days to the Bank Account. This results in doubly gap in tax collection & tax deposition. Also, Daily Collection Register is either not prepared or not up to date. Further, Due to non-maintenance of Holding tax deduction and deposit register we are unable to annexed the details of delay in deposit or not.

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



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

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

(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.

**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 provided to us for verification.

**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 maintenance and updating of Demand & Collection Register on regular interval.

During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long lime but no major action taken by the ULB for recovery of the same. Details of Some Big defaulters are mentioned below;-

Sr. No.	Name	Father's/Husband's Name	Ward No.	Holding No.	Period Year	Amount Due
01	Pankaj Kumar	Late Yamuna Prasad	1	31	2013 To 2020-21	15240
02	Vijay Keshri	Late Ramchandra Prasad Keshri	1	66	2013 To 2020-21	8724
03	Pankaj Kumar	Late Yamuna Prasad	2	421-B	2013 To 2020-21	66188
04	Dheeraj Kumar	Late Yamuna Prasad	2	421-A	2013 To 2020-21	56736
05	Virendra Prasad	Sukhdev Ram	2	412	2013 To 2020-21	19065
06	Yadunandan Prasad	Bhikhari Singh	3	33	2013 To 2020-21	82664
07	Moh. Tabarak	Moh. Kalimuddin	3	227-B	2013 To	86727



					2020-21	
08	Dilkeshwar Yadav	Late Hathiya Yadav	5	57	2013 To 2020-21	34650
09	Nanhak Singh	Late Keval Singh	6	422	2013 To 2020-21	128600
10	Ajit Kumar	Late Ramji Prasad	6	156	2014 To 2020-21	88386

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

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

- During the course of audit market rent collected properly and on regular basis. notices for delay and outstanding amount of rent have been send by ULB.

**b. Excess payments against bill, lack of prudence in payment against vouchers inefficiency in control resulting loss to ULB’S;**

- No such cases found where any excess payment were made against any bill during the course of audit.

Details of some cases checked during the course of audit;

Date	Particulars	Amount	Remarks
26.02.2021	Rudra Enterprises	317669	Chuna and Bliching
04.02.2021	Shyam Stationary	5000	Printing & Stationary

**c. Report on findings of field survey and calculation of property tax of minimum 20 high value properties;**

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

Sl. No	Name	Father's Name	Ward No /Holding No.	Type of construction	Type of Uses	Carpet Area (Sq. Feet)	Annual Value	Annual Tax
1	Ravee Khetan	Narhari Khetan	15	RCC	Residential	1960	12348	1111
2	Natho Prasad	Late Vasudev Sao	17	RCC	Others	3475	21892	1970
3	Anand Swarup	Banwari Lal	19	RCC	Commercial	2309.5	16628	1496
4	Raju Singh	Shivjari Singh	1	RCC	Residential	4798	30227	2720
5	Nanad Upadhyay	Ramajor Upadhya	1	RCC	Commercial	3528	25401	2286
6	Saroja Devi	Rambhajan Ram	1	RCC	Residential	2800	17640	1588
7	Nand Kishor	Panchanan Sharma	18	RCC	Residential	2165	13639	1228
8	Nand Swaroop	Panchanand Sharma	18	RCC	Commercial	2165	13639	1228
9	Sanjeev Kumar	Heera Sao	8	RCC	Residential	2901	18276	1645
10	Hiralal Saw	Late Ramdev Prasad	3	RCC	Others	1325	22689	2042
11	Rakesh Ranjan Kumar	Naval Kishore Singh	3	RCC	Others	1450	36956	3326
12	Aanandi Prasad	Late Meghan Singh	3	RCC	Others	2275	38033	3423
13	Brijnandan Prasad	Late Jhaman Prasad	3	RCC	Residential	2310	25667	2310
14	Smt. Munki Devi	Late Sidheswar Prasad	11	RCC	Others	4200	100000	9000



15	Arjun Prasad Keshri	Late Vedilal Keshri	11	RCC	Others	5640	62667	5640
16	Arun Kumar	Late Saryug Prasad	11	RCC	Others	4220	100000	9000
17	Vina Devi	Late Sahdev Prasad	11	RCC	Others	2400	38111	3430
18	Girvardhari Prasad	Late Rama Mahto	6	RCC	Commercial	1405	53778	4840
19	Smt. Sharda Devi	Sri Arvind Kumar Niraj	6	RCC	Commercial	3323	44111	3970
20	Upendra Kumar Sinha	Surendra Prasad	6	RCC	Commercial	4000	102222	9200

**NOTE:** - Property / holding tax are assessed by the ULB. On test check basis, we have calculated the area and no variance found (*Annexure-3*). However, it is very difficult to do the Field survey due to resentment of property holders and sometimes it is very ugly.

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

Self-Assessment System (SAS) of Property Tax has not been implemented in Islampur Nagar Panchayat. 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/irregularities which has no monetary implication, but significant violation of Act, Rules & directives of UD&HD. Mention the reference to Act & Rules wherein remedial measure is required.**

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

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Advance & Recovery Register	Not Maintained
3	Demand Register	Not Maintained Properly
4	Daily Collection Register	Not Maintained Properly
5	Labour Cess Register	Not Maintained
6	Royalty Register	Not Maintained
7	TDS Register	Not Maintained
8	GST Register	Not Maintained
9	Procurement Register	Not Maintained
10	Pay Roll Register	Not Maintained
11	Bill Register	Not Maintained
12	File Movement Register	Not Maintained
13	Temporary Advances to Staff	Not Maintained
14	Journal Register	Not Maintained
15	Ledger Register	Not Maintained
16	PF Register	Not Maintained



**b. Irregularity in procurement process: -**

Procurement Register is not being maintained by ULB.

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

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.

**d. Non-compliance of Act & Rules: -**

Sr. 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.	<i>Refer Discussion Note</i>
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.	<i>Refer Discussion Note</i>
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.	<i>Refer Discussion Note</i>
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.	<i>Refer Discussion Note</i>
5.	Whether the municipality is regular in depositing statutory dues including tax deducted at source, GST, TDS on GST, Service tax, VAT, works contract tax, cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited: (BMAR Rule No.- 130)	BMAR Rule No.- 130	We observed that ULB was not regular in compliance of statutory dues.	<i>Refer Discussion Note</i>
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 Reconciliation Statement has not been prepared. Also Bank wise cashbook has not been maintained by the ULB.	<i>Refer Discussion Note</i>
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.	<i>Refer Discussion Note</i>
8.	Whether The Chief Municipal Officer shall, within four months of the close of a year, cause to prepare a financial	BMA,2007 : Chapter XII	No, ULB was not preparing a financial statement containing an income and expenditure account and a receipts and	<i>Refer Discussion Note</i>



	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,		payments account for the preceding year in Respect of the accounts of the Municipality.	
9.	Section 145,146 and 147 of the Bihar Municipal Act 2007 chapter XVII provides for Advertisement tax on Advertisement in Urban Areas. Chapter XVII of the Bihar municipal Act, 2007 required license of Advertisement of any holding, etc.	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.	<i>Refer Discussion Note</i>

**e. Lack of internal control measures: -**

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

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

No Observation Found.

**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.



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

As per details provided by Islampur Nagar Panchayat 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.

**The Detail of Pending UC: -**

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

Sl. No.	Name of Scheme	Financial Year	Letter No/Date	UC Pending Amount(Lakh)	UC Submitted/Not
1.	Outfall Nala	18-19	01/01-02-19	14.23	Not Submitted
2.	Parshad Bhatta	19-20	82/20-09-19	0.21	Not Submitted
<b>TOTAL</b>				<b>14.44</b>	

We are also attaching the status of Utilization Certificates for the FY 2020-21 as *Annexure-4*.

**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. However, Fixed asset register is being prepared by DEAS team but it's not finalized till the date of audit.

**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 been not complied by the ULB. Such as;

1. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the bank on the same date.



2. ULB was not preparing a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in Respect of the accounts of the Municipality.
3. ULB was not preparing a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
4. ULB was not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.

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

**PART – C (Other)**

Sl. No.	Particular	Remarks/ Observation			
a.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs.10,000.	No Irregularities Found in this regard.  Details of some of the cases checked during the audit period:			
		Date	Particular	Amount	Remarks
		26.02.2021	Rudra Enterprises	317669	Chuna and Bliching
		04.02.2021	Shyam Stationary	5000	Printing & Stationary
b.	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs.15,000/-.	No irregularities were found in procurements made by Islampur Nagar Panchayat during 4thQuarter FY 2020-21.			
c.	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.			
d.	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. has been deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.  Details of major statutory irregularities are:			



		<ul style="list-style-type: none"> <li>• TDS have not been deposited appropriately.</li> <li>• GST liability has not been settled within due date specified.</li> </ul> <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>
e.	Whether all the C&AG audit & Internal audit Paras has been complied by the ULBs	No, AG & Internal audit has not been complied by the ULB. As Compliance report of the same has not been prepared by the ULB till the date of audit we are unable to check the exact status of compliance of the same.
f.	Any Other deficiencies noticed during the audit to improve internal control systems	It was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.



## 4. Detail Audit Observations

<b>RISK ASSESSMENT</b>							
Name of the ULB		ISLAMPUR NAGAR PANCHAYAT					
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operating Gap	Mgt. Comment	Auditor Recommendation
<b>DEMAND GENERATION:</b>							
1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	<b>HIGH</b>	No	Yes	Yes	There is scarcity of manpower in the ULB; however, we will comply in the near future.	Demand/Assessment register should be appropriately maintained ward wise with all required details with previous dues assessment year wise before preparation of BUDGET of ULB.
2.	Collusion with Citizen regarding Assessment.	<b>MEDIUM</b>	No	Yes	Yes	We are trying our best to comply the same in near future.	Management should hire Independent Person or Organization for assessment of properties.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	<b>MEDIUM</b>	No	No	Yes	It will be taken care in future.	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	<b>HIGH</b>	Yes	Yes	Yes	It will be taken care in future.	Management should ensure implementation of the system to serve notice to the property holders who are not depositing the holding tax. Further,



								management should ensure that the amount which is collected has to be deposited as per prescribed norms.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	No	No	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	There is scarcity of manpower in the ULB; however we will comply in the near future.		Management should segregate the work regarding collection, demand initiation, notice serving, balancing of demand and collection register, and assessment of properties.
4.	Others	-	-	-	-	-	-	-

#### **REVENUE EXPENDITURE:**

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

#### **ESTABLISHMENT EXPENDITURE:**

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
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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. Registers should be maintained as quickly as possible.
7.	Others	-	-	-	-	-	-

#### CAPITAL EXPENDITURE:

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

**GRANT AND LOANS AND UTILISATION THEREOF:**

1.	Non utilization of grant or grant unspent.	MEDIUM	No	No	No	It will be complied as quickly as possible.	The unspent grant should be refunded to the department which has not been utilized yet.
2.	Not furnishing of UC	HIGH	No	No	Yes	We are giving special attention on it. It will be furnished as quickly as possible.	UC should be furnished within the timeline prescribed by the department.
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-
4.	Perpetrated fraud (Like payment more	HIGH	No	No	No	-	-



	than one 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.	Only Contractor files are maintained. Registers should be maintained as quickly as possible.
6.	Others	-	-	-	-	-	-

**FIXED DEPOSITS AND INVESTMENTS:**

1.	Not deposited at appropriate time (loss of revenue)	HIGH	Yes	Yes	Yes	It will be taken care in future.	No tradition of Fixed Deposit & Investments in Islampur Nagar Panchayat. Management should invest or open swipe account to get more interest income.
2.	Loss of Investment certificate	HIGH	No	No	No	-	-
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-
4.	Collusion with bank officials to invest at lower rate	HIGH	No	No	No	-	-
5.	Deposit into Current account	MEDIUM	No	No	No	-	-
6.	Non-updating various register like investment register, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Investment Register, Bank Book has not been maintained/up to date by the ULB. It should be maintained on daily basis.
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. It should be maintained on daily basis.
7.	Others	-	-	-	-	-	-

### List of Important Registers

Name of the ULB		ISLAMPUR NAGAR PANCHAYAT			
RISK RATING:		MEDIUM			
CAG OBSERVATIONS STATUS		NOT 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 entry made in cash book was not on real time basis.	Due to non-updation of cash book on real time basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	There is scarcity of manpower in the ULB; however we will comply in the near 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 is difficult. It	It will be taken care in future.	Not Resolved



			becomes difficult to prepare appropriate financial statement.		
3.	<b>Journal</b>	Journal Register has not been maintained.	Due to this amount receivable & payable is not ascertainable. Advances have been accounted as income & expenditure.	It will be taken care in future.	Not Resolved
4.	<b>Register for Journal/Magazines/Newspapers</b>	Not-Maintained	This may lead 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 lead 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	It may leads to statutory	It will be taken care in future.	Not Resolved



			prepared in excel sheet head wise but not authorized.	irregularities. Delay in deposit of deducted amount further leads to interest @ 1.5% per month. Further, filling of return may be affected.		
16.	<b>Fixed Assets Register</b>	Not-Maintained		It may leads to misplacement of fixed assets.	Being prepared by DEAS team but in process.	Not Resolved
17.	<b>Grant Register</b>	Maintained		-	-	-
18.	<b>Scheme Register</b>	Maintained		-	-	-
19.	<b>Monthly accounts of Receipts/Payments</b>	Not-Maintained		Due to this segregation of head wise balance is difficult.	Being Prepared by DEAS team.	Not Resolved
20.	<b>Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance</b>	Not-Maintained		It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
21.	<b>Dispatch Register</b>	Maintained		-	-	-
22.	<b>File Register</b>	Not-Maintained		It may leads to misplacement of files.	It will be taken care in future.	Not Resolved
23.	<b>Any other (Name of the register)</b>	-		-	-	-

## Cash and Bank

<b>Name of the ULB</b>		<b>ISLAMPUR NAGAR PANCHAYAT</b>				
<b>RISK RATING:</b>		<b>MEDIUM</b>				
<b>CAG OBSERVATIONS STATUS</b>		<b>NOT AVAILABLE</b>				
		<b>PERIOD: 01/04/2020 to 31/03/2021</b>				
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	No Such cases Found.	-	-	-	-



	presentation of cheque/DD received, to bank,					
2.	Whether cheque/ draft issue/ receipt/ dishonored register have been maintained as per prescribed form (As Per BMAM) & entry are made on properly, accurately & timely basis.	Only Cheque issue register maintained.	-	Due to non-maintenance of cheque receipt & dishonored register preparation of bank reconciliation statement is very difficult.	It will be taken care in future.	Not Resolved
3.	Whether banking transactions (receipts & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	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	06	-	-	-	-



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

## Public Works

Name of the ULB		ISLAMPUR NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		NOT AVAILABLE				
		<b>PERIOD: 01/04/2020 to 31/03/2021</b>				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has 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 Applicable	-	-	All Work done through E-Tendering.	-
	Date of Issue,	-	-	-	-	-
	Name of subordinate,	-	-	-	-	-
	Name of work,	-	-	-	-	-
	Number of labour,	-	-	-	-	-
	Period of engagement,	-	-	-	-	-
	Details of payment(date, Amount, Cheque no, etc.)	-	-	-	-	-
8.	Whether the same has been periodically verified.	-	-	-	-	-
9.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-

### Cash Book

Name of the ULB	ISLAMPUR NAGAR PANCHAYAT
RISK RATING:	MEDIUM
CAG OBSERVATIONS STATUS	NOT 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,	General Cash Book & Subsidiary Cash Book has been maintained by the ULB but entry made in cash book was not on real time basis.	-	Due to non-closing of cash book on real time basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	There is scarcity of manpower in the ULB; however we will comply in the near future.	Not Resolved
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,	No	-	Some entries may be forgotten.	It will be taken care in future.	Not Resolved
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.	-	-	-	-
7.	Any Other	No	-	-	-	-



## Collection

	<b>Name of the ULB</b>	<b>ISLAMPUR NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
	<b>Name of Tax Collector</b>	<b>Sarjun Chaudhary, Ranjeet Kumar, Shila Kumari</b>				
		<b>PERIOD: 01/04/2020 to 31/03/2021</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collection procedure are as per guidelines/direction of ULB,	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	Yes	-	-	-	-



	Book” having same serial number which was actually issued to TC,					
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 such cases found.	-	-	-	-
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	No, Collections were not made by all the holding.	-	It will affect municipality fund.	It will be taken care in future.	Not Resolved
10.	Whether government share of collections (like Education cess & health cess) are properly & timely deposited in its own account, (if applicable)	No 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,	Yes	-	-	-	-
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 Not been Maintained.	-	It leads to interest revenue loss to the ULB	It will be taken care in future.	Not Resolved
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.	-	-	-	-

## Demand

Name of the ULB		ISLAMPUR NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Name of Tax Collector		Sarjun Chaudhary, Ranjeet Kumar, Shila Kumari				
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,	Opening and closing balance has not been quantified due to non-maintenance of Demand Register.	-	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,	ULB is not being in practice to raise the demand. No proper details are recorded in the manual register.	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
3.	Whether data for calculation is correct &	No verification is	-	-	-	-



	properly verified by appropriate authority/Internal Auditor by way of physical survey,	being conducted by appropriate authority however we have done physical survey of 20 high value properties and no variance found.				
4.	Whether revision of valuation of holding properly made after specified period	Last Updated in FY 2016-17.	-	-	-	-
5.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
6.	Ensure whether there is any clerical error in calculation,	No Such cases found.	-	-	-	-
7.	Whether demand register in prescribed format is maintained or not,	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,	Yes	-	-	-	-
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	Yes	-	-	-	-
13.	Whether penalty(@2% P.M/ 1.5%) has been charged on late payment,	Yes	-	-	-	-
14.	Whether Demand, Collection & Balance Register has been prepared on daily basis for all receipts or not, & it would be authorized by proper authority or not,	Not Maintained in prescribed format & also not updated.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
15.	Whether there are adequate safeguard on data has been operated or not,	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



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



	hand,					
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 retired in any manner,	No Such cases found.	-	-	-	-
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	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,	Only Provident Fund has been deducted. Delay in deposit of GST TDS.	-	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.	Yes	-	-	-	-
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	Yes	-	-	-	-



	gives breakup of the amount of bill and all adjustments such as deduction of PF, TDS and other advances and loans etc.					
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		ISLAMPUR NAGAR PANCHAYAT				
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	ISLAMPUR NAGAR PANCHAYAT				
	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	-	-	-	-



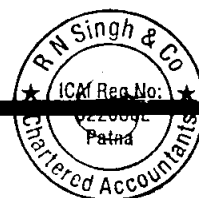
4.	The rates, security deposit, and deductions are as per terms and conditions specified in the agreement	Yes	-	-	-	-
5.	The variations in quantities and completion period etc. have been authorized by the competent authority	Yes	-	-	-	-
6.	Job completion certificate has been processed by the dealing 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		ISLAMPUR NAGAR PANCHAYAT				
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,	Yes	-	-	-	-
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked	-	-	-	-
4.	What quantity of serial number was printed out,	Checked	-	-	-	-
5.	What is the date of dispatched, quantity of receipt vouchers & their serial number;	Checked	-	-	-	-
6.	Log book/ Register maintained at printing press regarding printing of "Receipt Vouchers".	Checked	-	-	-	-
7.	Verify that "Receipt Vouchers" received & their storing, having same quantity & serial numbered which was actually dispatched & proper recording of the same along with issue,	Yes	-	-	-	-
8.	Verify Log book/ Register maintained at every collection center & cash counter with regard to receipt & return quantity & serial number,	Yes	-	-	-	-
9.	Verify the log book/ Register of "Receipt Vouchers" & cross verified the allotments to TC(Log Book) with their date of issue, serial number, name of TC & their circle	Yes	-	-	-	-
10.	Check whether TC have same "Receipt Voucher" which was	Yes	-	-	-	-



	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	-	-	-	-

### Other Revenue:

1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	Not Collected On time.	Refer Part-I Report.	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)	Not Collected on time	Refer Part-I Report.	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	-	-	-	-	-
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## Revenue Expenses

Name of the ULB		ISLAMPUR NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether payment is on the basis of Sanction / work order letter & incurred by authorized person.	Yes	-	-	-	-
2.	Whether payment is made through prescribed format.	Yes	-	-	-	-
3.	Whether payment is made without any undue delay or whether any cheque issued are promptly issued to the respective person.	Yes	-	-	-	-
4.	Whether there is bifurcation of responsibility towards person making payment & person preparing MB, receipt of goods , maintenance of payment file, etc.	Yes	-	-	-	-
5.	Whether updation of accounts/books are on proper & timely basis,	Yes	-	-	-	-
6.	Whether authorized person verify & sign the document involve,	Yes	-	-	-	-
7.	Whether data base for the same has been properly maintained & safeguard measures are	No database has been maintained by the ULB.	-	Important information may be lost or stolen.	We will take necessary step to implement	Not Resolved.



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



	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>ISLAMPUR NAGAR PANCHAYAT</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,	Not deposited on time and also statutory liability register has not been maintained.	-	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 has been	No return is being filled.	-	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.



	followed,					
4.	Whether any deduction is made in any act, must be deposited as per their respective act,	Yes but deposited late.	-	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		ISLAMPUR NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Work order No.		-				
		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,	Yes	-	-	-	-



	inspection, arbitration, liquidated damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.					
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	Yes	-	-	-	-



	of the provisions of the bid documents and the 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	ISLAMPUR NAGAR PANCHAYAT					
RISK RATING:	MEDIUM					
	PERIOD: 01/04/2020 to 31/03/2021					
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved)



						(/or not)
1.	Whether logbook has maintained or not & up to date with proper details like journeys, work undertaken, covering route, visited place, kilometer, etc.,	Yes	-	-	-	-
2.	Whether logbook of journey is maintained in detail & signed by the officials using them,	Yes	-	-	-	-
3.	Whether it should be used for official purpose, otherwise charges are recoverable,	Used only for official purpose.	-	-	-	-
4.	Whether details of fuel for the same has been maintained in log book,	Yes	-	-	-	-
5.	Whether full details of repairs have been maintained & it have been through authorized center,	Yes	-	-	-	-
6.	Whether authorized person have proper check over logbook.	Yes	-	-	-	-

## Fixed Assets

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



3.	Fixed assets are recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition	Unable to comment on it, since fixed asset register is not finalized till now.	-	-	Being Prepared by DEAS Team.	Not Resolved
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		ISLAMPUR NAGAR PANCHAYAT				
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	Yes	-	-	-	-



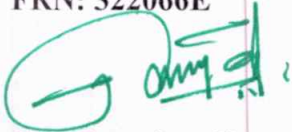
	of Writes-off.					
2.	Demands of current year and previous year have been reconciled with reference to the above details	Yes	-	-	-	-
	<b>Register of Suits</b>					
1.	All suits filed by the municipality for recovery of any sum due are entered.	Yes	-	-	-	-
2.	All suits filed against the municipality are entered	Yes	-	-	-	-
3.	Sanction from the Council obtained for filing/defending the suit	Yes	-	-	-	-
4.	All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered	Yes	-	-	-	-
5.	Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favour of municipality.	No Such cases found	-	-	-	-



**General Observations: -**

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

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



**CA Chanakya Shree  
Partner  
Mem No: 079322**



**NAGAR PANCHAYAT ISLAMPUR  
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
1.	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.	
2	UC of some schemes are pending for submission to the Urban Development & Housing Department till 4th quarter of financial year 2020-21.	High	No	No	Yes	Pending UCs will be sent to UD & HD in near future.	
3	We are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2014-15 to F.Y 2017-18, as compliance report has not been prepared by the ULB.	High	No	No	Yes	Compliance report is being prepared.	
4	Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB and Scheme wise cash book has not been maintained by ULB.	Medium	Yes	Yes	Yes	It will be taken care in future.	
5	Demand register is not maintained or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.	Medium	Yes	Yes	Yes	We have started preparing it, will be completed soon.	
6	As per details provided to us there are total 08 Mobile Towers registered with this	Medium	Yes	Yes	Yes	We are preparing to send notice	



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

	ULB up to 31.03.2021 and Rs. 2205600.00 has not been collected till the date of audit from these tower operators as Tower Tax.					against these towers operators & for taking further actions.	
7	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.	
8	Holding tax register has not been prepared/updated by the respective ULB, due to this we are unable to verify the holding tax deduction and whether it is deposited on time or not.	Medium	Yes	Yes	Yes	It will be taken care in future.	
9	Municipal Accounts Committee has not been constituted by the Islampur Nagar Panchayat. 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.	
10	Advertisement Tax has not been levied by the Islampur Nagar Panchayat. There has not been any system developed for the levy of advertisement tax.	Medium	Yes	Yes	Yes	System will be developed.	
11	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.	
12	ULB has not been in practice to prepare financial statements.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.	
13	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.	
14	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.	
15	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	Medium	Yes	Yes	Yes	It will be start as soon as possible.	



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

	account.						
16	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.	
17	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.	
18	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.	
19	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.	

*R.S.L.*  
*8/07/2022*  
कार्यपालक पदाधिकारी  
नगर पंचायत इस्लामपुर  
*3/8/22*



**MOBILE TOWER TAX**  
**Nagar Panchayat Islampur**  
Period: 2020-21

S. N.	Company Name/Address	Year of establishment	Registration Fee	Annual Tax up to FY 2020-21	Total Recoverable Amount	Collection Up To 31/03/2021	Dues Balance	
1	Reliance Patel Nagar, Gaya Road	2005	30000	136000	182000	38000	144000	
2	BSNL Murgiya Chowk	2006	30000	128000	174000	164000	10000	
3	Airtel Budha Nagar, Barbigha, Ranapratap Nagar	2006,2008	90000	496800	679600	62000	617600	
4	Vodafone Ranapratap Nagar	2008	30000	255200	330000	100000	230000	
5	Tata Indocom Kajiyana Gaya Road, Station Road	2008,2009	60000	208000	308000	0	308000	
6	GTL Aircel Barbigha, Rajgir Road	2009	90000	598400	810000	0	810000	
7	Idea	2015	30000	48000	94000	32000	62000	
8	Tower Vision	2017	30000	32000	78000	54000	24000	
<b>Total</b>							<b>2205600.0</b>	<b>0</b>

*Raj. Chit*  
18/02/2022  
कार्यपालक पदाधिकारी  
नगर पंचायत इसलामपुर  
*Raj. Chit*  
18/02/2022



**नगर विकास एवं आवास विभाग**

वित्तीय वर्ष 2003-04 से 2019-20 में प्राप्त सहायक अनुदानों की निकासी/व्यय व अवशेष राशि की चालान द्वारा कोषागार में जमा विवरणी संबंधित प्रतिवेदन

नगर विकास का नाम -	कोषागार का नाम -	नगर पंचायत इस्लामपुर		उपकोषागार, हिलसा		DDO Code:-																
		PLA-001	HIL	Treasury Code:-																		
		LF-34		PL Account No:-																		
		राशि (लाख में)																				
क्र. सं.	वर्ष	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	03-04	11th Finance	1340/30-03-04	5.88	5.88	1/31-03-04	0	5.88	04-05	04-05	5.88	0	0	0	0	5.88	28-04-14	0	0	0	0	0
2	03-04	Salary	459/05-02-04	0.43	0.43	4/31-03-04	0.43	0	04-05	04-05	0.43	0	0	0	0	0.43	14-11-13	0	0	0	0	0
3	03-04	Salary	460/05-02-04	0.57	0.57	2/31-03-04	0.57	0	04-05	04-05	0.57	0	0	0	0	0.57	14-11-13	0	0	0	0	0
4	04-05	IDSMAT	157/30-03-2005	75.00	75.00	3/31-03-05	75.00	0	04-10	04-10	75.00	0	0	0	0	75.00	18-12-14	0	0	0	0	0
5	05-06	Drain	1107/30-03-06	64.15	64.15	2/31-03-06	64.15	0.00	06-07	06-07	64.15	0	0	0	0	64.15	14-11-13	0	0	0	0	0
6	05-06	Water Supply	1107/30-3-06	5.29	5.29	1/31-03-06	5.29	0.00	07-08	07-08	5.29	0	0	0	0	5.29	14-11-13	0	0	0	0	0
7	05-06	12th Finance	3191/25-09-05	7.13	7.13	1/30-03-06	7.13	0	06-07	06-07	7.13	0	0	0	0	7.13	14-11-13	0	0	0	0	0
8	05-06	Road	1131/31-03-06	4.57	4.57	5/31-03-06	4.57	0.00	06-07	06-07	4.57	0	0	0	0	4.57	28-04-14	0	0	0	0	0
9	05-06	Road	1102/30-3-06	9.32	9.32	4/31-03-06	9.32	0.00	06-07	06-07	9.32	0	0	0	0	9.32	28-04-14	0	0	0	0	0
10	05-06	Health	186/05-04-05	44.44	44.44	1/07-04-05	44.44	0	06-07	06-07	44.44	0	0	0	0	44.44	14-11-13	0	0	0	0	0
11	05-06	12th Finance	1096/30-03-06	7.71	7.71	2/31-03-06	7.71	0	06-07	06-07	7.71	0	0	0	0	7.71	14-11-13	0	0	0	0	0
12	06-07	Administration Building	1398/30.3.07	28.88	28.88	1/31-03-07	28.88	0.00	13-14	13-14	28.88	0	0	0	0	28.88	14-11-13	0	0	0	0	0
13	06-07	12th Finance	3115/11-08-06	5.00	5.00	2/30-3-07	5.00	0	07-08	07-08	5.00	0	0	0	0	5.00	28-04-14	0	0	0	0	0
14	06-07	Road	432/07-02-07	22.50	22.50	3/31-3-07	22.50	0	07-08	07-08	22.50	0	0	0	0	22.50	28-04-14	0	0	0	0	0
15	06-07	Tractor	3515/19-09-06	4.25	4.25	1/30-3-07	4.25	0	10-11	10-11	4.25	0	0	0	0	4.25	28-04-14	0	0	0	0	0
16	07-08	12th Finance	5674/19-12-07	10.06	10.06	3/31-3-08	10.06	0	08-09	08-09	10.06	0	0	0	0	10.06	28-04-14	0	0	0	0	0
17	07-08	12th Finance	1617/27-03-08	5.03	5.03	1/31-3-08	5.03	0.00	08-09	08-09	5.03	0	0	0	0	5.03	28-04-14	0	0	0	0	0
18	07-08	Hand Pump	1711/29-03-08	4.74	4.74	2/31-03-08	4.74	0	08-09	08-09	4.74	0	0	0	0	4.74	28-04-14	0	0	0	0	0
19	07-08	Hand Pump	856/02-02-08	13.98	13.98	3/31-3-08	13.98	0	08-09	08-09	13.98	0	0	0	0	13.98	28-04-14	0	0	0	0	0
20	07-08	3rd State Finance	1536/25-03-2008	7.31	7.31		7.31	0.00	08-09	08-09	7.31	0	0	0	0	7.31	20-01-17	0	0	0	0	0
21	08-09	Nagrak Subidha Park	05/09-02-09	27.59	27.59	1/31-03-09	27.59	0	13-14	13-14	27.59	0	0	0	0	27.59	28-04-14	0	0	0	0	0
22	08-09	Mukhya Parishad Salary	4535/29-08-08	0.76	0.76	2/25-02-09	0.76	0	09-10	09-10	0.76	0	0	0	0	0.76	28-04-14	0	0	0	0	0
23	08-09	Road	4969/19-09-08	20.00	20.00	3/25-02-09	20.00	0	09-10	09-10	20.00	0	0	0	0	20.00	28-04-14	0	0	0	0	0

R.N. Singh & Co.  
Chartered Accountants  
322066E Patna  
कार्यपालक पदाधिकारी  
नगर विकास एवं आवास इस्लामपुर



**नगर विकास एवं आवास विभाग**

वित्तीय वर्ष 2003-04 से 2019-20 में प्राप्त सहायक अनुदानों की निकासी/व्यय व अन्वेषण राशि की चालान द्वारा कोषागार में अना विवरणी संबंधित प्रतिवेदन

क्र.सं.	नगर विकास का नाम :-	नगर पंचायत इसलामपुर	DDO Code:-																					
			PL Account No.:-																					
			HIL L.F-34																					
क्र.सं.	नगर विकास का नाम :-	उपकोषागार, हिलसा	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
24	08-09	Sewerage Construction	4967/19-09-08				30.00	30.00	1/25-02-09	30.00	0	0	09-10	30.00	0	0	0	30.00	28-04-14	0	0	0	0	0
25	09-10	Water supply & Drain	1481/24-03-10				25.00	25.00	2/29-03-10	0.00	25.00	10-11	25.00	0	0	0	0	25.00	28-04-14	0	0	0	0	0
26	09-10	Civil Amenities	1482/24-03-10				17.00	17.00	9/29-03-10	0.00	17.00	10-11	17.00	0	0	0	0	17.00	28-04-14	0	0	0	0	0
27	10-11	13th Finance	1837/30-03-11				11.03	11.03	5/31-03-11	0.00	11.03	12-13	11.03	0	0	0	0	11.03	28-04-14	0	0	0	0	0
28	10-11	13th Finance	4713/17-08-10				11.00	11.00	2/10-3-11	11.00	0	12-13	11.00	0	0	0	0	11.00	28-04-14	0	0	0	0	0
29	10-11	Mukhya Parshad Salary	2031/20-04-10				0.76	0.76	3/10-3-11	0.76	0	12-13	0.76	0	0	0	0	0.76	28-04-14	0	0	0	0	0
30	10-11	Civil Amenities	1207/28-02-11				65.00	65.00	7/28-03-11	65.00	0	13-14	65.00	0	0	0	0	65.00	28-04-14	0	0	0	0	0
31	11-12	13th Finance	13/04-08-11				12.00	12.00	6/20-03-12	12.00	0	12-13	12.00	0	0	0	0	12.00	28-04-14	0	0	0	0	0
32	11-12	13th Finance	49/12.3.12				14.15	14.15	13/28-03-12	14.15	0	12-13	14.15	0	0	0	0	14.15	28-04-14	0	0	0	0	0
33	11-12	4th Finance	52/-19-03-12				56.10	56.10	12/28-03-12	56.10	0	12-13	56.10	0	0	0	0	56.10	18-12-14	0	0	0	0	0
34	11-12	Mukhya Parshad Salary	36/-25-01-12				0.76	0.76	5/20-03-12	0.76	0	12-13	0.76	0	0	0	0	0.76	28-04-14	0	0	0	0	0
35	11-12	4th Finance	53/-19-03-12				20.00	20.00	11/28-03-12	20.00	0	12-13	20.00	0	0	0	0	20.00	18-12-14	0	0	0	0	0
36	11-12	E Governance	58/-26-03-12				0.79	0.79	14/29-03-12	0.79	0	12-13	0.79	0	0	0	0	0.79	14-11-13	0	0	0	0	0
37	12-13	Mukhya Parshad Salary	26/20-9-12				0.76	0.76	8/25-03-14	0.76	0	13-14	0.76	0	0	0	0	0.76	14-11-13	0	0	0	0	0
38	12-13	13th Finance	19/-19-07-12				14.96	14.96	2/11-01-13	14.96	0	13-14	14.96	0	0	0	0	14.96	14-11-13	0	0	0	0	0
39	12-13	13th Finance	25/-31-08-12				4.77	4.77	4/11-01-13	4.77	0	13-14	4.77	0	0	0	0	4.77	14-11-13	0	0	0	0	0
40	12-13	13th Finance	01/03-04-13				9.17	9.17	3/11-03-13	9.17	0	13-14	9.17	0	0	0	0	9.17	14-11-13	0	0	0	0	0
41	12-13	4th Finance	67/04-03-13				88.49	88.49	7.8.9/22-03-13	88.49	0	13-14	88.49	0	0	0	0	88.49	18-12-14	0	0	0	0	0
42	12-13	13th Finance	118/117-29.3.13				16.29	16.29	8/31-03-13	16.29	0	13-14	16.29	0	0	0	0	16.29	14-11-13	0	0	0	0	0

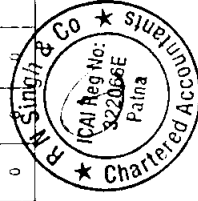
Handwritten signature and stamp of the Chartered Accountant.



**नगर विकास एवं आवास विभाग**

वित्तीय वर्ष 2003-04 से 2019-20 में प्राप्त सहायक अनुदानों की तिकासी/व्यय व अंतराक्ष राशि की बालान द्वारा कोषागार में जमा विवरणी संबंधित प्रतिवेदन

नगर विकास का नाम -	कोषागार का नाम -	नगर पंचायत इसलामपुर		उपकोषागार, हिलसा		DDO Code:-		Treasury Code:-		PLA-001		HIL	PL Account No:-	राशि (लाख में)	संशुद्ध राशि	संशुद्ध राशि	संशुद्ध राशि	संशुद्ध राशि	संशुद्ध राशि	संशुद्ध राशि	संशुद्ध राशि
		नगर पंचायत	उपकोषागार	नगर पंचायत	उपकोषागार	PL	Treasury	PLA-001	HIL												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
43	13-14	Salary of Chairman	03/30-04-13	0.76	0.76	8/25-3-14	0.76	0	14-15	0.76	0	0	-	0.76	09-07-15	0	0	0	0	0	
44	13-14	Water Supply	55/20-01-14	368.00	368.00	7.8.9/30-01-14	368.00	0	14-15	368.00	0	0	-	368.00	09-07-15	0	0	0	0	0	
45	13-14	Peshakar	23/28-09-13	5.71	5.71	7/25-3-14	5.71	0	14-15	5.71	0	0	-	5.71	09-07-15	0	0	0	0	0	
46	13-14	4th Finance	102/15-03-14	22.24	22.24	9/25-3-14	22.24	0	14-15	22.24	0	0	-	22.24	09-07-15	0	0	0	0	0	
47	13-14	4th Finance	102/15-03-14	11.84	11.84	10/25-3-14	11.84	0	14-15	11.84	0	0	-	11.84	09-07-15	0	0	0	0	0	
48	13-14	4th Finance	102/15-03-14	20.00	20.00	11/25-3-14	20.00	0	14-15	20.00	0	0	-	20.00	09-07-15	0	0	0	0	0	
49	13-14	4th Finance	102/15-03-14	52.45	52.45	12/25-3-14	52.45	0	14-15	52.45	0	0	-	52.45	09-07-15	0	0	0	0	0	
50	13-14	Administrative Building	63/06-02-14	47.33	47.33	16.17/31-3-14	47.33	0	14-15	47.33	0	0	-	47.33	09-07-15	0	0	0	0	0	
51	13-14	Administrative Building	31/13-11-13	75.47	75.47	15/28-3-14	75.47	0	14-15	75.47	0	0	-	75.47	09-07-15	0	0	0	0	0	
52	13-14	13th Finance	13/08-04-15	5.24	5.24	4/24-06-15	5.24	0	14-15	5.24	0	0	-	5.24	24-11-15	0	0	0	0	0	
53	13-14	13th Finance	12/19-07-13	18.32	18.32		0.00	18.32	14-15	18.32	0	0	-	18.32	20-01-17	0	0	0	0	0	
54	13-14	13th Finance	72/25-02-14	17.57	17.57		0.00	17.57	14-15	17.57	0	0	-	17.57	20-01-17	0	0	0	0	0	
55	14-15	Water Supply	15/24-07-14	135.70	135.70	1/3-9-14	135.70	0.00	15-16	135.70	0	-	-	135.70	09-07-15	0	0	0	0	0	
56	14-15	Water Supply	15/24-07-14	30.00	30.00	2/3-9-14	30.00	0.00	15-16	30.00	0	0	-	30.00	09-07-15	0	0	0	0	0	
57	14-15	Water Supply	15/24-07-14	2.00	2.00	3/3-9-14	2.00	0.00	15-16	2.00	0	0	-	2.00	09-07-15	0	0	0	0	0	
58	14-15	Administrative Building	18/24-07-14	2.47	2.47	4/3-9-14	2.47	0.00	15-16	2.47	0	0	-	2.47	09-07-15	0	0	0	0	0	
59	14-15	Peshakar	07/16-06-14	7.19	7.19	3/3-9-14	7.19	0.00	15-16	7.19	0	0	-	7.19	09-07-15	0	0	0	0	0	
60	14-15	Allowance	16/24-07-14	0.76	0.76	5/3-9-14	0.76	0.00	15-16	0.76	0	0	-	0.76	09-07-15	0	0	0	0	0	
61	14-15	Salary of Chairman	51/26-09-14	1.52	1.52	2/9-2-15	1.52	0.00	15-16	1.52	0	0	-	1.52	09-07-15	0	0	0	0	0	
62	14-15	Water Supply	47/22-09-14	40.00	40.00	20/25-3-15	40.00	0.00	15-16	40.00	0	0	-	40.00	09-07-15	0	0	0	0	0	
63	14-15	Water Supply	47/22-09-14	6.80	6.80	21/25-3-15	6.80	0.00	15-16	6.80	0	0	-	6.80	09-07-15	0	0	0	0	0	
64	14-15	Water Supply	47/22-09-14	0.80	0.80	22/25-3-15	0.80	0.00	15-16	0.80	0	0	-	0.80	09-07-15	0	0	0	0	0	

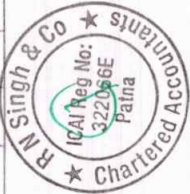




**नगर विकास एवं आवास विभाग**

वित्तीय वर्ष 2003-04 से 2019-20 में प्राप्त सहायक अनुदानों की निकासी/व्यय व अन्वेषण राशि की चालान द्वारा कोषागार में जमा विवरणी संबंधित प्रतिवेदन

क्र.सं.	वर्ष	विवरण	नगर पंचायत इसलामपुर					कोषागार, हिलसा					PLA-001 HIL L.F-34	संश्लिष्ट (लाभ में)	18	19	20	21	
			3	4	5	6	7	8	9	10	11	12							13
			नगर विकास एवं आवास विभाग					कोषागार, हिलसा											
			उपकोषागार, हिलसा																
			सहायक अनुदान					सहायक अनुदान											
			सहायक अनुदान					सहायक अनुदान											
85	15-16	Door to Door Safai	12.18	12.18	12.18	11/30-03-16	12.18	0.00	16-17	12.18	0	0	-	12.18	13-08-16	0	0	0	0
86	15-16	14th Finance	39.19	39.19	39.19	7/29-07-15	39.19	0.00	16-17	39.19	0	0	-	39.19	24-11-15	0	0	0	0
87	16-17	5th State-I Finance	146.92	146.92	146.92	2.3.4/ 16.11.16	146.92	0.00	17-18	102.84	44.08	0	-	102.84	19-07-18	0	0	0	0
88	16-17	5th State-II Finance	142.82	142.82	142.82	6.7.8/ 30-03-17	142.82	0.00	17-18	99.97	42.85	0	-	99.97	19-07-18	0	0	0	0
89	16-17	State Plan	11.37	11.37	11.37	3/24-10-16	11.37	0.00	17-18	11.37	0.00	0	-	11.37	19-07-18	0	0	0	0
90	16-17	State Plan	8.87	8.87	8.87	4/24-10-16	8.87	0.00	17-18	8.87	0.00	0	-	8.87	19-07-18	0	0	0	0
91	16-17	State Plan	15.16	15.16	15.16	5/16-11-16	15.16	0.00	17-18	15.16	0.00	0	-	15.16	19-07-18	0	0	0	0
92	16-17	Pesha Kar	10.36	10.36	10.36	2/24-10-16	10.36	0.00	17-18	10.36	0.00	0	-	10.36	19-07-18	0	0	0	0
93	16-17	Parshad Salary	5.34	5.34	5.34	1/15-6-16	5.34	0.00	16-17	5.34	0.00	0	-	5.34	19-07-18	0	0	0	0
94	16-17	E.O. Salary	5.13	5.13	5.13	2/11-7-16	5.13	0.00	16-17	5.13	0.00	0	-	5.13	19-07-18	0	0	0	0
95	17-18	5th State-I Finance	126.34	126.34	126.34	4/7-11-17	126.34	0.00	17-18	63.17	63.17	0	-	63.17	19-07-18	0	0	0	0
96	17-18	State Plan	24.71	24.71	24.71	2/7-11-17	24.71	0.00	17-18	24.71	0.00	0	-	24.71	19-07-18	0	0	0	0
97	17-18	State Plan	24.71	24.71	24.71	3/7-11-17	24.71	0.00	17-18	24.71	0.00	0	-	24.71	19-07-18	0	0	0	0
98	17-18	State Plan	15.50	15.50	15.50	2/11-12-17	15.50	0.00	17-18	15.50	0.00	0	-	15.50	19-07-18	0	0	0	0
99	17-18	State Plan	24.96	24.96	24.96	3/11-12-17	24.96	0.00	17-18	24.96	0.00	0	-	24.96	19-07-18	0	0	0	0
100	17-18	State Plan	1.90	1.90	1.90	1/11-12-17	1.90	0.00	17-18	1.90	0.00	0	-	1.90	19-07-18	0	0	0	0
101	17-18	Pesha Kar	11.89	11.89	11.89	7/11-8-17	11.89	0.00	17-18	11.89	0.00	0	-	11.89	19-07-18	0	0	0	0
102	17-18	E.O. Salary	5.00	5.00	5.00	3/14-6-17	5.00	0.00	17-18	5.00	0.00	0	-	5.00	19-07-18	0	0	0	0
103	17-18	E.O. Salary	6.00	6.00	6.00	1/12-1-18	6.00	0.00	17-18	6.00	0.00	0	-	6.00	19-07-18	0	0	0	0
104	17-18	Parshad Salary	3.36	3.36	3.36	6/11-8-17	3.36	0.00	17-18	3.36	0.00	0	-	3.36	19-07-18	0	0	0	0



कार्यपालिका अधिकारी  
24/11/2018





**नगर विकास एवं आवास विभाग**

वित्तीय वर्ष 2003-04 से 2019-20 में प्राप्त सहायक अनुदानों की निकासी/खय व अवशेष राशि की बालान द्वारा कोषागार में जमा विवरणी संशोधित प्रतिवेदन

नगर विकास का नाम :-		नगर पंचायत इस्लामपुर		नगर कोषागार, हिवरा		DDO Code:-		PL Account No:-		PLA-001		HIL		PL Account No:-		HIL		PL Account No:-		HIL	
कोषागार का नाम :-		उपकोषागार, हिवरा																			
क्र.सं.	विवरण	क्र.सं.	विवरण	क्र.सं.	विवरण	क्र.सं.	विवरण	क्र.सं.	विवरण	क्र.सं.	विवरण	क्र.सं.	विवरण	क्र.सं.	विवरण	क्र.सं.	विवरण	क्र.सं.	विवरण	क्र.सं.	विवरण
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
135	18-19	E.O Salary	165/20-03-19	7	7.00	12	7	0	19-20	7	0.00	0	7	0	0	0	0	0	0	0	
136	18-19	State Plan	141/06-03-19	31.12	31.12	11	31.12	0	19-20	31.12	0.00	0	31.12	0	0	0	0	0	0	0	
137	18-19	5th State Finance 2nd Kist	57/13-08-19	133.06	133.06	01	133.06	0	19-20	133.06	0.00	0	133.06	0	0	0	0	0	0	0	
138	18-19	Outfall Nala	109/09-01-19	32.12	32.12	01	32.12	0	20-21	17.89	14.23	0	17.89	14.23	0	0	0	0	0	0	
139	18-19	5th State Finance 2nd Kist	57/13-08-19	66.53	66.53	PPBB1908221	66.53	0	2019-20	66.53	0.00	0	66.53	28-03-22	0	0	0	0	0	0	
140	18-19	5th State Finance 2nd Kist	57/13-08-19	66.53	66.53	PPBB1908221	66.53	0	2019-20	66.53	0.00	0	66.53	28-03-22	0	0	0	0	0	0	
141	19-20	5th State Finance 1st Kist	53/13-08-19	68.86	68.86	PPBB1908221	68.86	0	2019-20	68.86	0.00	0	68.86	28-03-22	0	0	0	0	0	0	
142	19-20	5th State Finance 1st Kist	53/13-08-19	68.86	68.86	PPBB1908221	68.86	0	2019-20	68.86	0.00	0	68.86	28-03-22	0	0	0	0	0	0	
143	19-20	14th Finance	38/11-07-19	50.28	50.28	PPBB1908221	50.28	0	2019-20	50.28	0.00	0	50.28	28-03-22	0	0	0	0	0	0	
144	19-20	14th Finance	38/11-07-19	50.28	50.28	PPBB1908221	50.28	0	2019-20	50.28	0.00	0	50.28	28-03-22	0	0	0	0	0	0	

समाप्त पृष्ठ संख्या 219  
दिनांक 26.03.2022 के  
द्वारा U.C दिनांक 28.03.  
2022 को समाप्त की गई  
है।



Handwritten signature and name: R.N. Singh  
Chartered Accountant



**नगर विकास एवं आवास विभाग**

वित्तीय वर्ष 2003-04 से 2019-20 में प्राप्त सहायक अनुदानों की निकासी/व्यय व अवशेष राशि की बालान द्वारा कोषागार में जमा विवरणी संबंधित प्रतिवेदन

नगर निकाय का नाम :- कोषागार का नाम :-	नगर पंचायत इसलामपुर		उपकोषागार/हिलसा		DDO Code:-															
	नगर निकाय का नाम :-	कोषागार का नाम :-	नगर पंचायत इसलामपुर	उपकोषागार/हिलसा	Treasury Code:- PL Account No:-															
क्र.सं.	वित्तिय वर्ष	वित्तिय वर्ष	वित्तिय वर्ष	वित्तिय वर्ष	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
153	19-20	5th State Finance	244/12-03-20	85.57	85.57	85.57	85.57	0	2020-21	85.57	0	0	0	85.57	09-05-22	0	0	0		
154	20-21	5th State Finance	244/12-03-20	85.57	85.57	85.57	85.57	0	2021-22	85.57	0	0	0	85.57	09-05-22	0	0	0		
155	20-21	5th State Finance	38/11-06-21	72.46	72.46	72.46	72.46	0	2021-22	72.46	0	0	0	72.46	09-05-22	0	0	0		
156	20-21	5th State Finance	74/22-09-21	72.46	72.46	72.46	72.46	0	2021-22	72.46	0	0	0	72.46	09-05-22	0	0	0		
157	20-21	5th State Finance	114/03-11-21	71.00	71.00	71.00	71.00	0	2021-22	71.00	0	0	0	71.00	09-05-22	0	0	0		
158	20-21	5th State Finance	117/03-11-21	71.00	71.00	71.00	71.00	0	2021-22	71.00	0	0	0	71.00	09-05-22	0	0	0		
159	20-21	15th Finance	146/11-11-20	91.64	91.64	91.64	91.64	0	2021-22	91.64	0	0	0	91.64	09-05-22	0	0	0		
160	20-21	15th Finance	147/11-11-20	91.64	91.64	91.64	91.64	0	2021-22	91.64	0	0	0	91.64	09-05-22	0	0	0		
161	20-21	15th Finance	295/02-03-21	91.90	91.90	91.90	91.90	0	2021-22	91.90	0	0	0	91.90	09-05-22	0	0	0		

वित्तीय वर्ष 2022-23 के द्वारा महसूलकार कार्यालय को राशि समकल्प देय है।  
दि 06.07.2022  
(आयुक्त सचिव हैं।)



21/07/2022  
कार्यपालक पदाधिकारी  
नगर विकास विभाग

