

INTERNAL AUDIT REPORT

OF ULB

(Rajgir)

FOR THE PERIOD

01/04/2017 TO 31/03/2018

CONDUCTED BY

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

From 11-03-2019 to 09-04-2019

Report Issued on 20th August 2019

Executive Summary

1. INTRODUCTION

Name of the Municipality	Nagar Panchayat Rajgir
Period covered under current audit	Annual Report 2017-18
Name of Executive Officer for the period under Audit.	Mrs. Parthma Pushpankar

2. Results and Findings

Strengths observed during the audit engagement.

- Office of Rajgir nagar panchayat is very clean, proper care of cleaning and maintenance has been done.
- Board meetings of Rajgir nagar panchayat are held regularly and problems faced in the smooth operation are resolved by passing resolutions.
- Separate files of the parties to whom payments are made are properly maintained. Proper documentation process is followed.
- Main cash book has been maintained.
- Subsidiary cash books have been maintained.

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

- Holding tax is not deposited on same day according to the time stipulated in Municipal Act 2007.
- Bank Reconciliation Statement is not prepared month wise for the F.Y 2017-18.
- No action is taken by Nagar panchayat Rajgir for collection of Tower Tax.
- Nagar Panchayat Rajgir is not in practice to follow Double entry Accounting System. It is due to lack of adequate acknowledged.
- Quarterly Return for VAT has not been filed for Quarterly of F.Y -2017-18.
- Quarterly Return for TDS has not been filed for of F.Y -2017-18.
- Nagar Panchayat Rajgir has not maintained fixed asset register.
- Various registers, books of records etc. are not being prepared by the ULB. Such as, Statutory Register with regards TDS, VAT, Royalty etc.
- Some amount of grant allotted to Nagar parisad but against these allotments, no UCs submitted.
- All observations found during the audit for f. y. 2015-16 and 1st, 2nd, 3rd and 4th Quarter of 2016-17 are not complied except holding tax.
- Royalty for Financial Year 2017-18 for Rs. 1, 68,434 has been deducted but has not been deposited till 31/03/2018.



- (l) GST for Financial Year 2017-18 for Rs. 1, 68,734 has been deducted but has not been deposited till 31/03/2018.
- (m) TDS for Financial Year 2017-18 for Rs. 84,248 has been deducted but has not been deposited till 31/03/2018.
- (n) Labor cess for Financial Year 2017-18 for Rs. 84,248 has been deducted but has not been deposited till 31/03/2018.
- (o) Royalty for Financial Year 2017-18 for Rs. 94,465 has been deducted but has not been deposited till 31/03/2018.
- (p) TDS for Financial Year 2017-18 for Rs. 46,864 has been deducted but has not been deposited till 31/03/2018.
- (q) Labor Cess for Financial Year 2017-18 for Rs. 47,064 has been deducted but has not been deposited till 31/03/2018.

3. Opinion

As per Our Opinion the following improvement 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 source of revenue are not deposited in the bank on same day. It is deposited in the bank after making daily expenditure.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-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 VAT, Royalty, TDS, Labour Cess etc.
- Separate bank account should be maintained for each scheme.

4. Audit Recommendations:-

The Recommendation of Audit Team on the Observed weakness

SL No	We Recommend the followings:-
1.	ULB should adopt Computerized accounting system, it provides automatic ledger entries accuracy and speed of automatic calculation automatic production of trial balance from ledger entries and provide additional analysis.
2.	ULB must prepare Bank Reconciliation Statement on monthly basis.
3.	ULB must collect mobile tower tax on timely manner which are under its Jurisdiction.



4.	ULB should adopt double entry accounting system; Double-entry accounting allows accounting departments to prepare financial statements easily. Double entry accounting system present accurate report of accounts on the income statement, balance sheet, cash flow statement and other financial statements and reports. It provides checks and balances, which prevent fraudulent activity and reduces errors. Double-entry accounting system prevents fraud in a greater way than single-entry accounting because it makes it difficult to manipulate accounts. You can easily detect account manipulation by examining the journal entries and comparing them to previous journal entries for the same or similar transactions.
5.	ULB must file VAT return on timely basis.
6.	ULB must file TDS return on timely basis.
7.	ULB must maintain all the Fixed Assets Register, Records etc. as prescribed in Bihar Municipal Accounts Act, Manual and Rules.
8.	ULB must maintain all the Books of Statutory Register, Records etc. as prescribed in Bihar Municipal Accounts Act, Manual and Rules.
9.	ULB Should submitted UC agent's expenditure on timely.
10.	ULB must compiled all the previous Audit Report Observation for f. y. 2015-16 and 1st, 2nd, 3rd and 4th Quarter 2016-17
11	ULB must deposit Royalty on timely basis on concerned department .
12	ULB must deposit GST on timely basis on concerned department .
13	ULB must deposit TDS on timely basis on concerned department .
14	ULB must deposit Labor Cess on timely basis on concerned department .
15	ULB must deposit Royalty on timely basis on concerned department .
16	ULB must deposit TDS on timely basis on concerned department .
17	ULB must deposit Labor Cess on timely basis on concerned department.



Detailed Audit Report

1. Introduction

The Internal Audit of (Rajgir Nagar Panchayat) covering the Period from 1st April 2017 to 31th March 2018 was conducted by following person under the guidance of TL CA Chanakya Shree and MAE CA Ashok Kumar Pandey:

(1) Sumit Kumar

2. Administration

The Present body of the ULB has taken charge on 18th Jan, 2019. The incumbency in the key Administrative and Executive Positions was as under:

Smt. Urmila devi, Chairman from 5 June 2017 till date.

Mrs. Parthma pushpankar, Executive Officer from 18th Jan 2019 till date.

3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding paras where no action has been taken	No. and Date of Compliance Report
1	AG Audit Report, dated 24.04.2016	23	20	03	03	1,67,708	0	29/04/2016
2	Internal Audit for the 1 st Qtr (2016-2017)	10	0	0	0	0	10	Not Complied
3	Internal Audit for	11	0	0	0	0	11	Not Complied



	the Year 2 nd Qtr (2016- 2017)							
4	Internal Audit for the 3 rd Qtr (2016- 2017)	11	0	0	0	0	11	Not Complied
5	Internal Audit for the 4 th Qtr (2016- 2017)	11	0	0	0	0	11	Not complied
6	Internal Audit for the 1 st qtr(2017- 2018)	10	0	0	0	0	10	Not complied
7	Internal Audit for the 2 nd Qtr (2017- 2018)	11	0	0	0	0	11	Not complied
8	Internal Audit for the 3 rd qtr (2017- 2018)	12	0	0	0	0	12	Not complied

Detail Report on Compliance of Previous Internal Audit Report: -

1.	Payment for work executed vide yojna no. 2/2016-171 st bill (Tarni constriction)For Rs,50,50,955 on 31/03/2017. For which VAT ,Labor Cess , IT and royalty for Rs. 2,95,509 , Rs. 59,102 , Rs. 60,875. ,And Rs. 148239 Respectively has been deducted but not deposited to the Concerned Tax Department till date.	Persisting the year 4 th Quarter 2016-17	No Action taken by Rajgir nagar panchayat.
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2.	Payment for work executed vide yojna no. 2/2016-17 2 nd bill (Tarni constriction) for Rs. 35,70,977.00 For which VAT ,Labor Cess ,IT and royalty for Rs. 178549, Rs. 35,709 .00 ,Rs. 36,781 ,And Rs.96,810 Respectively has been deducted but not deposited to the Concerned Tax Department till date.	Persisting the year 4 th Quarter 2016-17	No Action taken by Rajgir nagar panchayat.
3.	Holding tax is not deposited on same day according to the time stipulated in Municipal Act 2007.	Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17	No Action taken by Rajgir nagar panchayat.
4.	Bank Reconciliation Statement is not prepared month wise for 2016-17.	Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17. And 1 st 2017-18 and 2 nd qtr 2017-18	No Action taken by Rajgir nagar panchayat.
5.	Rajgir nagar panchayat is not in practice to follow Double entry Accounting System. It is due to lack of adequate acknowledged.	Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17 And 1 st 2017-18 and 2 nd qtr 2017-18.	No Action taken by Rajgir nagar panchayat.
6.	Quarterly Return for VAT has not been filed for Second quarter of F.Y -2016-17.	Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17	No Action taken by Rajgir nagar panchayat.
7.	Quarterly Return for TDS has not been filed for Second quarter of F.Y -2016-17.	Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17 And 1 st 2017-18 and 2 nd qtr 2017-18.	No Action taken by Rajgir nagar panchayat.
8.	Rajgir nagar panchayat is not Maintaining fixed asset register.	Persisting the year Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17 And 1 st , 2 nd and 3 rd Qtr 2017-18 and	No Action taken by Rajgir nagar panchayat.



9.	Various registers, books of records etc. are not being prepared by the ULB. Such as Stock Register, Advance & Recovery Register, Demand Register, Collection Register.	Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17 And 1 st , 2 nd and 3 rd Qtr 2017-18 and	No Action taken by Rajgir nagar panchayat.
10.	Various registers, books of records etc. are not being prepared by the ULB. Such as, Statutory Register with regards TDS, VAT, Royalty etc.	Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17 And 1 st , 2 nd and 3 rd Qtr 2017-18 and	No Action taken by Rajgir nagar panchayat.
11.	Some amount of grant allotted to Nagar parisad but against these allotments, no UCs submitted.	Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17 .	No Action taken by Rajgir nagar panchayat.

4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2015-16	2016-17	2017-18
Final/Revised Budget	6,42,57,375.00	12,03,21,750.00	47,63,65,900.00
Actual Expenditure	2,37,86,723.00	10,62,95,646.00	14,99,24,812.00
Savings(+)/ Excess(-)	4,04,70,652.00	10,51,96,964.00	32,64,41,088.00

II. Volume of transactions

Period	Budgeted 2017-18	Previous Year (For one Year)2016-17	Current year (2017-18)
Opening balance	14,41,49,700.00	13,58,00,792.00	28,28,88,317.00
Receipts	50,95,46,200.00	25,33,83,171.00	15,81,83,651.00
Total	65,36,95,900.00	38,91,83,963.00	44,10,71,968.00
Net expenditure	47,63,65,900.00	10,62,95,646.00	14,99,24,812.00
Closing balance	17,73,30,000.00	28,28,88,317.00	29,11,47,156.00



III. Bank Reconciliation: -

Details of Closing Balance:

Sr no.	Name of scheme / item	Bank name / account no.	Balance as per pass book	Balance as per cash book	Differences	Remarks BRS Prepared/ Not Prepared
1.	BRGF	Central bank of india-8803	6283314.00	622938.00	5660376.00	Not Prepared
2.	Malmash mela-2015	HDFC-8287	5772087.00	57,32,087.00	0.00	Not Prepared
3.	Malmash mela-2012	Central bank of india-6074	156538.00	13654900.00	13498362.00	Not Prepared
4.	Holding tax	Madhya Bihar Garmin bank-3597	6858935.00	64,08,859.00	450076.00	Not Prepared
5.	Mukhya mantri shari vikash yojna	Central bank of india-1696	330250.00	330250.00	0.00	Not Prepared
6.	SLRM	Bank of india-2002	247236.00	2,49,270.00	2034	Not Prepared
7.	SBM	Bank of baroda-2623	1986460.00	19,93,495.00	7035.00	Not Prepared
8.	SJSRY	Central bank of india-9698	52,99,286.000	3714215.00	1585071.00	Not Prepared
9.	IDSMT	Central bank of india-9249	3458519.00	330256.00	3128263.00	Not Prepared
10.	Kabir antosthy	SBI-17121	147.00	147.00	0.00	Not Prepared
11.	Intrnal source	SBI-7569	1,90,45,451.00	707588.00	18337863.00	Not Prepared
12.	Shairat	PNB-2288	99,48,691.00	9632923.00	315768.00	Not Prepared
13.	12 th Finance	Not provide by Rajgir ULB	13,49,852.00	13,49,852.00	0.00	Not Prepared
14.	SJSRY	Not provide by Rajgir ULB	1238706.00	1238706.00	0.00	Not Prepared
15.	HFA	Not provide by Rajgir ULB	175,10,558.00	175,10,558.00	0.00	Not Prepared
16.	P.L A/c	A/c-20002	14,63,51,621.00	14,63,51,621.00	0.00	Not Prepared



IV. Revenue Receipts: -

Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18 (Annual)	2016-17 (Annual)	2018-19	2017-18	2019-20	2018-19
Total Receipts (A+B)		15,81,83,651.00	25,33,83,171.00	Not Applicable for this period.			
A.	Revenue Receipts (1+2+3)	2,73,46,643.00	9,67,66,194.00				
1.	Own Revenue Receipts (a+b)	63,92,108.00	83,80,140.00				
a)	Tax Revenue(levied and collected by municipal body)	29,54,611.00	71,17,685.00				
i)	Property tax	13,90,006.00	71,17,685.00				
ii)	Other tax (levied and collected by municipal body)	15,64,605.00	0.00				
b)	Non-tax revenue (levied and collected by municipal body)	34,37,497.00	12,62,455.00				
i)	Fees & fines	0.00	12,58,816.00				
ii)	User Charges	0.00	0.00				
iii)	Other non-tax revenue (levied and collected by municipal body)	34,37,497.00	3,639.00				
2	Other Revenue Receipts	22,89,671.00	13,28,902.00				
a)	Income from interest/investments	10,06,797.00	13,13,902.00				
b)	Other Revenue income	12,82,874.00	15,000.00				
3.	Transfers/ Grants/ Assigned Revenues	1,86,64,864.00	8,70,57,152.00				
a)	State Assigned Revenue	4,63,377.00	30,08,585.00				
b)	State Finance Commission (SFC) Grants/ Devolution	51,82,619.00	2,49,62,813.00				



c)	Octroi compensation	0.00	0.00	
d)	Other State Govt. Transfer	1,30,18,868.00	0.00	
e)	Central Finance Commission (CFC) Grant	0.00	0.00	
f)	Other Central Govt. Transfer	0.00	0.00	
g)	Others	0.00	5,90,85,754.00	
B.	Capital Receipts	13,08,37,008.00	15,66,16,977.00	
1	Sale of Municipal Land	0.00	0.00	
2	Loans (from State Govt. or Banks etc.)	0.00	0.00	
3	State Capital Account Grant (under State Schemes etc.)	10,48,94,199.00	10,03,50,570.00	
4	Central Capital Account Grant (under Central Schemes etc.)	2,59,42,809.00	5,62,66,407.00	
5	Other Capital Receipts	0.00	0.00	

v. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
Total Expenditure (1+2)		14,99,24,812.00	10,62,95,646.00				
1	Revenue Expenditure	5,14,14,020.00	Details have not been provided to us to annexed.	Not Applicable for this quarter			
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	1,51,68,390.00					
1.2	Operation and Maintenance (O&M)	18,86,190.00					



1.3	Loan repayment (Interest payments)	0.00		
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	3,43,59,440.00		
2.	Capital Expenditure	9,85,10,792.00		
2.1	All developmental works under Central/State specific schemes	3,38,21,906.00		
2.2	Loan Repayments (Principal Amount)	0.00		
2.3	Other Capital expenditure	6,46,88,886.00		

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

VI. Status of implementation of Double Entry Accounting System

Accounting of Nagar Panchyat rajgir has not been maintained as Double Entry Accounting System. The consultant for DEAS has been appointed but no financial accounts for 2017-18 are still to be prepared. The DEAS team has started work since 16/03/2019.
(Tibrewal chand & Co.)

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

Minutes of such Municipal Accounts Committee has not been provided to us to report.

5. Audit Observations

Part – A

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

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



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

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

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Parishad is Rs. 40,000/- per tower and annual renewal fee is Rs. 10,000/- per annum per tower.

Condition –As per details provided to us there are total 15 Mobile Towers registered with this ULB up to 30.06.2017 and Rs. **1767915.00** has not been collected till the date of audit from these tower operators as Tower Tax.

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

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

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

Si. No.	Mobile Name	Registration Fee	Renewal fee	Total	Int(1.5 % per month)	Total due 1 st Qtr (17-18)
1.	Bhartye Infratel Alankar(2008-09)	0.00	80000	80000	14400	94400
2.	Reliance communication ltd (2007-08)	30000	88000	118000	21240	139240
3.	Reliance communication ltd (2007-08)	30000	88000	118000	21240	139240
4.	Vodafone Spacetel Ltd(08-09)	0.00	228000	228000	41040	269040
5.	Vodafone Spacetel Ltd(08-09)	0.00	30000	30000	5400	35400
6.	Reliance Jio ltd (2013-14)	0.00	16000	16000	2880	18880
7.	Reliance Jio ltd	0.00	16000	16000	2880	18880



	(2013-14)					
8.	Wireless T.T.Info Service Ltd (09-10)	30000	64000	94000	16920	110920
9.	Dishnet Wireless ltd (08-09)	30000	80000	110000	19800	129800
10.	Bhartiye Teliventures ltd (2004-05)	0.00	112000	112000	20160	132160
11.	BSNL(2007- 08)	30000	88000	118000	21240	139240
12.	Wireless T.T.Info Service Ltd (08-09)	30000	72000	102000	18360	120360
13.	HTC Telecomm corp. ltd.(12- 13)	0.00	40000	70000	12600	82600
14.	Wireless T.T.Info Service Ltd (08-09)	0.00	22000	22000	3960	25960
15.	Wireless T.T.Info Service Ltd (09-10)	30000	64000	94000	16920	110920
16	Wireless T.T.Info Service Ltd (09-10)	30000	64000	94000	16920	110920
17.	Reliance Jio ltd (2013-14)	0.00	16000	16000	2880	18880
18.	Postal and Telegraph Tower	30000	16000	46000	8280	54280
19.	Reliance Jio ltd (2013-14)	0.00	40000	40000	8280	54280
Total						1805400.00
Less; Received						37485.00
Amount Due						1767915.00



(ii) Advertisement Tax

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

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

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

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

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

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

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

Criteria – As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.

Condition - Tax Amount is not deposited timely into Bank. In some cases, collected amount has been retained by the Tax Collectors for a period of 1-2 month from the date of collection of taxes.

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

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

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

(iv) Holding & Property Tax Collection: -

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

Criteria – Non-Collection of Property Tax/Holding Tax by the concerned ULB.

Condition – Total Property Tax/Holding Tax outstanding as on 30th June 2017 is Rs. 10436469/-

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.

	Total Demand	Total Recovery	Total Arrear
Year			
2017-18	11826475	1390006	10436469

(v) Market/Shop Rent Collection: –

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

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

Condition– ULB has no any own shop in their nagar parisad.

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

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

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

B. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULB's:

➤ No observation found during the course of audit.

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



Report on field survey of 20 high value properties

Sl. No	Owner Property Name	Add Of Owner	W ar d No	Type of constr uction	Taxa ble area	Rate/s q ft (Rate* .70/.80)	Annu al rent	Annual Proper ty Tax@9 %	Residential/ Commercial /other
1	Shailendera Choudhary	Late- Kuldeep Choudhary	5	Pcc	1861	9*.70	11724.30	1055	Residential
2	Sharda Devi	Ram swarath Prasad	18	Pcc	4000	9*.70	25200	2268	Residential
3	Subhash Kumar	Gajadhar Prasad	1	Pcc	760	6*.70	3192	287	Residential
4	Radhika Devi	Arjun Prasad	3	Pcc	2300	18*.70	28980	26082	Other
5	Sakaldev Batsayan	Late- Sita Ram Singh	19	Pcc	2070	9*.70	13041	1174	Residential
6	Mukta Kumari	Rajib Kumar	6	Pcc	1800	18*.70	22680	2041	Other
7	Krishnandan Prasad	Singeshwar a Prasad	5	Pcc	770	9*.70	4851	437	Residential
8	Saroj Kumari	Dr. Umesh Chand	5	Pcc	1900	12*.70	15960	1436.40	Residential
9	Devendra Kumar	Ram Kishan Mahto	5	Pcc	2920	36*.80	84096	7568.64	Commercial
10	Shakuntala Devi	Parmanand Gupta	5	Pcc	2340	36*.80	67392	6065	commercial
11	Vivekanand Sharma	Late- Rambalak Singh	16	Pcc	3440	6*.70	14448	1300	Residential
12	Sanjay Kumar	Late-Vijay Shankar Upadhyay	12	Pcc	5600	36*.80	161280	14515	Commercial
13	Veena Kumari	Kishor Prasad	16	Pcc	1540	9*.70	9702	837.00	Residential
14	Pan Kumari Devi	Shivnandan Prasad	5	Pcc	2200	9*.70	13860	1247	Residential
15	Shishupal Kumar	Late- Rajendra Prasad	6	Pcc	3888	12*.70	32659	2939	Residential
16	Uma Devi	Lal Keshwar Prasad	6	Pcc	1680	18*.80	24193	2177.28	Commercial
17	Sudha Devi	Upendra Prasad	6	Pcc	2600	18*.80	37440	3369.60	Commercial
18	Mahendra	Late-	2	Pcc	5248	9*.70	33062	2975	Residential



	Kumar	Ramjee Prasad							
19	Sanjay Kumar Singh	Late-Nageshwar Singh	10	Pcc	672	9*.70	6124	382	Residential
20	Shailendera Choudhary	Late-Kuldeep Choudhary	5	Pcc	1861	6*70	7816	704	Residential

Note: Property / Holding tax are assessed by the ULB. On test check basis, we have calculated the area and no variance found. However, it is very difficult to do the Field Survey due to resentment of property holders and sometimes it gets very ugly.

ii. Part-B

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

(a) Non –maintenance of books of accounts, subsidiary registers: -

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Royalty Register	Not Maintained
3	TDS Register	Not Maintained
4	Statutory deduction Register	Not Maintained

b. Irregularity in procurement process: -

As per TOR we have checked and verified all procurements above Rs. 15000 and no irregularity found in this regard.

Details of some of the procurements above Rs. 15000 are mentioned below:

Sr. No.	Contractor Name	Agreement No.	Ward No.	Amount
1.	Kanhya ku	6/16-17 (14 th Fin)	-	750200.00
2.	Joyti kumari	16/16-17 (5 th Fin)	-	61,88,00.00
3.	Niranjan ku	2/16-17 (14 th Fin)	-	236631.00
4.	Jai prakash ku	1/2018-19 (5 th Fin	-	1890200.00
5.	Dhanjya kumar	01/2016-17(int source)		460800.00



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

We observed several non-compliances of directives of UD&HD, GOB such as; -

- (1) Non collection of various taxes required to be collected.
- (2) Non maintenance of prescribe books of accounts.
- (3) Non submission of UC and other reports on timely basis.

d. Non- compliance of Act & Rules: -

As per section 127 of the Bihar Municipal Act, the Municipality can levy the following taxes: -

- Property tax on land and building
- Surcharge on transfer of land and building.
- Tax on deficit in parking space in any non-residential building.
- Water tax,
- Fire tax,
- Tax on advertisement
- Surcharges on entertainment tax,

We observed that only property tax has been collected during the year other taxes have not been levied till date.

And as per Income Tax Act 1962 and Vat Act 2005 are not properly followed by Ulb.

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

e. Lack of internal control measures: -

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -
 - Head wise expenditure were not clearly entered and recorded.
 - The cash book balances are not reconciled with the Balances in Bank Pass Book.



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.

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

- Quarterly Return for TDS has not been filed for First quarter of F.Y -2017-18.
- Quarterly Return for VAT has not been filed for First quarter of F.Y -2017-18.
- Quarterly Return for GST has not been filed for First quarter of F.Y -2017-18.
- Royalty for Financial Year 2017-18 for Rs. 94,465 has been deducted but has not been deposited till 31/03/2018. Detail for Royalty has been given below-
- TDS for Financial Year 2017-18 for Rs. 46,864 has been deducted but has not been deposited till 31/03/2018. Detail given below-
- LaborCess for Financial Year 2017-18 for Rs. 47,064 has been deducted but has not been deposited till 31/03/2018. Detail for Labourcess has been given
- Royalty for Financial Year 2017-18 for Rs. 1,68,434 has been deducted but has not been deposited till 31/03/2018. Detail for Royalty has been given below-
- GST for Financial Year 2017-18 for Rs. 1,68,734 has been deducted but has not been deposited till 31/03/2018. Detail given below-
- TDS for Financial Year 2017-18 for Rs. 84,248 has been deducted but has not been deposited till 31/03/2018. Details given below.
- LaborCess for Financial Year 2017-18 for Rs. 84,248 has been deducted but has not been deposited till 31/03/2018. Detail for Labourcess has been given below-

(1)

Sl. No	Yojna Number	Contractor Name	Fund	Payment Date	Roylets	GST	Incom e Tax	Labur e Cess
1	29/2017-18	Prabhat Ranjan	Mukhya Mantri Naligai Yojna	16/12/2017	10,564	10564	5282	5282
2	12/2017-18	Prabhat Ranjan	Mukhya Mantri Naligai Yojna	16/12/2017	11502	11502	5751	5751
4	39/2017-18	Santosh kumar	Mukhya Mantri Naligai	15/12/2017	5992	5992	2996	2996



			Yojna					
5	26/2017 -18	Sharoj Devi	Mukhya Mantri Naligai Yojna	16/12/201 7	9981	9981	4990	4990
6	25/2017 -18	Santosh kumar	Mukhya Mantri Naligai Yojna	15/12/201 7	3302	3302	1650	1650
7	10/2017 -18	Pankaj kumar sinhha	Mukhya Mantri Naligai Yojna	16/12/201 7	9137	9137	4568	4568
8	06/2017 -18	Sanjeev kumar	Mukhya Mantri Naligai Yojna	16/12/201 7	3570	3570	1785	1785
9	14/2017 -18	Babita devi	Mukhya Mantri Naligai Yojna	16/12/201 7	12142	12142	6071	6071
10	11/2017 -18	Uday kumar	Mukhya Mantri Naligai Yojna	16/12/201 7	2795	2795	1398	1398
11	23/2017 -18	Uday kumar	Mukhya Mantri Naligai Yojna	16/12/201 7	12467	12467	6234	6234
12	02/2017 -18	Ashutosh kumar	Mukhya Mantri Naligai Yojna	16/12/201 7	10650	10650	5325	5325
13	38/2017 -18	Kaihnya kumar	Mukhya Mantri Naligai Yojna	13/12/201 7	12995	12995	6497	6497
14	34/2017 -18	Shankar prashad	Mukhya a	16/12/201 7	14942	14942	7471	7471



			Mantri Naligai Yojna					
15	13/2017-18	Prabhat ku	Mukhya Mantri Naligai Yojna	16/12/2017	5247	5247	2624	2624
16	08/2017-18	Uday kumar	Mukhya Mantri Naligai Yojna	16/12/2017	2232	2232	1150	1150
17	05/2017-18	Joti ku	Mukhya Mantri Naligai Yojna	16/12/2017	3760	3760	1880	1880
18	19/2017-18	Balbant kumar	Mukhya Mantri Naligai Yojna	16/12/2017	6920	6920	3460	3460
19	18/2017-18	Devkant ku	Mukhya Mantri Naligai Yojna	15/12/2017	3725	3725	1862	1862
20	21/2017-18	Devkant ku	Mukhya Mantri Naligai Yojna	16/12/2017	14341	14341	7170	7170
21	16/2017-18	Chandrashekar ku	Mukhya Mantri Naligai Yojna	16/12/2017	12170	12170	6084	6084
Total					168434	168434	84248	84248

(2)

Sl. No.	Yojna Number	Contractor Name	Fund	Payment Date	Roylites	GS T	Income Tax	Labour Cess
1	40/2017-18	Shekhar Kumar	Mukhya	10/2/2018	7019	0	3509	3509



			Mantri Naligai Yojna					
2	35/2017- 18	Naveen kumar	14 th f/c	26/02/18	11330	0	5665	5665
3	41/2017- 18	Shankar kumar	14 th f/c	26/02/201 8	9913	0	4589	4789
4	17/2017- 18	Rinki devi	Mukhy a Mantri Naligai Yojna	23/02/201 8	10400	0	5200	5200
5	30/2017- 18	Munna kumar	Mukhy a Mantri Naligai Yojna	10/2/2018	12046	0	6023	6023
6	31/2017- 18	Uday kumar	Mukhy a Mantri Naligai Yojna	19/02/201 8	1527	0	763	763
7	32/2017- 18	Sanjeev kumar	14th f/c	26/02/201 8	11153	0	5577	5577
8	33/2017- 18	Rajeev Ranjan ku	Mukhy a Mantri Naligai Yojna	23/02/201 8	8227	0	4113	4113
9	37/2017- 18	Kaihnya kumar	Mukhy a Mantri Naligai Yojna	19/02/201 8	1452	0	726	726
10	01/2017- 18	Parmod ku singh	Mukhy a Mantri Naligai Yojna	26/02/201 8	8768	0	4384	4384
11	24/2017- 18	Ashutosh kumar	Mukhy a Mantri Naligai Yojna	19/02/201 8	12630	0	6315	6315
					94465		46864	47064



g. Deficiency in pay-roll system: -

Pay-Roll Register has not been shown to us during the period of internal audit, records relating to statutory deduction like PF, ESIC, Income tax are not maintained. The PF, ESIC with respect to contractual employee are neither deducted nor paid to statutory authority. Thus we are unable to comment on deficiency in pay-roll system.

h. Utilizations of grant and report on missing Utilization certificates of financial year 2017-18

Some Ucs are pending for submission during the financial year 2017-18.

We have been provided with the details of UC submitted to UD& HD, we are attaching the same as **Annexure 1**.

S.I No.	Name of Scheme	Letter No.	Allotment of Fund	Amount of Ucs Pending
1.	LED Light Fund	132/29.03.2016	6000000	6000000
2.	Mukh Mantri Nal Jal Yagna	90/03.01.2018	62465619	62465619
3..	P.C.C Fund	160/27.03.2018	2000000	2000000

I. Physical verification of inventory/stores: -

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

J. Advances, their adjustment & recovery: -

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

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

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

**PART – “C”
Scope of Audit**

Sl. No	Particular	Remarks/ Observation
1	Whether all these the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as	No observation found in this regard.



	well as related directives by UD&HD.																	
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any inconsistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	We have witnessed the 20 high value of property same has been reported above in Point 5, Part A(c).																
3	<p>Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR</p> <p>Rule 22: All moneys to be brought to account</p> <p>Rule: 27: Collections to be deposited into Bank on the same day</p> <p>Rule 69: Grant Related Compliance</p> <p>Rule 120-121: Monthly Receipt & Payment Account and Trial Balance</p> <p>Rule 130: Audit to be completed & reported within 6 month</p>	<p>Rule 22: We have found that all money has been brought to account but delayed.</p> <p>Rule 27: We have observed that the collected money has not to be deposited into Bank Account on time.</p> <table border="1"> <thead> <tr> <th>Receipt No.</th> <th>Amt</th> <th>Period</th> <th>Deposit date</th> </tr> </thead> <tbody> <tr> <td>15/01/2018 to 26/03/2018</td> <td>801 to 80</td> <td>Rs.99940</td> <td>04/04/2018</td> </tr> <tr> <td>07/02/2018 to 15/03/2018</td> <td>807 to 840</td> <td>Rs.80350</td> <td>09/04/2018</td> </tr> <tr> <td>15/03/2018 to 26/03/2018</td> <td>841 to 885</td> <td>Rs.90360</td> <td>13/04/2018</td> </tr> </tbody> </table> <p>Rule 69: Grant related compliance has been done properly.</p> <p>Rule 120-121: Monthly Receipt & Payment Account and Trial Balance are not being prepared.</p> <p>Rule 130 is not being followed.</p>	Receipt No.	Amt	Period	Deposit date	15/01/2018 to 26/03/2018	801 to 80	Rs.99940	04/04/2018	07/02/2018 to 15/03/2018	807 to 840	Rs.80350	09/04/2018	15/03/2018 to 26/03/2018	841 to 885	Rs.90360	13/04/2018
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15/03/2018 to 26/03/2018	841 to 885	Rs.90360	13/04/2018															
4	Whether all such compliance of	Yes, Compliance of financial guidelines of schemes of																



5	If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc. have incurred then quantify the same.	Loss of Rs 1767915.00/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB. There are no cases regarding collection of Advertisement Tax, Notice Fee and Trade License has been observed during the course of our audit																														
6	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Observation Found in this regard.																														
7	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	No, up to Rs. 50,000.00 no any Procurement made and Procurement Register is kept. Details of some of the cases are:- <table border="1" data-bbox="750 817 1452 1332"> <thead> <tr> <th>Sr.No.</th> <th>Contractor Name</th> <th>Agreement No.</th> <th>Ward No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Kanhya ku</td> <td>6/16-17 (14th Fin)</td> <td>-</td> <td>750200.00</td> </tr> <tr> <td>2.</td> <td>Joyti kumara</td> <td>16/16-17 (5th Fin)</td> <td>-</td> <td>61,88,00.00</td> </tr> <tr> <td>3.</td> <td>Niranjan ku</td> <td>2/16-17 (14th Fin)</td> <td>-</td> <td>236631.00</td> </tr> <tr> <td>4.</td> <td>Jai prakash ku</td> <td>1/2018-19 (5th Fin)</td> <td>-</td> <td>1890200.00</td> </tr> <tr> <td>5.</td> <td>Dhanjya kumar</td> <td>01/2016-17(int source)</td> <td>-</td> <td>460800.00</td> </tr> </tbody> </table>	Sr.No.	Contractor Name	Agreement No.	Ward No.	Amount	1.	Kanhya ku	6/16-17 (14 th Fin)	-	750200.00	2.	Joyti kumara	16/16-17 (5 th Fin)	-	61,88,00.00	3.	Niranjan ku	2/16-17 (14 th Fin)	-	236631.00	4.	Jai prakash ku	1/2018-19 (5 th Fin)	-	1890200.00	5.	Dhanjya kumar	01/2016-17(int source)	-	460800.00
Sr.No.	Contractor Name	Agreement No.	Ward No.	Amount																												
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3.	Niranjan ku	2/16-17 (14 th Fin)	-	236631.00																												
4.	Jai prakash ku	1/2018-19 (5 th Fin)	-	1890200.00																												
5.	Dhanjya kumar	01/2016-17(int source)	-	460800.00																												
8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	UC of an Amt. of 70465619 has been pending for submission to the Urban Development & housing Department till the financial year 2017-18.																														



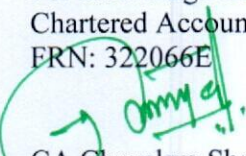
Amount Collected from own sources revenue has not been deposited into bank by the ULB on the same date /next to the same date as required. The details are given below.

Receipt No.	Amt	Period	Deposit date
15/01/2018 to 26/03/2018	801 to 80	Rs.99940	04/04/2018
07/02/2018 to 15/03/2018	807 to 840	Rs.80350	09/04/2018
15/03/2018 to 26/03/2018	841 to 885	Rs.90360	13/04/2018

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
ERN: 322066E


CA Chanakya Shree
Partner

Mem No: 079322

UDIN :- 20079322AAAACSS248

Date :- 12/05/2020



R.N.Singh & co.

Chartered Accountants

NAGAR PANCHAYAT RAJGIR

Discussion Notes for Fourth Quarter of 2017-18

Sl. No.	Observation	Management Remarks																
	Holding tax is not deposited on same day according to the time stipulated in Municipal Act 2007. The Detail has been given-	Action will take in future																
	<table border="1"><thead><tr><th>Date of Collection</th><th>Receipt No.</th><th>Amount</th><th>Deposit Date</th></tr></thead><tbody><tr><td>15/01/2018 to 26/03/2018</td><td>801 to 806</td><td>Rs.99940</td><td>04/04/2018</td></tr><tr><td>07/02/2018 to 15/03/2018</td><td>807 to 840</td><td>Rs.80350</td><td>09/04/2018</td></tr><tr><td>15/03/2018 to 26/03/2018</td><td>841 to 885</td><td>Rs.90360</td><td>13/04/2018</td></tr></tbody></table>	Date of Collection	Receipt No.	Amount	Deposit Date	15/01/2018 to 26/03/2018	801 to 806	Rs.99940	04/04/2018	07/02/2018 to 15/03/2018	807 to 840	Rs.80350	09/04/2018	15/03/2018 to 26/03/2018	841 to 885	Rs.90360	13/04/2018	
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15/03/2018 to 26/03/2018	841 to 885	Rs.90360	13/04/2018															
1	Bank Reconciliation Statement is not prepared month wise for Fourth	Do																
2	Quartet of F.Y 2017-18.																	
3	No action is taken by Nagar Panchyat Rajgir for collection of Tower Tax.	Notice issued																
4	Nagar Parisad bakhtiyarpur is not in practices to follow Double entry Accounting System. It is due to lack of adequate acknowledge.	D. e. A's working going on.																
5	Quarterly Return for TDS has not been filed for 4th quarter of F.Y -2017-18.	Action will take in future																
6	Nagar Panchyat Rajgir is not Maintain fixed asset register.	Do																
7	Various registers, books of records etc. are not being prepared by the ULB. Such as, Statutory Register with regards TDS, VAT, Royalty etc.	Do																
8	All observation found during the audit for f. y. 2015-16 and 1st, 2nd, 3rd and 4th Quarter 2016-17 are not complied except	Do																
	<p>ALL observations are complied</p> <p>THE CHARTERED ACCOUNTANTS</p> <p>R.N.Singh & Co.</p> <p>20/04/18</p>	Do																



- Royalty for Financial Year 2017-18 for Rs. 94,465 has been deducted but has not been deposited till 31/03/2016. Detail for
 9 Royalty has been given below-
 TDS for Financial Year 2017-18 for Rs. 46,864 has been deducted but has not been deposited till 31/03/2016. Detail given
 10 below-

- LaborCess for Financial Year 2017-18 for Rs. 47,064 has been deducted but has not been deposited till 31/03/2016. Detail
 11 for Labourcess has been given below-

Sl. No.	Yojna Number.	Contractor Name	Fund	Payment Date	Roylites	GST	Income Tax	Labure Cess
1	40/2017-18	Shekhar Kumar	Mukhya Mantri Naligai Yojna	02-10-2018	7019	0	3509	3509
2	35/2017-18	Naveen kumar	14 th f/c	26/02/18	11330	0	5665	5665
3	41/2017-18	Shankar kumar	14 th f/c	26/02/2018	9913	0	4589	4789
4	17/2017-18	Rinki devi	Mukhya Mantri Naligai Yojna	23/02/2018	10400	0	5200	5200
5	30/2017-18	Munna kumar	Mukhya Mantri Naligai Yojna	02-10-2018	12046	0	6023	6023
6	31/2017-18	Uday kumar	Mukhya Mantri Naligai Yojna	19/02/2018	1527	0	763	763
7	32/2017-18	Sanjeev kumar	14th f/c	26/02/2018	11153	0	5577	5577
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9	37/2017-18	Kaihnya kumar	Mukhya Mantri Naligai Yojna	19/02/2018	1452	0	726	726
10	01/2017-18	Parmod ku singh	Mukhya Mantri Naligai Yojna	26/02/2018	8768	0	4384	4384
11	24/2017-18	Ashutosh kumar	Mukhya Mantri Naligai Yojna	19/02/2018	12630	0	6315	6315
			Total		94465	0	46864	47064

R.N. Singh
 02/03/18

25/11/19
 नगर पंचायत राजगीर
 नगरपालिका प्रदाधिकारी



नगर विकास एवं आवास विभाग

वित्तीय वर्ष 2013-14 से 2015-16 में प्राप्त सहायक अनुदानों की निकासी/ व्यय एवं अवशेष राशि की बालANCE द्वारा कोषागार में जमा विवरणी संशोधित प्रतिवेदन

DDO Code :- URB-001
 Treasury Code :- 4020763
 PL Account No. :- PLA- 249
 Bank Account No. :- 011384967569/ Bank Code 3499

1055

क्र. सं.	सहायक अनुदान का आवंटन मद	संबंधित वित्तीय वर्ष	सहायक अनुदान का आवंटन मद	संशोधित वित्तीय वर्ष	आवंटित राशि के विवरण द्वारा निकासी की गई राशि	टी.डी.सी. नं. एवं तिथि	पी.एच.डी. खाता नं. एवं रसीद तिथि	बैंक खाता नं. जमा की गई राशि	वित्तीय वर्ष जिसमें राशि जमा की गई	समकालीन मद में व्यय की गई राशि	संबंधित अनुदान की गयी निकासी विवरण के अन्तर्गत 2016 को अवशेष राशि	कोषागार में जमा की गई राशि	आवंटन नं. / तिथि	समकालीन प्रमाण-पत्र से निहित राशि	समकालीन प्रमाण-पत्र की तिथि	राशि (लाख में)					
																17	18	19	20		
4	विकास-श्रेणी	37	150000000	150000000	150000000	19.09.2013	150000000	0	2013-14	150000000	0	0	0	0	0	0	0	0	0	0	
5	विकास-श्रेणी	57	300000000	300000000	300000000	15.09.2013	300000000	0	2013-14	300000000	0	0	0	0	0	0	0	0	0	0	0
6	विकास-श्रेणी	37	150000000	150000000	150000000	15.09.2013	150000000	0	2013-14	150000000	0	0	0	0	0	0	0	0	0	0	0
7	17th Finance	12	1833927	1833927	0	03.24.07.13	0	1833927	2013-14	1833927	0	0	0	0	0	0	0	0	0	0	0
8	14th Finance	72	1758960	1758960	0	27.03.2014	0	1758960	2013-14	1758960	0	0	0	0	0	0	0	0	0	0	0
9	रक्षक मद	42	571799	571799	571799	06.12.2013	571799	0	2014-15	571799	0	0	0	0	0	0	0	0	0	0	0
10	आवंटित मद	50	7547000	7547000	3773500	10.02.2014	3773500	0	2014-15	3773500	0	0	0	0	0	0	0	0	0	0	0
11	आवंटित मद	89	4733000	4733000	2366500	20.03.2014	2366500	0	2014-15	2366500	0	0	0	0	0	0	0	0	0	0	0
12	वर्षाई मद	134	5251119	5251119	5251119	20.03.2014	5251119	0	2014-15	5251119	0	0	0	0	0	0	0	0	0	0	0
13	वर्षाई मद	134	2226952	2226952	2226952	20.03.2014	2226952	0	2014-15	2226952	0	0	0	0	0	0	0	0	0	0	0
14	वर्षाई मद	134	1185873	1185873	1185873	20.03.2014	1185873	0	2014-15	1185873	0	0	0	0	0	0	0	0	0	0	0
15	वर्षाई मद	134	2000000	2000000	2000000	29.03.2014	2000000	0	2014-15	2000000	0	0	0	0	0	0	0	0	0	0	0
16	वर्षाई मद	17	240000	240000	240000	15.07.2013	240000	0	2015-16	240000	0	0	0	0	0	0	0	0	0	0	0
17	वर्षाई मद	14	719487	719487	719487	27.08.2014	719487	0	2015-16	719487	0	0	0	0	0	0	0	0	0	0	0
18	वर्षाई मद	22	140000000	140000000	140000000	17.09.2016	140000000	0	2015-16	140000000	0	0	0	0	0	0	0	0	0	0	0
19	वर्षाई मद	22	63000000	63000000	63000000	17.09.2014	63000000	0	2015-16	63000000	0	0	0	0	0	0	0	0	0	0	0
20	वर्षाई मद	1231/	1758960	1758960	1758960	10.11.2014	1758960	0	2014-15	1758960	0	0	0	0	0	0	0	0	0	0	0
21	वर्षाई मद	1429/	571799	571799	571799	29.08.2016	571799	0	2014-15	571799	0	0	0	0	0	0	0	0	0	0	0
22	वर्षाई मद	02	3773500	3773500	3773500	02.01.2017	3773500	0	2014-15	3773500	0	0	0	0	0	0	0	0	0	0	0
23	वर्षाई मद	833/	2566500	2566500	2566500	02.01.2017	2566500	0	2014-15	2566500	0	0	0	0	0	0	0	0	0	0	0
24	वर्षाई मद	724/	5251119	5251119	5251119	25.02.2017	5251119	0	2014-15	5251119	0	0	0	0	0	0	0	0	0	0	0
25	वर्षाई मद	334/	2226952	2226952	2226952	16.02.2017	2226952	0	2014-15	2226952	0	0	0	0	0	0	0	0	0	0	0
26	वर्षाई मद	23.01.17	1185873	1185873	1185873	23.01.17	1185873	0	2014-15	1185873	0	0	0	0	0	0	0	0	0	0	0
27	वर्षाई मद	2000000	2000000	2000000	2000000	2000000	2000000	0	2014-15	2000000	0	0	0	0	0	0	0	0	0	0	0
28	वर्षाई मद	240000	240000	240000	240000	240000	240000	0	2015-16	240000	0	0	0	0	0	0	0	0	0	0	0
29	वर्षाई मद	719487	719487	719487	719487	719487	719487	0	2015-16	719487	0	0	0	0	0	0	0	0	0	0	0
30	वर्षाई मद	140000000	140000000	140000000	140000000	140000000	140000000	0	2015-16	140000000	0	0	0	0	0	0	0	0	0	0	0
31	वर्षाई मद	63000000	63000000	63000000	63000000	63000000	63000000	0	2015-16	63000000	0	0	0	0	0	0	0	0	0	0	0



Sl. No.	Particulars	11	5370338	5370338	5370338	2016-17	5370338	5370338	RTGS
48	1000000	13.07.2015	1230000	1230000	18.03.2016	2016-17	1230000	5370338	
49	1000000	23.07.2016	9917602	9917602	28.03.2016	2016-17	9917602	5370338	
50	1000000	21.03.2016	1531502	1531502	28.03.2016	2016-17	1531502	5370338	
51	1000000	21.03.2016	7243081	7243081	28.03.2016	2016-17	7243081	5370338	
52	1000000	29.03.2016	600000	600000	30.03.2016	2016-17	600000	5370338	
53	1000000	30.03.2016	1088327	1088327	31.03.2016	2016-17	1088327	5370338	
54	1000000	30.03.2016	3235105	3235105	31.03.2016	2016-17	3235105	5370338	
55	1000000	07.01.2016	3060500	3060500	15.09.2016	2016-17	3060500	5370338	
Total :-			521950840	521950840			521950840	521950840	

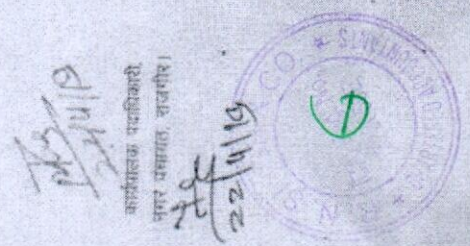
दि. 22/11/19 को विचार करी हुई है। जो अधिकारी प्रमाण-पत्र को आधार से प्राप्त कर सत्यापन कर मासिक किया जाता है कि अक्षरों में जो कोषागार में जमा कर दिया गया है। इसके अतिरिक्त किसी तरह की राशि भी नहीं बचा है।

कार्यालय पदाधिकारी
सावर प्रशासन राजगीर।

क्रमांक 693 दिनांक 22/11/2018

वित्तिय - प्रशासक एम्.डी.ए.ओ. सावर विकास एवं आवास विभाग, विहार पटना को सूचनाएं प्रेषित।
 वित्तिय - वसुधक सचिव, सावर विकास एवं आवास विभाग, विहार पटना को सादर सूचनाएं प्रेषित।
 वित्तिय - प्रमाण सचिव, सावर विकास एवं आवास विभाग, विहार पटना को सादर सूचनाएं प्रेषित।

कार्यालय पदाधिकारी
सावर प्रशासन, राजगीर।
22/11/19



क्र.सं.	वर्षांत अंतर्गत अंशदाता की दिनांक से	वर्षांत अंतर्गत अंशदाता की दिनांक तक	वर्षांत अंतर्गत अंशदाता की दिनांक से	वर्षांत अंतर्गत अंशदाता की दिनांक तक	वर्षांत अंतर्गत अंशदाता की दिनांक से	वर्षांत अंतर्गत अंशदाता की दिनांक तक	वर्षांत अंतर्गत अंशदाता की दिनांक से	वर्षांत अंतर्गत अंशदाता की दिनांक तक	वर्षांत अंतर्गत अंशदाता की दिनांक से	वर्षांत अंतर्गत अंशदाता की दिनांक तक	वर्षांत अंतर्गत अंशदाता की दिनांक से	वर्षांत अंतर्गत अंशदाता की दिनांक तक	वर्षांत अंतर्गत अंशदाता की दिनांक से	वर्षांत अंतर्गत अंशदाता की दिनांक तक	वर्षांत अंतर्गत अंशदाता की दिनांक से	वर्षांत अंतर्गत अंशदाता की दिनांक तक	वर्षांत अंतर्गत अंशदाता की दिनांक से	वर्षांत अंतर्गत अंशदाता की दिनांक तक																		
43	2017-18	23.03.2018	153	197220	197220	4/29.03.2018	197220	2017-18	197220	197220	197220	197220	197220	197220	197220	197220	197220	197220	197220																	
44	2017-18	23.03.2018	154	5000000	5000000	4/26.03.2018	5000000	2017-18	5000000	5000000	5000000	5000000	5000000	5000000	5000000	5000000	5000000	5000000	5000000																	
45	2017-18	03.01.2018	90	62465619	62465619	5/26.03.2018	62465619	2017-18	62465619	62465619	62465619	62465619	62465619	62465619	62465619	62465619	62465619	62465619	62465619																	
46	2017-18	27.03.2018	160	2000000	2000000	2/28.03.2018	2000000	2017-18	2000000	2000000	2000000	2000000	2000000	2000000	2000000	2000000	2000000	2000000	2000000																	
Total :-																			303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996	303686996

यदि शीर्ष की निम्नलिखित सूची में से कोई भी जानकारी प्रमाण-पत्र को आधार से प्राप्त कर सत्यापन करें प्रमाणित किया जाता है कि अवशेष राशि को कोषागार में जमा कर दिया गया है। इसके अनिश्चित किसी तरह की राशि जमा नहीं बचा है।

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आदेशात्मक प्रदायिका
नगर पंचायत, शजरी

अपाक 8 V 3 दिनांक 28/3/2019
प्रतिनिधि - प्रकाश एम.एस.ए.के.के. नगर विकास एवं अवकाश विकास, निहार पटन को सूचनाएं प्रेषित।
प्रतिनिधि - संजय नंदन, नगर विकास एवं अवकाश विकास, निहार पटन को सादर सूचनाएं प्रेषित।
प्रतिनिधि - प्रमाण राशि, नगर विकास एवं अवकाश विकास, निहार पटन को सादर सूचनाएं प्रेषित।

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आदेशात्मक प्रदायिका
नगर पंचायत, शजरी

