

**INTERNAL AUDIT REPORT
OF
NAGAR PANCHAYAT CHAKIYA**

**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 Bungalow Chowraha,
Patna – 800001**

From 23-07-2019 to 03-08-2019

Report Issued on 23rd September 2019

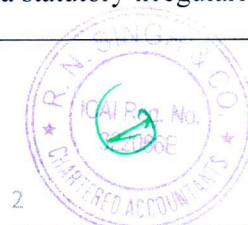
Executive Summary

1. Introduction

Name of the Municipality	Nagar Panchayat Chakiya
Period covered under current audit	Financial Year 2017-18 (Annual)
Name of Executive Officer for the period under Audit.	Mr. Guru Sharn

2. Results and Findings

a. Strengths observed during the audit engagement:
(a). All vouchers have supporting documents. (b) Office infrastructure was sufficient for operation. (c) Response from officer & Staff were satisfactory. (d) Main cash book has been maintained. (e) Subsidiary cash books has been maintained.
b. Weaknesses observed in the functioning of office, maintenance of records etc. during the audit engagement:
(a) Bank Reconciliation Statement has not been prepared by the ULB. (b) Double Accounting System has not been followed whereas accounting has been made on single entry system. (c). Fixed Assets Register has not been maintained. (e). Advance Register has not been maintained. (f). Stock Register has not been maintained. (g). Daily collection register (Revenue receipt wise) has not been maintained. (h). TDS, VAT/GST, Royalty and Labour Cess have been deducted but it has not been deposited till date. Therefore, TDS Return has not been filled till date. As per Income Tax Act 1961, penalty may be levied on ULB, as it is a statutory irregularity.



(i). Property / Holding tax has not been assessed on property by the ULB since Financial Year 2008-09.

(j). No action has been taken by Nagar Panchayat for collection of Tower Tax.

(k) File Movement register has not been maintained.

(l) Some amount of grant allotted to Nagar panchayat but against these allotments, no UCs has been submitted.

(m) Various registers, books of records etc. are not being prepared by the ULB, such as, Statutory Register with TDS, GST, Royalty etc.

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 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, Labor 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 it also provides additional analysis.
2.	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.
3.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.

4.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
5.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.
6.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
7.	ULB should collect mobile tower tax, advertisement tax shop rent etc. as quick as possible and on regular basis.
8.	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.
9.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
10.	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.
11.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
12.	ULB should assess the Holding & Property tax every year.

5. Comments from Management:

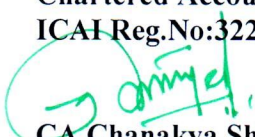
As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

Detailed discussions on this are given in *Discussion Note* as attached below.

6. Acknowledgement: -

We thank Mr. Guru Sharn (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.

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


CA Chanakya Shree
Partner
M. No: -079322



UDIN: 20079322AAAAQS4308
Date: 20-06-2020

Detailed Audit Report

1. Introduction

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

(1) Mr. Adesh pratihast

2. Administration

The present body of the ULB has taken charge on 9th June 2012 the incumbency in the key administrative and executive positions was as under:

Smt. Beena Devi, Chairman from 09.06.2012 to 09 .06.2017

Shri Harjeet Singh Chairman from 10.06.2017 to till date.

Shri Maheshwar Pd Singh, Commissioner/Executive Officer from 10.04.2015 to 10.07.2018

Shri Randhir Lal Executive officer from 11 .07.2018 to 19.01.2019

Shri Guru Sharn Executive officer from 19.01.2019 to till date

3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
1	AG 2016-17	25	1to12	12	0	0.00	12	No compliance
2	Internal audit 2016-17	08	05	03	0	0.00	08	No compliance



Detailed Report on Compliance of Previous Internal Audit Report: -

SL No.	Audit Observation	Nature of Irregularities	Complied/Non-Complied
1	Different types of taxes and other charges collected during the end of 4 th quarter of financial year 2016-17 by sh. Krishna kumar (Accountant) had not been deposited fully. We found that as total deposit of Rs. 4625022/- against total collection of Rs. 5293852/- and balance of Rs. 668830/- has been not deposit during the end quarter of financial year 2016-17 These O/S Balances has been deposited next quarter.	Persisting since last two year	Not Complied
2	There are lack of internal control w.r.t collection of taxes.	Persisting since last two year	Not Complied
3	Demand collection register has not been prepared hence it is not possible to ascertain total arrear of taxes	Persisting since last three year	Not Complied
4	Taxes collected by tax collector are on deposited on daily basis, we observed that it is being deposited after significant interval which is not proper .As per rule 27 of BMAR it should be deposited on daily basis otherwise a penalty up to 500/- per day may be imposed for delayed deposit.	Persisting since last three year	Not Complied
5	Tower tax due are not collected on timely basis.	Persisting since long time	Not Complied
6	Shop rent is not being collected on timely basis as Rs. 11.52 lacs is overdue as shop rent as on 31.03.2017	Persisting since long time	Not Complied
7	Tower tax is not being collected on timely basis as more than Rs. 4.49 lacs is receivable as tower tax as on 31.03.2017. (Details of tower tax dues is annexed in annexure)	Persisting since last year	Not Complied



8.	Advance register is not prepared hence it is difficult to monitor for advance given and adjustment thereof.	Persisting since long time	Not Complied
9.	No the municipality is not regular in depositing statutory dues including tax deducted at source, VAT, Royalty and labour cess payable to the government etc. However we observed that all such taxes been deducted during the quarter has been deposited till the end of the quarter.	Persisting since long time	Not Complied

4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2015-16	2016-17	2017-18
Final/Revised Budget	104023858.75	517575647.00	357731718.00
Actual Expenditure	17477584.00	156073185.31	83814876.38
Savings(+)/ Excess(-)	86546274.75	361502461.7	273916841.62

II. Volume of transactions

Period	Budgeted 2017-18	Previous Year (For one Year) 2016-17	Current Year (For one Year)2017-18
Opening balance	135469928.00	182911481.73	140676091.14
Receipts	222261790.00	115092095.02	114,245,881.00
Total	357731718.00	298003576.75	284921972.14
Net expenditure	357731718.00	156073185.31	83814876.38
Closing balance	0.00	141930391.44	171107095.76

Note: - We have taken the data provided by nagar panchayat Chakiya (East champaran) for financial year 2016-17 closing balance (Rs. 141930391.44) and opening balance of financial year 2017-18 (Rs.140676091.14) as per cash book.



III. Bank Reconciliation: -

Details of Closing Balance:

SI 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.	Nagar Palika Nidhi	11374065868	264585	464587	200002	Reconciled
2.	Nagar Palika Nidhi	72110001000117 16	162715	262715	100000	Not Prepared
3.	BRGF	31572416337	Details Not Prepared			
4.	13th & 14Th FC	31572429357				
5.	MNVY,SJRY,11 &13th FC	2066713455	1152490	2152492	1000002	Not prepared
6.	NAGarPalika Nidhi Sud Mad	2066791648	708067	788467	80400	Not prepared
7.	MNVY,Etc	10019510100029 05	1230701	2231781	1001080	Not prepared
8.	UIDSSMT	72110001000328 16	Details Not Prepared			
9.	Nagar Palika Nidhi	2066678033				
10.	Nagar Palika Nidhi	11373386201				
11.	VAMBAY	2066726113				
12.	E-Goverance & Sabkey Liye Awash	72110001000803 09	267058.9	467458.9	200400	Not prepared
13.	Swath Baharat Mission	72110001000809 01	2520650.95	2725658	205007	Not prepared
14.	Nagar Palika Nidhi	50160000885836	2460270	4761475	2301205	Not prepared
15.	SWM & Sabkey Liye Awash Yojna	50160007055968	276040	476942	200902	Not prepared
16.	PF & Insurance	50160000885936	1050870	1160971	110101	Not prepared
17.	Kabir Antiyosthi	50160007154442	104090	154594	50504	Not prepared
18.	State Plan,14thfc,4thfc ,5Thfc Etc	PL 083	928600	1028632	100032	Not prepared
19.	CBI BANK ACCOUNT	3614829101	981500	1081595	100095	Not prepared



IV. Revenue Receipts: -

Income Details (Amounts to be provided in Rupees)							
		2017-18		2018-19		2019-20	
Sl. No.	Details	2017-18 (Annual.)	2016-17 (Annual.)	2018-19 (Annual)	2017-18 (Annual)	2019-20	2018-19
	Total Receipts (A+B)	114,245,881.53	115092095.02	0.00	114,245,881.53		
A.	Revenue Receipts (1+2+3)	72,149,191.53		0.00	72,149,191.53		
1.	Own Revenue Receipts (a+b)	25,407,606.35		0.00	25,407,606.35		
a)	Tax Revenue(levied and collected by municipal body)	18671326.35		0.00	18671326.35		
i)	Property tax	16574168.35		0.00	16574168.35		
ii)	Other tax (levied and collected by municipal body)	2097158.00		0.00	2097158.00		
b)	Non-tax revenue (levied and collected by municipal body)	6,736,280.00		0.00	6,736,280.00		
i)	Fees & fines	2,055,301.00		0.00	2,055,301.00		
ii)	User Charges	3,180,239.00		0.00	3,180,239.00		
iii)	Other non-tax revenue (levied and collected by municipal body)	1,500,740.00	Details not Provided	0.00	1,500,740.00		
2	Other Revenue Receipts	1,346,365.18		0.00	1,346,365.18		
a)	Income from interest/investments	72,603.33		0.00	72,603.33		
b)	Other Revenue income	1,273,761.85		0.00	1,273,761.85		
3.	Transfers/ Grants/ Assigned Revenues	45,395,220.00		0.00	45,395,220.00		
a)	State Assigned Revenue	3,936,066.00		0.00	3,936,066.00		
b)	State Finance Commission (SFC) Grants/ Devolution	9,238,200.00		0.00	9,238,200.00		
c)	Octroi compensation	0.00		0.00	0.00		

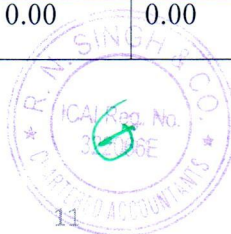


d)	Other State Govt. Transfer	21,139,006.00	0.00	21,139,006.00
e)	Central Finance Commission (CFC) Grant	11,081,948.00	0.00	11,081,948.00
f)	Other Central Govt. Transfer	0.00	0.00	0.00
g)	Others	0.00	0.00	0.00
B.	Capital Receipts	42,096,690.00	0.00	42,096,690.00
1	Sale of Municipal Land		0.00	
2	Loans (from State Govt. or Banks etc.)	0.00	0.00	0.00
3	State Capital Account Grant (under State Schemes etc.)	42,096,690.00	0.00	42,096,690.00
4	Central Capital Account Grant (under Central Schemes etc.)	0.00	0.00	0.00
5	Other Capital Receipts	0.00	0.00	11081948.00



V. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18 (Annual)	2016-17 (Annual)	2018-19 (Annual)	2017-18 (Annual)	2019-20	2018-19
Total Expenditure (1+2)		83814876.38	156073185.31	0.00	83814876.38		
1	Revenue Expenditure	24219191.28	0.00	0.00	14258061.85		
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	11,337,102.85	0.00	0.00	11,337,102.85		
1.2	Operation and Maintenance (O&M)	2920959.00	0.00	0.00	2920959		
1.3	Loan repayment (Interest payments)	0.00	0.00	0.00	0.00		
1.4	Others(any other revenue expenditure which is not salaries, O&M or Interest Payment)	9961130.33	0.00	0.00	9961130.33		
2.	Capital Expenditure	59595684.8	0.00	0.00	59595684.8		
2.1	All developmental works under Central/State specific schemes	59595684.8	0.00	0.00	59595684.8		
2.2	Loan Repayments (Principal Amount)	0.00	0.00	0.00	0.00		
2.3	Other Capital expenditure	0.00	0.00	0.00	0.00		



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

Note: - We have taken the data provided by nagar panchayat Chakiya (East champaran) for financial year 2016-17 closing balance (Rs.141930391 .00) and opening balance of financial year 2017-18 (Rs.140676092.89.00) as per cash book.

VI. Status of implementation of Double Entry Accounting System

Accounting of Nagar Panchayat has not been maintained as Double Entry Accounting system. The consultant for DEAS has been appointed but financial accounts for 2017-18 is still to be prepared. The DEAS team Vinod Singhal &co. has started work from 11-03-2019

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 N.P till the date of our audit.

5. Audit Observations:

Part – A

(i) 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.**

a) **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 6 (Six) Mobile Towers registered with this ULB up to 31.03.2018 and 471,400.00 /- 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 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 and take appropriate actions against irregularity.

SR. No.	Company Name	Date of establishment	Registration Fee	Renewal Fee	Interest	Penalty	TOTAL Dues
1.	Bharti Cellular Ltd	2012-13	30000	32,000.00	14,400.00	5,000.00	51,400.00
2.	Bharti Tele-Venture Ltd	2012-13	30000	32,000.00	14,400.00	5,000.00	51,400.00
3.	Bharti Infratel Ltd	2013-14	30000	32,000.00	14,400.00	5,000.00	51,400.00
4.	Quippo Telecom Infrastructure Ltd ATC TECOME	2012-13	30000	32,000.00	14,400.00	5,000.00	108,400.00
5.	Idea Cellular Infrastrucure Service Ltd	2012-13	30000	24,000.00	14,400.00	5,000.00	100,400.00
6.	Tower Vission India Private Ltd	2012-13	30000	32,000.00	14,400.00	5,000.00	108,400.00
	Total						471,400.00

(b) 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.

(c) 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 months from the date of collection of taxes.

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

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.

(d) 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.



(e) Shop Rent; -

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

Criteria– Non-Collection of rent and imposition of late fine by the concerned ULB.

Condition –As per details provided to us there are total 28 (Twenty -Eight) Shop in this ULB up to 31.03.2018 and Rs 7,66,337.80/- has not been collected till the date of audit from these Shop.

Consequence / Effect / Impact- Due to non-collection of 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 Rent by concerned ULB.

SI No	Shop No	Name of Shop Holder	Monthly rent	Total month Due	interest	Gross Total dues	Amt of penalty	Net Total Dues
1	4	RAJESH KUMAR SHARMA	720	5	15	3,600.00	216.00	3,816.00
2	7	ARUN KUMAR & AJAY KUMAR	1080	39	780	42,120.00	16,848.00	58,968.00
3	8	KANTI DEVI	720	39	780	28,080.00	11,232.00	39,312.00
4	9	MANAUAR ALI	720	57	1653	41,040.00	23,803.20	64,843.20
5	14	SURESH KUMAR SINGH	1080	3	6	3,240.00	129.60	3,369.60
6	16	NARMDESHWAR SHARAN	720	51	1326	36,720.00	19,094.40	55,814.40
7	21	MEHI LAL	720	21	231	15,120.00	3,326.40	18,446.40
8	23	SUDHIR KUMAR SHARMA	720	19	190	13,680.00	2,736.00	16,416.00
9	33	SUNIL KUMAR SINGH	720	21	231	15,120.00	3,326.40	18,446.40
10	34	PRAMOD KUMAR	720	27	378	19,440.00	5,443.20	24,883.20
11	35	RAKESH KUMAR	720	27	378	19,440.00	5,443.20	24,883.20
12	38	MOHAN KUMAR	720	27	378	19,440.00	5,443.20	24,883.20
13	44	ANIL KUMAR CHAUDHARI	720	12	78	8,640.00	1,123.20	9,763.20
14	48	KRISHNA DEVI	720	9	45	6,480.00	648.00	7,128.00
15	57	BHAGWAN PATEL	1080	18	171	19,440.00	3,693.60	23,133.60
16	98	RADHA DEVI	360	11	66	3,960.00	475.20	4,435.20
17	103	PUNAM DEVI	360	3	6	1,080.00	43.20	1,123.20
18	99	NIRAJ KUMAR SINGH	360	75	2850	27,000.00	20,520.00	47,520.00
19	107	SIYA RAM SAH	360	3	6	1,080.00	43.20	1,123.20
20	115	MD. SAJAD	360	75	2850	27,000.00	20,520.00	47,520.00
21	120	BIKARMA GIRI	360	3	6	1,080.00	43.20	1,123.20

22	127	VINA DEVI	360	75	2850	27,000.00	20,520.00	47,520.00
23	128	MIRA DEVI	360	75	2850	27,000.00	20,520.00	47,520.00
24	131(A)	BHARAT KUMAR	450	75	2850	33,750.00	25,650.00	59,400.00
25	137	KAILASH SAHNI	288	3	6	864.00	34.56	898.56
26	138	VIKAS KUMAR	288	75	2850	21,600.00	16,416.00	38,016.00
27	139	VIKAS KUMAR	288	75	2850	21,600.00	16,416.00	38,016.00
28	141	HAJARI PRASAD YADAV	288	75	2850	21,600.00	16,416.00	38,016.00

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

➤ No observation found during the course of audit.

c. Report on finding of field survey of property tax of minimum 20 high value properties;

Report on field survey of 20 high values properties

Sl. No.	Owner Property Name	Ward No	Type of construction	Taxable area	Annual rent	Housing/ Commercial	Remarks
1	NORTH BIHAR POWER DISTRIBUTION COMPANY LIMITED, CHAKIA	09	RCC.	3370	204173	Residential	No Variation Observed
2	KRISHI UTPAD BAZAR SAMITI, CHAKIA	04	RCC.	4442	448253	Residential	No Variation Observed
3	VYAPAR MANDAL, CHAKIA	09	RCC.	7360	44697	Residential	No Variation Observed
4	CHAKIA REFARAL HOSPITAL	09	RCC.	4400	118299	Residential	No Variation Observed
5	RAHUL KUMAR SINGH	10	RCC.	2916	36749	Res/com	No Variation Observed
6	AJAY AND VIJAY PRASAD	10	RCC.	3996	7490	Residential	No Variation Observed
7	UMESH PRASAD SINGH	10	RCC.	3200	10780	Residential	No Variation Observed
8	RAHUL KUMAR SINGH (POLL FACTORY)	10	RCC.	3200	2394	Residential	No Variation Observed



9	KEDAR OJHA	10	RCC.	4050	6898	Residential	No Variation Observed
10	MAHENDRA OJHA	10	RCC.	2640	5940	Residential	No Variation Observed
11	KRISHNA OJHA	10	RCC.	4615	1663	Commercial	No Variation Observed
12	MD. SHOEB	10	RCC.	3780	1765	Res/com	No Variation Observed
13	MAHESH PRASAD	10	RCC.	3936	2022	Residential	No Variation Observed
14	BAIDHNATH SUGAR MILL P.V.T.	08	RCC.	1312	461592	Residential	No Variation Observed
15	BAIDHNATH SUGAR MILL P.V.T.	08	RCC.	4614	5400	Residential	No Variation Observed
16	BAIDHNATH SUGAR MILL P.V.T.	08	RCC.	5800	46468	Residential	No Variation Observed
17	BAIDHNATH SUGAR MILL P.V.T.	08	RCC.	7350	105948	Residential	No Variation Observed
18	BAIDHNATH SUGAR MILL P.V.T.	09	RCC.	4442	4600	Residential	No Variation Observed
19	BAIDHNATH SUGAR MILL P.V.T.	09	RCC.	3869	1687	Residential	No Variation Observed
20	BAIDHNATH SUGAR MILL P.V.T.	09	RCC.	3550	70632	Residential	No Variation Observed

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 Fields survey due to resentment of property holders and sometimes it is very ugly.

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	Stock Register	Not Maintained
5	Statutory deduction Register	Not Maintained

b. Irregularity in procurement process: -

No observation is found in this regard.

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 Income Tax Act 1961 and GST are not properly followed by Ulb.

- TDS is not deducted under proper sections.
- GST is deducted from departmental work on whole of the work but it is levied 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 were 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, and other relevant statute: -

- Quarterly Return for TDS has not been filed for First quarter of F.Y -2017-18.

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. Thus we are unable to comment on deficiency in pay-roll system.

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

Various UC's of Previous FY & FY 2017-18 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	UC submitted/Not
1.	12 th Finance	2005-06	3191/28/09/05	464468	Not Submitted
2.	Infrastructure development	2005-06	1094/30/03/06	501000	Not Submitted
3.	Community Building	2012-13	97/14/03/14	2500000	Not Submitted
4.	Bus stand	2013-14	81/28/02/14	16000000	Not Submitted
5.	Road Construction	2013-14	88/28/02/14	1973913	Not Submitted
6.	Road Construction	2013-14	88/28/02/14	1326087	Not Submitted
7.	Samart Ashok bhawan	2014-15	113/14/02/15	2000000	Not Submitted



8.	Cevis Animities Bus Stand	2014-15	68/19/11/14	4000000	Not Submitted
9.	14 th Finance	2017-18	97/24/01/17	2001540	Not Submitted
Total				30767008	

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	UC submitted/Not
1.	City Manager Salary	2018-19	8/24/05/18	197220	Not Submitted
2.	5 th Finance	2018-19	15/3/07/18	783683	Not Submitted
3.	5 th Finance	2018-19	15/3/07/18	783683	Not Submitted
4.	5 th Finance	2018-19	21/10/07/18	801469	Not Submitted
5.	5 th Finance	2018-19	21/10/07/18	1737090	Not Submitted
6.	14 th Finance	2018-19	32/82//31/10/18	2341079	Not Submitted
7.	14 th Finance	2018-19	32/82//31/10/18	2341078	Not Submitted
8.	Path & Puliya	2018-19	07/63/27/09/18	5169075	Not Submitted
9.	State Finance Nagrik Subidha	2018-19	31/81/31/10/18	2576400	Not Submitted
10.	Peshakar	2018-19	27/77/24/10/18	896611	Not Submitted
11.	Nali Gali Pakikaran	2018-19	48/93/17/12/18	2891681	Not Submitted
12.	Nali Gali Pakikaran	2018-19	48/93/17/12/18	2664253	Not Submitted
13.	Nali Gali Pakikaran	2018-19	48/93/17/12/18	168953	Not Submitted
14.	14 th Finance	2018-19	75/120/25/1/19	2324707	Not Submitted
15.	14 th Finance	2018-19	75/120/25/1/19	2324706	Not Submitted
16.	Nali Gali Pakikaran	2018-19	99/141/6/3/19	2306456	Not Submitted
17.	EO Salary	2019-20	42/12/7/19	219520	Not Submitted
18.	14 th Finance	2019-20	38/11/7/19	3141146	Not Submitted
19.	14 th Finance	2019-20	38/11/7/19	3141147	Not Submitted
20.	5 th Finance	2019-20	53/13/08/19	2194496	Not Submitted
21.	5 th Finance	2019-20	53/13/08/19	2194495	Not Submitted
22.	5 th Finance	2019-20	57/13/08/19	4240582	Not Submitted
23.	5 th Finance	2019-20	57/13/08/19	4240581	Not Submitted
24.	Peshakar	2019-20	-	954888	Not Submitted
25.	EO Salary	2019-20	110/6/11/19	658560	Not Submitted
26.	14 th Finance	2019-20	128/27/11/19	3141147	Not Submitted
27.	14 th Finance	2019-20	128/27/11/19	3141148	Not Submitted
Total				57575854	



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 well as related directives by UD&HD.	No observation found in this regard.
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any in-consistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	We have witnessed the 20 high value of property, same has been reported in point (c) of Part A of the Report.
3	Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR Rule 22: All moneys to be brought to account Rule: 27: Collections to be deposited into Bank on the same day Rule 69: Grant Related Compliance Rule 120-121: Monthly Receipt & Payment Account and Trial Balance Rule 130: Audit to be completed & reported within 6 month	All the compliance has been made at ULB except Rule :27 & Rule 120-121 Rule 22: All moneys to be brought to account but delayed. Rule 27: we have observed that collection money has not been deposited on bank account on time Rule 69: Grant related compliance has been done properly. Rule120-121 Monthly Receipt & payments accounts and Trial Balance are not prepared Rule 130 is not followed
4	Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.	Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.
5	If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sai rat etc. have incurred then quantify the same.	Loss of Rs 471,400.00 /- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.

6	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Observations Found in this regard.
7	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	No Such type of Issues found in this regard.
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 Rs. 30767008.00 has been pending to be submitted to the concerned department.
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have 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.
10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Yes, all payment has been made according to payment terms & conditions of tenders.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No Such type of issues found in this regard.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	We have verified all major areas of ULB and assessed some revenue losses, same have been reported in "Part A".
13	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable,	We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.

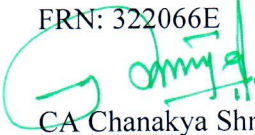


	deposited properly and also should be properly recorded in appropriate ledgers.	<p>Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> • TDS return has not been filled. • TDS have not been deposited appropriately. • Labor cess has not been deducted & deposited appropriately. • VAT liability has not been settled till the date of audit. <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>
--	---	--

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: 20079322AAAAQS4308
Date: 20-06-2020


Discussion Note

Nagar Panchayat Chakia

Annual . (2017-18)

SL No	Particulars	Management Remarks
1	ULB has not been in practice to prepare monthly receipt and payment account.	ULB has been in practice to prepare monthly Income And expenditure account
2.	We observed that fund has not been utilized till the last year.	Nagar Panchayat maximum scheme done by tender and fund utilize according to scheme
3.	We observed that Statutory Compliance has not been accomplished by ULB. These statutory irregularities are following: Labour cess & Royalty & VAT has not been deposited to concern department which is deducted from payment.	Income tax and sale tax paid regularly ,royalty and labor cuss not paid in FY 2017-18
4.	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.	Amount Collected from own sources revenue will be deposited into bank
5.	Various register books of records etc. are not being prepared by the ULB such as fixed asset register, Stock register, Demand register, Holding Collection register, Statutory register with regard TDS,VAT,Royalty and Labour Cess etc.	Nagar Panchayat Chakia will maintain .
6.	Log book of vehicle & generator is not properly maintained and consequently its analysis is not possible.	Log book of vehicle & Generator is maintained
7.	Loss of Rs 4,74,230.00/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.	6 tower available in area of ULB 5 tower registration fess collected. Rest one tower company will issue notice
8.	UC of Rs 33086195.00 Cror of various scheme are pending for submission to the Urban Development & housing Department till the Annual. of financial year 2017-18.	Now UC has been submitted in UDHD Bihar.




नगर कार्यपालक पदाधिकारी
नगर पंचायत, चकिया

UC

Urban Development And Housing Department

Month Feb 2020

COO Code: 1811004
Treasury Code: ECH
PL Account No: 083
Bank Account No:

Report regarding Allocation, Withdrawal, Expenditure and Balance of Grant for the year 2018-19
Super Executive/Char. Exst. Chairman
Name of Treasury Field Chairman

Sl No	Year	Prod. of Allotment (Cost or Add)	Section Letter No.	Section Letter Date	Amount of Attachment	Withdrawal of Amount by UDE	By No. Date	Amount kept in Pl. Account	Amount kept in Bank Account	Year in which amount spent	Expenditure Amount	Balance Amount against withdrawal amount	Amount Deposited into Treasury	Challan No. Date	Amount of UC	Date of BE	Amount Pending for UC	Balance available at Bank Pl. Account	Balance available at Bank Pl. Account	Remarks
1	2005-06	13th Finance Commission	1340	30.03.2004	383209	383209				11	383209	0	0	17	383209	08.02.17	0	0	0	21
2	2003-04	Salary Allowance	459	05.02.2004	69278	69278	1.24.9.03	69278	69278	10	69278	0	0	14	69278	07.4.14	0	0	0	
3	2003-04	Salary Allowance	460	05.02.2004	69278	69278	2.31.3.04	69278	69278	10	69278	0	0	14	69278	07.4.14	0	0	0	
4	2003-06	Salary Allowance	803	30.03.2005	20500	20500	2.31.3.05	20500	20500	11	20500	0	0	14	20500	07.4.14	0	0	0	
5	2004-06	Salary Allowance	3876	05.11.2004	520485	520485	1.23.1.05	520485	520485	11	520485	0	0	14	520485	07.4.14	0	0	0	
6	2005-06	Salary Allowance	1075	29.03.2006	17670	17670	2.31.3.06	17670	17670	11	17670	0	0	14	17670	07.4.14	0	0	0	
7	2005-06	Salary Allowance	1101	30.03.2006	279680	279680	4.31.3.06	279680	279680	11	279680	0	0	14	279680	07.4.14	0	0	0	
8	2005-06	13th Finance Commission	3191	28.09.2005	464468	464468	1.04.2.06	464468	464468	11	464468	0	0	14	464468	07.4.14	0	0	0	Section letter is not available
9	2005-06	Road Construction & Maint.	1131	31.03.2006	2458000	2458000	6.31.1.06	2458000	2458000	11	2458000	0	0	14	2458000	07.4.14	0	0	0	
10	2005-06	Road Construction & Maint.	1162	30.03.2006	501000	501000	5.31.1.06	501000	501000	11	501000	0	0	14	501000	07.4.14	0	0	0	
11	2005-06	Water	2487	26.09.2005	31335	31335	2.28.2.06	31335	31335	11	31335	0	0	14	31335	07.4.14	0	0	0	
12	2005-06	13th Finance Commission	1096	30.03.2006	605072	605072	2.31.3.06	605072	605072	11	605072	0	0	14	605072	17.12.15	0	0	0	
13	2005-06	Urban Development	1094	30.03.2006	501000	501000	6.31.1.06	501000	501000	11	501000	0	0	14	501000	07.4.14	0	0	0	Section letter is not available
14	2006-07	Administrative Building	1338	30.03.2007	2882875	2882875	1.31.1.07	2882875	2882875	11	2882875	0	0	14	2882875	07.4.14	0	0	0	
15	2006-07	12th Finance Commission	3115	1.08.2006	311938	311938	2.19.1.07	311938	311938	11	311938	0	0	14	311938	07.4.14	0	0	0	
16	2006-07	Machinery & Equipment	8515	19.09.2006	425000	425000	2.11.1.07	425000	425000	11	425000	0	0	14	425000	07.4.14	0	0	0	
17	2007-08	13th Finance Commission	5674	19.12.2007	785772	785772	2.31.1.08	785772	785772	11	785772	0	0	14	785772	07.4.14	0	0	0	
18	2007-08	13th Finance Commission	1617	27.03.2008	392887	392887	1.31.1.08	392887	392887	11	392887	0	0	14	392887	07.4.14	0	0	0	
19	2007-08	Salary Allowance	5264	26.11.2007	509040	509040	1.31.1.08	509040	509040	11	509040	0	0	14	509040	07.4.14	0	0	0	
20	2007-08	Salary Allowance	4536	25.08.2008	497900	497900	18.6.8.08	497900	497900	11	497900	0	0	14	497900	07.4.14	0	0	0	
21	2008-09	Facilities Allowance	6360	25.08.2008	63600	63600	3.05.4.09	63600	63600	11	63600	0	0	14	63600	07.4.14	0	0	0	
22	2009-10	Water Supply And Drainage	3481	17.03.2010	870000	870000	2.29.1.10	870000	870000	11	870000	0	0	14	870000	21.08.16	0	0	0	
23	2009-10	Water Supply And Drainage	3338	17.03.2010	314235	314235	1.14.2.10	314235	314235	11	314235	0	0	14	314235	07.4.14	0	0	0	
24	2009-10	Water Supply And Drainage	3342	17.03.2010	1576658	1576658	18.6.8.08	1576658	1576658	11	1576658	0	0	14	1576658	07.4.14	0	0	0	
25	2009-10	Water Supply And Drainage	3470	18.03.2010	63600	63600	3.05.4.09	63600	63600	11	63600	0	0	14	63600	07.4.14	0	0	0	
26	2009-10	Water Supply And Drainage	3470	18.03.2010	63600	63600	3.05.4.09	63600	63600	11	63600	0	0	14	63600	07.4.14	0	0	0	
27	2010-11	13th Finance Commission	26	16.03.2011	722000	722000	5.31.1.11	722000	722000	11	722000	0	0	14	722000	07.4.14	0	0	0	
28	2010-11	13th Finance Commission	1837	30.03.2011	600000	600000	1.31.1.11	600000	600000	11	600000	0	0	14	600000	07.4.14	0	0	0	
29	2010-11	13th Finance Commission	1838	30.03.2011	600000	600000	1.31.1.11	600000	600000	11	600000	0	0	14	600000	07.4.14	0	0	0	
30	2010-11	13th Finance Commission	4713	17.08.2010	600000	600000	18.4.8.00	600000	600000	11	600000	0	0	14	600000	07.4.14	0	0	0	
31	2010-11	13th Finance Commission	2011	20.04.2010	63000	63000	18.4.8.00	63000	63000	11	63000	0	0	14	63000	07.4.14	0	0	0	
32	2011-12	13th Finance Commission	4854	20.08.2010	1261615	1261615	1.16.1.10	1261615	1261615	11	1261615	0	0	14	1261615	07.4.14	0	0	0	
33	2011-12	13th Finance Commission	13	04.08.2011	840000	840000	18.4.8.00	840000	840000	11	840000	0	0	14	840000	07.4.14	0	0	0	
34	2011-12	13th Finance Commission	49	12.03.2012	788000	788000	18.4.8.00	788000	788000	11	788000	0	0	14	788000	07.4.14	0	0	0	
35	2011-12	13th Finance Commission	52	19.03.2012	312089	312089	18.4.8.00	312089	312089	11	312089	0	0	14	312089	07.4.14	0	0	0	
36	2011-12	13th Finance Commission	58	26.03.2012	78979	78979	18.4.8.00	78979	78979	11	78979	0	0	14	78979	07.4.14	0	0	0	
37	2011-12	13th Finance Commission	53	19.03.2012	2000000	2000000	18.4.8.00	2000000	2000000	11	2000000	0	0	14	2000000	07.4.14	0	0	0	
38	2012-13	13th Finance Commission	36	25.01.2012	63600	63600	18.4.8.00	63600	63600	11	63600	0	0	14	63600	07.4.14	0	0	0	
39	2012-13	13th Finance Commission	26	20.09.2012	63600	63600	18.4.8.00	63600	63600	11	63600	0	0	14	63600	07.4.14	0	0	0	
40	2012-13	13th Finance Commission	19	15.02.2012	834000	834000	18.4.8.00	834000	834000	11	834000	0	0	14	834000	07.4.14	0	0	0	
41	2012-13	13th Finance Commission	27	31.08.2012	275000	275000	18.4.8.00	275000	275000	11	275000	0	0	14	275000	07.4.14	0	0	0	
42	2012-13	13th Finance Commission	3	03.04.2012	510000	510000	18.4.8.00	510000	510000	11	510000	0	0	14	510000	07.4.14	0	0	0	
43	2012-13	13th Finance Commission	57	14.01.2013	2500000	2500000	18.4.8.00	2500000	2500000	11	2500000	0	0	14	2500000	07.4.14	0	0	0	
44	2012-13	13th Finance Commission	70	05.07.2013	1618875	1618875	18.4.8.00	1618875	1618875	11	1618875	0	0	14	1618875	07.4.14	0	0	0	
45	2012-13	13th Finance Commission	67	04.04.2013	5813000	5813000	18.4.8.00	5813000	5813000	11	5813000	0	0	14	5813000	07.4.14	0	0	0	
46	2012-13	13th Finance Commission	117	25.03.2013	907031	907031	39.31.1.13	907031	907031	11	907031	0	0	14	907031	07.4.14	0	0	0	
47	2013-14	13th Finance Commission	81	28.02.2014	16000000	16000000	00.08.14.1.14	16000000	16000000	11	16000000	0	0	14	16000000	07.4.14	0	0	0	
48	2013-14	13th Finance Commission	1	05.04.2014	126000	126000	2.17.1.14	126000	126000	11	126000	0	0	14	126000	07.4.14	0	0	0	
49	2013-14	13th Finance Commission	3	30.04.2014	63000	63000	5.21.1.14	63000	63000	11	63000	0	0	14	63000	07.4.14	0	0	0	
50	2013-14	13th Finance Commission	102	11.03.2014	4807000	4807000	0.17.03.14	4807000	4807000	11	4807000	0	0	14	4807000	07.4.14	0	0	0	
51	2013-14	13th Finance Commission	12	15.07.2013	1019885	1019885	0.17.03.14	1019885	1019885	11	1019885	0	0	14	1019885	07.4.14	0	0	0	
52	2013-14	13th Finance Commission	72	25.02.2014	978194	978194	0.17.03.14	978194	978194	11	978194	0	0	14	978194	07.4.14	0	0	0	
53	2013-14	Professional Fee	23	26.8.2013	317989	317989	1.22.1.00	317989	317989	11	317989	0	0	14	317989	07.4.14	0	0	0	
54	2013-14	Road Construction Allowance	85	28.03.2014	1400000	1400000	1.23.1.00	1400000	1400000	11	1400000	0	0	14	1400000	07.4.14	0	0	0	
55	2014-15	Allowance of Mayor (By Mayor)	36	24.02.2014	63600	63600	1.4.1.00	63600	63600	11	63600	0	0	14	63600	07.4.14	0	0	0	
56	2014-15	Allowance of Mayor (By Mayor)	51	26.09.2014	127200	127200	06.10.28.03.15	127200	127200	11	127200	0	0	14	127200	07.4.14	0	0	0	



Sl. No.	Year	Head of Account (Gr. or Sub)	Letter No.	Letter Date	Amount of A. Credit	# thousands of Amount by A.E.	Tx. No. Date	Amount Paid in E. Account	Amount Paid in Bank Account	Year of amount Subject	Expenditure Amount	No. of amount	Request Deposited in Treasury	No. of Request	Equivalent of Rs.	Date of DE	Amount Pending For DE	Balance Available at Bank Account	Balance Available in P. Account	Remarks
123	2017-18	14th Finance	46	14-09-2017	4029786	4029786	1221700007/06/10/2017	4029786	0	2017-18	4029786	0	0	0	0	14-09-2017	0	0	0	
124	2017-18	14th Finance	46	14-09-2017	4029786	4029786	1221700007/06/10/2017	4029786	0	2017-18	4029786	0	0	0	0	14-09-2017	0	0	0	
125	2017-18	14th Finance	46	14-09-2017	4029787	4029787	1221700006/06/10/2017	4029787	0	2017-18	4029787	0	0	0	0	14-09-2017	0	0	0	
126	2017-18	14th Finance	46	14-09-2017	4029787	4029787	1221700006/06/10/2017	4029787	0	2017-18	4029787	0	0	0	0	14-09-2017	0	0	0	
127	2017-18	14th Finance	33	28/02/2017	2006908	2006908	1221700001/21/08/2017	2006908	0	2017-18	2006908	0	0	0	0	16-07-2018	0	0	0	
128	2017-18	14th Finance	33	28/02/2017	2006908	2006908	1221700001/21/08/2017	2006908	0	2017-18	2006908	0	0	0	0	16-07-2018	0	0	0	
129	2017-18	14th Finance	33	30-06-2017	690066	690066	1221700003/06/08/2017	690066	0	2017-18	690066	0	0	0	0	16-07-2018	0	0	0	
130	2017-18	14th Finance	33	30-06-2017	690066	690066	1221700003/06/08/2017	690066	0	2017-18	690066	0	0	0	0	16-07-2018	0	0	0	
131	2017-18	14th Finance	68	30-10-2017	110121	110121	1221700004/07/11/2017	110121	0	2017-18	110121	0	0	0	0	16-07-2018	0	0	0	
132	2017-18	14th Finance	68	30-10-2017	1448512	1448512	1221700004/07/11/2017	1448512	0	2017-18	1448512	0	0	0	0	16-07-2018	0	0	0	
133	2017-18	14th Finance	68	30-10-2017	899538	899538	1221700004/07/11/2017	899538	0	2017-18	899538	0	0	0	0	16-07-2018	0	0	0	
134	2017-18	14th Finance	68	30-10-2017	1194312	1194312	1221700004/07/11/2017	1194312	0	2017-18	1194312	0	0	0	0	16-07-2018	0	0	0	
135	2017-18	14th Finance	38	11/02/2017	1434252	1434252	1221700018/11/08/17	1434252	0	2017-18	1434252	0	0	0	0	13-10-2018	0	0	0	
136	2017-18	14th Finance	38	11/02/2017	1434252	1434252	1221700018/11/08/17	1434252	0	2017-18	1434252	0	0	0	0	13-10-2018	0	0	0	
137	2017-18	14th Finance	97	24-01-2017	2001540	2001540	1221700003/29/02/2018	2001540	0	2018-19 & 2019-20	2001540	0	0	0	0	16/01/200	2001540	0	0	
138	2017-18	14th Finance	97	24-01-2017	2001539	2001539	1221700003/29/02/2018	2001539	0	0	0	0	0	0	0	0	0	0	2001539	
139	2017-18	State Plan Board & House	31	27-07-2017	2818225	2818225	1221700003/13/21/08/17	2818225	0	0	0	0	0	0	0	0	0	0	0	
140	2017-18	State Plan Board & House	15	15-06-2017	252000	252000	1221700004/04/07/17	252000	0	2018-19	179650	0	0	0	0	22-2-2020	0	0	0	179650
141	2017-18	State Plan Board & House	43	24-08-2017	2170800	2170800	1221700003/07/05/17	2170800	0	2019-20	2170800	0	0	0	0	22-2-2020	0	0	0	2170800
142	2017-18	14th Finance	7	23-05-2017	500000	500000	1221700003/12/16/17	500000	0	2017-18	500000	0	0	0	0	27-10-2019	0	0	0	500000
		Total			29274864	29274864		29274864	0		17806301	26160667	1618875	0	14396778	30767008	0	0	10573889	

नगर कार्यपालक पदाधिकारी
नगर कार्यपालक कार्यालय
जगर पाण्डुरायत चौकिया



Urban Development And Housing Department

Month Feb 2020

DDO Code : URB 003
Treasury Code : ECH
PL Account No. : 083
Bank Account No.:

Report regarding Allotment, Withdrawal, Expenditure And Balance of Grant for the year 2003-04 to 2018-19

Name: Panchayat Chaka, East Champaran
Name of Treasury: East Champaran

Sl No.	Year	Head of Allotment (Grant in Add)	Section Letter No.	Section Letter Date	Amount of Allotment	Withdrawal of Amount by ULB	Tv No. Date	Amount kept in PL Account	Amount kept in Bank Account	Year in which amount spent	Expenditure Amount	Balance Amount against withdraw l amount	Balance Deposited into treasury	Challan No./Date	Amount of LC	Date of IIC	Amount Pending For IIC	Balance available at Bank PL Account	Remarks	
21	2018-19	EO Salary	7	22-05-18	700000	700000	12217/00001/02-07-18	700000	0	2018-19	700000	0	0	0	700000	12/7/2019	0	0	0	21
22	2018-19	CITY MANAGER	8	24-05-18	197220	197220	197220	197220	0	2018-19	0	0	0	0	0	0	197220	0	0	0
23	2018-19	5 th FC	15	3/7/2018	3918415	3918415	72217/00001/07-08-2018	3918415	0	2018-19	3134732	0	0	0	3134732	3/6/2019	783683	0	783683	
24	2018-19	5 th FC	21	10/7/2018	3918415	3918415	72217/00002/07-08-2018	3918415	0	2018-19	3134732	0	0	0	3134732	30-04-19	783683	0	783683	
25	2018-19	5 th FC	21	10/7/2018	4007346	4007346	12217/00018/08-18	4007346	0	2018-19	3205877	0	0	0	3205877	3/6/2019	801469	0	801469	
26	2018-19	5 th FC	21	10/7/2018	4007346	4007346	12217/00019/08-18	4007346	0	2018-19	2270256	0	0	0	2270256	3/6/2019	1737090	0	1737090	
27	2018-19	14th Finance	32/82	31-10-18	2341078	2341078		2341078	0	2018-19	0	0	0	0	0	0	2341078	0	0	
28	2018-19	14th Finance	32/82	31-10-18	2341078	2341078		2341078	0	2018-19	0	0	0	0	0	0	2341078	0	0	
29	2018-19	Fath & Pulya Mad	07 & 63	27-09-18	5169075	5169075		5169075	0	2018-19	0	0	0	0	0	0	5169075	0	0	
30	2018-19	State Finance Nagar Subdaha Mad	31 & 81	31-10-18	2576400	2576400		2576400	0	2018-19	0	0	0	0	0	0	2576400	0	0	
31	2018-19	Pecharbar	27 & 77	24-10-18	896611	896611		896611	0	2018-19	0	0	0	0	0	0	896611	0	0	
32	2018-19	Nalgali Pakkharan	48 & 93	17-12-18	2891681	2891681		2891681	0	2018-19	0	0	0	0	0	0	2891681	0	0	
33	2018-19	Nalgali Pakkharan	48 & 93	17-12-18	2664253	2664253		2664253	0	2018-19	0	0	0	0	0	0	2664253	0	0	
34	2018-19	Nalgali Pakkharan	48 & 93	17-12-18	168953	168953		168953	0	2018-19	0	0	0	0	0	0	168953	0	0	
35	2018-19	14th Finance	75/120	25-1-19	2324707	2324707		2324707	0	2018-19	0	0	0	0	0	0	2324707	0	0	
36	2018-19	14th Finance	75/120	25-1-19	2324706	2324706		2324706	0	2018-19	0	0	0	0	0	0	2324706	0	0	
37	2018-19	Nalgali Pakkharan	99/141	6/3/2019	2306456	2306456		2306456	0	2018-19	0	0	0	0	0	0	2306456	0	0	
38	2018-19	EO Salary	42	17/7/2019	219520	219520	PRR190822170000014	219520	0	2019-20	219520	0	0	0	0	0	219520	0	0	
39	2018-19	14th Finance	38	11/7/2019	3141146	3141146	PRR190822170000003	3141146	0	2019-20	0	0	0	0	0	0	3141146	0	3141146	
40	2018-19	14th Finance	38	11/7/2019	3141147	3141147	PRR190822170000006	3141147	0	2019-20	0	0	0	0	0	0	3141147	0	3141147	
41	2018-19	5th Finance	53	13-06-19	4388991	4388991	PRR190822170000029	4388991	0	2019-20	2194495	0	0	0	2194495	22-2-2020	2194495	0	2194495	
42	2018-19	5th Finance	53	13-06-19	4388990	4388990	PRR190822170000034	4388990	0	2019-20	2194495	0	0	0	2194495	22-2-2020	2194495	0	2194495	
43	2018-19	5th Finance	57	13-08-19	4240582	4240582	PRR190822170000031	4240582	0	2019-20	1207653	0	0	0	1207653	0	4240582	0	3032929	
44	2018-19	5th Finance	57	13-08-19	4240581	4240581	PRR190822170000042	4240581	0	2019-20	0	0	0	0	0	0	4240581	0	4240581	
45	2018-19	5th Finance	57	13-08-19	954888	954888	PRR190922170000015	954888	0	2019-20	0	0	0	0	0	0	954888	0	954888	
46	2018-19	5th Finance	57	13-08-19	658560	658560	PRR191121700000002	658560	0	2019-20	283495	0	0	0	283495	0	658560	0	389061	
47	2018-19	EO Salary	110	6/11/2019	3141147	3141147	PRR191221700000007	3141147	0	2019-20	0	0	0	0	0	0	3141147	0	3141147	
48	2018-19	14th Finance	128	27-11-19	3141148	3141148	PRR191221700000006	3141148	0	2019-20	0	0	0	0	0	0	3141148	0	3141148	
49	2018-19	14th Finance	128	27-11-19	3141148	3141148	PRR191221700000006	3141148	0	2019-20	0	0	0	0	0	0	3141148	0	3141148	
50	2018-19	Total			74410441	74410441		74410441	0	0	18551756	0	0	0	16834187		57575854	0	29656963	

R. N. SINGH & CO
Chartered Accountants
101, Rajendra Place, Patna
Bihar Panchayat Chaka