

**INTERNAL AUDIT REPORT
OF ULB**

(Hilsa Nagar Parishad)

FOR THE PERIOD

01/04/2020 TO 31/03/2021

CONDUCTED BY

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

From 08-04-2022 to 16-04-2022

Report Issued on 13th May 2022

1. Executive Summary

1. INTRODUCTION

• Name of the Municipality	Hilsa Nagar Parishad
• Period covered undercurrent audit	Annual (FY 2020-21)
• Name of the Chairman of the ULB for the period under Audit.	Smt. Jayanti Devi
• Name of Chief Municipal Officer for the period under Audit.	Mr. Sandeep Kumar

2. Results and Findings

a. Strengths observed during the audit engagement:

1. General Cash Book has been maintained by the ULB.
2. Subsidiary Cash Book has been maintained by the ULB.
3. All Transactions have supporting documents.
4. Office infrastructure is sufficient for operation.
5. Response from officer & Staff were satisfactory.

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

We observed that the timeline which is prescribed by BUDCO has not been complied under following agreement:

ENIT – 02/2020 – 21

Sl. No.31, Ward 23,

Contract made and Works order release date – 31/12/2021, have to be complete within 3 months but till the date of audit no progress observed.

During audit of ENIT – 02/2020 – 21 contractor's files, we found that ULB is not in practice to obtain the additional performance security from the contractor, quoted 10% below from the BOQ rate

For Instance – Sl. No.31, Ward 23.

We observed that the timeline which is prescribed by BUDCO has not been complied for signing of agreement and issue of work order, under following:

ENIT date – 09/06/2020

Tender date – 14/12/2020

BOQ Finalised by Executive Engineer date -10/12/2020.

ENIT – 02/2020 – 21

Sl. No.14, Ward 9.

We further observed that ULB is not in practice to issue works completion certificate to the contractors complete the works promptly.



During the course of audit, we observe that internal Control regarding Property Tax is very poor, so many property holders that are not paying property tax from a long time. ULB should take necessary action for recovery of the same, resulting it may a major revenue loss to ULB

During the course of audit, we observe that collection of Mobile tower tax is very low, it seems that due to the lack of proper follow-up tower tax revenue is hampered significantly in the ULB.

During the course of audit, we observe that internal control regarding levy and collection of Advertisement Tax is very poor it may a major revenue loss to ULB, further proper data not found in this regard so that we exactly form any opinion thereon.

During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the bank on the same date. Details will be given in detailed audit report.

As per Section 51 (3) of CGST Act, 2017 –

“The deductee shall furnish to the deductee a certificate mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Govt and other particulars in such manner as may be prescribed.”

ULB is not in practice to issue such certificate.

There is lack of Internal Control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time. Taxes such as GST, Income Tax, Royalty, Labour Cess etc. are collected under works contract time to time but its payments are not made within due dates. Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department and timely file returns thereof.

Further, ULB is filing Tax returns or compliance of various applicable laws without procurement of any competent person, we suggest to procure a Chartered Accountant firm for the same.

Bank Reconciliation Statement has not been prepared by the ULB required under Bihar Municipal Accounting Manual.

Fixed Assets Register is not maintained at the ULB resulting we cannot form any opinion on any fixed assets regarding capitalisation, maintenance and disposal thereof.

Various registers, books of records etc. are not being prepared by the ULB. Such as Ledgers, Journals, Pay Roll Register, Capital Goods Consumable/non-consumables, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Procurement Register, File Movement Register etc. ULB should maintain these registers as soon as possible.

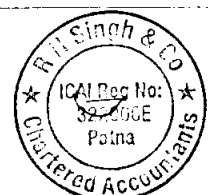
We are not able to check the Compliance Status of Internal Audit Observations for FY 2019-20 & previous years, as compliance report has not been prepared and provided by ULB.

UC of some schemes are pending for submission to the Urban Development & Housing Department till financial year 2020-21. Details of UC's prepared & pending has been provided in detailed audit report.

No separate Grant Register is being maintained by ULB, hence it is difficult to find out unutilized grant at any point of time.

Register of Suits filed by/against ULB has not been maintained by the ULB.

Municipal Accounts Committee has not been constituted by the Hilsa Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year. Please specify the reason for the same.



3. Opinion

As per Our Opinion the following improvements are required.

- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from sources of revenue are not deposited in the bank on same day. It should be deposited on time as specified in Bihar Municipal Act.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- Bank reconciliation should be prepared on monthly basis.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as GST, Royalty, TDS, Labour Cess etc.
- Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department.
- Bank wise cashbook should be maintained for each scheme.

Key Audit Matter Paragraph: During the course of internal audit, for verifying the receipt and payments record in Manual Cash Book we extract the PLA data from CFMS and found that opening balance is mismatch in the data shown by CFMS itself.

All the financial transactions recorded by ULBs are dealt through either treasury account statement (PLA) or bank account along with cash balance and verified by thereto.

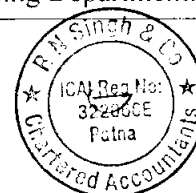
In lieu of the above case if data shown by CFMS is mismatched itself then further account balance would not tally or will not show real figure. *Kindly refer Annexure*

- 7

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings: -
1.	ULB should comply the internal audit observations as soon as possible after getting information about audit observations and should also prepare compliance report of the same & submit it to the department.
2.	ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
3.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
4.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.



5.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
6.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014, Tax Collected has to be deposited on same day or latest before noon on the following working day.
7.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
8.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
9.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
11.	ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
12.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
13.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.
14.	Nagar Parishad Hilsa must have to maintain advance register otherwise it would be very difficult to find out details regarding how much advance has been given to any particular person and how much recovery of same has been made from them.
15.	ULB must have to maintain Bank Reconciliation statement as per UD & HD guidelines, which will help in: - <ul style="list-style-type: none"> • Accurate balance. • Prevent Theft. • Prevent mistakes. Accounts in good standing.

5. Comments from Management:

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

Detailed discussions on this are given in *Discussion Note* as attached below (*Annexure-1*).

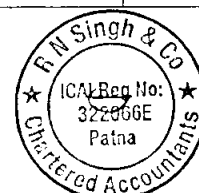
6. Acknowledgement:

We Thank **Mr. Sandeep Kumar** (Executive Officer), for his support during the period of our audit. We are also thankful to the accountant and other staffs of the Nagar Parishad for their co-operation during the period of audit.



7. Management Discussion with Risk Assessment:

Sr. No	Observations (Sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO) Comments	Reference Page
1.	We observed that the timeline which is prescribed by BUDCO has not been complied under following agreement: ENIT - 02/2020 - 21 Sl. No.31, Ward 23, Contract made and Works order release date - 31/12/2021, have to be complete within 3 months but till the date of audit no progress observed.	High	Yes	Yes	Yes	Refer Annexure 1	
2.	During audit of ENIT - 02/2020 - 21 contractor's files, we found that ULB is not in practice to obtain the additional performance security from the contractor, quoted 10% below from the BOQ rate For Instance - Sl. No.31, Ward 23.	High	Yes	Yes	Yes	Refer Annexure 1	
3.	We observed that the timeline which is prescribed by BUDCO has not been complied for signing of agreement and issue of work order, under following: ENIT date - 09/06/2020 Tender date - 14/12/2020 BOQ Finalised by Executive Engineer date - 10/12/2020. ENIT - 02/2020 - 21 Sl. No.14, Ward 9.	High	Yes	Yes	Yes	Refer Annexure 1	
4.	We further observed that ULB is not in practice to issue works completion certificate to the contractors complete the works promptly.	High	Yes	Yes	Yes	Refer Annexure 1	
5.	During the course of audit, we observe that internal Control regarding Property Tax is very poor, so many property holders that are not paying property tax from a long time. ULB should take necessary action for recovery of the same, resulting it may a major revenue loss to ULB	High	No	No	Yes	Refer Annexure 1	
6.	During the course of audit, we observe that collection of Mobile tower tax is very low, it seems that due to the lack of proper follow-up tower tax revenue is hampered significantly in the ULB.	Medium	Yes	Yes	Yes	Refer Annexure 1	
7.	During the course of audit, we observe that internal control regarding levy and collection of Advertisement Tax is very poor it may a major revenue loss to ULB, further proper data not found in this regard so that we exactly form any opinion thereon.	Medium	Yes	Yes	Yes	Refer Annexure 1	

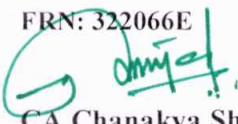


8	During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the bank on the same date. Details will be given in detailed audit report.	Medium	Yes	Yes	Yes	Refer Annexure 1
9	As per Section 51 (3) of CGST Act, 2017 – "The deductee shall furnish to the deductee a certificate mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Govt and other particulars in such manner as may be prescribed." ULB is not in practice to issue such certificate.	Medium	Yes	Yes	Yes	Refer Annexure 1
10	There is lack of Internal Control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time. Taxes such as GST, Income Tax, Royalty, Labour Cess etc. are collected under works contract time to time but its payments are not made within due dates. Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department and timely file returns thereof. Further, ULB is filing Tax returns or compliance of various applicable laws without procurement of any competent person, we suggest to procure a Chartered Accountant firm for the same.	Medium	Yes	Yes	Yes	Refer Annexure 1
11	Bank Reconciliation Statement has not been prepared by the ULB required under Bihar Municipal Accounting Manual.	Medium	Yes	Yes	Yes	Refer Annexure 1
12	Fixed Assets Register is not maintained at the ULB resulting we can not form any opinion on any fixed assets regarding capitalisation, maintenance and disposal thereof.	Medium	Yes	Yes	Yes	Refer Annexure 1
13	Various registers, books of records etc. are not being prepared by the ULB. Such as Ledgers, Journals, Pay Roll Register, Capital Goods Consumable/non-consumables, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Procurement Register, File Movement Register etc. ULB should maintain these registers as soon as possible.	Medium	Yes	Yes	Yes	Refer Annexure 1
14	We are not able to check the Compliance Status of Internal Audit Observations for FY 2019-20 & previous years, as compliance report has not been prepared and provided by ULB.	Medium	Yes	Yes	Yes	Refer Annexure 1
15	UC of some schemes are pending for submission to the Urban Development &	Medium	Yes	Yes	Yes	Refer Annexure 1



	Housing Department till financial year 2019-20. Details of UC's prepared & pending has been provided in detailed audit report.						
16	No separate Grant Register is being maintained by ULB, hence it is difficult to find out unutilized grant at any point of time.	Medium	Yes	Yes	Yes	Refer Annexure I	
17	Register of Suits filed by/against ULB has not been maintained by the ULB.	Medium	Yes	Yes	Yes	Refer Annexure I	
18	Municipal Accounts Committee has not been constituted by the Hilsa Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year. Please specify the reason for the same.	Medium	Yes	Yes	Yes	Refer Annexure I	

For R. N. SINGH & CO.
Chartered Accountant
FRN: 322066E


CA Chanakya Shree
Partner
M. No: -079322
Date: 12-08-2022
UDIN: 22079322AOWSYB4085



-SD-
Executive Officer
Nagar Parishad Hilsa
Date: 16/04/2022
Place: Hilsa

2. Auditee Profile

1. Introduction

The Internal Audit of (Hilsa Nagar Parishad) covering the Period from 1st April 2020 to 31st March 2021 was conducted by following person under the guidance of TL CA Ashok Kumar Pandey and MAE CA Birendra Kumar Singh:

(1) Mr. Prashant Mishra

2. Administration

The present body of the ULB (Hilsa Nagar Parishad) has taken charge on 27/03/2020. The incumbency in the key administrative and executive positions was as under:

- Smt. Jayanti Devi. from 16/09/2016 to 05/11/2020 and Srimati Sadhana Devi from 09/12/2020 to 16/09/2021, **Chairperson.**
- Mr. Sandeep Kumar, **Executive Officer** from 27/03/2020 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 paras where no action has been taken	No. and Date of Compliance Report
1	Internal audit report of 1 st , 2 nd , 3 rd & 4 th Qtr. (2016-2017)	79 (=10+34+17+18)	79	0	0	0	79	Not Compiled
5	Internal Audit: Annual (2017-2018)	10	10	0	0	0	10	Not Compiled
6	Internal Audit (2018-2019)	10	10	0	0	0	10	Not Compiled
7	Internal Audit (2019-2020)	11	11	0	0	0	11	Not Compiled



4. Finance

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

Year	2018-19	2019-20	2020-21
Final/Revised Budget	286078000.00	393311000.00	1,14,64,42,000.00
Actual Expenditure	64738354.80	94223529.23	10,36,79,047.20
Savings (+)/ Excess (-)	221339645.20	299087470.77	1,04,27,62,952.80

Note: Actual expenditure for the FY 2020-21 has been taken from 01st April'20 to 31st march'2021 from the cash books maintained at Hilsa ULB.

II. Volume of transactions

Period	Budgeted (2020-21)	Previous Year (For One Year) (2019-20)	Current Year (For One Year) (2020-21)
Opening balance	1,16,88,641.52	183587704.20	20,97,68,913.97
Receipts	1,13,60,19,200.00	120404739.00	18,09,05,185.00
Total	1147707841.52	303992443.20	39,06,74,098.97
Net expenditure	1,14,64,42,000.00	94223529.23	10,36,79,047.20
Closing balance	12,65,841.52	209768913.97	28,69,95,051.77

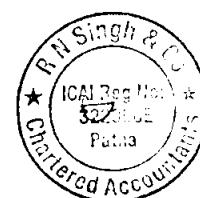
III. Bank Reconciliation: - We have observed that Hilsa Nagar Parishad is not in practice to prepare bank reconciliation statement and bank wise cash book. However, the closing balance of cash book and closing balance of pass book and difference thereof has been attached a statement as *Annexure - 3*.

IV. Revenue Receipts: -

Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19	2017-18	2019-20	2018-19	2020-21	2019-20
		(Annual)	(Annual)	(Annual)	(Annual)	(Annual)	(Annual)
	Total Receipts (A+B)	7,57,77,87 1.00	9,30,37,28 5.00	12,04,04,7 39.00	7,57,77,87 1.00	18,09,05,18 5.00	12,04,04,7 39.00
A	Revenue Receipts (1+2+3)	2,22,43,76 4.00	4,54,25,01 8.00	2,98,56,29 4.00	2,22,43,76 4.00	2,39,12,013. 18	2,98,56,29 4.00



1	Own Revenue Receipts (a+b)	40,88,859.00	30,87,009.00	1,48,73,484.00	40,88,859.00	-	1,48,73,484.00
a)	Tax Revenue(levied and collected by municipal body)	40,56,163.00	29,48,370.00	21,55,161.00	40,56,163.00	-	21,55,161.00
i)	Property tax	39,75,873.00	27,98,370.00	21,05,161.00	39,75,873.00	-	21,05,161.00
ii)	Other tax (levied and collected by municipal body)	80,290.00	1,50,000.00	50,000.00	80,290.00	-	50,000.00
b)	Non-tax revenue (levied and collected by municipal body)	32,696.00	1,38,639.00	1,27,18,323.00	32,696.00	-	1,27,18,323.00
i)	Fees & fines	9,255.00	-	2,40,978.00	9,255.00	-	2,40,978.00
ii)	User Charges	-	-	-	-	-	-
iii)	Other non-tax revenue (levied and collected by municipal body)	23,441.00	1,38,639.00	1,24,77,345.00	23,441.00	-	1,24,77,345.00
2	Other Revenue Receipts	29,25,277.00	42,36,967.00	16,78,308.00	29,25,277.00	1,28,40,749.18	16,78,308.00
a)	Income from interest/investments	15,63,105.00	22,72,559.00	14,97,319.00	15,63,105.00	-	14,97,319.00



b)	Other Revenue income	13,62,172.00	19,64,408.00	1,80,989.00	13,62,172.00	1,28,40,749.18	1,80,989.00
3	Transfers/ Grants/ Assigned Revenues	1,52,29,628.00	3,81,01,042.00	1,33,04,502.00	1,52,29,628.00	1,10,71,264.00	1,33,04,502.00
a)	State Assigned Revenue	-	-	-	-	6,00,000.00	-
b)	State Finance Commission (SFC) Grants/ Devolution	61,03,200.00	2,91,26,473.00	1,16,491.00	61,03,200.00	1,04,71,264.00	1,16,491.00
c)	Octroi compensation	-	-	-	-	-	-
d)	Other State Govt. Transfer	-	13,45,220.00	1,06,28,961.00	-	-	1,06,28,961.00
e)	Central Finance Commission (CFC) Grant	-	-	7,43,000.00	-	-	7,43,000.00
f)	Other Central Govt. Transfer	-	-	18,16,050.00	-	-	18,16,050.00
g)	Others	91,26,428.00	76,29,349.00	-	91,26,428.00	-	-
B.	Capital Receipts	5,35,34,107.00	4,76,12,267.00	9,05,48,445.00	5,35,34,107.00	15,69,93,171.82	9,05,48,445.00
1	Sale of Municipal Land	-	-	-	-	-	-
2	Loans (from State Govt. or Banks etc.)	-	-	-	-	-	-



3	State Capital Account Grant (under State Schemes etc.)	2,34,44,26 7.00	1,31,45,96 3.00	5,15,74,55 2.00	2,34,44,26 7.00	9,05,82,738. 00	5,15,74,55 2.00
4	Central Capital Account Grant (under Central Schemes etc.)	-	3,44,66.30 4.00	3,89,73.89 3.00	-	6,64,10,433. 82	3,89,73.89 3.00
5	Other Capital Receipts	3,00,89,84 0.00	-	-	3,00,89,84 0.00	-	-

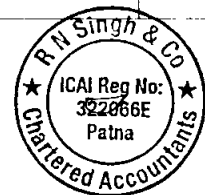
Note: The above statement is prepared from the Cash Book prepare at Hilsa Nagar Parishad and bifurcation made to the extent of data recorded in the Cash book under different head and also for that purpose reference have been taken from Bank Statement or Treasury statement.

Further, Income heads are not properly classified in the Cash Books.

V. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)

Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19	2017-18	2019-20	2018-19	2020-21	2019-20
		(Annual)	(Annual)	(Annual)	(Annual)	(Annual)	(Annual)
Total Expenditure (1+2)		64739355	77753197	94223529	64739355	10,36,79,047.20	94223529
1	Revenue Expenditure	31532468	28978184	29274961	31532468	5,83,26,876.04	29274961
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	11225678	6705800	13539150	11225678	5,83,26,876.04	13539150



1.2	Operation and Maintenance (O&M)	0	186911	5306827	0	-	5306827
1.3	Loan repayment (Interest payments)	0	0	0	0	-	0
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	20306790	18608868	10428984	20306790	-	10428984
2	Capital Expenditure	33206887	48775013	64948568	33206887	4,53,52,171.16	64948568
2.1	All developmental works under Central/State specific schemes	32191814	46288148	64201591	32191814	4,53,52,171.16	64201591
2.2	Loan Repayments (Principal Amount)	0	0	0	0	-	0
2.3	Other Capital expenditure	1015073	2486865	746977	1015073	-	746977

Note: - The above statement is prepared from the Cash Book prepared at Hilsa Nagar Parishad and bifurcation made to the extent of data recorded in the Cash book under different head and also for that purpose reference have been taken from Bank Statement or Treasury statement. Further, expenditure head is not properly classified in the Cash Books.

VI. Status of implementation of Double Entry Accounting System:

- Tibrewal Chand & Co (Rourkela, Odisha) has appointed for double entry system at ULB. Following are the year wise status of double entry system are as follows:
- Year wise Status of DEAS are as follows:
As per concern officer,
F.Y 2014-15 Completed
F.Y 2015-16 Completed
F.Y 2016-17 Completed
F.Y 2017-18 Completed
F.Y 2018-19 Completed
F.Y 2019-20 Completed
F.Y 2020-21 In Progress
- Interval of accounting entry passed in tally: Daily Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: Prepared.
- Annual Financial Statement: Prepared up to 2019-20.
- Tally License Id: hilsanagarparishad@gmail.com
- Tally Serial No.: 756646974



- Installed In: Hilsa Nagar Parishad System.

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

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

3. Summary Audit Observations

Part – A (Monetary Implication):

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

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

(i) Mobile Tower Collection:

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

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012.

As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Parishad Rs.40000/- per tower and annual renewal fee is Rs.10000/- per annum per tower

Condition – As per details provided to us (*Annexure-2*) there are total 13 Mobile Towers registered with this ULB up to 31.03.2021 and Rs.1082500.00 has not been collected till the date of audit from these tower operators as Tower Tax.

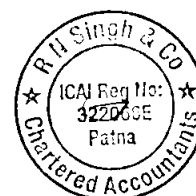
Consequence Effect/ Impact - Due to poor internal control viz. non-collection of Tower Rent within prescribe time line, there are revenue loss to the ULB and interest loss thereon.

Cause-- We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has no proper mechanisms for supervision and monitoring of the Tower Rent due to which result in Revenue leakage.

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

(ii) Advertisement Tax:

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



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

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

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

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

(iii) Holding & Property Tax Deposit – Irregularity:

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

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

Condition - During verification of property tax we observe that internal Control regarding Property Tax is very poor total taxable properties in the area of Hilsa ULB had been not assessed till the date of audit and among the assessed property we have found so many property holders that are not paying property tax from a long time.

Consequence / Effect / Impact - Due to non-deposit of Tax on due time, ULBs is suffering from Revenue Loss also fund 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 – ULB should prepare a Register listing all the tax payee's amount outstanding and due, along with develop a mechanism for proper collection, day to day monitoring on Collection of Taxes by Tax Inspector/Collectors and deposit of collection into Bank either on same day or latest before noon on the following working day. Also receipt number should be mentioned on the deposit slip and to be mentioned on cashbook.

(iv) Holding & Property Tax Collection:

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

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

Condition - During verification of property tax we observe that internal Control regarding Property Tax is very poor total taxable properties in the area of Hilsa ULB had been not assessed till the date of audit and among the assessed property we have found so many property holders that are not paying property tax from a long time.



Further, there is no such data, document or register exist which depict the paid and outstanding amount of each and every taxpayer. ULB is in vogue to receive the property tax recalling from the last challan of payment as shown by tax payee.

It should take necessary action for collection of the same, resulting it may a major revenue loss to ULB.

Kindly refer **Annexure - 5: Holding & Property Tax Defaulter List**

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.

Demand, Arrear, Collection - Register is not prepared at ULB and also no data was provided by ULB during the course of audit so that we can compute the arrear or outstanding property tax and loss of interest thereon.

(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– No such case observe.

Consequence / Effect / Impact- Not Applicable.

Cause– Not Any.

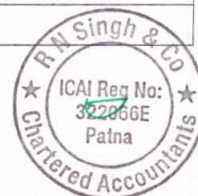
Corrective Action / Recommendation– Not any

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

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

Details of some cases checked during the course of audit;

Date	Bill No.	Amount	Remarks
15-04-2020	20200415024864	116441	5th State Fin Comm
06-05-2020	20200506013820	55310	5th State Fin Comm
08-06-2020	20200608019949	252000	Raj Yojna Antargat Saaf Safai
06-07-2020	20200706024021	533839	5th State Fin Comm



07-08-2020	20200807015525	240623	5th State Fin Comm
13-09-2020	20200909039255	650302	Mukhmantri Sahri Nali Gali Pakkikaran Nishchya Yojna
06-10-2020	20201006023713	166868	14th Fin Comm
11-11-2020	20201111025908	241588	5th State Fin Comm
07-12-2020	20201207020946	167627	5th State Fin Comm
04-01-2021	20210104006520	598169	5th State Fin Comm
04-02-2021	20210204024529	28930	Jal Jeevan Hariyali Abhiyan
12-03-2021	20210312083446	72000	Nagrik Suvidha

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

Report on field survey of 20 high value properties

Kindly refer Annexure – 6: Survey_High Value Property

d. Implementation of Self-Assessment System (SAS) of Property Tax in the ULB;
Self-Assessment System (SAS) of Property Tax has been implemented in Hilsa Nagar Parishad but we have found that assessee is very less aware of that. ULB should conduct time to time awareness programme to make people aware of SAS.

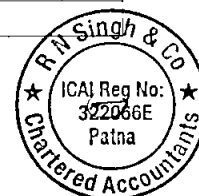
Part-B (Non-Monetary Implication):

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

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

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Advance & Recovery Register	Not Maintained
3	Demand Register	Not Maintained
4	Daily Collection Register	Maintained
5	Labour Cess Register	Maintain in Excel
6	Royalty Register	Maintain in Excel
7	TDS Register	Maintain in Excel
8	GST Register	Maintain in Excel
9	Procurement Register	Not Maintained
10	Bank Wise Cashbook	Maintained Scheme – wise
11	Pay Roll Register	Not Maintained
12	Leave Register	Maintained
13	Bill Register	NA



14	File Movement Register	Not Maintained
15	Temporary Advances to Staff	NA
16	Grant Register	Not Maintained
17	Journal Register	Not Maintained
18	Ledger Register	Not Maintained

b. Irregularity in procurement process: -

Kindly refer Annexure – 1: Discussion Note.

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

Details of Directives issued by UD & HD has not been provided to us during the course of audit, so we are unable to check compliance of the same.

d. Non-compliance of Act & Rules: -

Sr. No.	Requirement	Criteria	Auditors Comment	Management Comment
1.	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made.	BMAR Rule No.- 22	During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the bank on the same date.	<i>Refer Discussion Note</i>
2.	Whether The Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	No, ULB was not preparing a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	<i>Refer Discussion Note</i>
3.	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	No, ULB was not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	<i>Refer Discussion Note</i>
4.	Whether ULB sent the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	BMAR Rule No.- 121	The ULB was not maintaining and sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter.	<i>Refer Discussion Note</i>
5.	Whether the municipality is regular in depositing statutory dues including tax deducted at source, GST, TDS on GST, Service tax, VAT, works contract tax, cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited: (BMAR Rule No.- 130)	BMAR Rule No.- 130	We observed that ULB was not regular in compliance of statutory dues.	<i>Refer Discussion Note</i>
6	Whether the Bank Reconciliation statements have been properly prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;	BMAR Rule No.- 130	Bank reconciliation statements has not been prepared by the ULB.	<i>Refer Discussion Note</i>



7.	Whether, proper books of account as required by the Act and Rules have been kept by the Municipality so far as it appears from examination of those books. (Rule-130 of BMAR-2014)	BMAR Rule No.- 130	No. some required books of accounts as per BMAM/ BMAR has not been maintained.	<i>Refer Discussion Note</i>
8.	Whether The Chief Municipal Officer shall, within four months of the close of a year, cause to prepare a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality.	BMA,2007 : Chapter XII	No. ULB was not preparing a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality.	<i>Refer Discussion Note</i>
9.	Section 145,146 and 147 of the Bihar Municipal Act 2007 chapter XVII provides for Advertisement tax on Advertisement in Urban Areas. Chapter XVII of the Bihar municipal Act, 2007 required license of Advertisement of any holding, etc.	BMA,2007 : Chapter XV	Advertisement Tax has not been levied by the ULB. There has not been any system developed for the levy of advertisement tax.	<i>Refer Discussion Note</i>

e. Lack of internal control measures: -

1. 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.
2. During the course of audit, we have observed that there is huge shortage of shelf and almirah for proper up keeping of records and registers. We have observed that files and registers are lying here and there in haphazard manner.
3. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date.
4. Advance and Recovery register is not maintained by Hilsa Nagar Parishad.

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

Deduction of GST TDS, IT TDS, Royalty & Labour Cess were found on the payment of works contract, but Challan for deposits and Returns were not found during the course of audit.

g. Deficiency in pay-roll system: -

There is no system of Pay-Roll implemented at the ULB. So, we are unable to comment on the same. Moreover, no Register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Also there is no system of issuing pay slip. Thus, we are unable to comment on deficiency in pay-roll system. Further, salary payment of officers – EO & City manager were made at ULB from PLA treasury.



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

As per details provided by Hilsa Nagar Parishad Some UC's of Previous FY's was not prepared & submitted to the Urban Development & Housing Department till the date of audit. Kindly refer Annexure – 2.

i. Physical verification of inventory/stores: -

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

j. Advances, their adjustment & recovery: -

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

k. Comment on management of Fixed and other Assets: - Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.

l. Report on compliance of financial guidelines of schemes of MOHUA and UD & HD, GoB: -

Financial guidelines of schemes of MOHUA and UD & HD, GoB have been not complied by the ULB. Such as;

1. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the bank on the same date.
2. ULB was not preparing a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in Respect of the accounts of the Municipality.
3. ULB was not preparing a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
4. ULB was not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.

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

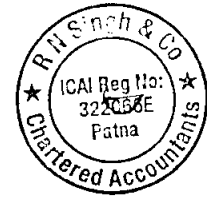


PART – C (Other)

Sl. No.	Particular	Remarks/ Observation																																																				
a.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Irregularities Found in this regard. Details of some of the cases checked during the audit period:																																																				
		<table border="1"> <thead> <tr> <th>Date</th> <th>Bill No.</th> <th>Amount</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>15-04-2020</td> <td>2020041502486 4</td> <td>11644 1</td> <td>5th State Fin Comm</td> </tr> <tr> <td>06-05-2020</td> <td>2020050601382 0</td> <td>55310</td> <td>5th State Fin Comm</td> </tr> <tr> <td>08-06-2020</td> <td>2020060801994 9</td> <td>25200 0</td> <td>Raj Yojna Antargat Saaf Safai</td> </tr> <tr> <td>06-07-2020</td> <td>2020070602402 1</td> <td>53383 9</td> <td>5th State Fin Comm</td> </tr> <tr> <td>07-08-2020</td> <td>2020080701552 5</td> <td>24062 3</td> <td>5th State Fin Comm</td> </tr> <tr> <td>13-09-2020</td> <td>2020090903925 5</td> <td>65030 2</td> <td>Mukhmantri Sahri Nali Gali Pakkikaran Nishchya Yojna</td> </tr> <tr> <td>06-10-2020</td> <td>2020100602371 3</td> <td>16686 8</td> <td>14th Fin Comm</td> </tr> <tr> <td>11-11-2020</td> <td>2020111102590 8</td> <td>24158 8</td> <td>5th State Fin Comm</td> </tr> <tr> <td>07-12-2020</td> <td>2020120702094 6</td> <td>16762 7</td> <td>5th State Fin Comm</td> </tr> <tr> <td>04-01-2021</td> <td>2021010400652 0</td> <td>59816 9</td> <td>5th State Fin Comm</td> </tr> <tr> <td>04-02-2021</td> <td>2021020402452 9</td> <td>28930</td> <td>Jal Jeevan Hariyali Abhiyan</td> </tr> <tr> <td>12-03-2021</td> <td>2021031208344 6</td> <td>72000</td> <td>Nagrik Suvidha</td> </tr> </tbody> </table>	Date	Bill No.	Amount	Remarks	15-04-2020	2020041502486 4	11644 1	5th State Fin Comm	06-05-2020	2020050601382 0	55310	5th State Fin Comm	08-06-2020	2020060801994 9	25200 0	Raj Yojna Antargat Saaf Safai	06-07-2020	2020070602402 1	53383 9	5th State Fin Comm	07-08-2020	2020080701552 5	24062 3	5th State Fin Comm	13-09-2020	2020090903925 5	65030 2	Mukhmantri Sahri Nali Gali Pakkikaran Nishchya Yojna	06-10-2020	2020100602371 3	16686 8	14th Fin Comm	11-11-2020	2020111102590 8	24158 8	5th State Fin Comm	07-12-2020	2020120702094 6	16762 7	5th State Fin Comm	04-01-2021	2021010400652 0	59816 9	5th State Fin Comm	04-02-2021	2021020402452 9	28930	Jal Jeevan Hariyali Abhiyan	12-03-2021	2021031208344 6	72000	Nagrik Suvidha
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b.	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs.15,000/-.	Yes, No Such type of Issues found in this regard.																																																				
c.	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.																																																				



d.	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. has been deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also. Details of major statutory irregularities are: <ul style="list-style-type: none"> • TDS return has not been filled. TDS have not been deposited appropriately. • Royalty & Labor Cess has not been deposited appropriately. • GST liability has not been settled till the date of audit. • Penalty and Interest may be levied on ULB as per Statutory Laws.
e.	Whether all the C&AG audit & Internal audit Paras has been complied by the ULBs	No, Internal audit paras of FY 2016-17 & previous years has not been complied by the ULB. As Compliance report of the same has not been prepared by the ULB till the date of audit we are unable to check the exact status of compliance of the same.
f.	Any Other deficiencies noticed during the audit to improve internal control systems	It was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB. preparation of books and records on time etc.



4. Detail Audit Observations

RISK ASSESSMENT

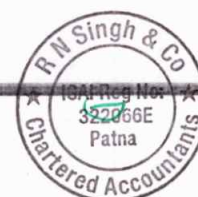
	Name of the ULB	HILSA NAGAR PARISHAD					
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operati ng Gap	Mgt. Comment	Auditor Recommendation

DEMAND GENERATION:

1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	HIGH	No	Yes	Yes	There is scarcity of manpower in the ULB; however we will comply in the near future.	Demand/Assess ment register should be appropriately maintained ward wise with all required details with previous dues assessment year wise before preparation of BUDGET of ULB.
2.	Collusion with Citizen regarding Assessment.	MEDIUM	No	Yes	Yes	We are trying our best to comply the same in near future.	Management should hire Independent Person or Organization for assessment of properties.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	MEDIUM	No	No	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. Assessment Register has not been maintained.
4.	Others	-	-	-	-	-	-

RECEIPTS AND BANKING:

1.	Error in collections, loss of receipts and perpetrated frauds	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should ensure implementation of the system to serve notice to the property holders who are not depositing the holding tax. Further,
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							management should ensure that the amount which is collected has to be deposited as per prescribed norms.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	No	No	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. It should be updated on daily basis.
3.	Collusion with the citizen and the ULBs staff to make wrong assessments of income	HIGH	No	No	No	There is scarcity of manpower in the ULB; however we will comply in the near future.	Management should segregate the work regarding collection, demand initiation, notice serving, balancing of demand and collection register. and assessment of properties.
4.	Others	-	-	-	-	-	-

REVENUE EXPENDITURE:

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



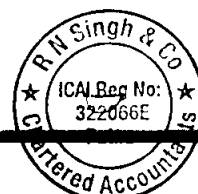
6.	Others	-	-	-	-	-	-
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ESTABLISHMENT EXPENDITURE:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with employee	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same or ghost employee)	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like salary register, PF register, Service book/record, advance register, etc.	HIGH	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on daily basis. Registers should be maintained as quickly as possible.
7.	Others	-	-	-	-	-	-

CAPITAL EXPENDITURE:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with contractor	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same contractor).	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like work register, MB, bill register, Fixed Assets register, Service book/record, advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on timely basis. It should be updated on real time basis.



7.	Others	-	-	-	-	-	-
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PROCUREMENT AND INVENTORY:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication/Procedural error	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with contractor	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same contractor)	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like store register, issue register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers was not maintained properly but separate payment files was present.
7.	Others	-	-	-	-	-	-

GRANT AND LOANS AND UTILISATION THEREOF:

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

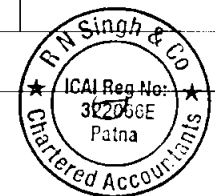


	than one time same contractor)						
5.	Non-updating various register like grant register, work register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Only Contractor files are maintained. Registers should be maintained as quickly as possible.
6.	Others	-	-	-	-	-	-

FIXED DEPOSITS AND INVESTMENTS:

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

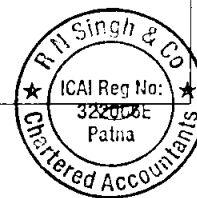
LOANS AND ADVANCES:



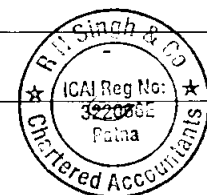
1.	Unauthorized release of advance	HIGH	No	No	No	-	No Such cases found.
2.	Release of advance beyond authority	HIGH	No	No	No	-	No Such cases found.
3.	Non-adjustment of loan or advance during the year	MEDIUM	No	No	No	-	No Such cases found.
4.	Collusion with employee/party to release advance/loan beyond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

List of Important Registers

	Name of the ULB	HILSA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	NOT AVAILABLE				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved/ or not)	
1.	Cash Book	General Cash Book & Subsidiary Cash Book has been maintained by the ULB but entry made in	Due to non-updation of cash book on real time basis there may be chance of making back dated entry. This may leads to	There is scarcity of manpower in the ULB; however we will comply in	Not Resolved	



		cash book was not on real time basis.	fraud & defalcation.	the near future.	
2.	Ledger	Ledger is being prepared by DEAS team in tally not by ULB.	Due to this segregation of head wise balance is difficult. It becomes difficult to prepare appropriate financial statement.	It will be taken care in future.	Not Resolved
3.	Journal	Journal Register has not been maintained.	Due to this amount receivable & payable is not ascertainable. Advances have been accounted as income & expenditure.	It will be taken care in future.	Not Resolved
4.	Register for Journal/ Magazines/Newspapers	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved
5.	Register for Temporary Advances	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	Register of Money Orders/Bank Draft Received	Maintained	-	-	-
7.	Cheque Issue Register	Maintained	-	-	-
8.	Register of Remittances made into bank	Maintained	-	-	-
9.	Bank Passbook	Maintained	-	-	-
10.	Register of Bank drafts dispatched.	Maintained	-	-	-
11.	Bill Register	Not-Maintained separately. bills are attached in their respective files only.	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
12.	Establishment Register	Maintained	-	-	-
13.	Stock Register	Maintained	-	-	-



14.	Capital Goods / Consumable articles, non-consumable articles and	Not-Maintained	It may leads to misplacement of Capital Goods/Consumable articles & non-consumable article.	It will be taken care in future.	Not Resolved
15.	Statutory Register Deduction	Not-Maintained in register only prepared in excel sheet head wise but not authorized.	It may leads to statutory irregularities. Delay in deposit of deducted amount further leads to interest @ 1.5% per month. Further, filling of return may be affected.	It will be taken care in future.	Not Resolved
16.	Fixed Assets Register	Not-Maintained	It may leads to misplacement of fixed assets.	Being prepared by DEAS team but in process.	Not Resolved
17.	Grant Register	Not-Maintained	It may lead to delay in preparation and submission of UC. It may also affect the utilization of fund.	It will be taken care in future.	Not Resolved
18.	Scheme Register	Maintained	-	-	-
19.	Monthly accounts of Receipts/Payments	Not-Maintained	Due to this segregation of head wise balance is difficult.	Being Prepared by DEAS team.	Not Resolved
20.	Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
21.	Dispatch Register	Maintained	-	-	-
22.	File Register	Not-Maintained	It may leads to misplacement of files.	It will be taken care in future.	Not Resolved
23.	Any other (Name of the register)	-	-	-	-



Cash and Bank

	Name of the ULB	HILSA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	NOT AVAILABLE				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Check whether there is no any undue delay in presentation of cheque/DD received, to bank,	No Such cases Found.	-	-	-	-
2.	Whether cheque/ draft issue/ receipt/ dishonored register have been maintained as per prescribed form (As Per BMAM) & entry are made on properly, accurately & timely basis.	Only Cheque issue register maintained.	-	Due to non-maintenance of cheque receipt & dishonored register preparation of bank reconciliation statement is very difficult.	It will be taken care in future.	Not Resolved
3.	Whether banking transactions (receipts & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	Yes	-	-	-	-
4.	Whether cheque issue register are matched with	Yes	-	-	-	-
5.	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not,	Yes	-	-	-	-



6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS, (attached BRS as annexure)	Not Prepared.	-	It may lead to mis-appropriation of fund.	It will be taken care in future.	Not Resolved
7.	Check whether no any fraud payment or payment to other person has been made,	No such cases found.	-	-	-	-
8.	Whether bank statement for all account have been promptly received from bank.	Yes	-	-	-	-
9.	Number of Bank account maintained	12	-	-	-	-
10.	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED" marked on it.	No such cases found.	-	-	-	-
11.	Liability for stale cheques account review is done and necessary reversal entries are passed	No such cases found.	-	-	-	-
12.	Any other	-	-	-	-	-

Public Works

	Name of the ULB	HILSA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	NOT AVAILABLE				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)



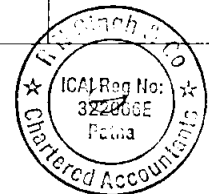
1.	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has mentioned in first page of MB,	Yes	-	-	-	-
2.	Whether bill has been signed by proper in charge,	Yes	-	-	-	-
3.	Whether the bill has been checked by the accountant with the MB (also compare the qty.), estimate, agreement, previous bill (in case of running agreement)	Yes	-	-	-	-
4.	Verify whether any payment made for removing /dismantling material which have scrap value must be indicated in the bill,	No such cases found.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	Yes	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	Yes	-	-	-	-
7.	Whether master roll(machine numbered & authorized) has been maintained for details of store, specifying:	Not Maintained	-	It may leads to fraud & Defalcation.	It will be prepared in future.	Not Resolved
	Date of Issue,	No	-	-	-	Not Resolved
	Name of subordinate,	No	-	-	-	Not Resolved
	Name of work,	No	-	-	-	Not Resolved
	Number of labour,	No	-	-	-	Not Resolved
	Period of engagement,	No	-	-	-	Not Resolved



	Details of payment(date, Amount, Cheque no, etc.)	No	-	-	-	Not Resolved
8.	Whether the same has been periodically verified.	No	-	-	-	Not Resolved
9.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-

Cash Book

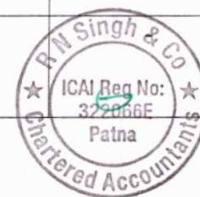
	Name of the ULB	HILSA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	NOT AVAILABLE				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether Opening Balance & Closing Balance was worked out or not,	General Cash Book & Subsidiary Cash Book has been maintained by the ULB but entry made in cash book was not on real time basis.	-	Due to non-closing of cash book on real time basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	There is scarcity of manpower in the ULB; however we will comply in the near future.	Not Resolved
2.	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	Yes	-	-	-	-



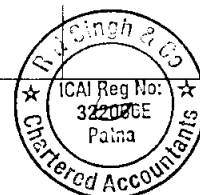
3.	Whether posting in on daily basis,	No	-	Some entries may be forgotten.	It will be taken care in future.	Not Resolved
4.	Whether there is any clerical error (casting or/and posting error, etc) or not,	No	-	-	-	-
5.	Whether any delay in deposit of amount of collection by cashier,	In most of the cases any amount collected is deposited about a week delay.	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
6.	conduct physical verification of cash and report heavy cash balance if any	No discrepancies found in this regard.	-	-	-	-
7.	Any Other	No	-	-	-	-

Collection

Name of the ULB		HILSA NAGAR PARISHAD				
RISK RATING:		MEDIUM				
Name of Tax Collector		Dharamvir Kumar, Shiv Kumar & Ravi Kumar				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collection procedure are as per guidelines/direction of ULB,	Yes	-	-	-	-
2.	Whether collections are made on the basis of Demand & Collection Register,	Demand & Collection register has not been maintained.	-	It may leads revenue loss to the ULB.	It will be prepared in future.	Not Resolved
3.	Whether collection are made in the same receipt Vouchers which	Yes	-	-	-	-



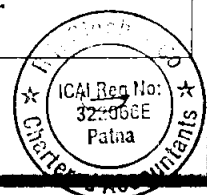
	has been issued/authorized by ULB /state government & it should be clearer mentioned of different head & not any alteration, & the carbon copy of receipt vouchers are properly vouched so that no any variation in posting the same,					
4.	Whether collections are bifurcated in different heads as required,	Yes	-	-	-	-
5.	Whether a separate bank account has been maintained for each circle, (for PMC only)	-	-	-	-	-
6.	Whether all collections are made in proper "Receipt Voucher Book" having same serial number which was actually issued to TC,	Yes	-	-	-	-
7.	Whether all collections made during the day are account for & banked on next working day or there is any teaming & lading,	In most of the cases any amount collected is deposited about a week delay	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether no any collection are directly expended without prior approval,	No such cases found.	-	-	-	-
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	No, Collections were not made by all the holding.	-	It will affect municipality fund.	It will be taken care in future.	Not Resolved
10.	Whether government share of collections (like Education cess & health cess) are	No Such cases found.	-	-	-	-



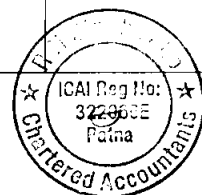
	properly & timely deposited in its own account, (if applicable)					
11.	Whether there is any short/non collection or short deposit or not deposit,	No Such cases found.	-	-	-	-
12.	Whether penalty(@2% P.M/ 1.5%) has been duly charged on late payment,	Yes	-	-	-	-
13.	Whether daily collections are entered into hand book, collection register maintained by TC & it should be properly entered in demand & collection register,	Daily Collection register has Not been Maintained.	-	It leads to interest revenue loss to the ULB	It will be taken care in future.	Not Resolved
14.	Whether collection by way of cheque are properly banked & credited into account,	Yes	-	-	-	-
15.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
16.	Whether any immediate steps has been taken or not for cheque dishonored received,	No Such cases found.	-	-	-	-
17.	Whether reversal of payment has been made for any dishonored cheque.	No Such cases found.	-	-	-	-

Demand

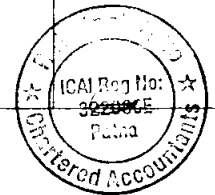
Name of the ULB	HILSA NAGAR PARISHAD
RISK RATING:	MEDIUM
Name of Tax Collector	Dharamvir Kumar, Shiv Kumar & Ravi Kumar



Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Ensure whether closing balance of previous year is accurately brought forward,	Opening and closing balance has not been quantified due to non-maintenance of Demand Register.	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
2.	Whether determination of demand is on manual or computerized way, & it would be as per updated rules, regulation, guidelines & other required details for proper calculation,	ULB is not being in practice to raise the demand. No proper details are recorded in the manual register.	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
3.	Whether data for calculation is correct & properly verified by appropriate authority/ Internal Auditor by way of physical survey,	No verification is being conducted by appropriate authority however we have done physical survey of 20 high value properties and no variance found.	-	-	-	-
4.	Whether revision of valuation of holding properly made after specified period	Last Updated in 2018.	-	-	-	-
5.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-



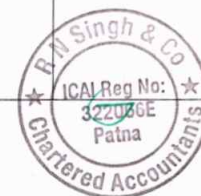
6.	Ensure whether there is any clerical error in calculation,	No Such cases found.	-	-	-	-
7.	Whether demand register in prescribed format is maintained or not,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether persons involve in calculation/ collection have knowledge of their responsibility,	Yes	-	-	-	-
9.	Whether there is proper distribution of responsibility for calculation, recovery & updation of register for demand, so that no single person have control on two or process at the same time,	Due to lack of Manpower all these work has been controlled single handedly.	-	It may leads to fraud & Defalcation.	Need more skilled employees.	Not Resolved
10.	Whether there is any under/no assessment,	No	-	-	-	-
11.	Whether there is appropriate measures(As Per section 155 & 158 of BMA, 2007) are adopted for recovery of Government/bid dues,	Yes	-	-	-	-
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	Yes	-	-	-	-
13.	Whether penalty(@2% P.M/ 1.5%) has been charged on late payment,	Yes	-	-	-	-
14.	Whether Demand, Collection & Balance Register has been prepared on daily basis for all receipts or not, & it would be	Not Maintained in prescribed format & also not updated.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved



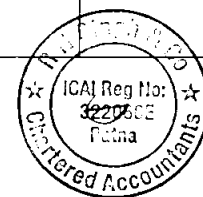
	authorized by proper authority or not,					
15.	Whether there are adequate safeguard on data has been operated or not,	No	-	-	-	-
16.	Whether self-assessment property tax return for payment of property tax has been filed by the assesses in the prescribed format,	Yes	-	-	-	-
17.	Whether there is any collusion with customer/holding w.r.t., assessment, payment, etc.	No Such cases found.	-	-	-	-
18.	Any Other	No	-	-	-	-

Establishment

Name of the ULB		HILSA NAGAR PARISHAD				
RISK RATING:		MEDIUM				
Sl. No	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether establishment expenditure is sanction by authorized person & it has been within sanctioned limit,	Yes	-	-	-	-
2.	Whether service log book has been maintained & up to date or not,	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
3.	Audit whether apart from comparing the pay & allowance drawn by each employee in the pay bill with the corresponding entries in the pay column of the service book and checking	Service book not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved



	the acquaints roll of employee who have been paid in cash,					
4.	Whether each employee has unique identification number & it has be referred in all matter in relation to service book Whether payment made to employee has been verified with attendance register/logbook,	Yes	-	-	-	-
5.	Whether service book for calculation of payable has been authorized by the proper person,	Service Book not maintained.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
6.	Whether account depart has prepared the advice & instructed the bank for the payment as per advice,	Yes	-	-	-	-
7.	Whether undistributed amount of pay & allowance as shown in cash book matched with balance of undistributed salary balance,	Undistributed salary amount not maintained in cashbook.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
8.	Whether undistributed amount of pay & allowance are not for more than 3 months as cash in hand,	No Such cases found.	-	-	-	-
9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employee specifying separate hade with date of receive (In case of arrear),	No Such cases found.	-	-	-	-
10.	Whether the bill prepared according to sanctioned scale,	Yes	-	-	-	-
11.	Whether no any payment is made to Employee whose service retired in any manner,	No Such cases found.	-	-	-	-



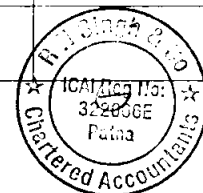
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	Pay-In-Slip not prepared.	-	It becomes difficult to trace last payment. It may leads to over/less payments.	It will be taken care in future.	Not Resolved
13.	Whether all statutory deduction or adjustment has been made before payment,	Only Provident Fund has been deducted. TDS not deducted.	-	It may leads to levy statutory penalty/interest.	It will be taken care in future.	Not Resolved
14.	To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances (House building and vehicle advance etc.) and settlement thereof.	No Such cases found.	-	-	-	-
15.	To check salary bills.	Salary Bills not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
16.	Position of outstanding advances paid to employees	No Such cases found.	-	-	-	-
17.	To check deduction of provident fund and ESI has been made as per rules	Yes	-	-	-	-
18.	Whether PF slips are issued to the employees on yearly basis and to see whether all statutory returns for PF are submitted to the concerned authorities.	Yes	-	-	-	-
19.	To check whether salary bill is prepared in such a manner that it gives breakup of the amount of bill and all adjustments such as deduction of PF, TDS and other advances and loans etc.	Not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
20.	Check Retirement benefit to employee	No Such cases found.	-	-	-	-



21.	Personnel Appointments and to see whether all records are updated from time to time.	No Such cases found.	-	-	-	-
22.	Dismissal and Resignation/ Termination	No Such cases found.	-	-	-	-
23.	Temporary workers	No Such cases found.	-	-	-	-
24.	Overtime	No Such cases found.	-	-	-	-
25.	Attendance Register To check number of persons mentioned in the attendance register tally with the sanctioned strength of a unit.	Yes	-	-	-	-
26.	Personnel Files	Yes	-	-	-	-
27.	Training of employees(including Skill development Levy)	No Such cases found.	-	-	-	-
28.	Leave Register – To check whether a leave register is maintained as per types of leave as medical Leave/CL/EL/maternity/paternity leave.	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved

Grant

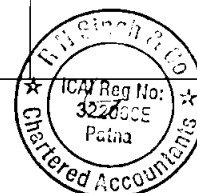
	Name of the ULB	HILSA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Maintenance/Updation register regarding details of funds received and expenditure.	Yes	-	-	-	-
2.	Any diversion/re-appropriation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



	not covered under the provision of BMA, 2007 should be pointed out for remedial action.					
3.	To check whether utilization certificate is for actual utilization of funds received .	Yes	-	-	-	-
4.	It should also be checked that utilization certificate is issued as per prescribed time frame given in the Manual and issue of UCs is not delayed.	We have found some cases where UCs is not prepared on time. However we have guided to prepare it.	<i>Ref Annexure - 4</i>	It may lead to mis-utilization of fund.	With the guidance of internal auditor, we have started preparing UC's. It will be submitted to department very soon.	In Process
5.	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	No Such cases found.	-	-	-	-

Payment of bills of contractors

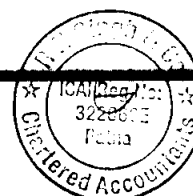
Name of the ULB		HILSA NAGAR PARISHAD				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Original bill duly signed by contractors is submitted.	Yes	-	-	-	-
2.	Contractor has put his initials in all cuttings and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



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

Receipt Voucher

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



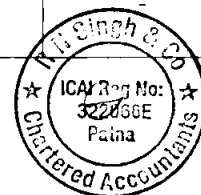
1.	Whether "Receipt Vouchers" are in the prescribed format & having machined serial number & there is no any manuscript form,	Yes	-	-	-	-
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked	-	-	-	-
4.	What quantity of serial number was printed out,	Checked	-	-	-	-
5.	What is the date of dispatched, quantity of receipt vouchers & their serial number;	Checked	-	-	-	-
6.	Log book/ Register maintained at printing press regarding printing of "Receipt Vouchers".	Checked	-	-	-	-
7.	Verify that "Receipt Vouchers" received & their storing, having same quantity & serial numbered which was actually dispatched & proper recording of the same along with issue,	Yes	-	-	-	-
8.	Verify Log book/ Register maintained at every collection center & cash counter with regard to receipt & return quantity & serial number,	Yes	-	-	-	-
9.	Verify the log book/ Register of 'Receipt Vouchers' & cross verified the allotments to TC(Log Book) with their date of issue, serial number, name of TC & their circle	Yes	-	-	-	-



10.	Check whether TC have same "Receipt Voucher" which was actually issued by store & it must be authorized by the appropriate authority,	Yes	-	-	-	-
11.	Check that there should be proper recording at each stage (where authority has been changed) of log book/register for issue/receipt of "Receipt Vouchers",	No Such cases found.	-	-	-	-
12.	Confirm that all unused "Receipt Vouchers" are under the custody of authorized person,	Yes	-	-	-	-
13.	Verify that any cancelled vouchers have in both original & carbon copy,	Yes	-	-	-	-
14.	Verify whether reversible carbon has been used during receipt.	Yes	-	-	-	-

Other Revenue:

1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	Not Collected On time.	<i>Ref. Annexure - 2</i>	It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	Professional Tax	No professional tax collected.	-	-	-	-
4.	Assigned Revenue (As details annexed)	No Such cases found.	-	-	-	-



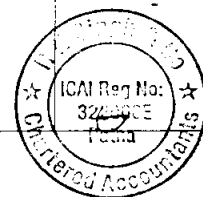
5.	Rental Charges (As details annexed)	No any municipal properties given on rent during this period.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
6.	Fee & uses Charges (As details annexed)	Collected.	-	-	-	-
7.	Other Revenue Items	-	-	-	-	-

Revenue Expenses

Name of the ULB		HILSA NAGAR PARISHAD				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether payment is on the basis of Sanction / work order letter & incurred by authorized person.	Yes	-	-	-	-
2.	Whether payment is made through prescribed format.	Yes	-	-	-	-
3.	Whether payment is made without any undue delay or whether any cheque issued are promptly issued to the respective person.	Yes	-	-	-	-
4.	Whether there is bifurcation of responsibility towards person making payment & person preparing MB, receipt of goods , maintenance of payment file, etc.	Yes	-	-	-	-
5.	Whether updation of accounts/books are on proper & timely basis,	Yes	-	-	-	-



6.	Whether authorized person verify & sign the document involve,	Yes	-	-	-	-
7.	Whether data base for the same has been properly maintained & safeguard measures are taken,	No database has been maintained by the ULB.	-	Important information may be lost or stolen.	We will take necessary step to implement the DBMS is near future.	Not Resolved.
8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	Yes	-	-	-	-
9.	Whether register for settlement of service bill has been maintained and up to date,	Yes	-	-	-	-
10.	Whether payment made to the same to whom it might be payable and no any second claim in this regard,	Yes	-	-	-	-
11.	Whether payment has been made after deducting statutory dues or advances,	Yes	-	-	-	-
12.	Whether the expenditure are made with a period & amount as sanctioned,	Yes	-	-	-	-
13.	Whether there is undue rush of expenditure at the end of financial year,	No	-	-	-	-
14.	Whether payment has to be made after confirmation from store,	Yes	-	-	-	-



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

Statutory Requirement

	Name of the ULB	HILSA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)



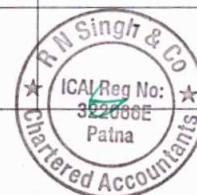
1.	Whether deduction of TDS on payment has been made as per law,	Yes	-	-	-	-
2.	Whether TDS deducted are timely deposited into bank with same amount,	Not deposited on time and also statutory liability register has not been maintained.	-	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
3.	Whether regulatory requirement for submission of Return has been followed,	No return is being filled.	-	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
4.	Whether any deduction is made in any act, must be deposited as per their respective act,	Yes but deposited late.	-	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
5.	Verify whether in case of "through rate" contract, there is no any payment for material, etc. by the ULB	No Such cases found.	-	-	-	-
6.	Any demand is outstanding from regulatory authority for non-compliance.	No Such cases found.	-	-	-	-

Tender Details (Work Order Wise)

Name of the ULB		HILSA NAGAR PARISHAD				
RISK RATING:		MEDIUM				
Work order No.		E-Tender: 02/2020-21; Sl. No. 7,9,14, 19, 30 & 31 and 03/2021; Sl. No. 1,2,3 & 4.				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement	Yes	-	-	-	-



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



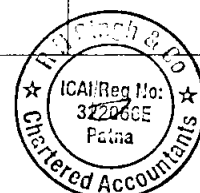
	/advertising and opening of bids at notified date, time and place in the presence of bidders.					
9.	Award of contract and its execution is as per procedure and guidelines issued by the Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, & European Union etc.)	Yes	-	-	-	-
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	Yes	-	-	-	-
11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.	Yes	-	-	-	-
12.	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.	Yes	-	-	-	-
13.	To check whether articles were received/work was completed in time as per delivery schedule.	Yes	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Yes	-	-	-	-



15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	Yes	-	-	-	-
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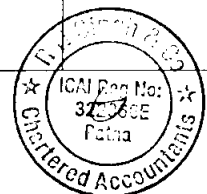
Vehicle Log Book

	Name of the ULB	HILSA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether logbook has maintained or not & up to date with proper details like journeys, wok undertaken, covering root, visited place, kilometer, etc.,	Yes	-	-	-	-
2.	Whether logbook of journey is maintained in detail & signed by the officials using them,	Yes	-	-	-	-
3.	Whether it should be used for official purpose, otherwise charges are recoverable,	Used only for official purpose.	-	-	-	-
4.	Whether details of fuel for the same has been maintained in log book,	Yes	-	-	-	-
5.	Whether full details of repairs have been maintained & it have been through authorized center,	Yes	-	-	-	-
6.	Whether authorized person have proper check over logbook.	Yes	-	-	-	-



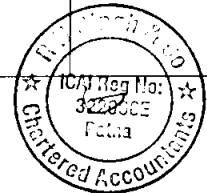
Fixed Assets

	Name of the ULB	HILSA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	Not Maintained	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-	-	-
3.	Fixed assets are recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition	Unable to comment on it, since fixed asset register is not finalized till now.	-	-	Being Prepared by DEAS Team.	Not Resolved
4.	all fixed assets are acquired only after obtaining approval of the concerned authority	Yes	-	-	-	-
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	Due to non-availability of FA register. Physical Verification is not done.	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
6.	Depreciation is provided on each class of fixed assets at the prescribed rates	No Depreciation is provided.	-	It leads to over valuation of fixed assets.	Levied once fixed asset register maintained.	Not Resolved
7.	Asset Replacement Register is properly maintained asset class-wise	No such cases found.	-	-	-	-



Others

Name of the ULB		HILSA NAGAR PARISHAD				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	All permanent changes made in the assessment of buildings and lands have been recorded in this register with reference to the monthly lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off.	Yes	-	-	-	-
2.	Demands of current year and previous year have been reconciled with reference to the above details	Yes	-	-	-	-
Register of Suits						
1.	All suits filed by the municipality for recovery of any sum due are entered.	Yes	-	-	-	-
2.	All suits filed against the municipality are entered	Yes	-	-	-	-
3.	Sanction from the Council obtained for filing/defending the suit	No Such cases found	-	-	-	-
4.	All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered	No Such cases found	-	-	-	-
5.	Execution Petitions are filed for recovery of sums, in cases the suits	No Such cases found	-	-	-	-

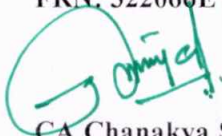


are disposed in favour of municipality.					
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General Observations: -

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

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



CA Chanakya Shree
Partner
Mem No: 079322





Patna, Dt:18/04/2022

To,
Executive Officer,
Hilsa Nagar Parishad,
Hilsa, Nalanda, Bihar.

**Sub: Annual Discussion Note for the observations of Internal Audit,
FY_2020-21.**

Sr. No	Particulars	Mgt Comments
	<p>We observed that the timeline which is prescribed by BUDCO has not been complied under following agreement: ENIT - 02/2020 - 21 Sl. No.31, Ward 23, contract made and Works order release date - 31/12/2021, have to be complete within 3 months but till the date of audit no progress observed.</p>	<p>Work has been completed near about 90% remaining 10 % work will be completed within one month for the delay time extension penalty will be deducted at the time of final payment.</p>
	<p>During audit of ENIT - 02/2020 - 21 contractor's files, we found that ULB is not in practice to obtain the additional performance security from the contractor, quoted 10% below from the BOQ rate For instance - Sl. No.31, Ward 23.</p>	<p>In the reference of letter no 448(s) Dated 16.01.2020 issued by R.C.D Govt. Of Bihar Additional Performance Security rate has been modified. Currently we are deducting additional performance security from the contractor @ 5% so there is no loss of revenue.</p>
	<p>We observed that the timeline which is prescribed by BUDCO has not been complied for signing of agreement and issue of work order, under following: ENIT date - 09/06/2020 Tender date - 14/12/2020 BOQ Finalised by Executive Engineer date -10/12/2020. ENIT - 02/2020 - 21 Sl. No.14, Ward 9.</p>	<p>Due to logging of water and some encroachment work has been not started still now but same will be resolved within one month.</p>
	<p>We further observed that ULB is not in practice to issue works completion certificate to the contractors complete the works promptly.</p>	<p>Payment certificate issued Instead of compilation compaction certificate.</p>
	<p>During the course of audit, we observe that internal Control regarding Property Tax is very poor, so many property holders that are not paying property tax from a long time. ULB should take necessary action for recovery of the same, resulting it may a major revenue loss to ULB</p>	<p>It will be shown in next audit.</p>
	<p>During the course of audit, we observe that collection of Mobile tower tax is very low, it seems that due to the lack of proper follow-up tower tax revenue is hampered significantly in the ULB.</p>	<p>Notice will be Issued again to the defaulter.</p>
	<p>During the course of audit, we observe that internal control regarding</p>	<p>Advertisement tax is not approved by</p>

18/04/2022

16/11/2022





R.N. SINGH & CO.

Chartered Accountants
208, Hem Plaza, Fraser Road,
Patna-800001
Ph : 9431019502
E-mail-patna@rnsinghandco.in

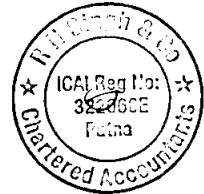
17. Register of Suits filed by/against ULB has not been maintained by the ULB.	It will be shown in next audit.
18. Municipal Accounts Committee has not been constituted by the Hilsa Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year. Please specify the reason for the same.	Municipal account committee will be constituted in next board when it will come in existence.

Kindly acknowledge the same and do the needful.

M/s R.N. SINGH & CO.
Chartered Accountants

18/04/2022

कायफेजिक फाइलिंग
नगर पारिषद् हिलसा
18/04/2022



STATEMENT OF COMMUNICATION TOWERS TAXES DUES AS ON 31th March, 2021 (Amount in Rs)

Sr Ward No	Location Address	Owner of Tower (Aircel, Idea etc.)	Installation Date	Registration Date	Reg. Amount	Annual Taxes Due										Total (A)	Interest (B) 5%	Grand Total (A+B)	Collection upto 31th March-2021	Amount Due	Remarks (if any)					
						FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21												
1	22 रवो प्रो. सरोज यावू ब्लॉक के निकट	Tata	09.07.10		40000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	130000	6500	136500	50000	86500	
2	21 दिनेश सिपाही जी. पटेल नगर, बगीचा	Airtel	09.07.10		40000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	130000	6500	136500	40000	96500	
3	21 रवो इन्डियन प्रसाद, विहार रोड	Reliance	09.07.10		40000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	130000	6500	136500	0	136500	
4	8 रामदेव प्रसाद, बिजली ऑफिस के निकट	B.S.N.L	09.07.10		40000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	130000	6500	136500	0	136500	
5	20 प्रो. कृष्ण प्रसाद, डॉ शिव कुमार गली	B.S.N.L	09.07.10		40000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	130000	6500	136500	0	136500	
6	8 श्रीमति मालि कुमारी पति-पवन कुमार, बजरंग बाग	Tata	09.07.10		40000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	130000	6500	136500	50000	86500	
7	5 लालू प्रसाद, अड्डा अस्थ के निकट, पाँचौ नगर	Airtel	09.07.10		40000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	130000	6500	136500	0	136500	
8	20 देवी जी. उषा जी के निकट, पटेल नगर	Airtel	09.07.10		40000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	130000	6500	136500	40000	96500	
9	20 शारदा देवी, शिवपुर कॉलनी, पटेल नगर	Vodafone	09.07.10		40000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	130000	6500	136500	80000	56500	
10	6 राजेश पाटक, पिता-रामानन्द पाटक, पाटक टोली	Vodafone	09.07.10		40000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	130000	6500	136500	60000	76500	
11	24 चन्द्रिका देवी, पति-रवो जगु सिंह, मई	Reliance Jio	2017-18		40000	-	-	-	-	-	10000	10000	10000	10000	10000	10000	10000	10000	10000	80000	4000	84000	70000	14000		
12	विमा सिन्हा पिता-रंजीत कुमार, हिलसा	Reliance Jio	2018-19		40000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70000	3500	73500	50000	23500		
13	सरयुग प्रसाद, पिता-भगवती प्रसाद, सावित्री मार्केट पेन रोड,	Tower Vision	2019-20		40000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60000	3000	63000	50000	0		
	TOTAL				520000	100000	100000	100000	100000	100000	100000	100000	100000	100000	100000	100000	100000	100000	100000	1510000	75500	1585500	490000	1082500		



नगर कार्यपालक प्रसाधिकारा
 (600) नगर परिषद हिलसा
 2021-22

BPS
Hilaa nagar Parishad

Sl. No.	Bank Name	Head Name	Bank Account No.	1st Ctr			2nd Ctr			3rd Ctr			4th Ctr		
				PB Bal	CB Bal	Difference	PB Bal	CB Bal	Difference	PB Bal	CB Bal	Difference	PB Bal	CB Bal	Difference
1	PNB - 1	Municipal Fund	6069000100000376-	3,85,180.40	3,85,180.40	0.00	4,30,237.70	4,30,237.70	0.00	1,21,446.70	1,21,446.70	0.00	5,64,951.70	5,64,951.70	0.00
2	PNB - 2	Housing for all	60690001000084529-	2,23,92,327.04	2,23,92,327.04	0.00	2,66,74,846.98	2,66,74,846.98	0.00	2,79,84,565.88	2,79,84,565.88	0.00	2,76,28,849.22	2,76,28,849.22	0.00
3	PNB - 3	DAY - NUUM	60690001000101205-	22,62,150.62	22,62,150.62	0.00	20,06,438.38	20,06,438.38	0.00	19,13,472.18	19,13,472.18	0.00	18,19,236.48	18,19,236.48	0.00
4	PNB - 4	14th Finance	6069000100000358	1,03,690.59	1,03,690.59	0.00	1,04,499.89	1,04,499.89	0.00	1,05,281.89	1,05,281.89	0.00	10,674.89	10,674.89	0.00
5	PNB - 5	BRGF	6069000100023971-	25,088.34	25,088.34	0.00	25,270.64	25,270.64	0.00	25,441.94	25,441.94	0.00	25,612.24	25,612.24	0.00
6	MBSB - 1	Municipal Fund	71630100198431	58,941.90	58,941.90	0.00	59,908.90	59,908.90	0.00	60,356.90	60,356.90	0.00	60,802.90	60,802.90	0.00
7	MBSB - 2	Municipal Fund	75160100013413	77,99,272.12	75,89,500.12	2,10,272.00	56,70,331.00	56,70,331.00	0.00	25,57,196.64	23,26,716.64	2,30,480.00	74,03,499.92	65,64,699.92	8,38,800.00
8	MBSB - 3	5th Finance 20%	71630100198413	4,91,843.50	4,91,843.50	0.00	4,95,562.50	4,95,562.50	0.00	4,99,269.50	4,99,269.50	0.00	5,02,967.50	5,02,967.50	0.00
9	MBSB - 4	5th Finance 30%	71630100198422	17,647.00	17,647.00	0.00	17,780.00	17,780.00	0.00	17,913.00	17,913.00	0.00	18,046.00	18,046.00	0.00
10	Allahabad Bank - 1	Municipal Fund	20960149347	28,309.60	28,309.60	0.00	29,338.60	29,338.60	0.00	29,557.60	29,557.60	0.00	29,768.60	29,768.60	0.00
11	Allahabad Bank - 2	E-Governance	50004798825	2,34,489.00	2,34,489.00	0.00	1,52,028.00	1,52,028.00	0.00	1,58,162.00	1,58,162.00	0.00	1,36,836.00	1,36,836.00	0.00
12	Bank Of India	5th Finance 30%	625010210000007	4,82,567.32	4,82,567.32	0.00	4,82,567.32	4,82,567.32	0.00	4,82,567.32	4,82,567.32	0.00	4,82,567.32	4,82,567.32	0.00

Note:- Difference amount is cheque issue but not present for payment.

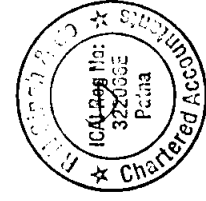
नगर कार्यपालिका पदाधिकारी
01/05/2022
18.04.2022



लंबित उपयोगिता प्रमाण पत्र सम्बन्धी स्वीकृत्यादेश के विरुद्ध लंबित उपयोगिता प्रमाण पत्र की राशि की सूची (वित्तीय वर्ष 2020-21)

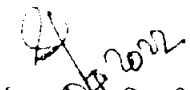
क्र. सं.	वित्तीय वर्ष	आवंटन का मद्	स्वीकृत्यादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि	स्वयं की गई राशि	निकाय के विद्यमान व्यय के उपरांत अवशेष	कोषागार में जमा की गई राशि	समाप्त उपयोगिता प्रमाण पत्र की राशि	अनिकासी प्रमाण पत्र की जमा की राशि	अनिकासी प्रमाण पत्र लंबित की राशि हेतु भेजे गए	विभाग द्वारा महालेखाकार को समायोजन हेतु भेजे गए	लंबित राशि	हुडको को हस्तांतरित की गई राशि	विरार राज्य जल पार्षद को हस्तांतरित	बैंक खाता में जमा अवशेष राशि	पी. एन. खाता में जमा अवशेष राशि	अभिलेखित
1	2020-21	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	2020-21	प्रसासकिक सेवा	340/12.3.2021	3.57	3.57	0.00	0.00	3.57	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
2	2020-21	स्वच्छता अनुदान	345/15.03.2021	27.28	27.28	0.00	0.00	27.28	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
3	2020-21	15 वें वित्त	350/15.03.2021	145.35	145.35	0.00	0.00	145.35	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
4	2020-21	15th Finance	148/11.11.2020	143.44	143.44	0.00	0.00	0.00	143.44	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	143.44	
5	2020-21	कार्यपालक पदाधिकारी का वेतन	92/16.07.2020	6.00	6.00	0.00	0.00	6.00	0.00	0.00	6.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
6	2020-21	नाला निर्माण	243/11-02-21	27.28	27.28	0.00	0.00	25.82	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	1.46	
7	2020-21	पथ एवं पुलिया निर्माण	247/11-02-21	21.29	21.29	0.00	0.00	20.42	0.87	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.87	
8	2020-21	पेशाकर	407/18.03.21	33.52	33.52	0.00	0.00	0.00	33.52	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	33.52	
9	2020-21	15 वें वित्त आयोग	293/02-03-21	143.89	143.89	0.00	0.00	0.00	143.89	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	143.89	
10	2020-21	15 वें वित्त आयोग	294/02-03-21	143.89	143.89	0.00	0.00	0.00	143.89	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	143.89	
11	2020-21	पंचम राज्य वित्त आयोग	39/13-05-20	325.31	325.31	0.00	0.00	0.00	325.31	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	325.31	
12	2020-21	15 वें वित्त आयोग	49(1837)/26-05-20	288.57	288.57	0.00	0.00	0.00	288.57	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	288.57	
13	2020-21	जल जीवन हरियाली	178/18.01.2021	4.56	4.56	0.00	0.00	4.48	0.8	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.8	
				1313.95	1313.95	0.00	0.00	232.92	1080.29	3.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1081.75	
Total:-																				

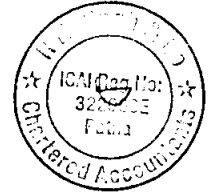
नगर कार्यपालक पदाधिकारी
3/05/2021
16/4/2021



कार्यालय नगर परिषद, हिलसा (नालन्दा)
बड़े बकायादार की सूची

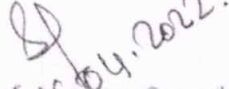
क्र०सं०	वार्ड सं०	नाम	पिता/पति का नाम	अवधि	बकाया राशि
01	21	रघुनन्दन यादव	राघो यादव	1985-86 से 2022-23	25,57,212 / -
02	21	श्रवण कुमार	हरिनारायण प्रसाद	2009-10 से 2022-23	1,53,412 / -
03	21	DAV Progressive		2017-18 से 2022-23	1,23,600 / -
04	21	आलोक कुमार	रामेश्वर प्रसाद	2009-10 से 2022-23	1,24,544 / -
05	21	संजीव कुमार		2009-10 से 2022-23	1,97,932 / -
06	14	सुधांशु कुमार	सुरेश प्रसाद	2009-10 से 2022-23	1,92,892 / -
07	14	माहिल साव	डोमन साव	2009-10 से 2022-23	67,760 / -
08	14	मुकेश कुमार	मुन्नीलाल साव	2009-10 से 2022-23	92,680 / -
09	14	बैद्यनाथ जायसवाल	स्व० श्याम लाल	2009-10 से 2022-23	1,60,916 / -
10	14	वफबोड संदाली हॉस्पिटल		2009-10 से 2022-23	13,41,396 / -


 नगर कार्यपालक/प्रदाधिकारी
 नगर परिषद, हिलसा।
 3/11/2022
 16/11/2022



कार्यालय नगर परिषद, हिलसा (नालन्दा)
बड़े बकायादार की सूची

क्र०सं०	वार्ड सं०	नाम	पिता/पति का नाम	अवधि	बकाया राशि
01	17	धर्मेन्द्र सिंह ओम प्रकाश	डा० भगवान सिंह डा० रामेश्वर सिंह	2009-10 से 2022-23	1,00,066 /-
02	17	गुरुराम दास	प्रयाग दास	2009-10 से 2022-23	1,12,428 /-
03	17	अमित कुमार	अरुल दास	2009-10 से 2022-23	1,35,953 /-
04	17	DAV पब्लिक स्कूल		2009-10 से 2022-23	3,46,080 /-
05	14	चमारी लाल	दर्शन मिस्त्री	2009-10 से 2022-23	1,11,496 /-
06	14	शिवदानी प्रसाद	वेदनारायण महतो	2009-10 से 2022-23	86,884 /-
07	14	अखिलेश कुमार सिन्हा	डा० शम्भू प्रसाद सिन्हा	2009-10 से 2022-23	3,71,140 /-
08	15	रामबचन सिंह	सत्यनारायण सिंह	2009-10 से 2022-23	1,30,480 /-
09	15	चिन्तामणी देवी	रामबाबू	2009-10 से 2022-23	2,09,356 /-
10	16	लखन पैठी		2009-10 से 2022-23	2,85,852 /-

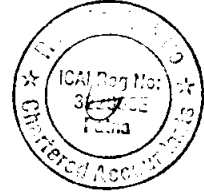

 नगर कार्यपालक पदाधिकारी
 नगर परिषद हिलसा
 16/04/2022
 3707501
 16/4/22



कार्यालय नगर परिषद, हिलसा (नालन्दा)

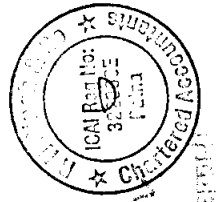
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01	20	शशिकान्त	चन्द्रदेव साव	14490 /-
02	20	सिया देवी	अर्जुण सिंह	7782 /-
03	20	प्रदीप कुमार	सरयुग प्रसाद	5471 /-
04	20	संतोष कुमार	स्व0 राजेन्द्र साव	5165 /-
05	22	सुलेखा देवी	अनुरुद्ध कुमार	7736 /-
06	22	हेमंत कुमार	स्व0 राजबल्ली प्रसाद	11399 /-
07	22	स्व0 जगदीश प्रसाद		12403 /-
08	22	महेन्द्र प्रसाद		8505 /-
09	22	रामप्रवेश प्रसाद	वासुदेव प्रसाद	13037 /-
10	22	शैलेन्द्र प्रसाद	धतपत प्रसाद	14099 /-
11	22	शारदा देवी	राजेन्द्र प्रसाद	12004 /-

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नगर परिषद हिलसा



REPORT ON FIELD SURVEY OF HIGH VALUE PROPERTIES
HILSA NAGAR PARISHAD

Sl. No.	Name	Father's Name	Ward No.	Type of Construction	Type of Uses	Carpet Area	Annual Value	Annual Tax
01	ANURAG PRASAD	SARDEV RAM	17	RCC	RESIDENCIAL, COMMERCIAL	3000	11218	10082
02	SAMUNDARI DEVI		17	RCC	RESIDENCIAL, COMMERCIAL	11490	35520	35597
03	RAJ KUMAR SAW	BANSHI SAW	20	RCC	RESIDENCIAL, COMMERCIAL	2288	43266	3894
04	RAMADHIN PRASAD	JADDU MAHTO	20	RCC	RESIDENCIAL, COMMERCIAL	1976	68760	5188
05	RADHA KRISHAN JAYASWAL		17	RCC	RESIDENCIAL, COMMERCIAL	4436	49965	4497
06	LAKHAN PAITHI	NAGESHWAR PRASAD	16	RCC	COMMERCIAL	2460	113432	10209
07	MALTI DEVI	SINHA	20	RCC	RESIDENCIAL, COMMERCIAL	2254	50352	4532
08	SUDHIR KUMAR		16	RCC, ASBESTOS	RESIDENCIAL, COMMERCIAL	3377	114400	10296
09	NAVEEN PRASAD	KANHAIYA RAM	16	RCC	RESIDENCIAL, COMMERCIAL	2954	93635	8427
10	VIDYA DEVI	BRAJKISHOR PRASAD	16	RCC	RESIDENCIAL, COMMERCIAL	2952	42345	3811
11	KAUSHAL KISHOR PANDAY	BALMUKUND PANDAY	22	RCC	RESIDENCIAL	1706	11942	1074
12	PYARE SAW	BHAGWAT SAW	21	RCC	RESIDENCIAL	445	10324	929
13	BALIRAM PRASAD	DOMAN SAW	21	RCC	RESIDENCIAL, COMMERCIAL	3600	79560	7160
14	KUNTI DEVI	BALIRAM SAW	21	RCC	RESIDENCIAL	2720	23800	2442
15	SAILESH KUMAR ARYA	RAMESHWAR PRASAD	20	RCC	RESIDENCIAL	3864	27045	2436
16	ARIJUN VISHWAKARMA	SARYUG VISHWAKARMA	20	RCC	RESIDENCIAL, COMMERCIAL	3800	132244	12502
17	SHIV RAM SINGH	CHANDESHWAR PRASAD	20	RCC	RESIDENCIAL, COMMERCIAL	2700	33480	3013
18	MD SEPH AKBAR	ASHIF RASUL	20	RCC	COMMERCIAL	2070	72035	6483
19	VIRENDRA KUMAR VERMA		20	RCC	RESIDENCIAL, COMMERCIAL	1938	59490	5354
20	RADHIKA RAMAN SINGH	PRAMESHWAR RAM	20	RCC	RESIDENCIAL, COMMERCIAL	2052	30845	2766



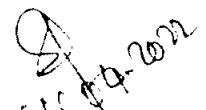
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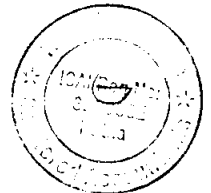
**Comprehensive Financial Management System, Govt. of BIHAR
PLUS-MINUS MEMO UPTO THE MONTH : MAR , 2020**

For NLD - NALANDA

Receipt HoA	00-8448-00-102-0002-00-01	Payment HoA	00-8448-00-102-0002-00-02
Deposit Account No.	HILPLA004	Stakeholder Code	HILPLA004
Deposit Account Type	PLA	Treasury Code	NLD
Deposit Account	EXC OFF. NAGAR PARISAD HILSA	Treasury Name	NALANDA
Office Type	Co-operative/Society/Board/Local Bodies	Financial Year	2019-20

Sl	Month	Opening Balance	Receipt	Total	Payment	Closing Balance
1	APR	139516273	0	139516273	0	139516273
2	MAY	139516273	0	139516273	0	139516273
3	JUN	139516273	0	139516273	3735839	135780434
4	JUL	135780434	62370	135842804	7198216	128644588
5	AUG	128644588	46936929	175581517	1017696	174563821
6	SEP	174563821	27807221	202371042	3073407	199297635
7	OCT	199297635	1099910	200397545	3863764	196533781
8	NOV	196533781	0	196533781	1064191	195469590
9	DEC	195469590	15065125	210534715	3629526	206905189
10	JAN	206905189	14014	206919203	3441781	203477422
11	FEB	203477422	1133075	204610497	11958479	192652018
12	MAR	192652018	0	192652018	11454121	181197897


 नगर कार्यपालिका प्रदाधिकारी
 नगर परिषद, हिलसा
 16/04/2022

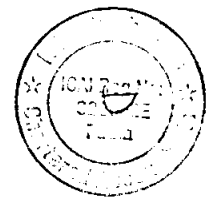


**Comprehensive Financial Management System, Govt. of BIHAR
PLUS-MINUS MEMO UPTO THE MONTH : MAR , 2021**

For NLD - NALANDA

Receipt HoA	00-8448-00-102-0002-00-01	Payment HoA	00-8448-00-102-0002-00-02
Deposit Account No.	HILPLA004	Stakeholder Code	HILPLA004
Deposit Account Type	PLA	Treasury Code	NLD
Deposit Account	EXC OFF. NAGAR PARISAD HILSA	Treasury Name	NALANDA
Office Type	Co-operative/Society/Board/Local Bodies	Financial Year	2020-21

Sl	Month	Opening Balance	Receipt	Total	Payment	Closing Balance
1	APR	182209363	0	182209363	526319	181683044
2	MAY	181683044	61388010	243071054	5242210	237828844
3	JUN	237828844	0	237828844	11826664	226002180
4	JUL	226002180	0	226002180	13132841	212869339
5	AUG	212869339	0	212869339	2999178	209870161
6	SEP	209870161	600000	210470161	1899099	208571062
7	OCT	208571062	0	208571062	7697449	200873613
8	NOV	200873613	28688589	229562202	5362714	224199488
9	DEC	224199488	648000	224847488	6536473	218311015
10	JAN	218311015	0	218311015	4010466	214300549
11	FEB	214300549	4857701	219158250	10083612	209074638
12	MAR	209074638	61423148	270497786	19115131	251382655



Wrong opening fig
in CPMS Data

for
Nagar Parisad Hilsa