

INTERNAL AUDIT REPORT

OF ULB

(Kesaria)

FOR THE PERIOD

01/04/2017 TO 31/03/2018

CONDUCTED BY

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

**From 04-07-2019 to 22-07-2019
Report Issued on 21st August 2019**

Executive Summary

1. INTRODUCTION

Name of the Municipality	Nagar Panchayat Kesaria
Period covered under current audit	Annual 2017-18
Name of Executive Officer for the period under Audit.	Mr. Jay Kumar

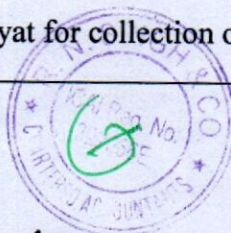
2. Results and Findings

a. Strengths observed during the audit engagement:

- (a). All vouchers have supporting documents.
- (b) Office infrastructure was sufficient for operation.
- (c) Response from officer & Staff were satisfactory.
- (d) Main cash book has been maintained.
- (e) Subsidiary cash books has been maintained.

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

- (a) Bank Reconciliation Statement has not been prepared by the ULB.
- (b) Double Accounting System has not been followed whereas accounting has been made on single entry system.
- (c). Fixed Assets Register has not been maintained.
- (e). Advance Register has not been maintained.
- (f). Stock Register has not been maintained.
- (g). Daily collection register (Revenue receipt wise) has not been maintained.
- (h). TDS, VAT, Royalty and Labour Cess have been deducted but it has not been deposited till date. Therefore, TDS Return has not been filled till date. As per Income Tax Act 1961, penalty may be levied on ULB, as it is a statutory irregularity.
- (i). Property / Holding tax has not been assessed on property by the ULB since Financial Year 2008-09.
- (j). No action has been taken by Nagar Panchayat for collection of Tower Tax.



(k) File Movement register has not been maintained.

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

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

3. Opinion

As per Our Opinion the following improvements are required.

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from source of revenue are not deposited in the bank on same day. It is deposited in the bank after making daily expenditure.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- Bank reconciliation should be prepared on monthly basis.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as VAT, Royalty, TDS, Labour Cess etc.
- Separate bank account should be maintained for each scheme.

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings:-
1.	ULB should adopt Computerized accounting system. It provides automatic ledger entries accuracy and speed of automatic calculation, automatic production of trial balance from ledger entries and it also provides additional analysis.
2.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
3.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
4.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
5.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.



6.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
7.	ULB should collect mobile tower tax, advertisement tax shop rent etc. as quick as possible and on regular basis.
8.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.
9.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
10.	ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
11.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
12.	ULB should assess the Holding & Property tax every year.

5. Comments from Management:

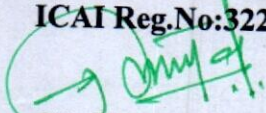
As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

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

6. Acknowledgement: -

We Thanks Mr. Jay 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 Panchayat for their co-operation during the period of audit.

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


CA Chanakya Shree
Partner
M. No: -079322



UDIN -20079322AAAACN3743

Date -12/05/2020

Detailed Audit Report

1. Introduction

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

(1) Mr. Adesh pratihast

2. Administration

The present body of the ULB has taken charge on 9th September 2014 the incumbency in the key administrative and executive positions was as under:

Smt. Snehlata Singh, Chairman from 30 .04.2013 to 29 .04.2018

Shri Rajneesh kumar Pathak Chairman from 29.04.2018 to till date.

Shri Amar Mohan Prasad, Commissioner/Executive Officer from 07.09.2015 to 2.07.2018

Shri Randhir lal Executive officer from 9.07.2018 to 18.01.2019

Shri Jay kumar Executive officer from 19.01.2019 to till date

3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the period 2014-15 to 2016-17	07	07	03	03	34838 9.00	04	Complied with letter No -319 Dated no 04-06-19
2	Internal Audit for the period 2016-17	11	11	0	0	0	11	No Compliance



Detailed Report on Compliance of Previous Internal Audit Report: -

SL No.	Audit Observation	Nature of Irregularities	Complied/Non-Complied
1	Various prescribed Books of accounts and registers and registers are not prepared.	Persisting since last two year	Not Complied
2	There are lack of internal control w.r.t collection of taxes.	Persisting since last three year	Not Complied
3	Demand collection register has not been prepared hence it is not possible to ascertain total arrear of taxes	Persisting since last three year	Not Complied
4	Taxes collected by tax collector are on deposited on daily basis, we observed that it is being deposited after significant interval which is not proper .As per rule 27 of BMAR it should be deposited on daily basis otherwise a penalty up to 500/- per day may be imposed for delayed deposit.	Persisting since long time	Not Complied
5	Tower tax due are not collected on timely basis.	Persisting since long time	Not Complied
6	Compliance of AG Audit report is not done on timely basis.	Persisting since last year	Not Complied
7	Tender of Ghats, crematorium, Gate ,palm tree and land are not done on yearly basis.	Persisting since long time	Not Complied
8	Grant register is not being maintained hence it is difficult to find out unutilized grant at any point of time.	Persisting since long time	Not Complied
9	Bank reconciliation statement is not prepared hence it is difficult to monitor possible fraud .if any	Persisting since long time	Not Complied



10	Advance register is not prepared hence it is difficult to monitor for advance given and adjustment thereof.	Persisting since long time	Not Complied
11	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 VAT, I.T, Royalty etc. are collected from time to time, but its payment is made on yearly basis which is not proper. Taxes should be remitted to the Govt account on timely basis otherwise penal action may be taken by the concerned department for delayed deposit of taxes.	Persisting since long time	Not Complied

4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2015-16	2016-17	2017-18
Final/Revised Budget	Not Provided	13,53,37,542.00	218484414
Actual Expenditure	6,22,67,291.90	6,00,76,813.00	67912314.00
Savings(+)/ Excess(-)	Not Applicable	7,52,60,729.00	150572100

II. Volume of transactions

Period	Budgeted 2017-18	Previous Year (For one Year)2016-17	Current year 2017-18
Opening balance	80957714.00	69773427.10	80979415.10
Receipts	137526700.00	71282701.00	52437973.17
Total	218484414.00	141056228.10	133417388.27
Net expenditure	218484414.00	60076813.00	67912314.00
Closing balance	0.00	80979415.10	65505074.27



III. Bank Reconciliation: -

Details of Closing Balance:

Sr no.	Name of scheme / item	Bank name / account no.	Balance as per pass book	Balance as per cash book	Differences	Remarks BRS Prepared/ Not Prepared
1.	Treasury account	PLAC-0001	54444953.30	54444953.30	0	Reconciled
2.	Internal source	CBI- 6775	202983.50	133691.35	69292.15	Not Prepared
3.	Internal source	CBI-9819	673927.10	678927.00	-4999.9	Not prepared
4.	Kabir Antyosti Yojna	SBI-7990	2943845.00	2867087.00	76758	Not prepared
5.	14 th Finance	SBI-6003	290881.00	290881.00	0	Not prepared
6.	B.R.G.F.	SBI- 8041	Not Provided	48325.00	-48325	Not prepared
7.	E-Governance	CBI- 4611	3200.00	3208.00	-8	Not prepared
8.	SBM	CBI-4984	3282670.00	3183691.00	98979	Not prepared
9	HFA	CBI-2579	443618.00	493618.00	-50000	Not prepared
10	Mukhmantri vikash Yojna	IDBI-2158	2430854.00	2306970.00	123884	Not prepared

IV. Revenue Receipts: -

Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18 (Annual.)	2016-17 (Annual.)	2018-19 (Annual)	2017-18 (Annual)	2019-20	2018-19
Total Receipts (A+B)		52437973.17	71282701.00				
A.	Revenue Receipts (1+2+3)	5889664.00	39904801.00				
1.	Own Revenue Receipts (a+b)	1244812.00	1512292.00				
a)	Tax Revenue(levied and collected by municipal body)	716740.00	342702.00				
i)	Property tax	716740.00	342702.00				
ii)	Other tax (levied and collected by municipal body)						
b)	Non-tax revenue (levied and collected by municipal body)	528072.00	1169590.00				
i)	Fees & fines	182007.00					
ii)	User Charges	183565.00	1169590.00				



iii)	Other non-tax revenue (levied and collected by municipal body)	162500.00		
2	Other Revenue Receipts	1294917.00		
a)	Income from interest/investments	191642.00		
b)	Other Revenue income	1103275.00		
3.	Transfers/ Grants/ Assigned Revenues	3349935.00	38392509.00	
a)	State Assigned Revenue	13000.00	13441627.00	
b)	State Finance Commission (SFC) Grants/ Devolution	264058.00		
c)	Octroi compensation			
d)	Other State Govt. Transfer	3021560.00	1060358.00	
e)	Central Finance Commission (CFC) Grant	51317.00	23035000.000	
f)	Other Central Govt. Transfer			
g)	Others		855524.00	
B.	Capital Receipts	46548309.17	31377900.00	
1	Sale of Municipal Land			
2	Loans (from State Govt. or Banks etc.)			
3	State Capital Account Grant (under State Schemes etc.)		10973838.00	
4	Central Capital Account Grant (under Central Schemes etc.)	46548309.17	20404062.00	
5	Other Capital Receipts			



v. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18 Annual.	2016-17 Annual.	2018-19 (Annual)	2017-18 (Annual)	2019-20	2018-19
Total Expenditure (1+2)		67912314.00	60076813.00				
1	Revenue Expenditure	9388518.13	Not available in details				
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	4095479.00					
1.2	Operation and Maintenance (O&M)	3501026.00					
1.3	Loan repayment (Interest payments)	3795.9					
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	1788217.23					
2.	Capital Expenditure	58523795.77					
2.1	All developmental works under Central/State specific schemes	48515354.77					
2.2	Loan Repayments (Principal Amount)						
2.3	Other Capital expenditure	10008441.00					



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

VI. Status of implementation of Double Entry Accounting System

Accounting of Nagar Panchayat has not been maintained as Double Entry Accounting system. The consultant for DEAS has been appointed but financial accounts for 2017-18 is still to be prepared. The DEAS team Vinod Singhal &co. has started work from 21st Jan 2019

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

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

5. Audit Observations:

Part – A

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

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

(i) Mobile Tower Collection: -

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

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Panchayat Rs. 30000/- per tower and annual renewal fee is Rs. 8000/- per annum per tower

Condition –As per details provided to us there are total10 (ten) Mobile Towers registered with this ULB up to 31.03.2018 and 43,79,600.00/- has not been collected till the date of audit from these tower operators as Tower Tax.

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



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

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

Sl. No	Company Name	Date of establishment	Registration Fee	Renewal Fee	Interest	Receipt	TOTAL Dues
1.	AIRCEL	2012-13	30000	32000	14400	0.00	2,25,400.00
2.	AIRCEL	2012-13	30000	32000	14400	0.00	2,25,000.00
3.	BSNL	2009-10	30000	72000	64800	0.00	6,54,800.00
4.	RELIANCE	2009-10	30000	72000	64800	0.00	6,54,800.00
5.	AIRCEL	2009-10	30000	72000	64800	0.00	6,54,800.00
6.	IDEA	2009-10	30000	72000	64800	0.00	6,54,800.00
7.	TATA INDICOM	2009-10	30000	72000	64800	0.0	6,54,800.00
8.	TATA DECOMO	2009-10	30000	72000	64800	0.00	6,54,800.00
9.	RELIANCE-JIO	2017	30000	0.00	0.00	0.00	0.00
10	RELIANCE-JIO	2018	30000	0.00	0.00	0.00	0.00
	TOTAL						43,79,600.00

(ii) Advertisement Tax

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

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

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

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

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



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

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

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

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

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

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

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

(iv) Holding & Property Tax Collection: -

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

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

Consequence / Effect / Impact - Holding / Property Tax is collected by the tax collector from all wards but in some cases, property tax is not being collected from long period by the tax collector. Due to non-collection of Property/Holding Tax, there is a major operational revenue loss to ULB and there is no record / register to know total current & arrear demand of holding tax. Demand / Arrear Register have also not been provided to us for verification.

Cause – This happens due to lack of proper follow up and monitoring of activities of Tax Inspector / Collector by the concerned officers on regular interval.

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes and also maintenance and updating of Demand & Collection Register on regular interval.

(v) RENT OUTSTANDING

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

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



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

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

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

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

➤ No observation found during the course of audit.

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

Report on field survey of 20 high values properties

Sl. No	Owner Property Name	Ward No	Type of construction	Taxable area	Annual rent	Housing/ Commercial	Remarks
1	Hemant kumar	08	RCC	2606 8	41243	Residential	No variation found
2	Harsh raj	08	Rcc	3808 0	21211	Residential	No variation found
3	Arun kumar	05	Rcc	8100	16750	Residential	No variation found
4	Raj kumar pandey	05	Rcc	8100	101750	Residential	No variation found
5	Md.sulenam	08	Rcc	4482 0	8893	Res/com	No variation found
6	Harsh raj	05	Rcc	1088 0	7895	Residential	No variation found
7	Rakesh kumar	08	Rcc	8100	6307	Residential	No variation found
8	Arbind kumar	05	Rcc	1587 6	6926	Residential	No variation found
9	Radha Krishna pandey	08	Rcc	1088 0	4747	Residential	No variation found
10	Md.Mazid khan	05	Tin sale	2400	3804	Residential	No variation found



11	Arun kumar	06	Rcc	8100	3607	Commercial	No variation found
12	Nazma Begum	05	Othe r	4000	4032	Res/com	No variation found
13	Harsh raj	08	Rcc	2040	2313	Residential	No variation found
14	Raj kumar pd.	06	Othe r	8100	2587	Residential	No variation found
15	Krishna deo pd	05	Othe r	1452	2299	Residential	No variation found
16	Rajesh kr	05	Rcc	3000	2117	Residential	No variation found
17	Mahamaya pandey	06	Rcc	2008	1814	Residential	No variation found
18	Mahendra pandey	06	RCC	2200	2016	Residential	No variation found
19	Shambhu pd	06	Tin	4185	1953	Residential	No variation found
20	Gayatri devi	06	RCC	1230	1240	Residential	No variation found

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

Part-B

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

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

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

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



b. Irregularity in procurement process: -

No observation is found in this regard, except procurement register has not been maintained.

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

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

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

d. Non- compliance of Act & Rules: -

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

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

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

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

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



e. Lack of internal control measures: -

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -
 - Head wise expenditure were not clearly entered and recorded.
 - The cash book balances were not reconciled with the Balances in Bank Pass Book.
2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.

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

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

g. Deficiency in pay-roll system: -

There is no system of Pay-Roll implemented at the ULB. So, we are unable to comment on the same. Moreover, no Register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Thus we are unable to comment on deficiency in pay-roll system.

h. Utilizations of grant and report on missing Utilization certificates of financial year 2016-17& Annual of 2017-18 have not been submitted to the Urban Development& Housing Department till the date of audit.

The detail of Pending UC: -

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

Sl No	Name of Scheme	Financial year	Letter No/date	UC pending (in lakh)	UC Not Submitted
1.	Ghhat Nirman	2010-11	5/02/9/09	96007	Not Submitted
2.	Ghhat Nirman	2011-12	4850/20/8/10	1246	Not Submitted
3.	Path Nirman	2012-13	33/28/11/12	102814	Not Submitted
4.	Jalapurti Yojna	2013-14	55/20/01/14	82650	Not Submitted



5.	4 th State (1 st)	2014-15	133/25/3/15	383035	Not Submitted
6.	4 th State (2nd)	2014-15	133/25/3/15	255294	Not Submitted
7.	4 th State (3rd)	2014-15	133/25/3/15	208543	Not Submitted
8.	4 th State (4th)	2014-15	133/25/3/15	47700	Not Submitted
9.	Jalapurti Yojna	2015-16	77/28/12/15	3518600	Not Submitted
10.	Safai Yojna	2015-16	130/29/3/16	209703	Not Submitted
11.	State Scheme	2016-17	40/04/8/16	104469	Not Submitted
12.	5 th State Finance	2016-17	353/29/3/17	619057	Not Submitted
13.	EO Salary	2017-18	07/23/05/17	26751	Not Submitted
14.	Jalapurti yojna	2017-18	139/15/3/18	5579233	Not Submitted
15.	5 th State Finance	2018-19	21/10/07/18	1340152	Not Submitted
16.	14 th Finance	2018-19	32/82/31/10/18	1679750	Not Submitted
17.	Peshakar	2018-19	27/77/24/10/18	661629	Not Submitted
18.	Parshad Allowance	2018-19	76/121/31/1/19	202387	Not Submitted
19.	Nali Gali	2018-19	99/06/03/19	980599	Not Submitted
20.	5 th Sate Finance	2019-20	57/13/08/19	1417750	Not Submitted
21.	5 th Sate Finance	2019-20	53/13/08/19	400532	Not Submitted
22.	Nagrik Subidha	2019-20	47/06/8/19	1008414	Not Submitted
23.	EO Salary	2019-20	42/12/7/19	219520	Not Submitted
24.	EO Salary	2019-20	84/20/9/19	410970	Not Submitted
Total				19556805	



I. Physical verification of inventory/stores: -

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

J. Advances, their adjustment & recovery: -

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

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

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

**PART – “C”
Scope of Audit**

Sl. No	Particular	Remarks/ Observation
1	Whether all these the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	No observation found in this regard.
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any in-consistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	We have witnessed the 20 high value of property, same has been reported in “Sheet A”



3	<p>Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR</p> <p>Rule 22: All moneys to be brought to account</p> <p>Rule: 27: Collections to be deposited into Bank on the same day</p> <p>Rule 69: Grant Related Compliance</p> <p>Rule 120-121: Monthly Receipt & Payment Account and Trial Balance</p> <p>Rule 130: Audit to be completed & reported within 6 month</p>	<p>All the compliance has been made at ULB except Rule :27 & Rule 120-121</p> <p>Rule 22: All moneys to be brought to account but delayed.</p> <p>Rule 27: we have observed that collection money has not been deposited on bank account on time</p> <p>Rule 69: Grant related compliance has been done properly.</p> <p>Rule120-121 Monthly Receipt & payments accounts and Trial Balance are not prepared</p> <p>Rule 130 is not followed</p>
4	<p>Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.</p>	<p>Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.</p>
5	<p>If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sai rat etc. have incurred then quantify the same.</p>	<p>Loss of Rs 43,79,600.00/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.</p>
6	<p>Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.</p>	<p>No Observations Found in this regard.</p>
7	<p>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/-</p>	<p>No Such type of Issues found in this regard.</p>
8	<p>An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.</p>	<p>No Such type of Issues found in this regard.</p>
9	<p>Verify instances of losses, failures or inefficiencies and recommendations and/or</p>	<p>We have verified such instances and found some irregularities. Details of</p>



	measures which can be taken to avoid their recurrence in future.	irregularity have been annexed in Executive Summary in Observation Para. and recommendations have also been annexed in Recommendation in Executive Summary.
10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Yes, all payment has been made according to payment terms & conditions of tenders.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No Such type of issues found in this regard.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	We have verified all major areas of ULB and assessed some revenue losses, same have been reported in "Part A".
13	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.</p> <p>Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> • TDS return has not been filled. • TDS have not been deposited appropriately. • Labor cess has not been deducted & deposited appropriately. • VAT liability has not been settled till the date of audit. <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>



General Observations: -

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

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

CA Chanakya Shree
Partner

Mem No: 079322

UDIN - 20079322AAAACN3743

Date - 12/05/2020



Discussion Note

Nagar Panchayat Kesaria

Annual. (2017-18)

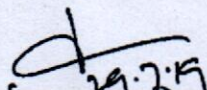
SL No	Particulars	Management Remarks
1.	Cash Book has not been regularly authorized by the executive Officer.	Now it is being done properly.
2.	ULB has not been in practice to prepare monthly receipt and payment account.	Recently this work is being done.
3.	Double Accounting system has not been implemented by the ULB in 2017-18	Recently this work is being done.
4.	Amount Collected from own sources revenue has not been deposited into bank by the ULB on the same date/next to the same date as required. The details are given below.	Noted for future guidance.
5.	Various register books of records etc. are not being prepared by the ULB such as fixed asset register, Stock register, Advance recovery register, Demand register, Collection register, Statutory register, with regard TDS,VAT,Royalty and Labour Cess etc.	Required Register are being opened.
6.	Log book of vehicle & generator is not properly maintained and consequently its analysis is not possible.	Henceforth it is being Maintained.
7.	Loss of Rs43,79,600.00/ has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.	Necessary Action for realization of due is being taken.
8.	UC of Rs 365.9 Crores of various scheme are pending for submission to the Urban Development & housing Department till the Annual. of financial year 2017-18.	Now UC will be submitted in UDHD Bihar shortly.
9.	Municipal accounts committee has not been constituted till the date of audit.	It will done shortly.



29.7.19
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10.	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13	It is being followed.
11.	Demand and arrear registers of holding tax are not prepared by the ULB.	Henceforth it is being prepare.
12.	Pay-roll system at the ULB is not maintain. The register, records relating to statutory deduction like PF, ESIC, Income tax are not maintained. the PF, ESIC with respect to contractual employee are neither deducted nor paid to the statutory authority.	Presently it is being followed.
13.	Daily Collection Register has not been maintained.	It will be maintained
14.	Property and Holding tax assessment has not been done every year	Having taken decision by board meeting revision of property and holding tax assessment will be made.
15.	BRS. has not been prepared by ULB hence it is difficult to Monitor possible fraud if any	Presently this work is being done.




 29.7.19
 कार्यपालक पदाधिकारी
 नगर पंचायत, कंसविका
 31/26
 29.7.19

वित्त वर्ष 2010-11 से 2012-13 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की चालाने द्वारा कोषगार में जमा विकरणी संश्लित प्रतिवेदन
 नगर निकाय का नाम- नगर पंचायत केसरिया
 कोषगार का नाम- पूर्वी चम्पारण मण्डला

कार्यालय नगर पंचायत केसरिया

DDO Code: URB010
 Treasury Code: ECH
 PL Account No: 103
 Bank Account No:

सहायक अनुदान क्र. 1	सहायक अनुदान क्र. 2	सहायक अनुदान क्र. 3	सहायक अनुदान क्र. 4	सहायक अनुदान क्र. 5	सहायक अनुदान क्र. 6	सहायक अनुदान क्र. 7	सहायक अनुदान क्र. 8	सहायक अनुदान क्र. 9	सहायक अनुदान क्र. 10	सहायक अनुदान क्र. 11	सहायक अनुदान क्र. 12	सहायक अनुदान क्र. 13	सहायक अनुदान क्र. 14	सहायक अनुदान क्र. 15	सहायक अनुदान क्र. 16	सहायक अनुदान क्र. 17	सहायक अनुदान क्र. 18	सहायक अनुदान क्र. 19	सहायक अनुदान क्र. 20
13	2010-11	13 वें दिन	1838 30.3.11	1,678	1,678	6/31.3.11	-	1678	2012-13	1678	NIL	-	-	1678	28.1.14	NIL	NIL	-	-
14	2010-11	13 वें दिन	4713 17.8.10	6,00,000	6,00,000	T/2217/0008	6,00,000	-	2012-13	6,00,000	NIL	-	6,00,000	6,00,000	28.1.14	NIL	NIL	-	-
15	2010-11	पारदर्शिता	2031 20.4.10	61,800	61,800	T/2217/0001	61,800	-	2011-12	55,600	6,200	NIL	-	55,600	28.1.14	NIL	NIL	-	-
16	2010-11	व्य. निर्माण	2029 20.4.10	47,00,000	47,00,000	T/2217/0001	47,00,000	-	2012-13	44,53,784	2,46,216	-	-	44,53,784	28.1.14	NIL	6,200	-	-
17	2010-11	घाट निर्माण	4850 20.8.10	5,00,000	5,00,000	T/2217/0001	5,00,000	-	2012-13	50,000	NIL	NIL	-	4,98,754	28.1.14	1246	-	-	-
18	2011-12	13 वें दिन	13 4.8.11	7,00,000	7,00,000	T/2217/0005	7,00,000	-	2012-13	7,00,000	NIL	-	-	7,00,000	28.1.14	NIL	-	-	-
19	2011-12	13 वें दिन	49 12.3.12	6,91,000	6,91,000	T/2217/0022	6,91,000	-	2012-13	6,91,000	NIL	-	-	6,91,000	28.1.14	NIL	-	-	-
20	2011-12	व्युत्पन्न राज. भित्त	52 19.3.12	15,83,922	15,83,922	T/2217/0026	15,83,922	-	2012-13	15,83,922	NIL	-	-	15,83,922	28.1.14	NIL	-	-	-
21	2011-12	व्युत्पन्न राज. भित्त	52 19.3.12	11,56,202	11,56,202	T/2217/0027	11,56,202	-	2012-13	11,56,202	NIL	-	-	11,56,202	28.1.14	NIL	-	-	-
22	2011-12	व्युत्पन्न राज. भित्त	53 19.3.12	20,00,000	20,00,000	T/2217/0025	20,00,000	-	2012-13	20,00,000	NIL	-	-	20,00,000	28.1.14	NIL	-	-	-
23	2011-12	व्युत्पन्न राज. भित्त	26 25.1.12	61,800	61,800	T/2217/0024	61,800	-	2012-13	56,200	NIL	NIL	-	56,200	28.1.16	NIL	56,200	-	-
24	2011-12	व्य. निर्माण	48 29.2.12	3,00,000	3,00,000	T/2217/0023	3,00,000	-	2012-13	3,00,000	NIL	-	-	3,00,000	28.1.14	NIL	-	-	-

कार्यालय नगर पंचायत केसरिया
 नगर आयुक्त / नगर सहायक प्रशासिक अधिकारी
 नगर पंचायत केसरिया
 5/12/20
 2.3.20



24-25

कार्यालय नगर पंचायत केसरिया

वित्तीय वर्ष 2003-04 से 2012-13 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की चालाने द्वारा कोषागार में उमा विवरणों समक्षित प्रतिकेदन

नगर निकाश का नाम- नगर पंचायत केसरिया
कोषागार का नाम- पूर्वी चम्पारण मोगिलाही

DDO Code: URB010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
सहायक अनुदान का आइटन का विवरण वर्ष	सहायक अनुदान आइटन का वर्ष	सहायक अनुदान आइटन का वर्ष	स्वीकृत/अनुदान संख्या एवं तिथि	स्वीकृत/अनुदान राशि	आवृत्ति के विवरण द्वारा निकासी की गई राशि	टी० भी० नं० एवं तिथि	श्री० एल खाता में रखी गई राशि	श्री० एल खाता में रखी गई राशि	वित्तीय वर्ष जिसमें राशि व्यय की गई	संवर्धित मद में व्यय की गई राशि	उपरोक्त 30.06.19 को अवशेष राशि	कोषागार में उमा की गई राशि	चालान सं०/ तिथि	समाप्ति उपरोक्त प्रमाण-पत्र की तिथि	समाप्ति उपरोक्त प्रमाण-पत्र की तिथि	समाप्ति उपरोक्त प्रमाण-पत्र की तिथि	श्री० एल खाता में रखी गई राशि	श्री० एल खाता में रखी गई राशि	अभिवृत्ति
13	2010-11	13 वे फरवरी	1838 30.3.11	1,678	1,678	6/31.3.11			2012-13	1678	NIL		1678	28.1.14	28.1.14	NIL	NIL		
14	2010-11	13 वे फरवरी	4713 17.8.10	6,00,000	6,00,000	I/2217/0008 15.2.11	6,00,000	6,00,000	2012-13	6,00,000	NIL	6,00,000		6,00,000	28.1.14	NIL	NIL		
15	2010-11	पार्षद मता	2031 20.4.10	61,800	61,800	I/2217/0001 16.7.10	61,800	61,800	2011-12	55,600	6,200	NIL		55,600	28.1.14	NIL	6,200	NIL	
16	2010-11	व्य निर्माण	2029 20.4.10	47,00,000	47,00,000	I/2217/0001 16.8.10	47,00,000	47,00,000	2012-13	44,53,784	2,46,216			44,53,784	28.1.14	NIL			
17	2010-11	घर निर्माण	4850 20.8.10	5,00,000	5,00,000	I/2217/0001 26.3.11	5,00,000	5,00,000	2012-13	500,000	NIL	NIL		4,98,754	28.1.14	1246		2,46,216	
18	2011-12	13 वे फरवरी	13 4.8.11	7,00,000	7,00,000	I/2217/0005 20.1.12	7,00,000	7,00,000	2012-13	7,00,000	NIL			7,00,000	28.1.14	NIL		NIL	
19	2011-12	13 वे फरवरी	49 12.3.12	6,91,000	6,91,000	I/2217/0022 29.3.12	6,91,000	6,91,000	2012-13	6,91,000	NIL			6,91,000	28.1.14	NIL		NIL	
20	2011-12	वर्षाव सार फरवरी	52 19.3.12	15,83,922	15,83,922	I/2217/0026 29.3.12	15,83,922	15,83,922	2012-13	15,83,922	NIL			15,83,922	28.1.14	NIL		NIL	
21	2011-12	वर्षाव सार फरवरी	52 19.3.12	11,56,202	11,56,202	I/2217/0027 29.3.12	11,56,202	11,56,202	2012-13	11,56,202	NIL			11,56,202	28.1.14	NIL		NIL	
22	2011-12	वर्षाव सार फरवरी	53 19.3.12	20,00,000	20,00,000	I/2217/0025 29.3.12	20,00,000	20,00,000	2012-13	20,00,000	NIL			20,00,000	28.1.14	NIL		NIL	
23	2011-12	पार्षद मता	36 25.1.12	61,800	61,800	I/2217/0024 29.3.12	61,800	61,800	2012-13	56,200	NIL	NIL		56,200	28.1.16	NIL	56,200	NIL	
24	2011-12	पार्षद निर्माण	48 29.2.12	3,00,000	3,00,000	I/2217/0023 29.3.12	3,00,000	3,00,000	2012-13	3,00,000	NIL			3,00,000	28.1.14	NIL		NIL	

नगर आयुक्त / नगर कार्यपालक, केसरिया
3-3-20



कार्यालय नगर पंचायत केसरिया

वित्तीय वर्ष 2003-04 से 2012-13 में प्राप्त सहायक अनुदानों को निकासी / व्यय एव अवशेष राशि को चालान द्वारा कोषागार में जमा कियरणी संवित्त प्रतियेदन नगर निकाय का नाम:- नगर पंचायत केसरिया कोषागार का नाम:- पूर्वी चम्पारण सोरिहारी

DDO Code: URB010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

क्र.सं.	वर्ष	सहायक अनुदान का विवरण	संवित्त स्वीकृति	संवित्त आवंटित राशि	संवित्त निकासी राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि	संवित्त अभाव राशि
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
25	2011-12	ई गवर्नर	58	78,979	78,979	30,312	78,979	-	2012-13	72,853	6126	NIL	-	72,853	25,114	NIL	6,126	NIL		
26	2011-12	13 से दित	19	7,31,000	7,31,000	12,912	7,31,000	-	2013-14	7,31,000	NIL	-	-	7,31,000	24,914	NIL	-	NIL		
27	2012-13	13 से दित	22	2,33,000	2,33,000	1,12,12	2,33,000	-	2013-14	2,33,000	NIL	-	-	2,33,000	24,914	NIL	-	NIL		
28	2012-13	13 से दित	1	4,48,000	4,48,000	12,912	4,48,000	-	2013-14	4,48,000	NIL	-	-	4,48,000	24,914	NIL	-	NIL		
29	2012-13	नगरिक सुविधा	97	35,00,000	35,00,000	23,313	35,00,000	-	2018-19	2,71,930	780,070	-	-	18,54,571	6,417	NIL	-	780,070		
30	2012-13	व्यय निर्वाह	33	19,00,000	19,00,000	29,12,12	19,00,000	-	2013-14	19,00,000	NIL	-	-	17,97,186	24,914	1,02,814	-	NIL		
31	2012-13	वर्ष भर	26	61,800	61,800	29,12,12	61,800	-	2013-14	53,300	8,500	NIL	-	53,300	24,914	NIL	-	8,500		
32	2012-13	13 से दित	117	7,95,807	7,95,807	31,313	7,95,807	-	2013-14	7,95,807	NIL	-	-	7,95,807	2,12,14	NIL	-	NIL		
33	2012-13	वर्ष भर 1	67	15,97,488	15,97,488	19,313	15,97,488	-	2013-14	15,97,488	NIL	-	-	15,97,488	4,215	NIL	-	NIL		
34	2012-13	वर्ष भर 2	67	6,84,640	6,84,640	19,313	6,84,640	-	2013-14	6,84,640	NIL	-	-	6,84,640	4,215	NIL	-	NIL		
35	2012-13	वर्ष भर 3	67	10,63,004	10,63,004	19,313	10,63,004	-	2013-14	10,63,004	NIL	-	-	10,63,004	4,215	NIL	-	NIL		
36	2012-13	वर्ष भर 4	67	20,00,000	20,00,000	19,313	20,00,000	-	2013-14	20,00,000	NIL	-	-	20,00,000	4,215	NIL	-	NIL		

नगर आयुक्त / नगर कार्यपालक अधिकारी
केसरिया
25/3/20



कार्यालय नगर पंचायत केसरिया

वित्तिय वर्ष 2013-14 से 2017-18 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की बालानों द्वारा कोषगार में जमा कियावली संशोधित प्रतिवेदन नगर निकाय का नाम-नगर पंचायत केसरिया

कोषगार का नाम-पूर्वी ग्रामगार

DDO Code: UR8010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
सहायक अनुदान का आवंटन वर्ष	सहायक अनुदान का आवंटन का मद	संबंधित स्वीकृति संख्या एवं तिथि	स्वीकृति संख्या एवं तिथि	स्वीकृति संख्या एवं तिथि	स्वीकृति संख्या एवं तिथि	टीओ भी 0 नं 0 एवं तिथि	वी 0 एवं खाता में रखी गई राशि	शेक खाते में जमा की गई राशि	वित्तीय वर्ष जिसमें राशि में व्यय की गई राशि	संबंधित मद के विवरण 30. 08.19 को अवशेष राशि	संबंधित आवंटन के अंतर्गत की गयी निकासी के विवरण	कोषगार में जमा की गई राशि	बालान सं/ तिथि	समर्पित उपायोगिता प्रमाण-पत्र में निहित राशि	समर्पित उपायोगिता प्रमाण-पत्र लक्षित UC की राशि	शेक खाता में जमा अवशेष राशि	वी 0 एवं खाता में जमा अवशेष राशि		अभिगृहीत
37	2013-14	प्रशासनिक भवन 31	7547000	3773500	T22170002	13.2.14	3773500							3773500	22.5.17	NIL			Transfer to DUDA
38	2013-14	जलपूर्ति योजना 55	36800000	20482650	T22150006	13.2.14	20482650	2014-15	20482650		NIL	NIL		20400000	13.7.15	82650		NIL	Transfer to B.R.L.P.
39	2013-14	घरों का नगर प्रबंधन 17	61800	61800	T22170001	9.12.13	61800	2014-15	49750	49750	12050			49750	29.8.16	NIL		12050	
40	2013-14	नगर प्रबंधन 23	240000	240000	T22170002	9.12.13	240000	2014-15	240000	240000	NIL			240000	6.4.17	NIL		NIL	
41	2013-14	पेसाकर 63	278996	278996	T22170001	13.2.14	278996	2014-15	278996	278996	NIL			278996	29.8.16	NIL		NIL	
42	2013-14	प्रशासनिक भवन 6.2.14	4733000	2366500	T22170004	14.3.14	2366500							2366500	6.4.17	NIL			Transfer to DUDA
43	2013-14	बस स्टैंड 81	1600000	1600000	T22170005	14.3.14	1600000						R/2217/0006517						P2217039
44	2013-14	चतुर्थ राख्यति 1	2562160	2562160	T22170033	24.3.14	2562160		0	0	NIL	16000000	3.17	16000000	1.6.17	NIL		NIL	110102 में प्रदान
45	2013-14	चतुर्थ राख्यति 2	1074543	1074543	T22170034	24.3.14	1074543	2014-15	2562160	2562160	NIL			2562160	15.4.15	NIL		NIL	
46	2013-14	चतुर्थ राख्यति 3	578619	578619	T22170036	24.3.14	578619	14-15	1074543	1074543	NIL			1074543	15.4.15	NIL		NIL	

नगर आयुक्त / नगर कार्यपालक पदवीधारी
 23.3.2018
 23.3.2018



कार्यालय नगर पंचायत केसरिया

वित्तिय वर्ष 2013-14 से 2017-18 में प्राप्त सहायक अनुदानों की विवारी / व्यय एवं अवशेष राशि की शारवले द्वारा कोषागार में जमा किलवली संकलित प्रतिवेदन नगर निकाय का नाम-नगर पंचायत केसरिया

कोषागार का नाम-पूर्वी सम्भारण

DDO Code: UR8010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

क्र.सं.	वर्ष	विवरण	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
47	2013-14	वर्षाव सहायक अनुदान का आवंटन का मद सं 102	102	15.3.14	2000000	2000000	T22170035 24.3.14	2000000		14-15	2000000	NIL			2000000	15.4.15	NIL	NIL		
48	13-14	13 वें वित्तिय वर्ष	12	19.7.13	894822	894822		894822	894822	14-15	894822	शून्य			894822	29.8.16	NIL	शून्य		
49	13-14	13 वें वित्तिय वर्ष	72	25.2.14	858243	858243		858243	858243	14-15	858243	शून्य			858243	29.8.16	NIL	शून्य		
50	14-15	13 वें वित्तिय वर्ष	27	12.8.14	878783	878783		878783	878783	15-16	878783	शून्य			878783	29.8.16	NIL	शून्य		
51	2014-15	नगर सहायक अनुदान का आवंटन का मद सं 08	08	29.5.14	240000	240000	T22170009 9.7.14	240000		14-15	240000	NIL					NIL			
52	2014-15	पेशावर	07	16.6.14	351057	351057	T22170008 30.1.15	351057		15-16	351057	NIL				351057	29.8.16	NIL		
53	2014-15	पारदर्शिता	16	24.7.14	61800	61800	T22170009 30.1.15	61800		15-16	49750	12050				49750	29.8.16	NIL	12050	
54	2014-15	पारदर्शिता	51	20.9.14	123600	123600	T221700010 30.1.15	123600		15-16	112400	11200				112400	29.8.16	NIL	11200	
55	14-15	नगर सरकार	18	24.7.14	943396	943396	T221700011 30.1.15	943396		-	0	943396				943396	16.11.17	NIL	NIL	
56	2014-15	नगर सरकार	43	15.9.14	844729	844729	T221700012 30.1.15	844729		-	0	844729				844729	16.11.17	NIL	NIL	
57	2014-15	ई मनेजिंग	98	9.1.15	150000	150000	T221700001 10.2.15	150000		15-16	147594	2406				147594	29.8.16	NIL	2406	

नगर आयुक्त / नगर कार्यपालक पदवी संकेतिकांक
नगर पंचायत केसरिया
2017.8.16



वित्तिय वर्ष 2015-16 से 2017-18 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की मासिक एवं मासिक संवर्धित प्रतिवेदन नगर निकाय का नाम-नगर पंचायत केसरिया कोषागार का नाम-पूर्वी चम्पारण

DDO Code: URB010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

क्र.सं.	वित्तिय वर्ष	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान संख्या एवं तिथि	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय	स्वीकृत/अनुदान का मंत्रालय
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
58	2014-15	जलापूर्ति	15 24.7.14	13570000	13570000	T22150005 9.3.15	13570000	15-16	13570000	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			13570000	2.3.16	NIL				
59	2014-15	जलापूर्ति	47 22.9.14	4000000	4000000	T22150004 9.3.15	4000000	15-16	4000000	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			4000000	2.3.16	NIL				
60	2014-15	जलापूर्ति	15 24.7.14	3000000	3000000	T22150006 9.3.15	3000000	15-16	3000000	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			3000000	2.3.16	NIL				
61	2014-15	जलापूर्ति	47 22.9.14	680000	680000	T22150007 9.3.15	680000	15-16	680000	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			680000	2.3.16	NIL				
62	2014-15	जलापूर्ति	15 24.7.14	200000	200000	T22150008 9.3.15	200000	15-16	200000	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			200000	2.3.16	NIL				
63	2014-15	जलापूर्ति	47 22.9.14	80000	80000	T22150009 9.3.15	80000	15-16	80000	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			80000	2.3.16	NIL				
64	2014-15	ई गैरिना	114 14.2.15	150000	150000	T22170024 12.3.15	150000	15-16	147500	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			147500	29.8.16	NIL				
65	2014-15	चतुर्थ राज्य 1	129 20.3.15	1756486	1756486	T22170049 27.3.15	1756486	15-16	1756486	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			1756486	29.8.16	NIL				
66	2014-15	चतुर्थ राज्य 2	129 20.3.15	752781	752781	T22170120 31.3.15	752781	15-16	752781	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			752781	29.8.16	NIL				
67	2014-15	चतुर्थ राज्य 3	129 20.3.15	293718	293718	T22170051 27.3.15	293718	15-16	293718	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			293718	29.8.16	NIL				
68	2014-15	चतुर्थ राज्य 4	129 20.3.15	1000000	1000000	T22170050 27.3.15	1000000	15-16	1000000	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			1000000	29.8.16	NIL				
69	2014-15	चतुर्थ राज्य 1	133 25.3.15	1728818	1728818	T22170078 31.3.15	1728818	15-16	1728818	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			1345783	29.8.16	383035				
70	2014-15	चतुर्थ राज्य 2	133 25.3.15	740919	740919	T22170079 31.3.15	740919	15-16	527050	संवर्धित अग्रिम की गयी निकासी के विरुद्ध उपर्युक्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि			271756	29.8.16	255294				

नगर आयुक्त/नगर कार्यपालक/प्रतिवेदनकर्ता
23-3-2015
2015-16



कार्यालय नगर पंचायत केसरिया

शिथिल वर्ष 2013-14 से 2017-18 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की चालानों द्वारा कोषागार से जमा विवरणी संबंधित प्रतिवेदन
 नगर निकाय का नाम-नगर पंचायत केसरिया
 कोषागार का नाम-पूर्वी चम्पारण

DDO Code: URB010
 Treasury Code: ECH
 PL Account No: 103
 Bank Account No:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
वर्ष	सहायक अनुदान का विवरण	संबंधित स्वीकृति संख्या एवं तिथि	स्वीकृति संख्या एवं तिथि	स्वीकृति संख्या एवं तिथि	आवृत्त राशि के विवरण	टी० नो एवं तिथि	नो एवं खाता नं० रखी गई राशि	बैंक खाते में जमा की गई राशि	तिथीय वर्ष जिसमें राशि व्यय की गई	संबंधित मद में व्यय की गई राशि	संबंधित मद के विवरण	कोषागार में जमा की गई राशि	चालान नं०/तिथि	सम्पत्ति प्रमाण-पत्र में विहित राशि	सम्पत्ति प्रमाण-पत्र की तिथि	लंबित UC की राशि	बैंक खाता में जमा अवशेष राशि	बी.एल. खाता में जमा अवशेष राशि	अभिव्यक्ति
71	2014-15	वर्ष 3	133 25.3.15	293718	293718	T22170080 31.3.15	293718	-	15-16	293718	NIL	-	-	85175	29.8.16	208543	-	NIL	
72	2014-15	वर्ष 4	133 25.3.15	1000000	1000000	T22170081 31.3.15	1000000	-	15-16	721118	278882	-	-	673418	29.8.16	47700	-	278882	
73	2015-16	नगर प्रकल्प	05 24.4.15	354000	354000	T22170008 24.7.15	354000	-	15-16	146000	208000	-	-	146000	22.5.17	0	-	208000	
74	2015-16	सकाई व्यवस्था	16 17.7.15	2023800	2023800	T22170001 8.10.15	2023800	-	15-16	2023800	NIL	-	-	2023800	9.2.16	NIL	-	-	
75	2015-16	सेवाकर	37 28.8.15	434599	434599	T22170001 11.12.15	434599	-	16-17	434599	NIL	-	-	434599	6.4.17	NIL	-	-	
76	2015-16	14 वे शिफ्ट	75 23.12.15	1885496	1885496	T22170018 29.12.15	1885496	-	16-17	1885496	NIL	-	-	1885496	6.4.17	NIL	-	-	
77	2015-16	राज्य योजना	46 2.9.15	11111950	11111950	T22170001 6.2.16	11111950	-	16-17	6392913	4719037	-	-	6392913	7.10.16	NIL	-	-	
78	2015-16	राज्य योजना	47 2.9.15	3245150	3245150	T22170001 6.2.16	3245150	-	16-17	1099514	2145636	-	-	1099514	7.10.16	NIL	-	NIL	
79	2015-16	13 वे शिफ्ट	11 22.6.16	11355	11355	R.T.G.S	-	11355	15-16	11355	NIL	-	-	11355	22.5.17	NIL	NIL	-	
80	2015-16	13 वे शिफ्ट	1 8.4.15	256045	256045	R.T.G.S	-	256045	16-17	256045	NIL	-	-	256045	22.5.17	NIL	NIL	-	
81	15-16	13 वे शिफ्ट	6 30.4.15	1037404	1037404	R.T.G.S	-	1037404	16-17	1037404	NIL	-	-	1037404	22.5.17	NIL	NIL	-	
82	2015-16	जलपूर्ति योजना	27 28.12.15	23600600	23600600	T22150002 6.2.16	23600600	-	-	23600600	NIL	-	-	20082000	2.2.17	3518600	NIL	NIL	Transfer to B.R.J.P

नगर आयुक्त, नगर कार्यपालिका, केसरिया
 नगर पंचायत केसरिया
 23/12/2017
 2-23-2018



कार्यालय नगर पंचायत केसरिया

वित्तिय वर्ष 2013-14 से 2017-18 में प्राप्त सहायक अनुदानों की निकासी / व्यय एच अवशेष राशि की चालाने द्वारा कोषागार में जमा किएगयी संबंधित प्रतिवेदन नगर निकाय का नाम-नगर पंचायत केसरिया

कोषागार का नाम-पूर्व चम्पारण

DDO Code: URB010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

		राशि (लाख में)																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
सहायक अनुदान का आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का महीना	संबंधित वित्तिय वर्ष	सहायक अनुदान आवंटन का महीना	सहायक अनुदान आवंटन का महीना	टी० भी० नं० एवं तिथि	टी० एल खाता में रखी गई राशि	टी० एल खाते में जमा की गई राशि	वित्तीय वर्ष खिस्तें राशि व्यय की गई	संबंधित मद में व्यय की गई राशि	संबंधित आवंटन के अन्तर्गत मही निकासी के विरुद्ध किए जाय के उपरान्त 30.06.19 को अवशेष राशि	कोषागार में जमा की गई राशि	चालान सं०/तिथि	समाहित उपयोगिता प्रमाण-पत्र में निहित राशि	समाहित उपयोगिता प्रमाण-पत्र लंबित UC की राशि	टी० एल खाता में जमा अवशेष राशि	टी० एल खाता में जमा अवशेष राशि	अभिव्युक्त		
83	2015-16	फरवरी माह	8 19.5.15	137932	137932	T22170001 17.3.16	137932	-	16-17	137932	NIL	-	-	137932	22.5.17	NIL	-	NIL	-	
84	2015-16	मंगल राव्य दिन	123 21.3.16	3551475	3551475	T22170016 30.3.16	3551475	-	16-17	3551475	NIL	-	-	3551475	6.4.17	NIL	-	NIL	-	
85	2015-16	मंगल राव्य दिन	123 21.3.16	548428	548428	T22170015 30.3.16	548428	-	-	548428	NIL	-	-	548428	4.9.19	NIL	-	NIL	-	
86	2015-16	मंगल राव्य दिन	123 21.3.16	2593733	2593733	T22170014 30.3.16	2593733	-	-	585642	2008091	-	-	585642	4.9.19	NIL	-	2008091	-	
87	2015-16	एकवार/शुक्रवार	131 29.3.16	6000000	6000000	T22170028 30.3.16	6000000	-	-	-	6000000	-	-	NO	-	0	-	6000000	-	
88	2015-16	14 वे दिन	13 13.7.15	1923109	1923109	-	-	1923109	16-17	1923109	NIL	-	-	1923109	6.4.17	NIL	NIL	-	-	
89	2015-16	राव्य योजना	135 29.3.16	1345450	1345450	T22150018 30.3.16	1345450	-	16-17	1130450	215000	-	-	1130450	6.4.17	0	-	215000	-	
90	2015-16	समाई व्यवस्था	130 29.3.16	674600	674600	T22170029 30.3.16	674600	-	16-17	674000	75791	-	-	464897	7.10.16	209703	-	NIL	-	
91	2015-16	पंचजल योजना	142 3.3.16	531029	531029	T22150024 31.3.16	531029	-	18-19	531029	शून्य	-	-	531029	8.5.19	NIL	-	शून्य	-	
92	2015-16	पंचजल योजना	142 3.3.16	1578512	1578512	T22150023 31.3.16	157812	-	18-19	1243464	335048	-	-	1243464	8.5.19	0	-	335048	-	
93	16-17	पारदर्शिता	11 18.5.16	342068	342068	T22170002 26.8.16	342068	-	16-17	342068	शून्य	-	-	342068	17.8.17	NIL	-	-	-	
94	16-17	14 वे दिन	29 6.7.16	1393457	1393457	T22170002 15.7.16	1393457	-	16-17	1393457	शून्य	-	-	1393457	20.7.17	NIL	-	-	-	

नगर आयुक्त / नगर कार्यपालक पदाधिकारी
F.M. SINGH & CO. CHARTERED ACCOUNTANTS
25.3.200

कार्यालय नगर पंचायत केसरिया

वित्तीय वर्ष 2013-14 से 2017-18 में पाठ्य सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की धाराने द्वारा कोषागार में जमा विवरणों संकलित प्रतिवेदन
नगर निकाय का नाम-नगर पंचायत केसरिया

कोषागार का नाम-पूर्वी सम्भारग

DDO Cod URB010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

		राशि (लाख में)																	
क्र.सं.	विवरण	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	सहायक अनुदान																		
	कठ आउटन का																		
	सू वितीय वर्ष																		
95	16-17	14 के लिए	29	1393457	1393457	T22170004	1393457		16-17	1393457	सूच्य			1393457	20.7.17	NIL			
96	16-17	14 के लिए	191	1383574	1383574	T22170011	1383574		17-18	1383574	NIL			1383574	10.1.18	NIL			
97	16-17	14 के लिए	191	1383574	1383574	T22170012	1383574			1383574	NIL			1383574	10.1.18	NIL			
98	16-17	शेष पत्रों का	20	513456	513456	T22170002	513456		17-18	513456	सूच्य			513456	20.7.17	NIL			
99	16-17	राज्य योजना	40	2490175	2490175	T22170006	2490175		17-18	2385706	104469			2385706	20.7.17	104469			
100	16-17	गौरी गरी	42	433156	433156	T22170002	433156				NIL			433156	28.5.18	NIL			
101	16-17	गौरी गरी	42	555307	555307	T22170003	555307				NIL			555307	28.5.18	NIL			
102	16-17	पंचम राज्य पित	162	3875690	3875690	T22170003	3875690		17-18	1712915	2162775			1712915	12.9.18	NIL			
103	16-17	पंचम राज्य पित	162	569455	569455	T22170002	569455				NIL			569455	5.10.17	NIL			
104	16-17	पंचम राज्य पित	162	2764102	2764102	T22170001	2764102		17-18	2764102	NIL			2764102	17.8.17	NIL			
105	16-17	पंचम राज्य पित	353	4161442	4161442	T22170054	4161442				4161442			4161442	5.10.17	NIL			
106	16-17	पंचम राज्य पित	353	544928	544928	T22170053	544928		17-18	544928	NIL			544928	12.9.18	NIL			

नगर आयुक्त / नगर कार्यपालक विभागाध्यक्ष
नगर पंचायत केसरिया
31/10/2018
25-35202



कार्यालय नगर पंचायत केसरिया

वित्तिय वर्ष 2013-14 से 2017-18 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की शालानां द्वारा कोषागार में जमा दिक्कती समर्पित प्रतिवेदन

नगर निकाय का नाम-नगर पंचायत केसरिया

कोषागार का नाम-पूर्वी कोषागार

DDO Cod URB010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

क्र. सं.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
कोषागार का नाम-पूर्वी कोषागार	सहायक अनुदान का आवंटन का तिथिय वर्ष	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय	सहायक अनुदान का आवंटन का मंत्रालय
107	16-17	व्यय	353	2901383	2901383	T22170055	30.3.17	2901383			619057	2282326					619057			2282326
108	16-17	व्यय	167	740410	740410	T22170010	8.3.17	740410		17-18	740410	NIL			740410	17.8.17	NIL			
109	16-17	व्यय	155	506160	506160	T22170011	8.3.17	506160				506160			506160	16.11.17	NIL			NIL
110	16-17	व्यय	248	319948	319948	T22170032	21.3.17	319948		17-18	319948	NIL			319948	20.7.17	NIL			NIL
111	2017-18	व्यय	07	500000	500000			500000		17-18	500000	NIL			473249	20.8.18	26751			NIL
112	2017-18	व्यय	33	1710902	1710902			1710902		17-18	1710902	NIL			1710902	20.8.18	NIL			NIL
113	2017-18	व्यय	33	1710902	1710902			1710902		17-18	1710902	NIL			1710902	20.8.18	NIL			NIL
114	2017-18	व्यय	97	1706511	1706511			1706511		17-18	1706511	NIL			1706511	20.8.18	NIL			NIL
115	2017-18	व्यय	97	1706510	1706510			1706510		17-18	1706510	NIL			1510706	20.8.18	NIL			NIL
116	2017-18	व्यय	38	1316245	1316245			1316245		17-18	1316245	NIL			195804	22-01-20	NIL			NIL
117	2017-18	व्यय	38	1316245	1316245			1316245		17-18	1316245	NIL			1316245	20.8.18	NIL			NIL
			11.8.17	1316245	1316245			1316245		17-18	1316245	NIL			1316245	20.8.18	NIL			NIL



नगर आयुक्त, नगर कार्यपालक कार्यालय
नगर पंचायत केसरिया
20/08/2018

कार्यालय नगर पंचायत केसरिया

वित्तीय वर्ष 2017-18 से 2017-18 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की चालाने द्वारा कोषागार में जमा किएवगे संबंधित प्रतिवेदन

नगर निकाय का नाम-नगर पंचायत केसरिया

कोषागार का नाम-पूर्वी समायरण

DDO Cod URB010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

		राशि (लाख में)																				
क्र. सं.	वर्ष	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
118	2017-18	सहायक अनुदान का वित्तीय वर्ष अवदान का मद	संबंधित स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	स्वीकृत/सहायक अनुदान संख्या एवं तिथि	
119	17-18	सहायक अनुदान का वित्तीय वर्ष अवदान का मद	31	27.7.17	2490175	2490175	2490175		2490175				2490175			NIL		NIL			2490175	
120	17-18	सहायक अनुदान का वित्तीय वर्ष अवदान का मद	68	30.10.17	1329332	1329332	1329332		1329321				NIL			1329332	20.8.18	NIL			NIL	
121	17-18	सहायक अनुदान का वित्तीय वर्ष अवदान का मद	68	30.10.17	825526	825526	825526		825526				NIL			825526	20.8.18	NIL			NIL	
122	17-18	सहायक अनुदान का वित्तीय वर्ष अवदान का मद	15	30.10.17	101061	101061	101061		101061				NIL			101061	20.8.18	NIL			NIL	
123	17-18	सहायक अनुदान का वित्तीय वर्ष अवदान का मद	23	15.06.17	240000	240000	240000		240000				NIL			240000	10.4.19	NIL			NIL	
124	17-18	सहायक अनुदान का वित्तीय वर्ष अवदान का मद	43	30.6.17	633289	633289	633289		633289		17-18		NIL			633289	20.8.18	NIL			NIL	
125	17-18	सहायक अनुदान का वित्तीय वर्ष अवदान का मद	46	24.8.17	2023800	2023800	2023800		2023800		17-18		NIL			2023800	20.8.18	NIL			NIL	
126	17-18	सहायक अनुदान का वित्तीय वर्ष अवदान का मद	46	14.9.17	3365273	3365273	3365273		3365273		17-18		NIL			3365273	20.8.18	NIL			NIL	
127	17-18	सहायक अनुदान का वित्तीय वर्ष अवदान का मद	83	14.9.17	3365272	3365272	3365272		3365272		17-18		2019164			1346108	20.8.18	NIL			2019164	
128	17-18	सहायक अनुदान का वित्तीय वर्ष अवदान का मद	139	15.12.17	6140000	6140000	6140000		6140000		17-18		1584203			4555797	8.5.19	NIL			1584203	
		जमा राशि	139	15.3.18	15274600	15274600	15274600		15274600				15274600			9695367	4.9.19	5579233			NIL	
		अवशेष राशि																				Transfer to Budco

नगर आयुक्त / नगर कार्यपालक प्रशासिका
की
31/12/2018
31/12/2018



2018-19 के 2019-20

कार्यालय नगर पंचायत केसरिया

वित्तिय वर्ष 2019-20 से 2022-23 में प्राप्त सहायक अनुदानों की निकासी / व्यय एव अवशेष राशि की चालानों द्वारा कोषालार में जमा विवरणी संबंधित प्रतिवेदन

नगर निकाय का नाम-नगर पंचायत केसरिया
कोषालार का नाम-पूर्वी चमारण

DDO Cod URB010
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PL Account No: 103
Bank Account No:

क्र.सं.	वर्ष	सहायक अनुदान का विवरण	सहायक अनुदान का मर	संबंधित स्वीकृत/पंजीकृत संख्या एवं तिथि	स्वीकृत/पंजीकृत को आवंटित राशि	आवंटित राशि में निकासी द्वारा निकासी की गई राशि	टी0 नीड नीड एवं तिथि	पी0 एल खाता में रखी गई राशि	बैंक खाते में जमा की गई राशि	वित्तीय वर्ष जिसमें राशि व्यय की गई	संबंधित मद से व्यय की गई राशि	संबंधित अवधि के लिए व्यय को उपरान्त 29.02.2020 को अवशेष राशि	कोषालार में जमा की गई राशि	चालान नं./तिथि	समाप्त प्रमाण-पत्र में निहित राशि	समाप्त उपयोगिता प्रमाण-पत्र में निहित राशि	समाप्त उपयोगिता प्रमाण-पत्र की तिथि	तद्विहित UC की राशि	बैंक खाता में जमा अवशेष राशि	पी एल खाता में जमा अवशेष राशि	अभिव्यक्ति
129	2018-19	केलन मद	07	22.05.18	700000	700000		700000		2018-19	700000	NIL			700000	22-01-20	NIL			NIL	
130	2018-19	रकार्ड व्यवस्था (नगरिक सुविधा)	10	1.06.2018	2071800	2071800		2071800		2018-19	2071800	NIL			2071800	29-04-19	NIL			NIL	
131	2018-19	नली-गली	22	10.07.18	2653760	2653760		2653760		2018-19	2653760	NIL			2653760	29-04-19	NIL			NIL	
132	2018-19	नली-गली	22	10.07.18	2445044	2445044		2445044		2018-19	2445044	NIL			2445044	29-04-19	NIL			NIL	
133	2018-19	नली-गली	22	10.07.18	155,052	155,052		155,052		2018-19	155,052	NIL			155052	29-04-19	NIL			NIL	
134	2018-19	पंचन राज्य रित	15	03.07.18	3276030	3276030		3276030		2018-19	3276030	NIL			3276030	22-01-20	NIL			NIL	
135	2018-19	पंचन राज्य रित	15	03.07.18	3276029	3276029		3276029		2019-20	1310411	1965618			1310411	22-01-20	NIL	1340152		1965618	
136	2018-19	पंचन राज्य रित	21	10.07.18	3350381	3350381		3350381		2019-20	1340152	2010239								2010239	
137	2018-19	पंचन राज्य रित	21	10.07.18	3350381	3350381		3350381				3350381								3350381	
138	2018-19	14 वे रित	32.82	31-10-18	1996141	1996141		1996141		2019-20	1996141	NIL			1996141	22-01-20	NIL			NIL	
139	2018-19	14 वे रित	32.82	31-10-18	1996140	1996140		1996140		2019-20	1679750	316390						1679750		316390	
140	2018-19	14 वे रित	75.120	25-01-19	1982181	1982181		1982181				1982181								1982181	

नगर अधिकांश नगर कोषालार प्रशासक
नगर पंचायत केसरिया
25/11/2020 3:53:22

कार्यालय नगर पंचायत केसरिया

वित्तिय वर्ष 2018-19 से 2019-20 में प्राप्त सहायक अनुदानों की निकासी / व्यय एवं अवशेष राशि की खालने द्वारा कोषागार में जमा शिक्की संवर्धित प्रतिवेदन
नगर पंचायत का नाम:- नगर पंचायत केसरिया
कोषागार का नाम:- पूर्वी चम्पारण मोतिहारी

DDO Code: UR8010
Treasury Code: ECH
PL Account No: 103
Bank Account No:

		राशि (लाख में)													अभिवृत्ति				
क्र. सं.	सहायक अनुदान का आइटम एवं विवरण	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
141	2018-19 सहायक अनुदान आइटम का मद विवरण	14 से शिशु	75.120 25-01-19	1982181	1982181	1982181	1982181	-	-	-	1982181	-	-	-	16	17	18	19	20
142	2018-19 सहायक अनुदान आइटम का मद विवरण	पंचाकर	27.77 24-10-18	822840	822840	822840	822840	-	2019-20	661629	161211	-	-	-	-	661629	-	161211	-
143	2018-19 सहायक अनुदान आइटम का मद विवरण	पंचम बसा	76.121 31-01-19	240000	240000	240000	240000	-	2019-20	202387	37613	-	-	-	-	202387	-	37613	-
144	2018-19 सहायक अनुदान आइटम का मद विवरण	नाला विभाग	93 28-02-19	2775850	2775850	2775850	2775850	-	-	-	2775850	-	-	-	-	-	-	2775850	-
145	2018-19 सहायक अनुदान आइटम का मद विवरण	नाली-वली	99 06-03-19	1657825	1657825	1657825	1657825	-	-	-	1657825	-	-	-	-	-	-	1657825	-
146	2019-20 सहायक अनुदान आइटम का मद विवरण	पंचम राज्य वित्त	57 13-08-19	3544376	3544376	3544376	3544376	2019-20	2019-20	980599	677226	-	-	-	-	980599	-	677226	-
147	2019-20 सहायक अनुदान आइटम का मद विवरण	पंचम राज्य वित्त	57 13-08-19	3544376	3544376	3544376	3544376	-	-	-	2126626	-	-	-	-	1417750	-	2126626	-
148	2019-20 सहायक अनुदान आइटम का मद विवरण	पंचम राज्य वित्त	53 13-08-19	3668420	3668420	3668420	3668420	-	-	-	3544375	-	-	-	-	-	-	3544375	-
149	2019-20 सहायक अनुदान आइटम का मद विवरण	पंचम राज्य वित्त	53 13-08-19	3668420	3668420	3668420	3668420	-	-	-	3668420	-	-	-	-	400532	-	3668420	-
150	2019-20 सहायक अनुदान आइटम का मद विवरण	14 से वित्त	38 11-07-19	2678325	2678325	2678325	2678325	-	-	-	-	-	-	-	-	-	-	-	-
151	2019-20 सहायक अनुदान आइटम का मद विवरण	14 से वित्त	38 11-07-19	2678325	2678325	2678325	2678325	-	-	-	-	-	-	-	-	-	-	2678325	-
152	2019-20 सहायक अनुदान आइटम का मद विवरण	संसाई व्यय (मासिक सुविधा)	47 06-08-19	2071800	2071800	2071800	2071800	-	-	-	1008414	-	-	-	-	-	-	1008414	-
153	2019-20 सहायक अनुदान आइटम का मद विवरण	कार्यपालक पत्रों के लिए	42 12-07-19	219520	219520	219520	219520	-	219520	219520	NIL	-	-	-	-	219520	-	-	-



नगर आयुक्त / नगर कार्यपालक, पंचायत
केसरिया
31/12/2019
31/12/2019

वित्तिय वर्ष 2018-19 से 2019-20 में नगर सहायक अनुदानों की फिवाली / व्यय एवं आरक्षण राशि की जाचने द्वारा कोषागार में जमा विवरणी संवर्धित प्रतिकरन
 नगर विकास का नाम- नगर पंचायत केसरिया
 कोषागार का नाम- पूर्वी कोषागार केसरिया

कार्यालय नगर पंचायत केसरिया

DDO Code: UR8010
 Treasury Code: ECH
 PL Account No: 103
 Bank Account No:

क्र. सं.	सहायक अनुदान का विवरण	सहायक अनुदान का अर्थ	सहायक अनुदान की तिथि	सहायक अनुदान का अर्थ	अर्जा के अर्थ के अर्थ	श्री 10-10 एवं विविध	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ	श्री 10 एवं अर्थ
1																			
154	2019-20	कोषागार पर 10	84	439040	439040		439040												
155	2019-20	कोषागार	51	876322	876322		876322												
156	2019-20	कोषागार	82	240000	240000		240000												
157	2019-20	कोषागार	128	2678326	2678326		2678326												
158	2019-20	कोषागार	128	2678326	2678326		2678326												
159	2019-20	कोषागार	89	6966650	6966650		6966650												
160	2019-20	कोषागार	173	421341	421341		421341												



नगर सहायक / नगर कोषागार केसरिया
 नगर पंचायत केसरिया
 20/11/20
 3-09-20