

**Urban Development & Housing Department,  
Government of Bihar**

# **INTERNAL AUDIT REPORT**

**Of Nagar Parishad Hajipur,**

**For the period from 01-04-2020 to 31-03-2021**

**Internal Audit conducted by**

**GKS Sureka & Co.**  
**Chartered Accountants**

Flat No:104, Baidyanath Palace, Jagdeo Path More,  
Bailey Road Pillar No.10, Patna-800014 (Bihar).

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**From 10-08-2022 to 24-08-2022**

**Report Issued on 25-08-2022**

# Audit Report :

## Content of Audit Report:

1. Executive Summary  
Scope of Audit
2. Auditee Profile
3. Summary Audit Observations
4. Detailed Audit Observations
5. Annexure
6. Acronyms

## 1. Executive Summary

### 1. Introduction

Name of the Municipality	Nagar Parishad Hajipur
Period covered under current audit	01-04-2020 to 31-03-2021
Name of the Chairman of the ULB for the period under Audit	Smt. Sangeeta Kumari, from 09.06.2017 to till date,
Name of Chief Municipal Officer for the period under Audit	Sri Pankaj Kumar

### 2. Results and Findings

<b>Strength observed during the audit engagement</b>	<ul style="list-style-type: none"><li>➤ General Cash Book, Inventory and stock register is maintained.</li><li>➤ Staff Co-operation during the Audit period was very good.</li><li>➤ All municipal transactions shall be identified with funds in accordance with rule 5, and separate accounting records have been maintained for each fund.</li><li>➤ Office infrastructure is sufficient for operation.</li></ul>
<b>Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.</b> <i>The comments under these two categories should summarize each significant Audit observation in the order of materiality. The summary should be as brief as possible and draw on the observations</i>	<ul style="list-style-type: none"><li>➤ Municipality has not been maintaining its books of accounts using double accounting system of book keeping following accrual system of accounting principles guided by the Bihar Municipal Accounting Manual, while UDHD has appointed Vinod Singhal &amp; Co Chartered accountant.</li><li>➤ Statement of outstanding liabilities for expense in BMAR Form-55</li></ul>

<p>under the Para on Consequence/Effect/impact of each Audit observation. It should also include a summation of outstanding statutory and internal audit observations.</p>	<p>maintaining by the municipality.</p> <ul style="list-style-type: none"> <li>➤ Taxes and other revenue collections from internal sources are not deposited in bank on same day.</li> <li>➤ Assessment of Property Tax, Rent and other resources has not been conducting on regular intervals.</li> </ul>
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### 3. Opinion

<p><b>Overall opinion of the Audit team about the functioning of the Municipality</b></p>	<p>The functioning of the Municipality is weak due to following reasons:</p> <ul style="list-style-type: none"> <li>➤ Most of the prescribed Books of accounts are not maintained</li> <li>➤ Internal Control w.r.t. collection of taxes, monitoring of grant, monitoring of advances, monitoring of schemes etc. is very poor.</li> <li>➤ Collection from own sources is very poor.</li> <li>➤ Grant received for various purposes are not utilized on timely basis.</li> </ul>
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### 4. Audit Recommendations

<p><b>The recommendations of Audit team on the observed weakness</b></p>	<p><b>We recommend the followings:</b></p> <ul style="list-style-type: none"> <li>➤ Books of Accounts need to be maintained on double entry accounting system.</li> <li>➤ All the prescribed books of accounts and Registers should be prepared on real time basis.</li> <li>➤ Cashier Cash Book should be written on daily basis.</li> <li>➤ Collection by tax collector should be deposited on daily basis.</li> <li>➤ Assessment of property should be conducted on regular intervals.</li> <li>➤ Demand Collection Register of all the wards should be prepared.</li> <li>➤ Property tax register should be prepared as per new assessment.</li> <li>➤ Collection from own sources should be improved.</li> </ul>
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*The recommendations of Audit Team on the observed weaknesses. This could be presented in a box of highlighted print.*

### 5. Comments from Management



<b>Comment Management</b>	<b>from</b>	<p>The audit report has been discussed with us; we will try our best to remove the irregularities pointed out in the audit report.</p> <p><b>For Nagar Parishad Hajipur</b></p> <p>(Executive Officer)</p>
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*This should also include local management's action plan for resolution of the issues and compliance to the internal auditor's recommendations and suggestions on the areas of process and control weakness/ deficiency.*

#### 6. Acknowledgement

7. We thank Mr. Pankaj Kumar (Executive Officer), Mr. Manish Kumar (Accountant) and Mr. Manoj Kumar (Cashier) for their support during the period of our audit. We are also thankful to Tax Daroga (Mr. Md. Reyaz and support staffs of the municipality for their cooperation extended to us during the period of our audit.

Place: Patna

Date:

**For G.K.Sureka & Co.**  
Chartered Accountants  
FRN. - 5330190



CA. Khuram Javed  
Partner  
M.N.- 539535

**Date:-12-09-2022**

UDIN:- 22539535ARTSUD5984

*This section could acknowledge in brief the cooperation, acceptance of the criteria/ findings and recommendations by the Municipality (or otherwise). The observations should be stated in a factual and not in the form of an opinion (praise / accusation).*

## 8. Management Discussion with Risk Assessment

High
Medium
Low

H
M
L

S. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO) Comments	Reference Page
01	Loss of Revenue due to under assessment/ wrong generation of demand	H	--	Demand not Generated	Demand Registers not maintained	Noted for compliance	Demand registers should be prepared and updated to implement the designed system and to reduce the losses.
02	Non-updating various register like General Cash book, hand book, DCB register, Assessment register, etc.	M	--	--	Registers has not been updated on regular intervals.		

**G. K. Saha & Co.**



**CA Khuram Javed**  
Partner

**Date:**

**Place:**

**Executive Officer**  
(signature with ULB's stamp)

**Nagar Parishad Hajipur**

**Date:**

**Place:**

### Scope of Audit:

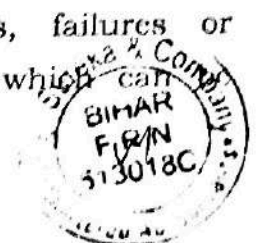
To improve and strengthen the financial Management at ULB, it has been decided, inter alias, to initiate Internal Audit of all significant financial transaction on an on- going basis.

Scope of Audit has been defined in Terms of Reference (TOR) of Internal Audit, Which include the following transaction:

- I. Internal Audit should undertake risk-based review and evaluation of the internal control as discussed in Bihar Internal Control Manual. Internal Audit should devote particular attention to any aspects of the internal control environment affected by significant changes to the ULB's risk environment.
- II. Internal Auditor should see 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. In its report there must be a separate section for non-compliance of rules/directives of UD&HD, GoB;
- III. Report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR
  - Rule 22: All moneys to be brought to account
  - Rule: 27: Collections to be deposited into Bank on the same day
  - Rule 69: Grant Related Compliance
  - Rule 120-121: Monthly Receipt & Payment Account and Trial Balance
  - Rule 130: Audit to be completed & reported within 6month
- IV. Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.
- V. Report and quantify all major own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc;
- VI. Check on audit trail of all collection of Taxes and Non-Taxes either through staff or outsourced agency and report of any lapses in control



- if any and also advise recommendations to strengthen the prevailing processes;
- VII. Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should 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) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;
  - VIII. Vouch on all payments above Rs. 10,000 and report on adequacy and appropriateness of its documentation, approvals, compliance of procedures etc.
  - IX. Report on 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/-
  - X. Auditor should report on presence or absence of a system of issuance of UC for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation Certificate for various schemes/grants as per the guidelines of such scheme available on the UD & HD website If no system for UCs in the ULB Internal Auditor has to prepare UCs for the reporting period for which audit has been conducted.
  - XI. Commissioner / Executive Officer of the ULBs if they want, they can take help of the internal Auditor to ensure all the payment related to contracted works, purchase bills, advances refund of all kind of work related deposits, all kinds of consultancy fees and contingent bill of ULB according to the rules and regulation as per Municipality Act 2007, Municipal Accounts manual &Rules;
  - XII. Report on Procurement procedure and payment of all works, goods and services.
  - XIII. Internal Auditor shall also, provide recommendations to help the ULB management improve the ULB's internal control environment;
  - XIV. Internal Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can



taken to avoid their recurrence in future.

- XV. Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.
- XVI. Auditor will report on the fixed deposit and other funds should be in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.
- XVII. Internal Auditor will report on that all the expenditure i.e. Construction work, Material Procurement, Electric Bill, Telephone Bill, Diesel, Petrol, Greece, Vehicle Bill, House Rent etc. are as per the terms and condition of the contracts.
- XVIII. Internal Auditor will report on, whether all the security deposit and earnest money deposited in tender/agreement process have been deposited in the bank immediately. Similarly refunds of these security deposit and earnest money deposit have been made on time.
- XIX. Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement of loss.
- XX. Auditor will report on all kind of 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.
- XXI. Internal Auditor will ensure that all the C&AG audit& Internal audit paras has been complied by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report.



## 2. Auditee Profile

### 1) Introduction

The Internal audit of (Nagar Parishad Hajipur) covering the period from 01-01-2021 to 31-03-2021 was conducted by following persons under guidance of CA. Khurram Javed Partner, M/s G.K. Sureka & Co., (Chartered Accountants).

- i. Mr. Anil Kumar
- ii. Mr. Avinash kumar Pandey
- iii. Mr. Upendra Kumar

### 2) Administration

The present body of the ULB has taken charge on 18-10-201. The incumbency in the key administrative and executive positions was asunder:

1. Chairman : Smt. Sangeeta Kumari, from 09.06.2017 to till date,
2. Vice-Chairman : Smt. Rama Nishad, from 09-06-2017 to till date.
3. Executive officer : Sri Pankaj Kumar.



**3) Review of outstanding audit paras: Status of Audit Observations is as under:**

S.NO	Particulars of audit and date of report	Total No. of Audit Paras	Total No. of 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. & date of compliance report
1.	AG Audit Report No.294/16-17 Dated:29-11-2016	21	21	13	0	Detailed below	21	Pending for compliance.

*Please mention the outstanding paras wise details, where audit team helped ULBs in making compliance report as per para xxi of scope of work of internal audit.*

**The Major observations of AG audit report are as under:**

Para No.	AG Audit Observations	Status of Compliance	Amount Deposited
Para-1	Cash deposited during audit Rs.9.59 Lakh, deposit receipts not available.	Pending for compliance	--
Para-2	Holding Tax collected during audit period Rs.11.65 Lakh, receipts of cash deposited into bank not available	Pending for compliance	--
Para-3	Cash deposit receipt not available for Rs.1000/-	Pending for compliance	--
Para-4	Irregular Payment of Traveling allowance to elected representative Rs.4.30 Lakh	Pending for compliance	--
Para-5	Excess payment due to non-deduction of Income Tax Rs.1.78 Lakh	Pending for compliance	--
Para-6	Unsuccessful payment of Rs.97.32 Lakh for reconstruction of Crematorium at Konhara Ghat and excess payment of Rs.4.70 Lakh.	Pending for compliance	--
Para-7	Purchase of High Mask Light without approval of Nagar Parishad Board Meeting.	Pending for compliance	--
Para-8	Non-deposit of Rs.26.63 Lakh of endowment of sairats.	Pending for compliance	--
Para-9	Revenue Loss of Rs.6.25 Lakh due to endowment of sairats at lesser than minimum value.	Pending for compliance	--
Para-10	Non-deposit of amount of endowment of sairats Rs.51.35.	Pending for compliance	--
Para-11	Revenue Loss of Rs.12 Lakh due to endowment of sairats at lesser than	Pending for compliance	--

	minimum value.		
Para-12	Advance payment of salary of 1 worker without approval of stranding committee.	Pending for compliance	--
Para-13	Irregularities in purchase of street light Rs.63.31 Lakh	Pending for compliance	
Para-14	Unsuccessful expenditure and irregularities in purchase of dustbin, rickshaw and thela.	Pending for compliance	--
Para-15	Non-registration of mobile towers and fees outstanding Rs.55.61 Lakh	Pending for compliance	
Para-16	Property Tax Dues Rs.212.96 Lakh	Pending for compliance	
Para-17	Shop Rent Outstanding Rs.16.88 Lakh	Pending for compliance	
Para-18	Non deduction of VAT Rs.0.65 Lakh	Pending for compliance	
Para-19	Un-presented receipts	Pending for compliance	
Para-20	Annihilated	Pending for compliance	
Para-21	Amount not entered in Treasury Pass Book.	Pending for compliance	



1) Finance

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

	FY 2018-19	FY 2019-20	FY 2020-21
Final/Revised Budget	1,15,51,15,300.00	1,21,00,34,700.00	1,355,685,700.00
Actual Expenditure	38,13,25,897.00	51,78,79,409.88	815,121,519.16
Savings(+)/Excess(-)	77,37,89,403.00	69,21,55,290.12	540,564,180.84

**II. Volume of transactions**

Period	Budgeted FY 2020-21	Previous Year (For one year) FY 2019-20	Corresponding Period of Previous Year of FY 2018-19	Current Period of FY 2020-21	Cumulative for the current period FY 2020-21
Opening balance	413,516,323.00	55,13,17,323.00	47,19,65,251	46,28,40,700.01	46,28,40,700.01
Receipts	1,052,775,000.00	42,94,02,787.00	70,93,92,701.00	1,008,075,938.00	1,008,075,938.00
Total	1,464,410,323.00	98,07,20,109.99	1,18,13,57,952.00	1,470,916,638.01	1,470,916,638.01
Net expenditure	1,355,685,700.00	51,78,79,409.88	38,13,25,897.00	815,121,519.16	815,121,519.16
Refund to Treasury/BUDA			24,87,14,732.00		
Closing balance	108,724,623.00	46,28,40,700.01	55,13,17,323.00	655,795,118.85	655,795,118.85

### III. Bank reconciliation

(Instructions: Simply write "Reconciled and balances tallied" if reconciliation done satisfactorily. Report the difference in balances where they differ).

#### Closing Bank Balance & Cash Book as on 31<sup>st</sup> March, 2020

S.N	Bank Name	Account No	Name of Scheme	Balance as per Pass Book as on 31-03-2021	Balance as per Cash Book as on 31-03-2021	Difference
1.	Bank of India	192	security Pension	741,343.62	861343.62	0.00
2.	Canara Bank	22	E-Municipality	16,975.00	16,975.00	0.00
3.	Canara Bank	9021	SBM	7,148,255.19	7050434.19	-97,821.00
4.	Corporation Bank	783	AMRUT	2,299,357.00	2299357	0.00
5.	Corporation Bank	775	HFA	102,577,864.40	107455864.4	4,878,000.00
6.	State Bank of India	8909	NULM	6,382,908.64	6,382,908.64	0.00
7.	Treasury Bank	01	--	536,628,415.00	582,182,844.00	45,554,429.00
	<b>TOTAL</b>			655,795,118.85	706,249,726.85	50,334,608.00

#### Details of Bank Accounts and their reconciliation position are as under:

The closing balance of Main cash book is Rs. 706,249,726.85.46 and the total balance of Bank dated 31-03-2021 is Rs 655,795,118.85 the difference between Cash Book & Pass Book is Rs 50,334,608.00

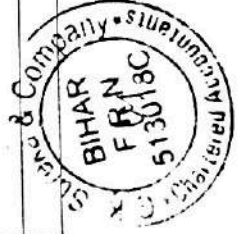
"Reconciled and balances tallied"



**IV. Revenue & Capital Receipts**

**Income Details (Amounts to be provided in Rupees )**

S. No.	Details	Period of Audit 2018-19			Period of Audit 2019-20			Period of Audit 2020-21		
		2018-19	2017-18	2019-20	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
	<b>Total Receipts (A+B)</b>	709,367,220.00	336,168,096.94	429402787	709,367,220.00	1,008,075,938.00	429402787	709,367,220.00	1,008,075,938.00	429402787
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>	292,067,621.30	263,540,361.00	147350668	292,067,621.30	235,931,428.00	147350668	292,067,621.30	235,931,428.00	147350668
<b>1</b>	<b>Own Revenue Receipts (a+b)</b>	36,946,740.00	186,921,759.87	17696569	36,946,740.00	19,068,589.00	17696569	36,946,740.00	19,068,589.00	17696569
a)	<b>Tax Revenue</b> (levied and collected by municipal body)	19,494,178.00	178,665,189.87	12660894	19,494,178.00	8,292,477.00	12660894	19,494,178.00	8,292,477.00	12660894
i)	Property tax	19,334,178.00	178,665,189.87	12515494	19,334,178.00	8,213,977.00	12515494	19,334,178.00	8,213,977.00	12515494
ii)	Other tax (levied and collected by municipal body)	160,000.00	--	145400	160,000.00	78,500.00	145400	160,000.00	78,500.00	145400
b)	Non-tax revenue (levied and collected by municipal body)	17,452,562.00	8,256,570.00	5035675	17,452,562.00	10,776,112.00	5035675	17,452,562.00	10,776,112.00	5035675
i)	Fees & fines	3,162,544.00	5,902,565.00	3222322	3,162,544.00	1,998,357.00	3222322	3,162,544.00	1,998,357.00	3222322
ii)	User Charges	1,263,907.00	2,354,005.00		1,263,907.00			1,263,907.00		
iii)	Other non-tax revenue (levied and collected by municipal body)	13,026,111.00	--	1813353	13,026,111.00	8,777,755.00	1813353	13,026,111.00	8,777,755.00	1813353
<b>2</b>	<b>Other Revenue Receipts</b>	309,149.30	2,301,471.13	2109751	309,149.30	3,839,882.00	2109751	309,149.30	3,839,882.00	2109751
a)	Income from interest/investments	305,606.30	925,345.13	372405	305,606.30	611,950.00	372405	305,606.30	611,950.00	372405
b)	Other Revenue income	3,543.00	1,376,126.00	1337346	3,543.00	3,227,932.00	1337346	3,543.00	3,227,932.00	1337346
<b>3</b>	<b>Transfers/Grants/Assigned Revenues</b>	254,811,731.00	74,317,130.00	127544348	254,811,731.00	213,022,957.00	127544348	254,811,731.00	213,022,957.00	127544348
a)	State Assigned Revenue	46,853,690.00	--	42698	46,853,690.00	55,507,220.00	42698	46,853,690.00	55,507,220.00	42698
b)	State Finance Commission (SFC) Grants/Devolution	5,422,880.00	--	14408418	5,422,880.00	--	14408418	5,422,880.00	--	14408418
c)	Octroi compensation	1,144,440.00	--		1,144,440.00			1,144,440.00		



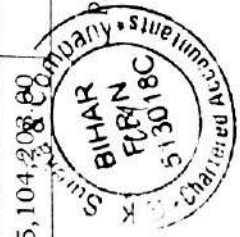
d)	Other State Government Transfers	--	74,309,130.00		--	--		
e)	Central Finance Commission (CFC) Grant	--	--	112986235	--	--		112986235
f)	Other Central Government Transfers	201,390,722.00	--	109677	201,390,722.00	--		109677
g)	Others		8,000.00				157,515,737.00	
<b>B</b>	<b>Capital Receipts</b>	<b>417,299,599.00</b>	<b>72,627,735.94</b>	<b>282052119</b>	<b>417,299,599.00</b>	<b>772,144,510.00</b>		<b>282052119</b>
1	Sale of Municipal Land	--	--		--	--		
2	Loans (from State Govt. or Banks etc.)	--	--		--	--		
3	State Capital Account Grant (under State Schemes etc.)	416,817,127.00	52,371,220.00	268087436	416,817,127.00	136,840,240.00		268087436
4	Central Capital Account Grant (under Central Schemes etc.)	482,472.00	20,201,035.00	13964683	482,472.00	635,304,270.00		13964683
5	Other Capital Receipts	--	55,480.94		--	--		



V. Revenue and Capital Expenditure Information.

Expenditure Details (Amounts to be provided in Rupees )

S.No	Details	2018-19		2019-20		2020-21	
		2018-19	2017-18	2019-20	2018-19	2020-21	2019-20
	<b>Total Expenditure (1+2)</b>	<b>381,325,897.00</b>	<b>122,210,070.05</b>	<b>517879409.88</b>	<b>381,325,897.00</b>	<b>815,121,519.16</b>	<b>517879409.88</b>
1	<b>Revenue Expenditure</b>	<b>298,529,195.00</b>	<b>89,816,559.05</b>	<b>192178266.88</b>	<b>298,529,195.00</b>	<b>200,762,981.16</b>	<b>192178266.88</b>
1.1	<b>Administrative Expenses, Establishment and Salaries</b> (All Departments- Regular and Contractual Staff)	157,732,088.00	20,645,132.00	27009013.46	157,732,088.00	62,200,079.00	27009013.46
1.2	<b>Operation and Maintenance (O&amp;M)</b>	140,249,379.00	2,201,280.00	2993459.72	140,249,379.00	9,104,363.16	2993459.72
1.3	<b>Loan repayment</b> (Interest payments)	6,928.20	--		6,928.20		
1.4	<b>Others</b> (any other revenue expenditure which is not salaries, O&M or Interest Payment)	540,800.00	66,970,147.05	162175793.70	540,800.00	129,458,539.00	162175793.70
2	<b>Capital Expenditure</b>	<b>82,796,702.00</b>	<b>32,393,511.00</b>	<b>325701143</b>	<b>82,796,702.00</b>	<b>614,358,538.00</b>	<b>325701143</b>
2.1	<b>All developmental works under Central/State specific schemes</b>	81,949,319.00	22,703,845.00	182568133	81,949,319.00	152,505,384.00	182568133
2.2	<b>Loan Repayments</b> (Principal Amount)	--	--		--		
2.3	<b>Other Capital expenditure</b>	847,383.00	9,689,666.00	<b>143133010</b>	847,383.00	66,748,951.00	<b>143133010</b>
2.4	<b>Other Transfer</b>	--	--	--	--	395,104,208.00	--



I. **Status of implementation of Double Entry Accounting System:** *Comment on Fixed Assets Register, Opening Balance Sheet and Tally License and Installation in ULB Computer, Annual Financial Statement (AFS) and entry status and interval of accounting entry passed in tally etc.*

As suggested by the C&AG, the Ministry of Finance, Government of India has introduced a "National Municipal Accounts Manual" for adoption of accrual system of accounting system of accounting of ULBs. Based on NMAM, Bihar Municipal Accounts Manual (BMAM) has been got prepared by the Government of Bihar and has been enforced from April 1, 2007. Generally, ULB following cash-based accounting system which is only detail of total collection and expenses as per provision of BMR 2007, the double entry system should be employed to all ULB.

Vinod Singhal & Co. (LLP) (Jaipur, Rajasthan) has started doing double entry accounting system.

Year wise Status of DEAS are follows.

FY- 2015-16: Completed

FY- 2016-17: Completed

FY- 2017-18: Completed

FY- 2018-19: Completed

FY- 2019-20: Completed

FY- 2020-21: In Process

Interval of accounting entry passed in tally: Daily Basis

Preparation of Fixed Asset Register: In Process.

Opening Balance Sheet: Prepared.

Annual Financial Statement: Not Prepared.

II. **Status of Municipal Accounts Committee; if meeting is held:** *Report on Committee has been formed or not, if not mention the reason, Review and comments on compliance of decision taken in meeting of MAC, comments of interval of meeting.*

- 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, **Municipal Accounts Committee has been constituted** by the Nagar Parishad.



### 3. Summary Audit Observations

#### **Part - A (Monetary Implications)**

All Audit objections/irregularities which has monetary implications, 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. Internal Auditor will identify major areas of ULBs own revenue loss and audit or will access the loss and prepare a statement of loss.**

#### **Audit Objective:**

Report and quantify all major own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc;

- a) **Property Tax and other revenue receipts are not deposited by tax collectors to the cashier by 4:30 PM on the same Day.**

#### **Criteria:**

Collections should be deposited in to bank on the same day. (Rule-27)

All moneys to be brought to account. (Rule 22)

#### **Condition:**

Revenue collection process is not satisfactory; in case of property tax internal control is not adequate. We have observed that Property Taxes collected by tax collector were not deposited on the same day or the day after tomorrow but it is being deposited after a week/month.

1. Reconciliation of property tax collection by tax collector and amount deposited into bank is also not available.
2. Tax demand register has not been provided for verification; in such a situation we cannot ascertain the actual tax demanded/dues which can be recovered from a single tax payer. This could be a huge loss to Nagar Parishad.

Holding tax collected during the financial year 2020-21 had not been deposited in full, we found short deposit of Rs.1,212,168/- against total collection of Rs. 9,426,145/- and deposit of Rs.8,213,977/- which was deposited in next Year 2021-22.

#### **Consequence/Effect/Impact:**

As per Rule 27 of BMAR it should be deposited on daily basis otherwise a penalty up to Rs. 5000/- may be imposed for delayed deposit.

#### **Cause:**

Non-compliance of BMAR by tax collectors and failure to remit collections to cashier by 4:30 PM on same day.

#### **Corrective Action/ Recommendation:**

Tax collectors are needs to follows the BMAR and remit the collections to cashier by 4:30 PM on same day.



**b) Irregularities in Mobile Tower Collection****Criteria:**

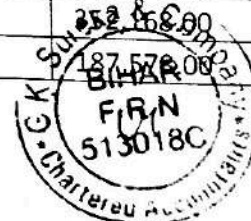
Registration Fees per tower @ Rs. 40,000/- and annual renewal fees @ Rs.18,000/- per annum to be collected. If more than 1 antenna is placed on the tower then an extra registration and renewal fees @ 60% per annum will be collected. Moreover, a late fine at 1.5% would be imposed in case of delay in collection after first month of the financial year. Further after every 5 years renewal fees have to be increased by 25%.

Further as per Rule 6(9) of Bihar Communication Towers and Related Structures Rules 2012, in case arrears of registration fees and/or renewal fees for any tower, the municipality reserve the right to seal the tower until the payment is received in full along with accrued interest.

**Condition**

1. Tower tax (Registration and Renewal Fees) Register has not been provided to us for verification so we are unable to provide tower wise collection and outstanding as on 31<sup>st</sup> March 2021, However, we are providing the details of outstanding tower tax as on 31<sup>st</sup> March, 2021. Details are below:

S.N.	Name of Mobile Municipality	Date Of Installation	Total Demand	Total Arrear
1	Tata Teleservices Limited	01-11-2006	537,268.00	537,268.00
2	Dishnet Wireless Limited	15-06-2006	501,178.00	501,178.00
3	Dishnet Wireless Limited	30-10-2006	501,178.00	501,178.00
4	Dishnet Wireless Limited	30-10-2006	457,985.00	457,985.00
5	Dishnet Wireless Limited	15-08-2006	489,521.00	489,521.00
6	Dishnet Wireless Limited	15-07-2006	525,332.00	525,332.00
7	Dishnet Wireless Limited	15-06-2006	501,178.00	501,178.00
8	Aditya Birla Telecom Limited	26-12-2007	465,753.00	465,753.00
9	Aditya Birla Telecom Limited	26-12-2007	465,753.00	465,753.00
10	Aditya Birla Telecom Limited	27-08-2007	487,196.00	487,196.00
11	Aditya Birla Telecom Limited	22-09-2007	416,788.00	416,788.00
12	Aditya Birla Telecom Limited	05-09-2007	416,788.00	416,788.00
13	Tata Teleservices Limited	16-08-2007	402,196.00	402,196.00
14	Dishnet Wireless Limited	22-01-2008	395,470.00	395,470.00
15	Wirless TT Info Services	15-03-2008	345,000.00	345,000.00
16	Bharti Infratel Limited	06-01-2006	595,870.00	595,870.00
17	Bharti Infratel Limited	10-07-2004	709,232.00	709,232.00
18	Bharti Infratel Limited	15-04-2004	577,960.00	577,960.00
19	Bharti Infratel Limited	25-06-2004	715,828.00	715,828.00
20	Tower Vision India Pvt Ltd.	11-10-2008	373,336.00	373,336.00
21	Dishnet Wireless Limited	15-04-2008	444,811.00	444,811.00
22	Essar Telecom Infrastructure	01-12-2009	262,603.00	262,603.00
23	Wirless TT Info Services	01-08-2009	281,046.00	281,046.00
24	Wirless TT Info Services	01-09-2009	276,388.00	276,388.00
25	Wirless TT Info Services	01-09-2009	276,388.00	276,388.00
26	Transcent Infrastructure	15-07-2009	370,732.00	370,732.00
27	Idea Cellular Infrastructure	02-11-2009	352,168.00	352,168.00
28	Vodafone Essar Spacotel Ltd	24-12-2010	187,578.00	187,578.00



29	Reliance Jio Infocom Ltd	09-10-2013	126,461.00	126,461.00
30	Reliance Jio Infocom Ltd	21-10-2013	126,461.00	126,461.00
31	Reliance Jio Infocom Ltd	18-07-2013	135,933.00	135,933.00
32	Reliance Jio Infocom Ltd	16-03-2013	149,000.00	149,000.00
33	Reliance Jio Infocom Ltd	21-11-2013	123,367.00	123,367.00
34	Reliance Jio Infocom Ltd	20-08-2013	132,745.00	132,745.00
35	Bharti Infratel Limited	01-07-2008	429,432.00	429,432.00
36	Bharti Infratel Limited	15-09-2008	419,338.00	419,338.00
37	Bharti Infratel Limited	15-08-2008	424,371.00	424,371.00
38	Viom Network Ltd	15-09-2010	307,938.00	307,938.00
39	Viom Network Ltd	15-09-2010	307,938.00	307,938.00
40	ATC India Tower Corporation	15-09-2010	307,938.00	307,938.00
41	Reliance Jio Infocom Ltd	09-01-2014	117,270.00	117,270.00
42	Aircel	07-07-2008	429,432.00	429,432.00
<b>Total:-</b>			<b>15,870,148.00</b>	<b>15,870,148.00</b>

**Consequence/Effect/Impact:**

Loss of revenue and we are unable to compute total outstanding tower tax.

**Cause:**

This happens due to non-monitoring the working activities of concerned authorized personal on regular basis.

**Corrective Action/ Recommendation:**

There should be proper records of mobile tower rent demand/ collection/ arrear and proper mechanism for supervision and monitoring for collection.

**Non-Collection of Advertisement Tax:**

**Criteria:**

Advertisement Taxes, in case auctioned to external agencies, shall be recognized as per the terms of agreement. In all other cases, when permission for advertisement is granted for the first time, the Advertisement Tax shall be accrued at the point when tax is paid and permission is granted. After the first year, Advertisement Tax shall be accrued when renewal is due.

**Condition**

Nagar Parishad is not collecting any advertisement tax. (As reported by ULB there is no any guidelines to collect the advertisement tax).

**Consequence/Effect/Impact:**

Due to no collection of advertisement tax there is a huge revenue loss to the Nagar Parishad.

**Cause:**

This is happening due to failure of staff designated and proper non-monitoring of authorized by the officials on timely basis.

**Corrective Action/ Recommendation:**

There should be proper collection and monitoring mechanism advertisement tax.



**c) Irregularities in Shop Rent Collection:**

**Criteria:**

Revenues in respect of rents from properties shall be accrued based on terms of agreement. All rent should be collected on due date otherwise it should be collected with penalty and interest.

**Condition**

Records of shop rent not maintained as per required norms, shop rent is not being collected on timely basis as Rs.243,444/- is receivable as shop rent.

**Consequence/Effect/Impact:**

Due to no collection of rent on regular basis there is a huge revenue loss to the Nagar Parishad.

**Cause:**

This is happens due to non-monitoring of designated staff and of authorised officials on timely basis.

**Corrective Action/ Recommendation:**

There should be proper collection and monitoring mechanism for shop rent.

**b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs.**

During our test check we do not observed any irregularities.



c. Report on findings of field survey and calculation of Property Tax of minimum 20 high value properties (irrespective of the fact that SAS is received or not) in each quarter. Deviation with municipal record should be reported with quantification of loss.

REPORT ON FIELD SURVEY OF 20 HIGH VALUE PROPERTIES OF N.P HAJIPUR

SL. NO	NAME	FATHERS NAMES	WAR D NO.	TYPE OF CONSTRUCTION	TYPE OF USES	TYPE OF ROAD	CARPE T AREA	ANNUAL VALUE	ANNUAL TAX	REMARKS OF AUDITOR
1.	Vishal Kumar	Sri Krishna Kumar	19	RCC	Commercial	A	17673	795285	71576	NO VARIANCE
2.			19	RCC	Commercial	B	24643	862505	77625	-do-
3.	Satyajcet	Satish Kumar	19	RCC	Commercial	A	14400	432000	38880	-do-
4.	Abhay Kamt Shukla	Ankur Kumar	19	RCC	Commercial	A	60285	271262	24415	-do-
5.	Vinay Kumar Shukla	Ramakant Shukla	19	RCC	Commercial	A	60285	271282	24415	-do-
6.	Mahendra Pratap Singh	Jagarnath Singh	25	RCC	Commercial	A	20280	608400	54756	-do-
7.	Jagarnath Singh	Kedarnath Singh	25	RCC	Commercial	A	5408	243382	21904	-do-
8.	Dr hari Prasad	Ramnath Prasad	8	RCC	Commercial	A	55165	165480	14893	-do-
9.	Kailash Prasad	Munsilal	8	RCC	Commercial	B	5927	118540	10669	-do-
10.	Prayag Singh	Hemant Singh	9	RCC	Commercial	B	26722	534440	48100	-do-
11.	Jay Sri Shekhar	Atul Verma	9	RCC	Commercial	B	9600	192000	17280	-do-
12.	Ram Nath Singh	Shiv Balak Singh	16	RCC	Commercial	B	4754	95080	8557	-do-
13.	Uma Devi	Raj narayan Singh	18	RCC	Commercial	A	9150	658800	59292	-do-
14.	Gauri Shankar Choudhary	Ramji Choudhary	18	RCC	Commercial	A	1926	231120	20801	-do-
15.	Dr Chandra shekhar Prasad Singh	Chaturbhuj Singh	20	RCC	Semi Commercial	A	3000	349200	31428	-do-
16.	Asharfi Rai	Dasai Rai	17	RCC	Camp	A	2850	205200	18468	-do-
17.	Himanshu Bhushan Shinha	Late rameshwar Prasad	17	RCC	Camp	A	3600	259200	23328	-do-
18.	Srimati Ram Bindu	Rampreet Rai	20	RCC	Semi Commercial	A	600	50400	4536	-do-
19.	Amarnath Gupta	Dasrath Prasad Gupta	7	RCC	Residential	B	4500	189000	17392	-do-
20.	Rinki Kumari	Navin Kumar	24	RCC	Residential	C	600	1680	151	-do-

Note: We have not observed any variances in data of above properties provided by the ULB



d. Auditor should Report in a separate chapter on implementation of Self-Assessment System (SAS) of Property Tax in the ULB;

**Audit Objective:** To which Audit Engagement objective does this observation relate?

- Wherever self-assessment of taxes is prevalent, income shall be accrued based on records available with the Municipality when it becomes due as per the provisions of the Act. Further, changes arising out of self-assessment will be treated as 'Change in Demand' and will be accounted accordingly.

**Criteria:** What should exist? The rules/ regulations/ procedures/ expectations are the basis against which Audit evidence is compared.

- As per Section-127 (3). Power to Levy Taxes.- The levy, assessment and collection of taxes under this Act shall be in accordance with the provisions of this Act and the Rules and the regulations made there under,

Provided that any person may make self-assessment and make payment of any levy or tax under this Act and rules and regulations made there under;

Provided further that if any discrepancy or under-assessment is found in such self-assessment, such person shall be liable for payment of differential amount and a fine of not less than fifty percent and upto 100% of such differential amount.

**Condition:** What exists? The condition identifies the nature and extent of deviation from the criteria i.e. deviation from what should exist. This should be supported by factual evidence. A statement of condition would be formed on the basis of Auditor's comparison of actual evidence against the appropriate criteria.

- Nagar Parishad is in practice to collect the tax revenue as per self-assessment system of property tax (SAS). Further, to verify the accuracy of amount deposited by tax depositors and to find the amount of deferential tax revenue there is no demand registers has been maintained.

**Consequence/Effect/Impact:** What effect did it have? The effect establishes the actual or potential impact of the condition and can be both quantitative and qualitative. It is the likely effect/impact which would determine the significance of the condition.

- The effect of this could either lead to increase or decrease in demand.

**Cause:** Why did it happen? The possible or likely reason for the difference between the expected and actual condition.

- This happened due to non-maintenance of tax demand register.

**Corrective Action/Recommendation:** What should be done? The actions suggested or required to correct the situation and prevent future occurrences.

- To implement the self-assessment system of property tax there should must be proper maintenance of demand register.



## 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. In this part auditor should report in respect of

### a. Non-maintenance of books of accounts, subsidiary registers

S. No.	Particulars	Status
1.	Ledger Book	Not Maintained
2.	Payroll Register	Not properly maintained
3.	Assessment Register	Not Maintained

#### Recommendation:

We recommend to the Nagar Parishad to Prepare and update the required books and registers.

### b. Irregularity in procurement process. Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.

➤ No major irregularity observed.

### c. Non-compliance of directives by UD&HD, GoB

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

- i. Non collection of various taxes required to be collected.
- ii. Non maintenance of prescribed books of accounts
- iii. Non submission of UC and other reports on timely basis etc.

#### Recommendation:

We recommend to the Nagar Parishad to comply with all directives issued by concerned authorizes of UD & HD, GOB.

### d. Non-compliance of Act & Rules

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

- i. Property tax on lands and buildings.
- ii. Surcharge on transfer of lands and buildings,
- iii. Tax on deficit in parking spaces in any non-residential building,
- iv. Water tax,
- v. Fire tax,
- vi. Tax on advertisements, other than advertisements published in newspapers,
- vii. Surcharge on entertainment tax



- viii. Surcharge on electricity consumption within the municipal area,
- ix. Tax on congregations,
- x. Tax on pilgrims and tourists, and
- xi. Toll -
  - a) on roads, bridges, ferries and navigable channel and
  - b) on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles, within the meaning of the Motor Vehicles Act, 1988, plying on a public street.
- xii. Tax on profession

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

- ***New Assessment has not been done since long and holding tax is being collected at old rates.***

**Recommendation:**

*We recommend to the Nagar Parishad to levy the above taxes and user charges, Nagar Parishad should comply all Act and rules of Bihar Municipal Act and Rules and carry out proper collection of various revenue sources along with timely assessment of these revenue as per Act and Rule.*

**e. Lack of internal control measures**

- 1) There are lack of internal control w.r.t collection of taxes.
- 2) Demand collection Register has not been prepared hence it is not possible to ascertain total arrear of taxes
- 3) Taxes collected by tax collector are not 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 Rs. 5000/- per day may be imposed for delayed deposit.
- 4) Reassessment of holding tax has not been done since long and holding tax is being collected at old rates.
- 5) Due collection of revenue on old rates there is significant loss the N.P. Quantification of loss is not possible at this point of time.
- 6) Advertisement Tax is not being levied by the N.P as a result there is a loss to the N.P of advertisement tax amount.
- 7) Tower tax dues are not collected on time basis.
- 8) Tender of Ghat, Crematorium, Gate, Palm trees and lands are not done on yearly basis.
- 9) 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 payments are 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.

**Recommendation:**

We recommend to the Nagar Parishad to comply with the accrual system of accounting using double entry system.

**f. Non-compliance of TDS, VAT, GST and other relevant Statute**

- The municipality is regular in depositing statutory dues including tax deducted at source, service tax, GST, works contract tax, cess payable to the government etc. We observed that all such taxes deducted during the period of 01-04-2020 to 31-03-2021 had been deposited to the concerned departments.

**Recommendation:**

We recommend to the Nagar Parishad to comply with all statutory deduction collection and deposit to concerned government department.

**g. Deficiency in pay-roll system**

- The pay-roll system does not contain leave details of employee.

**Recommendation:**

We recommend to the Nagar Parishad to comply with all provision of payroll system.

**h. Utilisation of Grant and report on missing Utilisation Certificates**

S.no	Scheme	Letter No/Date	Amount Allotted	UC Submitted	UC Pending
1.	Honourarium to city Manager	26/26.06.2019	120,000	120,000	--
2.	14 th FC	38/11.07.2019	20,409,707	20,409,707	--
3.	14 th FC	38/11.07.2019	20,409,707	20,409,707	---
4.	Executive salary	42/12.07.2019	300,000	300,000	--
5.	5 <sup>th</sup> SFC	54/13.08.2019	35,283,858	35,283,858	--
6.	5 <sup>th</sup> SFC	54/13.08.2019	35,283,858	35,283,858	--
7.	5 <sup>th</sup> SFC	56/13.08.2019	33,890,809	33,890,809	--
8.	5 <sup>th</sup> SFC	56/13.08.2019	33,890,809	33,890,809	--
9.	Honourarium to city Manager	78/13.09.2019	240,000	240,000	--
10.	Executive salary	83/20.09.2019	600,000	600,000	--
11.	WC Bhatta	81/20.09.2019	882,000	882,000	--
12.	Civic Amenities	101/10.10.2019	108,48,600	108,48,600	--
13.	14 <sup>th</sup> FC	127/27.11.2019	20,409,713	20,409,713	--
14.	14 <sup>th</sup> FC	127/27.11.2019	20,409,713	20,409,713	13,314,574
15.	Jal Jeevan haryali	174/10.01.2020	3,277,864	3,277,864	653,183
16.	Honourarium to city Manager	232/02.03.2020	120,000	120,000	--



- Utilization Certificate has not been submitted by the ULB of Grant received during the FY 2020-21, Grant Register has not been provided to us for verification.

**Recommendation:**

We recommend to the Nagar Parishad to prepare Utilization Certificate as soon as possible if any support is required from Internal Auditor in preparation of Utilization Certificate, Nagar Parishad can contact concerned Internal Auditor.

**i. Physical verification of inventory/stores**

Store Register has been prepared and physical verification of inventory/stores has also been done.

**Recommendation:**

*We recommend to the Nagar Parishad to prepare the store/inventory register.*

**j. Advances, their adjustment & recovery**

**Advance Payment**

**Criteria:**

The employees of the Municipality to whom official advances are provided for incurring expenditure on behalf of the Municipality shall prepare a Payment Order for the expenditure incurred as soon as the purpose for which the advance was provided is accomplished.

**Condition:**

Advance is not given to employees hence the advance register is not maintained.

**k. Comment on management of Fixed and other Assets**

- We were not provided with the Fixed Assets Register for the FY 2020-21 for verification.

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

- Separate details of schemes of MOHUA (Ministry of Housing and Urban Affairs) and UD&HD (Urban Development and Housing Department) not provided to us for Report on compliance of financial guidelines.

**m. Any other matters as may be prescribed in due course.**

- Staff strength of accounts department needs to be increased.

**Recommendation:**

We recommend to the Nagar Parishad to employ new staff due to scarcity in staff



strength especially in own source collection.

**Part-C (Other)**

<p>a) Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 10,000 and above.</p>	<p>➤ No irregularities observed on test check basis.</p>
<p>b) Auditor should Report on 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 irregularities observed on test check basis.</p>
<p>c) Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.</p>	<p><b><u>Instances of losses, failures or inefficiencies</u></b></p> <p>➤ Tax demand register has not been provided for verification in such a situation we cannot ascertain the actual tax demanded/dues which can be recovered from a single tax payer. This could be a huge loss to Nagar Parishad.</p> <p>➤ Tower tax (Registration and Renewal Fees) is not being collected on timely.</p> <p><b>Recommendations and/or measures which can be taken to avoid their recurrence in future.</b></p> <p>➤ Proper monitoring of all transactions and implementation of Bihar Municipal Accounting Manual by authorised personals are recommended.</p>
<p>d) Auditor will report on that all kind of 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>	<p>➤ ULB is regular in depositing statutory dues on timely basis,</p>
<p>e) Internal Auditor will ensure that all the</p>	<p>We are following up with the concerned Staff of the ULBs.</p>



C&AG audit & Internal audit Paras has been complied by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report.	
f) Any Other-Auditor should report the deficiencies noticed during their audit and recommend ULB management to improve internal control systems.	➤ Manpower crisis in NP, we recommended for the appointment of manpower with adequate quality especially in tax collection department.

*Each Audit Observation under Part-A, B and C should be in brief (maximum 100 words) and supporting evidence or list or statement should be attached as annexure with reference. In addition, observations should be structured as described below.*

**Audit Objective:** *To which Audit Engagement objective does this observation relate?*

**Criteria:** *What should exist? The rules/ regulations/ procedures/ expectations are the basis against which Audit evidence is compared.*

**Condition:** *What exists? The condition identifies the nature and extent of deviation from the criteria i.e. deviation from what should exist. This should be supported by factual evidence. A statement of condition would be formed on the basis of Auditor's comparison of actual evidence against the appropriate criteria.*

**Consequence/Effect/Impact:** *What effect did it have? The effect establishes the actual or potential impact of the condition and can be both quantitative and qualitative. It is the likely effect/impact which would determine the significance of the condition.*

**Cause:** *Why did it happen? The possible or likely reason for the difference between the expected and actual condition.*

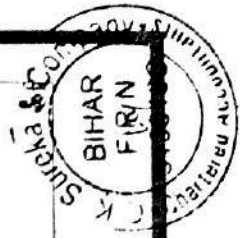
**Corrective Action/Recommendation:** *What should be done? The actions suggested or required to correct the situation and prevent future occurrences.*

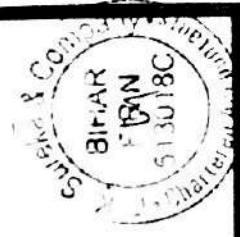
*Wherever possible, the audit findings should be accompanied by graphs and charts to improve the visibility of the analysis and findings. Photographs could also be used as corroborative evidence.*



### 4. Detail Audit Observations

<b>RISK ASSESSMENT</b>							
Nagar Parishad Hajipur							
Sr. No.	Observations	Risk Rating	Design Gap	System Gap	Operating Gap	Mgt. Comment	Auditor Recommendation
<b>DEMAND GENERATION:</b>							
1.	Loss of Revenue due to under Assessment/wrong Generation Of demand.	HIGH	No	Yes	Yes	There is scarcity of manpower in the ULB; however we will comply in the near future.	Demand/ Assessment register should be appropriately maintained ward wise with all required details with previous year wise 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



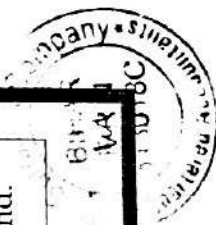


								properties.
3.	Non-Updating Various Registerlike hand book, DCB register, Assessment registered.	MEDIUM	No	No	Yes			Hand Book & DCB register are not up to date. Assessment Register has not been maintained.
4.	Others	-	-	-	-	-	-	-
<b>RECEIPTS AND BANKING:</b>								
1.	Error in collections, loss of receipts and perpetrated frauds	HIGH	Yes	Yes	Yes			Management should ensure implementation of the system to serve notice

									to the property holders who are not depositing the holding tax. Further, management should ensure that the amount which is collected has to be deposited as per prescribed norms.
2.	Non-updating various register likehand book, DCB register, cash book, etc.	MEDIUM	No	No	No	No	Yes	It will be taken care infuture.	Hand Book & DCB register are not up to date. It should be updated on daily basis.
3.	Collusion with the citizen and theULBs staff to make wrong assessments of income	HIGH	No	No	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:**

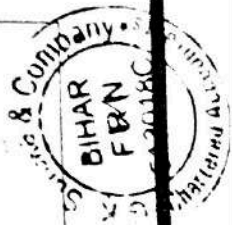
1.	Error in over payment	HIGH	No	No	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	No	No	-	No Such cases found.
3	Loss of authentication	HIGH	No	No	No	No	No	-	No Such cases found.



6.	Others	-	-	-	-	-	-	-	-
<b>ESTABLISHMENT EXPENDITURE:</b>									
1.	Error in over payment	HIGH	No	No	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	No	No	-	No Such cases found.
4.	Collusion with employee	HIGH	No	No	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	No	-	No Such cases found.
6.	Non-updating various register likesalary register, PF register, Service book/record, advance register, etc.	HIGH	Yes	Yes	Yes	Yes	Yes	It will be taken care infuture.	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	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	No	No	-	No Such cases found.
4.	Collusion with contractor	HIGH	No	No	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same)	HIGH	No	No	No	No	No	-	No Such cases found.



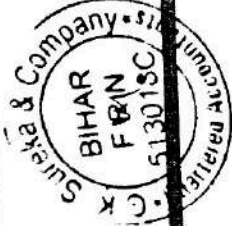
6.	Non-updating various register like work register, MB, bill register, Fixed Assets register, Service book/record, advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care infuture.	These registers are not updated on timely basis. It should be updated on real time basis.
7.	Others	-	-	-	-	-	-

**PROCUREMENT AND INVENTORY:**

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
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 infuture.	These registers are not maintained. Onl y payment files are maintained. Registers should be maintained as quickly as possible.
7.	Others	-	-	-	-	-	-

**GRANT AND LOANS AND UTILISATION THEREOF:**



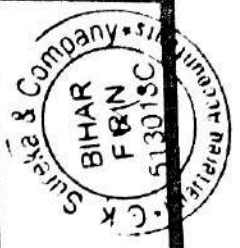
6.	Non-updating various register like work register, MB, bill register, Fixed Assets register, Service book/record, advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on timely basis. It should be updated on real time basis.
7.	Others	-	-	-	-	-	-

**PROCUREMENT AND INVENTORY:**

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
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 figure, advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not maintained. Only payment files are maintained. Registers should be maintained as quickly as possible.
7.	Others	-	-	-	-	-	-

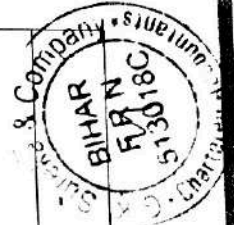
**GRANT AND LOANS AND UTILISATION THEREOF:**



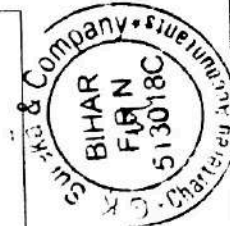
2.	Not furnishing of UC	HIGH	No	No	No	Yes	We are giving special attention on it. It will be furnished as quickly as possible.	UC should be furnished within the timeline prescribed by the department.
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	No	-	-
4.	Perpetrated fraud (Like payment more than one time same contractor)	HIGH	No	No	No	No	-	-
5.	Non-updating various register like grant register, work register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	Yes	It will be taken care infuture.	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	Yes	It will be taken care infuture.	No tradition of Fixed Deposit & Investments in NAGAR NIGAM HAJIPUR Management should invest or open swiipe account to get more interest income.
2.	Loss of Investment certificate	HIGH	No	No	No	No	-	-
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	No	-	-
4.	Collusion with bank officials to invest at lower rate	HIGH	No	No	No	No	-	-

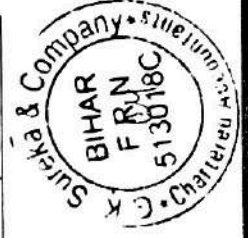


6.	Non-updating various register like investment register, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care infuture.	Investment Register, Bank Book has not been maintained/up to date by the ULB. It should be maintained on daily basis.
7.	Others	-	-	-	-	-	-
<b>LOANS AND ADVANCES:</b>							
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 infuture.	Loans & Advances Register, Bank Book hasnot been maintained by the ULB. It should be maintained on daily basis.
7.	Others	-	-	-	-	-	-



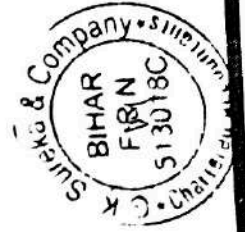
## List of Important Registers

Nagar Parishad Hajipur					
RISK RATING:					
MEDIUM					
CAG OBSERVATIONS STATUS					
NOT AVAILABLE					
PERIOD: 01/04/2020 to 31/03/2021					
Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved or not)
1.	Cash Book	General Cash Book & Subsidiary Cash Book has been maintained by the ULB but entry made in cash book was not on real time basis.	Due to non-updation of cash book on real time basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	There is scarcity of manpower in the ULB; however we will comply in the near future.	Not Resolved
2.	Ledger	Ledger is being prepared by DEAS team in tally not by ULB.	Due to this segregation of head wise balance is difficult. It becomes difficult to prepare appropriate financial statement.	It will be taken care in future.	Not Resolved



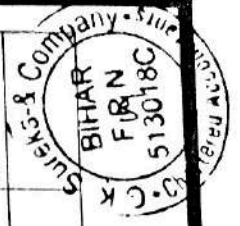
4.	Register for Journal/Magazines/Newspapers	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved
5.	Register for Temporary Advances	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	Register of Money Orders/Bank Draft Received	Not Maintained	It may leads to dishonor of DD received or misplace of DD.	It will be maintained from next financial year.	Not Resolved
7.	Cheque Issue Register	Maintained	It may lead to dual payment and further create difficulty to prepare BRS.	It will be maintained from next financial year or as earlier possible.	Not Resolved
8.	Register of Remittances made into bank	Not Maintained	It may also lead to dual payment and further create difficulty to prepare BRS.	It will be maintained from next financial year or as earlier possible.	Not Resolved
9.	Bank Passbook	Maintained	-	-	-
10.	Register of Bank drafts dispatched	Not Maintained	It may leads to dishonor of DD received and further create difficulty to prepare BRS.	It will be maintained from next financial year.	Not Resolved
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	-	-	-





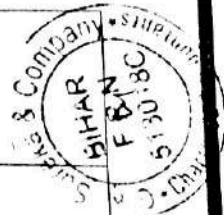
13.	Stock Register	Not-Maintained	It may leads to mis-utilisation of Stock items.	It will be taken care in future.	Not Resolved
14.	Capital Goods/Consumable articles, non-consumable articles and	Not-Maintained	It may leads to misplacement of Capital Goods/Consumable articles & non-consumable article.	It will be taken care in future.	Not Resolved
15.	Statutory Deduction Register	Not-Maintained in register only prepared in excel sheet	It may leads to statutory irregularities. Delay in	It will be taken care in future.	Not Resolved

		head wise but not authorised.	deposit of deducted amount further leads to interest @ 1.5% per month. Further, filling of return may be affected.		
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/VE Cand 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)	-	-	-	-

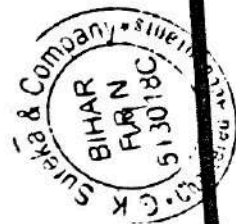


## Cash and Bank

Name of the ULB		Nagar Parishad Hajipur				
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.	No such registers are maintained.	-	It may lead to dual payment and further create difficulty to prepare BRS.	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,	BRS has not been provided to us to verify further cheque issue and collection register is not maintained.	-	It may lead to dual payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved

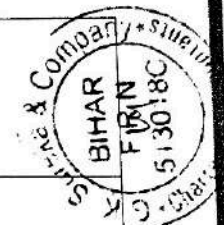


5.	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not.	No such cases found.	-	-	-	-
6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS, (attached BRS as annexure)	Not Prepared.	-	It may lead to mis-appropriation of fund.	It will 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	11	-	-	-	-
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	-	-	-	-	-

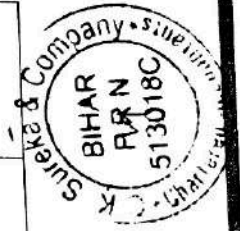


## Public Works

Nagar Parishad Hajipur						
MEDIUM						
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	No such cases found.	-	-	-	-



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: Date of Issue, Name of subordinate, Name of work, Number of labour, Period of engagement, Details of payment (date, Amount, Cheque no, etc.)	Not Maintained	-	-	-	-	It will be prepared in future.
		No	-	-	-	-	Not Resolved
		No	-	-	-	-	Not Resolved
		No	-	-	-	-	Not Resolved
		No	-	-	-	-	Not Resolved
		No	-	-	-	-	Not Resolved
		No	-	-	-	-	Not Resolved
		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

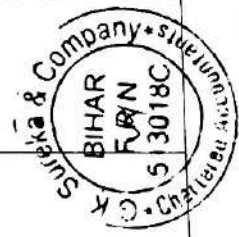
Nagar Parishad Hajipur

MEDIUM

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 correctly,	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.,	Posting of receipt & payment side of cash book are properly maintained but we are unable to match with Cheque issue Register as it is not being maintained by the	-	It may lead to dual recording of receipts & payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved



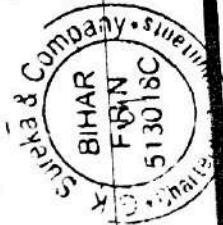


3.	Whether posting in on daily basis,	No	-	Some entries may be forgotten.	It will be taken care in future.	Not Resolved	

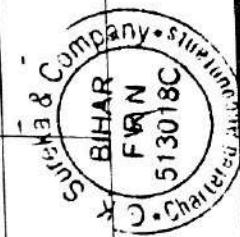
4.	Whether there is any clerical error (casting or/and posting error, etc.) or not,	Yes	-	It may leads to over & under stating of income, expenditure, opening and closing balance.	It will be taken care in future.	Not Resolved
5.	Whether any delay in deposit of amount of collection by cashier,	In most of the cases any amount collected 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 discrepancy found in this regard.	Not Resolved	Not Resolved	Not Resolved	Not Resolved
7.	Any Other	No	-	-	-	-

## Collection

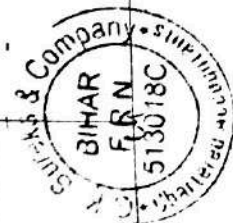
Name of the ULB		Nagar Parishad Hajipur	
RISK RATING:		MEDIUM	
Name of Tax Collector		PERIOD: 01/04/2020 to 31/03/2021	
Sl. No.	Particulars	Audit Observation	Amount Involved
		Associates Risk	MGT. Comment
		Status (Resolved / or not)	



2.	Whether collections are made on the basis of Demand & Collection Register,	Demand & Collection register has not been maintained.	-	It may lead to revenue loss to the ULB.	It will be prepared in future.	Not Resolved
3.	Whether collection are made in the same receipt Vouchers which has been issued/authorized by ULB /state government & it should be clearer mentioned of different head & not any alteration, & the carbon copy of receipt vouchers are properly vouched so that no any variation in posting the same,	Yes	-	-	-	-
4.	Whether collections are bifurcated in different heads as required,	Yes	-	-	-	-
5.	Whether a separate bank account has been maintained for each circle, (for PMC only)	-	-	-	-	-
6.	Whether all collections are made in proper "Receipt Voucher 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.	-	-	-	-

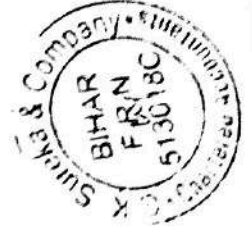


10.	Whether government share of collections (like Education cess & health cess) are properly & timely deposited in its own account, (if applicable)	No Such cases found.	-	-	-	-
11.	Whether there is any short/non collection or short deposit or not deposit,	No Such cases found.	-	-	-	-
12.	Whether penalty (@2% P.M/ 1.5%) has been duly charged on latepayment,	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		Nagar Parishad Hajipur				
RISK RATING:		MEDIUM				
Name of Tax Collector						
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	No, revision of valuation of holding is being not made after specified period.	-	It may leads to revenue losses.	It will be taken care in future.  Not Resolved



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 to 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 singly 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/biddues,	No measures have been taken for recovery of Government Dues.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	No notices of demand are being served.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved



14.	Whether Demand, Collection & Balance Register has been prepared on daily basis for all receipts or not, & it would be authorized by proper authority or not,	Not Maintained in prescribed format & also not updated.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
15.	Whether there are adequate safeguard on data has been operated or not,	No	-	-	-	-
16.	Whether self- assessment property tax return for payment of property tax has been filed by the assesses in the prescribed format,	Yes	-	-	-	-
17.	Whether there is any collusion with customer/holding w.r.t, assessment, payment, etc.	No Such cases found.	-	-	-	-
18.	Any Other	No	-	-	-	-

## Establishment

Nagar Parishad Hajipur

MEDIUM

Name of the ULB

RISK RATING:

Particulars

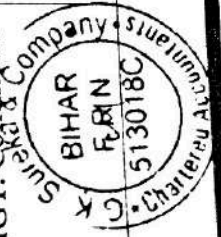
Sl. No.

Audit Observation

Amount Involved

MGT. Company

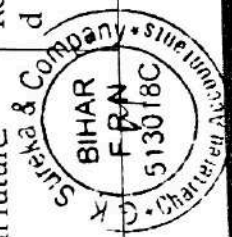
Status (Resolved / or not)

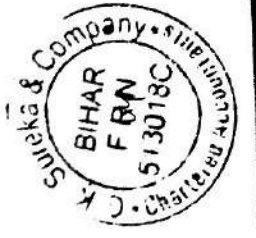


1.	Whether establishment expenditure is sanction by authorized person & it has been within sanctioned limit,	Yes					
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	Whether service log book has been maintained & up to date or not,	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
2.	Audit whether apart from comparing the pay & allowance drawn by each employee in the payroll with the corresponding entries in the pay column of the service book and checking the acquaints roll of employee who have been paid in cash,	Service book not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
3.	Whether each employee has unique identification number & it has been referred in all matter in relation to service book Whether payment made to employee has been verified with attendanceregister/logbook,	Yes	-	-	-	-
4.	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
5.	Whether account depart has prepared the advice & instructed the bank for the payment as per advice,	Yes	-	-	-	-
6.	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
7.						

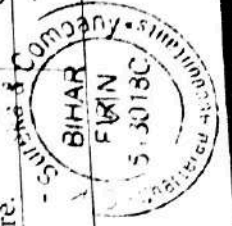


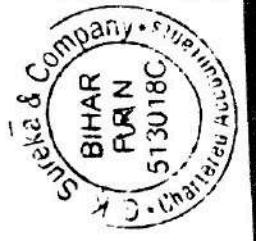


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9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employee specifying separate hade with date of receive (In case of arrear),	No Such cases found.	-	-	-	-	-
10.	Whether the bill prepared according to sanctioned scale,	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-slip, except in case of new appointment,	Pay-In-Slip no 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	Yes	-	-	-	-	-

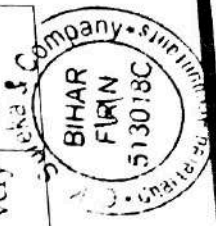
	for PF are submitted to the concerned authorities.								
19.	To check whether salary bill is prepared in such a manner that it gives breakup of the amount of bill and all adjustments such as deduction of PF, TDS and other advances and loans etc.	Not prepared.	-	It may leads to over/less payments.	It 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 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			



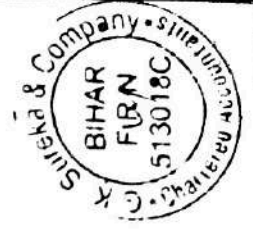


# Grant

Name of the ULB		Nagar Parishad Hajipur				
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 not covered under the provision of BMA, 2007 should be pointed out for remedial action.	No Such cases found.	-	-	-	-
3.	To check whether utilization certificate is for actual utilization of funds received.	Yes	-	-	-	-
4.	It should also be checked that utilization certificate is issued as per prescribed time frame given in the Manual and issue of UCs is not delayed.	We have found some cases where UCs is not prepared on time. However we have guided to prepare it.	-	-	It may leads to mis-utilization of fund.  With the guidance of internal auditor, we have started preparing UC's. It will be submitted to department very soon.	In Process



5.	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	No Such cases found.	-	-	-	-
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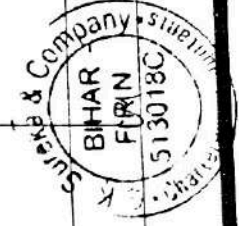


# Payment of bills of contractors

Nagar Parishad Hajipur

MEDIUM

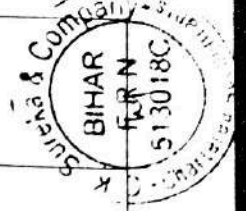
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved or not)
1.	Original bill duly signed by contractors is submitted.	Yes	-	-	-	-
2.	Contractor has put his initials in allcuttings and corrections in the bill.	No Such cases found.	-	-	-	-
3.	All Supporting 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

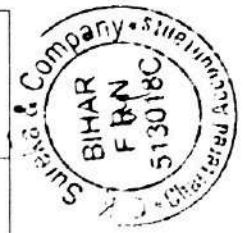
Name of the ULB		Nagar Parishad Hajipur				
RISK RATING:		MEDIUM				
PERIOD:		01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved / or not)
1.	Whether "Receipt Vouchers" are in the prescribed format & having machined serial 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 (LogBook) 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 logbook/ 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	-	-	-	-	-
<b>Other Revenue:</b>							
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	No amount is collected as Tower Tax in this financial year and no steps have been taken for recovery of dues.	-	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	-	-	-	-	-	



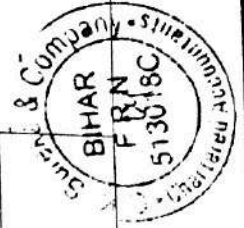
# Revenue Expenses

Name of the ULB **NAGAR NIGAM HAJIPUR**

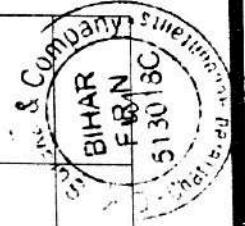
RISK RATING: **MEDIUM**

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	-	-	-	-



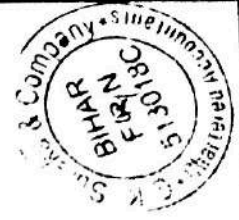
6.	Whether authorized person verify & sign the document involve,	Yes	-	-	-	-	-
7.	Whether data base for the same has been properly maintained & safeguard measures are taken,	No database has been maintained by the ULB.	-	-	Important information may be lost or stolen.	We will take necessary step to implement 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.	-	-	-	-
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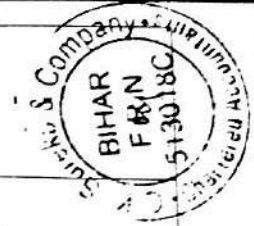
		Yes	-	-	-	-
16.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,					
17.	Confirm whether goods/assets received/accepted on or before 31 <sup>st</sup> March, where the bill is received after that date have been accounted for (either on the basis of purchase order, tender 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

## NAGAR NIGAM HAJIPUR

Name of the ULB		MEDIUM				
RISK RATING:						
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.	Unable to quantify	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.	Unable to quantify	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.	Unable to quantify	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.	-	-	-
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## Tender Details (Work Order Wise)

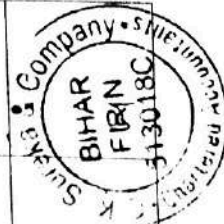
NAGAR NIGAM HAJIPUR						
MEDIUM						
<i>No Tender were done during this period.</i>						
PERIOD: 01/04/2020 to 31/03/2021						
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	Yes	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	-	-	-	-





3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty/guarantee, 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	Yes	-	-	-	-

	authority. as per delegation of powers	Not in prescribed format.	-	There may be chances of fraud & defalcation.	It will be taken care in future.	Not Resolved.
5.	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.	Yes	-	-	-	-
6.	Approval of mode of procurement	Yes	-	-	-	-
7.	The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.	Yes	-	-	-	-
8.	To check whether the direction was followed for notification /advertising and opening of bids at notified date, time and place in the presence of bidders.	Yes	-	-	-	-
9.	Award of contract and its execution 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	Yes	-	-	-	-





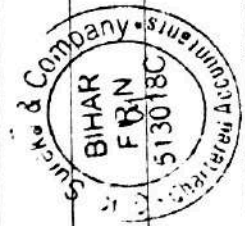
	evaluation report was available.					
11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled	Yes				

	qualification requirements, specified in the tender's documents.					
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 intime as per delivery schedule.	Yes	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Stock/ Asset rhas not been maintained to record the same.	-	There may be chancesof misplaceme nt goods/ stores.	It will be taken care in future.	Not resolve d.
15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	Yes	-	-	-	-

## Vehicle Log Book

NAGAR NIGAM HAJIPUR

MEDIUM



PERIOD: 01/04/2020 to 31/03/2021

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

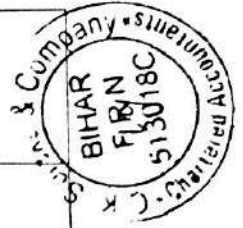


## Fixed Assets

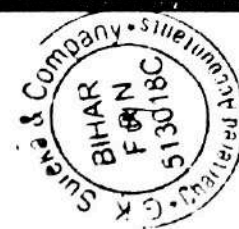
NAGAR NIGAM HAJIPUR

MEDIUM

Name of the ULB		RISK RATING:				
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 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.	-	-	-	-

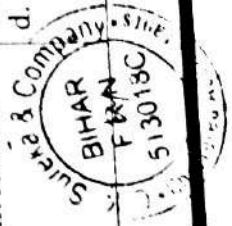


## Others

### NAGAR NIGAM HAJIPUR

#### MEDIUM

Sl. No.	Name of the ULB	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.	No assessment has been done from the date of imposition of holding tax.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolved	
2.	Demands of current year and previous year have been reconciled with reference to the above details	No reconciliation is being made due to demand register has not been prepared.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolved	
1.	<b>Register of Suits</b> All suits filed by the municipality for recovery of any sum due are entered.	Register of Suits filed by ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.	
2.	All suits filed against the municipality are entered	Register of Suits filed against ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.	



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 are disposed in favour of municipality.	No Such cases found	-	-	-

**General Observations: -**

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

For G. K. SUREKA & CO.  
Chartered Accountants



CA K. Sureka  
Partner  
Mem No: 539535  
FRN: 513018C

Urban Development & Housing Department  
Government of Bihar  
Hajipur Nagar Parishad

Discussion Note for Internal Audit observation of FY 2020-21

Discussion has been made with the audit manager of the internal audit Firm M/s G.K. Sureka & Co. on the Internal Audit observations of the financial year 2020-21 and we kept in mind and follow their recommendations and suggestions on the areas of process and control weakness in best manner. Some of the serious issues have been given below:

<u>S. No</u>	<u>Audit Observations</u>	<u>Reply of Management</u>
1.	Implementation of DEAS at ULB for the FY 2020-21.	DEAS team has been appointed by the concerned department. Implementation of DEAS is in progress, and pending for approval.
2.	Constitution of "Municipal Accounts Committee" is pending yet.	We are working on the constitution of Municipal Accounts Committee.
3.	Tower tax (Registration and Renewal Fees) is not being collected on timely basis.	Notice will be issue to the concerned person, as and when stay order of High Court will be laps/remove.
4.	ULB is not collecting any advertisement tax.	We are working on it.
5.	ULB is not preparing its books of accounts using the accrual system of accounting.	DEAS team has been appointed by the concerned department for this and they are working on this.

6.	The municipality is not regular in depositing statutory dues including tax deducted at source, service tax, VAT/GST, works contract tax, cess payable to the government etc. We observed that all such taxes deducted during the financial year 2020-21 partly has been deposited and partly has not been deposited.	It will be followed from next time. Short Deposit of taxes will be deposited soon.
7.	Staff strength of accounts department needs to be increased.	Yes, I will place this matter in meeting board/committee.
8.	Separate details of schemes of MOHUA (Ministry of Housing and Urban Affair) and UD&HD (Urban Development and Housing Department) not provided to us for Report on compliance of financial guidelines.	It will be provided from next time.
9.	List of directives issued by UD&HD; GOB has not been provided to us for verification of same regarding compliances.	It will be provided from next time.

Date:

Place:

For Nagar Parishad Hajipur  
(Executive Officer)

11/11/22

वित्तिय बर्ष २०७३-०४ ले २०१८-१९ में प्राप्त बज्रबल अनुदानों में (करोड)रुपय में अनुदान बर्षों में बाण्डा डूबल अनुदानों में बाण्डा प्रकल्पों बाण्डा अनुदानों

1313/000  
VSI  
8449941025/01/01

BDO Code -  
Treasury Code -  
PI Account No. -  
Bank Account No. -

गणतन्त्र वित्तिय बर्ष -  
कोषागार का नाम -  
गणतन्त्र परिषद्, हर्लीपुर  
हर्लीपुर

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
वर्षांक अनुसार अनुदान का विवरण	वर्षांक अनुसार अनुदान का नाम	वर्षांक अनुसार अनुदान का अर्थ	वर्षांक अनुसार अनुदान का तिथि	वर्षांक अनुसार अनुदान का मूल्य	वर्षांक अनुसार अनुदान का तिथि	वर्षांक अनुसार अनुदान का मूल्य	वर्षांक अनुसार अनुदान का तिथि	वर्षांक अनुसार अनुदान का मूल्य	वर्षांक अनुसार अनुदान का तिथि	वर्षांक अनुसार अनुदान का मूल्य	वर्षांक अनुसार अनुदान का तिथि	वर्षांक अनुसार अनुदान का मूल्य	वर्षांक अनुसार अनुदान का तिथि	वर्षांक अनुसार अनुदान का मूल्य	वर्षांक अनुसार अनुदान का तिथि	वर्षांक अनुसार अनुदान का मूल्य	वर्षांक अनुसार अनुदान का तिथि	वर्षांक अनुसार अनुदान का मूल्य	वर्षांक अनुसार अनुदान का तिथि
1	2003-04	Pay and allowance to non teaching staff	459	1983171.00	1983171	02/31/03.2004	1983171.00	Nil	2004-05	1983171.00	0	0	-	1983171	22/04.2014	0	0	0	0
2	2003-04	Loan amount to payment & staff	460	1983171.00	1983171	02/31/03.2004	1983171.00	Nil	2004-05	1983171.00	0	0	-	1983171	07/11.2014	0	0	0	0
3	2003-04	Repayment & Sanction loan amount.	460	361057.00	361057	01/31/03.2004	361057.00	Nil	2004-05	361057.00	0	0	-	361057	07/11.2014	0	0	0	0
4	2005-06	Pay and allowance to non teaching staff	1104	860768.00	860768	01/31/03.2006	860768.00	Nil	2006-07	860768.00	0	0	-	860768	19/11.2014	0	0	0	0
5	2005-06	Pay and allowance to non teaching staff	3134	489073.00	489073	01/08/02.2006	489073.00	Nil	2005-06	489073.00	0	0	-	489073	07/11.2014	0	0	0	0
6	2005-06	12th Finance Commission	3191	2747464.00	2747464	01/29/05.2006	2747464.00	Nil	2005-06	2747464.00	0	0	-	2747464	26/09.2014	0	0	0	0
7	2006-07	Pay and allowance to non teaching staff	884	733609.00	733609	01/30/03.2007	733609.00	Nil	2007-08	733609.00	0	0	-	733609	07/11.2014	0	0	0	0
8	2006-07	Machines & Equipment for Sanitation	3515	3425000.00	3425000	01/21/12.2006	3425000.00	Nil	2006-07	3425000.00	0	0	-	3425000	30/08.2014	0	0	0	0
9	2006-07	12th Finance Commission	3115	1945803.00	1945803	01/09/12.2006	1945803.00	Nil	2006-07	1945803.00	0	0	-	1945803	26/09.2014	0	0	0	0
10	2006-07	Construction of Administrative Building	1398	3879075.00	3879075	01/31/03.2007	3879075.00	Nil	2007-08	3879075.00	0	0	-	3879075	19/11.2014	0	0	0	0

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Sl. No.	Year	Particulars	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1																						
11	2007-08	Pay and allowance to non-teaching staff	5263	26.11.2007	7336092.00	7336092.00	03/25.01.2008	7336092.00	03/25.01.2008	7336092.00	Nil	30/07-08	7336092.00	0	0	7336092	23/09/2014	0	0	0	0	0
12	2007-08	12th Finance Commission	5674	19.12.2007	3031928.00	3031928.00	01/11.03.2008	3031928.00	01/11.03.2008	3031928.00	Nil	20/07-08	3031928.00	0	0	3031928	26/09/2014	0	0	0	0	0
13	2008-09	Water Supply Scheme	4529	29.08.2008	2000000.00	2000000.00	03/19.12.2008	2000000.00	03/19.12.2008	2000000.00	Nil	20/09-10	2000000.00	0	0	2000000	24/06/2014	0	0	0	0	0
14	2007-08	Sinking Fund	857	21.02.2008	2868840.00	2868840.00	12/31.03.2008	2868840.00	12/31.03.2008	2868840.00	Nil	20/08-09	2868840.00	0	0	2868840	23/04/2014	0	0	0	0	0
15	2008-09	Pay and allowance to non-teaching staff	4493	08.09.2008	5235460.00	5235460.00	01/04.12.2008	5235460.00	01/04.12.2008	5235460.00	Nil	20/08-09	5235460.00	0	0	5235460	07/01/2015	0	0	0	0	0
16	2008-09	Allowance to members	4535	19.08.2008	159600.00	159600.00	01/19.12.2008	159600.00	01/19.12.2008	159600.00	Nil	20/08-09	159600.00	0	0	159600	26/09/2014	0	0	0	0	0
17	2008-09	Pay and Allowance to Executive Officer	29	11.12.2008	246100.00	246100.00	01/27.02.2009	246100.00	01/27.02.2009	246100.00	Nil	20/09-10	246100.00	0	0	246100	26/09/2014	0	0	0	0	0
18	2008-09	Civic Amenities	5	09.02.2009	600000.00	600000.00	01/30.03.2009	600000.00	01/30.03.2009	600000.00	Nil	20/09-10	600000.00	0	0	600000	26/09/2014	0	0	0	0	0
19	2008-09	Construction of Roads	8	09.02.2009	5568300.00	5568300.00	01/30.03.2009	5568300.00	01/30.03.2009	5568300.00	Nil	20/09-10	5568300.00	0	0	5568300	26/09/2014	0	0	0	0	0
20	2008-09	E-governance	4968	19.09.2008	250000.00	250000.00	23/15.12.2008	250000.00	23/15.12.2008	250000.00	Nil	20/09-10	250000.00	0	0	250000	07/11/2014	0	0	0	0	0
21	2009-10	Construction of Roads	1482	24.03.2010	6500000.00	6500000.00	09/29.03.2010	6500000.00	09/29.03.2010	6500000.00	Nil	20/10-11	6500000.00	0	0	6500000	19/11/2014	0	0	0	0	0
22	2009-10	12th Finance Commission	41	25.03.2010	2298072.00	2298072.00	31/31.03.2010	2298072.00	31/31.03.2010	2298072.00	Nil	20/10-11	2298072.00	0	0	2298072	24/06/2014	0	0	0	0	0
23	2009-10	12th Finance Commission	28	17.03.2010	2298072.00	2298072.00	30/31.03.2010	2298072.00	30/31.03.2010	2298072.00	Nil	20/10-11	2298072.00	0	0	2298072	24/06/2014	0	0	0	0	0
24	2009-10	12th Finance Commission	27	17.03.2010	4364368.00	4364368.00	29/31.03.2010	4364368.00	29/31.03.2010	4364368.00	Nil	20/10-11	4364368.00	0	0	4364368	24/06/2014	0	0	0	0	0
25	2009-10	Pay and allowance to non-teaching staff	120	10.09.2009	3565783.00	3565783.00	01/31.10.2009	3565783.00	01/31.10.2009	3565783.00	Nil	20/09-10	3565783.00	0	0	3565783	07/01/2015	0	0	0	0	0
26	2009-10	3 state F.C.	26	16.03.2010	4301516.00	4301516.00	03/31.03.2010	4301516.00	03/31.03.2010	4301516.00	Nil	20/10-11	4301516.00	0	0	4301516	26/09/2014	0	0	0	0	0
27	2009-10	Allowance to members	1420	19.03.2010	159600.00	159600.00	07/31.03.2010	159600.00	07/31.03.2010	159600.00	Nil	20/10-11	159600.00	0	0	159600	26/09/2014	0	0	0	0	0
28	2010-11	13th F.C.	4713	17.08.2010	4600000.00	4600000.00	08/31.11.2010	4600000.00	08/31.11.2010	4600000.00	Nil	20/10-11	4600000.00	0	0	4600000	25/05/2014	0	0	0	0	0
29	2010-11	13th F.C.	1837	30.03.2011	4600000.00	4600000.00	13/31.03.2011	4600000.00	13/31.03.2011	4600000.00	Nil	20/11-12	4600000.00	0	0	4600000	24/06/2014	0	0	0	0	0

Sl. No.	Year	Particulars	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	2																			
30	2010-11	13th F.C.	1838	12855.00	12855.00	07/31.03.2011	12855.00	Nil	2011-12	12855.00	0	0	-	24/06/2014	12855	0	0	0	0	0
31	2010-11	Water Supply Scheme	133	20699800.00	20699800.00	26/10.03.2011	20699800.00	Nil	2011-12	20699800.00	0	0	-	24/06/2014	20699800	0	0	0	0	0
32	2010-11	Water Supply Scheme	112	40000000.00	40000000.00	06/30.03.2011	40000000.00	Nil	2010-11	40000000.00	0	0	-	24/06/2014	40000000	0	0	0	0	0
33	2010-11	Pay & Allowance to non teching Staff	113	2203420.00	2203420.00	02/18.03.2011	2203420.00	Nil	2011-12	2203420.00	0	0	-	07/01/2015	2203420	0	0	0	0	0
34	2010-11	3 state F.C.	1760	7440422.00	7440422.00	02/31.03.2011	7440422.00	Nil	2011-12	7440422.00	0	0	-	26/09/2014	7440422	0	0	0	0	0
35	2011-12	Allowance to Elected Representative	36 & 44	159600.00	159600.00	63/30.03.2012	159600.00	Nil	2012-13	159600.00	0	0	-	28/08/2014	159600	0	0	0	0	0
36	2011-12	13th F.C.	21	5100000.00	5100000.00	16/29.09.2011	5100000.00	Nil	2011-12	5100000.00	0	0	-	24/06/2014	5100000	0	0	0	0	0
37	2011-12	4th State Finance Commission	52	9463526.00	9463526.00	68/31.03.2012	9463526.00	Nil	2012-13	9463526.00	0	0	-	22/04/2014	9463526	0	0	0	0	0
38	2011-12	4th State Finance Commission	52	12964490.00	12964490.00	67/31.03.2012	12964490.00	Nil	2012-13	12964490.00	0	0	-	22/04/2014	12964490	0	0	0	0	0
39	2011-12	4th State Finance Commission	53 & 61	5000000.00	5000000.00	69/31.03.2012	5000000.00	Nil	2012-13	5000000.00	0	0	-	22/04/2014	5000000	0	0	0	0	0
40	2011-12	13th F.C.	49 & 58	5658000.00	5658000.00	61/30.03.2012	5658000.00	Nil	2012-13	5658000.00	0	0	-	22/04/2014	5658000	0	0	0	0	0
41	2011-12	4th State Finance Commission	62	189412.00	189412.00	15/31.03.2012	189412.00	Nil	2012-13	189412.00	0	0	-	07/11/2014	189412	0	0	0	0	0
42	2012-13	4th Finance Commission	67 & 88	13075616.00	13075616.00	08/21.03.2013	13075616.00	Nil	2013-14	13075616.00	0	0	-	25/06/2014	13075616	0	0	0	0	0
43	2012-13	4th Finance Commission	67 & 88	5603830.00	5603830.00	05/21.03.2013	5603830.00	Nil	2013-14	5603830.00	0	0	-	25/06/2014	5603830	0	0	0	0	0
44	2012-13	4th Finance Commission	67 & 88	8700748.00	8700748.00	06/21.03.2013	8700748.00	Nil	2013-14	8700748.00	0	0	-	25/06/2014	8700748	0	0	0	0	0
45	2012-13	4th Finance Commission	67 & 88	5000000.00	5000000.00	07/21.03.2013	5000000.00	Nil	2013-14	5000000.00	0	0	-	25/06/2014	5000000	0	0	0	0	0
46	2012-13	13th F.C.	1	3664000.00	3664000.00	05/22.11.2012	3664000.00	Nil	2012-13	3664000.00	0	0	-	30/08/2014	3664000	0	0	0	0	0
47	2012-13	13th F.C.	19	5982000.00	5982000.00	04/22.11.2012	5982000.00	Nil	2012-13	5982000.00	0	0	-	30/08/2014	5982000	0	0	0	0	0
48	2012-13	13th F.C.	22	1906000.00	1906000.00	02/21.11.2012	1906000.00	Nil	2012-13	1906000.00	0	0	-	30/08/2014	1906000	0	0	0	0	0
49	2012-13	Allowance to Elected Representative	26	159600.00	159600.00	02/04.02.2013	159600.00	Nil	2012-13	159600.00	0	0	-	30/08/2014	159600	0	0	0	0	0
50	2012-13	Pay to City Manager	42	240000.00	240000.00	01/04.02.2013	240000.00	Nil	2012-13	240000.00	0	0	-	26/09/2014	240000	0	0	0	0	0

Sl. No.	Particulars	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
51	2012-13	118 & 764	29.03.2013 & 02.05.2013	6513733.00	6513733.00	6513733.00	Nil	2013-14	6513733.00	Nil	2013-14	6513733.00	0	0	-	6513733						
52	2013-14	15	17.05.2013	240000.00	240000.00	240000.00	Nil	2013-14	240000.00	Nil	2013-14	240000.00	0	0	-	240000						
53	2013-14	25 & 42	26.09.2013	2283601.00	2283601.00	2283601.00	Nil	2013-14 & 2014-15	2283601.00	Nil	2013-14 & 2014-15	2283601.00	0	0	-	2283601						
54	2013-14	102 & 134	15.03.2014	21327686.00	21327686.00	21327686.00	Nil	2014-15	21327686.00	Nil	2014-15	21327686.00	0	0	-	21327686						
55	2013-14	102 & 134	15.03.2014	9140442.00	9140442.00	9140442.00	Nil	2014-15	9140442.00	Nil	2014-15	9140442.00	0	0	-	9140442						
56	2013-14	102 & 134	15.03.2014	4816474.00	4816474.00	4816474.00	Nil	2014-15	4816474.00	Nil	2014-15	4816474.00	0	0	-	4816474						
57	2013-14	102 & 134	15.03.2014	5000000.00	5000000.00	5000000.00	Nil	2014-15	5000000.00	Nil	2014-15	5000000.00	0	0	-	5000000						
58	2013-14	12 & 27	19.07.2013	7324176.00	7324176.00	7324176.00	Nil	2013-14 & 2014-15	7324176.00	Nil	2013-14 & 2014-15	7324176.00	0	0	-	7324176						
59	2014-15	03 & 10	05.06.2014	9732300.00	9732300.00	9732300.00	Nil	2014-15	9732300.00	Nil	2014-15	9732300.00	0	0	-	9732300						
60	2014-15	91 & 104	29.12.2014	12025000.00	12025000.00	12025000.00	Nil	2014-15	12025000.00	Nil	2014-15	12025000.00	0	0	-	12025000						
61	2014-15	E-governance	98 & 114	09.01.2015	2000000.00	2000000.00	Nil	2014-15	2000000.00	Nil	2014-15	2000000.00	0	0	-	193200						
62	2014-15	Allowance to Elected Representative	16	24.07.2014	1596000.00	1596000.00	Nil	2014-15	1596000.00	Nil	2014-15	1596000.00	0	0	-	1596000						
63	2014-15	Allowance to Elected Representative	51	26.09.2014	3192000.00	3192000.00	Nil	2014-15	3192000.00	Nil	2014-15	3192000.00	0	0	-	3192000						
64	2014-15	Civic Amenities	113	14.02.2015	10000000.00	10000000.00	Nil	2014-15	10000000.00	Nil	2014-15	10000000.00	10000000	0	0	-	0					
65	2014-15	E-governance	114	14.02.2015	5400000.00	5400000.00	Nil	2014-15	5400000.00	Nil	2014-15	5400000.00	0	0	-	5400000						
66	2014-15	4th Finance Commission	129	20.03.2015	14618757.00	14618757.00	Nil	2015-16	14618757.00	Nil	2015-16	14618757.00	0	0	-	14618757						
67	2014-15	4th Finance Commission	129	20.03.2015	6265182.00	6265182.00	Nil	2015-16	6265182.00	Nil	2015-16	6265182.00	0	0	-	6265182						
68	2014-15	4th Finance Commission	129	20.03.2015	2455637.00	2455637.00	Nil	2015-16	2455637.00	Nil	2015-16	2455637.00	0	0	-	2455637						
69	2014-15	4th Finance Commission	129	20.03.2015	2500000.00	2500000.00	Nil	2015-16	2500000.00	Nil	2015-16	2500000.00	0	0	-	2500000						
70	2014-15	4th Finance Commission	133	25.03.2015	14618757.00	14618757.00	Nil	2015-16	14618757.00	Nil	2015-16	14618757.00	5642976	0	0	-	8975781					
71	2014-15	4th Finance Commission	133	25.03.2015	6265182.00	6265182.00	Nil	2015-16	6265182.00	Nil	2015-16	6265182.00	694433	0	0	-	5570749					
72	2014-15	4th Finance Commission	133	25.03.2015	2455637.00	2455637.00	Nil	2015-16	2455637.00	Nil	2015-16	2455637.00	716106	0	0	-	1739531					
73	2014-15	4th Finance Commission	133	25.03.2015	2500000.00	2500000.00	Nil	2015-16	2500000.00	Nil	2015-16	2500000.00	1855530	0	0	-	644470					
74	2015-16	Pay to City Manager	5	24.04.2015	3540000.00	3540000.00	Nil	2015-16	3540000.00	Nil	2015-16	3540000.00	0	0	-	3540000						

क्र.सं.	वर्ष	विवरण	दिनांक	प्रमाण	विवरण	दिनांक	प्रमाण	विवरण	दिनांक	प्रमाण	विवरण	दिनांक	प्रमाण	विवरण	दिनांक	प्रमाण	विवरण	दिनांक	प्रमाण		
75	2015-16	Allowance to Elected Representative	19.06.2014	285715.00	285715.00	16/24.06.15	285715.00	Nil	2015-16	285715.00	0	0	285715	0	0	0	0	0	0	0	
76	2015-16	Sanitation Grant	17.07.2015	14419800.00	14419800.00	01/01.08.15	14419800.00	Nil	2015-16 & 2016-17	14419800.00	0	0	14419800	0	0	0	0	0	0	0	0
77	2015-16	Civic Amenities	30.08.2015	5966650.00	5966650.00		5966650.00	Nil			5966650	0	0	0	0	0	0	0	0	0	0
78	2015-16	Civic Amenities	20.08.2015	6012500.00	6012500.00		6012500.00	Nil	2015-16	6012500.00	0	0	6012500	0	0	0	0	0	0	0	0
79	2015-16	Civic Amenities	20.08.2015	6012500.00	6012500.00		6012500.00	Nil	2015-16	6012500.00	0	0	6012500	0	0	0	0	0	0	0	0
80	2015-16	Professional TAX	26.08.2015	3722623.00	3722623.00		3722623.00	Nil	2015-16 & 2016-17	3722623.00	0	0	3722623	0	0	0	0	0	0	0	0
81	2015-16	14th F.C.	23.12.2015	16392173.00	16392173.00		16392173.00	Nil	2015-16 & 2016-17	16392173.00	0	0	16392173	0	0	0	0	0	0	0	0
82	2015-16	5th S.F.C.	12/21.03.2016	53385790	53385790	4.5 & 6/28.03.2016	53385790	Nil	2016-17 & 2017-18	53385790	0	0	53385790	0	0	0	0	0	0	0	0
83	2016-17	Nali Gali	16/25.10.2016	6222279	6222279	3/06.01.2017	6222279	Nil	2017-18	6222279	0	0	6222279	0	0	0	0	0	0	0	0
84	2016-17	5th S.F.C.	16/27.09.2016	61191816	61191816	2.3 & 4/18.02.2017	61191816	Nil	2017-18	61191816	0	0	61191816	0	0	0	0	0	0	0	0
85	2016-17	14th F.C.	29/06.07.2016	22763475.00	22763475.00	2 & 3/14.07.2016	22763475.00	Nil	2017-18	22763475.00	0	0	22763475	0	0	0	0	0	0	0	0
86	2016-17	Allowance to elected persons	11/18.05.2016	1478285.00	1478285.00	07/29.07.2016	1478285.00	Nil	2017-18	1478285.00	0	0	1478285	0	0	0	0	0	0	0	0
87	2016-17	Nali Gali	42/09.08.2016	8306881.00	8306881.00	01 & 02/15.09.2016	8306881.00	Nil	2017-18	8306881.00	0	0	8306881	0	0	0	0	0	0	0	0
88	2016-17	Salary of Executive Officer	20.25.06.2016	513468.00	513468.00	01/06.1.2017	513468.00	Nil	2017-18	513468.00	0	0	513468	0	0	0	0	0	0	0	0
89	2016-17	Professional tax	155.27.09.2016	4260419.00	4260419.00	02/06.01.2017	4260419.00	Nil	2017-18	4260419.00	0	0	4260419	0	0	0	0	0	0	0	0
90	2016-17	14th F.C.	19/12.12.2016	22602026.00	22602026.00	10 & 11/24.01.2017	22602026.00	Nil	2017-18	22602026.00	0	0	22602026	0	0	0	0	0	0	0	0
91	2017-18	Nali Gali	38.11.08.2017	20479725	20479725	3 & 4/14.09.2017	20479725	Nil	2017-18	20479725.00	0	0	20479725	0	0	0	0	0	0	0	0
92	2017-18	Salary of Executive Officer	07/23.05.2017	500000.00	500000.00	01/17.08.2017	500000.00	Nil	2018-19	500000.00	0	0	500000	0	0	0	0	0	0	0	0
93	2017-18	House rent to city manager	10/31.05.2017	197220.00	197220.00	03/17.08.2017	197220.00	Nil	2018-19	197220.00	0	0	197220	0	0	0	0	0	0	0	0
94	2017-18	Allowance to elected persons	15/15.06.2017	882000.00	882000.00	02/17.08.2017	882000.00	Nil	2018-19	882000.00	0	0	882000	0	0	0	0	0	0	0	0
95	2017-18	14th F.C.	33/02.05.2017	26073889.00	26073889.00	01 & 02/07.09.2017	26073889.00	Nil	2018-19	26073889.00	0	0	26073889	0	0	0	0	0	0	0	0
96	2017-18	Sanitation Grant	43/24.08.2017	14419800.00	14419800.00	03/28.03.2018	14419800.00	Nil	2018-19	14419800.00	0	0	14419800	0	0	0	0	0	0	0	0
97	2017-18	14th F.C.	97/24.01.2018	26007799.00	26007799.00	02/28.03.2018 & 10/30.03.2018	26007799.00	Nil	2018-19	26007799.00	0	0	26007799	0	0	0	0	0	0	0	0

क्र.सं.	वर्ष	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष
वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष	वर्ष
98	2017-18	162.27.03.2018	197220	197220.00	197220	08/28/03/2018	197220.00	08/28/03/2018	197220.00	Nil	2018-19	197220	197220.00	0	0	197220	14.12.2018	0	0	0	0
99	2018-19	07.22.05.2018	70000.00	70000.00	70000	05/30/06/2018	70000.00	05/30/06/2018	70000.00	Nil	2018-19	70000	70000.00	0	0	70000	14.12.2018	0	0	0	0
100	2018-19	8.24.05.2018	197220.00	197220.00	197220	04/20/06/2018	197220.00	04/20/06/2018	197220.00	Nil	2018-19	197220	197220.00	0	0	197220	14.12.2018	0	0	0	0
101	2018-19	10.04.06.2018	10848688	10848688	10848688	5/4/20/06/2018	10848688	5/4/20/06/2018	10848688	Nil	2018-19 to 2020-21	10848688	10848688	0	0	10848688	23.02.2021	0	0	0	0
102	2018-19	19.06.07.2018	121438930	121438930	121438930	14/12/10/2018	121438930	14/12/10/2018	121438930	Nil	2018-19 to 2020-21	121438930	121438930	0	0	121438930	23.02.2021	0	0	0	0
103	2018-19	15.03.07.2018	63029874	63029874	63029874	401 & 402/30.03.2019	63029874	401 & 402/30.03.2019	63029874	Nil	2018-19 to 2020-21	63029874	63029874	0	0	63029874	23.02.2021	0	0	0	0
104	2018-19	21/10/07.2018	64460377	64460377	64460377	397 & 398/30.03.2019	64460377	397 & 398/30.03.2019	64460377	Nil	2018-19 to 2020-21	64460377	64460377	0	0	64460377	23.02.2021	0	0	0	0
105	2018-19	41.26.08.2018	2500000	2500000	2500000	14/09/12.10.2018	2500000	14/09/12.10.2018	2500000	Nil	2018-19 to 2020-21	2500000	2500000	0	0	2500000	23.02.2021	0	0	0	0
106	2018-19	77.24.10.2018	5422880	5422880	5422880	10/07/12.2018	5422880	10/07/12.2018	5422880	Nil	2018-19 to 2020-21	5422880	5422880	0	0	5422880	23.02.2021	0	0	0	0
107	2018-19	82.31.10.2018	30422472	30422472	30422472	104 & 105/27.12.2018	30422472	104 & 105/27.12.2018	30422472	Nil	2018-19 to 2020-21	30422472	30422472	0	0	30422472	23.02.2021	0	0	0	0
108	2018-19	90.29.11.2018	197220	197220	197220	40/30.03.2019	197220	40/30.03.2019	197220	Nil	2018-19 to 2020-21	197220	197220	0	0	197220	23.02.2021	0	0	0	0
109	2018-19	121.01.01.2019	882200	882200	882200	103/21.02.2019	882200	103/21.02.2019	882200	Nil	2018-19 to 2020-21	882200	882200	0	0	882200	23.02.2021	0	0	0	0
110	2018-19	131.22.02.2019	39851088	39851088	39851088	396 & 403/20.03.2019	39851088	396 & 403/20.03.2019	39851088	Nil	2018-19 to 2020-21	39851088	39851088	0	0	39851088	23.02.2021	1021822	0	0	0
111	2018-19	174.30.05.2019	126394390	126394390	126394390	46/30.03.2019	126394390	46/30.03.2019	126394390	Nil	2018-19 to 2020-21	126394390	126394390	0	0	126394390	23.02.2021	0	0	0	0

वर्ष 2018-19 में नई हुई दो अधिकारी प्रमाण-पत्र कोषागार से प्राप्त कर संलग्न करें।

प्रमाणित किया जाता है कि अवशेष राशि को कोषागार में जमा कर दिया गया है। इसके अतिरिक्त किसी तरह की राशि छेप नहीं बचा है।

20/12/19

नगर कार्यपालक परामर्शकरी,

जयपुर परिसर, जयपुर

Fund Wise Balance In Treasury as on 31-03-2021		
Fund Name	Balance as per Cash Book	Balance as per CFMS
PL 13th FC	15,614.00	15,614.00
PL 14th Finance 70%(2019-20)	39,740,689.00	46,282,275.00
PL 14th FC Park	584,214.00	
PL 15th FC (70%)	115,979,244.00	230,109,000.00
PL 15th FC Nal Jal (30%)	89,768,866.00	
PL 4th SFC Development	-	
PL 4th SFC Health/Sanitation	73,618.00	
PL 4th SFC Salary	2,326,259.00	2,969,711.00
PL 4th SFC Untied Fund	168,664.00	
PL 4th SFC Water Supply	25,675.00	
PL 5th SFC(2020-21)	-	
PL 5th SFC Nali Gali	34,260,949.00	
PL 5th SFC Nali Gali 20%(2019-20)	27,669,883.00	214,498,005.00
PL 5th SFC Nali Gali 20%(2020-21)	17,615,423.00	
PL 5th SFC Nal Jal 30%(2020-21)	26,423,134.00	
PL 5th SFC Salary 50%(2019-20)	60,489,147.00	
PL 5th SFC Salary 50%(2020-21)	44,038,556.00	
PL Adarsh Nikay	2,228,105.00	2,228,105.00
PL AMRUT	300,000.00	300,000.00
PL BRGF	2,078,749.00	2,078,749.00
PL Censes	51,000.00	51,000.00
PL City Manager Salary Grant	200,400.00	200,400.00
PL Election	10,000.00	10,000.00
PL Election(18-19)	43,284.00	
PL Election(19-20)	174,400.00	652,684.00
PL Election(2020-21)	435,000.00	
PL Electricity(18-19)	5,370,432.00	5,370,432.00
PL EO Salary	-	316,252.00
PL EO Salary(Past Years Unexpend)	25,204.00	25,204.00
PL Jal Jeevan Hariyali Abhiyaan	4,041,954.00	4,125,994.00
PL Lady WC Laptop	6,210.00	6,210.00
PL Malin Basti	29,550,966.00	29,550,966.00
PL Municipal Fund	14,979,318.00	23,223,893.00
PL Nagrik Suvidha	91,604.00	91,604.00
PL Nagrik Suvidha(Sanitation)	-	-
PL Pension	322,200.00	322,200.00
PL Prashashnik Bhawan	76,743.00	76,743.00
PL Professional Tax	3,800,554.00	5,794,946.00
PL Samajik Surksha	1,779.00	1,779.00
PL Shop Rent	3,723,367.00	3,723,367.00
PL State Plan Drain 15-16	1,077,808.00	
PL State Plan Road	86,901.00	
PL State Plan Road 14-15	2,888,302.00	4,501,908.00
PL State Plan Road 15-16	448,897.00	
PL Swachchhata Anudan	5,424,300.00	5,424,300.00
PL Ward Parshad Honorarium Grant	11,003.00	231,503.00
<b>TOTAL</b>	<b>536,628,415.00</b>	<b>582,182,844.00</b>

31/03/2021  
लेखापाल  
नगर परिषद, हाजीपुर

नगर कार्यपालक पदाधिकारं  
नगर परिषद, हाजीपुर