

INTERNAL AUDIT REPORT
OF ULB
(BAKHTIYARPUR NAGAR PARISHAD)

FOR THE PERIOD

01/04/2021 to 31/03/2022
(Annual)

CONDUCTED BY

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

From 29-08-2022 to 09-09-2022

Report Issued on 17-09-2022

1. Executive Summary

1. Introduction:

Name of the Municipality	Nagar Parishad Bakhtiyarpur
Period covered under current audit	Annual F.Y 2021-22
Name of the Chairman of the ULB for the period under Audit.	Smt. Shashi Devi
Name of Chief Municipal Officer for the period under Audit.	Mr. Santosh Kumar Rajak

2. Results and Findings:

a. Strengths observed during the audit engagement:

1. Subsidiary cash books have been maintained by Bakhtiyarpur Nagar Parishad.
2. All Transactions have supporting documents.
3. Office infrastructure is sufficient for operation.
4. Response from officer & Staff were satisfactory.

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

1. Main cash book is not maintained by Bakhtiyarpur Nagar Parishad.
2. We observed that Royalty is not paid by ULB on timely basis. Royalty for the period 19.09.2020 to 31.03.2022 of Rs 1357177.00 has been paid 09.05.2022. As per **rule 40(9) of Bihar Minor Mineral Concession Rules, 1972** "Any royalty payable under this rule if not paid when due be recovered with Interest @ 15 % p.a." It is advised to ULB to pay the dues balance as per **rule 40(8), 40(9) and 40(10) of Bihar Minor Mineral Concession Rules, 1972** to the concerned department of Government of Bihar.
3. We observed that GST TDS, Royalty and Labour Cess deducted during the F.Y 2021-22 but there has been **delay in deposit of more than 9 Months or more**. Due to this there is levied of interest and penalty @ 18% p.a on delay deposit. Which is shows clearly revenue loss to ULB. Details has been annexed in **Annexure-4**.
4. During the course of audit, we observed that TDS u/s 192 has not been deducted on salary paid Executive Officer. Interest u/s 201 & Penalty u/s 271C may be levied on ULB.
5. We are not able to check the Compliance Status of AG Audit and Internal Audit Observations for FY 2020-21 & Previous years, as compliance report has not been provided by the ULB.
6. Municipal Accounts Committee has not been constituted by the Bakhtiyarpur Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.
7. During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time. ULB should take necessary action for recovery of the same. Details of which will be provided in detailed audit report.



8. We observed that we are unable to quantify the holding tax deduction and deposit details due to non-maintained of holding tax collection register.
9. Demand register is not maintained or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.
10. BRS has not been prepared by ULB, hence it is difficult to monitor the fraud if any.
11. Demand Register of Property Tax has not been prepared by Bakhtiyarpur Nagar Parishad.
12. We observed that there is outstanding of mobile tower tax of **Rs 5835291.00** till F.Y 2021-22. Due to non- collection of mobile tower taxes.
13. Advertisement Tax has not been levied by the Bakhtiyarpur Nagar Parishad. There has not been any system developed for the levy of advertisement tax.
14. Closing of Cashbook has not been done on day-to-day basis which is not as per Bihar Municipal Accounting Manual. It should be closed on daily basis.
15. Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cashbook, Leave Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Bill Register, File Movement Register etc.
16. Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.
17. ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.
18. ULB has not been in practice to prepare financial statements.
19. There is lack of Internal Control on deduction and deposit of various taxes i.e. TDS and GST are not deposited on prescribed time.
20. UCs of various schemes are pending for submission to the Urban Development & housing Department till the end of financial year 2018-19. Further, Details of UCs from F.Y 2019-20 to till date has not been Provided to us. Details have been Annexed in **Annexure attached**.
21. Details of Directives issued by UD & HD has not been provided to us during the course of audit, so we are unable to check compliance of the same.
22. Procurement Register has not been maintained for all procurements above Rs.15000.
23. Register of Suits filed by/against ULB has not been maintained by the ULB.
24. Tibrewal Chand & Co (Rourkela, Odisha) has appointed for double entry system at ULB and Following are the details of it.

Year wise Status of DEAS are as follows;

FY- 2014-15: Completed
FY- 2015-16: Completed
FY- 2016-17: Completed
FY- 2017-18: Completed
FY- 2018-19: Completed
FY- 2019-20: Completed
FY- 2020-21: Accounting Completed but AFS not Approved.
F.Y – 2021-22: Accounting in progress.



3. Opinion:

As per Our Opinion the following improvements are required.

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

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness:

SL No	We Recommend the followings: -
1.	ULB should comply the internal audit observations as soon as possible after getting information about audit observations and should also prepare compliance report of the same & submit it to the department.
2.	ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
3.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
4.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
5.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
6.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014, Tax Collected has to be deposited on same day or latest before noon on the following working day.
7.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
8.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
9.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.



11.	ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
12.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
13.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.

5. Comments from Management:

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

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

6. Acknowledgement:

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

7. Management Discussion with Risk Assessment:

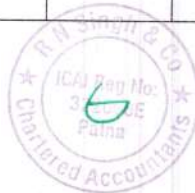
Sr. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO)Comments	Ref. Page
1	As per Rule 57 of Bihar Mineral (Concession, Prevention of Illegal Mining, Transportation & Storage) Rules, 2019 and as per letter no. 3174/ Dated on 17.09.2019. Seigniorage fee should must be deducted @10% of base rate of minerals. But during the course of audit, we found that ULB is not in practice to deduct Seigniorage fee as per prescribed rate, due to this excess payments have been made to the contractors by the ULB.	High	Yes	Yes	Yes	It is started to deduction of seigniorage fees from this F.Y. also previous non- deduction will be recovered from contractors.	



2	<p>As per Sec 194 I TDS should be deducted on payments of rent including lease rentals @ 10% if payments exceed 240000.00 in a F.Y.</p> <p>But we found that ULB made rent payments to Sri Jay Ram Singh in excess of prescribed limit during F.Y 2021-22 but TDS U/S 194 I @10% has not been deducted by the ULB. Which are as follows:</p> <table border="1" data-bbox="183 593 558 1512"> <thead> <tr> <th>Month</th> <th>Amount</th> <th>Date of Payments</th> <th>TDS @ 10%</th> </tr> </thead> <tbody> <tr> <td>June 2020 to march 2021</td> <td>270000</td> <td>03-04-2021</td> <td>27000</td> </tr> <tr> <td>April 2021 to sept. 2021</td> <td>162000</td> <td>07-10-2021</td> <td>16200</td> </tr> <tr> <td>Oct. 2021 to Feb. 2022</td> <td>135000</td> <td>10.03.2022</td> <td>13500</td> </tr> <tr> <td colspan="3">TOTAL TDS</td> <td>56700.00</td> </tr> </tbody> </table> <p>Further, Due to non-deduction of TDS Rs 56700.00 late fee and interest @12% p.a also levied.</p>	Month	Amount	Date of Payments	TDS @ 10%	June 2020 to march 2021	270000	03-04-2021	27000	April 2021 to sept. 2021	162000	07-10-2021	16200	Oct. 2021 to Feb. 2022	135000	10.03.2022	13500	TOTAL TDS			56700.00	High	Yes	Yes	Yes	It will be deducted from these financial years and non-deduction will be recovered from next payments.
Month	Amount	Date of Payments	TDS @ 10%																							
June 2020 to march 2021	270000	03-04-2021	27000																							
April 2021 to sept. 2021	162000	07-10-2021	16200																							
Oct. 2021 to Feb. 2022	135000	10.03.2022	13500																							
TOTAL TDS			56700.00																							
3	As per sec 194C TDS should must be deducted @ 2 % in case of Company on payments made. if one-time	High	Yes	Yes	Yes	It will be deducted and deposited from final payments.																				



	<p>payments exceed RS 30000.00 or in financial year exceeds Rs 100000.00 then TDS must be deducted.</p> <p>But we found that payments made to contractor Shiv Vijay engineering private limited against construction of building of Rs 50,00,000.00 but TDS @ 2% i.e Rs 100,000.00 (5000000*2%) has not been deducted by the ULB on payments made.</p> <p>Further, Due to non-deduction of TDS Rs 100,000.00 late fee and interest @12% p.a also levied.</p>					
4	<p>We observed that TDS has been deducted by the ULB during F.Y 2021-22 of RS 8,57,510.00 but their deposit has not been made by the ULB till the date of audit. It is clear cut revenue loss to ULB.</p> <p>Further due to non-deposit of deducted TDS, interest @ 18% will be levied. Details has been Annexed in Annexure-4.</p>	High	Yes	Yes	Yes	It will be deposited as soon as possible.
5	<p>We observed that GST TDS, Royalty and Labour Cess deducted during the F.Y 2021-22 but there has been delay in deposit of more than 9 Months or more. Due to this there is levied of interest and penalty @ 18% p.a on delay deposit. Which is shows clearly revenue loss to ULB. Details has been annexed in Annexure-4.</p>	High	Yes	Yes	Yes	It will be taken care in near future.



6	<p>We observed that Royalty is not paid by ULB on timely basis. Royalty for the period 19.09.2020 to 31.03.2022 of Rs 1357177.00 has been paid 09.05.2022. As per rule 40(9) of Bihar Minor Mineral Concession Rules, 1972 "Any royalty payable under this rule if not paid when due be recovered with Interest @ 15 % p.a." It is advised to ULB to pay the dues balance as per rule 40(8), 40(9) and 40(10) of Bihar Minor Mineral Concession Rules, 1972 to the concerned department of Government of Bihar.</p>	High	Yes	Yes	Yes	It has been deposited and in future it will be deposited on time.
7	<p>Scheme- HFA: As per prescribed guidelines housing for all geo tagged photos at each milestone of construction of house and other documents must be attached in files before released of payments. But during the course of audit, we found that in some files all installments paid to beneficiary but geo tagged photo not attached in files. Further, in some files land registry documents not attached in files and installments disbursed to beneficiary. it indicates that payments made without verification of required documents. Details are as follows: 1. HFA; Savitri devi, file no. 188/HFA-2 all installments disbursed but no geo tagged photos attached in files. 2. HFA; Ashok Singh, file no. 542/HFA-2 all Installments disbursed</p>	High	Yes	Yes	Yes	Geo Tagged construction and completion photo uploaded on MIS. And land registry paper available but not attached in files. It will be attached in file as soon as possible.



	<p>but land registry paper not found in files.</p> <p>3. HFA; Ashok Prasad, file no. 350/HFA-2 all Installments disbursed but no geo tagged photos attached in files.</p>						
8	<p>We observed that we are unable to quantify the holding tax deduction and deposit details due to non-maintained of holding tax collection register.</p>	High	Yes	Yes	Yes	It will be prepared as soon as possible.	
9	<p>We observed that payments have been made to contractors under Nali Gali and Nal Jal Yojna but we found that no any photos during construction and completion of work were found in files. It clearly indicates that payments were disbursed without verification photos. Details of Contractors are as follows:</p> <ul style="list-style-type: none"> • Mahendra Prasad, Nal Jal Yojna, Yojna no.16/18-19, payments Rs 2848864.00. • Vipul Kumar, Nal Jal Yojna, Yojna no.07/17-18, payments Rs 3862275.00. • M/S Chitranjan constech pvt.ltd., Nali Gali Yojna, Yojna no.01/21-22, payments Rs 2026393.00. • Chandan Kumar, Nali Gali Yojna, Yojna no.02/16-17, payments Rs 45286.00. 	High	Yes	Yes	Yes	It will be resolved and direction to concerned employee will be provide as soon as possible.	



10	During the course of audit, we observed that TDS u/s 192 has not been deducted on salary paid Executive Officer. Interest u/s 201 & Penalty u/s 271C may be levied on ULB.	High	Yes	Yes	Yes	It will be deducted from this financial years.	
11	We observed that there is outstanding of mobile tower tax of Rs 5835291 till F.Y 2021-22. Due to non-collection of mobile tower taxes.	High	No	No	Yes	Notice regarding outstanding amount has been given. It will be recovered as soon as possible.	
12	Demand register is not maintained properly or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc. Further, holding tax defaulters are not classified as demand register is not maintained by the ULB. It leads to a huge revenue loss to the ULB.	Medium	No	No	Yes	It will be prepared from next financial year. Survey is going on for the due amount of Property Tax, Rent on Municipal Property, Etc.	
13	Advertisement Tax has not been levied by the ULB during this period. It leads to revenue loss to the ULB.	Medium	No	No	Yes	Advertisement tax does not deduct in this ULB.	
14	Various registers, books of records etc. are not being prepared by the ULB. Such as Ledgers, Journals, Daily Collection Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, File Movement Register etc.. ULB should maintain these registers as	Medium	No	Yes	Yes	It will be prepared from next FY.	



	soon as possible.						
15	General Cash books has not been maintained by the ULB.	Medium	No	No	Yes	It will be prepared from next financial years.	
16	Financial guidelines of schemes of MOHUA and UD & HD, GOB have not been compiled by the ULB. UCs of various schemes are pending for submission to the Urban Development & housing Department till the end of financial year 2018-19. Further, Details of UCs from F.Y 2019-20 to till date has not been Provided to us. Details have been Annexed in Annexure.	Medium	No	No	Yes	It will be complied as soon as possible. Further UC's for F.Y 2021-22 Funds are not fully utilized and its time period to submit is within 18 months.	
17	Details of Directives issued by UD & HD have not been provided to us during the course of audit, so we are unable to check compliance of the same.	Medium	No	No	Yes	It will be provided from next F.Y.	
18	Procurement Register has not been maintained for all procurements above Rs.15,000. Further, Guidelines issued by UD&HD regarding procurements were also not provided to us during the course of audit.	Medium	No	No	Yes	It will be maintained as soon as possible.	
19	We are not able to check the Compliance Status of Internal Audit Observations and AG Audit observations for FY 2020-21 & Previous years, as compliance report has not been provided by the ULB.	Medium	No	No	Yes	It Will be complied as soon as possible.	
20	Municipal Accounts Committee has not been	Low	No	No	Yes	Discussed in next board meeting.	



	constituted by the Nagar Parishad Bakhtiyarpur. It should be constituted in the first Board Meeting of the ULB every year.						
21	No separate grant register is being maintained by the ULB. So, it is difficult to find out the amount of unutilized amount of grant at a point of time.	Low	No	No	Yes	It will be maintained from next financial year.	
22	Register of suits by/against ULB has not been maintained by the ULB.	Low	No	No	Yes	It will be maintained in next FY.	
23	Tibrewal Chand & Co (Rourkela, Odisha) has appointed for double entry system at ULB and Following are the details of it. Year wise Status of DEAS are as follows; FY- 2014-15: Completed FY- 2015-16: Completed FY- 2016-17: Completed FY- 2017-18: Completed FY- 2018-19: Completed FY- 2019-20: Completed FY- 2020-21: Accounting Completed but AFS not Approved. F.Y – 2021-22: Accounting in progress.	Low	No	No	Yes	It will be completed as soon as possible.	
24	Self-Assessment System (SAS) of Property Tax has been implemented in Nagar Parishad Bakhtiyarpur but we have found that assessee is very less aware of that. ULB should conduct time-to-time awareness programme to make people aware of SAS.	Low	No	No	Yes	It is conducted in every financial year.	
25	ULB is not in practice of preparing Monthly Receipt	Low	No	No	Yes	It will be Prepared from Next Year.	



	and Payment.						
26	ULB is not in practice of preparing of Annual F.S.	Low	No	No	Yes	It is not required for us.	
27	Property Holding Tax is collected without any list of houses from where it will be collected. It is not prepared yet.	High	Yes	Yes	Yes	Survey is going on, and it will be complied from next year.	
28	Property Tax Due have not collected yet (Annexure attached)	High	Yes	Yes	Yes	It will be deducted from next F.Y.	
29	Statutory Register has not been maintained by the ULB. Due to this we are not able to quantify the appropriate details of deducted and deposited taxes.	Medium	Yes	Yes	Yes	Notices has been sent.	
30	BRS has not been prepared by ULB, hence it is difficult to monitor the fraud if any.	Medium	Yes	Yes	Yes	It will be Prepared in near future.	
31	Main as well as subsidiary cash book is not authorized by the Executive Officer on daily basis.	Low	No	No	Yes	It will be taken care in future.	

For R. N. SINGH & CO.
Chartered Accountant



CA Chanakya Shree
Partner

M. No: -079322

FRN No: 322066E

UDIN: 22079322AWSVDL8356

DATE:29-09-2022



-SD-

Executive officer
Nagar Parishad Bakhtiyarpur
Date:
Place: Bakhtiyarpur

2. Auditee Profile

1. Introduction

The Internal Audit of (Bakhtiyarpur Nagar Parishad) covering the Period from 1st April 2021 to 31st March 2022 was conducted by following person under the guidance of TL CA Ashok Kumar Pandey and MAE CA Birendra Kumar Singh:

(1) Mr. Santosh Kumar

2. Administration

The present body of the ULB has taken charge on 1st July 2021. The incumbency in the key administrative and executive positions was as under:

Smt. Shashi Devi, Chairman from 21th June 2017 till date.

Shri Santosh Kumar Rajak, Executive Officer from 1st July 2021 till date.

3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
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Compliance report for AG Audit and Internal Audit have not been provided by the ULB to us during the Audit period, so we are unable to comment on its compliance.

Reply from management in this regard is mentioned in point no.19 of 'Management Discussion' Para.

4. Finance

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

Year	2019-20	2020-21	2021-22
Final/Revised Budget	1,42,27,00,000.00	2,07,68,51,200.00	79,95,80,820.00
Actual Expenditure	11,26,76,479.10	18,66,43,380.89	22,56,36,173.25
Savings (+)/ Excess (-)	1,31,00,23,520.90	1,89,02,07,819.11	57,39,44,646.75

Note: Actual expenditure for Year 2021-22 has been taken up to 31.03.2022.



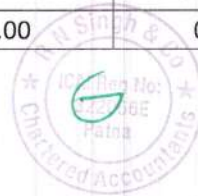
II. Volume of transactions:

Period	Budgeted (2021-22)	Previous Year (For One Year) (2020-21)	Current Period (2021-22)
Opening balance	14,70,62,331.00	12,69,89,198.16	21,09,09,513.87
Receipts	77,60,26,820.00	27,05,63,696.60	21,02,15,552.97
Total	92,30,89,151.00	39,75,52,894.76	42,11,25,066.84
Net expenditure	79,95,80,820.00	18,66,43,380.89	22,56,36,173.25
Closing balance	12,35,08,331.00	21,09,09,513.87	19,54,88,893.59

III. Bank Reconciliation: -

Details of Closing Balance:

Sl. No.	Name of scheme/item	Bank name/Account no.	Balance as per cashbook	Balance as per passbook	Difference	BRS prepared /not prepared
1	Nagar Nidhi	BOB 1472	87,19,771.84	87,19,771.84	0.00	Not Prepared
2	Nagar Nidhi	BOI 1667	95,801.60	96,482.60	-681.00	Not Prepared
3	Nagar Nidhi	IDBI 7206	9,62,045.43	9,62,045.43	0.00	Not Prepared
4	Nagar Nidhi	PNB 7012	34,818.74	34,818.74	0.00	Not Prepared
5	13th finance	PNB 7030	7,48,897.89	7,48,897.89	0.00	Not Prepared
6	Misc.	IDBI 4298	58,56,063.60	58,56,063.60	0.00	Not Prepared
7	Nagar Nidhi	SBI 7213	7,83,330.06	7,83,330.06	0.00	Not Prepared
8	BRGF	IDBI 1828	1,06,335.00	1,06,335.00	0.00	Not Prepared
9	HFA	IDBI 4415	0.00	0.00	0.00	Not Prepared
10	HFA	UNION 8871	9,923.31	9,923.31	0.00	Not Prepared
11	HFA	IDBI 5986	33,902.00	33,902.00	0.00	Not Prepared
12	HFA	IDBI 2872	0.00	0.00	0.00	Not Prepared
13	Samajik Suraksha	UNION 2007	1,05,920.20	1,05,920.20	0.00	Not Prepared
14	14th finance	IDBI 2543	2,734.00	2,734.00	0.00	Not Prepared
15	SJSRY	IDBI 5589	0.00	0.00	0.00	Not



						Prepared
16	SBM	IDBI 1289	6,014.00	6,014.00	0.00	Not Prepared
17	DAY NULM	PNB 4387	0.00	0.00	0.00	Not Prepared
18	DAY NULM	CAN 5425	16,546.90	16,546.90	0.00	Not Prepared
19	12th finance	CAN 8600	87,825.00	87,825.00	0.00	Not Prepared
20	BRGF	CAN 8599	84,831.00	84,831.00	0.00	Not Prepared
21	Kabir anthyesti	UNION 7181	1,899.70	1,899.70	0.00	Not Prepared
22	E-Governance	UNION 6018	1,64,305.50	1,64,305.50	0.00	Not Prepared
23	Treasury	P&L	17,76,67,927.82	17,76,67,927.82	0.00	Not Prepared

Note: - Various Schemes such as 4th state finance, 13th finance, state schemes, E-Governance, Nagrik Suvidha (Gangadhar), Nagar Nidhi, 14th Finance, Nagrik Suvidha (Safai), maan nikasi and Niyojan (state scheme), 5th State finance, Mukhyamantri Shahri Peyjal Yojna, Ward Parshad Allowance, Nagrik suvidha (State Scheme), Mukhyamantri Shahri Nali Gali Yojna, Parivahan, E.O. Salary have been maintained through PLA Account.

IV. Revenue & Capital Receipts Information: -

INCOME DETAILS (AMOUNTS TO BE PROVIDED IN RUPEES)							
		2019-20		2020-21		2021-22	
SL. NO.	DETAILS	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)	2021-22 (Annual)	2020-21 (Annual)
	TOTAL RECEIPTS (A+B)	9,07,04,251.00	22,20,67,662.22	27,05,63,696.60	9,07,04,251.00	21,02,15,552.97	27,05,63,696.60
A.	Revenue Receipts (1+2+3)	2,62,83,219.00	1,75,19,372.22	10,46,12,411.60	2,62,83,219.00	2,01,96,708.47	10,46,12,411.60
I	Own Revenue Receipts (a+b)	31,84,111.00	34,97,958.96	20,59,081.00	31,84,111.00	16,15,829.00	20,59,081.00
a)	Tax revenue (levied and collected by municipal body)	11,43,156.00	18,78,458.96	15,59,781.00	11,43,156.00	9,30,329.00	15,59,781.00
i)	Property tax	11,43,156.00	18,78,458.96	13,99,281.00	11,43,156.00	4,00,929.00	13,99,281.00
ii)	Other tax (levied and collected by municipal	0.00	0.00	1,60,500.00	0.00	5,29,400.00	1,60,500.00



	body)						
b)	Non-tax revenue (levied and collected by municipal body)	20,40,955.00	16,19,500	4,99,300.00	20,40,955.00	6,85,500.00	4,99,300.00
i)	Fees and fines	13,00,865.00	16,19,500	31,000.00	13,00,865.00	25,500.00	31,000.00
ii)	User charges	2,44,850.00	0.00	0.00	2,44,850.00	0.00	0.00
iii)	Other non-tax revenue (levied and collected by municipal body)	4,95,240.00	0.00	4,68,300.00	4,95,240.00	6,60,000.00	4,68,300.00
2	Other Revenue Receipts	41,17,056.00	19,45,371.96	26,65,700.60	41,17,056.00	10,34,298.00	26,65,700.60
a)	Income from interest/investments	9,70,468.00	19,45,371.96	15,55,580.60	9,70,468.00	10,34,298.00	15,55,580.60
b)	Other Revenue Income	31,46,588.00	0.00	11,10,120.00	31,46,588.00	0.00	11,10,120.00
3	Transfers/ Grants/ Assigned Revenues	1,89,82,052.00	1,20,76,041.30	99,88,7630.00	1,89,82,052.00	1,75,46,581.47	99,88,7630.00
a)	State Assigned Revenue	5,20,000.00	0.00	0.00	5,20,000.00	5,00,000.00	0.00
b)	State Finance Commission (SFC) Grants/ Devolution	1,79,49,052.00	1,04,87,511.3	0.00	1,79,49,052.00	1,20,46,581.47	0.00
c)	Octree compensation	0.00	0.00	0.00	0.00	0.00	0.00
d)	Other State Govt. Transfer	0.00	0.00	51,49,359.00	0.00	50,00,000.00	51,49,359.00
e)	Central Finance Commission (CFC) Grant	0.00	0.00	0.00	0.00	0.00	0.00
f)	Other Central Govt.	0.00	0.00	6,68,05,240.00	0.00	0.00	6,68,05,240.00



1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	38,81,095.40	373000	1,02,12,826.05	38,81,095.40	2,51,02,140.00	1,02,12,826.05
2	Capital Expenditure	9,54,25,279.61	148934083	17,19,62,718.06	9,54,25,279.61	17,95,91,747.55	17,19,62,718.06
2.1	All development works under Central/State specific schemes	9,18,61,924.61	148934083	17,05,75,855.12	9,18,61,924.61	17,69,74,031.55	17,05,75,855.12
2.2	Loan repayment (Principal Amount)	0.00	0.00	0.00	0.00	0.00	0.00
2.3	Other Capital expenditure	35,63,355.00	0.00	13,86,862.93	35,63,355.00	26,17,716.00	13,86,862.93

VI. Status of implementation of Double Entry Accounting System:

Tibrewal Chand & Co (Rourkela, Odisha) has appointed for double entry system at ULB and Following are the details of it.

Year wise Status of DEAS are as follows;

FY- 2014-15: Completed
FY- 2015-16: Completed
FY- 2016-17: Completed
FY- 2017-18: Completed
FY- 2018-19: Completed
FY- 2019-20: Completed
FY- 2020-21: Accounting Completed but AFS not Approved.
F.Y – 2021-22: Accounting in progress.

- Interval of accounting entry passed in tally: Monthly Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: Prepared (not approved)
- Annual Financial Statement: Not Prepared.
- Tally License Id: - NAGARBAKHTIYARPUR@gmail.com
- Tally Serial No.: 776646972
- Installed in: Bakhtiyarpur Nagar Parishad

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

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



3. Summary Audit Observations

Part – A (Monetary Implication):

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

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

(i) Mobile Tower Collection:

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

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Parishad Rs.40000/- per tower and annual renewal fee is Rs.10000/- per annum per tower.

Condition –As per details provided to us there are total 13 (Thirteen) Mobile Towers registered with this ULB up to F.Y 2021-22 and **Rs.58,35,291.00** has not been collected till the date of audit as per details provided by Management during the course of audit. Details has been Annexed in **Annexure-2**.

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

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

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

(ii) Advertisement Tax:

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

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

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



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

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

(iii) Holding & Property Tax Deposit – Irregularity:

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

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

Condition - During verification of property tax collection receipt and tax deposit receipt we have found that, first property tax collected by the tax collector is submitted to tax inspector of ULB then tax inspector deposited the same after some days to the Bank Account. This results in doubly gap in tax collection & tax deposition. Also, Daily Collection Register is either not prepared or not up to date.

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

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

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

Due to non-maintenance of holding tax collection and deposit register. We are unable to quantify the details of delay in deposit of holding tax.

(iv) Holding & Property Tax Collection:

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

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

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

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

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

During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long lime but no major action taken by the ULB for recovery of the same. Details of Some Big defaulters are mentioned below;

(Annexure: -3)

Sr. No.	Name	Father's/Husband's Name	Ward No.	Holding No.	Amount Due
01	Sanjay Kumar	Rajballam Ray	09/12	98/Anya Road	78,702.00
02	Dr. Vidya Nand	Bhatu Saw	9/12	204/Pradhan Road	53,061.00
03	Anil Singh	Aikayta Singh	09/12	183/ Pradhan Road	31,524.00
04	Ravindra Kumar	LT. Laxmi Saw	09/12	912	48,533.00
05	Jivan Singh	Tej Bahadur Singh	10/13	198/Mukhiya Road	71,460.00
06	Baleshwar Prasad	Nanhak Shaw	10/13	196/ Mukhiya Road	29,767.00
07	Akhilesh Singh	Ramendra Singh	10/13	200/Mukhiya Road	48,559.00
08	Ramdev Yadav	Baldev Yadav	10/13	201/00/Mukhiya Road	43,450.00
09	Bharat Prasad	Baleshwar Singh	10/13	199/Mukhiya Road	12,848.00
10	Akhileshwar Prasad Singh	Saryug Saran Singh	08	191/Pradhan Road	30,933.00
11	Ganeshwar Singh	Saryug Saran Singh	08	192/Pradhan Road	30,933.00
12	Maheshwar Singh	Saryug Saran Singh	08	192/Pradhan Road	30,933.00
13	Mahivir	Lt. Karamchand	08	164/Pradhan Road	32,181.00
14	Parmanand Singh	Lt. Namdev singh	08	200/Pradhan Road	29,488.00
15	Ravi Kumar Janvi	Mineshwar Singh	10/13	Pradhan Road	12,980.00
16.	Sadan Singh	Lt. Jagdev Singh	10/13	129/Anya Road	12,980.00
17.	Subidh Singh	Yugal Singh	6/9	281/Pradhan Road	23773.00
18	Akhilesh Singh	Mahendra Singh	6/9	302/Pradhan Road	23,625.00
19.	Ravindra Sharma	Self	6/8	75/Mukhya Road	30,933.00



20.	Bhusan Singh	Raghunandan Singh	11	190/Mukhya Road	40226.00
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b. Excess payments against bill, lack of prudence in payment against vouchers inefficiency in control resulting loss to ULB'S;

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

Details of some cases checked during the course of audit;

Date	Party Name	Amount	Description
07.02.2022	Ravi Kumar	559521.00	Nali Gali
15.03.2022	Mahendra Prasad	2848864.00	Nal Jal
17.03.2022	Vipul Kumar	3862275.00	Nal Jal

c. Report on findings of field survey and calculation of property tax of minimum 20 high value properties; (Annexure: -5)

Report on field survey of 20 high value properties

Sl. No.	Owner of Property Name	Father's/ Husband's Name	Ward No	Type of construction	Residential/ Commercial/ other	Carpet Area	Annual Value	Annual Property Tax@9%
1	Hari Prasad Gupta	LT. Banbari Lal	8	R.C.C	Commercial	3360*36	120960*9%	10886
2	Hari Prasad Gupta	LT. Banbari Lal	8	R.C.C	Commercial	4000*36	74880*9%	6739
3	Himashu Kumar	Suresh Singh	8	R.C.C	Commercial	1200*36	43200*9%	3888
4	Urmila Devi	LT. Shivchandra Prasad	9	R.C.C	Commercial	2080*36	74880*9%	6739
5	Ramakant Sharma	LT. Jharokha Prasad	9	R.C.C	Commercial	1920*36	69120*9%	6221
6	Saxhhidanand Yaji	LT. Shilbhdra Yaji	9	R.C.C	Commercial	3600*36	129600*9%	11664
7	Vinay Prasad	Ramdas Saw	9	R.C.C	Commercial	6336*36	228096*9%	20529
8	Sudama Devi	LT. Rajdeo Singh	13	R.C.C	Commercial	2880*36	103680*9%	9331
9	Kamla Devi	Dr. Arvind Kumar		R.C.C	Commercial	1389*36	50004*9%	4500
10	Bhola Prasad	Ambika Prasad	9	R.C.C	Commercial	1920*36	69120*9%	6221
11	Pyari Devi	LT. Sona Lal	9	R.C.C	Commercial	640*36	23040*9%	2074
12	Sunil Kumar Singh	Yugal Kisshore Singh	9	R.C.C	Commercial	1200*36	43200*9%	3888
13	Manju Sinha	-	9	R.C.C	Commercial	5280*36	190080*9%	17107



14	Nilam Devi	LT. Omprakash Singh	10	R.C.C	Residential	2560*9	23040*9%	2884
15	Shankar Prasad Gupta	Banbari Lal Gupta	9	R.C.C	Commercial	800*36	28800*9%	2592
16	Krishna Radhe	Banbari Lal gupta	9	R.C.C	Commercial	800*36	28800*9%	2592
17	Ram Krishna Chaudhary	Dev Narayan Chaudhary	12	R.C.C	Commercial	1440*36	51840*9%	4666
18	Kaushalya Devi	Yugeshwar Prasad	12	R.C.C	Commercial	922*36	33192*9%	2988
19	Anil Singh	LT. Kamta Singh	12	R.C.C	Commercial	1344*36	48384*9%	4355
20	Anuj Singh	LT. Kamta Singh	12	R.C.C	Commercial	1344*36	48384*9%	4355

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

d. Implementation of Self-Assessment System (SAS) of Property Tax in the ULB;

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

Part-B (Non-Monetary Implication):

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

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

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	In Process
2	Advance & Recovery Register	Not Maintained
3	Demand Register	Not Maintained
4	Daily Collection Register	Not Maintained
5	Labour Cess Register	Not Maintained
6	Royalty Register	Not Maintained
7	TDS Register	Not Maintained
8	GST Register	Not Maintained
9	Procurement Register	Not Maintained
10	Bank Wise Cashbook	Not Maintained Properly
11	Pay Roll Register	Maintained Properly



12	Leave Register	Not Maintained
13	Bill Register	Not Maintained
14	File Movement Register	Not Maintained
15	Temporary Advances to Staff	Not Maintained

b. Irregularity in procurement process: -

Due to non-maintenance of procurement register by the ULB. We are unable to mentioned the appropriate details of procurements.

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

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

d. Non- compliance of Act & Rules: -

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

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

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

e. Lack of internal control measures: -

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -
 - Main Cash Book is not being maintained by the ULB.
 - Subsidiary Cashbooks are not maintained on day-to-day basis which is not proper as per Bihar Municipal Accounting Manual. It should be prepared & closed on daily basis.
2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.
3. Property tax collection and deposit register has not been maintained by the ULB.
4. Advance and Recovery register is not maintained by Bakhtiyarpur Nagar Parishad.



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

There is lack of Internal Control on deduction and deposit of various taxes Such as TDS, GST, Royalty, Labour Cess. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.

We also observed that the Statutory Deductions have been made but not deposited to the concerned department. The details are discussed in detailed discussion note.

Details has been Annexed in Annexure-4.

g. Deficiency in pay-roll system: -

Pay-roll register is maintained only for Permanent employee not for contractual employee. There is no deficiency has been found. Details of payroll are as follows:

S.I No.	Name of Employee	Basic Pay	D A	HRA	Medical Allowance	Other Allowance	Gross	Deduction (GPF)	Net Salary
1	Sri Vinay Kumar Singh	18180	27997	1364	200	4618	52359	9236	43123
2	Sri Pappu Kumar	10440	16078	783	200	2652	30153	5304	24849
3	Sri Umesh Rai	9260	14260	695	200	2352	26767	5399	21368
4	Sri Lallu Malik	9260	14260	695	200	2352	26767	4704	22063
5	Sri Nand Malik	9260	14260	695	200	2352	26767	4704	22063
6	Sri Shyam Malik	9260	14260	695	200	2352	26767	4704	22063
7	Sri Jeetu Malik	9260	14260	695	200	2352	26767	4704	22063
8	Sri Shiva Malik	9260	14260	695	200	2352	26767	4704	22063

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

As per details provided by Bakhtiyarpur Nagar Parishad, Some UC's of Previous FY's & up to F.Y 2021-22 was not prepared & submitted to the Urban Development & Housing Department till the date of audit. We have given direction & helped Bakhtiyarpur Nagar Parishad for the preparation of UC's, they have started to prepare UC's. Further UC's details from financial year 2019-20 to till date has not been provided to us.



The Detail of Pending UC: -

We are providing all help to the ULB so that UC shall be prepared on time and submitted to UD&HD. **Details has been Annexed in Annexure: -6.**

i. Physical verification of inventory/stores: -

Inventory/ Stores Register and Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.
Comment from management in this regard has been provided in 'Management discussion Para'

j. Advances, their adjustment & recovery: -

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

k. Comment on management of Fixed and other Assets: -

Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.
Comment from management in this regard has been provided in 'Management discussion Para'

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

Financial guidelines of schemes of MOHUA and UD & HD, GOB have not been compiled by the ULB. Discrepancies are found in this regard such as:

We have found that Bakhtiyarpur Nagar Parishad is not preparing their UCs on timely basis.
Details of UC's Pending are Annexed in **Annexure-6.**

Comment from management in this regard has been provided in 'Management discussion Para'

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

PART – C (Other)

Sl. No.	Particular	Remarks/ Observation
a.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Irregularities Found in this regard. Details of some of the cases checked during the audit period have been provided in point (b) of Part A of the report.
b.	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-.	Procurement register has not been maintained by the ULB.



c.	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.
d.	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. has been deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.</p> <p>Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> • TDS return has not been filled. • TDS have not been deposited appropriately. • Labour Cess has not been deducted & deposited appropriately. • GST return has not been filed till prescribed date. <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>
e.	Whether all the C&AG audit & Internal audit Paras has been compiled by the ULBs	As Compliance report of C&AG audit & Internal audit has not been provided by the ULB till the date of audit we are unable to check the exact status of compliance of the same.
f.	Any Other deficiencies noticed during the audit to improve internal control systems.	It was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.

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4. Detail Audit Observations

RISK ASSESSMENT							
Name of the ULB		NAGAR PARISHAD BAKHTIYARPUR					
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operati ng Gap	Mgt. Comment	Auditor Recommendation
<u>DEMAND GENERATION:</u>							
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/Asses sment register should be appropriately maintained ward wise with all required details with previous dues assessment year wise before preparation of BUDGET of ULB.
2.	Collusion with Citizen regarding Assessment.	MEDIUM	No	Yes	Yes	We are trying our best to comply the same in near future.	Management should hire Independent Person or Organization for assessment of properties.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	MEDIUM	No	No	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. Assessment Register has not been maintained.
4.	Others	-	-	-	-	-	-
<u>RECEIPTS AND BANKING:</u>							



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

REVENUE EXPENDITURE:

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



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

ESTABLISHMENT EXPENDITURE:

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

CAPITAL EXPENDITURE:

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



5.	Perpetrated fraud (Like payment more than one time to same contractor).	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like work register, MB, bill register, Fixed Assets register, Service book/record, advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on timely basis. It should be updated on real time basis.
7.	Others	-	-	-	-	-	-

PROCUREMENT AND INVENTORY:

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

GRANT AND LOANS AND UTILISATION THEREOF:

1.	Non utilization of grant or grant unspent.	MEDIUM	No	No	No	It will be complied as quickly as possible.	The unspent grant should be refunded to the department which has not been utilized yet.
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2.	Not furnishing of UC	HIGH	No	No	Yes	We are giving special attention on it. It will be furnished as quickly as possible.	UC should be furnished within the timeline prescribed by the department.
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-
4.	Perpetrated fraud (Like payment more than one time same contractor)	HIGH	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	It will be taken care in future.	Only Contractor files are maintained. Registers should be maintained as quickly as possible.
6.	Others	-	-	-	-	-	-

FIXED DEPOSITS AND INVESTMENTS:

1.	Not deposited at appropriate time (loss of revenue)	HIGH	Yes	Yes	Yes	It will be taken care in future.	No tradition of Fixed Deposit & Investments in NAGAR PARISHAD BAKHTIYAR PUR. Management should invest or open swipe account to get more interest income.
2.	Loss of Investment certificate	HIGH	No	No	No	-	-
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-

4.	Collusion with bank officials to invest at lower rate	HIGH	No	No	No	-	-
5.	Deposit into Current account	MEDIUM	No	No	No	-	-
6.	Non-updating various register like investment register, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Investment Register, Bank Book has not been maintained/up to date by the ULB. It should be maintained on daily basis.
7.	Others	-	-	-	-	-	-

LOANS AND ADVANCES:

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



List of Important Registers

	Name of the ULB	NAGAR PARISHAD BAKHTIYARPUR			
	RISK RATING:	MEDIUM			
	CAG OBSERVATIONS STATUS	AVAILABLE			
		PERIOD: 01/04/2021 to 31/03/2022			
Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Cash Book	General/Main Cash Book has not been maintained 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
3.	Journal	Journal Register has not been maintained.	Due to this amount receivable & payable is not ascertainable. Advances have been accounted as income & expenditure.	It will be taken care in future.	Not Resolved
4.	Register for Journal/ Magazines/Newspapers	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved

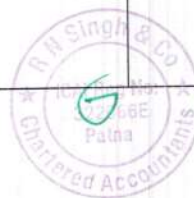
5.	Register for Temporary Advances	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	Register of Money Orders/Bank Draft Received	Not Maintained	It may leads to dishonor of DD received or misplace of DD.	It will be maintained from next financial year.	Not Resolved
7.	Cheque Issue Register	Maintained	-	-	-
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 head wise but not authorised.	It may leads to statutory irregularities. Delay in deposit of deducted amount further leads to interest @ 1.5% per	It will be taken care in future.	Not Resolved

	cheque/DD received, to bank,					
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.	Draft/Receipt dishonored 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,	Matched.	-	-	-	-
4.	Whether cheque issue register are matched with	Matched	-	-	-	-
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 creates difficulty at the month end in reconciliation of funds.	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	22	-	-	-	-
10.	Original copy of cancelled receipt is	No such cases found.	-	-	-	-

	attached with duplicate copy with "CANCELLED" marked on it.					
11.	Liability for stale cheques account review is done and necessary reversal entries are passed	No such cases found.	-	-	-	-
12.	Any other	-	-	-	-	-

Public Works

Name of the ULB		NAGAR PARISHAD BAKHTIYARPUR				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		AVAILABLE				
PERIOD: 01/04/2021 to 31/03/2022						
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has mentioned in first page of MB,	Yes	-	-	-	-
2.	Whether bill has been signed by proper in charge,	Yes	-	-	-	-
3.	Whether the bill has been checked by the accountant with the MB (also compare the qty.), estimate, agreement, previous bill (in case of running agreement)	Yes	-	-	-	-



4.	Verify whether any payment made for removing /dismantling material which have scrap value must be indicated in the bill,	No such cases found.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	Yes	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	Yes	-	-	-	-
7.	Whether master roll(machine numbered & authorized) has been maintained for details of store, specifying:	Not Maintained	-	It may leads to fraud & Defalcation.	It will be prepared in future.	Not Resolved
	Date of Issue,	No	-	-	-	Not Resolved
	Name of subordinate,	No	-	-	-	Not Resolved
	Name of work,	No	-	-	-	Not Resolved
	Number of labour,	No	-	-	-	Not Resolved
	Period of engagement,	No	-	-	-	Not Resolved
	Details of payment(date, Amount, Cheque no, etc.)	No	-	-	-	Not Resolved
8.	Whether the same has been periodically verified.	No	-	-	-	Not Resolved
9.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-

Cash Book

Name of the ULB	NAGAR PARISHAD BAKHTIYARPUR
RISK RATING:	MEDIUM

G

CAG OBSERVATIONS STATUS		AVAILABLE				
PERIOD: 01/04/2021 to 31/03/2022						
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether Opening Balance & Closing Balance was worked out or not,	General/Main Cash Book has not been maintained. 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 Receipt Vouchers Register as it is not being maintained by the ULB.	-	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,	It will be taken care in future.	Not Resolved

				opening and closing balance.		
5.	Whether any delay in deposit of amount of collection by cashier,	In most of the cases any amount collected is deposited about a week delay.	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
6.	conduct physical verification of cash and report heavy cash balance if any	No discrepancies found in this regard.	Not Resolved	Not Resolved	Not Resolved	Not Resolved
7.	Any Other	No	-	-	-	-

Collection

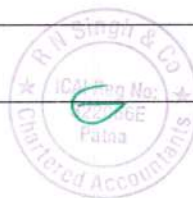
	Name of the ULB	NAGAR PARISHAD BAKHTIYARPUR				
	RISK RATING:	MEDIUM				
	Name of Tax Collector	Pappu Kumar (Tax Daroga)				
		PERIOD: 01/04/2021 to 31/03/2022				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collection procedure are as per guidelines/direction of ULB,	Yes	-	-	-	-
2.	Whether collections are made on the basis of Demand & Collection Register,	Demand & Collection register has not been maintained properly.	-	It may leads revenue loss to the ULB.	It will be maintained properly in future.	Not Resolved
3.	Whether collection are made in the same receipt Vouchers which has been	Yes	-	-	-	-

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

	& timely deposited in its own account, (if applicable)					
11.	Whether there is any short/non collection or short deposit or not deposit,	No Such cases found.	-	-	-	-
12.	Whether penalty(@2% P.M/ 1.5%) has been duly charged on late payment,	Yes	-	-	-	-
13.	Whether daily collections are entered into hand book, collection register maintained by TC & it should be properly entered in demand & collection register,	Daily Collection Register has been Maintained.	-	-	-	-
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 BAKHTIYARPUR
RISK RATING:	MEDIUM
Name of Tax Collector	Pappu Kumar (Tax Daroga)



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	No Such cases found.	-	-	-	-

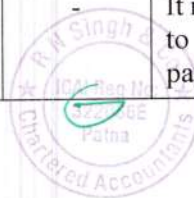


	under the law and that have been duly sanctioned,					
6.	Ensure whether there is any clerical error in calculation,	No Such cases found.	-	-	-	-
7.	Whether demand register in prescribed format is maintained or not,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken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

14.	Whether Demand, Collection & Balance Register has been prepared on daily basis for all receipts or not, & it would be 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

	Name of the ULB	NAGAR PARISHAD BAKHTIYARPUR				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether establishment expenditure is sanction by authorized person & it has been within sanctioned limit,	Yes	-	-	-	-
2.	Whether service log book has been maintained & up to date or not,	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved



3.	Audit whether apart from comparing the pay & allowance drawn by each employee in the pay bill with the corresponding entries in the pay column of the service book and checking 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
4.	Whether each employee has unique identification number & it has be referred in all matter in relation to service book Whether payment made to employee has been verified with attendance register/logbook,	Yes	-	-	-	-
5.	Whether service book for calculation of payable has been authorized by the proper person,	Service Book not maintained.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
6.	Whether account depart has prepared the advice & instructed the bank for the payment as per advice,	Yes	-	-	-	-
7.	Whether undistributed amount of pay & allowance as shown in cash book matched with balance of undistributed salary balance,	Undistributed salary amount not maintained in cashbook.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
8.	Whether undistributed amount of pay & allowance are not for more than 3 months as cash in hand,	No Such cases found.	-	-	-	-
9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employee specifying separate hade with date of receive (In case of arrear),	No Such cases found.	-	-	-	-
10.	Whether the bill prepared according to sanctioned scale,	Yes	-	-	-	-
11.	Whether no any payment is made to Employee whose service retired in any manner,	No Such cases found.	-	-	-	-
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	Pay-In-Slip not prepared.	-	It becomes difficult to trace last payment.	It will be taken care in future.	Not Resolved

				It may leads to over/less payments.		
13.	Whether all statutory deduction or adjustment has been made before payment,	Only Provident Fund has been deducted. TDS either not deducted or wrongly deducted.	-	It may leads to levy statutory penalty/ interest.	It will be taken care in future.	Not Resolved
14.	To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances (House building and vehicle advance etc.) and settlement thereof.	No Such cases found.	-	-	-	-
15.	To check salary bills.	Salary Bills not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
16.	Position of outstanding advances paid to employees	No Such cases found.	-	-	-	-
17.	To check deduction of provident fund and ESI has been made as per rules	Yes	-	-	-	-
18.	Whether PF slips are issued to the employees on yearly basis and to see whether all statutory returns for PF are submitted to the concerned authorities.	Yes	-	-	-	-
19.	To check whether salary bill is prepared in such a manner that it gives breakup of the amount of bill and all adjustments such as deduction of PF, TDS and other advances and loans etc.	Not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
20.	Check Retirement benefit to employee	No Such cases found.	-	-	-	-
21.	Personnel Appointments and to see whether all records are updated from time to time.	No Such cases found.	-	-	-	-
22.	Dismissal and Resignation/ Termination	No Such cases found.	-	-	-	-



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

Grant

Name of the ULB		NAGAR PARISHAD BAKHTIYARPUR				
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	-	-	-	-



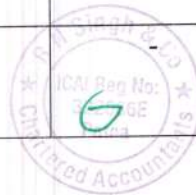
5.	The variations in quantities and completion period etc. have been authorized by the competent authority	Yes	-	-	-	-
6.	Job completion certificate has been processed by the dealing assistant.	Yes	-	-	-	-
7.	Bills passed for payment are as per rules & T & C of Tender.	Yes	-	-	-	-
8.	All terms and conditions 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 BAKHTIYARPUR				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/2021 to 31/03/2022				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether "Receipt Vouchers" are in the prescribed format &	Yes	-	-	-	-

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



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

Other Revenue:

1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	Some amount is pending to be collected as Tower Tax in this financial year and no steps have been taken for recovery of dues.	Annexure-2 Attached	It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	Professional Tax	No professional tax collected.	-	-	-	-

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



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

Tender Details (Work Order Wise)

	Name of the ULB	NAGAR PARISHAD BAKHTIYARPUR				
	RISK RATING:	MEDIUM				
	Work order No.	<i>No Tender were done during this period.</i>				
		PERIOD: 01/04/2021 to 31/03/2022				
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 authority. as per delegation of powers	Yes	-	-	-	-

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5.	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.	Not in prescribed format.	-	There may be chances of fraud & defalcation.	It will be taken care in future.	Not Resolved.
6.	Approval of mode of procurement	Yes	-	-	-	-
7.	The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.	Yes	-	-	-	-
8.	To check whether the direction was followed for notification /advertising and opening of bids at notified date, time and place in the presence of bidders.	Yes	-	-	-	-
9.	Award of contract and its execution is as per procedure and guidelines issued by the Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, & European Union etc.)	Yes	-	-	-	-
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	Yes	-	-	-	-
11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified	Yes	-	-	-	-

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	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 in time as per delivery schedule.	Yes	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Stock/Asset Register has not been maintained to record the same.	-	There may be chances of misplacement goods/stores.	It will be taken care in future.	Not resolved.
15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	Yes	-	-	-	-

Vehicle Log Book

Name of the ULB		NAGAR PARISHAD BAKHTIYARPUR				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/2021 to 31/03/2022				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether logbook has maintained or not & up to date with proper details like journeys, wok undertaken, covering root, visited place, kilometer, etc.,	No	-	Proper movement of the vehicle should not be traced	It will be maintained in near future	Not Resolved
2.	Whether logbook of journey is maintained	No	-	Proper movement of	It will be maintained	Not Resolved



	in detail & signed by the officials using them,			the vehicle should not be traced	in near future	
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,	No	-	Credibility of expenses over fuel should not be traced-	It will be maintained in near future	Not Resolved
5.	Whether full details of repairs have been maintained & it have been through authorized center,	No	-	Credibility of expenses over repairs should not be traced	It will be maintained in near future	Not Resolved
6.	Whether authorized person have proper check over logbook.	No	-	Vehicle may be used for unauthorized purpose.	It should be maintained and checked in near future	Not Resolved

Fixed Assets

Name of the ULB		NAGAR PARISHAD BAKHTIYARPUR				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	Not Maintained	-	It may lead 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	Appropriate details are not mentioned in the fixed Assets register	-	-	Being Prepared by DEAS Team.	Not Resolved



	incidental to its acquisition					
4.	all fixed assets are acquired only after obtaining approval of the concerned authority	Yes	-	-	-	-
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	Done	-	-	-	-
6.	Depreciation is provided on each class of fixed assets at the prescribed rates	No Depreciation is provided.	-	It leads to over valuation of fixed assets.	Levied once fixed asset register maintained.	Not Resolved
7.	Asset Replacement Register is properly maintained asset class-wise	No such cases found.	-	-	-	-


Others

Name of the ULB		NAGAR PARISHAD BAKHTIYARPUR				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	All permanent changes made in the assessment of buildings and lands have been recorded in this register with reference to the monthly lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off.	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 Resolve
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 Resolve

9

Register of Suits						
1.	All suits filed by the municipality for recovery of any sum due are entered.	Register of Suits filed by ULB has been maintained by the ULB.	-	-	-	-
2.	All suits filed against the municipality are entered	-	-	-	-	-
3.	Sanction from the Council obtained for filing/defending the suit	-	-	-	-	-
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	-	-	-	-

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


CA Chanakya Shree
Partner
Mem No: 079322



NAGAR PARISHAD BAKHTIYARPUR
FOR THE PERIOD 01-04-2021 TO 31-03-2022
Management Discussion Note

Sr. No	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO) Comments	Ref. Page								
1	<p>As per Rule 57 of Bihar Mineral (Concession, Prevention of Illegal Mining, Transportation & Storage) Rules, 2019 and as per letter no. 3174/ Dated on 17.09.2019. Seigniorage fee should must be deducted @10% of base rate of minerals.</p> <p>But during the course of audit, we found that ULB is not in practice to deduct Seigniorage fee as per prescribed rate, due to this excess payments have been made to the contractors by the ULB.</p>	High	Yes	Yes	Yes	It is started to deduction of seigniorage fees from this F.Y. also previous non- deduction will be recovered from contractors.									
2	<p>As per Sec 194 I TDS should be deducted on payments of rent including lease rentals @ 10% if payments exceed 240000.00 in a F.Y.</p> <p>But we found that ULB made rent payments to Sri Jay Ram Singh in excess of prescribed limit during F.Y 2021-22 but TDS U/S 194 I @10% has not been deducted by the ULB. Which are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Month</th> <th>Amount</th> <th>Date of Payments</th> <th>TDS @ 10%</th> </tr> </thead> <tbody> <tr> <td>June 2020 to March 20</td> <td>270000</td> <td>03-04-2021</td> <td>27000</td> </tr> </tbody> </table>	Month	Amount	Date of Payments	TDS @ 10%	June 2020 to March 20	270000	03-04-2021	27000	High	Yes	Yes	Yes	It will be deducted from these financial years and non-deduction will be recovered from next payments.	
Month	Amount	Date of Payments	TDS @ 10%												
June 2020 to March 20	270000	03-04-2021	27000												

NAGAR PARISHAD BAKHTIYARPUR
FOR THE PERIOD 01-04-2021 TO 31-03-2022
Management Discussion Note

	<p>files all installments paid to beneficiary but geo tagged photo not attached in files. Further, in some files land registry documents not attached in files and installments disbursed to beneficiary. it indicates that payments made without verification of required documents.</p> <p>Details are as follows:</p> <ol style="list-style-type: none"> 1. HFA; Savitri devi, file no. 188/HFA-2 all installments disbursed but no geo tagged photos attached in files. 2. HFA; Ashok Singh, file no. 542/HFA-2 all Installments disbursed but land registry paper not found in files. 3. HFA; Ashok Prasad, file no. 350/HFA-2 all Installments disbursed but no geo tagged photos attached in files. 					
8	We observed that we are unable to quantify the holding tax deduction and deposit details due to non-maintained of holding tax collection register.	High	Yes	Yes	Yes	It will be prepared as soon as possible.
9	We observed that payments have been made to contractors under Nali Gali and Nal Jal Yojna but we found that no any photos during construction and completion of work were found in files. It clearly indicates that payments were disbursed without verification photos. Details of	High	Yes	Yes	Yes	It will be resolved and direction to concerned employee will be provide as soon as possible.



NAGAR PARISHAD BAKHTIYARPUR
FOR THE PERIOD 01-04-2021 TO 31-03-2022
Management Discussion Note

	<p>Contractors are as follows:</p> <ul style="list-style-type: none"> • Mahendra Prasad, Nal Jal Yojna, Yojna no.16/18-19, payments Rs 2848864.00. • Vipul Kumar, Nal Jal Yojna, Yojna no.07/17-18, payments Rs 3862275.00. • M/S Chitranjan constech pvt.ltd., Nali Gali Yojna, Yojna no.01/21-22, payments Rs 2026393.00. • Chandan Kumar, Nali Gali Yojna, Yojna no.02/16-17, payments Rs 455286.00. 					
10	During the course of audit, we observed that TDS u/s 192 has not been deducted on salary paid Executive Officer. Interest u/s 201 & Penalty u/s 271C may be levied on ULB.	High	Yes	Yes	Yes	It will be deducted from this financial years.
11	We observed that there is outstanding of mobile tower tax of Rs 5835291 till F.Y 2021-22. Due to non-collection of mobile tower taxes.	High	No	No	Yes	Notice regarding outstanding amount has been given. It will be recovered as soon as possible.
12	Demand register is not maintained properly or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.	Medium	No	No	Yes	It will be prepared from next financial year. Survey is going on for the due amount of Property Tax, Rent on Municipal Property, Etc.



NAGAR PARISHAD BAKHTIYARPUR
FOR THE PERIOD 01-04-2021 TO 31-03-2022
Management Discussion Note

	Further, holding tax defaulters are not classified as demand register is not maintained by the ULB. It leads to a huge revenue loss to the ULB.					
13	Advertisement Tax has not been levied by the ULB during this period. It leads to revenue loss to the ULB.	Medium	No	No	Yes	Advertisement tax does not deduct in this ULB.
14	Various registers, books of records etc. are not being prepared by the ULB. Such as Ledgers, Journals, Daily Collection Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, File Movement Register etc.. ULB should maintain these registers as soon as possible.	Medium	No	Yes	Yes	It will be prepared from next FY.
15	General Cash books has not been maintained by the ULB.	Medium	No	No	Yes	It will be prepared from next Financial years.
16	Financial guidelines of schemes of MOHUA and UD & HD, GOB have not been compiled by the ULB. UCs of various schemes are pending for submission to the Urban Development & housing Department till the end of financial year 2018-19. Further, Details of UCs from F.Y 2019-20 to till date has	Medium	No	No	Yes	It will be complied as soon as possible. Further UC's for F.Y 2021-22 Funds are not fully utilized and its time period to submit is within 18 months.



NAGAR PARISHAD BAKHTIYARPUR
FOR THE PERIOD 01-04-2021 TO 31-03-2022
Management Discussion Note

	not been Provided to us. Details have been Annexed in Annexure.					
17	Details of Directives issued by UD & HD have not been provided to us during the course of audit, so we are unable to check compliance of the same.	Medium	No	No	Yes	It will be provided from next F.Y.
18	Procurement Register has not been maintained for all procurements above Rs.15,000. Further, Guidelines issued by UD&HD regarding procurements were also not provided to us during the course of audit.	Medium	No	No	Yes	It will be maintained as soon as possible.
19	We are not able to check the Compliance Status of Internal Audit Observations and AG Audit observations for FY 2020-21 & Previous years, as compliance report has not been provided by the ULB.	Medium	No	No	Yes	It Will be complied as soon as possible.
20	Municipal Accounts Committee has not been constituted by the Nagar Parishad Bakhtiyarpur. It should be constituted in the first Board Meeting of the ULB every year.	Low	No	No	Yes	Discussed in next board meeting.
21	No separate grant register is being maintained by the ULB. So, it is difficult to find out the amount of unutilized amount of grant at a point of time.	Low	No	No	Yes	It will be maintained from next financial year.
22	Register of suits by/against ULB has not been maintained by the ULB.	Low	No	No	Yes	It will be maintained in next FY.
23	Tibrewal Chand & Co	Low	No	No	Yes	It will be completed as



NAGAR PARISHAD BAKHTIYARPUR
FOR THE PERIOD 01-04-2021 TO 31-03-2022
Management Discussion Note

30	BRS has not been prepared by ULB, hence it is difficult to monitor the fraud if any.	Medium	Yes	Yes	Yes	It will be Prepared in near future.
31	Main as well as subsidiary cash book is not authorized by the Executive Officer on daily basis.	Low	No	No	Yes	It will be taken care in future.



for 20/09/22
कार्यवालाक पदाधिकारी
नगर परिषद बख्तियारपुर
बटना

कार्यालय नगर परिषद, बख्तियारपुर (पटना)

पत्रांक १५००./दिनांक ०२.११.२०२२

क्र० सं०	मोबाईल टावर का लोकेशन	जमीन/मकान मालीक का नाम	कम्पनी का नाम	एटीना किस कम्पनी का है।	वार्ड सं०	स्थापना	बकाया राशि	वित्तिय वर्ष	
1	रवाईच सामुदायिक भवन के पास बख्तियारपुर	विद्या विनोद सिंह, पिता - स्व० खुबी सिंह, विमलेश कुमार एवं गणेश कुमार पिता - स्व० रामचरण सिंह	टाटा मोबाईल टावर	यूनिओर	2	29.10.2007	345669	2007 - 2022	
2	रवाईच ब्लॉक के दक्षिण भाग में बख्तियारपुर	मनोज कुमार सिंह, एवं राजेश कुमार सिंह, पिता महेन्द्र सिंह	एयर सेल मोबाईल		5		449098	2006 - 2022	
3	पुरानी बाजार संगत बख्तियारपुर	नवीन सिंह पिता महेन्द्र सिंह	एयरटेल मोबाईल टावर	टेलीनोर	5	03.03.2002	711011	2002 - 2022	
4	पुरख टोला बख्तियारपुर	श्री उदित नारायण सिंह स्व० लीला सिंह	आईडिया मोबाईल टावर	वोडाफोन	7	02.03.2006	395504	2002 - 2022	
5	पुरख टोला बख्तियारपुर	रूपेश सिंह पिता स्व० भुनेश्वर सिंह	रिलायंस स्मार्ट	पंजी स्मार्ट	7	04.04.2004	694521	2004 - 2022	
6	पुरानी वाईपास नया टोला माधोपुर बख्तियारपुर	सदन सिंह	एयरसेल मोबाईल टावर		08/10	02.03.2006	410213	2006 - 2022	
7	पुरानी वाईपास नया टोला माधोपुर बख्तियारपुर	शंभु सिंह	एयरटेल मोबाईल टावर		08/10	04.03.2006	457567	2006 - 2022	
8	पुरानी वाईपास पेट्रोल पम्प के पास नया टोला माधोपुर	नागेन्द्र सिंह	टाटा मोबाईल टावर	एयरसेल यूनिओर	13/14	02.08.2009	343559	2008 - 2022	
9	नया टोला माधोपुर बख्तियारपुर	रंजीत सिंह पिता रामप्रवेश सिंह	रिलायंस स्मार्ट		17	10.07.2014	519685	2006 - 2022	
10	राधोपुर, बख्तियारपुर	कपीलमुनी सिंह	एयरटेल मोबाईल टावर	वोडाफोन	17/23	10.07.2019	507048	2004 - 2022	
11	न्यू वाईपास राधोपुर बख्तियारपुर	सरकारी जमीन में	बी० एस० एन० एल०		18/24		519685	2006 - 2022	
12	नया टोला राधोपुर बख्तियारपुर	मो० साहेब उद्दिन पिता जमुना मिथा	आईडिया मोबाईल टावर	वोडाफोन आईडिया	19/25	07.01.2008	275580	2007 - 2022	
13	महुदपुर रानीसराय बख्तियारपुर	सुरेन्द्र सिंह पिता सत विद्यार्थी	रिलायंस जीओ मोबाईल टावर		27	01.01.2008	206151	2013 - 2022	
							कुल	5835291	



कार्यालयक प्रमार्धिकारी
नगर परिषद, बख्तियारपुर

NAGAR PARISHAD BAKHTIYARPUR (PATNA)

DEFAULTER'S LIST

AS ON 31.03.22

Sr No	Name	Father's/husband Name	Ward No	Holding No	Amount due
1	Sanjay kumar	Rajballam ray	12	98 Anya Road	78702
2	Dr. Vidya nand	Bhatu Saw	12	204 Pradhan Road	53061
3	Anil Singh	Aikayta singh	12	183 Pradhan Road	31524
4	Ravindra Kumar	LT.Laxmi saw	12	912	48533
5	Jivan singh	Tej Bahadur	13	198 Mukhiya Road	71460
6	Baleshwar prasad	Nanbak shaw	13	196 Mukhiya Road	29767
7	Akhilesh singh	Ramendra	13	200 Mukhiya Road	48559
8	Ramdev Yadav	Baldev Yadav	13	201 Mukhiya Road	43450
9	Bharat Prasad	Baleshwar	13	199 Mukhiya Road	12848
10	Akhileshwar prasad Singh	Saryug saran singh	8	191 Pradhan Road	30933
11	Ganeshwar Singh	Saryug saran	8	192 Pradhan Road	30933
12	Maheshwar Singh	Saryug saran	8	192 Pradhan Road	30933
13	Mahivir	Lt.	8	164 Pradhan Road	32181
14	Parmanand singh	lt namdev	8	200 Pradhan Road	29488
15	Ravi kumar jahvi	mineshwar	13	Pradhan road	12980
16	sadan singh	lt Jagdev Singh	13	129 Anya road	12980
17	Subidh singh	Yugal singh	9	281 Pradhan road	23733
18	Akhilesh Singh	Mahendra	9	302 Pradhan road	23625
19	Ravindra Sharma	Self	8	75 mukhya road	30933
20	Bhusan Singh	Raghunandan	11	190 mukhya road	40226



4-3-22
08/9/22
टैक्स दफेगा
नगर परिषद् बख्तियारपुर
(पटना)

GST DELAY 15th finance

Name of Party	CGST TFDs	SGST TDS	Labour Tax	Royalty	Total	Date of Payments	Date of deposit	Delay Months
Republic Motor	-	-	40,200.00	-	40,200.00	25.06.2021	09.05.2022	9
Vijay Kumar	3,621.00	3,621.00	3,621.00	1,730.00	12,593.00	05.10.2021	09.05.2022	6
Pathya Door to Door	-	-	9,276.00	-	9,276.00	29.10.2021	09.05.2022	6
Akansha Ent. Door to Door	-	-	9,525.00	-	9,525.00	29.10.2021	09.05.2022	6
Ravi Kumar	-	-	29,908.00	43,244.00	73,152.00	04.01.2022	09.05.2022	3
Akansha Ent. Door to Door	-	-	9,525.00	-	9,525.00	06.01.2022	09.05.2022	3


TDS 2021-22		
SCHEME	TDS DEDUCTED	DEPOSITED/ NOT
15th Finance	4,35,559.00	Not Deposited
Nagar Nidhi	94,610.00	Not Deposited
Mukhmantri Nal Jal Yojna	3,487.00	Not Deposited
Mukhmantri Nali Gali Yojna	4,734.00	Not Deposited
5th Finance	3,19,120.00	Not Deposited
Total	8,57,510.00	

for *[Signature]*
 कार्यपालक पदाधिकारी
 नगर परिषद बख्तियारपुर
 बटवा



Report on field survey of 20 high value properties

Sl. No.	Owner of Property Name	Father's/ Husband's Name	Ward No	Type of construction	Residential/ Commercial/other	Carpet Area	Annual Value	Annual Property Tax@9%
1	Hari Prasad Gupta	LT. Banbari Lal	8	R.C.C	Commercial	3360*36	120960*9%	10886
2	Hari Prasad Gupta	LT. Banbari Lal	8	R.C.C	Commercial	4000*36	74880*9%	6739
3	Himashu Kumar	Suresh Singh	8	R.C.C	Commercial	1200*36	43200*9%	3888
4	Urmila Devi	LT. Shivchandra Prasad	9	R.C.C	Commercial	2080*36	74880*9%	6739
5	Ramakant Sharma	LT. Jharokha Prasad	9	R.C.C	Commercial	1920*36	69120*9%	6221
6	Saxhhdanan d Yaji	LT. Shilbhdra Yaji	9	R.C.C	Commercial	3600*36	129600*9%	11664
7	Vinay Prasad	Ramdas Saw	9	R.C.C	Commercial	6336*36	228096*9%	20529
8	Sudama Devi	LT. Rajdeo Singh	13	R.C.C	Commercial	2880*36	103680*9%	9331
9	Kamla Devi	Dr. Arvind Kumar		R.C.C	Commercial	1389*36	50004*9%	4500
10	Bhola Prasad	Ambika Prasad	9	R.C.C	Commercial	1920*36	69120*9%	6221
11	Pyari Devi	LT. Sona Lal	9	R.C.C	Commercial	640*36	23040*9%	2074
12	Sunil Kumar Singh	Yugal Kisshore Singh	9	R.C.C	Commercial	1200*36	43200*9%	3888
13	Manju Sinha	-	9	R.C.C	Commercial	5280*36	190080*9%	17107
14	Nilam Devi	LT. Omprakash Singh	10	R.C.C	Residential	2560*9	23040*9%	2884
15	Shankar Prasad Gupta	Banbari Lal Gupta	9	R.C.C	Commercial	800*36	28800*9%	2592
16	Krishna Radhe	Banbari Lal gupta	9	R.C.C	Commercial	800*36	28800*9%	2592
17	Ram Krishna Chaudhary	Dev Narayan Chaudhary	12	R.C.C	Commercial	1440*36	51840*9%	4666
18	Kaushalya Devi	Yugeshwar Prasad	12	R.C.C	Commercial	922*36	33192*9%	2988
19	Anil Singh	LT. Kamta Singh	12	R.C.C	Commercial	1344*36	48384*9%	4355
20	Anuj Singh	LT. Kamta Singh	12	R.C.C	Commercial	1344*36	48384*9%	4355


 सचिव/प्रमुख पदाधिकारी
 नगर परिषद बख्तियारपुर
 पटना



14	2010-11	श्रीगंगा शरण	1700 दिनांक 28.03.11	17.59	17.59	02 दिनांक 31.03.11		17.59	2011-12	17.59	शून्य	शून्य	शून्य	शून्य	11-03-2014	17.59	शून्य	शून्य	शून्य
15	2010-11	13 से शिर	1638 दिनांक 30.03.11	12	12	P2217-00005 Date 31.03.11		12	2011-12	12	शून्य	शून्य	शून्य	शून्य	11-03-2014	12	शून्य	शून्य	शून्य
16	2010-11	13 से शिर	1638 दिनांक 30.03.11	0.3	0.3	P2217-00006 Date 31.03.11		0.3	2011-12	0.3	शून्य	शून्य	शून्य	शून्य	11-03-2014	0.3	शून्य	शून्य	शून्य
17	2010-11	13 से शिर	4713 दिनांक 17.03.10	12	12	P2217-00005 Date 31.03.11		12	2011-12	12	शून्य	शून्य	शून्य	शून्य	22/11/14	12	शून्य	शून्य	शून्य
18	2011-12	13 से शिर	13 दिनांक 04.08.11	13	13	T2217/00004 date 22.12.11	13	13	2012-13	13	शून्य	शून्य	शून्य	शून्य	02-10-2014	13	शून्य	शून्य	शून्य
19	2011-12	13 से शिर	15 दिनांक 23.08.11	2	2	T2217/00003 date 20.03.12	2	2	2012-13	2	शून्य	शून्य	शून्य	शून्य	02-10-2014	2	शून्य	शून्य	शून्य
20	2011-12	13 से शिर	49 दिनांक 12.03.12	15.3	15.3	T2217/00019 date 30.03.12	15.3	15.3	2012-13	15.3	शून्य	शून्य	शून्य	शून्य	02-10-2014	15.3	शून्य	शून्य	शून्य
21	2011-12	शुद्ध शिर	59 दिनांक 19.03.12	20	20	T2217/00018 DT 30.03.12	20	20	2012-13	20	शून्य	शून्य	शून्य	शून्य	11-03-2014	20	शून्य	शून्य	शून्य
22	2011-12	शुद्ध शिर	52 दिनांक 19.03.12	35.06	35.06	T2217/00018 DT 30.03.12	35.06	35.06	2012-13	35.06	शून्य	शून्य	शून्य	शून्य	22.11.14	35.06	शून्य	शून्य	शून्य
23	2011-12	शुद्ध शिर	52 दिनांक 19.03.12	25.59	25.59	T2217/00019 DT 30.03.12	25.59	25.59	2012-13	25.59	शून्य	शून्य	शून्य	शून्य	22.11.14	25.59	शून्य	शून्य	शून्य
24	2011-12	निश्चित सदस्यों का शिर	36 दिनांक 26.01.12	0.78	0.78	20.DT 30.03.12	0.78	0.78	2012-13	0.78	शून्य	शून्य	शून्य	शून्य	22.11.14	0.78	शून्य	शून्य	शून्य
25	2012-13	13 से शिर	18 दिनांक 19.07.12	16.18	16.18	05 DT 21.12.12	16.18	16.18	2013-14	16.18	शून्य	शून्य	शून्य	शून्य	22.11.14	16.18	शून्य	शून्य	शून्य
26	2012-13	13 से शिर	22 दिनांक 31.08.12	5.16	5.16	06 DT 21.12.12	5.16	5.16	2013-14	5.16	शून्य	शून्य	शून्य	शून्य	22.11.14	5.16	शून्य	शून्य	शून्य
27	2012-13	13 से शिर	188 दिनांक 26.03.13	17.62	17.62	P2217/00039 DT 31.03.13	17.62	17.62	2013-14	17.62	शून्य	शून्य	शून्य	शून्य	22.11.14	17.62	शून्य	शून्य	शून्य
28	2012-13	13 से शिर	31 दिनांक 03.04.12	9.91	9.91	04 DT 21.12.12	9.91	9.91	2013-14	9.91	शून्य	शून्य	शून्य	शून्य	10.02.14	9.91	शून्य	शून्य	शून्य
29	2012-13	निश्चित र निर्माणी विभाग धरन	87 दिनांक 14.03.13	18.57	18.57	14 dt 30.03.13	18.57	18.57	2014-15 वर्ष 2015-16	18.57	शून्य	शून्य	शून्य	शून्य	04.08.15	18.57	शून्य	शून्य	शून्य
30	2012-13	प्रशासनिक धरन	83 दिनांक 09.03.13	16.19	16.19	15 dt 30.03.13	16.19	16.19	2016-19	16.19	शून्य	शून्य	शून्य	शून्य	11.10.18	16.19	शून्य	शून्य	शून्य
31	2012-13	शुद्ध शिर	87 दिनांक 04.03.13	35.36	35.36	T2217/00006 DT 25.03.13	35.36	35.36	2013-14	35.36	शून्य	शून्य	शून्य	शून्य	22.11.14	35.36	शून्य	शून्य	शून्य
32	2012-13	शुद्ध शिर	87 दिनांक 04.03.13	15.15	15.15	T2217/00007 DT 25.03.13	15.15	15.15	2013-14	15.15	शून्य	शून्य	शून्य	शून्य	22.11.14	15.15	शून्य	शून्य	शून्य
33	2012-13	शुद्ध शिर	87 दिनांक 04.03.13	23.53	23.53	T2217/00008 DT 25.03.13	23.53	23.53	2013-14	23.53	शून्य	शून्य	शून्य	शून्य	22.11.14	23.53	शून्य	शून्य	शून्य
34	2012-13	शुद्ध शिर	87 दिनांक 04.03.13	20	20	T2217/00009 DT 25.03.13	20	20	2013-14	20	शून्य	शून्य	शून्य	शून्य	22.11.14	20	शून्य	शून्य	शून्य
35	2013-14	नगर सचिव धरन	31 दिनांक 13.11.13	75.47	75.47	8448/00014 DT 12.03.14	75.47	75.47	2016-19	75.47	शून्य	शून्य	शून्य	शून्य	11.10.18	75.47	शून्य	शून्य	शून्य
36	2013-14	परिचय	85 दिनांक 28.02.14	33	33						शून्य	शून्य	शून्य	शून्य			शून्य	शून्य	शून्य



नगर सचिव
शुद्ध शिर का धरन
1017 दिनांक 18.12.16
के द्वारा जारी आदेशों
के साथ संबंधित धरन
से धरन हेतु समीक्षा
किया गया है।

37	2013-14	13 से शिवा	01 दिनांक	3.42	P2217/00002	3.42	16-17	रुपय	रुपय	रुपय	3.42	26.07.16	रुपय	रुपय
38	2013-14	13 से शिवा	78 दिनांक	19	P2217/00002	19.00	16-17	रुपय	रुपय	रुपय	19	26.07.16	रुपय	रुपय
39	2013-14	पुनः सकारण	63 दिनांक	47.33	8448/00025 date	47.33	2018-19	रुपय	रुपय	रुपय	47.33	11.10.18	रुपय	रुपय
40	2013-14	पेशावर पर	23 दिनांक	6.17	8448/00013	6.17	16-17	रुपय	रुपय	रुपय	6.17	26.07.16	रुपय	रुपय
41	2013-14	पुनः शिव	102 दिनांक	56.71	15 Date	56.71	14-15	रुपय	रुपय	रुपय	56.71	21.03.15	रुपय	रुपय
42	2013-14	पुनः शिव	102 दिनांक	24.07	16 date 30.03.14	24.07	14-16	रुपय	रुपय	रुपय	24.07	21.03.15	रुपय	रुपय
43	2013-14	पुनः शिव	102 दिनांक	12.81	17 date 30.03.14	12.81	14-17	रुपय	रुपय	रुपय	12.81	21.03.15	रुपय	रुपय
44	2013-14	पुनः शिव	102 दिनांक	20	14 date	20	14-18	रुपय	रुपय	रुपय	20	21.03.15	रुपय	रुपय
45	2013-14	13 से शिवा	12 दिनांक	19.81	P2217/00003	19.81	16-17	रुपय	रुपय	रुपय	19.81	22.07.16	रुपय	रुपय
46	2014-15	पुनः सकारण	18 दिनांक	9.43	8448/00054	9.43	2018-19	रुपय	रुपय	रुपय	9.43	11.10.18	रुपय	रुपय
47	2014-15	पुनः सकारण	16 दिनांक	0.78	8448/00053	0.78	16-17	रुपय	रुपय	रुपय	0.78	19.01.17	रुपय	रुपय
48	2014-15	पुनः सकारण	43 दिनांक	5.73	8448/00070	5.73	2018-19	रुपय	रुपय	रुपय	5.73	11.10.18	रुपय	रुपय
49	2014-15	पेशावर पर	2 दिनांक	7.77	8448/00015 date	7.77	16-17	रुपय	रुपय	रुपय	7.77	26.07.16	रुपय	रुपय
50	2014-15	पुनः शिव	51 दिनांक	1.56	8448/00055	1.56	16-16	रुपय	रुपय	रुपय	1.56	02.12.15	रुपय	रुपय
51	2014-15	13 से शिवा	22 दिनांक	19.45	P2217/00009	19.45	16-17	रुपय	रुपय	रुपय	19.45	26.07.16	रुपय	रुपय
52	2014-15	पुनः सकारण	63 दिनांक	78.58	date 26.08.14	78.58	2018-19	रुपय	रुपय	रुपय	78.58	11.10.18	रुपय	रुपय
53	2014-15	पुनः शिव	78 दिनांक	27.19	T/8448/00071	27.19	2015-16	रुपय	रुपय	रुपय	27.19	17.01.17/ 15.06.17	रुपय	रुपय
54	2014-15	पुनः शिव	85 दिनांक	23.21	T/8448/00076	23.21	16-17	रुपय	रुपय	रुपय	23.21	17.01.17/ 15.06.17	रुपय	रुपय



नगर कार्यपालक पदाधिकारी

नगर परिषद, बख्तियारपुर

कार्यपालक पदाधिकारी

नगर परिषद, बख्तियारपुर

(पुनः शिव)

