

**INTERNAL AUDIT REPORT**  
**OF ULB**  
**(PAKARIDAYAL NAGAR PANCHAYAT)**

**FOR THE PERIOD**

**01/04/2020 to 31/03/2021**

**CONDUCTED BY**

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

**From 31-05-2022 to 04-06-2022**

**Report Issued on 09-06-2022**

## 1. Executive Summary

### 1. INTRODUCTION

•Name of the Municipality	<b>Nagar Panchayat Pakaridayal</b>
•Period covered undercurrent audit	<b>Annual 2020-21</b>
•Name of the Chairman of the ULB for the period under Audit.	<b>Mrs. Pooja Devi</b>
•Name of Chief Municipal Officer for the period under Audit.	<b>Mr. Naveen Kumar</b>

### 2. Results and Findings

#### a. Strengths observed during the audit engagement:

1. Subsidiary cash books have been maintained by Pakaridayal Nagar Panchayat.
2. General cash book has been maintained by Pakaridayal Nagar Panchayat.
3. All Transactions have supporting documents.
4. Office infrastructure is sufficient for operation.
5. Response from officer & Staff were satisfactory.

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

1. Bank Reconciliation Statement has not been prepared. Since Cashbook is prepared as per passbook, no difference arises as per passbook & cashbook. Also Bank wise subsidiary cashbook has not been open & closed on daily basis by the ULB.
2. Opening & Closing of Main/Consolidated 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.
3. Vinod Singhal & Co (L.L.P) has started doing double entry accounting system but it is in process for F.Y 2020-21, it is not in auditable position. Further Double entry system up to F.Y 2019 has been completed and Annual financial statements approved.
4. Municipal Accounts Committee has not been constituted by the Pakaridayal Nagar Panchayat. It should be constituted in the first Board Meeting of the ULB every year.
5. 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. Further, Defaulter details of property tax has not been provided to us.
6. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the bank on the same date. Details will be given in detailed audit report.



7. Demand register is not maintained by the ULB in prescribed format as per BMAM. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.
8. Demand & Assessment Register of Property Tax has not been prepared as per BMAM by Pakaridayal Nagar Panchayat.
9. Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 13 Mobile Towers registered with this ULB up to 31.03.2021 and Rs 612954.47/- has not been collected till the date of audit from these tower operators as Tower Tax.
10. Advertisement Tax has not been levied by the Pakaridayal Nagar Panchayat. There has not been any system developed for the levy of advertisement tax.
11. Various registers, books of records etc. are not being prepared by the ULB. Such as Daily Collection Register, Pay Roll Register, PF Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Bill Register, File Movement Register etc. ULB should maintain these registers as soon as possible.
12. Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.
13. ULB has not been in practice to prepare monthly receipt and payment account, Journals, Ledgers & Trial Balance.
14. ULB has not been in practice to prepare financial statements.
15. There is lack of Internal Control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time. Further, there is delay in filling GST and TDS return for F.Y 2020-21.
16. 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.

### 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.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- Bank reconciliation should be prepared on monthly basis.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as GST, Royalty, TDS, Labour Cess etc.
- Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department.



- Bank wise cashbook should be maintained & Up to date for each scheme.

#### 4. Audit Recommendations:

##### The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings:-
1.	ULB should comply the internal audit observations as soon as possible after getting information about audit observations and should also prepare compliance report of the same & submit it to the department.
2.	ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
3.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
4.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
5.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
6.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014, Tax Collected has to be deposited on same day or latest before noon on the following working day.
7.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
8.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
9.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
11.	ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
12.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
13.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.
14.	Nagar Panchayat Pakaridayal must have to maintain advance register otherwise it would be very difficult to find out details regarding how much advance has been given to any particular person and how much recovery of same has been made from them.
15.	ULB must have to maintain Bank Reconciliation statement as per UD & HD guidelines, which will help in: - <ul style="list-style-type: none"> <li>• Accurate balance.</li> <li>• Prevent Theft.</li> <li>• Prevent mistakes.</li> <li>• Accounts in good standing.</li> </ul>

#### 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 (attached as Annexure I)* as attached below.

**6. Acknowledgement:**

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

**7. Management Discussion with Risk Assessment:**

Sr. No.	Observations (Sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO)Comments	Reference Page														
1	<p>We observed that there is more than 12 months delay in payment of GST TDS details are as follows:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Sl. No.</th> <th>Contractor Name</th> <th>Amount</th> <th>CGST</th> <th>SGST</th> <th>Date of deposit</th> </tr> </thead> <tbody> <tr> <td>20.08.2020</td> <td>2</td> <td>Sanjay Kumar Tiwari</td> <td>216842</td> <td>108421</td> <td>108421</td> <td>17.03.2022</td> </tr> </tbody> </table>	Date	Sl. No.	Contractor Name	Amount	CGST	SGST	Date of deposit	20.08.2020	2	Sanjay Kumar Tiwari	216842	108421	108421	17.03.2022	High	Yes	Yes	Yes	It will be taken care in near future.	
Date	Sl. No.	Contractor Name	Amount	CGST	SGST	Date of deposit															
20.08.2020	2	Sanjay Kumar Tiwari	216842	108421	108421	17.03.2022															
2	We observed that there is delay in filling of GST Monthly return of F.Y 2020-21. There filling has been made on 30.05.2022.	High	Yes	Yes	Yes	It will be taken care in near future.															
3	We observed that there is delay in deposit of property taxes 3 to 4 months i.e not deposited on same day of collection. Further there is no proper maintenance of details of deposits receipts no. wise due to this there is difficulty in tracing amount deposited in respect of which receipts numbers. Further, Holding Tax defaulter list not provided to us.	High	Yes	Yes	Yes	It will be taken care in near future.															



4.	Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cash Book, Cheque Issue Register, Ledgers, Journals, Daily Collection Register, Pay Roll Register, PF 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.	High	Yes	Yes	Yes	It will be prepared in future.
5.	UC of some schemes are pending for submission to the Urban Development & Housing Department till of financial year 2020-21.	High	No	No	Yes	Pending UCs will be sent to UD & HD in near future.
6.	We are not able to check the Compliance Status of AG Audit Observations for FY 2014-15 to FY 2017-18, as compliance report has not been prepared by the ULB.	High	No	No	Yes	Compliance report is being prepared.
7.	Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB.	Medium	Yes	Yes	Yes	It will be taken care in future.
8.	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.	Medium	Yes	Yes	Yes	We have started preparing it, will be completed soon.
9.	As per details provided to us there are total 08 Mobile Towers registered with this ULB up to 31.03.2021 and Rs. 6,12,954.47 has not been collected till the date of audit from these tower operators as Tower Tax.	Medium	Yes	Yes	Yes	We are preparing to send notice against these tower operators & for taking further actions.
10.	Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.	Medium	Yes	Yes	Yes	It will be prepared in future.
11.	Municipal Accounts Committee has not been constituted by the Dhaka Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.	Medium	Yes	Yes	Yes	It will be constituted in next board meeting.
12.	Advertisement Tax has not been levied by the Dhaka Nagar Parishad. There has not been any system developed for the levy of advertisement tax.	Medium	Yes	Yes	Yes	System will be developed.



13.	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.
14.	ULB has not been in practice to prepare financial statements.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.
15.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	Yes	Yes	Yes	It will be prepared in future.
16	Assessment of Properties falls under the ULB has not been done by the ULB since a long time.	Medium	Yes	Yes	Yes	We are preparing for the same.
17	We observed that no physical verification is being conducted at the level of ULB for the fixed assets which is purchased by the ULB. Further, no depreciation is being charged in the books of account.	Medium	Yes	Yes	Yes	It will be start as soon as possible.
18	Register of Suits are not being maintained at ULB, due to this we are unable to provide comment in detailed audit report in this context.	Medium	Yes	Yes	Yes	It will be prepared in future.
19	ULB is not in practice to prepare leave register due to which chances of wrong payment is high.	Medium	Yes	Yes	Yes	It will be prepared in future.
20	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.	Medium	Yes	Yes	Yes	It will be provided next time.
21	We observed that ULB is not in practice to maintain Procurement Register. Further, there is NO any procurement has been made in this quarter.	Medium	Yes	Yes	Yes	It will be prepared in future.

For R. N. SINGH & CO.

Chartered Accountant  
ICAI Reg.No:322066E



CA Chanakya Shree  
Partner

M.No: -079322

UDIN: 22079322AOZGJW2210

Date: 13-08-2022



<sup>SD</sup>  
Municipal Commissioner /  
Executive Officer

Nagar Panchayat Pakaridayal

Date:

Place:

## 2. Auditee Profile

### 1. Introduction

The Internal Audit of (Pakaridayal Nagar Panchayat) covering the Period from 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021 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 06.06.2021. The incumbency in the key administrative and executive positions was as under:

Mrs. Pooja Devi, Chairman from 01/08/2021 to till date.

Mr. Naveen Kumar, Executive Officer from 06/06/2021 to till date.

### 3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the period 2013-14 to 2016-17	16	16	02	0	23.48 Lac	16	Not Complied
2	Internal Audit for the period 2016-17	08	08	0	0	0	08	Not Complied

### 4. Finance

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

Year	2018-19	2019-20	2020-21
Final/Revised Budget	455007250.00	1012277250.00	583816000.00
Actual Expenditure	121974870.50	93000447.00	84935765.07
Savings (+)/ Excess(-)	333032379.50	919276803.00	498880234.93

Note: Actual expenditure for Year 2020-21 has been taken up to Annual only as this is the report of Annual.



## II. Volume of transactions

Period	Budgeted (2020-21)	Previous Year (For One Year) (2019-20)	Current Period 2020-21
Opening balance	1185200980.00	96376045.07	84700770.07
Receipts	844247550.00	81325172.00	122980511.00
Total	2029448530.00	177701217.1	207681281.07
Net expenditure	583816000.00	93000447.00	84935765.07
Closing balance	1445632530.00	84700770.07	122745516.00

III. **Bank Reconciliation:** - We have observed that in Pakaridayal Nagar Panchayat Cashbook is prepared as per passbook hence no difference arises as per passbook & cashbook. So they are not in practice to prepare bank reconciliation statement as per prescribed format which is not proper as per Bihar Municipal Accounting Rule. Also Bank wise subsidiary cashbook has not been open & closed on daily basis by the ULB. However, the balance of different bank accounts has been provided which are as follows;

### Details of Closing Balance:

SI No.	Name Of Scheme / Item	Bank Name / Account No.	Balance As Per Pass Book As On 31-03-2021	Balance As Per Cash Book As On 31-03-2021	Differences	Remarks BRS Prepared/ Not Prepared
1.	Various Scheme	PLA A/C	120150959.00	120150959.00	0.00	Not Prepared
2.	Awas Scheme	SBI 04480	68646.00	68646.00	0.00	Not Prepared
3.	SBM	SBI 10684	511436.05	511436.05	0.00	Not Prepared
4.	DAY NULM	SBI 31438	349724.97	349724.97	0.00	Not Prepared
5.	General	SBI07759	1776270.52	1664750.00	111520.52	Not Prepared

Note:-Various Schemes such as 5<sup>th</sup> Finance, 14<sup>th</sup> Finance, City manager salary, Executive Officer Salary, Mukhya Mantri Sahri Nali-Gali Nischay Yojna, Mukhya Mantri Har Ghar Nal-Jal Nischay Yojna, Rajya Yojna Safai, Parshad Bhatta, Peshakar Yojna, Nagrik Suvidha and Electricity Bill Grant have been maintained through PLA Account.



IV. Revenue & Capital Receipts Information: -

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

Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual.)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	<b>Total Receipts (A+B)</b>	<b>138093948.45</b>	<b>39243761.00</b>	<b>81325172.00</b>	<b>138093948.45</b>	<b>122980511.00</b>	<b>81325172.00</b>
A.	<b>Revenue Receipts (1+2+3)</b>	<b>138093948.45</b>	<b>33053761.00</b>	<b>81325172.00</b>	<b>138093948.45</b>	<b>7261500.00</b>	<b>81325172.00</b>
1.	<b>Own Revenue Receipts (a+b)</b>	<b>1039288.00</b>	<b>1305055.00</b>	<b>1582769.00</b>	<b>1039288.00</b>	<b>978508.00</b>	<b>1582769.00</b>
a)	<b>Tax Revenue</b> (levied and collected by municipal body)	<b>465310.00</b>	<b>733457.00</b>	<b>1412920.00</b>	<b>465310.00</b>	<b>945431.00</b>	<b>1412920.00</b>
b)	Property tax	465310.00	733457.00	1412920.00	465310.00	945431.00	1412920.00
i)	Other tax (levied and collected by municipal body)	0.00	0.00	0.00	0.00	0.00	0.00
b)	<b>Non-tax revenue</b> (levied and collected by municipal body)	<b>573978.00</b>	<b>571598.00</b>	<b>169849.00</b>	<b>573978.00</b>	<b>33077.00</b>	<b>169849.00</b>
i)	Fees & fines	769.00	1514.00	16104.00	769.00	0.00	16104.00
ii)	User Charges	70800.00	447984.00	153745.00	70800.00	33077.00	153745.00
iii)	Other non-tax revenue (levied and collected by municipal body)	502409.00	122100.00	0.00	502409.00	0.00	0.00
2	<b>Other Revenue Receipts</b>	<b>240001.00</b>	<b>716447.00</b>	<b>1829007.00</b>	<b>240001.00</b>	<b>204992.00</b>	<b>1829007.00</b>
a)	Income from interest/investments	240001.00	716447.00	677489.00	240001.00	204992.00	677489.00
b)	Other Revenue income	0.00	0.00	1151518.00	0.00	0.00	1151518.00
3.	<b>Transfers/ Grants/ Assigned Revenues</b>	<b>108251069.00</b>	<b>31032259.00</b>	<b>77913396.00</b>	<b>108251069.00</b>	<b>6078000.00</b>	<b>77913396.00</b>
a)	State Assigned Revenue	13782646.00	986829.00	789596.00	13782646.00	1178000.00	789596.00
b)	State Finance Commission (SFC) Grants/ Devolution	0.00	0.00	29349482.00	0.00	0.00	29349482.00
c)	Octroi compensation	0.00	0.00	0.00	0.00	0.00	0.00
d)	Other State Govt. Transfer	12996526.00	16090830.00	1803272.00	12996526.00	0.00	1803272.00
e)	Central Finance Commission (CFC) Grant	63199385.00	5697400.00	8917546.00	63199385.00	4900000.00	8917546.00
f)	Other Central Govt. Transfer	18272512.00	8257200.00	29511000.00	18272512.00	0.00	29511000.00
g)	Others	0.00	0.00	7542500.00	0.00	0.00	7542500.00



B.		<b>28563590.</b>	<b>6190000.00</b>	<b>0.00</b>	<b>28563590.</b>	<b>115719011.00</b>	<b>0.00</b>
	<b>Capital Receipts</b>	<b>45</b>			<b>45</b>		
1	Sale of Municipal Land	0.00	0.00	0.00	0.00	0.00	0.00
2	Loans (from State Govt. or Banks etc.)	0.00	0.00	0.00	0.00	0.00	0.00
3	State Capital Account Grant (under State Schemes etc.)	0.00	6190000.00	0.00	0.00	0.00	0.00
4	Central Capital Account Grant (under Central Schemes etc.)	0.00	0.00	0.00	0.00	115719011.00	0.00
5	Other Capital Receipts	28563590.45	0.00	0.00	28563590.45	0.00	0.00

**V. Revenue and Capital Expenditure Information: -**

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

Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual.)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual.)	2019-20 (Annual)
	<b>Total Expenditure (1+2)</b>	<b>114600212.92</b>	<b>19645060.00</b>	<b>93000447.00</b>	<b>114600212.92</b>	<b>84935765.07</b>	<b>93000447.00</b>
1	<b>Revenue Expenditure</b>	<b>11293628.50</b>	<b>5575968.53</b>	<b>5975885.00</b>	<b>11293628.50</b>	<b>11043234.00</b>	<b>5975885.00</b>
1.1	<b>Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)</b>	5528595.00	2036926.00	3125417.00	5528595.00	6738934.00	3125417.00
1.2	<b>Operation and Maintenance (O&amp;M)</b>	1409936.50	1237777.00	1940920.00	1409936.50	912677.00	1940920.00
1.3	<b>Loan repayment (Interest payments)</b>	0.00	0.00	0.00	0.00	0.00	0.00
1.4	<b>Others (any other revenue expenditure which is not salaries, O&amp;M or Interest Payment)</b>	4355097.00	2301265.53	909548.00	4355097.00	3391623.04	909548.00



2.	Capital Expenditure	103306584.42	14069091.47	87024562.00	103306584.42	73892531.07	87024562.00
2.1	All developmental works under Central/State specific schemes	98930606.42	14069091.47	87024562.00	98930606.42	70766278.07	87024562.00
2.2	Loan Repayments (Principal Amount)	0.00	0.00	0.00	0.00	0.00	0.00
2.3	Other Capital expenditure	4375978.00	0.00	0.00	4375978.00	3126253.00	0.00

#### VI. Status of implementation of Double Entry Accounting System:

Vinod Singhal & Co (L.L.P) has appointed for conducting double entry system and following are the year wise status of double entry system are as follows:

- 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

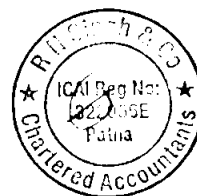
FY- 2019-20: Completed

FY- 2020-21: In Progress (It is in progress and not in auditable position)

- Interval of accounting entry passed in tally: Daily Basis
- Preparation of Fixed Asset Register: In Progress
- Opening Balance Sheet: Prepared
- Annual Financial Statement: In Progress
- Tally License Id: [nagarpanchayat.pkd@gmail.com](mailto:nagarpanchayat.pkd@gmail.com)
- Tally Serial No.: 756646992
- Installed In: Pakaridayal Nagar Panchayat System.

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

As per section 98 of Bihar Municipal Act ,2007 it is necessary for the Municipality to constitute a Municipal Accounts Committee at its first meeting in each year or as soon as may be at any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the Nagar Panchayat 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 Panchayat Rs.30000/- per tower and annual renewal fee is Rs.8000/- per annum per tower

Condition- As per the details provided by the Management of the concerned ULB there are Total RS. 612954.47 (attached as **Annexure 2**) has been pending for submission from the respective tower holders of the concerned ULB.

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.

S.N	Company Name	Date of establishment	Outstanding Fee as (Registration fee)	Renewal Fee	Outstanding Amount up to 31.12.2020	Interest	Collection	Dues Balance
1	Reliance	2012-13	30,000.00	8000.00	116398.9	5237.95	0.00	121636.85
2	Idea	2012-13	30,000.00	8000.00	18258.66	821.64	0.00	19080.30
3	Idea	2015-16	30,000.00	8000.00	27387.99	1232.46	0.00	28620.45
4	Vodafone	2013-14	30,000.00	8000.00	63905.3	2875.74	0.00	66781.04



5	Airtel	2012-13	30,000.00	8000.00	82163.96	3697.38	0.00	85861.34
6	Aircel	2012-13	30,000.00	8000.00	116398.9	5237.95	0.00	121636.85
7	Reliance Jio	2013-14	30,000.00	8000.00	27387.99	1232.46	0.00	28620.45
8	BSNL	2009-10	30,000	8000.00	134657.6	6059.59	0.00	140717.19
<b>TOTAL</b>								<b>612954.47</b>

(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.

Details of Some of the cases where Property Tax collected by tax inspector is not deposited on the same date;

Receipt No.	Amount Collected	Amount Deposited	Collection Date	Deposit Date	Name of Tax Collector
3317 to 3435	122588.00	122588.00	06.01.2021 to 31.03.2021	26.03.2021	Amit kumar Bajpayee

**(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. Further, Details of Defaulter list has not been provided to us.

**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.

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

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

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

Further, Defaulter List Has not been provided to us due to which we are unable to Quantify the same.



**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	Particulars	Amount	Remarks
25.01.2021	Door to Door	587400.00	Nandini Development
05.03.2021	Chair	2500.00	Shyam traders

**c. Report on findings of field survey and calculation of property tax of minimum 20 high value properties; Annexure-3.**

**Report on field survey of 20 high value properties**

Sl. No.	Owner Property Name	Add Of Owner	Ward No	Type of construction	Type of uses	Carpet Area(in square feet)	Annual Property Tax	Remarks of Auditor
1	Bihari Prasad	Jagatia	3	Rcc	Resi+com	2045	4712	No variance observed
2	Chandrika Prasad	Jagatia	3	Rcc	Resi+com	2045	4712	No variance observed
3	Sanjit Kumar	Jagatia	1	Rcc	Residential	1760	444	No variance observed
4	Ramji Prasad	Pakridayal	4	Rcc	Residential	1400	1292	No variance observed
5	Mukesh Prasad Jaiswal	Pakridayal	4	Rcc	Resi+com	1320	1237	No variance observed
6	Bishwnath Prasad	Pakridayal	7	Rcc	Resi+com	538	1392	No variance observed
7	Krishna Prasad Jaiswal	Pakridayal	7	Rcc	Residential	538	1392	No variance observed
8	Late Badri shah	Pakridayal	7	Asbestos	Residential	3000	1323	No variance observed
9	Manoj Kumar	Pakridayal	7	Asbestos	Residential	4000	1764	No variance observed
10	Naval Kishore Ttripathi	Pakridayal	7	Rcc	Residential	3000	3690	No variance observed
11	Ramakant Prasad	Pakridayal	7	Rcc	Residential	1700	4842	No variance observed
12	Umesh Prasad	Pakridayal	7	Rcc	Resi+com	3800	5855	No variance observed
13	Sunil krjaishwal	Pakridayal	11	Rcc	Resi+com	2000	4608	No variance observed



14	Anil Kumar	Pakridayal	11	Rcc	Residential	1500	1039	No variance observed
15	Raju Kumar	Pakridayal	7	Rcc	Resi+com	1200	1153	No variance observed
16	Ashok Prasad	Pakridayal	7	Rcc	Resi+com	6800	10028	No variance observed
17	Deepak Kumar	Pakridayal	7	Rcc	Resi+com	800	1843	No variance observed
18	Harishankarpd	Pakridayal	7	Rcc	Residential	4000	2772	No variance observed
19	Dinesh chaudhri	Pakridayal	11	Rcc	Resi+com	7100	13567	No variance observed
20	Anil kumar	Pakridayal	11	Rcc	Residential	1500	1039	No variance observed

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

### **Part-B (Non-Monetary Implication):**

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

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

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	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	Pay Roll Register	Not Maintained
11	Bill Register	Not Maintained
12	File Movement Register	Not Maintained
13	Temporary Advances to Staff	Not Maintained
14	Journal Register	Not Maintained
15	Ledger Register	Not Maintained

**b. Irregularity in procurement process: -**

Procurement Register has not been maintained by ULB.



**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.

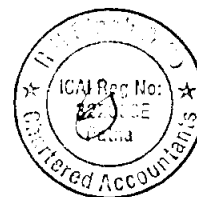
We observed that only property tax has been collected during the year other taxes have not been levied till date.

**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: -
  - Cashbook is 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. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date.
4. Advance and Recovery register is not maintained by Pakaridayal Nagar Panchayat.

**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. Further there is delay in filling of TDS and GST returns for F.Y 2020-21.



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

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

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

- i. Details regarding utilization of grant and status of submission of utilization certificates were not updated by Nagar Panchayat Pakaridayal till date of audit. So we are unable to comment on missing/pending utilization certificates. We are providing all help to the ULB so that UC shall be prepared on time and submitted to UD & HD.

However, we have been provided details of UC's submitted by the ULB till date of audit in 20 column sheet (*Annexure-4*) and as per 20 column sheet UCs of an Amt. 35022766.00 have been pending to be submitted from the concerned ULB. Details of the pending Ucs has been annexed below: -

S/I No.	Name of Scheme	Allotment Letter No.	Amount issued	UC Pending
1	5 <sup>th</sup> State Finance	578/29-08-2019	24451661.00	24451661.00
2	Jal Jeevan Hariyali Abhiyan.	633/30-10-2019	656559.00	656559.00
3	E.O.Salary	654/30-06-2019	709000.00	709000.00
4	Ward Member Allowse	678/29-06-2019	288000.00	288000.00
5	14 <sup>th</sup> Finance	486/26-08-2019	8917546.00	8917546.00
<b>TOTAL</b>				<b>35022766.00</b>

**I. Physical verification of inventory/stores: -**

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

**J. Advances, their adjustment & recovery: -**

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

**K. Comment on management of Fixed and other Assets: -**

Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same. However, Fixed asset register is being prepared by DEAS team but it's not finalized till the date of audit.



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

Financial guidelines of schemes of MOHUA and UD & HD, GoB have been complied by the ULB. No any discrepancies found in this regard.

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

**PART – C (Other)**

Sl. No	Particular	Remarks/ Observation												
1	Whether all these the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	No observation found in this regard. Details of some of the cases checked during the audit period: <table border="1"><thead><tr><th>Date</th><th>Particulars</th><th>Amount</th><th>Remarks</th></tr></thead><tbody><tr><td>25.01.2021</td><td>Door to Door</td><td>587400.00</td><td>Nandini Development</td></tr><tr><td>05.03.2021</td><td>Chair</td><td>2500.00</td><td>Shyam traders</td></tr></tbody></table>	Date	Particulars	Amount	Remarks	25.01.2021	Door to Door	587400.00	Nandini Development	05.03.2021	Chair	2500.00	Shyam traders
Date	Particulars	Amount	Remarks											
25.01.2021	Door to Door	587400.00	Nandini Development											
05.03.2021	Chair	2500.00	Shyam traders											
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any in-consistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	We have witnessed the 20 high value of property same has been reported above in Point 5, Part A(c).												



3	<p>Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR</p> <p>Rule 22: All moneys to be brought to account</p> <p>Rule: 27: Collections to be deposited into Bank on the same day</p> <p>Rule 69: Grant Related Compliance</p> <p>Rule 120-121: Monthly Receipt &amp; Payment Account and Trial Balance</p> <p>Rule 130: Audit to be completed &amp; reported within 6 month</p>	<p>All the compliance has been made at ULB except Rule :27 &amp; Rule 120-121. Details of discrepancies regarding Rule:27. has been reported above in Point 5, Part A(iii).</p> <p>Rule 120-121: Monthly Receipt &amp; Payment Account and Trial Balance are not being prepared.</p>
4	<p>Whether all such compliance of financial guidelines of schemes of MOHUA and UD &amp; HD, Gob have been complied.</p>	<p>Yes, Compliance of financial guidelines of schemes of MOHUA and UD &amp; HD, Gob have been complied.</p>
5	<p>If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sai rat etc. have incurred then quantify the same.</p>	<p>Loss of Rs 612954.47 .00/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.</p>
6	<p>Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.</p>	<p>No Observation Found in this regard.</p>
7	<p>Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-</p>	<p>No Such type of Issue found in this regards.</p>



8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	During the course of audit we Observed that Utilization of grant has been prepared by ULB and no case found of missing utilization certificates
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.
10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Yes, all payment has been made according to payment terms & conditions of tenders.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No Such type of issued found in this regards.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	We have verified all major areas of ULB and same have been reported in Point 5, Part A(c).
13	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.</p> <p>Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> <li>• TDS return has not been filed within due dates.</li> <li>• GST return has not been filed within due dates.</li> </ul> <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>



#### 4. Detail Audit Observations:

### RISK ASSESSMENT

Name of the ULB		PAKRIDAYAL NAGAR PANCHAYAT					
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operating Gap	Mgt. Comment	Auditor Recommendation

#### DEMAND GENERATION:

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

#### RECEIPTS AND BANKING:

1.	Error in collections, loss of receipts and perpetrated frauds	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should ensure implementation of the system to serve notice to the property holders who are not depositing the holding tax. Further, 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.



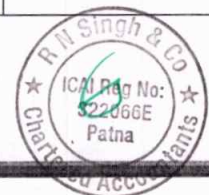
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with employee	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same or ghost employee)	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like salary register, PF 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.
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	-	-



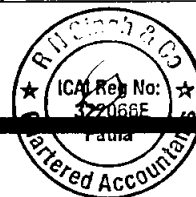
5.	Non-updating various register like grant register, work register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Only Contractor files are maintained. Registers should be maintained as quickly as possible.
6.	Others	-	-	-	-	-	-

#### 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 PAKRIDAYAL NAGAR PANCHAYAT. 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	HIGH	No	No	No	-	No Such cases found.



	release advance/loan beyond authority						
5.	Advance/loan not account for	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Loans & Advances Register, Bank Book has not been maintained by the ULB. It should be maintained on daily basis.
7.	Others	-	-	-	-	-	-

### List of Important Registers

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



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



13.	<b>Stock Register</b>	Not-Maintained	It may leads to mis-utilisation of Stock items.	It will be taken care in future.	Not Resolved
14.	<b>Capital Goods/Consumable articles, non-consumable articles and</b>	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.	<b>Statutory Deduction Register</b>	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 month. Further, filling of return may be affected.	It will be taken care in future.	Not Resolved
16.	<b>Fixed Assets Register</b>	Not-Maintained	It may leads to misplacement of fixed assets.	Being prepared by DEAS team but in process.	Not Resolved
17.	<b>Grant Register</b>	Not-Maintained	It may lead to delay in preparation and submission of UC. It may also affect the utilization of fund.	It will be taken care in future.	Not Resolved
18.	<b>Scheme Register</b>	Maintained	-	-	-
19.	<b>Monthly accounts of Receipts/Payments</b>	Not-Maintained	Due to this segregation of head wise balance is difficult.	Being Prepared by DEAS team.	Not Resolved
20.	<b>Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance</b>	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
21.	<b>Dispatch Register</b>	Maintained	-	-	-
22.	<b>File Register</b>	Not-Maintained	It may leads to misplacement of files.	It will be taken care in future.	Not Resolved
23.	<b>Any other (Name of the register)</b>	-	-	-	-



## Cash and Bank

	<b>Name of the ULB</b>	<b>PAKRIDAYAL NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
	<b>CAG OBSERVATIONS STATUS</b>	<b>NOT AVAILABLE</b>				
		<b>PERIOD: 01/04/2020 to 31/03/2021</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Check whether there is no any undue delay in presentation of cheque/DD received, to bank,	No Such cases Found.	-	-	-	-
2.	Whether cheque/ draft issue/ receipt/ dishonored register have been maintained as per prescribed form (As Per BMAM) & entry are made on properly, accurately & timely basis.	No such registers are maintained.	-	It may lead to dual payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
3.	Whether banking transactions (receipts & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	BRS has not been provided to us to verify further cheque issue and collection register is not maintained.	-	It may lead to dual payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
4.	Whether cheque issue register are matched with	Cheque issue register not maintained.	-	It may lead to dual payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
5.	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not,	No such cases found.	-	-	-	-



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

## Public Works

Name of the ULB		PAKRIDAYAL NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		NOT AVAILABLE				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual	Yes	-	-	-	-



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



		maintained by the ULB.				
3.	Whether posting in on daily basis,	No	-	Some entries may be forgotten.	It will be taken care in future.	Not Resolved
4.	Whether there is any clerical error (casting or/and posting error, etc.) or not,	Yes	-	It may leads to over & under stating of income, expenditure, opening and closing balance.	It will be taken care in future.	Not Resolved
5.	Whether any delay in deposit of amount of collection by cashier,	In most of the cases any amount collected 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

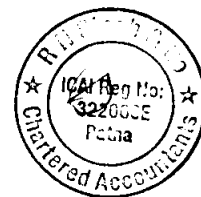
Name of the ULB		PAKRIDAYAL NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Name of Tax Collector		AMIT KUMAR BHAIPEY				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collection procedure are as per guidelines/direction of ULB,	Yes	-	-	-	-
2.	Whether collections are made on the basis of	Demand & Collection	-	It may leads revenue loss to	It will be prepared in	Not Resolved



	Demand & Collection Register,	register has not been maintained.		the ULB.	future.	
3.	Whether collection are made in the same receipt Vouchers which has been issued/authorized by ULB /state government & it should be clearer mentioned of different head & not any alteration, & the carbon copy of receipt vouchers are properly vouched so that no any variation in posting the same,	Yes	-	-	-	-
4.	Whether collections are bifurcated in different heads as required,	Yes	-	-	-	-
5.	Whether a separate bank account has been maintained for each circle, (for PMC only)	-	-	-	-	-
6.	Whether all collections are made in proper "Receipt Voucher Book" having same serial number which was actually issued to TC,	Yes	-	-	-	-
7.	Whether all collections made during the day are account for & banked on next working day or there is any teaming & lading,	In most of the cases any amount collected is deposited about a week delay	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether no any collection are directly expended without prior approval,	No such cases found.	-	-	-	-
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 & timely deposited in its own account, (if applicable)	No Such cases found.	-	-	-	-
11.	Whether there is any short/non collection or short deposit or not deposit,	No Such cases found.	-	-	-	-
12.	Whether penalty(@2% P.M/ 1.5%) has been duly charged on late payment,	Yes	-	-	-	-
13.	Whether daily collections are entered into hand book, collection register maintained by TC & it should be properly entered in demand & collection register,	Daily Collection register has Not been Maintained.	-	It leads to interest revenue loss to the ULB	It will be taken care in future.	Not Resolved
14.	Whether collection by way of cheque are properly banked & credited into account,	Yes	-	-	-	-
15.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
16.	Whether any immediate steps has been taken or not for cheque dishonored received,	No Such cases found.	-	-	-	-
17.	Whether reversal of payment has been made for any dishonored cheque.	No Such cases found.	-	-	-	-



## Demand

	<b>Name of the ULB</b>	<b>PAKRIDAYAL NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
	<b>Name of Tax Collector</b>	<b>AMIT KUMAR BHAIPEY</b>				
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	No, revision of valuation of holding is	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved



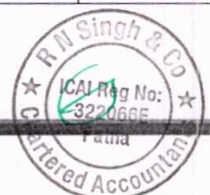
	specified period	being not made after specified period.				
5.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
6.	Ensure whether there is any clerical error in calculation,	No Such cases found.	-	-	-	-
7.	Whether demand register in prescribed format is maintained or not,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether persons involve in calculation/ collection have knowledge of their responsibility,	Yes	-	-	-	-
9.	Whether there is proper distribution of responsibility for calculation, recovery & updation of register for demand, so that no single person have control on two or process at the same time,	Due to lack of Manpower all these work has been controlled single handedly.	-	It may leads to fraud & Defalcation.	Need more skilled employees.	Not Resolved
10.	Whether there is any under/no assessment,	No	-	-	-	-
11.	Whether there is appropriate measures( As Per section 155 & 158 of BMA, 2007) are adopted for recovery of Government/bid dues,	No measures have been taken for recovery of Government Dues.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	No notices of demand are being served.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved



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		PAKRIDAYAL NAGAR PANCHAYAT				
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	Not Maintained	-	It may leads to	It will be taken care	Not Resolved



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



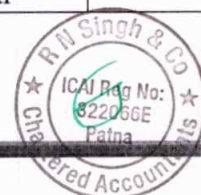
	pay-in-slip, except in case of new appointment,			trace last payment. It may leads to over/less payments.	in future.	
13.	Whether all statutory deduction or adjustment has been made before payment,	Only Provident Fund has been deducted. TDS not deducted.	-	It may leads to levy statutory penalty/ interest.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



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

## Grant

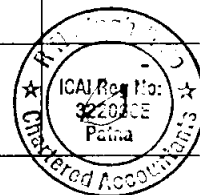
Name of the ULB		PAKRIDAYAL NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Maintenance/Updation register regarding details of funds received and expenditure.	Yes	-	-	-	-
2.	Any diversion/re-appropriation of funds not covered under the provision of BMA, 2007 should be pointed out for remedial action.	No Such cases found.	-	-	-	-
3.	To check whether utilization certificate is for actual utilization of funds received .	Yes	-	-	-	-
4.	It should also be checked that utilization certificate is issued as	We have found some cases where UCs is	-	It may leads to mis-utilization of	With the guidance of internal	In Process



	per prescribed time frame given in the Manual and issue of UCs is not delayed.	not prepared on time. However we have guided to prepare it.		fund.	auditor, we have started preparing UC's. It will be submitted to department very soon.	
5.	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	No Such cases found.	-	-	-	-

## Payment of bills of contractors

	Name of the ULB	PAKRIDAYAL NAGAR PANCHAYAT				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Original bill duly signed by contractors is submitted.	Yes	-	-	-	-
2.	Contractor has put his initials in all cuttings and corrections in the bill.	No Such cases found.	-	-	-	-
3.	All Supporting documents are attached with the bills.	Yes	-	-	-	-
4.	The rates, security deposit, and deductions are as per terms and conditions specified in the agreement	Yes	-	-	-	-
5.	The variations in quantities and completion period etc. have been authorized by the competent authority	Yes	-	-	-	-
6.	Job completion certificate has been processed by the dealing	Yes	-	-	-	-



	assistant.					
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		PAKRIDAYAL NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether "Receipt Vouchers" are in the prescribed format & having machined serial number & there is no any manuscript form,	Yes	-	-	-	-
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked	-	-	-	-
4.	What quantity of serial number was printed out,	Checked	-	-	-	-



5.	What is the date of dispatched, quantity of receipt vouchers & their serial number;	Checked	-	-	-	-
6.	Log book/ Register maintained at printing press regarding printing of "Receipt Vouchers".	Checked	-	-	-	-
7.	Verify that "Receipt Vouchers" received & their storing, having same quantity & serial numbered which was actually dispatched & proper recording of the same along with issue,	Yes	-	-	-	-
8.	Verify Log book/ Register maintained at every collection center & cash counter with regard to receipt & return quantity & serial number,	Yes	-	-	-	-
9.	Verify the log book/ Register of 'Receipt Vouchers' & cross verified the allotments to TC(Log Book) with their date of issue, serial number, name of TC & their circle	Yes	-	-	-	-
10.	Check whether TC have same "Receipt Voucher" which was actually issued by store & it must be authorized by the appropriate authority,	Yes	-	-	-	-
11.	Check that there should be proper recording at each stage (where authority has been changed) of log book/ register for issue/receipt of "Receipt Vouchers",	No Such cases found.	-	-	-	-



12.	Confirm that all unused "Receipt Vouchers" are under the custody of authorized person,	Yes	-	-	-	-
13.	Verify that any cancelled vouchers have in both original & carbon copy,	Yes	-	-	-	-
14.	Verify whether reversible carbon has been used during receipt.	Yes	-	-	-	-

### Other Revenue:

1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	No amount is collected as Tower Tax in this financial year and no steps have been taken for recovery of dues.	612954.47	It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	Professional Tax	No professional tax collected.	-	-	-	-
4.	Assigned Revenue (As details annexed)	No Such cases found.	-	-	-	-
5.	Rental Charges (As details annexed)	No any municipal properties given on rent during this period.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
6.	Fee & uses Charges (As details annexed)	Collected.	33077.00	-	-	-
7.	Other Revenue Items	-	-	-	-	-



## Revenue Expenses

Name of the ULB		PAKRIDAYAL NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether payment is on the basis of Sanction / work order letter & incurred by authorized person.	Yes	-	-	-	-
2.	Whether payment is made through prescribed format.	Yes	-	-	-	-
3.	Whether payment is made without any undue delay or whether any cheque issued are promptly issued to the respective person.	Yes	-	-	-	-
4.	Whether there is bifurcation of responsibility towards person making payment & person preparing MB, receipt of goods , maintenance of payment file, etc.	Yes	-	-	-	-
5.	Whether updation of accounts/books are on proper & timely basis,	Yes	-	-	-	-
6.	Whether authorized person verify & sign the document involve,	Yes	-	-	-	-
7.	Whether data base for the same has been properly maintained & safeguard measures are taken,	No database has been maintained by the ULB.	-	Important information may be lost or stolen.	We will take necessary step to implement the DBMS	Not Resolved.



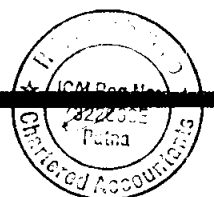
					is near future.	
8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	Yes	-	-	-	-
9.	Whether register for settlement of service bill has been maintained and up to date,	Yes	-	-	-	-
10.	Whether payment made to the same to whom it might be payable and no any second claim in this regard,	Yes	-	-	-	-
11.	Whether payment has been	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 <sup>st</sup> March, where the bill is received after that date	No Such cases found.	-	-	-	-



	have been accounted for (either on the basis of purchase order, tender rate or as per bill),					
18.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No Such cases found.	-	-	-	-
19.	Whether all statutory deduction or adjustment has been made before payment,	yes	-	-	-	-
20.	Whether entry of any event during service has been made in service book by authorized person,	Yes	-	-	-	-

## Statutory Requirement

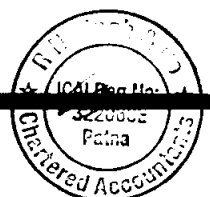
	Name of the ULB	PAKRIDAYAL NAGAR PANCHAYAT				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether deduction of TDS on payment has been made as per law,	Yes	-	-	-	-
2.	Whether TDS deducted are timely deposited into bank with same amount,	Not deposited on time and also statutory liability register has not been maintained.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
3.	Whether regulatory requirement for submission of Return has been followed,	No return is being filled.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.



4.	Whether any deduction is made in any act, must be deposited as per their respective act,	Yes but deposited late.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
5.	Verify whether in case of "through rate" contract, there is no any payment for material, etc. by the ULB	No Such cases found.	-	-	-	-
6.	Any demand is outstanding from regulatory authority for non-compliance.	No Such cases found.	-	-	-	-

### Tender Details (Work Order Wise )

Name of the ULB		PAKRIDAYAL NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Work order No.		<i>No Tender were done during this period.</i>				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	Yes	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	-	-	-	-
3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty/guarantee, inspection, arbitration, liquidated	Yes	-	-	-	-



	damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.					
4.	The purchase proposal was approved by the competent authority. as per delegation of powers	Yes	-	-	-	-
5.	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.	Not in prescribed format.	-	There may be chances of fraud & defalcation.	It will be taken care in future.	Not Resolved.
6.	Approval of mode of procurement	Yes	-	-	-	-
7.	The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.	Yes	-	-	-	-
8.	To check whether the direction was followed for notification /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	Yes	-	-	-	-



	evaluation report was available.					
11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.	Yes	-	-	-	-
12.	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.	Yes	-	-	-	-
13.	To check whether articles were received/work was completed in time as per delivery schedule.	Yes	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	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	PAKRIDAYAL NAGAR PANCHAYAT					
RISK RATING:	MEDIUM					
	PERIOD: 01/04/2020 to 31/03/2021					
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved)



							(or not)
1.	Whether logbook has maintained or not & up to date with proper details like journeys, wok undertaken, covering root, visited place, kilometer, etc.,	Yes	-	-	-	-	-
2.	Whether logbook of journey is maintained in detail & signed by the officials using them,	Yes	-	-	-	-	-
3.	Whether it should be used for official purpose, otherwise charges are recoverable,	Used only for official purpose.	-	-	-	-	-
4.	Whether details of fuel for the same has been maintained in log book,	Yes	-	-	-	-	-
5.	Whether full details of repairs have been maintained & it have been through authorized center,	Yes	-	-	-	-	-
6.	Whether authorized person have proper check over logbook.	Yes	-	-	-	-	-

## Fixed Assets

Name of the ULB		PAKRIDAYAL NAGAR PANCHAYAT				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	Not Maintained	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-	-	-



3.	Fixed assets are recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition	Unable to comment on it, since fixed asset register is not finalized till now.	-	-	Being Prepared by DEAS Team.	Not Resolved
4.	all fixed assets are acquired only after obtaining approval of the concerned authority	Yes	-	-	-	-
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	Due to non-availability of FA register. Physical Verification is not done.	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
6.	Depreciation is provided on each class of fixed assets at the prescribed rates	No Depreciation is provided.	-	It leads to over valuation of fixed assets.	Levied once fixed asset register maintained.	Not Resolved
7.	Asset Replacement Register is properly maintained asset class-wise	No such cases found.	-	-	-	-

### Others

	<b>Name of the ULB</b>	<b>PAKRIDAYAL NAGAR PANCHAYAT</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
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.	<b>Demands of current year and previous year have been reconciled with reference to the above details</b>	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
<b>Register of Suits</b>						
1.	<b>All suits filed by the municipality for recovery of any sum due are entered.</b>	Register of Suits filed by ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.
2.	<b>All suits filed against the municipality are entered</b>	Register of Suits filed against ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.
3.	<b>Sanction from the Council obtained for filing/defending the suit</b>	No Such cases found	-	-	-	-
4.	<b>All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered</b>	No Such cases found	-	-	-	-
5.	<b>Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favour of municipality.</b>	No Such cases found	-	-	-	-

**General Observations: -**

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

**For R.N. Singh & Co.  
Chartered Accountants**


**CA Chanakya Shree  
Partner  
Mem No: 079322  
FRN: 322066E**



**NAGAR PANCHAYAT PAKRIDAYAL  
FOR THE PERIOD 01-04-2020 TO 31-03-2021**

**1. Management Discussion with Risk Assessment:**

Sr. No.	Observations (Sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO)Comments	Reference Page														
1	<p>We observed that there is more than 12 months delay in payment of GST TDS details are as follows:</p> <table border="1"> <thead> <tr> <th>Date of deposit</th> <th>Sl. No.</th> <th>Company Name</th> <th>Amount</th> <th>Tax %</th> <th>CGST %</th> <th>SGST %</th> </tr> </thead> <tbody> <tr> <td>17.03.2022</td> <td>2</td> <td>Nal Jay Kumar Tiwari</td> <td>216842</td> <td>2</td> <td>2</td> <td>17.03.2022</td> </tr> </tbody> </table>	Date of deposit	Sl. No.	Company Name	Amount	Tax %	CGST %	SGST %	17.03.2022	2	Nal Jay Kumar Tiwari	216842	2	2	17.03.2022	High	Yes	Yes	Yes	It will be taken care in near future.	
Date of deposit	Sl. No.	Company Name	Amount	Tax %	CGST %	SGST %															
17.03.2022	2	Nal Jay Kumar Tiwari	216842	2	2	17.03.2022															
2	We observed that there is delay in filling of GST Monthly return of F.Y 2020-21. There filling has been made on 30.05.2022.	High	Yes	Yes	Yes	It will be taken care in near future.															
3	We observed that there is delay in deposit of property taxes 3 to 4 months i.e not deposited on same day of collection. Further there is no proper maintenance of details of deposits receipts no. wise due to this there is difficulty in tracing amount deposited in respect of which receipts numbers. Further, Holding Tax defaulter list not provided to us.	High	Yes	Yes	Yes	It will be taken care in near future.															
4	Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cash Book, Cheque Issue Register, Ledgers, Journals, Daily Collection Register, Pay Roll Register, PF Register, Store Register,	High	Yes	Yes	Yes	It will be prepared in future.															

  
 नगर कार्यपालक पदाधिकारी  
 नगर पंचायत, पकड़ीदयाल



**NAGAR PANCHAYAT PAKRIDAYAL  
FOR THE PERIOD 01-04-2020 TO 31-03-2021**

	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.					
5	UC of some schemes are pending for submission to the Urban Development & Housing Department till of financial year 2020-21.	High	No	No	Yes	Pending UCs will be sent to UD & HD in near future.
6	We are not able to check the Compliance Status of AG Audit Observations for FY 2014-15 to FY 2017-18, as compliance report has not been prepared by the ULB.	High	No	No	Yes	Compliance report is being prepared.
7	Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB.	Medium	Yes	Yes	Yes	It will be taken care in future.
8	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.	Medium	Yes	Yes	Yes	We have started preparing it, will be completed soon.
9	As per details provided to us there are total 08 Mobile Towers registered with this ULB up to 31.03.2021 and Rs. 6,12,954.47 has not been collected till the date of audit from these tower operators as Tower Tax.	Medium	Yes	Yes	Yes	We are preparing to send notice against these tower operators & for taking further actions.
10	Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.	Medium	Yes	Yes	Yes	It will be prepared in future.
11	Municipal Accounts Committee has not been constituted by the Dhaka Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.	Medium	Yes	Yes	Yes	It will be constituted in next board meeting.
12	Advertisement Tax has not been levied by the Dhaka	Medium	Yes	Yes	Yes	System will be developed.

*Signature*  
नगर कार्यपालक पदाधिकारी  
नगर पंचायत, पकड़ीदयाल



**NAGAR PANCHAYAT PAKRIDAYAL  
FOR THE PERIOD 01-04-2020 TO 31-03-2021**

	Nagar Parishad. There has not been any system developed for the levy of advertisement tax.						
13	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.	
14	ULB has not been in practice to prepare financial statements.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.	
15	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	Yes	Yes	Yes	It will be prepared in future.	
16	Assessment of Properties falls under the ULB has not been done by the ULB since a long time.	Medium	Yes	Yes	Yes	We are preparing for the same.	
17	We observed that no physical verification is being conducted at the level of ULB for the fixed assets which is purchased by the ULB. Further, no depreciation is being charged in the books of account.	Medium	Yes	Yes	Yes	It will be start as soon as possible.	
18	Register of Suits are not being maintained at ULB, due to this we are unable to provide comment in detailed audit report in this context.	Medium	Yes	Yes	Yes	It will be prepared in future.	
19	ULB is not in practice to prepare leave register due to which chances of wrong payment is high.	Medium	Yes	Yes	Yes	It will be prepared in future.	
20	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.	Medium	Yes	Yes	Yes	It will be provided next time.	
21	We observed that ULB is not in practice to maintain Procurement Register. Further, there is NO any procurement has been made in this quarter.	Medium	Yes	Yes	Yes	It will be prepared in future.	

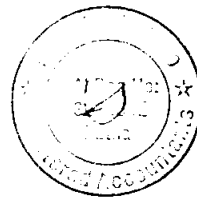
*Signature*  
नगर कार्यपालक पदाधिकारी  
नगर पंचायत, पकड़ीदयाल



**Mobile Tower Collection:**  
**Period: 01-04-2020 to 31-03-2021**

S.N	Company Name	Date of establishment	Outstanding Fee as (Registration fee)	Renewal Fee	Outstanding Amount up to 31.03.2020	Interest	Collection	Dues Balance
1	Reliance	2012-13	30,000.00	8000.00	94,000.00	16920.00	0.00	110920.00
2	Idea	2012-13	30,000.00	8000.00	8,000.00	1440.00	0.00	9440.00
3	Idea	2015-16	30,000.00	8000.00	16,000.00	2880.00	0.00	18880.00
4	Vodafone	2013-14	30,000.00	8000.00	48,000.00	8640.00	0.00	56640.00
5	Airtel	2012-13	30,000.00	8000.00	64,000.00	11520.00	0.00	75520.00
6	Aircel	2012-13	30,000.00	8000.00	94,000.00	16920.00	0.00	110920.00
7	Reliance Jio	2013-14	30,000.00	8000.00	16,000.00	2880.00	0.00	18880.00
8	BSNL	2009-10	30,000	8000.00	110000.00	19800.00	0.00	129800.00
<b>TOTAL</b>								<b>531000.00</b>


*Amr*  
नगर कार्यपालिका, नवलपरासी  
नगर विकास, नवलपरासी



# PAKRIDAYAL

## Report on field survey of 20 high value properties

Sl. No.	Owner Property Name	Add Of Owner	Ward No	Type of construction	Type of uses	Carpet Area(in square feet)	Annual Property Tax	Remarks of Auditor
1	Bihari Prasad	Jagatia	3	Rcc	Resi+com	2045	4712	No variance observed
2	Chandrika Prasad	Jagatia	3	Rcc	Resi+com	2045	4712	No variance observed
3	Sanjit Kumar	Jagatia	1	Rcc	Residential	1760	444	No variance observed
4	Ramji Prasad	Pakridayal	4	Rcc	Residential	1400	1292	No variance observed
5	Mukesh Prasad jaiswal	Pakridayal	4	Rcc	Resi+com	1320	1237	No variance observed
6	Bishwnath Prasad	Pakridayal	7	Rcc	Resi+com	538	1392	No variance observed
7	Krishna Prasad jaiswal	Pakridayal	7	Rcc	Residential	538	1392	No variance observed
8	Late Badri shah	Pakridayal	7	Asbestos	Residential	3000	1323	No variance observed
9	Manoj Kumar	Pakridayal	7	Asbestos	Residential	4000	1764	No variance observed
10	Naval Kishore Ttripathi	Pakridayal	7	Rcc	Residential	3000	3690	No variance observed
11	Ramakant Prasad	Pakridayal	7	Rcc	Residential	1700	4842	No variance observed
12	Umesh Prasad	Pakridayal	7	Rcc	Resi+com	3800	5855	No variance observed
13	Sunil krjaishwal	Pakridayal	11	Rcc	Resi+com	2000	4608	No variance observed
14	Anil Kumar	Pakridayal	11	Rcc	Residential	1500	1039	No variance observed
15	Raju Kumar	Pakridayal	7	Rcc	Resi+com	1200	1153	No variance observed
16	Ashok Prasad	Pakridayal	7	Rcc	Resi+com	6800	10028	No variance observed
17	Deepak Kumar	Pakridayal	7	Rcc	Resi+com	800	1843	No variance observed
18	Harishankarpd	Pakridayal	7	Rcc	Residential	4000	2772	No variance observed
19	Dinesh chauthri	Pakridayal	11	Rcc	Resi+com	7100	13567	No variance observed
20	Anil kumar	Pakridayal	11	Rcc	Residential	1500	1039	No variance observed

  
 नगर कार्यपालक पदाधिकारी  
 नगर पंचायत, पकड़ीदयाल



## नगर विकास एवं आवास विभाग

वित्तीय वर्ष-2017-18 में प्राप्त सहायक अनुदानों की निकासी/व्यय एवं अवशेष राशि की बालान द्वारा कोषागार में जमा विवरणी संबंधित प्रतिवेदन।

नगर विकास का नाम:- नगर पंचायत, पकड़ोदयाल

DDO Code :- URB011

Treasury Code :- ECH

PL Account No:-192

Bank Account No:-8448

कोषागार का नाम:- मोहिरी

सहायक अनुदान सं/आवदन का वित्तीय वर्ष	सहायक अनुदान आवदन का मद	संबंधित सहीकरण सं/एव तिथि	सहीकरण एवं आवदनदेश में निकासी को आवंटित राशि	अवधि राशि के निकट निकासी द्वारा निकासी की गई राशि	टी0मि0 नं0 एवं तिथि	पी0 एल0 खाता में रकमी खाता में रकमी गई राशि	बैंक खाता में जमा की गई राशि	वित्तीय वर्ष जिसमें राशि का व्यय की गयी	संबंधित मद में व्यय की गई राशि	संबंधित आवदन के अंतर्गत गयी निकासी के विवरण के अनुसार 2018 को अवशेष राशि	कोषागार में जमा की गई राशि	बालान सं/ तिथि	समाप्त उपरोक्त प्रमाण पत्र में निहित राशि	समाप्त उपरोक्त प्रमाण पत्र की तिथि	हस्त U.C. की राशि	बैंक खाता में जमा अवशेष राशि	पी0 एल0 खाता में जमा अवशेष राशि	अनुचित
1	2017-18	E.O Salary	5.00	5.00	T22170003/2.6.17	5.00	5.00	2017-18	5.00	NILL	NILL	-	5.00	1.2.18	NILL	NILL	NILL	20
2	2017-18	राज्य योजना	31/27.7.17	1591700	T22170050/30.03.17	1591700	1591700	2017-18	1591700	NILL	NILL	-	1591700	1.2.18	NILL	NILL	NILL	
3	2017-18	पेशाकर	23/30.06.17	986829	T22170012/15.09.17	986829	986829	2017-18	986829	NILL	NILL	-	986829	1.2.18	NILL	NILL	NILL	
4	2017-18	पार्षद भत्ता	15/15.06.17	2.52	T22170013/15.09.17	2.52	2.52	2017-18	2.52	NILL	NILL	-	2.52	1.2.18	NILL	NILL	NILL	
5	2017-18	14वें वित्त आयोग	32/02.08.17	2848702	T22170015/15.09.17	2848702	2848702	2017-18	2848702	NILL	NILL	-	2848702		NILL	NILL	NILL	
6	2017-18	14वें वित्त आयोग	32/02.08.17	2848702	T22170017/15.09.17	2848702	2848702	2017-18	2848702	NILL	NILL	-	2848702		NILL	NILL	NILL	
7	2017-18	नागरिक सुविधा	43/24.08.17	3547200	T22170018/20.10.17	3547200	3547200	2017-18	3547200	NILL	NILL	-	3547200	18.2.18	NILL	NILL	NILL	
8	2017-18	मुख्यमंत्री शहरी नाली गले	39/11.08.17	2051051	T22170019/20.10.17	2051051	2051051	2017-18	2051051	NILL	NILL	-	2051051	18.2.18	NILL	NILL	NILL	
9	2017-18	मुख्यमंत्री शहरी नाली गले	39/11.08.17	2051051	T22170020/20.10.17	2051051	2051051	2017-18	2051051	NILL	NILL	-	2051051	18.2.18	NILL	NILL	NILL	
10	2017-18	मुख्यमंत्री शहरी नाली गले	69/30.10.17	1286383	T22170021/21.11.17	1286383	1286383	2017-18	1286383	NILL	NILL	-	1286383	18.2.18	NILL	NILL	NILL	
11	2017-18	14वें वित्त आयोग	97/24.01.18	2841112	T22170023/02.01.18	2841112	2841112	2017-18	2841112	NILL	NILL	-	2841112		NILL	NILL	NILL	
12	2017-18	14वें वित्त आयोग	97/24.01.18	2841112	T22170022/02.01.18	2841112	2841112	2017-18	2841112	NILL	NILL	-	2841112		NILL	NILL	NILL	
13	2017-18	E.O Salary	126/28.02.18	447548	T22170024/03.03.18	447548	447548	2017-18	447548	NILL	NILL	-	447548	18.2.18	NILL	NILL	NILL	



नगर विकास विभाग  
 पकड़ोदयाल



31	2	1
32	2	2
33	2	2

क्र.सं.	वर्ष	सहायक अनुदान आवंटन का विवरण	सहायक अनुदान आवंटन का मद	संबंधित स्वीकृत्योपदेश सं/0 एन सिध	स्वीकृत्योपदेश एव आवंटनोपदेश में विवरण को आवंटित राशि	आवंटित राशि से विरुद्ध निकाल द्वारा निकाली की गई राशि	टीपीओ नं० एवं सिध	पी० एल० खाता में रकम गई राशि	बैंक खाता में जमा की गई राशि	विवरण एवं विवरण को जोड़ कर राशि	संबंधित आवंटन के अनुक्रम की राशि	कोषागार में जमा की गई राशि	भातान सं/0 सिध	सम्पत्ति उपयुक्तता प्रमाण पत्र की तिथि	लंबित U.C. की राशि	बैंक खाता में जमा अथवा अवरोध राशि	पी० एल० खाता में जमा अथवा अवरोध राशि	अनुचित
1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17	18	19	20
14	2017-18	नगर सरकार भवन	112/08.02.18	61.90	61.90	T221700028/04-03.18	61.90	61.90	2017-18	61.90	NILL	NILL	-		NILL	NILL	NILL	
15	2018-19	E.O Salary	148/17-06-18	500000	500000	T221700003	500000	500000	2018-19	500000	NILL	NILL	-	20-11-19	NILL	NILL	NILL	
16	2018-19	वार्ड पार्सद भाला	116/15-09-17	252000	252000	T2217000013	252000	252000	2018-19	252000	NILL	NILL	-	20-11-19	NILL	NILL	NILL	
17	2018-19	पेशाकर	146/19-10-17	986829	986829	T2217000012	986829	986829	2018-19	986829	NILL	NILL	-	21-03-2021	NILL	NILL	NILL	
18	2018-19	मुख्यमंत्री शहरी पेयजल	312/25-03-17	9413900	9413900	T2217000049	9413900	9413900	2018-19	9413900	NILL	NILL	-	24-03-2021	NILL	NILL	NILL	
19	2019-20	DAY-NULM	25/11-01-18	185019	185019		185019	185019	2018-19	185019	NILL	NILL	-	26-03-2021	NILL	NILL	NILL	
20	2019-20	DAY-NULM	432/16-08-19	234000	234000		234000	234000	2018-19	234000	NILL	NILL	-	26-03-2021	NILL	NILL	NILL	
21	2019-20	14वें वित्त आयोग	486/26-08-2019	8917546	8917546		8917546	8917546	2019-20	-	-	-	-	-	8917546	-	-	
22	2019-20	पंचम राज्य वित्त आयोग	578/29-08-2020	24451661	24451661		24451661	24451661	2019-20	-	-	-	-	-	24451661	-	-	
23	2019-20	वार्ड पार्सद भाला	678/29-06-2020	288000	288000		288000	288000	2019-20	-	-	-	-	-	288000	-	-	
24	2019-20	E.O Salary	654/30-06-2020	709000	709000		709000	709000	2019-20	-	-	-	-	-	709000	-	-	
25	2019-20	जल जीवन हरियाली मिशन	633/30-10-2020	656559	656559		656559	656559	2019-20	-	-	-	-	-	656559	-	-	
26	2020-21	15वें वित्त	351/15-03-2021	82.07	82.07		82.07	82.07	82.07	-	-	-	-	82.07	-	-	82.07	
27	2020-21	15वें वित्त	352/15-03-2021	82.07	82.07		82.07	82.07	82.07	-	-	-	-	82.07	-	-	82.07	
28	2020-21	नाली गली	355/15.03.2021	15.44	15.44		15.44	15.44	15.44	-	-	-	-	15.44	-	-	15.44	
29	2020-21	नाली गली	356/12.03.2021	27.79	27.79		27.79	27.79	27.79	-	-	-	-	27.79	-	-	27.79	
30	2020-21	प्रधानमंत्री आवास योजना	91/16.07.2020	6	80.79		80.79	80.79	80.79	-	-	-	-	80.79	-	-	80.79	

*[Handwritten signature]*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
सहायक अनुदान संघ आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का मूद्र	संबंधित स्वीकृतिपत्र सं० एवं तिथि	स्वीकृतिपत्र एवं आवंटनपत्र से निकाय को आवंटित राशि	आवृत्ति राशि के विक्रम निकाय द्वारा निकाय को आवंटित राशि	ईक खाता में जमा की गई राशि	वी० ए० खाता में रबी गई राशि	ईक खाता में जमा की गई राशि	वित्तीय वर्ष किसमें राशि का व्यय की गयी	संबंधित वर्ष में व्यय की गई राशि	संबंधित आवंटन के अंतर्गत निकाय की गयी विक्रम निकाय पर व्यय के उपरान्त 2016 को आवंटित राशि	कोषागार में जमा की गई राशि	खालन सं०/ तिथि	संबंधित उपयोजिता प्रमाण पत्र में निहित राशि	संगठित उपयोजिता प्रमाण पत्र की तिथि	उचित राशि	ईक खाता में जमा अथवा राशि	वी० ए० खाता में जमा अथवा राशि	अभ्युक्ति	
31	2020-21	प्रधानमंत्री आवास योजना	99/07.08.2020	45	80.79	-	-	80.79	-	-	-	-	80.79	-	-	-	-	80.79	-
32	2020-21	प्रधानमंत्री आवास योजना	99/18.02.21	8.8	8.8	-	-	8.8	-	-	-	-	8.8	-	-	-	-	8.8	-
33	2020-21	पेशाकर	405/18.03.21	19.45	19.45	-	-	19.45	-	-	-	-	19.45	-	-	-	-	19.45	-

नगर नगर पंचायत पंचकड़िया मंडल नगर पंचायत, पंचकड़िया

