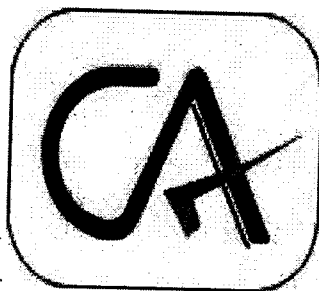


**Internal Audit Report for the
Year Ended 31st March 2016**

**DEHRI ON SON NAGAR
PARISHAD**

By



Kumar Kishor & Chandra
Chartered Accountants

FLAT NO:301 SIDHIVINAYAK APPARTMENT, PS:DANAPUR PLOT NO-1403 NEAR
SAINIK COLONY, "T" POINT OF GOLA ROAD, PATNA 801503

E-mail : Kumarkishorchandra@gmail.com

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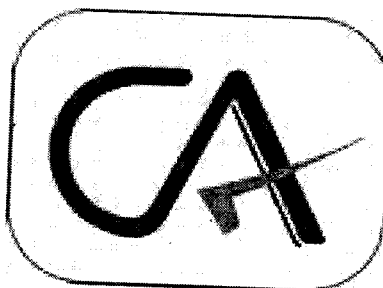
Kumar Kishor & Chandra
Chartered Accountants

**INTERNAL AUDIT REPORT
FOR THE YEAR ENDING 31ST MARCH, 2016**

OF

DEHRI ON SON NAGAR PARISHAD

Conducted By

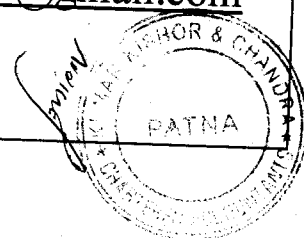


KUMAR KISHOR & CHANDRA
Chartered Accountants

Flat No-301, Sidhivinayak Appartment, P.S:-Danapur, Plot No-1403, Near Sainik
Colony, Gola Road, Patna-801503

Telephone – 0612-2521043/42; e-mail: kumarkishorchandra@gmail.com

Offices : Delhi , Lucknow & Durg





Executive Summary

To,

The Director/P. S.
UD & HD,
Vikash Bhawan, New Secretariat,
Patna (Bihar).

Dear Sir,

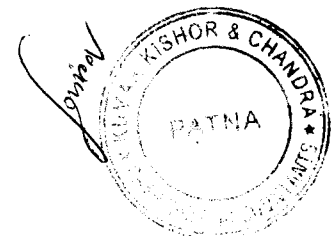
Sub: Internal Audit Report of DEHRI ON SON NAGAR PARISHAD for the Period 01st April, 2015 to 31st March 2016.

In terms of our appointment letter no. SPUR-PMU/194/IA-140ULBs&SLMA/S-5/KKC/2016/127/38, Dated 05/04/2016 as an internal auditor of **DEHRI ON SON NAGAR PARISHAD** for the Period starting from **01.04.2015 to 31.03.2016**. We started the work as an internal auditor of Nagar Parishad from April 2016.

We have conducted our audit in accordance with the Standards on Internal Auditing (SIA) issued by the Institute of Chartered Accountants of India. These Standards require that we plan and perform the internal audit in such manner so that to cover all these scope, coverage and resources including planning with respect to time and resources to be used. An internal audit includes examining every aspect of the organization as per the Terms of Reference and to the extent as provided in the scope of Internal Audit. Besides, this being an internal audit, it also covers the extensive scope as specified by the management of the organization in the engagement letter. The Salient Points of the scope covered by our internal audit are as follows:

- i) The effectiveness of accounting system and related internal controls.
- ii) The operational Efficiency of the information system and the effectiveness of the related controls (viz. administrative controls, procedural controls, and system controls).
- iii) Compliance with the legal and statutory requirements.

More over, our scope of examination also covered the requirements of the specific points as spelled out by the management of UD & HD. The resultant and recommendations of our internal audit are set out in scope of audit.

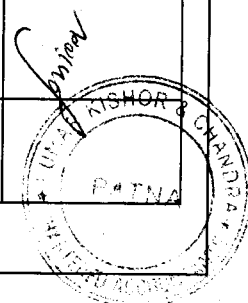




Part-A

Results and Findings related to monetary implication which require immediate action :

S. No	Area	<u>Observations and Recommendations:-</u>	<u>Management Comment</u>
1.	Holding Tax	<p><u>Finding:-</u></p> <ul style="list-style-type: none">Revenue collection process is not satisfactory, In case of housing taxes internal control position is not adequate, We have observed that House Tax collected by Tax collector was not deposited on the same date or day after tomorrow but it is being deposited after a week or fortnight in some cases as per collection register maintained by the Tax Collector.During the period up to March 2016, total collection of holding tax including arrears) was Rs. 64,57,469/- as against target for the year was Rs.2,43,10,705/-.In terms of collection percentage it is 26.56% for the financial year 2015-16. Tax collection percentage clearly show that Performance of ULB is not satisfactory. <p>(For Detail please refer page number 19th of the Report).</p> <p><u>Recommendations:-</u></p> <ul style="list-style-type: none">As per BMAR rule 27, Every tax collector shall invariably remit his collections (in cash and/or cheques) to Cashier daily before 4.30 PM. Failure of collector(s) to remit collections to Cashier before 4.30 P.M. on same day shall attract disciplinary action, which may include fine up to a sum of five thousand rupees.It is recommended that ULB should follow adequate revenue collection procedure and requires to give more focus on revenue collection.There is huge gap between target and actual collection. There is an urgent need to improve the system of assessment where more scientific method like GIS technologies should be used for the assessment of the property.	
2	Rental Income	<p><u>Finding:-</u></p> <ul style="list-style-type: none">It has been observed that the ULB is not maintaining any	





separate register for demand and collection of shop/market Rent.

- During the course of audit we observed that most of shopkeeper/tenant not paid outstanding rent since twenty year almost details of such outstanding shown below.
- Outstanding rent as on 31st March 2016 is a Rs. 29,44,180/-

S. NO.	Market Name	Total Amount Outstanding as on 31 st March 2016. (Rs.)
1.	Rent of Bus Stand	23,30,200/-
2.	Nagar Palika Bazar	6,13,980/-
	Total	29,44,180/-

(For Detail please refer page number 21st of the Report).

Recommendation :

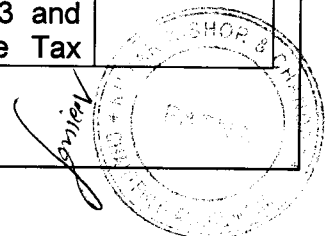
- It is recommended that ULB should follow adequate revenue collection procedure and requires to give more focus on rent collection.
- Nagar Parishad must revise shop rent on timely basis.
- Nagar Parishad must renewed rent agreement within time.

3

Statutory Dues:

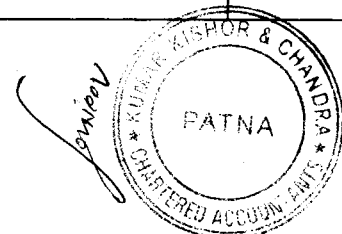
Findings:-

- Outstanding Vat payable of Rs 19,16,289/- which were deducted from various vendor/ contractors during Financial year 2012-13 and 2013-14 paid on 25th March 2016 . During Financial Year 2014-15 and 2015-16 no Vat is deducted
- All the payment of vat made during the financial year was after due date and attract to penalty as per Bihar vat Act 2005. As per Provision of Bihar Vat act 2005 Vat deducted during month should paid 21st of Next Month whereas Nagar Nigam Paid Vat 25th of march 2016 for last two Year a single payment i.e. all payment of vat made has been late.
- Outstanding TDS Payable of Rs 6,45,115/- deducted under various section of Income tax Act by the Nagar Parisad from various Vendor or contractors during financial 2012-13 and 2013-14, total amount still not paid to the Income Tax





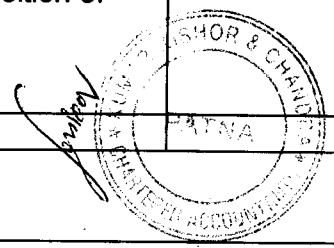
		<p>department. Which is serious matter of concern. During financial year 2013-15 and 2015-16 No TDs deducted by Nagar Parishad</p> <ul style="list-style-type: none">• Labour Welfare Cess of Rs 1,92,065/- deducted/collected as per provision of Labour Law by the Nagar Parishad from various vendor during financial 2012-13 and 2013-14, total amount still pending for deposit in the Concern department. Which is serious matter of concern.• Royalty of Rs 20,19,271/- deducted by the Nagar Parishad from various vendor during financial 2012-13 and 2013-14, total amount still not paid to the Concern department. Which is serious matter of concern. <p><u>Recommendation:-</u> Nagar Parishad should deposit all statutory liabilities with concern department on due date to avoid interest, penalty and further litigation.</p> <p>(For Details please refer page no 30th of the report)</p>	
4.	<u>Mobile Tower Tax:</u>	<ul style="list-style-type: none">• As per information provided to us total outstanding of mobile tower tax is Rs. 18,20,000/- upto 31st March 2016. for which no proper recovery action is being taken by the Nagar Parishad.• Necessary action is require to collect the Tower Tax revenue by nagar parishad to avoid the revenue losses. <p><u>Recommendation :</u></p> <ul style="list-style-type: none">➤ It is recommended that necessary step should be taken by ULB for collection of all outstanding Tower Taxes.	
5.	<u>TDS and VAT Return</u>	<p><u>FINDING:-</u></p> <ul style="list-style-type: none">• We have observed that TDS and Vat return has not been filled for the single quarter by the Nagar Parishad till now.• During course of audit we observed that Nagar Parishad no file VAT return.• It is recommended that all Return should be file to concern department without further delay.	





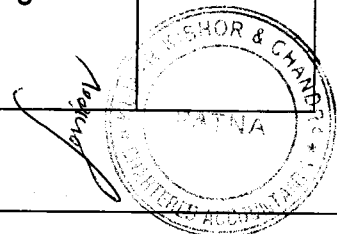
Results and Findings related to non monetary implication :

S. No	Area	<u>Findings and Recommendations:-</u>	<u>Management Comment.</u>
1	<u>Bank Reconciliation</u>	<p><u>Findings:-</u></p> <ul style="list-style-type: none">• During course of audit we observed that Nagar Parishad not prepared Bank reconciliation statement on monthly/regularly basis.• Some of the bank accounts are non operative and their passbook is also not updated. Accordingly we have given the balance appeared in the pass book.• Nagar parishad prepared cash on combined basis.• Some bank account are not produce during course of audit so this bank account is not examine by us, <p><u>Recommendation :</u></p> <ul style="list-style-type: none">• It is suggest that Nagar Parishad should prepared bank reconciliation statement for all banks to prevent the revenue leakage and better management fund.• .All banks account should reconcile to reflect proper transaction of bank and prevent any possible causes of revenue leakage.	
2	<u>Double Entry Accounting System</u>	<p><u>Finding :-</u></p> <ul style="list-style-type: none">• Accounting at the Nagar Parishad is not being done properly. Double accounting system is still not in place. Nagar Parishad officials are not so concern about the implementation of double entry accounting system. This is a matter of concern.• Nagar Parishad recognized revenue on cash basis during the financial year. <p><u>Recommendation :</u></p> <ul style="list-style-type: none">• To reflect actual financial position of nagar parishad Proper implementation / Updation of double entry accounting system is required.• Nagar Parishad should recognized revenue on accrual basis rather than cash basis to show actual position of revenue earned during the financial year.	
3	<u>License</u>	<p><u>Finding :-</u></p>	





		<ul style="list-style-type: none">• During the course of audit we have found that some shops are running without valid License, which is against the rule of Municipal Act.• Renewal of License after expiry of one year is not done by the Nagar Parishad and also Nagar Parishad are not intimate properly to the concerned tenant for renewal of license or Expiration of license. <p><u>Recommendation :-</u></p> <ul style="list-style-type: none">• Nagar Parshad Should <i>maintained Details of No. of Trade License Issue.</i>• Nagar Parshad Should <i>maintained Details trade license fee collected and deposited to cashier.</i>• <i>Details of no. of license due for renewal and actual renewed during the year.</i>• <i>Nagar Parishad should issue notice to concerned party to renewal of license within time.</i>	
4	<u>Revenue Collection:</u>	<p><u>Finding :-</u></p> <ul style="list-style-type: none">• Revenue collection process is not satisfactory, In case of housing taxes, Mobile Tower Tax, Trade License Fee and Collection of Shop Rent internal control position is not adequate, We have also observed that House Tax collected by Tax collector was not deposited on the same date or day after tomorrow but it is being deposited after a week.• It is observed that not adequate collection performance achieve by tax collection team as per given target. It is recommended to give more focus on revenue collection by tax collector team and Top Management of ULB. <p><u>Recommendation :</u></p> <ul style="list-style-type: none">• Recommended that Tax collected amount by TC should be deposited on timely basis, to prevent revenue losses of ULB.• Tax collector, rent Collector, License Issuing team should collect correct amount from parties.	
5	Books Registers.	<p><u>Finding :-</u></p> <ul style="list-style-type: none">• It has been observed that the following Forms / Registers / Books were not maintained by the Nagar Parishad: <p>1. Fixed Assets register.</p>	





		<ol style="list-style-type: none">2. Tax Assessment register3. Vacant Land Tax Demand Register1. Advertisement tax Demand register2. Register of Revision petitions3. Register of Appeals4. Register of Bills issued5. Register of suit file6. Cheque issue Register7. Register of Issue of License8. Demand Register of Property Tax9. Demand Register of Shop Rent.10. Collection of Shop Rent. <p><u>Recommendation :</u></p> <ul style="list-style-type: none">• The Corporation should maintain the required books / register as required by Municipal Accounting Manual prepared under Sec 87 of Bihar Municipal Act, 2007.	
6	<u>Detail of Legal Cases Pending as on March'15 :</u>	<ul style="list-style-type: none">• Some of cases pending since 2011 and status shown "Documents submitted to Advocate to prepare answer"• Recommended that all the pending cases should be resolved as soon as possible.	

Overall Opinion :

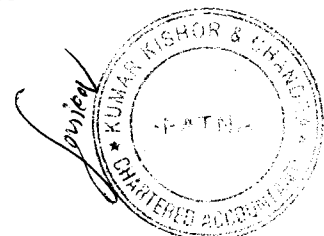
The Municipality is responsible for providing better conditions of habitation including supply of quality water, maintenance of roads, street light arrangement, conservancy works, construction and maintenance of drainage and sewerage works etc.

As per section 45 of Bihar Municipal Act, 2007,

(1) Every Municipal shall -

(a) Provide on its own or arrange to provide through any agency the following core municipal services:-

- i. Water-supply for domestic, industrial, and commercial purposes
- ii. Drainage and sewerage,
- iii. Solid waste management,
- iv. Preparation of plans for development and social justice,





- v. Communication systems, construction and maintenance of roads, footpaths, pedestrian, pathways, transportation terminals, both for passengers and goods, bridges, over-bridges, subways, ferries, and inland water transport system,
 - vi. Transport system accessories including traffic engineering schemes, street furniture, street lighting, parking areas, and bus stops,
 - vii. Community health and protection of environment including planting and caring of trees on road sides and elsewhere,
 - viii. Market and slaughter houses,
 - ix. Promotion of educational, sports and cultural activities, and
 - x. Aesthetic environment, and
- b. Perform such other statutory and regulatory functions as may be provided by or under this act or under any other law for the time being in force.

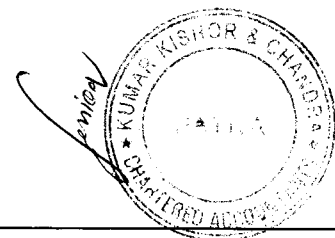
Functions assigned by the government

As per section 46 of Bihar Municipal Act, 2007, The Municipality may, subject to the underwriting of the costs by, and approval of, the central government or the state Government, as the case may be, undertake any functions belonging to the function domain of the Central Government or the State Government, as the case may be, and such functions may include primary education, curative health, transport, supply of energy, arrangements for fire prevention and fire safety, and urban poverty alleviation.

Opinion :

Weak Internal Control on the Administration and collection of Municipal Taxes i.e., Non revision of Municipal Rates since Long /No effective system of timely survey and Assessment of New properties /Non availability of Centralize database of the House hold at the Circle level/ Full Dependency on the Tax/Collectors for the Information on Dues and Assessee ledgers / Calculation mistakes in Calculation of Tax /Penalty and interest / High Cash retention by the Tax Collectors. To improve and strengthen such system immediate need for Computerization of assessment, Collection and online Payment System is required.

Management Comments :



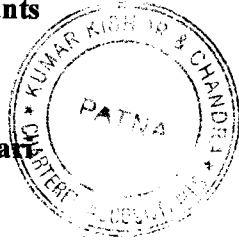


Acknowledgement

During the course of audit overall cooperation provided by ULB was good and management acknowledged the finding of the report.

For Kumar Kishor & Chandra
Chartered Accountants

Sanjeev
Sanjeev Kumar Tiwari
Partner
Date :
Place : Patna



Executive Officer
Nagar Parishad, Dehri-Dalmianagar



Part-B

Detailed Audit Report

1. Introduction :

The Internal Audit of DEHRI ON SON NAGAR PARISHAD covering the period from 1st April 2015 to 31st March 2016 was conducted by following persons under guidance of CA Sanjeev Kumar Tiwari.

- i) Sanjeeb Kumar
- ii) Ram Balak Kumar

2. Administration :

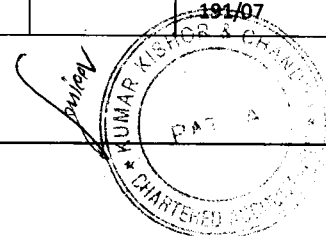
The Present body of the DEHRI ON SON NAGAR PARISHAD personnel details. The incumbency in the key administrative and executive positions was as under :

<u>NAME</u>	<u>DESIGNATION</u>
SHRI SHAMBHU RAM	CHAIRMAN
MD JAMAL AKTHAR ANSHARI	EXECUTIVE OFFICER
SHRI PRABHKAR KUMAR (9507402042)	ACCOUNTANT
SHRI SUDHIR RAWAT	CASHIER

3. Review of outstanding audit paras:

Status of audit observations pervious audit report is as under :

Sl. No.	Particulars of audit and date of Report.	Total No. of Audit Paras.	Total No. of Audit Paras necessary improvement/ Corrective measure is required	Total No. Audit Paras. Where recovery of cash is proposed	Total No. of Audit Paras. Where recovery of cash has been made	Total amount of recovery	Total no of outstanding para where no action has been taken	No. & dated Of compliance of report
1	2	3	4	5	6	7	8	9
1	405/2008-09	45	45	45	No Recovery till now	NIL		Bihar Vigilance Lodge FIR against Krishana Deo Paswan (Trap Case No. 075/07)
2	405/2008-09	45	45	45	No Recovery till now	NIL		FIR Lodge against Santosh Kumar (FIR No 191/07)





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Chartered Accountants**

3	405/2008-09	45	45	45	No Recovery till now	NIL	FIR Lodge against Sudhir Kumar Rawat (FIR NO . 328/06)
4	405/2008-09	45	45	45	No Recovery till now	NIL	FIR Lodge against ALOCK KUMAR SINGH (FIR NO . 289/06)
5	405/2008-09	45	45	45	No Recovery till now	NIL	Officials Letter Issue For Fir against Shri NIWAS TIWARI (LETTER NO . 304, DATED 03 / 11/ 2011)
6	405/2008-09	45	45	45	No Recovery till now	NIL	FIR Lodge against ASHOK KUMAR (FIR NO . 44/13)
7	405/2008-09	45	45	45	No Recovery till now	NIL	Bihar Vigilance Lodge FIR against Krishana Deo Paswan (Trap Case No. 075/07)

4. Finance

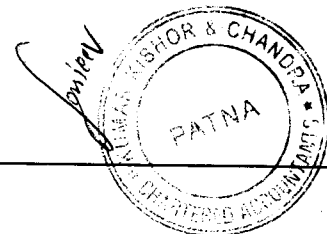
i. Budgetary provisions and expenditure for the last three years.

Year	Actual for the Year 2013-2014	Actual for the Year 2014-2015	Budgeted For current year 2015-2016	Actual for current year (2015-16)
Final/ Revised budget	10,31,38,391	16,91,05,761	31,62,24,410	24,48,64,067
Actual Expenditure	1,76,38,651	54,7,48,825	44,73,57,588	78,792,957
Savings(+)/Excess(-)	8,54,99,740	11,43,56,936	-(131133178)	16,60,71,110

ii. Volume of transactions

Period	Budgeted (2015-16)	Actual {Previous Year (for one Year)2014-15}	Corresponding Period of Previous Year (2013-14) (Actual)	Actual for current year (2015-16)
Opening balance	27,66,65,214	11,31,82,864	11,31,82,864	22,75,39,800
Receipts	31,62,24,410	16,91,05,761	10,31,38,391	24,48,64,067
Total	59,28,89,624	28,22,88,625	21,63,21,255	47,24,03,867
Net Expenditure	44,73,57,588	5,47,48,825	1,76,38,651	78,792,957
Closing Balance	14,55,32,036	22,75,39,800	19,86,82,604	39,36,10,910/-

iii. Bank Reconciliation

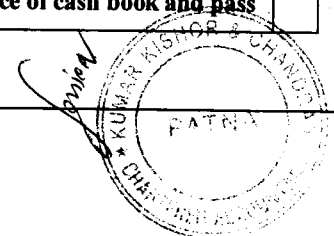




Kumar Kishor & Chandra
Chartered Accountants

Nagar Parishad has separate bank accounts for each funds in different banks, details for the same with closing balance as on 31st March 2016 is given below:

S No	Fund Name	Account No/Bank Name	Closing Balance as on 31/03/2016 as per Pass Book	Closing Balance as on 31/03/2016 as per Cash Book	Remarks
1	13 th Finance	35570100002203(BOB)		8074964	Balance of cash book and pass book not tallied and BRS not produce before us.
2	13 th Finance	35570100002067(BOB)	56,462		Cash book not available
3	SBM/ NULM COMPUTER	35570100004297(BOB)	82,17,000		NA
4	MUNICIPAL FUND	35570100002202(BOB)	-		Balance of cash book and pass book not tallied and BRS not produce before us.
5	SJSRY	35570100002204(BOB)	1,38,62,208	1635321	Balance of cash book pass book not tallied
6	11 th FINANCE	2170000100057896(PNB)	2585	5,69,698	Balance of cash book pass book tallied
7	11 th FINANCE	73490100057118(MBGB)	590191		
8	12 th FINANCE	73490100077112(MBGB)	1255217	12,06,349	Balance of cash book and pass book tallied
9	ADMINSTRATIVE BIULDING	73490100080268(MBGB)	499352	4,79,911/-	Balance of cash book and pass book tallied
10	MLC FUND	73490100077121(MBGB)	140800	135337	Balance of cash book and pass book tallied
11	BPL FUND	73490100067090(MBGB)	12769	12272	Balance of cash book and pass book tallied
12	NULM	73490100045159(MBGB)	3248		Cash balance not available
13	KAYF	73490100077130(MBGB)	22495776	2243162	Balance of cash book and pass book tallied
14	IDSMT	0607000100281560(PNB)	1294153		Cash balance not available
15	E O FUND	0607000100268059(PNB)	3747		Cash balance not available
16	13 th FINANCE	0607000100295925(PNB)	63528		Cash balance not available
17	PENSION FUND	1943874913(CEN BANK)	28668	27012	
18		23151001019539(CENERA BANK)	4301567		Cash balance not available
19	GANDI BASTI YOJNA	2170000100057887(PNB)	2647035	2601468	
20	GANDI BASTI YOJNA	73490100047856 (MBGB)	59823		Cash balance not available
21	BRGF	0607000100266817(PNB)	854057		Cash balance not available
22	BRGF	0607000100315876(PNB)	260390	11029605	
23	NULM	0607000100326359(PNB)	2016259		Cash balance not available
24	DFID	0607000100308371(PNB)	72930	646161	Balance of cash book and pass





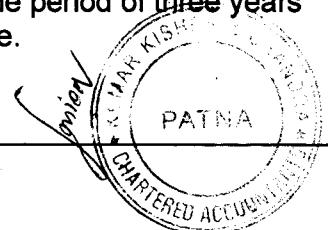
**Kumar Kishor & Chandra
Chartered Accountants**

					book tallied
25	BNPVG	0607000100337045(PNB)	2353791		
26	BNPVG	0607000100337054(PNB)	24933		
27	IGRVPSG	0607000100336967(PNB)	4809421		
28	IGRVPSG	0607000100336976(PNB)	631453		Pass book not Provided to us during the course of audit
29	LPSG	0607000100337027(PNB)	3410502		
30	LPSG	0607000100337036(PNB)	604883		
31	IGRVPSG	0607000100336985(PNB)	616217		
32	IGRVPSG	0607000100336994(PNB)	74048		
33	IGRVPSG	060700100337009(PNB)	23783		
26	IDSMT FUND			11319440	Pass book not Provided to us during the course of audit
27	BALIKA SMRIDHI FUND			480249	Pass book not Provided to us during the course of audit
28	CITY MANAGER FUND			2281243	Pass book not Provided to us during the course of audit
29	SPECIAL SEC FUND			14268361	Pass book not Provided to us during the course of audit
30	STATE PLAN (BUS STAND)			28100000	Pass book not Provided to us during the course of audit
31	SLAM AREA DEV. FUND			27971656	Pass book not Provided to us during the course of audit
32	PROFESSION AL TAX FUND			2847353	Pass book not Provided to us during the course of audit
33	ELECTED MEM TRAVEL ALLOWANCE			478800	Pass book not Provided to us during the course of audit
34	W.NO-17 SPECIAL FUND			1776075	Pass book not Provided to us during the course of audit
35	TABLATE (LAPTOP FUND)			800000	Pass book not Provided to us during the course of audit

- Some of the bank accounts are non operative. Accordingly we have given the balance appeared in the pass book.
- Nagar parishad prepared cash on combined basis.
- Nagar Parishad Not prepared bank Reconciliation statement till march 2016.
- Some bank account are not produce during course of audit so this bank account is not examine by us,

Recommendation :

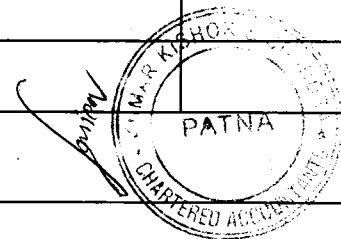
As per municipal accounting rules no. 69 sub section 9 any fund unutilized for the period of three years have to be returned to the state body. Fund must be utilized within specified time.





iv. Revenue receipts.

Period	Budgeted for current Year (2015-16)	Previous year (for one year) (2014-15) Actual	Corresponding period of previous year (2013-14) Actual	Actual for the current year (2015-16)
a) Own source				
Property tax	32326800	3745848	928880	7546997
Assigned revenue	8800000	2847353	-	34,68,133
Others(fee and user charges)				
• Rental Income from Municipal properties	2024000	239693	1841850	269900
• Fees & User Charges	5829450	507573	177976	608922
• Sales & Hire Charges	688160	0	215950	1,12,500
• Other income	110000	23648	100713	3,015,108
• Interest Earned	<u>27,50,000</u> 1,14,01,610	<u>20,90,697</u> 28,61,611	- 23,36,489	<u>36,98,174</u> 1,86,18,734
Total (a)	5,25,28,410	94,54,812	32,65,369	18,618,734
• Salary & D.A. Grant 4th finance	2,75,00,000	31,129,994	21271426	
• Grant For Expenditure	1100000	-	5000000	
• Grant For Development(5th state finance)		7,782,498	-	5,45,26,976
• Uchh Prathmikta Shetra (4th/5th state finance)		4,575,526	-	
• Family/Public Welfare Grant	22,00,000		480249	
• Grant for Contingency (4th/5th state finance)		5,000,000	-	
• Census Grant		-	1635900	
• Natural calamity Grant	5500000	-	-	
• UIDSMT Grant		-	12209856	
• Election grant	6,60,000	-	-	
• Disaster mangement grant/Compensation Grant	550000	-	-	
• Allowance Grant (Council Members)	176000	478,800	-	285715
• Special Grants(kabir antyesty & Kanya vivah yojna)	2200000	-	2296059	
• ILGS GRANT / fund for Transferred institutions	1,10,00,000			

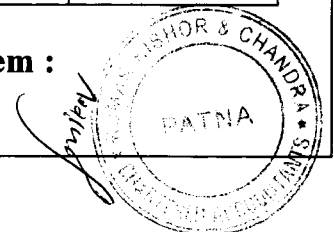




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• DFID (SPUR) Grant	5500000	-	683890	
• BPL Grant		-	11564	
• UIDSMT Grant	1,65,00,000	-	-	
• Honorarium Grant (City Manager)		-	-	
• Grant for Hand Pump/ Bore Well	5500000	-	3120000	
• Fund for Balika smaridhi & Samajik suraksha pension Schemes	1,10,00,000	-	19426100	2,19,83,887
• Maintenance grant	55,00,000		4803769	
• Capital Grant for IT Development		800,000		4,80,000
• Reimbursement of Expenses (Cattle census)	1,10,000			
Total (b)	6,73,86,000	49766818	70938813	7,72,76,578
• Capital Grant for Door to Door Collection				2,94,19,928
• 13 th Finance				1,02,17,000
• 14 th finance	2,20,00,000	6880272	3830484	3,11,81,000
• Capital grant for development (Water tank)	1,65,00,000			
• 5 th State Finance				5,45,26,976/-
• Capital Grant for office building/Complex/Rain Basera	1,21,00,000	-	1999432	
• Capital Grant under BRGF	3,30,00,000	8322026	3220820	27,54,260
• Capital Grant For State Plan		20000000		
• Capital Grant Under SJSRY	1,10,00,000	1,599,678	19883473	6,70,000
• Fund for Samajik suraksha pension Schemes		43,343,438	-	2,20,28,887
• Capital Grant for Slum area development		27,962,642	-	
• Capital Grant for IT Development				4,80,000
• Capital Grant for chief minister samekit sahri vikas yojna	1,65,00,000	-	-	
• Capital Grant for Road,Drain & Parking	1,15,50,000	1,776,075	-	
• Capital grant for Road light	4,00,00,000			
• AMRUT YOJNA				3,00,000
Total©	16,26,50,000	109884131	28934209	15,15,78,051
Grant Total (a+b+c)	28,25,64,410	16,91,05,761	10,31,38,391	24,48,64,067

V. Status of implementation of Double Entry Accounting System :





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As per scrutiny of data and discussion with Nagar Parishad official double entry system implemented till 2012. No proper backup/tally data available at Nagar Parishad.

VI. Status of Municipal Accounts Committee; if meeting is held :
Municipal Accounts Committee meeting not held by Nagar Parishad during the year.

VII. Physical Verification of Properties tax.

- Details of physical verification of holding for the year given below:

Sl No	Holdin g No.	Receip ts No.	Name of holder	WAR D No.	Amount Charged as per Receipts	Amount as per physically verified.	Remarks
1	02	9301	BAIJNATH PRASAD	31	26310	26310	Ok
2	42	9302	AJMAT HUSAIN	31	1688	1688	Ok
3	280	9315	RAVINDRA	29	782	782	Ok
4	201	9316	NAJUT SONAR	26	2208	2208	Ok
5	183	9317	SAVITRI DEVI	27	18817	18817	Ok
6	408A	9319	JARAVATI DEVI	24	7673	7673	Ok
7	565	9320	JANKI DEVI	28	4796	4796	Ok
8	510	9321	CHITTANJAN PANDEY	26	4371	4371	Ok
9	22	9322	MD IJREIL	31	7259	7259	Ok
10	21	9323	KEDAR CHAUDHARY	39	2559	2559	Ok
11	32A	9324	MD NASIM KHAN	31	2543	2543	Ok
12	166	9325	UTTAM DEVI	37	1943	1943	Ok
13	103C	9326	KAMLA DEVI	25	789	789	Ok
14	103A	9330	GULABCHANDRA CHAUBEY	25	3948	3948	Ok
15	79	9331	RAMSWRUP AGRWAL	30	4054	4054	Ok
16	54	9332	VINA ADHIKARI	18	8718	8718	Ok
17	1A	9333	SADAR YASWANT SINGH	31	5615	5615	Ok
18	511	9334	SHANTI KUWAR	21	14775	14775	Ok
19	67	9335	LALO DEVI	32	1107	1107	Ok
20	48	9336	YASWANT SINGH	30	1191	1191	Ok
21	223	9337	SHANTI DEVI	27	41425	41425	Ok
22	49A	9338	SUNDER LAL KAUR	30	8804	8804	Ok
23	49	9340	SURENDRA KAUR	30	35577	35577	Ok
24	710	9341	SANDHIYA DEVI	21	9632	9632	Ok
25	41	9342	BHAWAN DAS	39	2966	2966	Ok
26	42	9343	RAM BIHARI CHAUDHARY	39	2532	2532	Ok
27	77A	9344	MEENA DEVI	31	338	338	Ok
28	407	9345	PARWATI DEVI	31	10593	10593	Ok
29	25A	9346	MURLI MANOHAR	25	2878	2878	Ok
30	132	9346	URMILA DEVI	26	3784	3784	Ok
31	49	9347	RESHMA DEVI	25	3110	3110	Ok
32	120	9348	MAUDDIN ANSARI	29	5276	5276	Ok
33	50	9349	BHAGWAN PRASAD	26	3949	3949	Ok
34	719	9304	ABDHESH SINGH	17	27396	27396	Ok

