nternal Audit Report For the Ended 31st March 2006

SASARAM NAGAR PARISHAD

By



Kumar Kishor & Chandra

Chartered Accountants

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

OF

SASARAM NAGAR PARISAD

Conducted By



KUMAR KISHOR & CHANDRA Chartered Accountants

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Executive Summary

To,

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

Dear Sir,

Sub: Internal Audit Report of SASARAM NAGAR PARISAD 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 **SASARAN 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.

Moreover, 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.





Audit Observations:

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

S. No	Area	Observations and Recommendations:-	
1.	Rental	 During the course of our audit observed that Outstanding Rent of ULB as on 31st March 2016 was Rs 23,65,390/- It is observed that the ULB is not maintaining any separate register in marketing section to determine the amount of Rent due and number of Shops etc. Only collection register is maintained by the Rent Collectors. During the course of audit we observed that some of shopkeeper not paid outstanding rent since two to three years and Nagar Parishad has not been taken any action against such person. (For Detail please refer page number 15th of the Report). 	
2.	Statutor y Dues:	 Vat amount of Rs14,81,699/- Which was collected from different vendor during 2015-16 and deposited the same in financial year. We Observed that some of payment was made after due date. TDS of Rs 4,22,664/- deducted under various section of Income tax Act by the Nagar Parishad from various vendor during financial year 2015-16 paid to the Income Tax department. Labour Welfare Cess collected Rs 3,71,418/- during the year 2013-14 and 2015-16 and deposited to concern department after due date. (For detail please refer page no 21st of the report) 	
	·	 Recommendation: Nagar Parishad should deposit all statutory liabilities with concern department on due date and file return on due date to avoid interest, penalty and further litigation. 	
3.	Income Tax Demand	 During the course of audit we observed that JDS demand Notice of Rs 2,49,840/- issued by Income tax Department on 22nd of February 2016 for previous Assessment Years. 	
		(For detail please refer page no 21st of the report)	NORA*
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•	Mobile Tower Tax:	 As per information provided to us total outstanding of mobile tower tax is Rs. 18,68,000/- up to 31st March 2016.
		 Necessary action is require to collect the Tower Tax revenue by Nagar Parishad to avoid the revenue losses.
		(For detail please refer page no 17 th of the report)
5.	Advance	Total Advanced given by the Nagar Parishad for Financial Year 2015-16 Rs.4,90,000/- which is shown in advanced Register but adjustment details not available during the Audit.
		(For detail please refer page no 20 of the report)

Results and Findings related to non monetary implication:

S. No	Area	Findings and Recommendations:-	Managem ent Comment
			<u>Johnnent</u>
1.	Holding Tax	 Finding:- During the financial year up to March 2016, total collection of holding tax including arrears was Rs1,39,97,815./- as against target for the year was Rs.3,09,73,726/ In terms of collection percentage it is 45.19% of Target Collection for the financial year 2015-16. There is no revision of tax rate (Property tax, health tax, Toilet tax, Education cess,) since 2005-06. However it should be revised every five year. Due to Not Revision Tax rate of Nagar Parishad has been lost his Major revenue. Tax Collector Not Deposit tax on timely basis because some time it may be Cashier Default (Cashier denied /inability to received small amount, busy schedule, or absent of cashier.) 	
		Recommendations:- 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. Tax collectors should collect tax at prescribed rate to avoid revenue loss	

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		to the ULB.	
2	Bank Reconcilia tion	 Finding:- During course of audit we observed that Nagar Parishad not prepared Bank reconciliation statement on monthly 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. 	
		Recommendation:	
		It is suggest that Nagar Parishad should prepared bank reconciliation statement for all banks on time to prevent the revenue leakage and better management fund. proper transaction of bank and prevent any possible causes of revenue leakage. All banks account should reconcile to reflect proper transaction of bank and prevent any possible causes of revenue leakage.	
3	Double	Finding :-	
	Entry Accountin g System	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.	
		Recommendation : To reflect actual financial position of nagar parishad Proper implementation / Updation of double entry accounting system is required.	
4	License	 Finding:- During the financial year up to March 2016, total collection of Trade License fee including arrears was Rs78,150./- as against target for the year was Rs.8,05,500/ In terms of collection percentage it is 9.70% of Target Collection for the financial year 2015-16. 	
		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 ULB and also ULB are not intimate properly to the concerned tenant for renewal of license or Expiration of license. 	
		There is no details available during the year no. of license issued, no of license renewed and no. of license due for renewal, during the year.	
		License issue register not updated since 2006-07	
		Recommendation : -	LISHOR &
		Nagar Parshad Should maintained Details of No. of Trade License Issue.	
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de • De ye. • Na	agar Parshad Should maintained Details trade license fee collected and posited to cashier. Intails of no. of license due for renewal and actual renewed during the lar. Ingar Parishad should issue notice to concerned party to renewal of lease within time.
Mointe Ho dar It i col foc of cer Inte Recomme Re tim Tar	evenue collection process is not satisfactory, In case of housing taxes, abile Tower Tax, Trade License Fee and Collection of Shop Rent ternal control position is not adequate, We have also observed that use Tax collected by Tax collector was not deposited on the same tee or day after tomorrow but it is being deposited after a week. It is observed that not adequate collection performance achieve by tax election team as per given target. It is recommended to give more use on revenue collection by tax collector team and Top Management ULB. Top management Should form appropriate policy (like offer tain percentage of Discount on early payment and Charged Penal erest and Penalty for Late Payment) tendation: Commended that Tax collected amount by TC should be deposited on ely basis, to prevent revenue losses of ULB. It is collector, rent Collector, License Issuing team should collect correct count from parties.
1. Fix 2. Tax 3. Vac 4. Adv 5. Rec 6. Rec 7. Rec 8. Rec 9. Rec 10. Dec 11. Dec **Recomme** **The by M Act,	s been observed that the following Forms / Registers / Books were not tained by the Nagar Parishad. ed Assets register. c Assessment register. cent Land Tax Demand Register. vertisement tax Demand / Collection register. gister of Revision petitions. gister of Appeals. gister of Bills issued. gister of Issue of License is not updated since 2006-07. Imand Register of Property Tax. Imand Register of Shop Rent. Indation: Corporation should maintain the required books / register as required lunicipal Accounting Manual prepared under Sec 87 of Bihar Municipal 2007.
l l _ . 1	have observed that TDS return has not been filled for the financial ar 2015-16 by the Nagar Parishad.



Over all 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, overbridges, 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:

Improvement required to 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 made by ULB was good and management acknowledge the finding of the report.

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For Kumar Kishor & Chandra

Chartered Accountants

Sanjeev Kumar Tiwari

Partner Date:

Place: Patna

Detailed Audit Report

1. Introduction:

The Internal Audit of Sasaram 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) ii) Sanjeeb Kumar
- Ram Balak Kumar

2. Administration:

The Present body of the Sasaram Nagar Parishad has taken charge on 28/08/2015. The incumbency in the key administrative and executive positions was as under:

NAME	DESIGNATION
CHANDERSHEKHAR METHO.	VOICE CHAIRMAN
MANISH KUMAR	EXECUTIVE OFFICER
ABHINASH KUMAR GUPTA	CITY MANAGER
SHIV SHANKAR PRASAD	CASHIER
PAPPU KUMAR	ACCOUNTANT

3. Review of outstanding audit paras:

Status of audit observations is as under:

SI. No.	Particular s 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 amoun t of recove ry	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	807/14-15	27	27					184/25/1/201 6 sent to related branch for





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	Actual for the current year 2015-16	Budgeted for the current Year 2015-2016
Final/ Revised budget	20,07,46,517/-	22,88,12,446/-	18,51,68,669/	804,881,000/-
Actual Expenditure	15,89,29,975/-	20,55,70,896/-	15,39,91,552 /-	907,300,500/-
Savings(+)/Excess(-)	4,18,16,542/-	2,32,41,550/-	3,11,77,117 /-	-(102,419,500)

ii. Volume of transactions

Period	Budgeted for Current Year (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	10,80,01,259/-	19,76,94,746/-	15,00,10,467/-	22,10,32,552/-
Receipts	80,48,81,000/-	22,88,12,446/-	20,66,14,254/-	18,51,68,669/
Total	91,28,82,259 /-	42,65,07,192/-	35,66,33,564 /-	40,62,01,221/-
Net Expenditure	90,73,00,500/-	15,39,91,552/-	15,89,29,975/-	15,39,91,552 /-
Closing Balance	55,81,759 /-	22,09,36,296/-	19,76,94,746/-	25,22,09,669/-

 Analysis of Budget show that huge gap between budgeted amount of revenue and actual amount revenue during both the financial year, Budget should be prepared with realistic manner.

iii. Bank Reconciliation

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

S No	Account No and 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	11133930896 (SBI)	-	9,11,281	During the course of audit pass book not presented before us.
2	11133930965 (SBI)	-	31,965	During the course of audit pass book not presented before us.
3	1133930182 (SBI)	63,32,604	62,60,538	Balance as per pass book and balance as per cash book tallied.
4	1630010030357 (UBI)	1,42,32,512	1,42,32,512	Balance as per pass book and balance as per cash book tallied.

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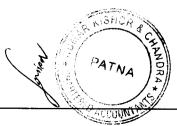


5	1630010022136 (UBI)	-	16,47,300	During the course of audit pass book not presented before us.
6	2315101019538(CANARA BANK)	1,14,72,717	1,08,52,717	Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
7	1630010030348(UBI)	2,41,01,239	97,20,350	Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
8	105103350 (PNB)	2,57,52,448	2,52,21,936	Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
9	133501000237(ICICI)	49,27,108	49,19,608	Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
10	12008417 (AXIS)	40,418	40,314	Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
11	105126856(PNB)	1,75,147.	1,23,081	Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
12	105126847(PNB)	15,55,300	8,39,340	Balance as per pass book and balance as per cash book not tallied. BRS not provided to
13	105126838(PNB)	18,00,138	6,69,285	us during the course of Audit. Balance as per pass book and balance as per cash book not tallied. BRS not provided to
14	105126829(PNB)	1,25,96,302	6,30,855	us during the course of Audit. Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
15	101526883(PNB)	43,46,971	8,29,487	Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
16	105126892(PNB)	12,89,533	3,95,916	Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
17	105126865(PNB)	58,660	20,138	Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
18	105103387(PNB)	3,99,200		Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
19	105126908(PNB)	4,88,989	2,29,060	Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.
20	1051326917PNB)	33,99,373	15,14,555	Balance as per pass book and balance as per cash book not tallied. BRS not provided to us during the course of Audit.

Note

Some of the bank accounts are non operative. Accordingly we have given the balance appeared in the pass book.

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 up to December of the current year 2015-16
a) Own source				
Property tax	8,33,32,500	90,70,535	1,11,57,540	1,39,97,815
Assigned revenue	3,00,00,000	2,47,45,230	2,54,89,287	1,18,61,175
Others(fee and user charges)				
 Rental Income from Municipal properties 	54,25,000	6,58,166	8,82,986	12,75,724/-
Fees & User Charges	2,31,96,500	64,52,085	74,49,681	1,47,76,873/-
 Sales & Hire Charges 	14,96,500	4,47,015	1,93,235	1,57,118/-
Interest Earned	22,00,000 3,23,18,000	18,59,993 94,17,259	11,40,602 96,66,504	22,54,811 1,84,64,526
Total (a)	14,56,50,500	4,32,33,024	4,63,13,331	4,43,23,516
ADMINIST	TRATIVE AND	SPECIFIC GI	RANT (SCHEME	WISE)
• Salary & D.A. Grant 4th finance	5,00,00,000	2,95,31,170	2,86,68,092	- -
Grant For Devlopment	3,50,00,000	-	52,90,813	-
 Census Grant 	20,00,000	5,26,249	15,15,350	109,262
 Govt. Aid for Primary Education 	20,00,000	-	-	-
 Grant for Contingency 	2,00,00,000	-	1,00,40,616	<u>.</u>
 BPL grant 	5,50,000	23,960		-
 Election grant 	9,35,000	-	3,07,700	-
 Disaster mangement grant/Compensati 	55,00,000	-	· ·	JMAR KISHO



on Grant	T .	1	T	
Allowance Grant (Council Members)	22,00,000	9,72,000	1,62,000	2,85,715
 Capital Grant under Kabir Anthoristy 	27,50,000	-	-	-
 DFID (SPUR) Grant 	55,00,000	-	-	-
 Social Security / Pension Grant 	-	2,94,44,407	-	1,96,31,797
 Honorarium Grant (City Manager) 	-	2,40,000	-	-
 Grant for Hand Pump/Bore Well 	3,06,90,000	-	3,68,00,000	-
 Fund for Samajik suraksha pension Schemes 	3,50,00,000	-	3,05,29,900	÷
 Renovation Grant for shershah Rouza 	4,40,00,000	-	-	-
E –governance	_	8,00,000		-
IHSDP Grant	55,00,000	-	-	-
 Income from Auction 	90,20,000	-	16,45,900	. **
 Sawachh Bharat Mission 	-	-	-	14,00,000
Other Revenue Grant	_	-	-	1,32,79,280
• Other Revenue Grants(Teacher)	29,15,000	1,41,18,396	76,640	_
Total (b)	25,35,60,000	7,56,56,182	11,50,37,011	3,47,06,054
Grants, Contribution For	specific purp	oses		
 Capital Grant for Navachar Yojna 	80,00,000	10,00,000	26,00,000	•
• 13th Finance	5,00,00,000	1,51,15,292	1,58,05,031	1,08,89,883
• 14th Finance				3,18,63,000
 Capital Grant for office building/Complex/ Rain Basera 	10,00,00,000	-	-	LISHO



Capital Grant under BRGF	10,00,00,000	-	1,06,66,679	30,32,218
Water Supply Scheme		4,51,30,600	-	
• Smart Ashok Bhawan				57,63,000
 Capital Grant For State Plan 	10,00,00,000	50,44,075	1,59,52,184	1,32,22,300
 Capital Grant Under SJSRY 	2,20,00,000	43,33,000	2,00,00,000	74,37,919
 Special Grants Nagrik Suvidha 	-	2,00,00,000	-	1,43,19,600
 Rajya Yojna Nagrik Subdha 	-	-	-	-
 Capital Grant for chief minister samekit sahri vikas yojna 	1,00,00,000	-	-	-
Sewerage & Drainage	-	16196968	-	-
 Capital Grant for IT Devlopment 	1,50,00,000	-	-	
 Slam Infrastructure Development 	-	31,03,305	-	1,39,30,779
Total©	40,50,00,000	10,99,23,240	6,50,23,894	10,61,39,099
Grant Total (a+b+c)	80,42,10,500	22,88,12,446	22,63,74,236	18,51,68,669

V. Status of implementation of Double Entry Accounting System:

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.





SL No	Holding No	Receipts No.	Name of holder	Amount Charged as per Receipts	Amount as per physically verified.	Remarks.
1	251	4428	PUSHPA DEVI	483	483	ОК
2	703	4432	GIRISH CHANDRA SINGH	3701	3701	OK
3	966	4435	MAHRAJ SINGH	3669	3669	OK
4	28A	4434	RAJWANI SINGH	1966	1966	OK
5	308	4444	SANGITA MANDAR	1281	1281	OK
6	415	4446	PRABHA DEVI	292	292	OK
7	1048	4470	RAMBHAJAN SINGH	4063	4063	ok ok
8	641	4449	BIMLA DEVI	758	758	OK OK
9	477A	4487	BHABHA DEVI	8334	8334	OK OK
10	800	4480	RAM PRASANN RAI	9948	9948	OK OK
11	210	4482	SHANTI DUVEDI	833	833	
12	166A	4490	SEEMA DEVI	557	557	OK
13	506	5017	RAM ADHAR SINGH	1224	1224	OK
14	335/36A	4496	TEJ NARAYAN YADAV	3398		ОК
15	310	5031	SAVITRI DEVI		3398	OK
16	377	5042	SUMITRA DEVI	1814	1814	OK
10 17	1182D	5036	PHULKUMARI DEVI	2075	2075	OK
18	678	5047	SHUSHILA DEVI	1560	1560	OK
19	128	5048	KK SINGH	1389	1389	OK
20	234A	5053		530	530	OK
21	1110A	5080	NIRMALA DEVI MANJI SINGH	2976	2976	OK
22	699	5078		1283	1283	OK
23	191	5086	NIRMALA SINGH	844	844	OK
<u>23</u> 24	104	5090	TARA DEVI	1561	1561	OK
24 25	534		MOD NARAYAN	12096	12096	OK
26	433	7705	NAGESHWARI DEVI	3406	3406	OK
20 27		7707	SAMTUL DEVI	5441	5441	OK
<u>27</u> 28	1144	7711	BHARTI DEVI	1051	1051	OK
	718	7719	UPENDRA SINGH	2710	2710	OK
29	136	7721	RAJARAM SINGH	721	721	OK
30	503	7725	RAGHUNATH DUBEY	39999	39999	OK
31	188	7727	SITA SINGH	1386	1386	OK
32	478A	7731	ARCHANA KUMAR SRIVASTAVA	5724	5724	OK
33	907	7742	RAMJITAN RAM	3068	3068	OK
34	737	7745	SHIVNARAN SAH	11835	11835	OK
35	620	7752	RAJENDRA UPPADHYAY	11259	11259	OK
36	487	7769	BINOD KUMAR GOND	2794	2794	OK
37	379	7764	ARTIDEVI	2025	2025	OK
38	670	7773	NAGESHWAR LAL SINGH	5595	5595	OK
39	794	7786	MALTIKUWAR	17709	17709	OK
40	801	7777	LAKSHAMI DEVI	1112	1112	OK
41	143	7787	GHANSHYAM PRASAD	6049	6049	OK
12	520	9003	HEERALAL KHATIK	2315	2315	OK
13	361	9015	KRISHANA PRASAD	4962	4962	OK
14	768	9012	UMA PATI DEVI	5550	5550	OK
15	466	9018	KRISHANA SINGH	1477	1477	OK
17	712	9046	SATYA NARAYAN	1280	1280	OK
8	285	9064	SUSHILA DEVI	1222	1222	OK
9	59	9051	SARSWATI DEVI	260	260	OK OK
50	65	9075	RAUSHAN SAI	4108	***************************************	OK
51	528	9099	JAGDISH PRASAD	1067	1067 XISHO	



52 53	344 313	10216			1 4700	1.01/
	1 373	10654	BABUCHAND SINGH RAJKESHAWER SINGH	1708	1708	OK
54	645	10201	PREM DEVI	1250	1250	OK
55	413	10257		314	314	OK
56	30		CHAPAN RAJ SINGH	3224	3224	ОК
57		10685	RADHIKA KUWAR	52024	52024	OK
	765	10670	RAJ KUMARA DEVI	5262	5262	OK
58	1121	10684	URMILA DEVI	257	257	OK
59	1073	10693	NAGENDRA PRASAD	1868	1868	ОК
60	229	10202	JAGDISH TIWARI	1563	1563	ОК
61	612	10625	MADAN MOHAN SINGH	357	357	OK
62	73	11102	KEDAR SINGH	2663	2663	ОК
63	351	11104	RAM DULARI KUWAR	2100	2100	ОК
64	389	11119	RAMESHWAR PRASAD	643	643	OK
65	316	11147	KAMAL KUWAR	6403	6403	ОК
66	<u> 289</u>	11153	PAYARI KUAWAR	10534	10534	ОК
67	458	11143	RAM NATH SINGH	1539	1539	OK
68	1003	11103	NARAYAN SINGH	1347	1347	OK
69	372	11105	LALITA DEVI	273	273	OK
70	421	11181	RAMA ASHISH SINGH	445	445	OK OK
71	601A	11190	UPENDRA KUMAR SINGH	2511	2511	OK OK
72	342	11200	BALCHAND RAI	2408	2408	OK OK
73	385	11188	UMA SHANKAR RAI	21398	21398	OK
74	189A	12401	SURENDRA SAH	508	508	OK
75	275	12482	RAMDHARI SINGH	4083	4083	OK
76	1118	12403	SAKUNTALA DEVI	249	249	OK
77	1167	12499	MEENA DEVI	508	508	OK
78	277	12432	RAJENDRA SINGH	198	198	OK
79	433A	12408	USA SRIVASTAVA	975	975	OK
80	381	12483	SUSHILA DEVI	820	820	OK
81	173	12484	RAMA ASHISH CHAUWBEY	10283	10283	OK





5. Audit Observations:

Part-A

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

1. Rental Income:

- It has been observed that the ULB is not maintaining any separate register for demand and collection of Rent.
- During the course of audit we observed that most of shopkeeper/tenant not paid outstanding rent and Nagar Parisad has not been taken any appropriate action against such person.
- No revision of Rent since long Period. i.e. details of last Increment of Rent not available however as per agreement minimum increment should be 10%
- No Rent agreement is renewed within time.
- There is no security Deposit Details available during the audit .
- Outstanding rent (as per information provide before us) as on 31st March 2016 is a Rs 23,65,390/-

Recommendation:

- It is recommended that ULB should follow adequate revenue collection procedure and requires to give more focus on rent collection.
- There is huge gap between outstanding and actual collection of Rent. There is an urgent need to improve the system for collection of outstanding amount.

2. Revenue Collection:

Major Source of Revenue,

Subject	D	Demand (as per Budget)			Collection		
!	Arrear.	Current.	Total.	Arrear.	Current.	Total.	ge
Holding Tax	2,16,22,888	93,50,838	3,09,73,726	89,53,407	50,44,408	1,39,97,815	45.19%
Mobile Tower Tax	15,18,000	4,50,000	19,68,000	-	40,000	40,000	2.03%
License	443,000	3,62,500	8,05,500	21,800	56350	78,150	9.70%
Shop Rent	55,85,413	99,0,636	65,76,049	9,77,569	2,98,155	12,75,724	19.40%
Advertising	-	-	-	•	2,37,400	2,37,400	
Bus Stand		24,44,000	24,44,000	-	35,81,270	35,81,270	
Other Sairats	-	_	_	-	54,13,107	54,13,107	
Grand Total	2,91,69,301	1,35,97,974	4,27,67,275	99,52,776	1,46,70,690	2,46,23,466	

Recommendation:

Mobile Tower tax register is not updated and demand notice not sent regularly to concern company. It suggest that person responsible for preparing demand register should prepared demand register and raise demand accordingly. CHOR &

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- 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.
- Nagar Parishad should recognized revenue on accrual basis rather than cash basis to show actual position of revenue earned during the financial year.
- It is recommended that ULB should follow adequate revenue collection procedure and requires to give more focus on revenue collection.
- It is observed that huge gap between target given and actual revenue 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.

3 Revenue Collections:

(a) Other/Miscellaneous

1			i '		Current	Total	
HEAD						1000	l
Other Toll Tax					98,796	98,796	_
Mutation fee					56,52,026	56,52,026	***
Birth and death Registration fee					17,180	17,180	
Building Permission fee	-	-		-	35,140	35,140	
Any Other Source	-	-		<u> </u>	1,57,118	1,57,118	ļ
Total	<u>"</u>				59,60,260	59,60,260	

4. Mobile Tower Tax:-

Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES 2012. UD & HD has

issued notification (No. 584 dated 21-02-2012) as per notification an operator has required to register with Nagar Parishad and pay registration fee & renewal charges on annual basis for communication tower erected within municipality area. Currently the registration fee for ULB area is Rs. 40,000/- per tower and annual renewal fee is Rs. 10,000/- per annum per tower.

As per information provided to us total due on mobile tower is Rs 18,68,000/- for which no proper recovery action is being taken by the Nagar Parishad. Detail of which is given below.

SI. No.	Name of company	No. of towers	Installation Year	Total Demand (Rs.)	Total Amount Received(RS.)	Dues up to 31 st March,2016(Rs)
1	TRANSCEND INFRASTRUCTURE	1	2008-09	1,00,000/-	80,000/-	30,000/-
2	BHARTI INFRASTRUCTURE LTD	1	2008-09	1,10,000/-	50,000/-	60,000/-
3	TATA TELE SERVICE LIMITED	10	2008-09 &2009-10	10,10,000/	5,62,000/	428,000/-
4	KYUPO TOWER SERVICE LTD	1	2009-10	1,00,000/-	1,00,000/-	Nil

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5	IDEA CELLULAR NFRASTRUCTURE LT	8	2008-09	9,40,000/-	4,60,000/-	4,80,000/-
6	SISTEMA SHYAM TELE SERVICE LTD	1	2009-10	1,00,000/-	-	1,00,000/-
7	WIRELESS TT INFO	3	2009-10	3,00,000/-	3,00,000/-	Nil
8	VODAFONE	2	2009-10 2010-11	2,00,000/-	90,000/-	1,10,000/-
10	AIRTEL	6	2005-06 & 2009-10	7,0 0,000/-	2,00,000/-	5,00,000/-
11	RELIANCE	8	2013-14	4,80,000/-	3,20,000/-	1,60,000/-
	Total			40,30,000/-	21,62,000/-	18,68,000/-

Total Tower tax outstanding Rs. 1868000/- which is 46.35% of Total Tower Tax Demand raise till 31st march 2016.

Recommendation:

It is recommended that necessary step should be taken by ULB for collection of all outstanding Tower Taxes.





Part-B

All Audit objections/irregularities which has no monetary implication but significant violation of Act, Rules & directives of UD&HD.

1. Housing Tax :-

- 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 Nagar Parishad.
- It is observed that there is no time limit for deposit of housing tax collected by the tax collector.
- Demand register of housing tax not maintained by Nagar Parishad
- Details of housing tax (as on 31.03.2016): During the financial year up to March 2016, total collection of holding tax including arrears was Rs.1,39,97,815/- as against target for the year was Rs.3,09,73,726/-. In terms of collection percentage it is 49.19% for the financial year 2015-16.
 - Observed that performance of tax collection team is not adequate and requires to give more focus on holding tax collection.
 - There is no revision of tax rate (Property tax, health tax, Toilet tax, Education cess,) since 2005-06. However it should be revised every five year.

Recommendations:-

- It is recommended that Nagar Parishad should follow adequate revenue collection procedure and requires to give more focus on revenue 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.
- Tax collected amount should be deposited on timely basis, to prevent revenue losses of Nagar Parishad.

2. Maintenance of Vouchers:-

All the Vouchers for expenses and advances along with the supporting documents were thoroughly checked. Few mistakes/discrepancies in voucher entry and supporting document were found & rectified during the course of audit. The following observations were made and it needs to have immediate attention:

- No TDS Deducted on salary paid to employee of Nagar Parishad Sasaram on more than taxable limit payment.
- II. No TDS deducted on amount paid to Tax collector as commission.
- III. During course of vouching of expenses voucher like diesel purchase repairs maintenance of vehicle we found that the bill are simple on plane paper.
- IV. During course of audit we found that voucher of different voucher period are mix in single file.

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- V. During audit we found that all books of Account are maintained by Nagar Parishad in single entry system
- VI. Due to Manual system of maintenance of books of Account Tracking of any Particular, Income, Like Holding Tax Collected, Outstanding Holding Tax. Rent Collected, Rent outstanding rent as on particulars day not possible.
- VII. Due To Shortage of staff ULB not maintaining timey books of Account.
- VIII. During Course of audit Yojana Related Voucher file i.e. Bill of contractor are not available by accountant so it is not examined by us.
- IX. <u>Irregularity in procurement process</u>: During course of audit we observed that there is no irregularities in procurement of any item during checking of procurement process we found that quotation not attached in bill. During the procurement of diesel we found that when diesel are procured driver are Demand the Diesel on plane paper used by However we observed that quotation are not attached with expenses voucher
- a) The vouchers are not filed separately i.e. all the vouchers relating to various expenditures are filed together in a single file.

Recommendation :

It is recommended that the vouchers should be properly keep it in separate file.

3. Maintenance of Books of Accounts:-

During the course of audit following books are verified/checked by us and observed that:

a. Cash Book:

As per scrutiny of cash book we observed that no proper head wise entries made in cash book. The closing balance of Cash as per the Cashier's Cash Books shall be verified daily with the physical Cash balance by the Accounts Officer or any person designated for the purpose and must be signed by the person verifying the cash.

Recommendation:

It is recommended that cash book should be maintained properly.

B) Grant Register:

Grant register is not properly maintained as there are no proper additions or utilization from the grant has been done in the grant register.

Recommendation:



Register should be maintained properly to reflect actual balance of Grant.

C) Bank Reconciliation Statements:

- During course of audit we observed that Nagar Parishad not prepared Bank reconciliation statement month wise. Bank Reconciliation should be prepared at the end of every month by the authorized person.
- Without Bank Reconciliation Statement, reasons for disagreement in cash book with the bank book
 is not identified leading to high risk of diversion of funds. Moreover, the Bank Reconciliation
 Statement is the back-bone of accounts It gives assurance that all the transactions are recorded in
 the books. Besides, it also provide the details of cheques dishonoured, wrong debits /credits made in
 the accounts.

Recommendation:

- It is suggest that Nagar Parisad should prepared bank reconciliation statement on monthly basis for all banks to prevent the revenue leakage.
- D) <u>Scheme Register</u>: We have found that proper receipt and expenditure entries are maintained in the register.

4. Double Entry Accounting System:-

 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.

Recommendation:

To reflect actual financial position of Nagar Parishad Proper Implementation/Updation of double entry accounting system is required.

5. Fixed Assets & Depreciation:

- (a) Fixed Asset Register is not maintained or not produced before us during the course of audit. However actual fixed assets existed in the Nagar Parishad.
 - (b) Nagar Parishad has not made provision for depreciation to be provided on the fixed assets.

Recommendation :

Fixed Assets register should be prepared and update after any changes in fixed Assets by person responsible for maintaining books of account or any person authorized for this purpose by the Nagar Parisad to reflect true financial position, better management and safe guard of Fixed Assets of Nagar Parisad.





6. Advance Register:

During the course of audit we observed that Previous Advance properly adjusted and further fresh advance given to following person.

Details of Advanced given to various person during financial Year 2015-16.

SI. No.	Financial Year during which advance is given	Name Of Person To Advanced Given	Purpose	Amount Of Advanced Outstanding As On 31.3.2016.	Remarks	Managem ent Comment
1	2015-16	Name not Available	Saphai Worker	100000	No Adjustment Details is Found	
2	2015-16	Name not Available	For Different Work	50000	No Adjustment Details is Found	
3	2015-16	Name not Available	Saphai Equipment Repairs	100000	No Adjustment Details is Found	
4	2015-16	Name not Available	Chapakal Repairs	100,000	No Adjustment Details is Found	
5	2015-16	Arvind Kumar		125000	No Adjustment Details is Found	
	2015-16	Kalyan Ajad		15000	No Adjustment Details is Found	
Total				4,90,000/-		

7. Statutory Dues:

Following details of Statutory Liabilities:-

a) TAX DEDUCTED AT SOURCE AND TAX COLLECTED AT SOURCE:

During the course of audit observed that Nagar parishad has been deducted/collected Tax from different parties according to provision of income tax and this amount had been deposited in government account on following date given below.

Section	Description	TDS IN (RS.)	Date of Deposit	Remarks
194C	Contractors	2,29,649	9/24/2015	Late Deposit
194C	Contractors	80,800	1/25/2016	Late Deposit
194C	Contractors	40,585	1/25/2016	Late Deposit
194C	Contractors	40,778	1/25/2016	Late Deposit
194C	Contractors	30,852	3/17/2016	Late Deposit
Total	3.7	4,22,664		





TDS demand Notice:

During the course of audit we observed that TDS demand Notice of Rs 2,49,840/- issued by Income tax Department on 22nd of February 2016 for various Assessment Year as follows.

Sl. No.	Assessment Year	Demand Amount Rs.
1	2008-09	4,410
2	2009-10	48,420
3	2010-11	46,430
4	2011-12	14,230
5	2012-13	31,530
6	2013-14	18,120
7	2014-15	76,500
8	2015-16	10,200
	Total	2,49,840

Recommendation:

All statutory dues should paid on due date to avoid penalty.

b) VAT (Value Added Tax) :-

Vat has been collected from the parties according to the provisions of Bihar-VAT and the same is being deposited in the proper government account as follows.

Financial year Which VAT Deducted	Amount Rs.	Date of Deposit	Remarks
2015-16	10,31,769	9/24/2015	Late Deposit
2015-16	2,02,000	9/29/2015	Late Deposit
2015-16	2,07,575	1/25/2016	Late Deposit
2015-16	87,582	1/25/2016	Late Deposit
2015-16	1,54,773	3/17/2016	Late Deposit
Total	16,83,699		

C) Labour Cess:

Labour cess is being collected from the parties and the same has been deposited in the concerning government account after due date.

Financial year Which Cess collected	Amount Rs.	Date of Deposit	Remarks
2015-16	87,582	9/24/2015	Late Deposit
2015-16	40,578	1/25/2016	Late Deposit
2015-16	2,12,203	1/25/2016	Late Deposit
2015-16	30,055	3/17/2016	Late deposit
Total	3,70,418		USHO



D) Royalty:-

Royalty has been collected from the parties and the same is being deposited in the proper of government account.

Amount Rs.	Date of Deposit
1,50,082	9/24/2015
68,693	1/25/2016
85,043	1/25/2016
40,056	3/17/2016
3,43,874	-
	1,50,082 68,693 85,043 40,056

8. TDS Return:-

During the course of audit, We observed that TDS return has been not filled even after due date for the financial year 2015-16 by the Nagar Parisad.

Recommendation:

Nagar Parishad should file all statutory return with concern department on due date to avoid interest, penalty and further litigation.

9. Employee Provident Fund:

During the course the audit Nagar Parishad official has not produced Employee Provident Fund register before us, we are unable to examine this transaction.

10. Fund allotted and Utilization Certificate

- we examine the fund allotted under respective scheme and utilization of fund as per respective guide lines of scheme. Utilization certificate are prepared as per BTC FORM 42A and partially submitted.
- During the course of audit we observed that must of the Fund allotted or received during year laying Unutilized Details of Fund received and Utilization of fund given in Point No. 11.
- Detail of Fund received since financial year 2002-03 to financial year 2014-15 and fund utilized during the said above mentioned period and Utilization certificate submitted related to above mentioned period is as per annexure -1 (which is collected from the ULB During Audit)

Particlars	Fund Received as per ULB	Fund allotted As	
Fund received since financial year 2002-03 to financial year 2014-15	Rs.6038.13 Lakhs	Rs.6050.58Lakhs	
Utilization certificate submitted	Rs. 3549.1 lakhs	4334 Lakhs	
Amount Utilized but Utilization certificate not submitted	Rs.701.02 Lakhs	Rs. 1716.38 Lakhs	
Balance Amount	Rs. 1588.44 Lakhs		



11. Amount Unutilized from last financial years: -

a) Backward Regions Grant Fund(BRGF)

Opening Balance (as on 1 st of April 2015.)	Fund Received during the Financial Year	Total Available Fund	Total Expenditure.	Closing Balance as on 31 st March 2016.	Remark
90,67,734	30,32,218	1,20,99,952	19,08,132	1,01,91,820	Most of fund laying Unutilized since last year

b)13th Finance commission Report Financial.:- Fund received and utilization details for financial year 2015-16

Opening Balance (as on 1 st of April 2015.)	Fund Received during the Financial Year	Total Available Fund	Total Expenditure.	Closing Balance as on 31 st March 2016.	Remark
1	2	4	5	6	7
1,17,90,759	1,08,89,883	2,26,80,642	1,39,52,278	87,28,364	

b)14th Finance commission Report Financial.:- Fund received and utilization details for financial year 2015-16

Opening Balance (as on 1 st of April 2015.)	Fund Received during the Financial Year	Total Available Fund	Total Expenditure.	Closing Balance as on 31st March 2016.	Remark
1	2	4	5	6	7
Nil	3,18,63,000	3,18,63,000	70,01,400	2,48,61,600	

c) State Plan (Financial): Fund received and utilization details for financial year 2015-16.

SI. No.	Type of Schemes	Balance as on 01-04-2015	Fund received during Financial Year	Total Available Fund	Total Expenditure Previous Year	Closing Balance as on 31 st March 2016.	Remarks
1	2	3	4	5	6	7	8
1	Road	40,74,733	43,42,200	1,84,16,933	63,44,420	1,20,72,513	
2	Drain	40,00,000	Nil	40,00,000	37,98,898	2,01,102	
3	Water and supply	1,21,30,600	Nil	1,21,30,600	1,21,30,600	Nil	Fund Transferred to Bihar Rajy Jal Board
2	Civic Amenities (Nagar Bhawan)	1,00,00,000	Nil	1,00,00,000	Nil	1,00,00,000	All fund laying Unutilized since last year
	Park / Ghat	65,53,497	Nil	65,53,497	Nil	65,53,497	All fund laying Unutilized since last year
3	Other	2,39,52,184	Nil	2,39,52,184	2,39,52,184	Nil	Fund Transferred to Buden KISHOR

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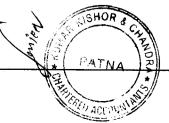
4	Other(Smarat Ashok Bhawan)	10,00,000	57,63,000	67,63,000	Nil	67,63,000	All fund laying Unutilized since last year
	Total	7,17,11,014	1,01,05,200	8,18,16,214	4,62,26,102	3,55,90,112	

d) 4th State Finance commission: Fund received and utilization details for financial year 2015-16.

Head	Balance Available as on 1 st of April 2015 (opening balance)	Allotment received during Current Financial Year(2015-16)	Total fund available	Total Expenditure in the Year	Closing Balance as on 31 st march 2016.	Remark
1	2	3	4	5	6	7
Salary and Pension	2,92,91,170	Nil	2,92,91,17 0	2,92,91,17 0	Nil	
Electricity	41,84,454	Nil	41,84,454	41,84,454	Nil	
Urban Road	14,15,244	Nil	14,15,244	Nil	14,15,244	All fund laying Unutilized since last year
Water Supply (No. of TWs, Capacity of Storage Tanks in liters, Length of pipe line in meter)	11,90,392	Nil	11,90,392	Nil	11,90,392	
Public Hygiene (No. of toilets, No. of times fogging done)	9,91,994	Nil.	9,91,994	Nil	9,91,994	
Street Light (No. of poles & No. of lamps)	13,22,658	Nil	13,22,658	Nil	13,22,658	
Others	88,56,590	Nil	88,56,590	4,67,864	83,68,906	
Untied Fund	58,25,726	Nil	58,25,726	8,25,726	50,00,000	
Total	5,30,78,228		5,30,78,228	3,47,89,034	1,82,89,194	

12. Detail of Legal Cases Pending as on 31st March'2016:

SI. No.	CWJC No.	Name of Petitioner	Subject of CWJC	Date Of Filing with S.O.F with Oath No.	Result	LPA required or not
1	18426/09	Meera Kaur	Municipal corpation Matter	-	Pending	
2	11227/1998	Shyam Bihari Prasad	Land Enforcement & Demolition Matter	-	Pending	
3	2501/2012	SISTEMA SHAYM TELE SERVICE PVT LTD	Trade & commerce	-	Pending	
4	3300/2013	ATC INDIA TOWER CORPORATION PVT LTD	TOWER TELATED	-	Pending	





	· · · · · · · · · · · · · · · · · · ·				
5	(CWLC) NO 17565- 66 OF 2013	ATC INDIA TOWER CORPORATION PVT LTD	-		Pending
6	/2013	Adwat Ashram Dakhin Kutia VS THE State o Bihar	-	-	Pending
7	/2014	Dinanath singh vs EO	-	RTI COPY 24/01/2014	Pending
8	/2014	Harinarayan Singh Vs Eo	Demolition	RTI COPY 08/02/2014	Pending
9	LPA/1049/14	Deo Kumar Tiwari	Promotion Related		Pending
10	/2014	Raju Sinha Vs Bihar Govt	Demolition	RTI COPY- 05/09/2014	Pending
11	/2014	Narendra Nath V/S Bihar Govt	Allotment Of Shop Related	RTI COPY- 22/09/2014	Pending
12	/2014	Abhay Kumar Singh V/S Bihar Govt	-	RTI COPY- 08/10/2014	Pending
13	/2014	Pappu Kumar Sahayak V/S Bihar Govt	Promotion Related	RTI COPY-08/10/2014	Pending
14	/2014	Laxuman Chaudhari V/S N p Sasaram	Promotion Related	RTI COPY-08/10/2014	Pending
15	/2014	Afroz Alam V/S Bihar Govt Others	. =	RTI COPY- 18/10/2014	Pending
16	/2014	Suryawas Devi V/S Bihar Govt	Demolition	RTI COPY-08/10/2014	Pending
17	/2014	Upendra Kumar V/S Bihar Govt	-	RTI COPY- 18/10/2014	Pending



Part-C

General Observations:

1. Establishment:

- a) It is required to give more focus on Internal Control in respect of holding tax collection, rent collection, vehicles running and maintenance register.
- b) Service books of staffs and health workers are not updated.
- c) Weak Internal Control on the Safe Guard of Municipal Assets (Encroachment of Land and proper maintenance of Municipal Assets) and loss of revenue due to Non use of Commercial Land and ,Non Allotment of Commercial Land and Shops ,Non revision / Realization of Rents from various Municipal Properties)

Recommendation:

Registers / Service book should be updated / maintained properly by ULB.

2. Compliance with the Guidelines, Regulation and Procedure:-

We conclude that ULB has required to give more focus on follow proper guidelines regulation & procedures.

Note: The Statutory Auditors of Organization expresses opinion as to the true and fair view of the financial statements. We have not expressed any opinion on the financial statements and accordingly, this report should not be construed as our opinion on financial statements.

For Kumar Kishor & Chandra

Chartered Accountants

Sanjeev Kumar Tiwar

Partner Date:

Place : Patna

Executive Officer Nagar Parishad, Sasaram.

		Cini	tus of Utilisati	on Coul	liente (11	or 2017			
		Juli	ins of Officer	un centr	itale (in	gr.Znto	<u> </u>		
		*		T -			UC Submitted		1.441
SI No	Name of ULB	Name of Schemes	Financial Year	Total Allotted	Total Utilisation	Balance	to Department (Utilised	Reference of UC Submitted (Letter	Nemark
	9.E			Amount	Amount		amount	no/Date	
1		3	4	5	6	7	8	9	10
	EO Nagu Purshad Sasaran	13th Finance Commission	30.03,2004	22.34	22.34	0.00	22.34	915/19-05-2014	
•	EO Nagar Parishad Sasaram	Salary Allowance	05.02.2004	15.21	15.21	0.00	15.21	4002/01-11-2014	
	EO Nagar Paristad Sasaram	Salary Allowance	05.02.2004	20.28	20.28	0.00	20.28	4002/01-11-2014	
-	BO Nagar Parishad Sasarana •	Salary Allowance	30.03.2005	13.86	13.86	0.00	13.86	4002/01-11-2014	
-	EO Nagar Parishad Sasaram	Salary Allowance	30.03.2005	16.01	15.01	0.00	16.01	4002/01-11-2014	
<u> </u>	EO Nagar Perishad Sesaran.	12th Finance	28.09.2005	27.69	27.69	0.00	27.69	4199/30-12-2013	
7	EO N agar P arishad Sas ara n	Salary Allowance	30.03.2006	10.84	10.84	0.00	10.84	4002/01-11-2014	
	00 Nagar Parishad Sasaran	Water Supply	30.03.2006	424.52	0	424.52	0		यह राशि नगर परिवद को प्राप्त नहीं हैं। विमागीय स्तर पर निकासी कर पीअरकाई।धीर विमाग को सीथे भेजा गया है।
	O Nagar Paristad S asaran	Salary Allowance	24.09.2005	6.16	6.16	0.00	6.16	4002/01-11-2014	
<u>"</u>	lager Parishad Sasanan	Adminstrative Building	30-03-07	38.79	38.79	0.00	38.79	3007/25-09-2014	11.74
	O Nugar Parish ad Sasara n	12th Finance	08-11-06	20.13	20.13	0.00	20.13	4199/30-12-2013	:::
	O Negu Paristad Sasaran	Road Construcation	02-07-07	111.35	111.35	0.00	111.35	4199/30-12-2013	
	O Negar Parished Sasanan	Machinery & Equipments	19.9.06	34.25	34.25	0.00	34.25	4199/30-12-2013	A
	O Negu Parkied Sasann	Salary Allowance	07.03.2007	9.24	9.24	0.00	9.24	4140/22-11-2014	:: ,
	O Nagar Parished Sasaram	12th Finance	19.12.2007	40.93	40.93	0.00	40.93	4199/30-12-2013	
~	Nagar Patitina Sasan	12th Finance	27.03.2008	20.47	20.47	0.00	20.47	4199/30-12-2013	
) Nagar Parishad Susanan	Salary and Allowance	26.11.2007	92.37	92.37	0.00	92.37	4140/22-11-2014	ſ
	Nagar Pansibal Sasaran	Hand Pump	29.03.2008	0.70	0,70	0.00	0.70	4140/22-11-2014	"
1) Nagar Parishod Sasaram	Hand pump	21.02.2008	29.42	29,42	0.00	29,42	4199/30-12-2013	OHOR S
) Kagar Parishol Sesana	3rd State Finance	25.03.08	100.01	100.01	0.00	100.01	915/19-05-2014	12
`	Nagar Parishad Sesaran	Water Supply	9.07.2008	3.31	3.31	0.00	3.31	4199/30-12-2013	PATH
	gar Parchad Saparan	Solary	29/08/2008	1.62	1.62	0.00	1.62	970/07-05-2014	1.*
1	gar Parishad Sasaram	12th Finance	17.03.2010	26.12	26.12	0.00	26.12	4199/30-12-2013	1850
4.00	go Parishal Saszena	Salary Allotment	19.03.2010	1.62	1.62	0.00	1.62	970/07-05-2014	4:43 4
Na	per Parishad Sasaram	Vid state Finance	16.03.2010	91 94	91 94	0.00	01 04	עותכ. את דווות דים	



			10.5%							
1	2		4	5	6	7	8	9	10	
26	Magar Parishad Sasaram	12th Finance	10.09.2009	40.93	40.93	0.00	40.93	4199/30-12-2013		
27	EO Nagar Parishad Sacuram	Electricity Bill	26.3.2011	81.24	81.24	0.00	81.24	3007/25-09-2014		
28	EO Nagar Paristad Securen	13th Finance	30.03.2011	50.14	50.14	0.00	50.14	4199/30-12-2013		
29	EO Negar Parished Sesaram	13th Finance	30.03.2011	50,00	50.00	0.00	50.00	4199/30-12-2013		
30	50 Yagar Parahad Sasanon	13th Finance	17.8.2010	50,00	50.00	0.00	50.00	4199/30-12-2013		
1	Nagar Parishad Sasaran	पार्षदों का मासिक मता एवं यात्रा केता	20.04.2010	1.62	1.62	0.00	1.62	970/07-05-2014		
2	Nagar Paristad Sastran		20.8.2010	101.200	101.200	0.00	101.200	4199/30-12-2013		
3	Nagar Parisinal Sesaman	Water Supply & Sanitation	27.04.2010	47.59	47.59	0.00	47.59	4199/30-12-2013		
4	EO Nagar Parished Sasaran	Water Supply & Sanitation	30.3.2011	32	32	0.00	32	4199/30-12-2013		
;	EO Nagar Parishad Sasaram	गता निर्माण	20 08 10	85.00	85.00	0.00	85.00	4199/30-12-2013		
,	EO Nagar Parishad Sasaram	Water Supply	30.03.2011	32.00	32.00	0.00	32.00	4199/30-12-2013	Ha Dar	
	EO Nagar Parishad Sasaram	Civic Amenities	28.02.2011	128.00	128.00	0.00	128.00	915/19-05-2014		
	Andan Usapan Sestani	4th State Finance	19.03.2012	50.35	50.35	0.00	50.35	1452/04-09-2015		
	Nagar Parishad Sasaran	13th Finance(1st Instalment)	C4.08.2011	56.00	56.00	0.00	56.00	4199/30-12-2013		
	EO Nagar Parishad Sasaram	13th Finance (2nd Instalment)	12.03.2012	56.43	56.43	0.00	56.43	969/07-05-2014		
	O Nagar Parished Sacaraca	4th State Finance	19.03.2012	246.37	245.37	0.00	246.37	969/07-05-2014		
	EO Nagai Parishad Sasaram	13th Finance	23.08.2011	5.00	5.00	0.00	5.00	4199/30-12-2013		
Ī	80 Nagar Parishad Sasarana	4th State Finance	19.03.12	50.00	50.00	0.00	50.00	969/07-05-2014		
	(agar Parishad Sasaran)	Allowance to Chairman	25.01.2012	162	1,62	0.00	1,62	970/07-05-2014	1945 - 1850 s	
ľ	O Nagar Parishad Sasaram	E-Governance	26.03.2012	0.15	0.15	0.00	0.15	04-04-2015		
	bgar Panishad Sasaram	Allowance of Mayor/Dy. Mayor/ Chairman	20.09.2012	162	1.62	0.00	1.62	1580/23-07-2014		
E	O Nagar Parishad Sesaran	13th Finance	19.07,2012	59.67	59.67	0.00	59.67	1580/23-07-2014		
N	agar Parshad Saszan	13th Finance	31.08.2012	19.01	19.01	0.00	19.01	3007/25-09-2014		
N	agan Panishad Sasaram	13th Finance Commission	03.04.2012	36.55	36.55	0.00	36.55	1580/23-07-2014	· Aur.	
3,	agur Paristad Sasanan	Gwic Aminities	14/3/2013	100.00		100.00			राति पी०एत० एकावट में वपलबध है। कार्यादेश निर्ग किया जा रहा है।	
N	gur Parishad Sasaram	Road Construction	12-03-13	60.54	60.54	0.00	60.54	3007/25-09-2014		
N	gar Parished Sasaram	Adminstrative Building	09-03-13	15.47		15.47		.:	राशि पी०एल ० एक उन्ट में उपलब्ध है।	
N	gar Parishad Sasuram	4th state Finance	4.03.2013	350.77	350.77	0.00	350.77	1580/23-07-2014	. A 1408	
N	gu: Parishad Sasaran	13TH Finance	29.03.2013	64.97	64.97	0.00	64.97	937/23-05-2015	6	

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									राति की निकासी विभागीय स्तार पर की गयी हैं। नगर निकाय को मात्र इतके	
55	Nagar Panbad Susram	Sum infrastructure Development	20.12.13	522.67	91.1	232.00			दिसद्ध 323 लाख ही राशि प्राप्त हुआ है। जिसकी	
							iii in		योजना ते ही गयी है।	
5	Najar Parishal Securati	Water Supply	20.01.14	368.00	368.00	0,00			वह सबि सार्ट्याजीयपुरत से बिहार सम्य जर पर्वेद के स्थानतित किया गया है। पत्रंक 1182 दिनांक 1607 2015 से राजे का उपयोगिता प्रमाण पत्र मेवन सेतु जल पर्वेद से अनुसंध किया गया है।	
	Nagar Parsibid Sasaran									
57		Bus Stand under Civic Amenities	28.02.14	39.52	39.52	0.00	. •		रात्रि दुढको को त्थानान्तरित कर दिया गवा है।	
265	Nagar Parishad Sasarian	Road Construction	28.02.14	80.00	80.00	0,00	80.00	1452/14-09-2015		
**	Nagar Parishad Sasaren	13th Finance	05.4.2013	12.63	12.63	0.00	12.63	937/23-05-2015		
	Sugar Parishal Sasaran	Salary of Chairman	30.4.2013	1.62	1.62	0.00	1.62	637/04-04-2015		
••	Vapar Parishad Sasaram	Nala Nirman & Sibrage	28.2.2014	40.00	40.00	0.00	40.00	1452/14-09-2015		
77	Nagar Parichal Sassass	4th Finance	15.3.2014	387.60	387.60	0.00	387.60	637/04-04-2015		
-	Nagar Paristed Susanae	SSTH FINANCE	19.07.2013	80.45	80.45	0.00	80.45	937/23-05-2015		
٠.	Kagar Parished Sasaran	13TH FINANCE	25.02.2014	77.17	77.17	0.00	77.17	1725/06-10-2015		
65	Nagar Parished Susuam	रेशाक्त मद	26.09.13	25.08	25.08	0.00	25.08		·	
6	legar Parishad Sasaran	Water Supply	24.07.2014	330.00		330.00			यह तारी आराउटीकजीवएसव ते विहार राज्ये जत पर्वद को स्थानतीरत किया गया है। पत्रांक 1192 दिनांक 00.97. 2015 से राशि का उपयोगिता अमाण पत्र भेजने हेतु जल पर्वद से अनुरोक किया गया	KIS



Kumar Kishor & Chandra Chartered Accountants

1			4	5	6	1	8	9	10
									व्ह तमि अरुटीओअस
								ata s	यह शास अस्ट्राटाजनस्ताः तो बिहार राज्य जल पर्वद
							***************************************	s dador 199	को स्थानारित किया गया है
67	Nagar Parishad Sasuram	Water Supply	22.09.2014	121.31		121.31	:		पत्रांक 1152 दिनांक 08.01
9/		Morea Softini	22.09.2014	171.91		121.31		***	2015 से राशि का उपयोगित
								Site of	प्रमाण पत्र भेजने हेतु जल
									पर्वद से अनुरोध किया गया है।
68	Nagur Parishad Sasaram	Allowance	24.07.14	1.62	1.62	0.00	1.62	637/04-04-2015	La Carte de la Car
69	Nagur Paristad Sasuram	पेशाकर मद	16.6.14	31.36	31.35	0.00	31.36	1.0	To Arman
70	Nagar Panishad Sasaran	. पार्षदी का अता	25.09.14	3.24	3.24	0.00	3.24		
	Nagar Paristad Sasaram			c			. "Gar	207 11 1	योजना पर कार्य वल रहा है
71		13th Finance	12.08.14	73.99	}	73.99			त्रीघ ही चित्र खर्च कर दिय जायेगा।
72	Nagar Parishad Sasaran	4th finance (Salary)	20-03-15	146.45	146.45	0.00	146.45		27 Total
73	Nagar Parishad Saseron	4th finance (Salary)	25-03-15	146.45	146.45	0.00	146.45	:	राशि पी०९त० एकास्ट में स्पतब्ध है।
74	Magar Paristad Sasaran	4th finance (Contigency)	20-03-15	20.92		20,92		·	राशि पीक्स्तक एकासन्ट में उपलब्ध हैं
75	Nague Parietral Sasaram	4th finance (Contigency)	25-03-15	20.92	:::	20.92			राशि पीठपुत्तक एकाउन्ट में उपलब्ध है।
6	Nagur Parishad Sasarum	4th finance (Development)	20-03-15	41.84		41.84			राति पी0एतः एकाउन्ट में उपलब्ध हैं।
7	Vagar Parishad Sasaram	4th finance (Development)	25-03-15	41.84		41.84			राशि पीछएतछ एकाउन्ट में उपलब्ज हैं।
8	Nagar Parishad Sasaran	4th linance (राज्य प्राथमिकता क्षेत्र)	20-03-15	24.6		24.60	1.1		राशि पी०एत० एकाउन्ट में उपलब्ध हैं।
9	Nagar Parishad Sésaran	4th finance (राज्य प्राथमिकता क्षेत्र)	25-03-15	24.6	TENT	24.60			राशि पीएएत० एकाउन्ट में उपतब्ध है।
0	Nagar Panishad Sasaram	4th finance (असंबद्ध अनुदान)	20-03-15	25	- 1	25.00			रात्रि पीएरतः एकारन्ट में उपतब्ध है।
1	Neger Particlad Sciences	4th finance (असंबंद अनुदान)	25-03-15	25		25.00	i i i i i i i i i i i i i i i i i i i		रात्रि पोटएता एकाउन्ट में उपलब्ध हैं।
2	Nagar Panishad Sasaran	State plan (Road)	20.12-14	34.44	·	34.44		4.0	राशि पी0पुल0 एकासन्ट में सम्बन्ध है।

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83	Nagar Paristad Sasaram	State plan (Road)	18-02-15	15.99		15.99				राशि पीठएस० एकाउन्ट में उपसम्बद्ध है।
84	Negar Parishad Sesaran	नागरिक सुनिवा (बस पखर)	19-11-14	200	200	0.00				राति बुढको को स्थानानारित कर दिया गया है।
85	Nagar Pankhad Saseran	नगर प्रबंधक का मानदेय	29-05-14	24	2.4	0.00			Sept travers	राति पी०एता) एकाउन्ट में उपलब्ध है।
86	Nagar Parishad Sasaram	ई-गर्वनेता (देवतेद)	09-01-15	2	2	0.00	2	1		
87	Nagar Parishad Sasaram	ई-गर्वनेन्स (टैबलेट-लैपटॉप)	14-02-15	6		6.00				रात्रि पी०एल० एकाउन्ट में स्पलक्य है।
88	Magar Parishad Sasaran	नगरिक ज़िव्हा (सम्राट अशोक भटन निर्माण)	14-02-15	10	- 88	10.00				राति पी०एतः) एकाउन्ट में उपतब्ध है।
		Total -		6038.13	4250.12	1588.44	3549.10	1	-	

नोट 1. सरकार से प्राप्त सूची में उल्लेखित पत्रांक 1095 दिनांक 30.03.2006 जलापूर्ति मद में राशि 424.52 लाख रूपया की निकासी विमागीय स्तर से होना था। यह सांश नगर – परिषद सासाराम को प्राप्त नहीं हुआ हैं।

2. Slum Infrastructure Development के तहत 522.67 लाख रुपया का आवंदन नगर परिषद सासाराम को कुल 323.00 लाख रुपया ही प्राप्त है।

1. 2002-03 से 2014-15 तक आवंटित कुल राशि (लाख में) -

6038.13

2. खर्च की गई कुल राशि -

4159.02

3. समर्पित की गयी उपयोगिता की कुल राशि -

3549.1

4. शेष कुल राशि -

1356,44

Executive Officer
Nagar Parishad Sasaram

