

नगर विकास एवं आवास विभाग  
URBAN DEVELOPMENT & HOUSING DEPARTMENT  
Government of Bihar

# INTERNAL AUDIT REPORT

## FOR

## F. Y. 2018-19

## GROUP 1

# BHAGALPUR MUNICIPAL CORPORATION

## BY

## A. P. SANZGIRI & CO. CHARTERED ACCOUNTANTS

PLOT NO. 22, HOUSE NO. 174, ANAND NAGAR LANE,  
BEHIND VAKOLA POLICE STATION, SANTACRUZ (EAST),  
MUMBAI 400055, INDIA

MOB NO.: +91-98333 44727 FAX: +91-22-26691233  
EMAIL ID.: CAAYUSH.APS@GMAIL.COM



A. P. SANZGIRI & CO.

CHARTERED ACCOUNTANTS

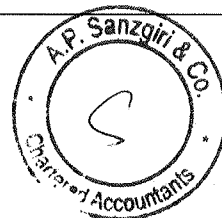
Document History  
INTERNAL AUDIT FOR FY 2018-19

<b>Project Title</b>	Selection of Chartered Accountant Firms for Internal Audit of 140 ULBs of Bihar (Tender No. IA-140ULBs/2017-18/2018-19/2019-20) Group - 1 covering 19 ULBs"
<b>Report Title</b>	Internal Audit for FY 2018-19 of Bhagalpur Municipal Corporation
<b>Reporting Entity</b>	A P SANZGIRI & Co., Chartered Accountants
<b>Reporting for</b>	Bhagalpur Municipal Corporation
<b>Report Prepared by</b>	Internal Audit Team of A P SANZGIRI & Co., Chartered Accountants
<b>Date of Submission</b>	14 <sup>th</sup> November 2019



## ABBREVIATION AND ACRONYMS

<b>Abbreviation</b>	<b>Description</b>
<b>UD&amp;HD</b>	Urban Development & Housing Department
<b>BMAM</b>	Bihar Municipal Accounting Manual
<b>NMAM</b>	National Municipal Accounting Manual
<b>ULBs</b>	Urban Local Bodies
<b>FAR</b>	Fixed Assets Register
<b>OBS</b>	Opening Balance Sheet
<b>ToR</b>	Terms of Reference
<b>MIS</b>	Management Information System
<b>DEAS</b>	Double entry accounting system
<b>MOUD</b>	Ministry of Urban Development
<b>GOI</b>	Government of India
<b>GOB</b>	Government of Bihar
<b>CWIP</b>	Capital Works in Progress
<b>CAG</b>	Comptroller & Auditor General of India
<b>MAS</b>	Municipal Audit Specialist
<b>MAA</b>	Municipal Audit Assistant
<b>SS</b>	Support Staff
<b>NTP</b>	Notice to Proceed
<b>RFP</b>	Reference for Proposal



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**A. P. SANZGIRI & Co.**  
**CHARTERED ACCOUNTANTS**

Date: 13<sup>th</sup> July, 2020

To  
The Secretary  
Urban Development & Housing Department,  
Patna-Bihar

Sub: Submission of Internal Audit Report of Bhagalpur Municipal Corporation for the financial year 2018-19

Ref No.: Letter No. 7/l. AK. 23/2018 - 82 Dated: 16.01.2019

Respected Sir,

With reference to above subject matter, We A P Sanzgiri & Co., Chartered Accountants has been appointed as Internal Auditor for the project named as "Selection of Chartered Accountant Firms for Internal Audit of 140 ULBs of Bihar (Tender No. IA-140ULBs/2017-18/2018-19/2019-20) Group - 1 covering 19 ULBs"

As per the terms and conditions of RFP Document, we have successfully conducted the Internal Audit of Bhagalpur Municipal Corporation for the Financial Year 2018-19 and submitting the report of the same as per our deliverables

We hereby also confirm that, this report has been prepared in accordance with the Terms of Reference of RFP issued by the department.

Hope you will find the same in compliance. Assuring you of our best services & cooperation always.


Thanking You,

Yours faithfully,

On Behalf of

A P Sanzgiri & Co,

Chartered Accountants

Satish  
  
CA Satish Gupta  
Partner  
FRN: 116293W

UDIN:20101134AAAAG08124

Date - 07-07-2020

Membership No - 101134

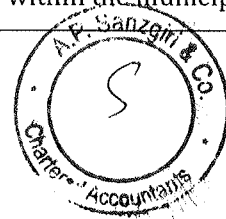
## EXECUTIVE SUMMARY

### 1. Introduction:

<b>Name of the Municipality</b>	-	<b>Bhagalpur Municipal Corporation</b>
<b>Period covered under Current Audit</b>	-	01 <sup>st</sup> April 2018 to 31 <sup>st</sup> March 2019
<b>Name of Mayor</b>	-	Smt. Seema Saha
<b>Name of Executive Officer</b>	-	Shri Shyam Bihari Meena

### 2. Observations and Findings:

<b>Strengths</b>	<ol style="list-style-type: none"><li>1. In the existing system as prevailing in the Municipal Corporation, day to day working is in progressive manner in respect of collection of revenue and execution of the projects.</li><li>2. There is sufficient co-operation from the management during the course of our audit.</li><li>3. General Cash book is properly up-to-dated.</li><li>4. List of Outstanding dues is available.</li></ol>
<b>Weaknesses</b>	<ol style="list-style-type: none"><li>1. The collection of rental income is not satisfactory.</li><li>2. The shopkeeper/tenants have not been paying rent and have huge outstanding debts.</li><li>3. Budget is not prepared properly; there is huge difference in opening balance for fy - 2017-2018.</li><li>4. No physical verification of store is exercised by Municipal Corporation</li><li>5. No Physical verification of cash is exercised by Municipal Corporation</li><li>6. Provision of Section 36 (a) (iii) of the Bihar Municipal Act, 2007 regarding internal auditor wing or Municipal Internal Auditor on the board of the corporation has been complied.</li><li>7. Fixed assets register is not maintained by Bhagalpur Municipal Corporation</li><li>8. Compliance report of AG audit is prepared by the Municipal Corporation and also report is provided to us for inspection for FY 2015-16.</li><li>9. Statutory compliance of the Municipal Corporation is not deposited timely and hence it incurs penalty and other charges.</li><li>10. Certain Statutory Registers and Books are maintained.</li><li>11. Bank Reconciliation Statement has been prepared.</li></ol> <p><b>12. Non Levy of Taxes:</b></p> <ul style="list-style-type: none"><li>- Tax on advertisements, other than advertisements published in newspapers</li><li>- Surcharge on electricity consumption within the municipal area</li></ul>



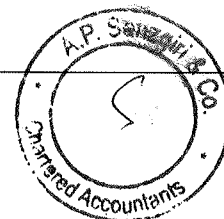
	<ul style="list-style-type: none"> <li>✓ Tax on congregations.</li> <li>✓ Tax on pilgrims and tourists.</li> <li>✓ User Charges for Solid Waste Management</li> <li>✓ User Charges for Parking Facility</li> <li>✓ User Charges for Garbage Clearance</li> <li>✓ Collection of fees for sanction of building plans and issue of completion certificates,</li> <li>✓ Collection of Development Charges</li> </ul> <p>13. During verification of receipts book and deposit slips, we have noticed that there is gap in collection of tax and deposit of tax around 01 to 02 days.</p> <p>14. Municipal Corporation is not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.</p> <p>15. Municipal Corporation is not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter</p> <p>16. Non-preparation of fund wise statement in BMAR Form No. 71, 73 and 74 not later than 20th of the subsequent month.</p> <p>17. Non Compliance of Rule 130 of BMAR in some of the cases.</p> <p>18. Municipal Corporation is not maintaining the accounts as well as not preparing the financial statements.</p> <p>19. Municipal Corporation is currently not following the provision of BMAR for submission of financial statement and balance sheet to auditor.</p>
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**1. Opinion:**

The management has to take stringent effort in forming accountability at various levels of the ULB, introducing reforms in financial management and accounting systems, development of strong internal control and organizational design of Municipalities, ensuring capacity building of the municipal personnel and other matters incidental thereto for overall improvement of the ULB.

**3. Audit Recommendation:**

Observed Weaknesses	Audit Recommendations
The collection of rental income is not satisfactory. The shopkeeper/ tenants have not been paying rent and have huge outstanding debts.	To implement/take action to boost collection of arrear revenue to increase their own source revenue.



Budget is prepared properly but there is huge difference in opening balance of 16-17 closing and 17-18 opening.	Municipal Corporation have to take strict action against the same and need to rectify it in retrospective effect.
No physical verification of store is exercised by ULB.	Physical verification to be carried out by Municipal Corporation on interval basis for proper monitoring of the stock and process.
No Physical verification of cash is exercised by Municipal Corporation.	Physical verification to be carried out by Municipal Corporation on interval basis for proper monitoring of cash.
Provision of Section 36 (a) (iii) of the Bihar Municipal Act, 2007 regarding internal auditor wing or Municipal Internal Auditor on the board of the corporation has not been complied.	Internal Audit wing should be created by employing the Municipal Internal Auditor on the Board.
Utilization certificate for FY 2018-19 has been prepared.	Utilization Certificate should be prepared timely by the Municipal Corporation and submit the same to Department on regular basis.
Fixed assets register is not maintained by Municipal Corporation	Fixed assets register should be maintained and updated properly.
Compliance report of AG audit is prepared by the Municipal Corporation and also report is provided to us for inspection for FY 2015-16 to 2016-17	Compliance report should be prepared as soon as the report is received by ULB and steps to be taken for recovery of the amount for financial irregularities.
Statutory compliance of the Municipal Corporation is not deposited timely and hence it incurs penalty and other charges.	As ULB is not proper in statutory compliances, that cause financial implication on ULB in mode of interest and penalty. So, ULB should ensure statutory compliance on time.
Certain Statutory Registers and Books are not maintained.	Statutory register and books of accounts should be maintained as per guidelines and BMAR.
Bank Reconciliation Statement has been prepared.	Municipal Corporation should prepare bank reconciliation of all bank accounts including doormat accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records.
<b>Non Levy of Taxes:</b> <ul style="list-style-type: none"> <li>✓ Tax on advertisements, other than advertisements published in newspapers</li> <li>✓ Surcharge on electricity consumption within the municipal area</li> <li>✓ Tax on congregations.</li> <li>✓ Tax on pilgrims and tourists.</li> <li>✓ User Charges for Solid Waste Management</li> <li>✓ User Charges for Parking Facility</li> <li>✓ User Charges for Garbage Clearance</li> <li>✓ Collection of fees for sanction of building plans and issue of completion certificates,</li> <li>✓ Collection of Development Charges</li> </ul>	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. ULB should take steps to implement required taxes to boost their revenue
During verification of receipts book and deposit slips, we have noticed that there is gap	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the



During verification of receipts book and deposit slips, we have noticed that there is gap in collection of tax and deposit of tax around 02 days.	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made.
Municipal Corporation is not prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	As per BMAR Rule No. - 121, ULB should prepare of monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the executive officer.
Municipal Corporation is not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	Currently Municipal Corporation is sending on yearly basis and the same need to be complied on quarterly basis.
Non-preparation of fund wise statement in BMAR Form No. 71, 73 and 74 not later than 20th of the subsequent month.	As per BMAM-ULB are required to maintain fund wise receipts & payments. As per BMAM, following funds should be maintained by Municipal Corporation. 1. Municipal General Fund 2. Basic service for urban poor 3. Water supply & sewerage fund 4. Solid Waste Management Fund 5. Road Development & Maintenance 6. Enterprise Fund
Non Compliance of Rule 130 of BMAR in some of the cases.	ULB should ensure compliance related to Rule 130 of BMAR on regular basis.
Municipal Corporation is not maintaining the accounts as well as not preparing the financial statements.	ULB is required to maintain the accounts as well as prepare the financial statements at the end of the year.
Municipal Corporation is currently not following the provision of BMAR for submission of financial statement and balance sheet to auditor.	Municipal Corporation should prepare financial statements for each year and get it approved from municipal account committee. As per BMAR, audited financial statements are required to submit to auditor for audit.
In-consistencies in assessment of property tax	Checked on random basis and found variation between demand raised by ULB or actual demand.

#### 1. COMMENTS FROM MANAGEMENT

We have conducted audit of the ULB and our report with observation was discussed with ULB officials and their comments are given in *Annex-1 Discussion Note*.

#### 4. ACKNOWLEDGEMENT

During the course of the auditor we have come across many deficiencies like maintaining of holding tax register, fixed assets register, award register of contract etc. all such deficiencies we have brought to knowledge of the ULB officials. Further non preparation of bank reconciliation has also been brought to the notice of the ULB officials.

On Behalf of

A P Sanzgiri & Co.  
Chartered Accountants

*Satish Gupta*  
CA Satish Gupta  
Partner

FRN: 116293W

UDIN: 20101134AAAA 6708124

DATE: 07-07-2020

Membership No: 101134

## DETAILED AUDIT REPORT

### 1. INTRODUCTION:

SN	Name Of ULB	Period-covered		Audit Team
		From	TO	
1	Bhagalpur Municipal Corporation	01-04-2018	31-03-2019	1. Team Leader: CA Satish Gupta 2. Name of CA: Ayush Agarwal 1. Name of Auditor-1: Shafaque Shamshad

### 2. ADMINISTRATION:

S.N	Particulars	Details
1	The present body of the ULB has taken charge on	June, 2017
2	The incumbency in the key administrative and executive positions was as under:	
2.1	Name of Mayor:	Mrs. Seema Saha
2.1.1	Period of Service:	From: June 2017 To: Till date
2.2	Name of Commissioner/Executive Officer:	Sri Shyam Bihari Meena
2.2.1	Period of Service:	From: June 2017 To: 15 July 2019

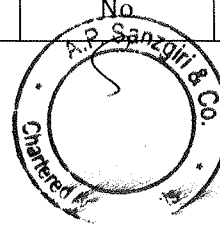
### 3. REVIEW OF OUTSTANDING AUDIT PARAS:

#### 3.1. Status of Audit Observations is as under:

SN	Particulars of audit and date of report	Total No. of audit paras	Total no. of audit paras where necessary improvement/corrective measures 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 O/s para where no action has been taken	No. & date of compliance report
1	Audit report submitted by AG for the F.Y.2015-16	32	32	13	0	0	32	No.-1418 dated 29.4.17

#### 3.2. Details of total no of audit paras:

Para Nos.	Audit Para Number Heading of the audit para	Amount involved	Recovery Proposed	Recovery Completed	Action Taken or Not
1	Revenue Loss due to Indifferences in Collection of Mobile Tower Renewal/Registration fees.	425.09 Lakh	Yes	No	No
2	Non-collection of Advertisement fees	27.83 Lakh	Yes	No	No
3	Revenue Loss due to Non-collection of Consumer fees in Water Supply Fund.	27.43 lakh	Yes	No	No
4	Revenue Loss due to Indifferences in Issuance of Trade License.	4.84 Lakh	Yes	No	No



5	Revenue Loss due to Non-inclusion of Development Permit fees in Map approval.	4.30 lakh	Yes	No	No
6	Non-deposit of amount collected by Tax Collector in Corporation Fund Account.	6.62 lakh	Yes	No	No
7	Loss of Revenue due to Non-endowment of Sairat.	4.22 Lakh	Yes	No	No
8	Revenue Loss due to Non-renewal of Building Tax.	0.00	No	No	No
9	Irregularities in payment of purchase of CFL.	10.96 Lakh	No	No	No
10	Irregularities in payment of purchase of Water Purification Equipments.	18.82 Lakh	No	No	No
11	Irregular Expenditure on Construction old age home.	52.29 Lakh	No	No	No
12	Excess Payment	1.03 Lakh	Yes	No	No
13	Irregular and Excess Payment	17.23 Lakh	No	No	No
14	Expenditure on purchase of Diesel/Petrol	80.94 Lakh	No	No	No
15	Expenditure on purchase of Blanket	22.09 Lakh	No	No	No
16	Revenue Loss due to Non-conversion of Demand Draft into Cash.	0.38 Lakh	Yes	No	No
17	Unauthorised expenditure on Daily Wages.	314.48 Lakh	No	No	No
18	Non-maintenance of Grant Register	0.00	No	No	No
19	Non-adjustment of Advances	261.84 Lakh	Yes	No	No
20	Non-adjustment of Advances against Samajik Suraksha Pension	754.90 Lakh	No	No	No
21	Outstanding Shop Rent	30.88 Lakh	Yes	No	No
22	Outstanding Holding/Property Tax	275.10 Lakh	Yes	No	No
23	Non-collection of outstanding holding tax on Government Buildings.	892.15 Lakh	Yes	No	No
24	No entry taken of Interest amount received from bank into Cash Book	0,00	No	No	No
25	Non-maintenance of Subsidiary Cash Book	0.00	No	No	No
26	Non-maintenance of Daily Collection Register	0.00	No	No	No
27	Non-maintenance of Grant Register	0.00	No	No	No
28	Non-maintenance of Assets Register	0.00	No	No	No
29	Number of Workers very less	0.00	No	No	No
30	Non-registration of Vehicle	0.00	No	No	No
31	Cash Payment to the Supplier	0.00	No	No	No
32	Work Completion within 1 day from work order issued.	0.00	No	No	No
33	Non-compliance of Prior AG Observations.	0.00	No	No	No

Period of AG audit report : 2015-16

Compliance report date & Number : Number-1418 dated 29.04.2017



#### 4. FINANCE

##### I. BUDGETARY PROVISIONS AND EXPENDITURE FOR THE LAST THREE YEARS

Year	Year-2016-17	Year-2017-18	Year-2018-19
Final/Revised Budget Data	1,49,77,75,444.00	98,16,93,361.00	1,53,86,51,041.00
Actual Expenditure Data	718,062,841.00	91,49,32,745.00	42,23,30,697.00
Savings(+)/Excess(-)	77,97,12,603.00	6,67,60,616.00	1,11,63,20,344.00

##### Auditors Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2015-16,16-17,17-18,18-19 and 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 2015-16 & 2016-17 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures. The actual figure in respect of 2018-19 has been taken up to December 2018.

##### II. VOLUME OF TRANSACTIONS

Period	Budgeted for F.Y. 2018-19	Actual for the F.Y. 2016-17	Actual for the F.Y. 2017-18	Actual for the F.Y. 2018-19 (up to Dec)	Cumulative for the current period
Opening balance	79,70,83,998.00	90,02,30,986.00	605,274,509.00	79,70,83,998.00	79,70,83,998.00
Receipts	2,40,63,81,053.66	96,60,36,612.00	11,06,742,234.00	68,67,68,419.66	68,67,68,419.66
Total	3,20,34,65,051.66	1,866,267,598	17,12,016,743.00	14,83,852,417.66	14,83,852,417.66
Net expenditure	1,53,86,51,041.00	71,80,62,841.00	9,14,932,745.00	42,23,30,697.00	42,23,30,697.00
Closing balance	1,66,48,14,010.66	1,14,82,04,757.00	797,083,998.00	1,06,15,21,720.66	1,06,15,21,720.66

##### Auditors Comment:

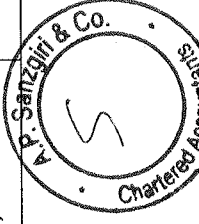
The above figures have been taken from the Budget Statement of the ULB for the year 2015-16,16-17,17-18,18-19 and 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 2015-16 & 2016-17 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures. The actual figure in respect of 2018-19 has been taken up to December 2018.

**Note: For above differences i.e. Closing Balance of 2016-17 of Rs. 1,14,82,04,757 has been taken as Opening Balance of 2017-18 Rs. 605,274,509**



III. Bank Reconciliation position as on reporting date Bank Reconciliation position as on 31-03-2019

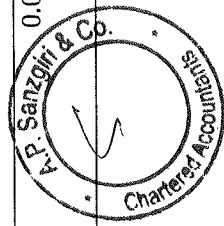
S.N	Name of Bank	Bank A/C No.	Purpose of Bank Account	Balance as per Cash Book	Balance as per Bank Statement	Differences	Reconciled (Yes/No)
1	Canara Bank	8661101003021	Nulm (Rain Basera)	15,76,461.00	15,76,461.00	0	Yes
2	HDFC	50100098861979	Swachha Bharat Mission	72,98,54,477.00	2,98,54,477.00	0	Yes
3	Union Bank of India	347302010941999	B.R.G.F	18,443.00	18,443.00	0	Yes
4	HDFC	50100053405385	B.R.G.F	1,413.00	1,413.00	0	Yes
5	Union Bank of India	347302010944943	13 <sup>th</sup> Finance	30,958.00	30,958.00	0	Yes
6	HDFC	50100080296762	13 <sup>th</sup> Finance	4,91,286.50	4,91,286.50	0	Yes
7	Union Bank of India	347302010945978	Amrut yojna	42,81,898.00	42,81,898.00	0	Yes
8	Union Bank of India	347302010945547	I.H.S.D.P Yojna	34,86,435.96	34,86,435.96	0	Yes
9	HDFC	50100055028532	Malin Vasti	10,63,27,723.00	10,63,27,723.00	0	Yes
10	Union Bank of India	347302010945970	Housing for All	3,37,59,108.00	3,37,59,108.00	0	Yes
11	HDFC	50100042186503	NSDP	14,79,064.75	14,79,064.75	0	Yes
12	I.D.B.I	0721104000145602	Bus Stand	4,20,81,204.00	4,20,81,204.00	0	Yes
13	Bank of Baroda	10010100013114	Duda yojna	2,86,79,727.00	2,86,79,727.00	0	Yes
14	HDFC	50200004045842	SPUR	1,47,081.00	1,47,081.00	0	Yes
15	HDFC	50100042185960	Old Age pension	66,19,489.00	66,19,489.00	0	Yes
16	HDFC	50100057169471	SJRY	1,72,77,885.00	1,72,77,885.00	0	yes
17	HDFC	50100046791812	E.Governance	1,02,905.00	1,02,905.00	0	Yes



18	HDFC	50200014154952	14 <sup>TH</sup> Finance	8,94,509.00	8,94,509.00	0	Yes
19	HDFC	50100042273971	Kabir Antoshti yojna	12,97,434.00	12,97,434.00	0	Yes
20	Treasury	p/L8448	SALARY AND YOJNA	1,05,68,76,135.04	1,05,68,76,135.04	0	Yes

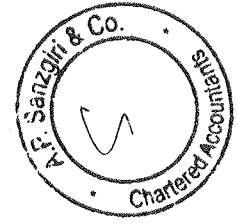
**IV. RECEIPT DETAILS:**

		INCOME DETAILS (Amounts IN INR)						
SN	Details	2017-18		2018-19		2019-20		
		2017-18 (Actual)	2016-17 (Actual)	2018-19 (Actual)	2017-18 (Actual)	2019-20	2018-19 (Actual)	
A	<b>Total Receipts (A+B)</b>	<b>1,10,67,42,234.00</b>	<b>96,60,36,612.00</b>	<b>68,67,68,419.66</b>	<b>110,67,42,234.00</b>	<b>N/A</b>	<b>68,67,68,419.66</b>	
A	<b>Revenue Receipts (1+2+3)</b>							
1	<i>Own Revenue Receipts</i>							
1	<i>Own Revenue (a+b)</i>	37,81,13,119.00	35,59,49,215.00	22,59,76,702.00	37,81,13,119.00	N/A	22,59,76,702.00	
a)	<i>Tax Revenue (levied and collected by municipal body)</i>	36,05,29,272.00	33,96,23,317.00	22,01,28,943.00	36,05,29,272.00	N/A	22,01,28,943.00	
i)	<i>Property tax</i>	15,17,75,862.00	13,11,24,329.00	7,88,51,951.00	15,17,75,862.00	N/A	7,88,51,951.00	
ii)	<i>Other tax (levied and collected by municipal body)</i>	20,87,53,410.00	20,84,98,988.00	14,12,76,992.00	20,87,53,410.00	N/A	14,12,76,992.00	
b)	<i>Non-tax revenue (levied and collected by municipal body)</i>	1,75,83,847.00	1,63,25,898.00	58,47,759.00	1,75,83,847.00	N/A	58,47,759.00	
i)	<i>Fees &amp; fines</i>	00.00	00.00	00.00	00.00	N/A	0	
ii)	<i>User Charges</i>	1,65,58,374.00	1,53,75,825.00	54,38,773.00	1,65,58,374.00	N/A	54,38,773.00	
iii)	<i>Other non-tax revenue (levied and collected by municipal body)</i>	10,25,473.00	9,50,073.00	4,08,986.00	10,25,473.00	N/A	4,08,986.00	
2	<i>Other Revenue Receipts</i>	3,911.00	3911.00	4,690.00	3,911.00	N/A	4,690.00	
a)	<i>Income from interest/investments</i>	0.0	3911.00	0.0	0.0	N/A	00	



b)	Other Revenue income	3,911.00	0.0	4,690.00	3,911.00	N/A	4,690.00
3	Transfers/Grants/Assigned Revenues	8,16,90,779.00	8,16,90,779.00	5,12,82,364.66	8,16,90,779.00	N/A	5,12,82,364.66
a)	State Assigned Revenue	8,16,90,779.00	8,16,90,779.00	5,12,82,364.66	8,16,90,779.00	N/A	5,12,82,364.66
b)	State Finance (SFC) Grants/Devolution	0	0	0	0	N/A	0
c)	Octroi compensation	0	0	0	0	N/A	0
d)	Other State Transfers	0	0	0	0	N/A	0
e)	Central Commission (CFC) Grant	0	0	0	0	N/A	0
f)	Other Central Transfers	0	0	0	0	N/A	0
g)	Others	0	0	0	0	N/A	0
<b>B</b>	<b>Capital Receipts</b>	<b>64,69,34,425.00</b>	<b>52,83,92,707</b>	<b>40,95,04,663</b>	<b>64,69,34,425</b>	<b>N/A</b>	<b>40,95,04,663.00</b>
1	Sale of Municipal Land	0	0	0	0	N/A	0
2	Loans (from State Govt. or Banks etc.)	0	0	0	0	N/A	0
3	State Capital Grant	51,21,27,746.00	44,40,48,394	38,25,04,663	51,21,27,746	N/A	38,25,04,663.00
4	Central Grant (under Schemes etc.)	5,19,00,000.00	4,90,00,000.00	2,70,00,000	5,19,00,000	N/A	2,70,00,000.00
<b>5</b>	<b>Other Capital Receipts</b>	<b>8,29,06,679.00</b>	<b>3,53,44,313.00</b>	<b>0</b>	<b>8,29,06,679</b>	<b>N/A</b>	<b>0</b>

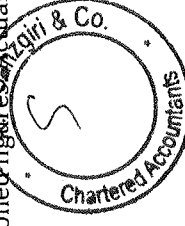
**Auditors Comment:** The above figures have been taken from the Budgeted Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2016-17, 2017-18, 2018-19 have not been produced before us by management for verification. Hence, we could not validate the above-mentioned figures. Actual figure for F.Y. 2018-19 has been taken up to December 2018 from budget of F.Y. 2019-20.



**V. EXPENDITURE INFORMATION:**

Expenditure Details (Amounts to be provided in Rupees )							
SN	Details	2017-18		2018-19		2019-20	
		2017-18 (Actual)	2016-17 (Actual)	2018-19 (Actual)	2017-18 (Actual)	2019-20 (Actual)	2018-19 (Actual)
	<b>Total Expenditure (1+2)</b>	91,49,32,745.00	71,80,62,841.00	42,23,30,697.00	91,49,32,745.00	N/A	42,23,30,697.00
1	<b>Revenue Expenditure</b>	58,95,73,997.00	53,05,58,321.00	36,30,90,958.00	58,95,73,997.00	N/A	36,30,90,958.00
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and	42,06,28,807.00	34,15,21,922.00	26,19,36,257.00	4,20,62,8807.00	N/A	26,19,36,257.00
1.2	Operation and Maintenance	16,77,53,223.00	13,66,57,997.00	9,99,99,687.00	16,77,53,223.00	N/A	9,99,99,687.00
1.3	Loan repayment (Interest payments)	0.0	0.0	10,000.00	0.0	N/A	10,000.00
1.4	Others(any other revenue expenditure which is not salaries,	11,91,967.00	5,23,78,402.00	11,45,014.00	11,91,967.00	N/A	11,45,014.00
2	<b>Capital Expenditure</b>	32,53,58,748.00	18,75,04,520.00	5,92,39,739.00	32,53,58,748.00	N/A	5,92,39,739.00
2.1	All developmental works under Central/State specific schemes	32,53,58,748.00	18,75,04,520.00	5,92,39,739.00	32,53,58,748.00	N/A	5,92,39,739.00
2.2	Loan Repayments(Principal Amount)	0	0	0	0	N/A	0
2.3	<b>Other Capital expenditure</b>	0	0	0	0	N/A	0

**Auditors Comment:** The above figures have been taken from the Budgeted Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2016-17, 2017-18, 2018-19 have not been produced before us by management for verification. Hence, we could not validate the above-mentioned figures. Actual figure for F.Y. 2018-19 has been taken up to December 2018 from budget of F.Y. 2019-20.



#### VI. Status of Implementation of Double Entry Accounting System

Conversion of single entry into double entry is in progress as per discussion with account officer. As explained contractual work had been assigned to the Agency and the same has been initiated by the respective agency, its related record has made available to us and are appropriate. As per the records (work order, NTP and other letter submitted by agency) it is authenticated that its work since feb 2019.

Name of Agency- Tibrewal Chand & co.

Period - 2012 to 2021

Tally Serial No - 716774562

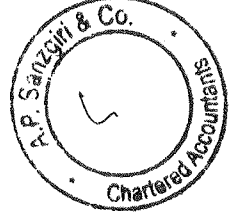
Tally ID : [nagarnigambhagalpur@gmail.com](mailto:nagarnigambhagalpur@gmail.com)

Work details	<u>2012-13</u>	<u>2018-19</u>	<u>2019-20</u>
Payment entry (Cashier CB)	Completed	In Process	Up to August- 19
Receipt entry(Cashier CB)	Completed	Completed	Up to November-19
Journal Voucher	Completed	In process	Up to August-19
Salary Payment Entry	Completed	In process	In process
Contractor Payment	Completed	In process	Up to september-19
Grant Adjustment	In Process	In process	In process

#### VII. Status of Meeting of Municipal Accounts Committee

We have discussed the matter with the Accountant and they replied that the committee has not been formed.

(Kindly refer discussion note attached with the report.)



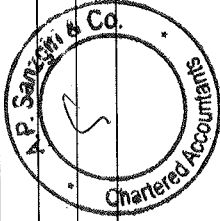
**5. AUDIT OBSERVATION**

**I. PART-A: ALL AUDIT OBJECTIONS/IRREGULARITIES WHICH HAS MONETARY IMPLICATIONS**

**(A) LEAKAGE OF OWN SOURCE REVENUE EITHER DUE TO WRONG ASSESSMENT OR NON-LEVY OF PROPERTY TAX, MOBILE TOWER TAX, RENT ON MUNICIPAL PROPERTIES, ADVERTISEMENT TAX, FEE ETC.**

**OBSERVATION-1: TAXES/CHARGES WHICH ARE NOT IMPLEMENTED BY ULB ACCORDING TO THE BIHAR MUNICIPAL ACT, 2007**

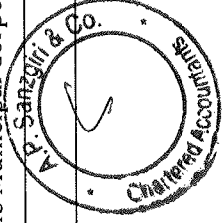
SN	Head	Comments																																													
1	<b>Objective</b>	The main objective of audit of taxes is to check whether all taxes which are covered under Bihar Municipal Act, 2007, is levied and collected by the ULB. Further to check whether taxes are levied and collected according to applicable provisions and rules.																																													
2	<b>Criteria</b>	We have checked list of all the taxes which to be levied and collected by the ULB as per Act. Further we have checked <b>Syah Register</b> , Receipt book, cashier cash book and accountant cash book etc.																																													
3	<b>Condition</b>	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. <b>In case of Bhagalpur Municipal Corporation</b> , the following mentioned tax/charges are not implemented that leads to loss of revenue to corporation:																																													
		<table border="1"> <thead> <tr> <th>SN</th> <th>Particulars</th> <th>Implemented by ULB or Not</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Property tax on lands and buildings.</td> <td>YES</td> </tr> <tr> <td>2</td> <td>Surcharge on transfer of lands and buildings</td> <td>YES</td> </tr> <tr> <td>3</td> <td>Water tax</td> <td>NO</td> </tr> <tr> <td>4</td> <td>Fire tax.</td> <td>NO</td> </tr> <tr> <td>5</td> <td>Tax on advertisements, other than advertisements published in newspapers</td> <td>NO</td> </tr> <tr> <td>6</td> <td>Surcharge on electricity consumption within the municipal area</td> <td>NO</td> </tr> <tr> <td>7</td> <td>Tax on congregations.</td> <td>NO</td> </tr> <tr> <td>8</td> <td>Tax on pilgrims and tourists.</td> <td>NO</td> </tr> <tr> <td>9</td> <td>Tax on profession.</td> <td>YES</td> </tr> <tr> <td>10</td> <td>Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, passenger motor vehicles.</td> <td>NO</td> </tr> <tr> <td>11</td> <td>User Charges for provision of water-supply, drainage and sewerage</td> <td>YES</td> </tr> <tr> <td>12</td> <td>User Charges for Solid Waste Management</td> <td>NO</td> </tr> <tr> <td>13</td> <td>User Charges for Parking Facility</td> <td>NO</td> </tr> <tr> <td>14</td> <td>User Charges for Garbage Clearance</td> <td>NO</td> </tr> </tbody> </table>	SN	Particulars	Implemented by ULB or Not	1	Property tax on lands and buildings.	YES	2	Surcharge on transfer of lands and buildings	YES	3	Water tax	NO	4	Fire tax.	NO	5	Tax on advertisements, other than advertisements published in newspapers	NO	6	Surcharge on electricity consumption within the municipal area	NO	7	Tax on congregations.	NO	8	Tax on pilgrims and tourists.	NO	9	Tax on profession.	YES	10	Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, passenger motor vehicles.	NO	11	User Charges for provision of water-supply, drainage and sewerage	YES	12	User Charges for Solid Waste Management	NO	13	User Charges for Parking Facility	NO	14	User Charges for Garbage Clearance	NO
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		15	Collection of fees for sanction of building plans and issue of completion certificates,	YES
		16	Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,	YES
		17	Collection of Fees for issue of birth and death certificates.	YES
		18	Collection of Development Charges	YES
4	<b>Consequences/Effect</b>	No levy of taxes will be resulted in to revenue loss to ULB.		
5	<b>Cause</b>	As per reply given by concern person in respect of those taxes which are not implemented that we are not providing such services		
6	<b>Corrective Action/ Recommendation</b>	It is recommended that department should prepare uniform policies for levy and collection of taxes in proper manner and on due time. Further capacity building programmes should be held for ULBs staff and awareness about these taxes should be done.		
7	<b>Management Comments</b>	<b>(Kindly refer discussion note attached with the report.)</b>		

**OBSERVATION-2: DELAY IN DEPOSIT OF PROPERTY TAX COLLECTED BY ULB STAFF**

SN	Head	Comments
1	<b>Objective</b>	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 the amount of tax collected by the Tax collector is required to be handed over to cashier and deposited into bank on the same day on which collection is made. To check compliance of these provisions, we have carried audit of such type of cases.
2	<b>Criteria</b>	We have checked respective books in order to carry the audit and some cases were checked on random basis.
3	<b>Condition</b>	During verification of receipts book and deposit slips, we have noticed that there is gap period in collection of tax and deposit of tax around 1 TO 2 days. Details of such cases are given in <b>Annexure-1</b> .
4	<b>Consequences/Effect</b>	In respect of above in most of the cases property tax has not been deposited on same day of collection which resulted in interest loss to Municipal Corporation.
5	<b>Cause</b>	It is explained by concern person that due to non- availability of human resources the same issues arises.
6	<b>Corrective Action</b>	It is recommended that tax collector/cashier should deposit the collected money into bank on same day itself and if he fails to do the same, necessary action should be taken by the Municipal Corporation management in such cases.
7	<b>Management Comments</b>	<b>Kindly refer discussion note attached with the report.</b>



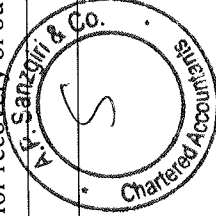
**OBSERVATION-3: NON COLLECTION OF NOTICE FEE**

SN	Head	Comments
1	<b>Objective</b>	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore.
2	<b>Condition</b>	<b>Bhagalpur Municipal Corporation</b> has not provided any information regarding charging and collection of notice fees.
3	<b>Consequences/Effect</b>	It is non-compliance of Bihar Municipal Act, 2007 which resulted in loss of revenue to the Municipal Corporation.
5	<b>Cause</b>	No proper explanation in this regard given by Municipal Corporation.
6	<b>Corrective Action/ Recommendation</b>	Notice fees should be collected as per applicable provisions and rules.
7	<b>Management Comments</b>	<b>Kindly refer discussion note attached with the report.</b>

**OBSERVATION-4: RECOVERY OF OUTSTANDING TAXES/RENTAL INCOME**

**1. RECOVERY OF OUTSTANDING PROPERTY TAX**

SN	Head	Comments
1	<b>Objective</b>	Bhagalpur Municipal Corporation is authorized to collect holding tax from households situated in the municipal area and Property tax have major role in the internal revenue of ULB.
2	<b>Criteria</b>	It is checked from progress report prepared by Municipal Corporation.
2	<b>Condition</b>	During checking it is noted that property tax of Rs. 400.88 lacs was outstanding as on 31/03/2019:
3	<b>Consequences/Effect</b>	It leads in shortage of fund for Municipal Corporation and loss of revenue.
5	<b>Cause</b>	No proper explanation in this regard given by Municipal Corporation.
6	<b>Corrective Action/ Recommendation</b>	Notice should be issued to the assesses on regular interval for recovery of outstanding dues.
7	<b>Management Comments</b>	<b>Kindly refer discussion note attached with the report.</b>

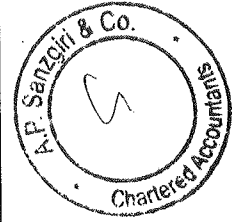


**1. RECOVERY OF ADVERTISEMENT TAX**

SN	Head	Comments
1	<b>Objective</b>	Bhagalpur Municipal Corporation authorized to charge advertisement tax/fee in municipal are as per act/rule.
2	<b>Criteria</b>	It is checked from progress report prepared by Municipal Corporation.
2	<b>Condition</b>	During checking it is noted that Advertisement Tax of Rs. 23.48 lacs were outstanding as on 31/03/2019.
3	<b>Consequences/Effect</b>	Delay in collection or outstanding dues results in revenue loss to Municipal Corporation.
5	<b>Cause</b>	No proper explanation in this regard given by Municipal Corporation
6	<b>Corrective Action/ Recommendation</b>	Notice should be issued to the assesses on regular interval for recovery of outstanding dues
7	<b>Management Comments</b>	<b>Kindly refer discussion note attached with the report.</b>

**3. RENT INCOME**

SN	Head	Comments
1	<b>Objective</b>	Bhagalpur Municipal Corporation authorized to charge rent from municipal properties.
2	<b>Criteria</b>	It is checked from progress report prepared by Municipal Corporation.
2	<b>Condition</b>	During checking it is noted that rent income of Rs. 14.62 lacs was outstanding as on 31/03/2019.
3	<b>Consequences/Effect</b>	It leads in shortage of fund for Municipal Corporation and loss of revenue.
5	<b>Cause</b>	No proper explanation in this regard given by Municipal Corporation.
6	<b>Corrective Action/ Recommendation</b>	Notice should be issued to the assesses on regular interval for recovery of outstanding dues.
7	<b>Management Comments</b>	<b>Kindly refer discussion note attached with the report.</b>

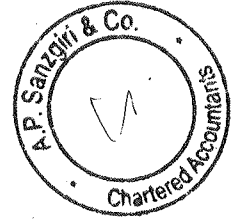


5. MOBILE TOWER TAX

SN	Head	Comments
1	<b>Objective</b>	Bhagalpur Municipal Corporation is authorized to collect tax from telecom companies for mobile towers installed in the municipal area.
2	<b>Criteria</b>	It is checked from progress report prepared by Municipal Corporation
3	<b>Condition</b>	During checking it is noted that Mobile Tower Tax of Rs.497.11 lacs was outstanding as on 31/03/2019.
4	<b>Consequences/Effect</b>	It leads in shortage of fund for Municipal Corporation and loss of revenue.
5	<b>Cause</b>	No proper explanation in this regard given by Municipal Corporation.
6	<b>Corrective Action/ Recommendation</b>	Notice should be issued to the assesses on regular interval for recovery of outstanding dues
7	<b>Management Comments</b>	<b>Kindly refer discussion note attached with the report.</b>

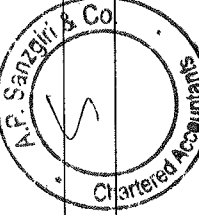
6. OTHER TAX

SN	Head	Comments
1	<b>Objective</b>	Bhagalpur Municipal Corporation is authorized to collect other various types of taxes/fee.
2	<b>Criteria</b>	It is checked from progress report prepared by Municipal Corporation.
2	<b>Condition</b>	During checking it is noted that other tax of Rs. 14.78 lacs was outstanding as on 31/03/2019:
3	<b>Consequences/Effect</b>	Delay in collection of revenue leads in loss to Municipal Corporation.
5	<b>Cause</b>	No proper explanation in this regard given by Municipal Corporation
6	<b>Corrective Action/ Recommendation</b>	Notice should be issued to the assesses on regular interval for recovery of outstanding dues.
7	<b>Management Comments</b>	<b>Kindly refer discussion note attached with the report.</b>



**(B) EXCESS PAYMENT AGAINST BILL, LACK OF PRUDENCE IN PAYMENT AGAINST VOUCHER, INEFFICIENCY IN CONTROLS RESULTING LOSS TO ULBS.**  
 During the audit we have checked below mentioned payments on random basis and audit observation are as follows:

SN	Head	Comments																																																															
1	Objective	Checking of payment made by ULBs to find out irregularities made during payment																																																															
2	Criteria	Payment were checked on random basis																																																															
3	Condition	We have checked following payment related to FY 2018-19 during audit:																																																															
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3	Shakti auto mobiles	Vehicles part purchase	8,172.00	8,172.00	25.6.18	No Irregularities found																																																											
4	Anand Cycles Stores	Tyre purchase	28,980.00	28,980.00	13.09.18	No Irregularities found																																																											
5	Manish Lal	Brood purchase	22,000.00	22,000.00	03.09.18	No Irregularities found																																																											
6	Engineering Works	Samarsabul pump purchase	23,300.00	23,300.00	13.08.18	No Irregularities found																																																											
7	Ravi Technical Service Centre	Piao pump purchase	14,715.00	14,715.00	20.08.18	No Irregularities found																																																											
8	Phone store	Flip Cover Purchase	1700.00	1700.00	26.6.18	No Irregularities found																																																											
4	Consequences/Effect	Irregularities in payment lead to excess payment, wrong deductions, non-compliance with agreement and statutory compliances.																																																															
5	Cause	No such cases were identified during audit.																																																															
6	Corrective Action/Recommendation	Management can implement standard checklist for each payment so that irregularities in payments can be avoided.																																																															
7	Management Comments	Not Applicable																																																															



**(B) REPORT ON SURVEY ON 20 HIGH VALUE PROPERTIES**

During the audit we have selected 20 properties on random basis for survey and our comments are as follows:

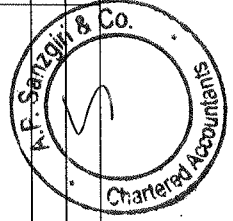
SN	Head	Comments
1	<b>Objective</b>	Field survey and report of 20 high value properties of ULB and report on the basis of area of building, rate of property tax etc of the same. Comparison with the data of same property provided by the ULB and report on variance between them if available.
2	<b>Criteria</b>	Survey Report will be given In 2019-20
3	<b>Condition</b>	Note applicable
4	<b>Consequences/Effect</b>	Note applicable
5	<b>Cause</b>	Note applicable
6	<b>Corrective Action/Recommendation</b>	Management need to carry survey of properties on regular interval.
7	<b>Management Comments</b>	<b>(Kindly refer discussion note attached with the report.)</b>

**PART-B: ALL AUDIT OBJECTIONS/IRREGULARITIES WHICH HAS MONETARY IMPLICATION, BUT SIGNIFICANT VIOLATION OF ACT, RULES & DIRECTIVES OF UD & HD. MENTION THE REFERENCE TO ACT & RULES WHEREIN REMEDIAL MEASURE IS REQUIRED:**

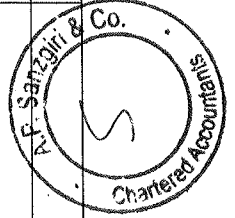
**(a) NON MAINTENANCE OF BOOKS OF ACCOUNTS, SUBSIDIARY REGISTERS:**

The Municipality has not maintained/provide for verification the following prescribed registers.

SN	Name of register	Maintained or Not	Last date of Update
1	Cash Book-Cashier	Maintained	31.03.2019
2	Cash Book-Accountant	Maintained	31.03.2019
3	Collection Register	Maintained	31.03.2019
4	Cheque issue Register	Maintained	31.03.2019
5	Register of Advance	Maintained	31.03.2019
6	Register of Permanent Advance	Maintained	31.03.2019
7	Deposit received register	Maintained	31.03.2019
8	Summary statement of deposit adjusted	Maintained	31.03.2019
9	Demand Register	Maintained	31.03.2019



10	Summary Statement of Bills Raised	Maintained	31.03.2019
11	Register of Notice Fees, Warrant Fees, Other Fees	Not Maintained	-
12	Summary Statement of Notice Fees, Warrant Fees, Other Fees	Not Maintained	-
13	Register of Refunds, Remissions and Write off	Not Maintained	-
14	Summary statement of Refunds and Remissions	Not Maintained	-
15	Summary Statement of Write-offs	Not Maintained	-
16	Statement of outstanding Liability for Expenses	Maintained	31.03.2019
17	Document Control Register/Stock Account Receipts/Cheque Book	Maintained	31.03.2019
18	Fixed Assets Register	Not Maintained	-
	<b>Property Tax &amp; Other taxes</b>		
19	Summary Statement of Demand Raised on assessment	Maintained	31.03.2019
20	Summary Statement of Head wise Collection of Other Income	Maintained	31.03.2019
21	Summary Statement of Refunds	Not Maintained	
22	Summary Statement of Write off	Not Maintained	
	<b>Rentals, Fees &amp; Other Income</b>		
23	Summary Statement of Demand Raised on assessment	Maintained	31.03.2019
24	Summary Statement of Head wise Collection of Other Income	Maintained	31.03.2019
25	Summary Statement of Refunds	Not Maintained	
26	Summary Statement of Write off	Not Maintained	
	<b>Grants</b>		
27	Grant Register	Maintained	31.03.2019
	<b>Public Works</b>		
28	Summary Statement of status of Capital Work in Progress	Not Maintained	
29	Work Sheet	Maintained	31.03.2019
30	Deposit Works Register	Maintained	31.03.2019
	<b>STORES</b>		
31	Material Receipt Note	Maintained	31.03.2019
32	Store Ledger	Maintained	31.03.2019
33	Statement of Closing Stock	Maintained	31.03.2019
34	Statement of Material Issued	Maintained	31.03.2019
	<b>Other</b>		
35	BRS of all bank accounts (including dormant accounts)	Maintained	31.03.2019
	<b>Final Accounts for the F.Y. 2012-13 to 2017-18</b>		
36	Audited Balance Sheet	Maintained	FY-2015-16
37	Audited Income & Expenditure Account	Maintained	FY-2015-16
38	Audited Receipts & Payment Account	Maintained	FY-2015-16



**(b) IRREGULARITY IN PROCUREMENT PROCESS:**

1. COMPLIANCE REGARDING TENDER ISSUED BY THE ULBS: During audit, we have checked following procurements:

SN	Name of Party	Invoice Amount	Check all required deductions from bill has made or not	Whether Deductions are with appropriate Rate	Check signature of Commissioner/EO in Payment Order	Whether measurement book & bill signed by the JE of ULB	Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority; (B/MAR Rule No.-30)
1	Kumar Vikram	5,48,047.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
2	Rajiv Kumar	10,89,006.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
3	Mahendra Kumar	8,77,189.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
4	Bhagwan Prasad	10,83,651.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
5	Manoj Kumar Hari	15,15,395.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
6	Gautam sharad	4,69,984.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
7	Smt Sushma Devi	8,16,203.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
8	Smt Sumita Devi	3,20,706.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
9	Smt Nikki Neha Patel	3,73,012.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
10	Smt Neelam Gupta	12,57,971.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
11	Vinod Kumar Singh	5,79,455.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
12	Santosh Kumar Singh	1,60,651.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
13	Avdesh Mishra	5,87,696.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
14	Rajeev Prasad	1,19,502.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
15	Smt Nibha Kumari	3,96,836.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
16	Maa Construction	16,42,338.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
17	Rajat Kumar Yadav	2,70,917.00	Yes	Yes	Yes	Yes	Yes furnished and no deviation found

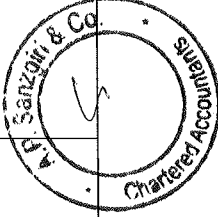
18	Vikash Kumar	12,13,819.00	Yes	Yes	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
19	Md Riyazul Haque	4,08,242.00	Yes	Yes	Yes	Yes	Yes	Yes	Yes furnished and no deviation found
20	Sanjeev Kumar	9,21,652.00	Yes	Yes	Yes	Yes	Yes	Yes	Yes furnished and no deviation found

**2. DETAILS OF LOG BOOK MAINTAINED:**

SN	Name of Vehicle	Whether vehicle log book is maintained or not	Whether log book is properly updated or not	Whether vehicle is insured or not	Whether Diesel/Petrol mention in log book	Rate of properly
1	Auto Tipper	Yes	Yes	Yes	Yes	Yes
2	Big Tractor	Yes	Yes	Yes	Yes	Yes
3	Mini Tractor	Yes	Yes	Yes	Yes	Yes
4	Compactor	Yes	Yes	No	Yes	Yes
5	Jcb	Yes	Yes	No	Yes	Yes
6	Hiwa	Yes	Yes	Yes	Yes	Yes
7	Sweeping Machine	Yes	Yes	No	Yes	Yes
8	Bio Toilet	Yes	Yes	No	Yes	Yes
9	Septic Tank	Yes	Yes	No	Yes	Yes
10	Water Tanker	Yes	Yes	No	Yes	Yes

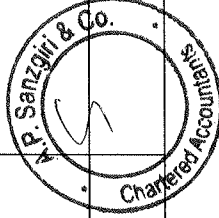
**3. Non-Compliance of Directives by UD&HD, GoB:**

SL No.	Direction issued by UDHD	Particulars of Circulars/Orders/Notice	Complied or Not
1	Gyapank No.- 6628; Dated- 26.12.2018	<b>Mukhyamantri Nal Jai Yojna:-</b> " Whether Para No. 1- 28 have been complied of this circulars".	Complied
2	Gyapank No.- 3234; Dated- 12.06.2018	<b>Purchase of Material or Receive of Service from "GeM Portal"</b> w.e.f. 01.07.2018	Complied
3	Gyapank No.- 3453; Dated- 29.06.2018	<b>Outsourcing of Services and there respective Standard:-</b> "Whether Standard or Measurement criteria mentioned in this circular in respect to their respective "Type of Services' have been complied".	Complied
4	Amendment in Oath Number-3557, Dated 20.11.2014; Dated of Amendment- 04.05.2018	<b>Related to Departmental Work:-</b> "Whether Para '1- 4' of this order have been complied in respect to 14 <sup>th</sup> F.C. or 5 <sup>th</sup> F.C Departmental work carried on , which is mentioned in this order".	Complied
5	Gyapank No.- 5124; Dated- 28.09.2018	<b>Deduction of TDS on GST:-</b> w.e.f. 01.10.2018 TDS on GST shall be deducted as per Section 51 of BGST act, 2017	Complied

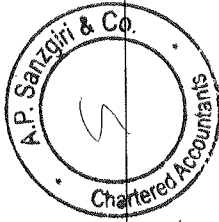


**D. Non-Compliance of Act & Rules:**

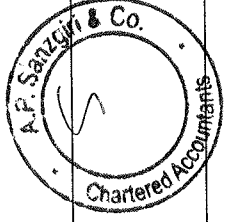
SN	Requirement	Criteria	Auditors Comment	Management Comment
1	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made	BMAR Rule No.-22	<b>Refer point: Part-A (a) (2)</b> Yes, all tax collection handover to the cashier by same day and deposited into bank by next day.	Due to pressure of work amount of tax collected is not deposited on time. <b>(Refer Discussion note)</b>
2	Whether every bill collector or municipal employee entrusted with the collection of municipal revenue was supplied with a Collection Register in BMAR Form 17 and receipt books.	BMAR Rule No.-27	No, only tax collector or municipal employee entrusted with the collection of municipal revenue was supplied with a collection register in BMAR form 17 and receipt book.	
3	Whether the collection register was in the personal custody of the bill collector and the particulars in It shall be written up from the original receipts issued at the time of collection.	BMAR Rule No.-27	Yes, collection register was in the personal custody of the bill collector and the original receipts issued at the time of collection.	
4	Whether bill collector get its verified collection register as well as the receipt books in his charge to the Revenue inspector/Revenue Officer or the designated stall of the Municipality	BMAR Rule No.-27	As per verification the ULB has maintain properly collection register as well as the receipt books in respect of issue and deposit.	
5	Whether every bill collector invariably remit his collections (in cash and/or cheques) to Cashier daily before 4.30 PM and take the cashier's acknowledgment in the collection register.	BMAR Rule No.-27	<b>Refer point: Part-A (a) (2)</b> As per verification there was 1 to 2 delay in collection and deposit of tax into bank	<b>(Refer Discussion note)</b>
6	Whether Grant Register as prescribed in BMAR Form 28 was maintained by the Municipality to record receipts and utilization of grants sanctioned by the Government.	BMAR Rule No.-69	Yes, grant register maintain as instruction of BMAR -28	
7	Whether specific grants, which have certain conditions attached for utilizing such grants including the requirement to use it for capital purposes or use it in a particular proportion or manner. Usually such grants have requirements for submitting utilization certificates e.g. Finance Commission grant, SFC grant for specific purpose, namely, road repairs. It is the responsibility of the Chief Municipal Officer that the conditions attached to the grant are complied with without exception.	BMAR Rule No.-69	<b>Refer point: Part-B (h)</b> Yes certain individually maintain as grant wise.	
8	Whether The grant received for a specific purpose was diverted for any other purpose.	BMAR Rule No.-69	No use for any other purpose	



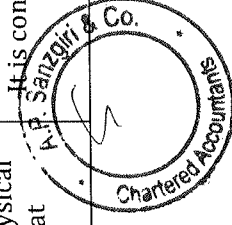
9	Whether the Utilization Certificate was signed by Chief Municipal Officer for verification of the financial outlays and physical progress reported on BMAR Form No 29.	BMAR Rule No.- 69	<b>Refer PART-B (ii)</b> Yes utilization certificate was signed by municipal officer .	
10	Whether Municipality has returned unutilized grant for more than three years from date of receipt to the source from where such grant was received	BMAR Rule No.- 69	Yes, but no any utilization grant as return in last three year	No such case found in this ULB.
11	Whether The Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	Currently Receipt and Payment A/c has not been prepared by ULB;	Currently it is not preparing, however we will proceed further. Refer Discussion Note; <b>(Refer Discussion Note)</b>
12	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	Trail Balance has not been prepared	Municipal Corporation not following to prepare Trial Balance, Income & Expenditure on monthly basis. It will be prepare after implementation of double entry Accounting
13	Whether ULB sent the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	BMAR Rule No.- 121	No ULB did not send the Demand Statement to Director of Local body .	<b>(Refer Discussion Note)</b>
14	The Chief Municipal Officer shall, Within three months after the end of each financial year be prepared financial statements for the preceding year in respect of the accounts of the Municipality. <b>The Financial Statements shall comprise of</b> a. Receipts and Payments Account for the year (BMAR Form No.71) b. Income & Expenditure Statement for the year (BMAR Form No.73) c. Balance Sheet as on 31st March of the year (BMAR Form No.74) d. Significant accounting policies adopted by the Municipality in presentation of the financial statementse. e. Notes to Accounts, which shall disclose Contingent liabilities, and such other information as, may be useful in understanding the financial statements clearly. f. Comparative amounts shall be entered on the financial statements for the preceding financial year except. In the case of the first year to which those rules apply	BMAR Rule No.- 122	Financial Statement has not been prepared by municipality	Municipal Corporation is not in practice to prepare Trail Balance, Income & Expenditure and Balance sheet. It will be prepared after implementation of Double Entry Accounting System. <b>(Refer Discussion Note)</b>



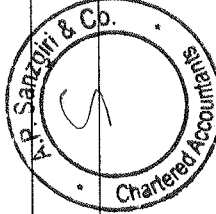
15	Whether the municipality is regular in depositing statutory dues including tax deducted at source, GST, TDS on GST, service tax, VAT, works contract tax, cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited: (BMAR Rule No.-130)	BMAR Rule No.- 130	<b>Refer PART-B (f)</b> Yes, all statutory deduction Like: TDS on GST, cess etc. payment to the government,	Labour cess deduction amount not deposit till date, it will be deposit for Fy- 2019-20 <b>(Refer Discussion Note )</b>
16	Whether the municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation; (BMAR Rule No.-130)	BMAR Rule No.- 130	<b>Refer PART-B (g)</b> Yes all dues amount payments to employee during retirement	
17	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated In sufficient detail;	BMAR Rule No.- 130	No trial balance is prepared hence classification of transaction was not done;	<b>(Refer Discussion Note)</b>
18	Whether all grants sanctioned or received by the municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the ULB? Whether such deductions have been properly accounted;	BMAR Rule No.- 130	Yes all grants sanctioned or received by the municipality during the year have been accounted properly.	
19	Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created;	BMAR Rule No.- 130	Yes, special funds have been created as per the provision .	
20	Whether the ULB is maintaining proper records showing full particulars, including quantitate details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable Intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	BMAR Rule No.- 130	No	<b>(Refer Discussion Note)</b>
21	Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	BMAR Rule No.- 130	Yes , lease rentals are collected by ULB and renewal after their expiry.	
22	Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	BMAR Rule No.- 130	Yes, maintain adequate internal control procedure for the purchase of stores, plant & machinery.	



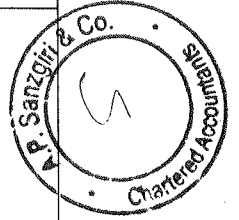
23	Whether any expenses of personal nature of the Officers or employees has been charged to the municipality's accounts; If so, the details thereof;	BMAR Rule No.- 130	No such case found.	
24	Whether the Bank Reconciliation statements have been properly prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;	BMAR Rule No.- 130	<b>Refer Point-04 (III)</b> Yes, bank reconciliation statements have been prepared for all the bank accounts of ULB.	
25	Whether the year-end and reconciliation procedures prescribed have been carried out as per the rules;	BMAR Rule No.- 130	Yes	
26	Whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget. whether made originally or subsequently and are in all cases such as are authorized by Act;	BMAR Rule No.- 130	Yes all expenditure as authority in the budget.	
27	Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	BMAR Rule No.- 130	<b>Refer-PART-A (a)(4)</b> Yes, properly assessed and collected but recovery procedure is slow	(Refer Discussion Note)
28	Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act;	BMAR Rule No.- 130	<b>Refer-PART-A (a)(2)</b> Yes, sums due to and received by ULB have been brought to books of accounts	(Refer Discussion Note)
29	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order;	BMAR Rule No.- 130	Yes The amount received as specific grants have been utilized for the purposes as stated in grant sanction order.	
30	Whether, proper books of account as required by the Act and Rules have been kept by the Municipality so far as it appears from examination of those books. (Rule-130 of BMAR-2014)	BMAR Rule No.- 130	<b>Refer-PART-B (a)</b> Yes all books of accounts are proper maintain as per rule, but some books has not been prepare	(Refer Discussion Note)
31	Whether physical verification has been conducted by the ULB at reasonable intervals In respect of stores;	BMAR Rule No.- 130	ULB is not in Practice to Physical Verification conducted at reasonable intervals.	ULB is not in Practice to Physical Verification conducted at reasonable intervals. (Refer Discussion Note)
32	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate?	BMAR Rule No.- 130	ULB is not in Practice to Physical Verification conducted at reasonable intervals.	It is considered and will be followed as per rule.

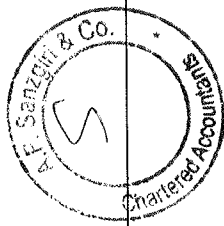


33	Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and If so, whether the same has been properly dealt with in the books of account; Whether proper procedures are in place to Identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts;	BMAR Rule No.- 130	No any material discrepancies have been noticed on physical verification	
34	Whether the valuation of stores is in accordance with the accounting principles laid down in the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;	BMAR Rule No.- 130	ULB did not follow the practice of valuation of stock.	
35	Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the Interest and If not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?	BMAR Rule No.- 130	No ULB have been not given loans & advances	Municipal Corporation does not give any loan and advance <b>(Refer Discussion Note)</b>
36	Whether advances given to municipal employees and interest thereon are being regularly recovered;	BMAR Rule No.- 130	No ULB was not collecting interest on advance given to employee.	
37	Bihar Municipal Accounting Manual, 2014, every year budget should be prepared for receipts and expenditure in Performa 75,77 and 80 Preparing Budgets as per the Rules framed under Bihar Municipal Accounts Rule 2014, Rule 132 regarding Public Participation in Preparation Of Budget. Moreover, as required under provisions of Rule 139, mid -year review of Budget.	BMAR Rule No.- 132	Yes every year budget are prepared for receipts and expenditure as per BMAR rule	
38	<b>Municipal Fund:</b> Whether ULB has created required fund as mentioned in chapter IX of BMA-2007	BMA,2007: Chapter IX	No	<b>(Refer Discussion Note)</b>
39	<b>Payment not to be made out of Municipal Fund unless covered by budget grant:</b>	BMA,2007: Chapter X	No any payment made out of municipal fund that is not covered	



	Whether any payment made out of Municipal Fund that is not covered by budget grant.		by budget grant	
40	<b>Procedure when money not covered by budget grant is paid.</b> Whether the case is put up with Empowered Standing Committee, in case any payment made out of Municipal Fund that is not covered by budget grant.	BMA,2007: Chapter X	No any payment	(Refer Discussion Note)
41	<b>Investment of surplus money.</b> Whether municipality has invested surplus fund as per the requirement of the chapter-X of BMA-2007. Auditor will report on the fixed deposit and other funds should be in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period. Check whether comparative interest rate is invited. from parties before investing surplus funds:		No fund invested by Municipal Corporation	Municipal Corporation does not follow the practices of investing its surplus amount
42	<b>Preparation of budget estimate of Municipality.</b> Whether The budget estimate stated the rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following.		Yes , ULB has preparation of budget estimate the rates at taxes, surcharges, cesses and fees ,	
43	<b>Maintenance of accounts.</b> Whether the Chief Municipal Officer prepared and maintained accounts of receipts and expenditure of the Municipality in such form, and in such manner, as may be prescribed,		Receipt and Expenditure A/c has not been prepared;	(Refer Discussion Note)
44	<b>Financial Statement.</b> Whether The Chief Municipal Officer shall, within four months of the close of a year, cause to prepare a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality.		No	(Refer Discussion Note)



45	<p><b>Submission of financial statement and balance sheet to auditor.</b> The financial statement prepared under section 88 and the balance sheet of the assets and the liabilities prepared under section 89 shall be placed by the Chief Municipal Officer before the Empowered Standing Committee which, after examination of the same, shall adopt and remit them to the Auditor as may be appointed in <b>this behalf by the State Government.</b></p>		Financial statement has not been submitted	(Refer Discussion Note)
46	<p><b>As per section 127, 128, 129 &amp; 131 of chapter XV Bihar Municipal Act, 2007 various tax are applicable on ULBs</b> Section 145, 146 and 147 of the Bihar Municipal Act 2007 chapter XVII provides for Advertisement tax on Advertisement in Urban Areas. Chapter XVII of the Bihar municipal Act, 2007 required license of Advertisement of any holding, etc. As per act Every person who erects, exhibited, fixes or retain upon or over any land, building, wall, boarding, frame, post, kiosk, structure, vehicle, neon-sign or sky sign any advertisement, or display any advertisement to public view in any manner whatsoever (including any advertisement exhibited by means of cinematograph), visible from a public street a public place in any location in a municipal area including airport or a port or a railway station, shall pay or every advertisement, which is so erected, exhibited, fixed or retained or so displayed to public view, a tax calculated at such rate as may be determined regulations. it requires payment of certain fee for advertisement.</p>		Yes	
47	<p>As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality shall, by regulations, provide for issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore.</p>	BMA, 2007: Chapter XIX	<b>Refer-PART-A(a)(3)</b>	(Refer Discussion Note)
48	<p>As per section 342 of Bihar Municipal Act, 2007 Trade license fee is to be collected from different types of Trader, who are trading in Concerned Municipal area.</p>	BMA, 2007: Chapter XXXVII	Yes, Trade Licence has been issued from ULB so Trade license fee is to be collected from different types of Trader	

4. **Lack of internal control measures:**

We have observed the following areas where internal control measures are required by Municipal Corporation:-

1. Tax should be collect & deposit on timely basis as per BMAR Rules.
2. No MIS was prepared for tracking of payments
3. Year-end reconciliation was available
4. Municipal Corporation should prepare Books of Account, Trial Balance, FAR, FS, and other records as per BMAR- Neither Trial Balance nor Financial Statement have been prepared by Municipal Corporation

b) **NON-COMPLIANCE OF TDS, VAT AND OTHER RELEVANT STATUTE**

1. **DETAILS OF DELAY IN DEPOSIT OF TDS ARE MENTIONED BELOW:**

SN	Name of Party	Invoice Value	Amount of deduction	Due date of deposit	Actual Date of deposit	Cheque/Challan Number
1	Kumar Vikram	5,48,047.00	5,709.00	07-04-2019	31-03-2019	078751
2	Rajiv Kumar Singh	10,89,006.00	11,344.00	07-04-2019	31-03-2019	078751
3	Mahendra Kumar	8,77,189.00	8,319.00	07-04-2019	31-03-2019	078751
4	Bhagwan Prasad sah	10,83,651.00	12,601.00	07-04-2019	31-03-2019	078751
5	Manoj Kumar Hari	15,15,395.00	15,788.00	07-04-2019	31-03-2019	078751
6	Gautam sharad	4,69,984.00	4,896.00	07-04-2019	31-03-2019	078751
7	Smt Sushma Devi	8,16,203.00	5,665.00	07-04-2019	31-03-2019	078751
8	Smt Sunita Devi	3,20,706.00	3,340.00	07-04-2019	31-03-2019	078751
9	Smt Nikki Neha Patel	3,73,012.00	3,885.00	07-04-2019	31-03-2019	078751
10	Smt Neelam Gupta	12,57,971.00	11,084.00	07-04-2019	31-03-2019	078751
11	Vinod Kumar Singh	5,79,455.00	6,036.00	07-04-2019	31-03-2019	078751
12	Santosh Kumar Singh	1,60,651.00	1,673.00	07-04-2019	31-03-2019	078751
13	Avdesh Kumar Mishra	5,87,696.00	6,122.00	07-04-2019	31-03-2019	078751
14	Rajeev Ranjan Prasad	1,19,502.00	1,245.00	07-04-2019	31-03-2019	078751
15	Smt Nibha Kumari	3,96,836.00	3,502.00	07-04-2019	31-03-2019	078751
16	Maa Construction	16,42,338.00	19,097.00	07-04-2019	31-03-2019	078751
17	Rajat Kumar Yadav	2,70,917.00	4,838.00	07-04-2019	31-03-2019	078751
18	Vikash Kumar	12,13,819.00	1,285.00	07-04-2019	31-03-2019	078751
19	Md Riyazul Haque	4,08,242.00	7,290.00	07-04-2019	31-03-2019	078751
20	Sanjeev Kumar	9,21,652.00	9,600.00	07-04-2019	31-03-2019	078751
	<b>TOTAL</b>	<b>1,46,52,272.00</b>	<b>1,43,319.00</b>			

2. **DETAILS OF DELAY IN DEPOSIT OF VAT ARE MENTIONED BELOW:**

**\*\* No deduction of vat has been made.**

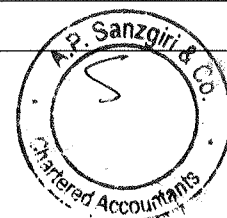


3. DETAILS OF DEPOSIT OF ROYALTY ARE MENTIONED BELOW:

SN	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/Challan Number
1	Kumar Vikram	5,48,047.00	11,417.00	28-03-2019	A79439
2	Rajiv Kumar Singh	10,89,006.00	22,688.00	28-03-2019	A79439
3	Mahendra Kumar	8,77,189.00	16,637.00	28-03-2019	A79439
4	Bhagwan Prasad sah	10,83,651.00	25,201.00	28-03-2019	A79439
5	Manoj Kumar Hari	15,15,395.00	31,577.00	28-03-2019	A79439
6	Gautam sharad	4,69,984.00	9,791.00	28-03-2019	A79439
7	Smt Sushma Devi	8,16,203.00	11,331.00	28-03-2019	A79439
8	Smt Sunita Devi	3,20,706.00	6,681.00	28-03-2019	A79439
9	Smt Nikki Neha Patel	3,73,012.00	7,771.00	28-03-2019	A79439
10	Smt Neelam Gupta	12,57,971.00	22,167.00	28-03-2019	A79439
11	Vinod Kumar Singh	5,79,455.00	12,072.00	28-03-2019	A79439
12	Santosh Kumar Singh	1,60,651.00	3,347.00	28-03-2019	A79439
13	Avdesh Kumar Mishra	5,87,696.00	12,243.00	28-03-2019	A79439
14	Rajeev Ranjan Prasad	1,19,502.00	2,490.00	28-03-2019	A79439
15	Smt Nibha Kumari	3,96,836.00	7,004.00	28-03-2019	A79439
16	Maa Construction	16,42,338.00	38,194.00	28-03-2019	A79439
17	Rajat Kumar Yadav	2,70,917.00	9,678.00	28-03-2019	A79439
18	Vikash Kumar	12,13,819.00	25,771.00	28-03-2019	A79439
19	Md Riyazul Haque	4,08,242.00	14,580.00	28-03-2019	A79439
20	Sanjeev Kumar	9,21,652.00	19,201.00	28-03-2019	A79439
	<b>TOTAL</b>	<b>1,46,52,272.00</b>	<b>3,09,841.00</b>		

4. DETAILS OF DEPOSIT OF LABOUR CESS ARE MENTIONED BELOW:

SN	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/Challan Number
1	Kumar Vikram	5,48,047.00	5,709.00	Not deposited	
2	Rajiv Kumar Singh	10,89,006.00	11,344.00	Not deposited	
3	Mahendra Kumar	8,77,189.00	8,319.00	Not deposited	
4	Bhagwan Prasad sah	10,83,651.00	12,601.00	Not deposited	
5	Manoj Kumar Hari	15,15,395.00	15,788.00	Not deposited	
6	Gautam sharad	4,69,984.00	4,896.00	Not deposited	
7	Smt Sushma Devi	8,16,203.00	5,665.00	Not deposited	
8	Smt Sunita Devi	3,20,706.00	3,340.00	Not deposited	
9	Smt Nikki Neha Patel	3,73,012.00	3,885.00	Not deposited	
10	Smt Neelam Gupta	12,57,971.00	11,084.00	Not deposited	



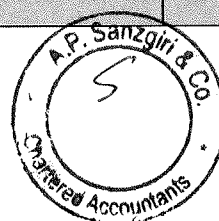
11	Vinod Kumar Singh	5,79,455.00	6,036.00	Not deposited	
12	Santosh Kumar Singh	1,60,651.00	1,673.00	Not deposited	
13	Avdesh Kumar Mishra	5,87,696.00	6,122.00	Not deposited	
14	Rajeev Ranjan Prasad	1,19,502.00	1,245.00	Not deposited	
15	Smt Nibha Kumari	3,96,836.00	3,502.00	Not deposited	
16	Maa Construction	16,42,338.00	19,097.00	Not deposited	
17	Rajat Kumar Yadav	2,70,917.00	4,838.00	Not deposited	
18	Vikash Kumar	12,13,819.00	1,285.00	Not deposited	
19	Md Riyazul Haque	4,08,242.00	7,290.00	Not deposited	
20	Sanjeev Kumar	9,21,652.00	9,600.00	Not deposited	
	<b>TOTAL</b>	<b>1,46,52,272.00</b>	<b>1,43,319.00</b>		

**Note:** Labour cess deducted but not deposited to the Government till date.

**Management comment- (Refer discussion Note)**

**5. DETAILS OF DEPOSIT OF TDS ON GST ARE MENTIONED BELOW:**

SN	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/Challan Number
1	Kumar Vikram	5,48,047.00	11,418.00	31-03-2019	19031000020782
2	Rajiv Kumar Singh	10,89,006.00	22,688.00	31-03-2019	19031000020782
3	Mahendra Kumar	8,77,189.00	16,637.00	31-03-2019	19031000020782
4	Bhagwan Prasad sah	10,83,651.00	22,202.00	31-03-2019	19031000020782
5	Manoj Kumar Hari	15,15,395.00	31,576.00	31-03-2019	19031000020782
6	Gautam sharad	4,69,984.00	9792.00	31-03-2019	19031000020782
7	Smt Sushma Devi	8,16,203.00	11,330.00	31-03-2019	19031000020782
8	Smt Sunita Devi	3,20,706.00	6,680.00	31-03-2019	19031000020782
9	Smt Nikki Neha Patel	3,73,012.00	7,771.00	31-03-2019	19031000020782
10	Smt Neelam Gupta	12,57,971.00	22,168.00	31-03-2019	19031000020782
11	Vinod Kumar Singh	5,79,455.00	12,072.00	31-03-2019	19031000020782
12	Santosh Kumar Singh	1,60,651.00	3,346.00	31-03-2019	19031000020782
13	Avdesh Kumar Mishra	5,87,696.00	12,244.00	31-03-2019	19031000020782
14	Rajeev Ranjan Prasad	1,19,502.00	2,490.00	31-03-2019	19031000020782
15	Smt Nibha Kumari	3,96,836.00	7,004.00	31-03-2019	19031000020782
16	Maa Construction	16,42,338.00	38,194.00	31-03-2019	19031000020782
17	Rajat Kumar Yadav	2,70,917.00	9,676.00	31-03-2019	19031000020782
18	Vikash Kumar	12,13,819.00	2,570.00	31-03-2019	19031000020782
19	Md Riyazul Haque	4,08,242.00	14,580.00	31-03-2019	19031000020782
20	Sanjeev Kumar	9,21,652.00	19,200.00	31-03-2019	19031000020782
	<b>TOTAL</b>	<b>1,46,52,272.00</b>	<b>2,83,638.00</b>		



6. DETAILS OF TDS RETURNS FILLED ARE MENTIONED BELOW:

SN	Quarter	Due date of Return	Actual date of Return filled	Remark
1	TDS (26 Q, 1 <sup>st</sup> Quarter)	31.07.2018	27-07-2018	Regular and Updated
2	TDS (26 Q, 2 <sup>nd</sup> Quarter)	31.10.2018	-	No any liabilities for payment
3	TDS (26 Q, 3 <sup>rd</sup> Quarter)	31.01.2019	23-01-2019	Regular and Updated
4	TDS (26 Q, 4 <sup>th</sup> Quarter)	31.05.2019	17-05-2019	Regular and Updated

**Consequences: -**

ULB may suffer penalty for not filing of return on due date in future.

**Auditor Comments:-** It is suggested to file return on due date.

**Management comment (kindly Attached Refer discussion note)**

f. DEFICIENCY IN PAYROLL SYSTEM:

SN	Particulars	Comments
1	Status of maintenance of salary register for all employees (Permanent/Daily wages/ Contract worker)	Yes
2	Non availability of Salary payment voucher	Available
3	Matching of voucher number with cash book	Yes
4	Salary register contains all elements of salary	Yes
5	Maintenance of Salary Deduction register	Yes
6	Whether deduction of PF/ESI made from contract employee	Yes
7	Whether biometric devices and payroll software is implemented in ULB. If Yes, then is it integrated with accounting software	Yes

8. DETAILS OF DELAY OF DEPOSIT OF EPF:

(a) PERMANENT EMPLOYEE:

Month of Deduction	Amount Deduction	Due date of deposit	Amount Deposit	Actual Date of deposit	Delay in days
April - 18	3,88,299	15-05-18	388299	21-07-18	65
May - 18	4,14,650	15-06-18	414650	23-07-18	38
Jun - 18	3,84,158	15-07-18	384158	10-07-18	0
July-18	3,99,442	15-08-18	399442	10-10-18	54



August -18	3,64,598	15-09-18	364598	10-10-18	24
September-18	3,32,922	15-10-18	332922	29-12-18	73
October -18	3,57,088	15-11-18	357088	29-12-18	43
November -18	3,92,827	15-12-18	392827	29-12-18	14
December-18	3,92,828	15-01-19	392828	16-07-19	180
January-19	3,97,134	15-02-19	397134	16-07-19	150
February-19	3,66,702	15-03-19	366702	16-07-19	120
March-19	3,76,851	15-04-19	376851	16-07-19	91

**(b) Contractual Employee:**

Month of Deduction	Amount Deduction	Due date of deposit	Amount Deposit	Actual Date of deposit	Delay in days
April - 18	69,433	15-05-18	69,433	03-01-19	231
May - 18	73,115	15-06-18	73,115	03-01-19	202
Jun - 18	74,350	15-07-18	74,350	03-01-19	173
July-18	76,484	15-08-18	76,484	03-01-19	143
August -18	74,207	15-09-18	74,207	03-01-19	114
September-18	75,907	15-10-18	75,907	03-01-19	85
October -18	78,066	15-11-18	78,066	03-01-19	56
November -18	76,222	15-12-18	76,222	14-05-19	148
December-18	74,233	15-01-19	74,233	16-07-19	180
January-19	74,311	15-02-19	74,311	16-07-19	149
February-19	68,172	15-03-19	68,172	16-07-19	121
March-19	78,655	15-04-19	78,655	16-07-19	90

**5. UTILISATION OF GRANT AND REPORT ON MISSING UTILISATION CERTIFICATES: (REFER ANNEXURE)**



**III. PART-C**

SN	Particulars	Complied or Not
A	Auditor should report in a separate section for non-compliance of rules/directives of UD&HD, GoB; Auditor should see the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	Complied Refer-PART-B(3)
B	Auditor should Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should witness some assessment procedures to check any in-consistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Complied Refer-PART-A(c)
C	Auditor should report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR :	Refer-PART-B(4)
	<b>Rule 22:</b> All moneys to be brought to account	
	<b>Rule 27:</b> Collections to be deposited into Bank on the same day	
	<b>Rule 69:</b> Grant Related Compliance	
	<b>Rule 120-121:</b> Monthly Receipt & Payment Account and Trial Balance	
	<b>Rule 130:</b> Audit to be completed & reported within 6 month	
D	Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Complied Refer-PART-B(4)
E	Report and quantify all major own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc;	Complied Refer-PART-A(a)
F	Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 10,000 and above.	Complied Refer-PART-B(b)
G	Auditor should Report on Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	Complied Refer-PART-B(b)
H	Auditor should Report on presence or absence of a system of issuance of utilisation certificate for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	Complied Refer-PART-B(9)
I	Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied Refer-Audit Recommendatio

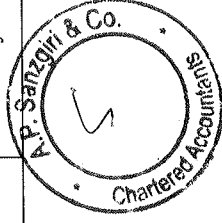


		n
J	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Complied Refer-PART-B(b)
K	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies	Complied Refer-PART-B(b)
L	Auditor will report on that the fixed deposit and other funds should be in nationalized. Banks/Approved financial institutions and should earn maximum interest at their gestation period.	Complied Refer-PART-B(4)
M	Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement of loss.	Complied Refer-PART-A(a)
N	Auditor will report on that all kind of tax deductions i.e. Commercial tax, Income tax, provident fund etc. Should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	Complied Refer-PART-B(6)
O	Internal Auditor will ensure that all the C&AG audit & Internal audit Paras was compiled by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report.	Complied Point-03 of Detailed Audit Report

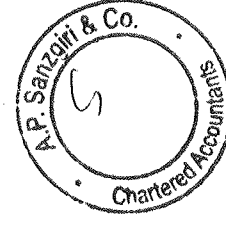


**BHAGALPUR NAGAR NIGAM**  
**INTERNAL AUDIT REPORT FOR F.Y 2017-18**  
**ANNEX-1 REPORT ON LATE DEPOSIT OF PROPERTY TAX**

SN	Serial no		Amount of Tax	Date of Collection as per Receipts Booked	Amount Deposited with Cashier	Date of deposit with Cashier	Delay in Deposit with Cashier	Date of Deposit into Bank as per Deposit Slip	Delay in deposit with Bank
	From	To							
1	99805	99808	12450.00	22-04-2018 to 03-05-2018	12450.00	03-05-2018	10 days	03-05-2018	No delay
2	99830	99836	6198.00	13-05-2018	6198.00	14-05-2018	1 day	14-05-2018	No delay
3	99837	99839	1965.00	14-05-2018 to 15-05-2018	1965.00	15-05-2018	1 day	15-05-2018	No delay
4	99858	99860	6125.00	20-05-2018	6125.00	21-05-2018	1 day	21-05-2018	No delay
5	99878	99880	19652.00	27-05-2018	19652.00	28-05-2018	1 day	28-05-2018	No delay
6	124817	124817	3504.00	17-02-2019	3504.00	18-02-2019	1 day	18-02-2019	No delay
7	124830	124831	9512.00	24-02-2019	9512.00	25-02-2019	1 day	25-02-2019	No delay
8	124873	124876	10125.00	24-03-2019	10125.00	25-03-2019	1 day	25-03-2019	No delay
9	112522	112527	3360.00	27-07-2018 to 28-07-2018	3360.00	28-07-2018	1 day	28-07-2018	No delay
10	112528	112531	16720.00	29-07-2018 to 30-07-2018	16720.00	30-07-2018	1 day	30-07-2018	No delay
11	112557	112558	2291.00	22-08-2018	2291.00	23-08-2018	1 day	23-08-2018	No delay
12	106229	106233	22284.00	19-06-2018 to 20-06-2018	22284.00	20-06-2018	1 day	20-06-2018	No delay
13	106243	106249	5899.00	23-06-2018 to 25-06-2018	5899.00	25-06-2018	2 days	25-06-2018	No delay
14	119401	119402	5829.00	30.9.18	1.10.19	1.10.19	1 day	1.10.19	No delay
15	119403	119406	26824.00	2.10.18	3.10.18	3.10.18	1 day	3.10.18	No delay
16	119407	119409	12101.00	3.10.18	4.10.18	4.10.18	1 day	4.10.18	No delay
17	119412	119412	6790.00	7.10.18	8.10.18	8.10.18	1 day	8.10.18	No delay
18	11413	119414	712.00	8.10.18	9.10.18	9.10.18	1 day	9.10.18	No delay



19	119439	119443	9071.00	25.11.18	9071.00	26.11.18	1 day	26.11.18	No delay
20	119446	119448	4037.00	29.11.18	4037.00	30.11.18	1 day	30.11.18	No delay
21	119449	119452	3746.00	2.12.18	3746.00	5.12.18	3 days	5.12.18	No delay
22	119456	119456	1325.00	11.12.18	1325.00	13.12.18	2 days	13.12.18	No delay
23	119470	119472	3399.00	30.12.18	3399.00	31.12.18	1 day	31.12.18	No delay
24	119474	119475	2955.00	6.1.19	2955.00	7.1.19	1 day	7.1.19	No delay
25	119496	119500	11908.00	27.1.19	11908.00	28.1.19	1 day	28.1.19	No delay
26	95503	95504	2127.00	18.2.18	2127.00	19.2.18	1 day	19.2.18	No delay
27	95523	95525	8501.00	4.3.18	8501.00	5.3.18	1 day	5.3.18	No delay
28	95529	95530	4891.00	7.3.18	4891.00	8.3.18	1 day	8.3.18	No delay
29	95533	95537	7915.00	9.3.18	7915.00	10.3.18	1 day	10.3.18	No delay
30	95538	95540	2305.00	11.3.18	2305.00	12.3.18	1 day	12.3.18	No delay
31	95547	95550	14390.00	17.3.18	14390.00	19.3.18	2 days	19.3.18	No delay
32	95552	95553	1086.00	18.3.18	1086.00	20.3.18	2 days	20.3.18	No delay
33	95554	95554	1919.00	22.3.18	1919.00	23.3.18	1 day	23.3.18	No delay
34	95555	95558	4352.00	24.3.18	4352.00	26.3.18	2 days	26.3.18	No delay
35	95559	95560	10106.00	25.3.18	10106.00	27.3.18	2 days	27.3.18	No delay



**BHAGALPUR NAGAR NIGAM**

**ANNEX-2 REPORT ON FINDINGS OF FIELD SURVEY OF PROPERTY TAX OF MINIMUM 20 HIGH VALUE PROPERTIES: 2018-19**

S.N	Holding Name	W. N	H.N	Type of Use		Area			Tax Amount			Remarks
				As per tax Collector	As per Auditor	As per Tax Collector	As per Auditor	Diff	As per Tax Collector	As per Auditor	Diff	
1	Archana kumari	06	104	R.C.C	R.C.C	5270.83	5270.83	-	20910.00	20910.00	-	-
2	Pushpa devi	06	03	R.C.C	R.C.C	4034.00	4034.00	-	16006.00	16006.00	-	-
3	Dr.leena devi	06	17A /B	R.C.C	R.C.C	2152.00	2152.00	-	8986.00	8986.00	-	-
4	Dhanshyam das	06	93	R.C.C	R.C.C	4600.00	4600.00	-	18249.00	18249.00	-	-
5	Dr.Arvind jayaswal	24	152	R.C.C	R.C.C	4019.00	4019.00	-	15943.00	15943.00	-	-
6	Doraiya haat holy family	24	32	R.C.C	R.C.C	19772.00	19772.00	-	82566.00	82566.00	-	-
7	Chinmay sumita santhiya	24	83+ 98	R.C.C	R.C.C	3987.00	3987.00	-	15818.00	15818.00	-	-
8	Ram kishun mandal	4	60	R.C.C	R.C.C	4237.00	4237.00	-	17695.00	17695.00	-	-
9	A.K.slimil Warner	29	618	R.C.C	R.C.C	12000.00	12000.00	-	476064.00	476064.00	-	-
10	Indian life insurance	29	735	R.C.C	R.C.C	11160.00	11160.00	-	139809.00	139809.00	-	-
11	Ashok kumar budhiya	12	40	R.C.C	R.C.C	26672.00	26672.00	-	105811.00	105811.00	-	-
12	Champa puri Digamber jain mandir	12	43	R.C.C	R.C.C	2224.13	2224.13	-	8824.00	8824.00	-	-
13	BGP Association St.Joshef School	12	196	R.C.C	R.C.C	136150.00	136150.00	-	540135.00	540135.00	-	-



14	Child Education Trust Bihar	9	121	R.C.C	R.C.C	7047.00	7047.00	-	27955.00	27955.00	-	-
15	Charch Mission Association Narga	9	134	R.C.C	R.C.C	4084.00	4084.00	-	34111.00	34111.00	-	-
16	Charch Mission Association Narga	9	135	R.C.C	R.C.C	4285.00	4285.00	-	17893.00	17893.00	-	-
17	Roop kumara Devi	28	4	R.C.C	R.C.C	6020.00	6020.00	-	50280.00	50280.00	-	-
18	Nimaja jha	37	58+ 59	R.C.C	R.C.C	11523.00	11523.00	-	185647.00	185647.00	-	-
19	Child education management committee	11	23	R.C.C	R.C.C	2103.00	2103.00	-	8343.00	8343.00	-	-
20	Puranmal Bajoriya Teaching Education	9	9	R.C.C	R.C.C	7012.00	7012.00	-	27821.00	27821.00	-	-



## Bhagalpur Municipal Corporation

Letter No.  
Date: 06-01-2020

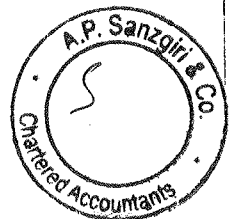
Discussion Note  
( 2018-19 )

To  
A P Sanzgiri & Co.  
(Chartered Accountants)

Subject: Regarding confirmation of documents not maintained and management comment in Audit report for F.Y. 2018-19

S.N.	Auditor observation	Management comment
1	No Municipal Accounts committee established;	Municipal Accounts Committee has not been formed till date. Necessary steps will be taken to form Municipal Accounts Committee. It is under process.
2	AG Compliance Report;	AG and compliance Report maintained upto fy- 2015-16, No any Compliance reports are pending all are complied.
3	Non Collection of Notice fee;	Municipal Corporation is not practice to collect Notice fee . It is under process.
4	Status of Outstanding Taxes	Municipal Corporation has been raised demand for all outstanding taxes , some outstanding taxes is collect by Municipal Corporation , rest outstanding taxes . It is collecting With extra effort .
5	Non maintenance of Advance Register;	Municipal Corporation has follow to maintained Advance Register till fy- 2016-17, but now no any advance given by Municipal Corporation.
6	Physical Verification of Stores /Inventory	It will be follow as per rule and management. It is under process
7	Non Maintenance of Procurements Register	Municipal Corporation did not practice to maintained procurements Register .but it will be maintain soon work is under process.
8	TDS return acknowledgement;	1 <sup>st</sup> , 3 <sup>rd</sup> and 4 <sup>th</sup> quarter are filled before due date . But 2 <sup>nd</sup> quarter not filled due to not Appointed of Authorised Person.

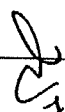
*[Signature]*  
7/1/2020  
**Municipal Commissioner**  
Bhagalpur Municipal Corporation  
Bhagalpur



## Bhagalpur Municipal Corporation

9	Non Maintenance of books of accounts Subsidiary register	Municipal Corporation has practice to maintained books of accounts subsidiary register , but some books of accounts not maintain , like: fixed assets Register . It will be maintain very soon work is under process.
10	Electricity Bill Payment	Due to non furnishing of bill on due date the DPS on electricity arised. A letter will be given to SBPDCL to submit bill on due date and also gives reasons for DPS.
11	Late deposit of statutory deduction of TDS	It will be deposit before due date .
12	Not Deposit of Labour Cess Deduction Amount yet	Labour cess did not deposit till date .due to allotment did not issued by authorised person. It will be deposited for FY- 2019-20.
13	Non - Levy Of Taxes	We do not have any directives/guidelines/instructions issued by department for implementing of taxes in respect of water tax, fire tax Development charges, Toll tax etc .
14	Delay in Deposit of EPF	Due to unavailability of internal resources.
15	Non preparation of Receipt and Payment A/c, Trial Balance, Income and Expenditure A/C and Balance Sheet ( Financial Statement)	Financial statement is not prepare by Bhagalpur Municipal Corporation .It has been prepare by the Audit Team It will be prepare after implementation of Double Entry Accounting System.
16	Difference in Opening Balance Of in Budget for fy- 2017-18	Management is now making effort to find out error and while be rectify accordingly.
17	Maintenance of grant record with bifurcation like amount for Salary, water management, nail gali solid waste management and so on ;	It Will be provided.
18	Bank A/c which is closed	All Bank Account has been running , no any Bank Account has been closed .
19	MUNICIPAL CORPORATION Unable to Find out "Amount of Outstanding Taxes" Refer to PART-A (a) (4)	We will makes our best effort to realized it by establishing camp in ward. Work is under process.
20	Bank Reconciliation on Monthly Basis	All Banks are Reconcile on Monthly Basis .




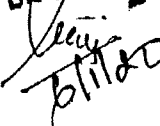
  
 7/11/2020  
**Municipal Commissioner**  
 Bhagalpur Municipal Corporation  
 Bhagalpur  
 6/11/20

## Bhagalpur Municipal Corporation

21	Any Payment made out of Municipal Fund that is not covered by Budget	No such payment made that is not cover by budget;
22	Implementation of Biometric Devices and Payroll Software	Yes Implemented
23	Non Maintenance Fixed Assets register	It is under process. It will be maintained. As soon as possible.
24	Holding Tax Amount as per Physical Measurement:	"Report on survey relating to 20 high value property will be Reported in 19-20 Report "
25	Non creation of Special Fund and Fund Mentioned in Chapter ix of BMA, 2007	The same will be created on applicability of relevant provision of said act;
26	Implementation of Double entry system	There is no agency working for fy- 2018-19, Double Entry Accounting System implementation by "Tibrewal Chand & Co" since Feb 2019.
27	Late deposit of property Tax into bank	All tax collected amount deposited into bank on same day ,but 2 days delay due to sunday or other days holiday.
28	Delay Deposit of Property tax to cashier	Some tax collector not deposit property tax collection amount on same day due to work pressure. But now a days it is deposited on same day of collection.
29	Some vehicles are not insured	It is under process, It will be insured for fy-19-20
30	Huge amount arrear of Mobile Tower Tax and Advertisement Tax	Notice has been issued against Mobile Tower Tax and Advertisement Tax outstanding amount , It will be recovered as soon as possible. Work is under process
31	Mostly shopkeepers Trade Licence not registered	Some Shopkeeper has not register in trade licence, therefore notice has been issued against unregistered trade licence by municipal Corporation. It is under process.

Further we confirm/affirm the management comment given in Internal Audit report for 2018-19 is on behalf of Bhagalpur Municipal Corporation.



  
 7/11/2020  
**Municipal Commissioner**  
 Bhagalpur Municipal Corporation  
 Bhagalpur  


**BHAGALPUR MUNICIPAL CORPORATION**  
**STATUS OF UTILIZATION CERTIFICATION FOR FY 2018-19**

S.No	Head	Approval order and date	Sanctioned Amount	Expenses Incurred	Balance Amount	UC Submitted against Expenses	UC Pending Against Expenses	% of UC Submitted against expenses	% of UC Pending against expenses	Letter No. & Date of Submission of Ucs
1	City Manager Salary	08/24-05-2018	1.97	1.97	-	1.97	-	100%	NIL	Not Provided
2	Public Facility	81/31.10.2018	350.17	-	350.17	-	-	NIL	NIL	Unutilised and transfer to PL A/C
3	CM Salary	90/29.11.2018	1.97	-	1.97	-	-	NIL	NIL	Unutilised and transfer to PL A/C
4	5th Fin	15/03.07.2018	1891.06	-	1,891.06	-	-	NIL	NIL	Unutilised and transfer to PL A/C
5	14th Finance	82/31.10.2018	796.38	-	796.38	-	-	NIL	NIL	Unutilised and transfer to PL A/C
6	5th Finance	21/10-07-2018	1933.98	-	1,933.98	-	-	NIL	NIL	Unutilised and transfer to PL A/C

