



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

INTERNAL AUDIT REPORT

FOR

F. Y. 2017-18

GROUP 1

JAMALPUR MUNICIPAL COUNCIL

BY

A. P. SANZGIRI & CO. CHARTERED ACCOUNTANTS

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A. P. SANZGIRI & CO.

CHARTERED ACCOUNTANTS

Document History
INTERNAL AUDIT FOR FY 2017-18

Project Title	Selection of Chartered Accountant Firms for Internal Audit of 140 ULBs Bihar (Tender No. IA-140ULBs/2017-18/2018-19/2019-20) Group covering 19 ULBs"
Report Title	Internal Audit for FY 2017-18 of Nagar Parishad Jamalpur
Reporting Entity	A P SANZGIRI & Co., Chartered Accountants
Reporting for	Nagar Parishad Jamalpur
Report Prepared by	Internal Audit Team of A P SANZGIRI & Co., Chartered Accountants
Date of Submission	5th July 2019



ABBREVIATION AND ACRONYMS

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

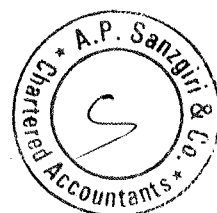
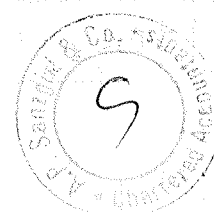


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A. P. SANZGIRI & Co.
CHARTERED ACCOUNTANTS

Date: 13th July, 2020

To

The Secretary
Urban Development & Housing Department,
Patna-Bihar

Sub: Submission of Internal Audit Report of Nagar Parishad Jamalpur for the Financial Year 2017-18

Ref No.: Letter No. 7/LAK.23/2018-82 DATED:16.01.19

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 Jamalpur Nagar Parishad for the Financial Year 2017-18 and submitting the report of the same as per our deliverables.

We hereby 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.

Thanking You,

Yours faithfully,

On Behalf of

A P Sanzgiri & Co,

Chartered Accountants

Satish

CA Satish Gupta
Partner

FRN: 116293W

UDIN: 20101134AAAAEG4015

Date - 06-07-2020

Membership No- 101134

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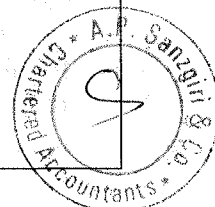
EXECUTIVE SUMMARY

1. INTRODUCTION:

Name of the Municipality	-	Jamalpur Nagar Parishad
Period covered under Current Audit	-	01 st April 2017 to 31 st March 2018
Name of Mayor	-	SMT.PARWATI DEVI
Name of Executive Officer	-	SHREE SURYA NAND SING

2. OBSERVATIONS AND FINDINGS:

Strengths	1. In the existing system as prevailing in the ULB, day to day working is in progressive manner in respect of collection of revenue and execution of the projects. 2. There is sufficient co-operation from the management during the course of our audit. 3. General Cash book is properly up-to-dated. 4. List of Outstanding dues is available. 5. Utilization certificate for FY 2017-18 has been prepared. 6. Bank Reconciliation Statement has been prepared. 7. Advertisement tax charge by tender.
Weaknesses	1. The collection of rental income is not satisfactory. 2. The shopkeeper/tenants have not been paying rent and have huge outstanding debts. 3. No physical verification of store is exercised by ULB. 4. No Physical verification of cash is exercised by ULB. 5. 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. 6. Fixed assets register is not maintained by ULB 7. Compliance report of AG audit is not prepared by the ULB and also report is not provided to us for inspection for FY 2016-17. Hence, we are unable to comment on the same. 8. Statutory compliance of the ULBs is not deposited timely and hence it incurs penalty and other charges. 9. Certain Statutory Registers and Books are not maintained. 10. Non Levy of Taxes: ✓ Surcharge on electricity consumption within the municipal area ✓ Tax on congregations. ✓ Tax on pilgrims and tourists. ✓ User Charges for Solid Waste Management ✓ User Charges for Parking Facility



	✓ User Charges for Garbage Clearance ✓ Collection of fees for sanction of building plans and issue of completion certificates, ✓ Collection of Development Charges
	11. During verification of receipts book and deposit slips, we have noticed that there is gap in collection of tax and deposit of tax around 05 to 137 days.
	12. ULB 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.
	13. ULB 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
	14. Non-preparation of fund wise statement in BMAR Form No. 71, 73 and 74 not later than 20th of the subsequent month.
	15. Non Compliance of Rule 130 of BMAR in some of the cases.
	16. ULB is not maintaining the accounts as well as not preparing the financial statements.
	17. ULB is currently not following the provision of BMAR for submission of financial statement and balance sheet to auditor.

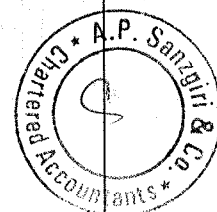
3. **Opinion:**

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.

4. **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.
No physical verification of store is exercised by ULB.	Physical verification to be carried out by ULB on interval basis for proper monitoring of the stock and process.
No Physical verification of cash is exercised by ULB.	Physical verification to be carried out by ULB 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	Internal Audit wing should be created by employing the Municipal Internal Auditor on the Board.

of the corporation has not been complied.	
Fixed assets register is not maintained by ULB	Fixed assets register should be maintained and updated properly.
Compliance report of AG audit is not prepared by the ULB and also report is not provided to us for inspection for FY 2014-15 to 2015-16. Hence, we are unable to comment on the same.	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 ULB are 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.
Non Levy of Taxes: • Surcharge on electricity consumption within the municipal area • Tax on congregations. • Tax on pilgrims and tourists. • User Charges for Solid Waste Management • User Charges for Parking Facility • User Charges for Garbage Clearance • Collection of fees for sanction of building plans and issue of completion certificates, • Collection of Development Charges	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 in collection of tax and deposit of tax around 05 to 137 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.
ULB 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.
ULB 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 ULB 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 BMAR-ULB are required to maintain fund wise receipts & payments. As per BMAR, following funds should be maintained by ULB. 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.



ULB 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.
ULB is currently not following the provision of BMAR for submission of financial statement and balance sheet to auditor.	ULB 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.
ULB is not practice to depositing Deduction before due date.	ULB should depositing Deduction before due date.

5. 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 *(Kindly Refer Discussion Note Attached with the Report)*

6. 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: 20101134 AAAA E64015
DATE: 06-07-2020
Membership No: 101134



DETAILED AUDIT REPORT

1. INTRODUCTION:

Name Of ULB	Period-covered		Audit Team
	From	To	
Jamalpur Nagar Parishad	1 st April, 2017	31 st March, 2018	1. Team Leader: CA Satish Gupta 2. Name of CA: Bhavesh Jain Name of Auditor-1: Yogesh Kharpuse Name of Auditor-2: Sandeep Jha

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:	SMT.PARWATI DEVI
2.1.1	Period of Service:	From: June, 2017 To: Till date
2.2	Name of Executive Officer:	SHREE SURYA NAND SING
2.2.1	Period of Service:	From: 21 st January To till date

3. REVIEW OF OUTSTANDING AUDIT PARAS:

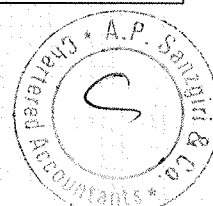
3.1. STATUS OF AUDIT OBSERVATIONS IS AS UNDER:

Particulars of audit and date of report	Total No. of audit Para's	Improvement/corrective measures required (Nos. of Para's)	Recovery of cash is proposed (Nos. of Para's)	Recovery has been made (Nos. of Para's)	Total amount of Recovery	No action has been taken	No. & date of compliance report
Audit report submitted by AG for the F.Y. 2016-17	16	16	3	3	29.53 LAKH	16	3328 09/09/17

3.2. DETAILS OF TOTAL NUMBER OF AUDIT PARA'S:

Period of AG Audit Report : 2014-15 and 2016 - 17

Compliance Report Date & Number : 3328/09-09-2017

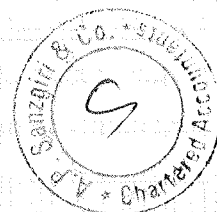


Para Nos.	Heading of the Audit Para	Amount involved	Recovery Proposed	Recovery Completed	Action Taken or Not
1	Deposited Rs.11.84 lac during audit	11.84 lac	11.84 lac	Yes	-
2	Amount collected but not deposited	1.58 lac	1.58 lac	No	Yes

3	Irregularities in payment of purchase of led light & high mask light	413.48 lac	-	No	No
4	Excess expenses in purchase of machinery & equipment's	79.93 lac	-	No	No
5	Registration & renewal fees of mobile tower not collected by the ULB	28.79 lac	28.79 lac	No	No
6	Interest & surcharge paid to electricity department	1.06 lac	1.06 lac	No	No
7	Irregularities in payment for purchase of laptop	9.24 lac	-	No	No
8	Interest amount paid for water supply work	1.27 lac	1.27 lac	No	No
9	Irregularities in payment of cleaning work	48.10 lac	-	No	No
10	Penalty against delayed in work completion not collected from contractors	4.62 lac	4.62 lac	4.62 lac	Yes
11	Irregularities in payment of royalty	12.64 lac	-	No	No
12	Irregularities in payment of procurements	28.70 lac	-	No	No
13	Arrear of shop rent not collected by the ULB	21.89 lac	-	No	No
14	Tax not collected from government building	0.51 lac	-	No	No
15	House tax arrears not collected	185.85 lac	-	No	Yes
16	EPF/CPF amount not deposited	18.31. lac	-	No	Yes
17	Idle grants against constriction of park	80.00 lac	-	No	No
18	Work not completed from long time	3.81 lac	3.81 lac	No	No
19	Advance not settled	308.59 lac	-	No	No

NOTE – 1: We Have Taken AG Report from Jamalpur Nagar Parishad.

NOTE – 2: Further Compliance Report Has been Prepared by Management.



4. FINANCE

I. BUDGETARY PROVISIONS AND EXPENDITURES FOR THE LAST THREE YEARS:

Year	Year- 2015-16	Year- 2016-17	Year- 2017-18
Final/Revised Budget Data	12,32,98,873.00	14,59,14,587.00	30,68,10,767.00
Actual Expenditure Data	9,87,10,589.00	17,54,58,333.00	13,55,00,766.00
Savings(+)/Excess(-)	2,45,88,284.00	(2,95,43,746.00)	17,13,10,001.00

Auditor's Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2015-16, 2016-17, 2017-18 & 2018-19. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2015-16, 2016-17 & 2017-18 have not been produced before us for verification. Hence, we could not validate the above-mentioned figures.

II. VOLUME OF TRANSACTIONS:

Period	Budgeted for F.Y. 2017-18	Actual for the F.Y. 2016-17	Actual for the F.Y. 2015-16	Actual for the F.Y. 2017-18	Cumulative for the current period
Opening balance	16,03,85,127.00	14,59,14,587.00	11,89,58,955.00	23,29,50,456.00	23,29,50,456.00
Receipts	14,64,30,640.00	26,24,94,202.00	12,56,66,221.00	15,89,31,440.00	15,89,31,440.00
Total	30,68,15,767.00	40,84,08,789.00	24,46,25,176.00	39,18,81,896.00	39,18,81,896.00
Net expenditure	30,68,10,767.00	17,54,58,333.00	9,87,10,589.00	13,55,00,766.00	13,55,00,766.00
Closing balance	5,000.00	23,29,50,456.00	14,59,14,587.00	25,63,81,130.00	2,56,381,130.00

Auditor's Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2015-16, 2016-17, 2017-18 & 2018-19. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2015-16, 2016-17 & 2017-18 have not been produced before us for verification. Hence, we could not validate the above-mentioned figure

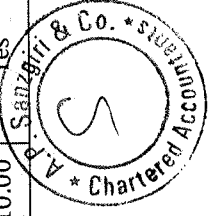


III. BANK RECONCILIATION POSITION AS ON REPORTING DATE:

BANK RECONCILIATION POSITION AS ON 31-03-2018

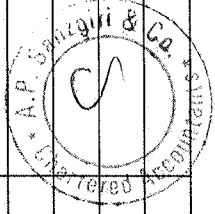
S.N	Name of Bank	Bank A/C No.	Purpose of Bank Account	Balance as per Cash Book	Balance as per Bank Statement	Differences	Reconciled (Yes/No)
1	SBI	PLA 048	P/L Maintained by treasury	26,57,16,826.00	266206,936.00	490,110.00	No
2	SBI	32717526793	13TH FINANCE	57,259.00	57,259.00	00	Yes
3	BOB	37230100003382	MALIN BASTI VIKASH YOJNA	17,46,047.50	1746,047.50	00	Yes
4	BOB	37230100002338	NULM	59,95,527.00	6005,527.00	10,000.00	No
5	ICICI	132901000658	SBM	24,84,240.00	2509,585.00	25,345.00	No
6	PNB	7838000100013849	SBM	10,15,219.00	959,359.28	55,859.72	No
7	SBI	10972771439	KABIR ANTYOSTHI ANUDAN YOJNA	13,76,154.69	1376,154.69	00	Yes
8	SBI	10907644919	EMPLOYEE PENSION FUND	645,318.88	645,318.88	00	Yes
9	SBI	32721852868	REVENUE RECEIPT	1,08,457.75	218,221.75	1,09,764.00	No
10	ALLAHBAD BANK	50009745294	MP FUND	96,621.00	96,621.00	00	Yes
11	PNB	7838000100016679	PMAY-HFA	12,07,465.80	2457,465.80	12,50,000.00	No
12	PNB	7838000100015795	AMRUT	00	1581,089.15	15,81,089.15	No
13	SBI	30417355211	BRGF	4,595.00	4,595.00	00	Yes
14	BOB	372301000239	PENSION (SAMJIK SURAKSHA)	1,162.00	1,162.00	00	Yes
15	UBI	0508010251884	ADMINISTRATIVE BUILDING INT	19,731.00	19,731.00	00	Yes
16	ALLAHBAD	20962235655	BPL SURVEY	00	1,960.00	1,960.00	Yes
17	CBOI	3108943432	CENSUS FUND	24,613.00	24,403.00	210.00	Yes

Auditors Comment: Abovementioned PLA Accounts are not reconciled. Hence It is suggesting it must be reconciled as Soon as Possible.



IV. RECEIPT DETAILS:

INCOME DETAILS (Amounts IN INR)								
SN	Details	2017-18 (Actual)	2017-18 (Actual)	2018-19 (Actual)	2018-19 (Actual)	2019-20 (Actual)	2019-20 (Actual)	2018-19 (Actual)
	Total Receipts (A+B)	15,89,31,440.00	26,24,94,202.00	15,89,31,440.00	15,89,31,440.00			
A	Revenue Receipts (1+2+3)	5,99,53,327.00	4,46,57,627.00	5,99,53,327.00	5,99,53,327.00			
1	Own Revenue Receipts (a+b)	549,09,522.00	3,97,35,980.00	5,49,09,522.00	5,49,09,522.00			
a)	Tax Revenue (Collected by ULB)	5,42,31,772.00	3,94,53,190.00	5,42,31,772.00	5,42,31,772.00			
i)	Property Tax	1,29,76,034.00	1,58,87,176.00	1,29,76,034.00	1,29,76,034.00			
ii)	Other tax (Collected by ULB)	4,12,55,738.00	2,35,66,014.00	4,12,55,738.00	4,12,55,738.00			
b)	Non-tax revenue (Collected by ULB)	6,77,750.00	2,82,790.00	6,77,750.00	6,77,750.00			
ii)	User charges	3,29,132.00	2,50,190.00	3,29,132.00	3,29,132.00			
iii)	Other non-tax revenue	3,48,618.00	32,600.00	3,48,618.00	3,48,618.00			
2	Other Revenue Receipts	15,14,905.00	18,74,697.00	15,14,905.00	15,14,905.00			
a)	Income from interest/investments	11,53,313.00	17,48,098.00	11,53,313.00	11,53,313.00			
b)	Other Revenue income	3,61,592.00	1,26,599.00	3,61,592.00	3,61,592.00			
3	Transfers/Grants/Assigned Revenues	35,28,900.00	30,46,950	35,28,900.00	35,28,900.00			
a)	State Assigned Revenue	35,28,900.00	30,46,950.00	35,28,900.00	35,28,900.00			
b)	State Finance Commission (SFC) Grants	00.00	00.00	00.00	00.00			
c)	Octroi compensation	00.00	00.00	00.00	00.00			
d)	Other State Government Transfers	00.00	00.00	00.00	00.00			
e)	Central Finance Commission (CFC) Grant	00.00	00.00	00.00	00.00			
f)	Other Central Government Transfers	00.00	00.00	00.00	00.00			
B	Capital Receipts	9,89,78,113.00	2,17,836,575.00	9,89,78,113.00	9,89,78,113.00			
1	Sale of Municipal Land	00.00	00.00	00.00	00.00			
2	Loans (from State Govt. of Banks etc.)	00.00	00.00	00.00	00.00			
3	State Capital Account Grant	8,62,99,113.00	21,30,96,575.00	8,62,99,113.00	8,62,99,113.00			



4	Central Capital Account Grant	1,26,79,000.00	47,40,000.00	1,26,79,000.00	
	Other Capital Receipts	00.00	00.00	00.00	

Auditor's 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. 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 DETAILS:

S.N	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)
A.	Total Expenditure (1+2)	135,500,766.00	175,458,333.00	184,077,256.00	135,500,766.00		184,077,256.00
1	Revenue Expenditure	91,063,754.00	65,690,329.00	58,743,808.00	91,063,754.00		58,743,808.00
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and contract)	59,297,509.00	43,285,789.00	52,276,410.00	59,297,509.00		52,276,410.00
1.2	Operation and Maintenance	2,388,414.00	3,612,439.00	888,154.00	2,388,414.00		888,154.00
1.3	Loan repayment (Interest payments)	00.00	00.00	00.00	00.00		00.00
1.4	Others (any other revenue expenditure)	29,377,831.00	18,792,101.00	5,579,244.00	29,377,831.00		55,792,444.00
2	Capital Expenditure	44,437,012.00	109,768,004.00	125,333,448.00	44,437,012.00		125,333,448.00
2.1	All developmental works under Central/ State schemes	44,437,012.00	109,768,004.00	125,333,448.00	44,437,012.00		125,333,448.00
2.2	Loan Repayments (Principal Amount)	00.00	00.00	00.00	00.00		00.00
2.3	Other Capital expenditure	00.00	00.00	00.00	00.00		00.00

AUDITOR'S 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. 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 SYSTEM: It is told by the ULB that there one Agency M/S Tibrewal Chand & co. was appointed for the DEAS work and it has completed following activities till FY 2012-13, 2013-14 & 2019-20. Further at present there no agency is working for implementation of Double Entry Accounting System.

Name of agency – Tibrewal Chand &

co. Period - 2012 to 2021

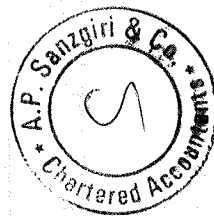
Tally serial no - 746803584

Tally id - nagarparishadjamalpur@gmail.com

Work details	2012-13	2013-14	2019-20
Payment entry	Completed	in process	Up to Nov 19
Receipt entry	Completed	Completed	Up to Nov 19
Journal voucher	Completed	In process	In process
Salary payment entry	Completed	In process	In process
Contractor payment	Completed	In process	In process
Grant adjustment	Completed	In process	In process
FAR Register	In process		

VII. MUNICIPAL ACCOUNTS COMMITTEE:

At present committee is formed but it was told there is no one meeting held yet. Kindly refer discussion note attached with this report.



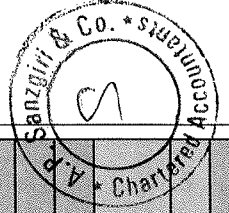
5. AUDIT OBSERVATION:

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

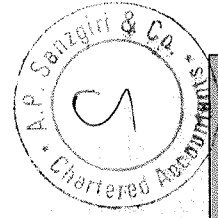
SN	Head	Comments
1	Objective	The main objective of audit of taxes is to check whether all taxes which are covered under Bihar Municipal Act, 2007, is levied and collected by the ULB. Further to check whether taxes are levied and collected according to applicable provisions and rules.
2	Criteria	We have checked list of all the taxes which to be levied and collected by the ULB as per Act. Further we have checked Syah Register, Receipt book, cashier cash book and accountant cash book etc.
3	Condition	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. <i>In case of Jamalpur Nagar Parishad</i> , the following mentioned tax/charges are not implemented that leads to loss of revenue to corporation:
S.N	Particulars	Implemented by ULB or Not
1	Property tax on lands and buildings.	Yes
2	Surcharge on transfer of lands and buildings	No
3	Fire tax.	No
4	Tax on advertisements, other than advertisements published in newspapers	Yes
5	Surcharge on electricity consumption within the municipal area	No
6	Tax on congregations.	No
7	Tax on pilgrims and tourists.	No
8	Tax on profession.	No
9	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
10	User Charges for provision of water-supply, drainage and sewerage	No
11	User Charges for Solid Waste Management	No
12	User Charges for Parking Facility	No
13	User Charges for Garbage Clearance	No
14	Collection of fees for sanction of building plans and issue of completion certificates,	Yes
15	Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,	Yes
16	Collection of Fees for issue of birth and death certificates.	Yes
17	Collection of Development	No



4	Consequences/Effect	No levy of taxes will be resulted in to revenue loss to ULB.
5	Cause	There is lack of standard policies and instructions from department. In some cases policies are prepared by it is not followed by the ULBs.
6	Corrective Action/Recommendation	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	Management Comments	Kindly refer discussion note attached with the report.

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

SN	Head	Comments
1	Objective	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	Criteria	We have checked respective books in order to carry the audit and some cases were checked on random basis.
3	Condition	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 05 to 137 days. Details of such cases are given in Annexure-1 .
4	Consequences/Effect	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 ULB.
5	Cause	It is explained by concern person that due to non-availability of human resources the same issues arises.
6	Corrective Action/Recommendation	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 ULB management in such cases.
7	Management Comments	Kindly refer discussion note attached with the report.



OBSERVATION-3: NON COLLECTION OF NOTICE FEE

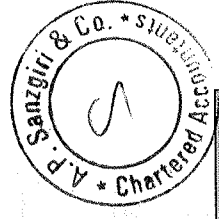
SN	Head	Comments
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1	Objective	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount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

OBSERVATION-4: RECOVERY OF OUTSTANDING TAXES/RENTAL INCOME

1. RECOVERY OF OUTSTANDING PROPERTY TAX

SN	Head	Comments
1	Objective	ULB 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	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that property tax of Rs. 26875000 was outstanding as on 31/03/2018:
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/Recommendation	Notice should be issued to the assesses on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note attached with the report.



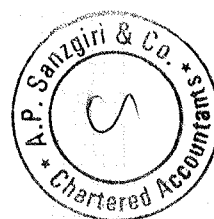
2. RECOVERY OF ADVERTISEMENT TAX

SN	Head	Comments
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1	Objective	ULB authorized to charge advertisement tax/fee in municipal are as per act/rule.
2	Criteria	It is checked from progress report prepared by ULB
3	Condition	During checking it is noted there was no outstanding dues as on 31/03/2018.
4	Consequences/Effect	Delay in collection or outstanding dues results in revenue loss to ULB.
5	Cause	Not Applicable
6	Corrective Recommendation	Not Applicable
7	Management Comments	It is charged by tender. (refer discussion note)

3. RENT INCOME

SN	Head	Comments
1	Objective	ULB authorized to charge rent from municipal properties.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that rent income of Rs. 599000 was outstanding as on 31/03/2018.
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Recommendation	Notice should be issued to the assesses on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note attached with the report.



4. MOBILE TOWER TAX

SN	Head	Comment
1	Objective	ULB is authorized to collect tax from telecom companies for mobile towers installed in the municipal area.
2	Criteria	It is checked from progress report prepared by ULB
3	Condition	During checking it is noted there was 7651000 outstanding as on 31/03/2018:
4	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/ Recommendation	Notice should be issued to the assesses on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note attached with the report.

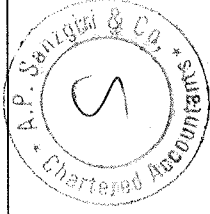
5. OTHER TAX

SN	Head	Comments
1	Objective	ULB is authorized to collect other various types of taxes/fee.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that no other tax was outstanding as on 31/03/2018:
3	Consequences/Effect	Not applicable
5	Cause	Not applicable
6	Corrective Action/ Recommendation	Not applicable
7	Management Comments	Not applicable



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 2017-18 during audit:						
		S.N	Name of Party	Payment Head	Invoice Amount	Approved Amount	Date of Payment	Audit Observations
		1	Repairing centre	JCB 3DX repairing	23600.00	23600.00	18.10.17	No irregularities found
		2	Shyam traders	Bleaching powder	143944.00	143944.00	3.11.17	No irregularities found
		3	Hindustan press	Advertisement	70545.00	70545.00	25.11.17	No irregularities found
		4	Petrol pump	Diesel	18768.00	18768.00	25.11.17	No irregularities found
		5	Repairing centre	Piao repairing	5074.00	5074.00	28.12.17	No irregularities found
		6	Repairing centre	Tempo repairing	4294.00	4294.00	28.12.17	No irregularities found
		7	Stationery purchase	Xerox paper, stationery, rubber stamp	3944.00	3944.00	28.12.17	No irregularities found
		8	Internet bill	Internet bill	3304.00	3304.00	28.12.17	No irregularities found
		9	Labour cost	Hand pump repairing	2890.00	2890.00	14.2.18	No irregularities found
		10	mobile	Mobile 15ltrs	3938.00	3938.00	28.2.18	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						



(C) 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	Objective	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	Criteria	Survey was done for ~~10~~ High value properties.
3	Condition	We have checked ten high value assessed property and no found variances related to FY 2017-18 during audit.
4	Consequences/Effect	Not applicable
5	Cause	Not applicable
6	Corrective Action/Recommendation	Management need to carry survey of properties on regular interval.
7	Management Comments	Kindly refer discussion note attached with the report.

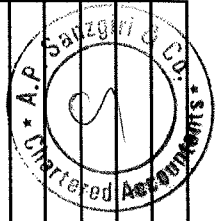


PART-B: ALL AUDIT OBJECTIONS/IRREGULARITIES WHICH HAS MONETARY IMPLICATION, BUT SIGNIFICANT VIOLATION OF ACT, RULES & DIRECTIVES OF UD & HD. MENTION THE REFERENCE TO ACT & RULES WHEREIN REMEDIAL MEASURE IS REQUIRED:

(a) NON MAINTENANCE OF BOOKS OF ACCOUNTS. SUBSIDIARY REGISTERS:

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

S.N	Name of Register	Maintained/ Not Maintained	Last date of Updation
1	Cash Book-Cashier	Maintained	31.03.2018
2	Cash Book-Accountant	Maintained	31.03.2018
3	Collection Register	Maintained	31.03.2018
4	Cheque issue Register	Maintained	31.03.2018
5	Register of Advance	Maintained	31.03.2018
6	Register of Permanent Advance	Maintained	31.03.2018
7	Deposit received register	Maintained	31.03.2018
8	Summary statement of deposit adjusted	Not Maintained	
9	Demand Register	Maintained	31.03.2018
10	Summary Statement of Bills Raised	Not maintained	
11	Register of Notice Fees, Warrant Fees, Other Fees	Maintained	31.03.2018
12	Summary Statement of Notice Fees, Warrant Fees, Other Fees	Not maintained	
13	Register of Refunds, Remissions and Write off	Yojna panji	
14	Summary statement of Refunds and Remissions	Not maintained	
15	Summary Statement of Write-offs	Not maintained	
16	Statement of outstanding Liability for Expenses	Not maintained	
17	Document Control Register/Stock Account Receipts/Cheque Book	Maintained	31.03.2018
18	Fixed Assets Register	Maintained	01.04.2011
19	Summary Statement of Demand Raised on assessment	Not Maintained	
20	Summary Statement of Head wise Collection of Other Income	Maintained in DCR	31.03.2018
21	Summary Statement of Refunds	Maintained in Yojna Panji	31.03.2018
22	Summary Statement of Write off	Not Maintained	
19	Summary Statement of Demand Raised on assessment	Not Maintained	
20	Summary Statement of Head wise Collection of Other Income	Maintained in DCR	31.03.2018
21	Summary Statement of Refunds	Maintained in Yojna Panji	31.03.2018
22	Summary Statement of Write off	Not maintained	
23	Grant Register	Maintained	31.03.2018
24	Summary Statement of status of Capital Work in Progress	Not Maintained	
25	Work Sheet	Maintained	31.03.2018

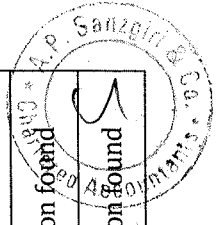


26	Deposit Works Register	Not Maintained	31.03.2018
27	Material Receipt Note	Maintained	31.03.2018
28	Store Ledger	Maintained	31.03.2018
29	Statement of Closing Stock	Not Maintained	31.03.2018
30	Statement of Material Issued	Maintained	31.03.2018
31	BRS of all bank accounts (including dormant accounts)	Maintained	31.03.2018
32	Final Accounts for the F.Y. 2012-13 to 2017-18	Not maintained	
33	Audited Balance Sheet	Not maintained	
34	Audited Income & Expenditure Account	Not maintained	
35	Audited Receipts & Payment Account	Not maintained	

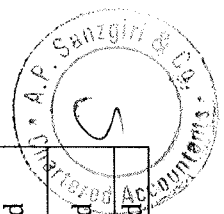
(b) IRREGULARITY IN PROCUREMENT PROCESS:

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

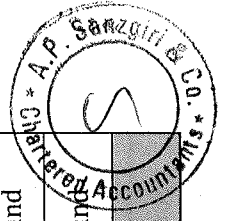
S.N	Name of Party	Invoice Amount	Deduction has made or not	Whether Deductions are with appropriate Rate	Check signature of Commissioner /EO in Payment Order	Whether Measurement book & bill signed by the JE of ULB	Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority (BMR Rule No.-130)
1	MANJU DEVI	296200.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
2	NUTAN BALIA	108900.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
3	NUTAN BALIA	187300.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
4	LAJWANTI KUMARI	467700.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
5	DEZI DEVI	559900.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
6	SATYENDRA KUMAR	187300.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
7	SATYENDRA KUMAR	199500.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found



8	RAHUL KUMAR	258800.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
9	LAJWANTI KUMARI	424200.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
10	RAJESH KUMAR	490000.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
11	RAHUL KUMAR	649700.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
12	SATYENDRA KUMAR	406000.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
13	SUMIT KUMAR SUSIL	336000.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
14	ANIL KUMAR	316700.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
15	SATYENDRA KUMAR	328900.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
16	SATYENDRA KUMAR	369500.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
17	DEZI DEVI	44500.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
18	LAJWANTI KUMARI	278900.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
19	LAJWANTI KUMARI	556800.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
20	DEZI DEVI	734800.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
21	ANIL KUMAR	440900.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
22	GRIDHAR KUMAR SANDHAI	536541.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
23	SATYENDRA KUMAR	281891.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
24	SATYENDRA KUMAR	509348.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
25	BIJAY SANKAR SINGH	546862.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
26	BIJAY SANKAR SINGH	543437.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found
27	BIJAY SANKAR	543472.00	CHECKED	YES	CHECKED AND OK	YES	Furnished and no deviation found



	SINGH		AND OK	YES	OK			
28	SATYENDRA KUMAR	542230.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
29	DEEPAK KUMAR SINGH	544538.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
30	DEEPAK KUMAR SINGH	541140.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
31	SATYENDRA KUMAR	235280.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
32	SATYENDRA KUMAR	452647.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
33	RAVI KUMAR	537412.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
34	SATYENDRA KUMAR	436038.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
35	GRIDHAR KUMAR SANGHAI	376258.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
36	SATYENDRA KUMAR	356745.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
37	ANIL KUMAR	445197.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
38	SATYENDRA KUMAR	454360.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
39	RAVI KUMAR	536621.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
40	BIJAY SANKAR SINGH	376495.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
41	BIJAY SANKAR SINGH	544070.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
42	BIJAY SANKAR SINGH	445550.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
43	SATYENDRA KLUMAR	447567.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
44	SATYENDRA KLUMAR	232767.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
45	BIJAY SANKAR SINGH	533362.00	CHECKED AND OK	YES	CHECKED AND OK	YES	Furnished and no deviation found	
	Total	1,86,42,328.00						

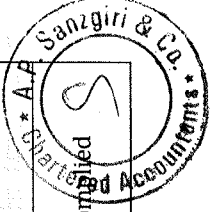


2. DETAILS OF LOG BOOK MAINTAINED:

S.N	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 Rate of Diesel/Petrol properly mentioned in log book
1	TRACTOR (MAHINDRA YOUNBRAJ)	3	MAINTAINED	NOT	NOT
2	TRACTOR (ROCKET)	2	MAINTAINED	NOT	NOT
3	PICKUP (TWO SEATER)	1	MAINTAINED	NOT	NOT
4	PICKUP (FOUR SEATER)	1	MAINTAINED	NOT	NOT
5	AUTO (TAMPU)	9	MAINTAINED	NOT	NOT
6	JCB (BIG)	2	MAINTAINED	NOT	NOT
7	JCB (SMALL)	2	MAINTAINED	NOT	NOT
8	SUKSHAN MACHINE	1	MAINTAINED	NOT	NOT

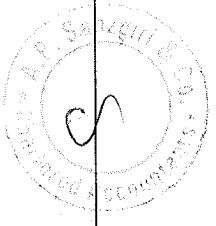
3. NON-COMPLIANCE OF DIRECTIVES BY UD&HD, GOB:

S.N	Directions Issued by UDHD	Particulars of Circulars/Orders/Notices	Complied or Not
1	NO.3 SBM20-14/2015 Date 08.08.2017	SBM Guidelines Regarding Toilet Sheet Const. Guidelines:-	Complied
2	Gyapank no.-1007;dated - 14.07.2017	Guidelines Regarding Hire Vehicle	Complied
3	NO.-4464;Dated-05.07.2017	GST Implementation Guidelines	Complied
4	NO-11/68 - 2014/660 Dated - 17-07-2017	Assets and liabilities, ongoing contracts Employees Details And litigation of Details Value	Complied
5	Gyapank No- 6457, dated - 26-2017	Child Marriage and dowry eradication campaign	Complied
6	No-04/HFA-18-16/23 Dated-09-01-2017	Pradhan mantra Awas Yojna Housing For all	Complied



4. NON COMPLIANCE OF ACTS & RULES:

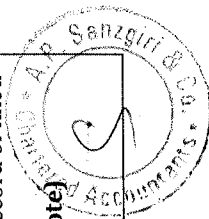
S.N	Requirement	Criteria	Auditors Comment	Management Comment
1	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made	BMAR Rule No.- 22	Refer point: Part-A (a) (2) As per verification of receipt book it is noted that there was average delay of 05 to 137 days in collection and 70 days' deposit of tax into bank.	Due to absence of supervisory staff the practice of late deposit of property tax is doing by tax collector now strictly instruction is given to tax collectors for depositing property tax on time (Refer discussion note)
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	Only Tax collector are entrusted to collect municipal revenue within municipality area.	
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	
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	Yes	
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	Refer point: Part-A (a) (2) As per verification of receipt book it is noted that there was average delay of 05 to 137 days in collection and 70days deposit of tax into bank.	Due to absence of supervisory staff the practice of late deposit of property tax is doing by tax collector now strictly instruction is given to tax collectors for depositing property tax on time (Refer discussion note)
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	
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,	BMAR Rule No.- 69	Yes complied.	



	namely, road repairs. It is the responsibility of the Chief Municipal Officer that the conditions attached to the grant are complied with without exception.				
8	Whether the grant received for a specific purpose was diverted for any other purpose.	BMAR Rule No.- 69	No diverted 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	Refer PART-B (h) Yes, but complete UC has not been prepared.	It will be submitted after expenditure of grant. (Refer discussion note)	
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		
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;	Due to lack of staff in account department we could not prepared receipt and payment account. (Refer discussion note)	
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	No ULB was 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.	Due to lack of staff in account department we could not prepared monthly trial balance.	
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	No director is appointed for this work by UD&HD	
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. The Financial Statements shall comprise of 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	BMAR Rule No.- 122	BMAR Rule No.- 122 - was not followed by ULB during the financial year 18 - 19	Due to lack of staff in account department we could not prepare financial statement please provide staff by UD&HD (Refer discussion note)	



	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				
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	Refer PART-B (f) We observed that ULB was not regular in compliance of statutory dues.	It will depositing in 1.4.19 before due date.	
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	Refer PART-B (g) Yes		
17	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated In sufficient detail;	BMAR Rule No.-130	all transactions (incomes, expenditures, assets and liabilities) are not correctly classified and stated In sufficient detail	Due to lack of staff in account department we could not classified and stated In sufficient detail;	
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		
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	No any Special Funds have been created.		
20	Whether the ULB is maintaining proper records showing full particulars, including quantitative 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	BMAR Rule No.-130	the ULB is not maintaining fixed assets register for the year ended 18 - 19 no fixed assets physically verified.	Due to lack of staff in account department we could not maintaining proper record of fixed assets. (Refer discussion note)	



	in the books of account;				
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 collected, but collection procedure is slow	Announcement has been done it will be collected soon. (Refer discussion note)	
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 Procedure have been followed.		
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	We have not find this type of transition during audit.		
24	Whether the Bank Reconciliation statements have been property 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	Refer Point-04 (III) yes ULB is preparing bank reconciliation for all bank accounts maintained.		
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 in all cases such as are authorized by Act;	BMAR Rule No.-130	Yes		
27	Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	BMAR Rule No.-130	Refer-PART-A (a)(4) Yes, properly assessed and collected but recovery procedure is slow.	Collecting is going on.	
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	Refer-PART-A (a)(2) Yes, 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; except in case of deposit of daily collection, that is deposited on average 05 to 137 days' delay of collection. And 70 days delay in	Due to absence of supervisory staff the practice of late deposit of property tax is doing by tax collector now strictly instruction are given to tax collectors for depositing property tax on time.	

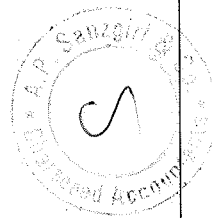


			deposit into bank	
29	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order;	BMAR Rule No.-130	UC have not been prepared in prescribed format in timely manner.	It will be prepared after expenditure of grant.
30	Whether, proper books 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	Refer-PART-B (a) No some required books of accounts as per BMAM/BMAR has not been maintained.	Due to lack of staff we could not maintained some required books of accounts. (Refer discussion note)
31	Whether physical verification has been conducted by the ULB at reasonable intervals In respect of stores;	BMAR Rule No.-130	No store verification report was made available during the reporting period.	Due to lack of qualified staff we could not verified physical variation.
32	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate?	BMAR Rule No.-130	No physical verification is carried out;	Due to lack of qualified staff we could not verified physical variation.
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	ULB not maintained stock register properly and further physical verification is also not carried out;	We could not maintained stock register due revenue staff.
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.	Refer discussion note
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	Advance given since 31.3.2007	Refer discussion note
36	Whether advances given to municipal employees and interest thereon are being regularly recovered;	BMAR Rule No.-130	Advance given but recovery process slow.	Refer discussion note



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 ,budget is prepared.	
38	Municipal Fund: Whether ULB has created required fund as mentioned in chapter IX of BMA-2007	BMA,2007: Chapter IX	Not found.	
39	Payment not to be made out of Municipal Fund unless covered by budget grant: Whether any payment made out of Municipal Fund that is not covered by budget grant.	BMA,2007: Chapter X	No payment made out of municipal fund that is not covered by budget grant.	
40	Procedure when money not covered by budget grant is paid. 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	Refer discussion note	Refer discussion note
41	Investment of surplus money. 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:		As per ULB, No investment was done by ULB.	ULB does not follow the practices of investing its surplus amount
42	Preparation of budget estimate of Municipality. 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,		No, estimation should be based on the past experience and after considering the fact that how the condition might change in future thought the provision of section of the act regarding preparation of budget have been complied.	
43	Maintenance of accounts. 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,		As ULB was following single entry accounting system. So receipt and payments details were being maintained in form of cash book. Audited receipts & payments as per BMAM was not prepared by ULB.	

44	Financial Statement. 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, Submission of financial statement and balance sheet to auditor. 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 this behalf by the State Government.		No, ULB was not preparing 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.	Due to use single entry system we could not prepare a financial statement. (Refer discussion note)
45			No, Financial statement were not provided for audit by ULB.	Due to lack of qualified staff we could not prepared financial statement.
46	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007 various tax are applicable on ULBs 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.		Refer-PART-A(a)(1) Yes	Tender is advertised for collecting advertisement tax (Refer discussion note)



47	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,	BMA,2007: Chapter XIX	Refer-PART-A(a)(3) No, ULB is not issuing notice fees to defaulter and collecting notices fees.	Currently not collecting but it will be considering and collected accordingly. (Refer discussion note)
48	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.	BMA,2007: Chapter XXXVII	Yes, trade licence have been collected, but collection rate is very slow and 75% of total demand remains outstanding	(Refer Discussion Note)



5. LACK OF INTERNAL CONTROL MEASURES:

We have observed the following areas where internal control measures are required by ULBs-

- a) 1. LACK OF APPROPRIATE STAFF
- b) 2. NO STORE AVAILABLE IN ULB
- c) 3. HOLDING TAX AMOUNT NOT DEPOSITED PROPERLY
- d) 4. ELECTRICITY BILL NOT DEPOSITED PROPERLY
- e) 5. NOT ANY VEHICLE INSURED
- f) 6. ALL VEHICLES ARE OUT OF REGISTRATION
- g) 7. STOCK REGISTER IS NOT MAINTAINED PROPERLY
- h) 8. IN LOGBOOK JCB AND TRACTOR HAVE NOT NUMBERED

i) NON-COMPLIANCE OF TDS, VAT AND OTHER RELEVANT STATUTE**1. DETAILS OF DELAY IN DEPOSIT OF TDS ARE MENTIONED BELOW:**

S.N	Name of Party	Invoice Value	Amount of deduction	Due date of deposit	Actual Date of deposit	Cheque/Challan Number
1	SATYENDRA KUMAR	199500.00	3870.00	7.1.18	21.3.18	788468
2	RAHUL KUMAR	258800.00	4917.00	7.10.17	5.3.18	788447
3	LAJWANTI KUMARI	424200.00	8049.00	7.10.17	5.3.18	788447
4	SATYENDRA KUMAR	187300.00	3633.00	7.10.17	23.1.18	788468
5	DEZI DEVI	559900.00	10638.00	7.10.17	21.3.18	788468
6	LAJWANTI KUMAR	467700.00	8886.00	7.10.17	29.12.17	788409
7	NUTAN WALIA	187300.00	3633.00	7.10.17	21.3.18	788468
8	NUTAN WALIA	108900.00	2112.00	7.10.17	21.3.18	788468
9	MANJU DEVI	296200.00	5627.00	7.10.17	21.3.18	788468
10	DEZI DEVI	734800.00	13960.00	7.12.17	21.3.18	748468
11	LAJWANTI KUMARI	556800.00	7506.00	7.1.18	21.3.18	788468
12	LAJWANTI KUMARI	278900.00	5283.00	7.11.17	23.1.18	788420
13	DEZI DEVI	44500.00	857.00	7.12.17	23.1.18	788420
14	SATYENDRA KUMAR	369500.00	3098.00	7.12.17	21.3.18	748468
15	SATYENDRA KUMAR	328900.00	8165.00	7.12.17	5.3.18	788447
16	ANIL KUMAR	316700.00	6017.00	7.12.17	21.3.18	788468
17	SUMIT KUMAR SUSIL	336000.00	6384.00	7.12.17	29.12.17	788409
18	ANIL KUMAR	440900.00	8377.00	7.1.18	21.3.18	788468
19	SATYENDRA KUMAR	406000.00	3835.00	7.12.17	29.12.17	788409
20	RAHUL KUMAR	649700.00	8600.00	7.1.18	21.3.18	788468
21	RAJESH KUMAR	490000.00	9310.00	7.1.18	21.3.18	788468
22	DEEPAK KUMAR SINGH	595000.00	11113.00	7.5.17	3.5.17	782815
23	SATYENDRA KUMAR	593000.00	11065.00	7.5.17	3.5.17	782815
24	BIJAY SANKAR SINGH	594000.00	11091.00	7.5.17	3.5.17	782815
25	BIJAY SANKAR SINGH	594000.00	11090.00	7.5.17	3.5.17	782815
26	BIJAY SANKAR SINGH	598000.00	11160.00	7.5.17	3.5.17	782815
27	SATYENDRA KUMAR	593000.00	10394.00	7.5.17	3.5.17	782815
28	SATYENDRA KUMAR	487600.00	5752.00	7.5.17	3.5.17	782815
29	GRIDHAR KUMAR SANGHAI	588000.00	10949.00	7.5.17	3.5.17	782815
30	DEEPAK KUMAR SINGH	592000.00	11043.00	7.5.17	3.5.17	782815
31	SATYENDRA KUMAR	489000.00	4800.00	7.5.17	3.5.17	782814
32	SATYENDRA KUMAR	496000.00	9237.00	7.5.17	3.5.17	782814
33	RAVI KUMAR	589000.00	10968.00	7.5.17	3.5.17	782814
34	SATYENDRA KUMAR	588000.00	8898.00	7.7.17	3.5.17	782814
35	GRIDHAR KUMAR SANGHAI	498000.00	7679.00	7.5.17	3.5.17	782814
36	SATYENDRA KUMAR	442000.00	7280.00	7.5.17	3.5.17	782814
37	ANIL KUMAR	488000.00	9085.00	7.5.17	3.5.17	782814
38	SATYENDRA KUMAR	498000.00	9272.00	7.5.17	3.5.17	782814
39	RAVI KUMAR	588000.00	10951.00	7.5.17	3.5.17	782814

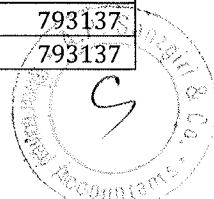
40	BIJAY SANKAR SINGH	585000.00	7683.00	7.5.17	3.5.17	782814
41	BIJAY SANKAR SINGH	595000.00	11102.00	7.5.17	3.5.17	782814
42	BIJAY SANKAR SINGH	493300.00	8982.00	7.5.17	2.6.17	782826
43	SATYENDRA KUMAR	496000.00	9134.00	7.5.17	3.5.17	782814
44	SATYENDRA KUMAR	261500.00	4750.00	7.5.17	3.5.17	782814
45	BIJAY SANKAR SINGH	592000.00	10884.00	7.5.17	3.5.17	782814
TOTAL		205,75,900.00	3,48,137.00			

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

S.N	Name of Party	Invoice Value	Amount of deduction	Due date of deposit	Actual Date of deposit	Cheque/Challan Number
1	DEEPAK KUMAR SINGH	592000.00	11043.00	21.5.17	24.6.17	782833
2	DEEPAK KUMAR SINGH	595000.00	11113.00	21.5.17	24.6.17	782833
3	SATYENDRA KUMAR	593000.00	11065.00	21.5.17	24.6.17	782835
4	BIJAY SANKAR SINGH	594000.00	11091.00	21.5.17	24.6.17	782835
5	BIJAY SANKAR SINGH	594000.00	11090.00	21.5.17	24.6.17	782835
6	BIJAY SANKAR SINGH	598000.00	11160.00	21.5.17	24.6.17	782835
7	SATYENDRA KUMAR	593000.00	10394.00	21.5.17	24.6.17	782835
8	SATYENDRA KUMAR	487600.00	5752.00	21.5.17	24.6.17	782835
9	GRIDHAR KUMAR SANDHAI	588000.00	10949.00	21.5.17	24.6.17	782833
10	SATYENDRA KUMAR	489000.00	12867.00	21.5.17	24.06.17	782835
11	SATYENDRA KUMAR	496000.00	24800.00	21.5.17	24.6.17	782833
12	RAVI KUMAR	589000.00	29450.00	21.5.17	24.6.17	782833
13	SATYENDRA KUMAR	588000.00	23875.00	21.5.17	24.6.17	782833
14	GRIDHAR KUMAR SANGHAI	498000.00	20602.00	21.5.17	24.6.17	782833
15	SATYENDRA KUMAR	442000.00	19445.00	21.5.17	24.6.17	782833
16	ANIL KUMAR	488000.00	24400.00	21.5.17	24.6.17	782835
17	SATYENDRA KUMAR	498000.00	24900.00	21.5.17	24.6.17	782833
18	RAVI KUMAR	588000.00	29400.00	21.5.17	24.6.17	782835
19	BIJAY SANKAR SINGH	585000.00	20527.00	21.5.17	24.6.17	782833
20	BIJAY SANKAR SINGH	595000.00	29750.00	21.5.17	24.6.17	782833
21	BIJAY SANKAR SINGH	493300.00	24402.00	21.5.17	24.6.17	782833
22	SATYENDRA KUMAR	496000.00	24800.00	21.5.17	24.6.17	782833
23	SATYENDRA KUMAR	261500.00	12664.00	21.5.17	24.6.17	782833
24	BIJAY SANKAR SINGH	592000.00	29216.00	21.5.17	24.6.17	782833
TOTAL		129,33,400.00	4,44,755.00			

3. DETAILS OF DEPOSIT OF ROYALTY ARE MENTIONED BELOW:

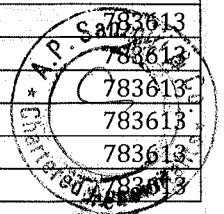
S.N	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/Challan Number
1	LAJWANTI KUMARI	278050.00	5561.00	29.3.19	793137
2	DEZI DEVI	44200.00	884.00	29.3.19	793137
3	LAJWANTI KUMARI	467700.00	9354.00	29.3.19	793137
4	SATYENDR KUMAR	369450.00	7389.00	29.3.19	793137
5	SATYENDR KUMAR	328850.00	6577.00	29.3.19	793137
6	ANIL KUMAR	316700.00	6334.00	29.3.19	793137
7	SUMIT KUMAR SUSIL	336000.00	6720.00	29.3.19	793137
8	SATYENDR KUMAR	201850.00	4037.00	29.3.19	793137
9	RAHUL KUMAR	469650.00	12993.00	29.3.19	793137
10	RAJESH KUMAR	490000.00	9800.00	29.3.19	793137
11	LAJWANTI KUMARI	423650.00	8473.00	29.3.19	793137
12	RAHUL KUMAR	258800.00	5176.00	29.3.19	793137
13	RAJESH KUMAR	199500.00	3990.00	29.3.19	793137
14	LAJWANTI KUMARI	395050.00	7901.00	29.3.19	793137



15	SATYENDR KUMAR	187300.00	3746.00	29.3.19	793137
16	DEZI DEVI	559900.00	11198.00	29.3.19	793137
17	NUTAN WALIA	187300.00	3746.00	29.3.19	793137
18	NUTAN WALIA	108900.00	2178.00	29.3.19	793137
19	ANIL KUMAR	440900.00	8818.00	29.3.19	793137
20	DEZI DEVI	734800.00	14696.00	29.3.19	793137
21	MANJU DEVI	296200.00	5924.00	29.3.19	793137
22	DEEPAK KUMAR SINGH	592000.00	3613.00	24.6.17	782834
23	DEEPAK KUMAR SINGH	595000.00	3649.00	24.6.17	782834
24	SATYENDRA KUMAR	593000.00	4125.00	24.6.17	782834
25	BIJAY SANKAR SINGH	594000.00	3797.00	24.6.17	782834
26	BIJAY SANKAR SINGH	594000.00	3833.00	24.6.17	782834
27	BIJAY SANKAR SINGH	598000.00	4098.00	24.6.17	782834
28	SATYENDRA KUMAR	593000.00	3884.00	24.6.17	782834
29	SATYENDRA KUMAR	487600.00	1288.00	24.6.17	782834
30	GRIDHAR KUMAR SANDHAI	588000.00	5230.00	24.6.17	782834
31	SATYENDRA KUMAR	489000.00	1838.00	24.6.17	782836
32	SATYENDRA KUMAR	496000.00	4356.00	24.6.17	782836
33	RAVI KUMAR	589000.00	5280.00	24.6.17	782836
34	SATYENDRA KUMAR	588000.00	3914.00	24.6.17	782836
35	GRIDHAR KUMAR SANGHAI	498000.00	3382.00	24.6.17	782836
37	SATYENDRA KUMAR	442000.00	1547.00	24.6.17	782836
38	ANIL KUMAR	488000.00	4438.00	24.6.17	782836
39	SATYENDRA KUMAR	498000.00	4488.00	24.6.17	782836
40	RAVI KUMAR	588000.00	5148.00	24.6.17	782836
41	BIJAY SANKAR SINGH	585000.00	1735.00	24.6.17	782836
42	BIJAY SANKAR SINGH	595000.00	4128.00	24.6.17	782836
43	BIJAY SANKAR SINGH	493300.00	4129.00	24.6.17	782836
44	SATYENDRA KUMAR	496000.00	3539.00	24.6.17	782836
45	SATYENDRA KUMAR	261500.00	584.00	24.6.17	782836
46	BIJAY SANKAR SINGH	592000.00	5016.00	24.6.17	782836
TOTAL		200,28,150.00	2,32,534.00		

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

S.N	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/ Challan Number
1	LAJWANTI KUMARI	278050.00	2780.00	29.3.18	783613
2	DEZI DEVI	44200.00	442.00	29.3.18	783613
3	LAJWANTI KUMARI	467700.00	4677.00	29.3.18	783613
4	SATYENDR KUMAR	369450.00	3695.00	29.3.18	783613
5	SATYENDR KUMAR	328850.00	3288.00	29.3.18	783613
6	ANIL KUMAR	316700.00	3167.00	29.3.18	783613
7	SUMIT KUMAR SUSIL	336000.00	3360.00	29.3.18	783613
8	SATYENDR KUMAR	201850.00	2018.00	29.3.18	783613
9	RAHUL KUMAR	469650.00	4696.00	29.3.18	783613
10	RAJESH KUMAR	490000.00	4900.00	29.3.18	783613
11	LAJWANTI KUMARI	423650.00	4236.00	29.3.18	783613
12	RAHUL KUMAR	258800.00	2588.00	29.3.18	783613
13	RAJESH KUMAR	199500.00	1995.00	29.3.18	783613
14	LAJWANTI KUMARI	395050.00	3950.00	29.3.18	783613
15	SATYENDR KUMAR	187300.00	1873.00	29.3.18	783613
16	DEZI DEVI	559900.00	5599.00	29.3.18	783613
17	NUTAN WALIA	187300.00	1873.00	29.3.18	783613
18	NUTAN WALIA	108900.00	1089.00	29.3.18	783613
19	ANIL KUMAR	440900.00	4409.00	29.3.18	783613
20	DEZI DEVI	734800.00	7348.00	29.3.18	783613



21	MANJU DEVI	296200.00	2962.00	29.3.18	783613
22	DEEPAK KUMAR SINGH	592000.00	5912.00	28.3.19	525168
23	DEEPAK KUMAR SINGH	595000.00	5950.00	28.3.19	525168
24	SATYENDRA KUMAR	593000.00	5930.00	28.3.19	525168
25	BIJAY SANKAR SINGH	594000.00	5940.00	28.3.19	525168
26	BIJAY SANKAR SINGH	594000.00	5940.00	28.3.19	525168
27	BIJAY SANKAR SINGH	598000.00	5970.00	28.3.19	525168
28	SATYENDRA KUMAR	593000.00	5570.00	28.3.19	525168
29	SATYENDRA KUMAR	487600.00	3073.00	28.3.19	525168
30	GRIDHAR KUMAR SANDHAI	588000.00	5880.00	28.3.19	525168
31	SATYENDRA KUMAR	489000.00	2573.00	28.3.19	586727
32	SATYENDRA KUMAR	496000.00	4960.00	28.3.19	586727
33	RAVI KUMAR	589000.00	5890.00	28.3.19	586727
34	SATYENDRA KUMAR	588000.00	4775.00	28.3.19	586727
35	GRIDHAR KUMAR SANGHAI	498000.00	4120.00	28.3.19	586727
37	SATYENDRA KUMAR	442000.00	3889.00	28.3.19	586727
38	ANIL KUMAR	488000.00	4880.00	28.3.19	586727
39	SATYENDRA KUMAR	498000.00	4980.00	28.3.19	586727
40	RAVI KUMAR	588000.00	5880.00	28.3.19	586727
41	BIJAY SANKAR SINGH	585000.00	4105.00	28.3.19	586727
42	BIJAY SANKAR SINGH	595000.00	5950.00	28.3.19	586727
43	BIJAY SANKAR SINGH	493300.00	4880.00	28.3.19	586727
44	SATYENDRA KUMAR	496000.00	4960.00	28.3.19	586727
45	SATYENDRA KUMAR	261500.00	5232.00	28.3.19	586727
46	BIJAY SANKAR SINGH	592000.00	5843.00	28.3.19	586727
TOTAL		200,28,150.00	1,94,027.00		

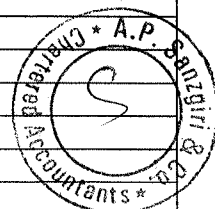
Auditor's Comment: While doing audit of deduction made by ULB, the Statutory deduction has not been deposited on due date (refer above). For example, TDS should be deposited on or before 7th day of next month.

Consequences of Non deposition of TDS on due date: ULB may suffer following consequences;

- Interest u/s 221 of income tax act, 1961- 1.5 % per month, if amount not deposited after deduction;
- Penalty u/s 271C of income tax act, 1961- Up to amount of TDS
- Prosecution u/s 276B: 3 Month to 7 Years

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

S.N	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/ Challan Number
1	LAJWANTI KUMARI	278050.00	5561.00	No deposit	
2	LAJWANTI KUMARI	467700.00	9354.00	No deposit	
3	SATYENDR KUMAR	369450.00	7389.00	No deposit	
4	SATYENDR KUMAR	328850.00	6577.00	No deposit	
5	ANIL KUMAR	316700.00	6334.00	No deposit	
6	SUMIT KUMAR SUSIL	336000.00	6720.00	No deposit	
7	SATYENDR KUMAR	201850.00	4037.00	No deposit	
8	RAHUL KUMAR	469650.00	12993.00	No deposit	
9	RAJESH KUMAR	490000.00	9800.00	No deposit	
10	LAJWANTI KUMARI	423650.00	8473.00	No deposit	
11	RAHUL KUMAR	258800.00	5176.00	No deposit	
12	LAJWANTI KUMARI	395050.00	7901.00	No deposit	
13	DEZI DEVI	559900.00	11198.00	No deposit	
14	ANIL KUMAR	440900.00	8818.00	No deposit	
15	DEZI DEVI	734800.00	14696.00	No deposit	
16	MANJU DEVI	296200.00	5924.00	No deposit	
TOTAL		6367550.00	130951.00		



- 2. DETAILS OF TDS RETURNS FILLED ARE MENTIONED BELOW:**

S.N	Quarter	Due date of Return	Actual date of Return filled	Remark
1	1st quarter	31 st July 2017	25 July 2017	No delay
2	2 nd quarter	31 st Oct 2017	No TDS deducted	
3	3 rd quarter	31 st Jan 2018	31 st Jan 2018	No delay
4	4 th quarter	31 st may 2018	26 may 2018	No delay

3. DEFICIENCY IN PAYROLL SYSTEM:

SN	Particulars	Comments
1	Status of maintenance of salary register for all employees (Permanent/Daily wages/Contract worker)	Maintained .
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	No
7	Whether biometric devices and payroll software is implemented in ULB. If Yes, then is it integrated with accounting software	Biometric device is implication but salary process through manual basis.

DETAILS OF DELAY OF DEPOSIT OF EPF:

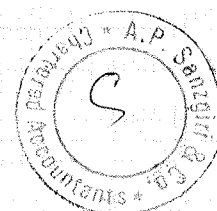
Permanent Employee: During audit of Panchayat we have observed that no amount of PF has been deposited to EPFO A/C during the financial year 2017-2018.

Month of Deduction	Amount Deduction	Due date of deposit	Amount Deposit	Actual Date of deposit	Delay in days
MARCH- 17 TO SEP - 17	283777.00	NEXT MONT OF 15 TH	283777.00	25.11.17	
OCT – 17 TO JAN - 18	578651.00	NEXT MONT OF 15 TH	578651.00	22.2.18	
FEB 18	145712.00	NEXT MONT OF 15 TH	NO DEPOSITED		
MARCH 18	154146.00	NEXT MONT OF 15 TH	NO DEPOSITED		



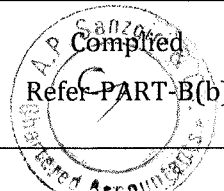
4. UTILISATION OF GRANT AND REPORT ON MISSING UTILISATION CERTIFICATES

1	Status of Utilisation Certificate	(REFER ANNEXURE)							
2	STATUS OF USE OF GRANT AS PER DEFAULT ALLOCATION	S. N	Particulars	DA	Salary	Water Supply	Nali Gali	Solid Waste Management	
		1	5th SFC	50 %	50%				
				30		30%			
				20 %		20 %			
		2	14th SFC	50 %				50%	
				30 %		30%			
				10 %		10 %			
				8%	CEMETERIES AND CREMATION GROUNDS	STREET LIGHT			
				2%	2%	8%			
			Total						
3	PHYSICAL VERIFICATION OF INVENTORY/STORES	S. N	Particulars						QTY
		1	HAND TROLLEY						72
		2	TURAI RIKSHA						72
		3	KUDAL						40
		4	PANJA						41
		5	SAWAL						31
		6	JHAROO						50
		7	KHANTI						6
		8	HAMOUR						6
		9	DHAMA						33
10	BAMBOO						50		
4	ADVANCES, THEIR ADJUSTMENT & RECOVERY	Advance given are properly adjusted.							

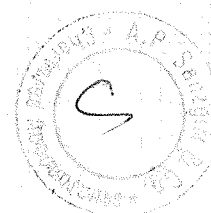


III. PART-C

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(d)
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	Complied Refer-PART-A(c)
	and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	
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 :	
	Rule 22: All moneys to be brought to account	No
	Rule 27: Collections to be deposited into Bank on the same day	NO
	Rule 69: Grant Related Compliance	YES
	Rule 120-121: Monthly Receipt & Payment Account and Trial Balance	NO
	Rule 130: Audit to be completed & reported within 6 month	YES
D	Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Complied Refer-PART-B(c)
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. 100000/-	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(h)
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 Recommendation
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)



	will access the loss and Prepare a statement of loss.	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(f) & (g)
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



JAMALPUR NAGAR PARISHAD (2017-2018)

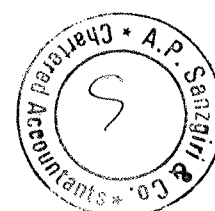
INTERNAL AUDIT REPORT FOR F.Y 2017-18

ANNEX-1 REPORT ON LATE DEPOSIT OF PROPERTY TAX

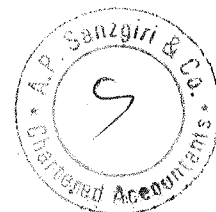
S.N	Serial Number		Amount of Tax	Date of Collection as per Receipts Book	Amount Deposited with Cashier	Delay in deposit with cashier	Delay in deposit with cashier	Date of Deposit into Bank as per Deposit Slip	Delay in deposit with Bank
	From	To							
1	54201	54220	7304.00	6.6.17 to 4.7.17	7304.00	4.7.17	28 days	20.9.17	56
2	54241	54250	2979.00	30.8.17 to 25.9.17	2979.00	4.10.17	34 days	31.10.17	26
3	54802	54810	7298.00	2.11.17 to 13.11.17	7298.00	22.11.17	20 days	4.12.17	12
4	54818	54830	8335.00	23.11.17 to 30.11.17	8335.00	30.11.17	7 days	4.12.17	04
5	54831	54840	13371.00	30.11.17 to 12.12.17	25088.00	14.12.17	14 days	26.12.17	12
6	54851	54860	15013.00	15.12.17 to 18.12.17	15013.00	20.12.17	5 days	5.1.18	15
7	54881	56319	63604.00	22.12.17 to 1.1.18	56319.00	1.1.18	8 days	5.1.18	04
8	56331	56347	28532.00	6.1.18 to 12.1.18	28532.00	15.1.18	9 days	3.2.18	18
9	54264	54267	17908.00	24.1.18 to 25.1.18	17908.00	29.1.18	5 days	16.2.18	17
10	56348	56380	49063.00	15.1.18 to 24.1.18	33682.00	29.1.18	14 days	16.2.18	17
11	56384	56400	29216.00	1.2.18 to 7.2.18	29216.00	7.2.18	5 days	28.2.18	21
12	53222	53226	5119.00	14.5.17 to 22.6.17	5119.00	24.6.17	40 days	30.6.17	06
13	53234	53238	4720.00	28.7.17 to 16.9.17	4720.00	4.10.17	66 days	31.10.17	27
14	53240	53243	12822.00	25.11.17 to 8.12.17	12822.00	11.12.17	16 days	26.12.17	15
15	56006	56012	4696.00	11.12.17 to 19.12.17	4696.00	29.12.17	18 days	5.1.18	06
16	56013	56020	8977.00	29.12.17 to 9.1.18	8977.00	28.2.18	60 days	17.1.18	19
17	53248	53253	4756.00	3.1.18 to 27.1.18	4756.00	9.2.18	36 days	28.2.18	19
18	53734	53742	14544.00	24.4.17 to 30.5.17	14544.00	19.6.17	54 days	30.6.17	11
19	53743	53751	12431.00	13.6.17 to 22.7.17	12431.00	3.10.17	105 days	31.10.17	27
20	53752	53760.00	26771.00	4.8.17 to 16.9.17	26771.00	31.10.17	84 days	20.11.17	20
21	53761	53767	23582.00	3.10.17 to 17.10.17	23582.00	30.11.17	27 days	26.12.17	26
22	53768	53772	17471.00	30.11.17 to 25.12.17	17471.00	3.1.18	33 days	17.1.18	14
23	55002	55023	34241.00	30.11.17 to 30.12.17	34241.00	3.1.18	33 days	12.1.18	09
24	53773	53777	5867.00	3.1.18 to 11.1.18	5867.00	27.1.18	24 days	7.2.18	10



25	55025	55042	37445.00	4.1.18 to 25.1.18	37445.00	27.1.18	22 days	7.2.18	10
26	53718	53718	3692.00	29.1.18	3692.00	27.2.18	27 days	29.2.18	30
27	55043	55053	25138.00	29.1.18 to 30.1.18	25138.00	6.2.18	7 days	29.2.18	54
28	54001	54004	1662.00	24.4.17 to 25.5.17	1662.00	6.6.17	41 days	30.6.17	24
29	54005	54010	6959.00	8.6.17 to 30.6.17	6959.00	30.6.17	22 days	9.8.17	39
30	54011	54019	2621.00	1.7.17 to 22.7.17	2621.00	26.7.17	25 days	20.9.17	54
31	54020	54025	15276.00	19.8.17 to 31.8.17	15276.00	13.9.17	24 days	31.10.17	47
32	54026	54029	4966.00	14.9.17 to 7.10.17	4966.00	31.10.17	45 days	20.11.17	20
33	55101	55107	7534.00	6.7.17 to 15.11.17	7534.00	23.11.17	137 days	4.12.17	11
34	55108	55111	3881.00	23.11.17 to 3.12.17	3881.00	11.12.17	18 days	26.12.17	15
35	55112	55114	4299.00	1.12.17 to 14.12.17	4299.00	20.12.17	19 days	5.1.18	15
36	55118	55124	10117.00	23.12.17 to 29.12.17	10117.00	30.12.17	7 days	12.1.18	39
37	55125	55133	13956.00	2.1.18 to 6.1.18	13956.00	9.1.18	7 days	17.1.18	08
38	55134	55141	11351.00	10.1.18 to 17.1.18	11351.00	20.1.18	10 days	7.2.18	17
39	55142	55146	6341.00	17.11.18 to 29.11.18	6341.00	2.2.18	75 days	28.2.18	26
40	55148	55162	15225.00	1.2.18 to 5.2.18	15225.00	6.2.18	5 days	28.2.18	22
41	53448	53464	9770.00	26.4.17 to 10.7.17	9770.00	10.7.17	74 days	20.9.17	70
42	53465	53470	3873.00	4.8.17 to 31.7.17	3873.00	4.8.17	4 days	20.9.17	46
43	53472	53476	7471.00	21.8.17 to 30.8.17	7471.00	1.9.17	10 days	20.9.17	19
44	53477	53484	8932.00	4.9.17 to 11.9.17	8932.00	13.9.17	9 days	31.10.17	47
45	53486	53491	17385.00	4.10.17 to 31.10.17	17385.00	31.10.17	26 days	20.11.17	20
46	53492	53497	23738.00	1.11.17 to 17.11.17	23738.00	30.11.17	30 days	4.12.17	04
47	53498	53500	11202.00	13.12.17 to 15.12.17	11202.00	21.12.17	8 days	5.1.18	14
48	56201	56206	21601.00	16.12.17 to 19.12.17	21601.00	21.12.17	5 days	5.1.18	14
49	56207	56214	14824.00	20.12.17 to 23.12.17	14824.00	29.12.17	9 days	5.1.18	06
50	56219	56226	9487.00	9.1.18 to 12.1.18	9487.00	15.1.18	6 days	3.2.18	18
51	55808	55846	49896.00	29.11.17 to 4.1.18	49896.00	15.1.18	15 days	3.2.18	18
52	55847	55874	51662.00	6.1.18 to 29.1.18	51662.00	30.1.18	24 days	16.2.18	16
53	55875	55889	24807.00	25.1.18 to 2.2.18	24807.00	5.2.18	10 days	28.2.18	23
54	54101	54118	16835.00	22.4.17 TO 27.6.17	16835.00	6.7.17	73 days	20.9.17	74
55	54119	54133	10262.00	7.7.17 TO 29.7.17	10262.00	31.8.17	53 days	20.9.17	20



56	54134	54160	20880.00	2.8.17 TO 16.10.17	20880.00	21.11.17	120 days	4.12.17	13
57	5508	55211	4250.00	22.11.17	4250.00	30.11.17	8 days	26.12.17	26
58	55212	55214	4443.00	6.12.17	4443.00	12.12.17	6 days	26.12.17	14
59	55220	55229	12012.00	18.12.17 TO 29.12.17	12012.00	28.12.17	10 days	5.1.18	07
60	55232	55241	11276.00	2.1.18 TO 9.1.18	11276.00	12.1.18	10 days	17.1.18	05
61	55242	55254	24159.00	10.1.18 TO 27.1.18	24159.00	29.1.18	19 days	7.2.18	08
62	55776	55782	8621.00	6.2.18 TO 8.2.18	8621.00	9.2.18	3 days	28.2.18	19



INTERNAL AUDIT REPORT FOR FY 2017-18

ULB-JAMALPUR NAGAR PARISHAD

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

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	NOTERDE M SOCIETY JAMALPUR	13	4/3,13 2/9 0,3 /3	-	-	-	-		345115	-	-	AVAIL EXEPTION AS A CHARTABLE INSTITUTION SINCE 1956 BUT THE SOCIETY OPERATE COMMERCILLY (COLLECT TUTION FEES FROM STUDENT)
2	THAKUR SHAYAM SUNDAR MAHARAJ, BHAWESH & YUGAL KISHORE MANDAL	14	JE-005/125	Pakka, Alabaster, kachha	Pakka, alabaster, kachha	5161	5161	00	228573	228573	00	MATTER IN COURT
3	HARSHIT NARAYAN SINGH	21	JW-0027/0174	-	-	-	-	-	163722	-	-	MATTER IN COU
4	CHANDRA NARAYAN SINGH	21	JW-0027-0128	-	-	-	-	-	145763	-	-	MATTER IN COU
5	VIVEK TULSI	16	JE-003/206	Pakka	Pakka	604	604	00	147066	147066	-	STAY OUT OF COUNTRY



6	MD MURTAZA ANSARI	22	JW-028/142	Pakka	Pakka	6038	6038	00	140018	140018	00	DISPUTE IN PROPERTY
7	MILAN KUMAR	23	JW-29/204	Pakka, alabaster	Pakka, alabaster	2376	2376	000	131248	13124800	00	ON NOTICE
8	KRISHNA PARSHAD	15	JE-12/276	-	-	-	-	-	87750	-	-	PAID
9	MEENA DEVI	31	362/479	-	-	-	-	-	88367	-	-	ON NOTICE (SHE MENTIONED FOR WRONG EVALUATION OF PROPERTY)
10	RADHE LAL MARWARI	18	JW-23/308	Pakka	Pakka	521	521	00	3038	3038	00	No Due
11	SARASBATI DEVI	12	JW-022/0221	Pakka	Pakka	14248	14248	00	69243	5224	00	Due on 17-18
12	SHAMBU KUMAR	14	JE-005/075	-	-	-	-	00	66901	-	00	CONVERSATION GOING ON
13	BHARAT YADAV	12	JW-021/0002	Pakka	Pakka	3015	3015	00	65588	65588	00	PAID
14	MAHENDRA PRASHAD	18	JW-023/180	-	-	-	-	00	62400	-	00	PAID
15	SARSWATI DEVI	22	JW-028/176	Pakka	Pakka	14248	14248	00	69243	69243	00	DISPUTE IN PROPERTY
16	ASHALATA NANDI	26	JW-30/84	-	-	-	-	00	61750	-	-	STAY OUTSIDE
17	GHANA DEVI	26	JW-030/27	-	-	-	-	-	60972	-	-	STAY OUTSIDE



			2									
18	MD GHASGIT BUCHAR	18	JW- 023 /26 8	-	-	-	-	-	60088	-	-	NEGOTATION
19	VIVEK TULSI MADHUKA R	16	JE- 03/ 205	-	-	-	-	-	59524	-	-	STAY OUTSIDE
20	LALU DAS	15	JE- 011 /17 4	-	-	-	-	-	59378	-	-	FINANCIAL DIFFICULTY



Jamalpur Nagar Palikha

Discussion note

2017-18

Letter No. 2032

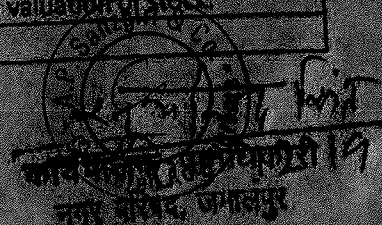
Date: 05-12-2019

To
AP Sangziri & Co.
(Chartered Accountants)

Subject: Regarding confirmation and discussion of documents not maintained and management comment in Audit report for F.Y. 2017-18

We, Munger Nagar Nigam, discuss with internal auditor and confirm the following books of accounts/ documents/ file has not been maintained, hence we could not produce it:

S.NO	Audit observation	Management comment
1	Non-implement of double entry system	Currently there is no agency working for implementation of accrual based double entry accounting system it is implement on 1.2.19
2	No Municipal accounts committee established.	Municipal accounts has been established but no one meeting held yet.
3	AG compline report	It will be complied soon.
4	Non-Levy of taxes in IAR I. PART-A (a)1	Some of taxes is collected by other department of GOB. like professional tax; and there are many taxes in this para are not collected by ULB due to not providing services in this respect like fire tax, water tax. Otherwise discussed in meeting of board and implement as soon as.
5	Late deposit of property tax	Due to lack of staff and over load work.
6	Notice fee	Currently not collecting but it will be consider and collected as soon as possible.
7	Not prepare Payment voucher	Due lack of revenue staff but it will be preparing soon as soon possible Please provide us sample copy of payment voucher.
8	Non-maintenance of books of accounts para ii-PART B (a)	Due to lack of qualified staff we could not maintenance of books of accounts which are not maintained.
9	No direction issue by UDHD.GOB	We got direction issue by UDHD.GOB
10	Non-deduction of PF/ESI from contractual employee	It will be deducted on 1.4.19
11	Non-implementation of biometric devices and payroll software.	It is under process.
12	Delay in Deposit Of EPF	Due to lack of staff and Due to starting of CFMS but now it will be deposited before due date.
13	Non-preparation of complete UC details.	It will be prepared.
14	Non-Valuation Of stock	We do not have any directivities/guidelines/Instruction, issue by department for find valuation of stock.
15	Audit para not provided	It is provided.


नगर पालिका, जमालपुर
05-12-19

16	Vehicles are not insurance	It is under process.
17	Late deposit of PF From Permanent Employee	Due to Lack of staff and starting of GMS but now it will be deposited before due date.
18	Bank a/c which are closed.	No any bank A/c closed yet
19	Advances, their adjustment.	Yes it is being adjusted.
20	Difference in holding tax amount as per physical measurement	No any difference in holding tax amount as per physical measurement.
21	Non preparation of receipt and payment A/C trial balance, income and expenditure A/C and balance sheet (financial statement)	It will be prepare by Tibrewal Chand & company double entry accounting system for fy-2012-13 to 2020-2021
22	Non complete survey of trade license	it will be done very soon.
23	Non-prepare of rent collections and demand registers as per rule	It will be prepare.
24	Huge amount arrear of rent mobile tower tax, Holding tax, and Trade license fee.	The collection are going on and notice has been sent to those people who have more money left.
25	Difference in PL account and some other.	It will be reconcile soon as soon.
26	Non-complied of AG report	It will be cornplied.
27	Advertisement tax	It is charged by tender.
28	Electricity DPS	Due to non-furnishing of bill on due date the DPS on electricity arise A letter will be given to SBPDCL to submit bill on due date and also gives reason for DPS
29	Non maintenance of fixed assets register	It will be maintained.
30	No- maintenance of procurements register	It will be maintained.
31	Delay Deposit of Vat	Due lack of revenue staff in accounts department please recommended UD&HD to Provide revenue staff.
32	Late deposit of royalty and Labour cess.	Due lack of revenue staff in accounts department please recommended UD&HD to Provide revenue staff.

25/12/19
 कार्यपालिका, पटुखियाडा
 नगर पालिका, जमालपुर



JAMALPUR MUNICIPAL COUNCIL
STATUS OF UTILIZATION CERTIFICATION FOR FY 2017-18

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	EO Salary	07/23.05.2017	5.00	5.00	-	5.00	-	100%	NIL	3413/24.12.2018
2	Councilor Allowance	15/15.06.2017	8.28	8.28	-	8.28	-	100%	NIL	3413/24.12.2018
3	14th Finance	33/02.08.2017	182.64	149.48	33.16	-	149.48	0%	100%	Not Provided
4	Nali Gali	38/11.08.2017	73.10	73.10	-	-	73.10	0%	100%	Not Provided
5	Nali Gali	38/11.08.2017	73.10	73.10	-	73.10	-	100%	NIL	3413/24.12.2018
6	5th Finance	46/14.09.2017	453.37	226.68	226.69	-	226.68	0%	100%	Not Provided
7	Nali Gali	68/30.10.2017	45.85	45.85	-	-	45.85	0%	100%	Not Provided
8	Nali Gali	68/30.10.2017	73.83	73.83	-	-	73.83	0%	100%	Not Provided
9	Nali Gali	68/30.10.2017	5.61	-	5.61	-	-	NIL	NIL	Transferred to PL A/c
10	14th Finance	97/24.01.2018	182.17	-	182.17	-	-	NIL	NIL	Transferred to PL A/c
11	Civil Liberties	43/24.08.2017	122.23	122.23	-	122.23	-	100%	NIL	3413/24.12.2018
12	Peshkar	23/30.06.2017	35.29	-	35.29	-	-	NIL	NIL	Transferred to PL A/c

