

INTERNAL AUDIT REPORT

OF ULB

**(DHAKA)
FOR THE PERIOD**

01/04/2018 TO 31/03/2019

CONDUCTED BY

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

**From 06-08-2019 to 31-08-2019
Report Issued on 14th September 2019**

Executive Summary

1. INTRODUCTION

•Name of the Municipality	Nagar Parishad Dhaka
•Period covered undercurrent audit	Financial Year 2018-19
•Name of Executive Officer for the period under Audit.	Mr. Nasimmuddin Khan

2. Results and Findings

a. Strengths observed during the audit engagement:

1. Dhaka Nagar Parishad has properly maintained the Main Cash Book.
2. Dhaka Nagar Parishad has properly maintained the Subsidiary Cash Book of all the schemes.
3. All Transactions have supporting documents.
4. Response from officer & Staff were satisfactory.

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

1. We are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2009-12 & previous years, as compliance report has not been prepared by the ULB.
2. Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB.
3. Status of Double Entry Accounting System: Vinod Singhal & Co (Jaipur, Rajasthan) has started doing double entry accounting system but it is in process & incomplete, it is not in auditable position.
4. Municipal Accounts Committee has not been constituted by the Dhaka Nagar Parishad.
5. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the deposited amount was not in chronological order i.e. receipt no. range is not mentioned on tax deposit slip. Also Daily Collection Register is either not prepared or not up to date.
6. Demand register is not maintained by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.
7. Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 15 Mobile Towers registered with this ULB up to 31.03.2019 and Rs.1554300/- has not been collected till the date of audit from these tower operators as Tower Tax.
8. Advertisement Tax has not been levied by the Dhaka Nagar Parishad. There have not been any system developed for the levy of advertisement tax.



9. Serially numbered Cash/Bank Payment & Receipt Voucher has not been maintained by the ULB. During the course of audit we have found that for every payments only supporting documents are found which is not serially numbered and also not kept in chronological order as per cash book.
10. Various registers, books of records etc. are not being prepared by the ULB. Such as Fixed Asset Register, Advance & Recovery Register, Demand Register, Daily Collection Register, Cheque Issue Register.
11. Various Statutory Register such as TDS, VAT, Royalty, Labour Cess and GST are not prepared by the ULB.
12. ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.
13. ULB has not been in practice to prepare financial statements.
14. There is lack of Internal Control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time. Taxes such as VAT, Income Tax, Royalty, Labour Cess etc. are collected from time to time but its payments are made on yearly basis which is not proper.
15. UC of various scheme for **Rs. 994.65** lakh are pending for submission to the Urban Development & Housing Department till financial year 2018-19 and their details provided in detailed report.
16. No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.
17. Procurement Register has not been maintained for all procurements above Rs. 15000.
18. During verification of property tax related documents we have found so many property holders that are not paying property tax from a long lime but no action taken by the ULB for recovery of the same.

3. Opinion

As per Our Opinion the following improvements are required.

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from sources of revenue are not deposited in the bank on same day. It should be deposited on time as specified in Bihar Municipal Act.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- Bank reconciliation should be prepared on monthly basis.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as VAT, Royalty, TDS, Labour Cess etc.
- ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
- Separate bank account should be maintained for each scheme.

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings:-
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1.	ULB should comply the CAG audit observations as soon as possible after getting information about audit observations and should also prepare compliance report of the same & submit it to the department.
2.	ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
3.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
4.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
5.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
6.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014, Tax Collected has to be deposited on same day or latest before noon on the following working day.
7.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
8.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
9.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
11.	ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
12.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
13.	ULB should assess the Holding & Property tax every year.

5. Comments from Management:

As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

Detailed discussions on this are given in *Discussion Note* as attached below.

6. Acknowledgement:

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

For R. N. SINGH & CO.

Chartered Accountant

ICAI Reg.No:322066E

CA Chanakya Shree
Partner

M. No: -079322



UDIN-20079322 AAAA 1U8463

Date - 04/06/2020

Detailed Audit Report

1. Introduction

The Internal Audit of (Dhaka Nagar Parishad) covering the Period from 1st April 2018 to 31st March 2019 was conducted by following person under the guidance of TL CA Chanakya Shree and MAE CA Ashok Kumar Pandey:

(1) Mr. Rajnish Kumar

2. Administration

The present body of the ULB has taken charge on 23rd January 2019. The incumbency in the key administrative and executive positions was as under:

Smt. Savila Khatun, Chairman from 01.04.2017 to 06.06.2017.

Mr. Manoj Kumar, Administrator from 07.06.2017 to 08.06.2018.

Smt. Nazara Khatun, Chairman from 09.06.2018 to till date.

Mr. Manoj Kumar, Executive officer from 07.09.2015 to 02.07.2018.

Mr. Ajay Kumar, Executive officer from 02.07.2018 to 23.01.2019.

Mr. Nasimmuddin Khan, Executive officer 23.01.19 to till date.

3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the period 2012-15.	6	6	1	1	587553.0	0	Complied Vide Report No. 994/2015-16, Dated- 04/12/18, (Attached As Annexure-1)

4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2016-17	2017-18	2018-19
Final/Revised Budget	238487000.00	273773000.00	324326000.00
Actual Expenditure	83102798.00	126434761.25	142622640.00
Savings(+)/ Excess(-)	155384202.00	147338238.75	181703360.00



II. Volume of transactions

Period	Budgeted (2018-19)	Previous Year (For One Year) (2017-18)	Current Year (2018-19)
Opening balance	306125250.00	68312810.62	108015711.62
Receipts	421147600.00	166137662.00	186270489.00
Total	727272850.00	234450472.62	294286200.62
Net expenditure	324326000.00	126434761.00	142622640.00
Closing balance	402946850.00	108015711.62	151663560.62

Note: - We have taken the data from the Cash Book provided by Nagar Parishad Dhaka (East Champaran) for Financial Year 2017-18 Closing Balance (Rs.108015711.62) and Opening Balance of Financial Year 2018-19 (Rs.108015711.62).

III. Bank Reconciliation: - We have observed that Dhaka Nagar Parishad is not in practice to maintain bank account wise cash book. However, bank reconciliation statement has not been prepared by the ULB. Moreover, the balance of different bank accounts has been provided which are as follows;

Details of Closing Balance:

SI No	Name Of Scheme / Item	Bank Name / Account No.	Balance As Per Pass Book	Balance As Per Cash Book	Differences	Remarks BRS Prepared/ Not Prepared
1.	Pradhan Mantri Aawash Yojna	SBI/36459162838	30619451.75	30619451.75	-	Not Reconciled
2.	Nali Gali Nischay Yojna	SBI/36077727848	7637969.50	13562814.50	(-)5924845.00	Not Reconciled
3.	14 th Finance	SBI/33765686856	8403917.00	23027074.00	(-)14623157.00	Not Reconciled
4.	Internal Resource	SBI/11708448969	2154476.34	2865264.31	(-)710787.97	Not Reconciled
5.	Miscellaneous	SBI/11708448970	5016452.65	5016452.65	-	Not Required
6.	Miscellaneous	CBI/2316853505	53565.00	53565.00	-	Not Required
7.	Miscellaneous	CBI/2183922089	59871.00	59871.00	-	Not Required
8.	Miscellaneous	CBI/2183902404	148551.00	148551.00	-	Not Required
9.	SBM	CBI/3489861315	4615439.20	Not Provided	-	Not Reconciled
10.	Internal Resource	CCB/834001100573	79890.67	Not Prepared	-	Not Reconciled
11.	DAY- NULM	CBI/3604226921	201359.20	111481.20	89878.00	Not Reconciled
12.	Treasury/PLA	Treasury	106943723.35	Not Prepared	-	Not Reconciled



IV. Revenue Receipts: -

Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
Total Receipts (A+B)		166137662	77376104	186270489	166137662		
A.	Revenue Receipts (1+2+3)	57798133	9750156	95899779	57798133		
1.	Own Revenue Receipts (a+b)	7612138	7764479	4290364	7612138		
a)	Tax Revenue (levied and collected by municipal body)	5110312	0	3052222	5110312		
i)	Property tax	5070101	0	3036222	5070101		
ii)	Other tax (levied and collected by municipal body)	40211	0	16000	40211		
b)	Non-tax revenue (levied and collected by municipal body)	2501826	7764479	1238142	2501826		
i)	Fees & fines	649527	0	184138	649527		
ii)	User Charges	0	0	0	0		
iii)	Other non-tax revenue (levied and collected by municipal body)	1852299	7764479	1054004	1852299		
2	Other Revenue Receipts	1735739	0	1132814	1735739		
a)	Income from interest/investments	54103	0	302082	54103		
b)	Other Revenue income	1681636	0	830732	1681636		
3.	Transfers/ Grants/ Assigned Revenues	48450256	1985677	90476601	48450256		
a)	State Assigned Revenue	48271459	1715677	35259704	48271459		
b)	State Finance Commission (SFC) Grants/ Devolution	178797	0	33789333	178797		
c)	Octroi compensation	0	0	0	0		
d)	Other State Govt. Transfer	0	270000	2253800	0		
e)	Central Finance Commission (CFC) Grant	0	0	19173764	0		
f)	Other Central Govt. Transfer	0	0	0	0		
g)	Others	0	0	0	0		
B.	Capital Receipts	108339529	67625948	90370710	108339529		
1	Sale of Municipal Land	0	0	0	0		
2	Loans (from State Govt. or Banks etc.)	0	0	0	0		
3	State Capital Account Grant (under State Schemes etc.)	31904788	41310804	18114453	31904788		
4	Central Capital Account Grant (under Central Schemes etc.)	76434741	26315144	72256257	76434741		
5	Other Capital Receipts	0	0	0	0		

Not Applicable For This Quarter



v. Revenue and Capital Expenditure Information: -

Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
	Total Expenditure (1+2)	1264,34,761.25		1426,22,640.00	1264,34,761.25		
1	Revenue Expenditure	68,61,220.00		137,74,909.00	68,61,220.00		
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	1018388	Details Not Available For This Quarter	1061821	1018388		Not Applicable For This Quarter
1.2	Operation and Maintenance (O&M)	2371906		7249189	2371906		
1.3	Loan repayment (Interest payments)	0		0	0		
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	3470926		5463899	3470926		
2.	Capital Expenditure	1195,73,541.25		1288,47,731.00	1195,73,541.25		
2.1	All developmental works under Central/State specific schemes	119573541.25	128847731	119573541.25			
2.2	Loan Repayments (Principal Amount)	0	0	0			
2.3	Other Capital expenditure	0	0	0			

Note: - As per above reporting format, details of expenditure have not been accounted in the concerned ULB premises and the same has not been reported in previous financial year's internal audit report 2016-17, so we are unable to enclose the same in our report.



VI. Status of implementation of Double Entry Accounting System:

Vinod Singhal & Co (Jaipur, Rajasthan) has started doing double entry accounting system but it is in process & incomplete, it is not in auditable position. Year wise Status of DEAS are as follows;

FY- 2014-15: In Process
FY- 2015-16: Not Started
FY- 2016-17: Not Started
FY- 2017-18: Not Started
FY- 2018-19: In Process
FY- 2019-20: In Process

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

As per section 98 of Bihar Municipal Act ,2007 it is necessary for the Municipality to constitute a Municipal Accounts Committee at its first meeting in each year or as soon as may be at any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the N.P till the date of our audit.

5. Audit Observations:

Part – A

- a. **All Audit objections/irregularities which has monetary implication, particularly in following areas 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.**

(i) Mobile Tower Collection:

Audit Objective – As per Point No. – 5 of TOR

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Parishad Rs. 40000/- per tower and annual renewal fee is Rs. 10000/- per annum per tower

Condition –As per details provided to us there are total 15 (Fifteen) Mobile Towers registered with this ULB up to 31.03.2019 and **Rs.1554300.00** has not been collected till the date of audit from these tower operators as Tower Tax.

Consequence Effect/ Impact - Due to non-collection of Tower Rent with in prescribe time line, ULB incurred interest loss and also the due to non-collection of taxes, public interest has also been suffered.



Cause – We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has not proper mechanisms for supervision and monitoring of the Tower Rent due to which result in Revenue leakage.

Corrective Action / Recommendation – As per our opinion, management should review the collections on monthly and take appropriate actions against irregularity.

S. No.	Ward No.	Location	Owner of Tower	Reg. Amt.	Annual Tax Dues FY_12-13 to 18-19	Interest	Grand Total	Total Amt. Due
1.	18	Near State Bank	Airtel	40,000	56,000	17620	103620	103620
2.	12	Chainpur Dhaka	Airtel	40,000	56,000	17620	103620	103620
3.	17	Virta Tola	Airtel	40,000	56,000	17620	103620	103620
4.	2	Bisrahiya	Aircel	40,000	56,000	17620	103620	103620
5.	16	Shitalpatti	Aircel	40,000	56,000	17620	103620	103620
6.	18	Near LIC Office	Reliance	40,000	56,000	17620	103620	103620
7.	13	Mohabbat Pur	Reliance	40,000	56,000	17620	103620	103620
8.	11	Near Registry Office	Reliance	40,000	56,000	17620	103620	103620
9.	13	Mohabbat Pur	Tata Indicom	40,000	56,000	17620	103620	103620
10.	17	Virta Tola	Tata Indicom	40,000	56,000	17620	103620	103620
11.	12	Islamiya Chowk	Idea	40,000	56,000	17620	103620	103620
12.	15	Near Block	Idea	40,000	56,000	17620	103620	103620
13.	15	Near Block	BSNL	40,000	56,000	17620	103620	103620
14.	16	Shitalpatti	Uninor	40,000	56,000	17620	103620	103620
15.	2	Bisrahiya	ATC	40,000	56,000	17620	103620	103620
TOTAL								1554300

(ii) Advertisement Tax:

Audit Objective – As per Point No. – 5 of TOR

Criteria– Non – levied of advertisement tax by the ULB.

Consequence / Effect / Impact - Due to non - levied of collection of advertisement tax, there is a revenue loss to ULB.

Cause– This happens due to lack of awareness of imposition of advertisement tax of concerned person of the ULB.

Corrective Action / Recommendation – There should be proper monitoring and further steps are required to be taken for collection of advertisement tax by concerned ULB.

(iii) Holding & Property Tax Deposit – Irregularity:

Audit Objective – As per Point No. – 5 of TOR

Criteria – As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.

Condition - During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the deposited amount was not in chronological order i.e. receipt no. range is not mentioned on tax deposit slip. So we are unable to verify the amount deposited with amount collected. Also Daily Collection Register is either not prepared or not up to date.

Consequence / Effect / Impact - Due to non-deposit of Tax on due time, ULBs is suffering from Revenue Loss in the form of Bank Interest which could have been earned on these Receipts. Further this is a lapse on Internal Control due to non-submission of Counterfoil and record updation of assesses due.

Cause – This happens due to non-follow up and monitoring of activities of Tax Collector by the concerned officer on regular interval.

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes by Tax Inspector/Collectors and deposit of collection into Bank either on same day or latest before noon on the following working day. Also receipt number should be mentioned on the deposit slip and to be mentioned on cashbook.

Details of Some of the cases where Property Tax is not deposited on the same date and also not in chronological order;



Receipt No.	Amount Collected	Amount Deposited	Date of Collection	Date Of Deposit	Tax Collector
606 to 611	10717	9000	13-02-19 to 21-02-19	22-02-2019	Khurshid Aalam
612 to 614	5470	8000	27-02-19 to 28-02-19	28-02-2019	
615 to 627	26696	25500	01-03-19 to 13-03-19	13-03-2019	
3943 to 3948 501 to 524	75752	75752	03-01-19 to 29-01-19	09-01-19 =16500 16-01-19 =6000 29-01-19 =50000 04-02-19 =3252	Shahid Anwer

(iv) Holding & Property Tax Collection:

Audit Objective – As per Point No. – 5 of TOR

Criteria – Non-Collection of Property Tax/Holding Tax by the concerned ULB.

Consequence / Effect / Impact - Holding / Property Tax is collected by the tax collector from all wards but in some cases, property tax is not being collected from long period by the tax collector. Due to non-collection of Property/Holding Tax, there is a major operational revenue loss to ULB and there is no record / register to know total current & arrear demand of holding tax. Demand / Arrear Register have also not been provided to us for verification.

Cause – This happens due to lack of proper follow up and monitoring of activities of Tax Inspector / Collector by the concerned officers on regular interval.

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes and also maintenance and updating of Demand & Collection Register on regular interval.

During verification of property tax related documents we have found so many property holders that are not paying property tax from a long lime but no action taken by the ULB for recovery of the same. Details of Some Big defaulters are mentioned below;

Sl. No.	NAME & FATHER'S NAME	HOLDING NO & ADDRESS	YEAR	AMMOUNT
1	NATHUNI SINGH	NEW NEAR DHAKA PETROL PUMP	1993-94 to 2018-19	27793
2	HARISHCHANDRA SINGH S/O- DIPAL SINGH	18 DHAKA GANDHI CHOWK	1993-94 to 2018-19	62217
3	ANITA SINGH S/O-SURENDRA PRASAD	29 DHAKA STATE BANK KE SAMNE	2017-18 to 2018-19	3637
4	DIPNARAYAN SINGH S/O- LILAVAR SINGH	31 DHAKA HIGH SCHOOL KE SAMNE	2017-18 to 2018-19	6063
5	MD KASIM S/O-SHEKH LATIF	71 DHAKA MOKHTARKHAN KE BAGAL ME	2017-18 to 2018-19	8829



6	ROHUL HAK & SHAMSHUL HAK S/O-JAHRUL HAK	07 DHAKA THANA ROAD	2006-07 to 2018-19	124412
7	ASHFAK ANSARI S/O-LATE NURMOHAMMAD ANSARI	NEW DHAKA BAIRIYAR KE NIKAT	2013-14 to 2018-19	28900
8	SANJAY KUMAR SINGH S/O- LATE NANDESHWAR SINGH	NEW DHAKA MOTIHARI ROAD	2013-14 to 2018-19	242262
9	JAMIL AKHTAR	NEW DHAKA MOTIHARI ROAD PWD KE SAMNE	2013-14 to 2018-19	12024
10	PAPPU S/O-SHEKH JUVAL	NEW DHAKA MOTIHARI ROAD	2013-14 to 2018-19	12142

(v) **Shop Rent:**

Audit Objective– As per Point No. – 5 of TOR

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

Condition – No record maintained by the ULB regarding Shop Rent Arrear/Demand, Total Shop Rent Collected & deposited during this period.

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

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

Corrective Action / Recommendation– There should be proper monitoring and further steps are required to be taken for collection of Rent by concerned ULB.

b. Excess payments against bill, lack of prudence in payment against vouchers inefficiency in control resulting loss to ULB'S;

➤ No observation found during the course of audit.

c. Report on finding of field survey of property tax of minimum 20 high value properties;

Report on field survey of 20 high value properties

Sl. No	Name	Father's Name	Ward No	Type of construction	Type of Uses	Carpet Area	Annual Value	Annual Tax
1	RAJENDRA SAH	SATYANARA YAN SAH	11	RCC	COMMERCIAL	800	51600	4644



2	SALAM COMPLEX	MARKET	12	RCC	COMMERCIAL	6000	387000	34830
3	OKAISH	LATE AJIJ	13	RCC	COMMERCIAL	2240	144480	13003
4	OJAIR	LATE AJIJ	13	RCC	COMMERCIAL	1000	64500	5805
5	ISRAR AHMAD	MOKHTAR	13	RCC	COMMERCIAL	1500	96750	8707
6	SAFI AHMAD	SHEKH SERAJ	17	RCC	COMMERCIAL	720	30960	2786
7	JAGARNATH SAH	MATUKDHAR I SAH	12	RCC	COMMERCIAL	600	25800	2322
8	BABUDIN KHAN	FAJIL KHAN	12	RCC	COMMERCIAL	640	41280	3715
9	JAMALUDIN KHAN	FAJIL KHAN	12	RCC	COMMERCIAL	640	41280	3715
10	SAFI AHMAD	SHEKH SERAJ	12	RCC	COMMERCIAL	750	48375	4353
11	BRAJKISHOR SINGH	RAMSAGAR SINGH	13	RCC	COMMERCIAL	720	46440	4180
12	AFJAL HUSAIN	SHEKH HANIF	13	RCC	COMMERCIAL	432	18576	1672
13	HASIM MOKHTAR	SHEKH TABARAK	13	RCC	COMMERCIAL	1440	92880	8359
14	RAJIULLAH		13	RCC	RESIDENTIAL	2160	21600	1944
15	MD VAKIL	AJIJ	10	TILE	RESIDENTIAL	1600	68800	6192
16	ALAUDDIN KHAN	FAJIL KHAN	12	RCC	COMMERCIAL	640	41280	3715
17	NAJIM	MIR HASAN	12	RCC	COMMERCIAL	1200	51600	4644
18	FASI AKHTAR	SHEKH GAFUR	12	RCC	COMMERCIAL	432	18576	1676
19	AFJAL	SHEKH GAFUR	12	RCC	COMMERCIAL	432	18576	1676
20	MD UNNAIS	LATE FARUK	13	RCC	COMMERCIAL	288	12384	1115

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

Part-B

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

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

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Advance & Recovery Register	Not Maintained
3	Demand Register	Not Maintained
4	Daily Collection Register	Not Maintained Properly
5	Cheque Issue Register	Not Maintained
6	Royalty Register	Not Maintained
7	TDS Register	Not Maintained



8	VAT Register	Not Maintained
9	Procurement Register	Not Maintained
10	Grant Register	Not Maintained

b. Irregularity in procurement process: -

No observation found in this regard.

c. Non-compliance of directives by UD & HD, Government of Bihar: -

We observed several non-compliances of directives of UD&HD, GOB such as; -

- (1) Non collection of various taxes required to be collected.
- (2) Non maintenance of prescribe books of accounts
- (3) Non submission of UC and other reports on timely basis.

d. Non- compliance of Act & Rules: -

As per section 127 of the Bihar Municipal Act, the Municipality can levy the following taxes:

- Property tax on land and building
- Surcharge on transfer of land and building.
- Tax on deficit in parking space in any non-residential building.
- Water tax,
- Fire tax,
- Tax on advertisement
- Surcharges on entertainment tax,

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

e. Lack of internal control measures: -

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -

- Serially numbered Cash/Bank Payment & Receipt Voucher has not been maintained by the ULB. During the course of audit we have found that for every payments only supporting documents are found which is not serially numbered and also not kept in chronological order as per cash book. So we have faced difficulties and also waste of time to search vouchers during audit. ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.

- The cash book balances were not reconciled with the Balances in Bank Pass Book.
2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.
 3. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the deposited amount was not in chronological order i.e. receipt no. range is not mentioned on tax deposit slip. So we are unable to verify the amount deposited with amount collected. Also Daily Collection Register is either not prepared or not up to date.
 4. Advance and Recovery register is not maintained by Dhaka Nagar Parishad.

f. Non-compliance of TDS, and other relevant statute: -

During the course of audit we have found various irregularities on deduction and deposition of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time. Taxes such as VAT, Income Tax, Royalty, Labour Cess etc. are collected from time to time but its payments are made on yearly basis which is not proper. Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department.

Some of the irregularities found during the audit period are given below;

1. Payment made to Contractor Akhilesh Kumar for scheme no 19/F2/17-18 Rs.676129 on 26/03/18 on which GST deducted Rs.15194 but deposited late on 11/01/19.
2. Payment made to contractor R N Construction for scheme no 01/F2/18-19 of Rajya Yojna Rs.2526965 on 30-03-18 on which GST Deducted Rs.35102 but not deposited up to 31/03/19.
3. Payment made to Contractor Daroga Sah for scheme no 26/F2/17-18 SBM Rs.754242 on 26/10/18 on which GST deducted Rs.15804 but not deposited up to 31/03/19.
4. Payment made to contractor Shiv Kishore Prasad for scheme no 08/F2/17-18 of Pey Jal Nischay Yojna Rs.2706096 on 12/01/19 on which GST Deducted Rs.54122 but not deposited up to 31/03/19.
5. Payment made to contractor Aftab Aalam for scheme no 03/F2/17-18 Pey Jal Nischay Yojna Rs.225275 on 22/01/19 on which GST Deducted Rs.4506 but not deposited up to 31/03/19.
6. Quarterly Return for TDS has not been filed Quarter wise for F.Y -2018-19.
7. Quarterly Return for GST has not been filed Quarter wise for F.Y -2018-19.



g. Deficiency in pay-roll system: -

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

h. Utilizations of grant and report on Missing Utilization Certificate:

Various UC's of Previous FY & 4th Quarter of FY_2018-19 was not prepared & submitted to UD & HD till the date of audit.

We have given direction & helped Dhaka Nagar Parishad in preparing UC's & prepared the following UC's

S. No.	Name of Scheme	Financial Year	Letter No.	Amount (lakh)	UC Submitted/ Not
1.	Peshakar Mad	2018-19	24/30.06.2017	14.03	Prepared on 30.08.19
2.	Parshad Bhatta	2018-19	16/15.06.2017	3.48	Prepared on 30.08.19
3.	EO Payment	2018-19	08/23.05.207	5.00	Prepared on 30.08.19
4.	14 th Finance	2018-19	34/02.08.2017	40.94	Prepared on 30.08.19
5.	Safai Yojna	2018-19	44/24.08.2017	43.62	Prepared on 30.08.19
TOTAL				107.07	

The details of Pending UC:-

We are providing all help to the ULB so that the UC shall be prepared nad submitted to UD & HD under the timeline:

S. No.	Name of Scheme	Letter No.	Amt. Allotted	UC Pending Amt.
1.	Safai	44/24.08.2017	43.62	1.46
2.	Nali Gali	128/07.03.2018	42.82	4.4
3.	14 th Finance	-	64.08	64.08
4.	14 th Finance	-	64.08	64.08
5.	14 th Finance	-	64.08	64.08
6.	14 th Finance	-	64.08	64.08
7.	5 th Finance	-	110.96	110.96
8.	5 th Finance	-	110.96	110.96
9.	5 th Finance	-	107.21	107.21



I. Physical verification of inventory/stores: -

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

J. Advances, their adjustment & recovery: -

Advance Register has not been maintained by the concerned ULB and in the absence of above register it is difficult to check or comments on adjustment and recovery of advances. Advance has been given to staff for office expenses without any advance requisition and without the approval of executive officer.

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

PART – “C”
Scope of Audit

Sl. No	Particular	Remarks/ Observation
1	Whether all these the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	No observation found in this regard.
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any inconsistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	We have witnessed the 20 high value of property same has been reported above in Point 5, Part A(c).



3	<p>Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR</p> <p>Rule 22: All moneys to be brought to account</p> <p>Rule: 27: Collections to be deposited into Bank on the same day</p> <p>Rule 69: Grant Related Compliance</p> <p>Rule 120-121: Monthly Receipt & Payment Account and Trial Balance</p> <p>Rule 130: Audit to be completed & reported within 6 month</p>	<p>All the compliance has been made at ULB except Rule :27 & Rule 120-121</p> <p>Rule 22: All moneys to be brought to account but delayed.</p> <p>Rule 27: We have observed that Property Tax collected money has not been deposited on bank account on the same date. Details of cases found is given at Point No. 5 Part- A(a)(iii).</p> <p>Rule 69: Grant related compliance has been done properly.</p> <p>Rule120-121: Monthly Receipt & Payments Accounts and Trial Balance are not prepared.</p> <p>Rule 130 is not followed</p>																								
4	<p>Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, GoB have been complied.</p>	<p>Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, GoB have been complied.</p>																								
5	<p>If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sai rat etc. have incurred then quantify the same..</p>	<p>Loss of Rs.1554300/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.</p>																								
6	<p>Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.</p>	<p>No Irregularities Found in this regard.</p> <p>Details of some of the cases checked during the audit period:</p> <table border="1" data-bbox="917 1500 1428 1848"> <thead> <tr> <th>Date</th> <th>Particular</th> <th>Amount</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>03-01-19</td> <td>National Electric</td> <td>16670</td> <td>Electric Item</td> </tr> <tr> <td>03-01-19</td> <td>Mamta Associates</td> <td>134130</td> <td>LED Bulb Payment</td> </tr> <tr> <td>05-01-19</td> <td>Dainik Jagran</td> <td>25552</td> <td>Advertisement</td> </tr> <tr> <td>12-01-19</td> <td>Steel Furniture</td> <td>16992</td> <td>Chair Purchase</td> </tr> <tr> <td>12-01-19</td> <td>Robust Technology</td> <td>11500</td> <td>Laptop Repair</td> </tr> </tbody> </table>	Date	Particular	Amount	Remarks	03-01-19	National Electric	16670	Electric Item	03-01-19	Mamta Associates	134130	LED Bulb Payment	05-01-19	Dainik Jagran	25552	Advertisement	12-01-19	Steel Furniture	16992	Chair Purchase	12-01-19	Robust Technology	11500	Laptop Repair
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7	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-.	No Such type of Issues found in this regard.
8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	We have found that Dhaka Nagar Parishad is not preparing their UC's on timely basis. Details of UC's Prepared & UC's Pending are given at Point No. 5 Part-B(h).
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.
10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Yes, All payment has been made according to payment terms & conditions of tenders.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No Such cases found in this regard.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	We have verified all major areas of ULB and assessed some revenue losses, same have been reported in separate sections of this audit report.
13	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also. Details of major statutory irregularities are: <ul style="list-style-type: none"> • TDS return has not been filled. • TDS have not been deposited appropriately. • Labor cess has not been deducted & deposited appropriately.



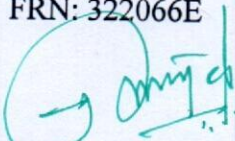
	<ul style="list-style-type: none">• VAT liability has not been settled till the date of audit. <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>
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General Observations: -

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

For R.N. Singh & Co.
Chartered Accountants
FRN: 322066E




CA Chanakya Shree
Partner
Mem No: 079322

UDIN-20079322AAAADU8463

Date - 04/06/2020

RN Singh & Co
Chartered Accountants

Nagar Parishad Dhaka

Discussion Notes for FY 2018-19

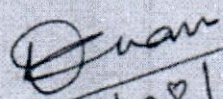
Sl. No.	Observation	Management Remarks
1	We are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2009-12 & Previous years, As compliance report has not been prepared by the ULB.	With the guidance of Auditor we have started to prepare it.
2	Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB.	It will be prepared in future.
3	Status Of Double Entry Accounting System: Vinod Singhal & Co (Jaipur, Rajsthan) has started doing double entry accounting system but it is in process & incomplete, it is not in auditable position. Year wise Status of DEAS are as follows; FY- 2014-15: In Process FY- 2015-16: Not Started FY- 2016-17: Not Started FY- 2017-18: Not Started FY- 2018-19: In Process FY- 2019-20: In Process	DEAS TEAM is working on it, will be prepared within specified time.
4	Municipal Accounts Committee has not been constituted by the Dhaka Nagar Panchayat.	Will be Constituted in next Board Meeting.
5	During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the deposited amount was not in chronological order i.e receipt no. range is not mentioned on tax deposit slip. So we are unable to verify the amount deposited with amount collected. Also Daily Collection Register is either not prepared or not up to date.	It will be taken care from now.
6	Demand register is not maintained by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent On Municipal Properties etc.	— Do —
7	Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 15 Mobile Towers registered with this ULB up to 31.03.2018 and Rs. 1554300 has not been collected till the date of audit from these tower operators as Tower Tax.	Action will be taken for collection of the same.
8	Advertisement Tax has not been levied by the Dhaka Nagar Panchayat. There have not been any system developed for the levy of advertisement tax.	System will be developed for this in near future.
9	Serially numbered Cash/Bank Payment & Receipt Voucher has not been maintained by the ULB. During the course of audit we have found that for every payments only supporting documents are found which is not serially numbered and also not kept in chronological order as per cash book. So we have faced difficulties and also waste of time to search vouchers during audit. ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.	It will be prepared from next month.

Duan
31/08/19

कार्यपालक पदाधिकारी
नगर परिषद, ढाका
पूर्वी चम्पारण



10	Various registers, books of records etc. are not being prepared by the ULB. Such as Fixed Asset Register, Advance & Recovery Register, Demand Register, Daily Collection Register, Cheque Issue Register.	It will be prepared in near future.
11	Various Statutory Register such as TDS, VAT, Royalty, Labour Cess, GST are not prepared by the ULB.	Do
12	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	Do
13	ULB has not been in practice to prepare financial statements.	Do
15	Payment made to Contractor Akhilesh Kumar for scheme no 19/F2/17-18 Rs. 676129 on 26/03/18 on which GST deducted Rs. 15194 but deposited late on 11/01/19.	Deposited on 11.01.19 It will be taken care in future.
16	Payment made to contractor R N Construction for scheme no 01/F2/18-19 of Rajya Yojna Rs. 2526965 on 30-03-18 on which GST Deduted Rs. 35102 but not deposited upto 31/03/19.	Deposited on 30.04.19. It will be taken care in future.
17	Payment made to Contractor Daroga Sah for scheme no 26/F2/17-18 SBM Rs. 754242 on 26/10/18 on which GST deducted Rs. 15804 but not deposited upto 31/03/19.	Deposited on 30.04.19. It will be taken care in future.
18	Payment made to contractor Shiv Kishore Prasad for scheme no 08/F2/17-18 of Pey Jal Nischay Yojna Rs. 2706096 on 12/01/19 on which GST Deduted Rs. 54122 but not deposited upto 31/03/19.	Deposited on 30.04.19. It will be taken care in future.
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20	UC of various scheme for Rs. 994.65 lakh are pending for submission to the Urban Development & housing Department till financial year 2018-19 and their details provided in detailed report.	With the help of Auditor we have started to prepare UC's. It will be taken care in future.
21	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Action will be taken care in future.
22	Procurement Register has not been maintained for all procurements above Rs. 15000.	Do
23	During verification of property tax related documents we have found so many property holders that are not paying property tax from a long time but no action taken by the ULB for recovery of the same. Details of which will be provided in detailed audit report.	Action will be taken against them in near future.


31/08/19
 कार्यपालक पदाधिकारी
 नगर परिषद, दाका
 - पूर्वी सम्प्रदाय



कार्यालय:- नगर परिषद्, टाका, पूर्वी चम्पारण।

वित्तीय वर्ष 2003-04 से 2018-19 में प्राप्त सहायक अनुदानों की निकासी/व्यय एवं अवशेष राशि की चालान द्वारा कोषागार में जमा विवरणी प्रतिवेदन
नगर निकाय का नाम:- नगर परिषद्, टाका
कोषागार का नाम:- कोषागार, शिकरहना, टाका।

DDO Code:- URB001
Treasury Code:- SKN
PLA Account No:- 261
Bank Account No:- 686856

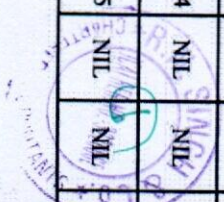
राशि (लाख में)

क्र 0 से 0	सहायक अनुदान का वित्तीय वर्ष	सहायक अनुदान का मद	संबंधित स्वीकृत्या देश सं 0 एवं तिथि	स्वीकृत्या देश एवं आवंटनादेश में निकाय को आवंटित राशि	आवंटित राशि के विलुद्ध निकाय द्वारा निकासी की गई राशि	टी0 भी0 नं0 एवं तिथि	पी0 एल0 खाता में रखी गई राशि	बैंक खाता में जमा की गई राशि	वित्तीय वर्ष जिसमें राशि व्यय की गयी	संबंधित मद में राशि	संबंधित आवंटन के अनुरूप की गयी निकासी के लिए गए व्यय के उपरान्त 2019 को अवशेष राशि	कोषागार में जमा की गई राशि	चालान सं0/ तिथि	समर्पित उपयोगिता प्रमाण-पत्र में निहित राशि	समर्पित उपयोगिता प्रमाण-पत्र की तिथि	लंबित U.C की राशि	बैंक खाता में जमा अवशेष राशि	पी0 एल0 खाता में जमा अवशेष राशि	अभ्युक्ति
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	2003-04	11th Finance	1340 30.03.04	7.66	7.66	RTGS	-	7.66	2003-04	7.66	NIL	-	-	7.66	29.09.14	NIL	NIL	NIL	
2	2005-06	Sanitation	1101 30.03.06	9.36	9.36	02/31.03.06	9.36	-	2005-06	9.36	NIL	-	-	9.36	29.09.14	NIL	NIL	NIL	
3	2005-06	12th Finance	3191 28.09.05	9.28	9.28	03/04.02.06	9.28	-	2005-06	9.28	NIL	-	-	9.28	29.09.14	NIL	NIL	NIL	
4	2005-06	Road Construction & Renovation	1131 31.03.06	28.68	28.68	RTGS	-	28.68	2005-06	28.68	NIL	-	-	28.68	14.10.14	NIL	NIL	NIL	
5	2005-06	Road Construction & Renovation	1102 30.03.06	58.47	58.47	RTGS	-	58.47	2005-06	58.47	NIL	-	-	58.47	14.10.14	NIL	NIL	NIL	
6	2005-06	12th Finance	1096 30.03.06	8.86	8.86	RTGS	-	8.86	2005-06	8.86	NIL	-	-	8.86	29.09.14	NIL	NIL	NIL	



7	2006-07	12th Finance	3115	6.2	6.2	RTGS	-	6.2	2006-07	6.2	NIL	-	-	6.2	14.10.14	NIL	NIL	NIL
8	2006-07	Machinery & Equipments	3515 19.09.06	4.25	4.25	RTGS	4.25	-	2006-07	4.25	NIL	-	-	4.25	14.10.14	NIL	NIL	NIL
9	2007-08	12th Finance	5674 10.12.07	9.23	9.23	01/31.03.08	9.23	-	2007-08	9.23	NIL	-	-	9.23	29.09.14	NIL	NIL	NIL
10	2007-08	12th Finance	1617 27.03.08	4.61	4.61	RTGS	-	4.61	2007-08	4.61	NIL	-	-	4.61	29.09.14	NIL	NIL	NIL
11	2007-08	3rd State Finance	1536 25.03.08	2.4	2.4	01/31.03.08	2.4	-	2007-08	2.4	NIL	-	-	2.4	29.09.14	NIL	NIL	NIL
12	2008-09	Salary	4535 29.08.08	0.78	0.78	01/24.02.09	0.78	-	2008-09	0.78	NIL	-	-	0.78	14.10.14	NIL	NIL	NIL
13	2009-10	Civil Aninities	1482 24.03.10	10.00	10.00	RTGS	-	10.00	2009-10	10.00	NIL	-	-	10.00	29.09.14	NIL	NIL	NIL
14	2009-10	12th Finance	1338 17.03.10	6.17	6.17	RTGS	-	6.17	2009-10	6.17	NIL	-	-	6.17	14.10.14	NIL	NIL	NIL
15	2009-10	Salary Allotment	1420 19.03.10	0.78	0.78	22/31.03.10	0.78	-	2009-10	0.78	NIL	-	-	0.78	03.01.15	NIL	NIL	NIL
16	2010-11	13th Finance	1838 30.03.11	12.03	12.03	RTGS	-	12.03	2010-11	12.03	NIL	-	-	12.03	03.11.14	NIL	NIL	NIL
17	2010-11	13th Finance	1837 30.03.11	12.00	12.00	09/31.03.11	12.00	-	2010-11	12.00	NIL	-	-	12.00	29.09.14	NIL	NIL	NIL
18	2010-11	13th Finance	4713 17.08.10	12.00	12.00	16/31.03.11	12.00	-	2010-11	12.00	NIL	-	-	12.00	14.10.14	NIL	NIL	NIL
19	2010-11	नगरिक सुविधा	4850 20.08.10	12.00	12.00	RTGS	-	12.00	2010-11	12.00	NIL	-	-	12.00	03.11.14	NIL	NIL	NIL
20	2011-12	13th Finance (1st)	13 04.08.11	14.00	14.00	42/29.03.12	14.00	-	2011-12	14.00	NIL	-	-	14.00	03.11.14	NIL	NIL	NIL
21	2011-12	13th Finance (2st)	49 12.03.12	15.46	15.46	46/29.03.12	15.46	-	2011-12	15.46	NIL	-	-	15.46	14.10.14	NIL	NIL	NIL
22	2011-12	E-Governance	52 19.03.12	61.29	61.29	49/29.03.12	35.42	-	2011-12	61.29	NIL	-	-	61.29	03.01.15	NIL	NIL	NIL

25



23	2011-12	4th State Finance	15	23.08.11	1.00	1.00	43/29.03.1	2	1.00	-	2011-12	1.00	NIL	-	-	1.00	03.11.14	NIL	NIL	NIL	
24	2012-13	13th Finance	22	31.08.12	5.21	5.21	46/23.03.1	3	5.21	-	2016-17	5.21	NIL	-	-	5.21	03.11.16	NIL	NIL	NIL	
25	2012-13	13th Finance	118	29.03.13	17.80	17.80	RTGS	-	17.80	17.80	2016-17	17.80	NIL	-	-	17.80	03.11.16	NIL	NIL	NIL	
26	2012-13	13th Finance Commission	19	19.07.12	16.35	16.35	45/23.03.1	3	16.35	-	2016-17	16.35	NIL	-	-	16.35	03.11.16	NIL	NIL	NIL	
27	2013-14	13th Finance	01	05.04.13	3.46	3.46	RTGS	-	3.46	3.46	2016-17	3.46	NIL	-	-	3.46	03.11.16	NIL	NIL	NIL	
28	2013-14	13th Finance	12	19.07.13	20.01	20.01	RTGS	-	20.01	20.01	2016-17	20.01	NIL	-	-	20.01	03.11.16	NIL	NIL	NIL	
29	2013-14	प्रशासनिक भवन	31/13.11.2	013	37.73	37.73	0068/27.03.2014	-	-	-	-	-	राशि को व्यय नहीं किया गया	37.73	199	37.73	11.04.201	NIL	NIL	NIL	बालन द्वारा राशि को कोषागार में जमा कर दिया गया है
30	2014-15	प्रशासनिक भवन	43/15.09.2	014	37.33	37.33	0584/09.0	3.2015	-	-	-	-	राशि को व्यय नहीं किया गया	37.33	199	37.33	11.04.20	NIL	NIL	NIL	
31	2014-15	प्रशासनिक भवन	1824.07.2	014	09.43	09.43	91/07.01.20	-	-	-	-	-	राशि को व्यय नहीं किया गया	09.43	199	09.43	11.04.20	NIL	NIL	NIL	
32	2015-16	PESHAKAR	37	28.08.15	9.72	9.72	01/05.01.1	5	9.72	-	2016-17	9.72	NIL	-	-	9.72		NIL	NIL	NIL	
33	2015-16	PARSHAD BHATTA	09	19.05.15	1.37	1.37	02/05.01.1	6	1.37	-	2016-17	1.37	NIL	-	-	1.37		NIL	NIL	NIL	
34	2015-16	SAFAI	17	17.07.15	43.63	43.63	03/05.01.1	6	43.63	-	2016-17	43.63	NIL	-	-	43.63		NIL	NIL	NIL	
35	2015-16	14th Finance	76	23.12.15	44.03	44.03	01/29.12.1	5	44.03	-	2016-17	44.03	NIL	-	-	44.03		NIL	NIL	NIL	
36	2015-16	कार्यवाही का बैल	60	03.11.15	3.24	3.24	01/11.03.1	6	3.24	-	2016-17	3.24	NIL	-	-	3.24		NIL	NIL	NIL	
37	2015-16	5th Finance Commission	124	21.03.16	82.93	82.93	02/31.03.1	6	82.93	-	2016-17	82.93	NIL	-	-	82.93		NIL	NIL	NIL	
38	2015-16	5th Finance Commission	124	21.03.16	12.80	12.80	03/31.03.1	6	12.80	-	2016-17	12.80	NIL	-	-	12.80		NIL	NIL	NIL	
39	2015-16	5th Finance Commission	124	21.03.16	60.56	60.56	01/31.03.1	6	60.56	-	2016-17	60.56	NIL	-	-	60.56		NIL	NIL	NIL	

40	2015-16	PARIWAHA N	132	29.03.16	31.14	31.14	04/31.03.16	31.14	-	2016-17	31.14	NIL	-	-	31.14		NIL	NIL	NIL
41	2015-16	PARIWAHA N	132	29.03.16	18.63	18.63	05/31.03.16	18.63	-	2016-17	18.63	NIL	-	-	18.63		NIL	NIL	NIL
42	2015-16	कैरवाँ	4334	22.08.15	24	24	RTGS	-	24	2016-17	24	NIL	-	-	24	29.08.16	NIL	NIL	NIL
43	2015-16	14वीं वित्त	75	23.12.15	44.02	44.02	01/29.12.15	44.02	-	2016-17	44.02	NIL	-	-	44.02	29.08.16	NIL	NIL	NIL
44	2015-16	14वीं वित्त	75	23.12.15	5.83	5.83	01/29.12.15	44.02	-	2016-17	5.83	NIL	-	-	5.83	03.01.20	NIL	NIL	NIL
45	2015-16	पार्षद भत्ता	08	19.05.15	2.10	2.10	RTGS	-	2.10	2016-17	2.10	NIL	-	-	2.10	29.08.16	NIL	NIL	NIL
46	2015-16	EO वेतन	59	03.11.15	3.24	3.24	RTGS	-	3.24	2016-17	3.24	0.2	-	-	3.04	29.08.16	NIL	NIL	NIL
47	2015-16	EO वेतन	59	03.11.15	0.2	0.2	RTGS	-	0.2	2016-17	0.2	NIL	-	-	0.2	03.01.20	NIL	NIL	NIL
48	2015-16	जलापूर्ति	76	28.12.15	236.06	236.06	05/11.03.16	-	236.06	2016-17	236.06	NIL	-	-	49.77	29.08.16	NIL	NIL	NIL
49	2015-16	नागरिक सुविधा	16	17.07.15	43.63	43.63	03/05.01.16	43.63	-	2016-17	43.63	5.46	-	-	38.17	29.08.16	NIL	NIL	NIL
50	2015-16	नागरिक सुविधा	16	17.07.15	5.46	5.46	03/05.01.16	5.46	-	2016-17	5.46	NIL	-	-	5.46	03.01.20	NIL	NIL	NIL
51	2015-16	परिचरन	132	29.03.16	49.77	49.77	04/05	49.77	-	2016-17	49.77	NIL	-	-	49.77	29.08.16	NIL	NIL	NIL
52	2015-16	13वीं वित्त	11	22.06.15	23.46	23.46	RTGS	-	23.46	2016-17	23.46	NIL	-	-	23.46	29.08.16	NIL	NIL	NIL
53	2016-17	पार्षद भत्ता	11	18.05.16	5.58	5.58	01	5.58	-	2016-17	5.58	NIL	-	-	5.58	05.06.17	NIL	NIL	NIL
54	2016-17	कार्योपरा0 का वेतन	20	23.06.16	5.13	5.13	03	5.13	-	2016-17	5.13	NIL	-	-	5.58	05.06.17	NIL	NIL	NIL
55	2016-17	14वीं वित्त	191	26.12.16	67.09	67.09	01	67.09	-	2016-17	67.09	NIL	-	-	67.09	05.06.17	NIL	NIL	NIL
56	2016-17	5th Finance Commission	162	19.10.16	90.50	90.50	04	90.50	-	2016-17	90.50	NIL	-	-	90.50	28.02.18	NIL	NIL	NIL
57	2016-17	5th Finance Commission	162	19.10.16	13.30	13.30	05	13.30	-	2016-17	4.63	8.68	-	-	13.30	28.02.18	NIL	NIL	NIL



58	2016-17	5th Finance Commission	162	19.10.16	64.55	64.55	06	09.12.16	64.55	-	2016-17	64.55	NIL	-	64.55	28.02.18	NIL	NIL	NIL	NIL	
59	2016-17	14th वित्त	29	06.07.16	67.57	67.57	01	31.03.17	67.57	-	2016-17	67.57	NIL	-	67.57	12.04.17	NIL	NIL	NIL	NIL	
60	2016-17	नाली-गली	42	09.08.16	12.42	12.42	02	09.12.16	12.42	-	2016-17	12.42	NIL	-	12.42	18.01.17	NIL	NIL	NIL	NIL	
61	2016-17	नाली-गली	42	09.08.16	9.69	9.69	01	09.12.16	9.69	-	2016-17	9.69	NIL	-	9.69	18.01.17	NIL	NIL	NIL	NIL	
62	2016-17	नाली-गली	167	25.10.16	16.56	16.56	08	09.12.16	16.56	-	2016-17	16.56	NIL	-	16.56	18.01.17	NIL	NIL	NIL	NIL	
63	2017-18	PARSHAD BHATTA	16	15.06.17	3.48	3.48	7	04/09.08.1	3.48	-	2018-19	3.48	NIL	-	3.48	03.01.20	NIL	NIL	NIL	NIL	
64	2017-18	EO PAYMENT	08	23.05.17	5.00	5.00	7	05/09.08.1	5.00	-	2018-19	5.00	NIL	-	5.00	03.01.20	NIL	NIL	NIL	NIL	
65	2017-18	14th Finance Commission	34	02.08.17	40.94	40.94	7	01/09.08.1	40.94	-	2017-18	40.94	NIL	-	40.94	03.01.20	NIL	NIL	NIL	NIL	
66	2017-18	SAFAI	44	24.08.17	43.62	43.62	7	01/12.10.1	43.62	-	2017-18	43.62	NIL	-	42.16	03.01.20	1.46	NIL	NIL	1.46	
67	2017-18	NALL-GALI	128	07.03.18	42.82	42.82	8	05/16.03.1	42.82	-	2017-18	42.82	NIL	-	38.42	28.08.19	4.4	NIL	NIL	4.4	
68	2018-19	STATE PLAN	63	27.09.18	39.71	39.71	8	01/07.12.1	39.71	-	2018-19	39.71	NIL	-	39.71	16.11.19	NIL	NIL	NIL	NIL	
69	2018-19	STATE PLAN	63	27.09.18	39.71	39.71	8	02/07.12.1	39.71	-	2018-19	39.71	NIL	-	39.71	16.11.19	NIL	NIL	NIL	NIL	
70	2019-20	14th Finance			64.08	64.08		CFMS	64.08	-	-	64.08	64.08	-	64.08		64.08	NIL	NIL	64.08	
71	2019-20	14th Finance			64.08	64.08		CFMS	64.08	-	-	64.08	64.08	-	64.08		64.08	NIL	NIL	64.08	
72	2019-20	14th Finance			64.08	64.08		CFMS	64.08	-	-	64.08	64.08	-	64.08		64.08	NIL	NIL	64.08	
73	2019-20	14th Finance			64.08	64.08		CFMS	64.08	-	-	64.08	64.08	-	64.08		64.08	NIL	NIL	64.08	
74	2019-20	5th Finance Commission			110.96	110.96		CFMS	64.08	-	-	110.96	110.96	-	110.96		110.96	NIL	NIL	110.96	



75	2019-20	5th Finance Commission	110.96	110.96	CFMS	64.08	-	-	-	110.96	-	-	110.96	110.96	NIL	110.96	
76	2019-20	5th Finance Commission	107.21	107.21	CFMS	107.21	-	-	-	107.21	-	-	107.21	107.21	NIL	107.21	

Now
25/01/2020

कार्यपालक पदाधिकारी,
नगर परिषद्, दाका।

कार्यपालक पदाधिकारी
नगर परिषद्, दाका
पूर्व सभारण



कार्यालय, नगर परिषद, ढाका, पूर्वी बम्पारण।

नगर पंचायत, ढाका का वरीय लेखा परीक्षा अधिकारी द्वारा वर्ष 2012-13 से 2014-15 के लेखा परीक्षा प्रतिवेदन संख्या-

994 / 2015-16 का अनुपालन प्रतिवेदन।

आपत्ती	जवाब
कांडिका-01(क)- विविध रसीदों से.....सुनिश्चित किया जाय।	कांडिका-01(क) का अनुपालन किया गया है। इस मद में प्राप्त राशि मो0-568397.00रु0 का वसूली कर चालान द्वारा पी0एल0 खता में जमा किया गया, जिसका अवलोकन परिशिष्ट-1 पर किया जा सकता है। शेष राशि मो0-426431.35रु0 वसूली हेतु स्थानीय ढाका थाना में प्राथमिकी सं0-263 / 2016 दर्ज की गई है।
कांडिका-01(ख)-धृति कर की.....जमा सुनिश्चित की जाए।	श्री शाहीद अनवर, कर संग्रहक के द्वारा धृति कर की वसूली गई राशि-1956.00रु0 नगर पंचायत, ढाका के खता सं0-11708448969 में जमा किया गया परिशिष्ट-II पर देखा जा सकता है।
कांडिका-02-सैरात की बन्दोबस्त.....त्रुटीपूर्ण थे।	सैरात की बन्दोबस्त दिनांक-18.03.2017 के बोर्ड के बैठक में लिए गए निर्णय के आलोक में सैरातों की बन्दोबस्त 10 प्रतिशत वृद्धि पर 02 प्रतिशत अतिरिक्त शुल्क के साथ पूर्व के ठेकेदार को अनुमंडल पदाधिकारी, सिकरहना-सह-प्रशासक, नगर पंचायत, ढाका के आदेश पर बन्दोबस्त किया गया है। अगले वित्तीय वर्ष में निविदा के माध्यम से बन्दोबस्ती की कार्रवाई की जाएगी।
कांडिका-02.01-नाजीर रसीद.....उपलब्ध नहीं कराई गई।	नाजीर रसीद सं0-231 कार्यालय में उपलब्ध नहीं है। पूर्व के प्रधान सहायक-सह-नाजीर पर प्राथमिकी दर्ज है। परिशिष्ट-I पर अवलोकनीय।
कांडिका-02.02-अंचल से हस्तांतरित.....नहीं दिखाया गया।	अंचल से हस्तांतरित सैरातों के लिए दिनांक-10.04.2013 से 30.06.2014 तक की गई विभागीय वसूली की राशि नगर पंचायत, ढाका के खाते में जमा नहीं होने के कारण पूर्व के प्रधान सहायक-सह-नाजीर पर स्थानीय थाने में प्राथमिकी दर्ज है। साक्ष्य परिशिष्ट-I पर अवलोकनीय।
कांडिका-02.03-वर्ष 2013-14.....बन्दोबस्त किये गये।	दिनांक-18.03.2017 की बोर्ड की बैठक में निर्णय लिया गया कि वाहन पार्किंग वसूली हेतु जब-जब निविदा किया गया है, तब-तब ढाका में रखाई वाहन पडवाव नहीं होने के कारण विवाद उत्पन्न हुआ है। अतः स्थिति विशेष को ध्यान में रखते हुए अनुमंडल पदाधिकारी, सिकरहना-सह-प्रशासक, नगर पंचायत, ढाका से आदेश प्राप्त कर ही 12 प्रतिशत वृद्धि के साथ पूर्व के बन्दोबस्तदार को बंदोबस्त किया गया। परिशिष्ट-IV पर अवलोकनीय।
कांडिका-02.04-आदर्श आचार.....निर्देश दिया था।	आदर्श आचार संहिता का हवाला देकर वर्ष 2014-15 में सैरातों की बंदोबस्ती नहीं की गयी, जबकि राज्य निर्वाचन आयोग द्वारा बंदोबस्ती पर कोई रोक नहीं लगायी गई थी। वास्तव में समय पर जानकारी के अभाव में भयवश बंदोबस्ती नहीं किया गया।
कांडिका-02.05-वर्ष 2014-15.....नहीं किया गया।	वर्ष 2014-15 एवं 15-16 में बंदोबस्तीदार को पूरा के दर में वृद्धि कर दिया गया था, किन्तु पूर्व का अभिलेख नहीं मिलने के कारण पूर्व के बंदोबस्ती का दर अंकित नहीं किया जा सका।
कांडिका-02.06-सुरक्षित जमा का.....	अनुपालन भविष्य में किया जायेगा।

..... वर्षों तक लागू रहें।	
कॉडिका-03-असमायोजित अग्रिम.....	असमायोजित अग्रिम राशि मो0-444000.00रु0 का समायोजन संबंधित कर्मियों से कर लिया गया है। अग्रिम समायोजन की छायाप्रति परिशिष्ट-V पर संलग्न है।
..... प्रस्तुत किया जाये।	
कॉडिका-04-सरकारी भवनों.....	सरकारी भवनों पर बकाया धृति कर की राशि कि गणना कर मांग पत्र सभी सरकारी भवन के प्रधान को भेजा जा चुका है। साक्ष्य के रूप में निर्गत नोटिस की छायाप्रति परिशिष्ट-VI पर संलग्न है।
..... ही तंबित है।	
भाग-03 कॉडिका-01-हॉलिंग कर.....	हॉलिंग टैक्स दुकान भाड़ा एवं संचार मिनार का बकाया एवं वर्तमान मांग की राशि का निर्धारण कर बकायदारों के नोटिस किया गया है। साक्ष्य के रूप में नोटिस की छायाप्रति परिशिष्ट-VII पर संलग्न है।
..... अंकेक्षण में दिखाया जाये।	
भाग-03 कॉडिका-02-पिछड़ा क्षेत्र.....	योजना कार्य का स्थल विवादित होने के कारण योजना का कार्य को सम्पन्न नहीं किया जा सका है। सुसक्षित जमा राशि जप्त कर लिया गया है।
..... औचित्य बताया जाय।	

कार्यपालक पदाधिकारी,
नगर परिषद, ढाका,
पूर्वी चम्पारण।

