

INTERNAL AUDIT REPORT

OF ULB

(FATUHA)

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 Bunglaw Chauraha,
Patna – 800001**

**From 13.08.2019 TO 24.08.2019
Report Issued on 31st August 2019**

Executive Summary

1. INTRODUCTION

Name of the Municipality	Nagar Parishad, Fatuha
Period covered under current audit	Annual Report 2018-19
Name of Executive Officer for the period under Audit.	Shree Kapildev Kumar

2. Results and Findings

Strengths observed during the audit engagement.

- a) All vouchers have supporting documents.
- b) Office infrastructure is sufficient for operation.
- c) Response from officer & Clerk are satisfactory.
- d) Main cash book has been maintained.

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

- a) Bank Reconciliation Statement has not been prepared by the ULB.
- b) Double Entry Accounting System has not been followed whereas accounting has been made on single entry system.
- c) Subsidiary cash books has not been maintained.
- d) Fixed Assets Register has not been maintained.
- e) Advance Register has not been maintained.
- f) Stock Register has not been maintained.
- g) Daily collection register (Revenue receipt wise) has not been maintained.
- h) TDS, VAT, GST, Royalty and Labourcess have been deducted but it has not been deposited till date. Therefore, TDS Return has not been filled till date. As per Income Tax Act 1961, penalty may be levied on ULB. It is a statutory irregularity.
- i) Property / Holding tax has not been assessed on property by the ULB since Financial Year 2008-09.
- j) No action has been taken by Nagar Parishad Fatuha for collection of Tower Tax.
- k) Log Book has not been maintained of ULB.
- l) Taxes collected by tax collector are not deposited on daily basis. We observed that is being deposited in the end of month, which is not proper as per rule 27 of BMAR. It should be deposited on daily basis otherwise penalty upto Rs.500 may be imposed for delayed deposit.
- m) Demand and Arrear register has not been prepared hence it is not possible to ascertain total arrear of taxes.
- n) Monthly Receipts & Payments account has not been prepared by the ulb.
- o) Statutory deductions have been made as TDS, Royalty, Labourcess, VAT, GST. However, no register has been maintained for same, so we are unable to verify the same regarding deposit



of same as per statutory requirement.

- p) Some amount of grant allotted to Nagar Parishad but against these allotments, no UCs has been submitted.
- q) Previous AG & Internal audit report and their compliance has not been provided.
- r) Attendance register has not been provided of all employees (Regular, Contractual & Daily wages).

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 source of revenue are not deposited in the bank on same day.
- 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 statement 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, GST, Royalty, TDS, Labour Cess etc.

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings:-
1.	ULB should adopt Computerized accounting system. It provides automatic ledger entries accuracy and speed of automatic calculation, automatic production of trial balance from ledger entries and it also provides additional analysis.
2.	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.
3.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
4.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
5.	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.
6.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
7.	ULB should collect mobile tower tax, advertisement tax shop rent etc. as quick as possible and on regular basis.
8.	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.



9.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
10.	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.
11.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
12.	ULB should assess the Holding & Property tax every year.
13.	ULB should prepare scheme wise subsidiary cash Book.
14.	Attendance register should be maintained of all employee (Regular, Contractual & Daily wages).
15.	ULB Should maintain Log Book.

5. Comments from Management:

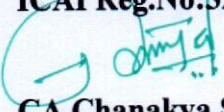
As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

Detailed discussions on this are given in Discussion Notes attached below.

6. Acknowledgement: -

We thanks to Mr. Kapildev Kumar (Executive Officer) for his support during the period of our audit. We are also thankful to 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 AAAA128346

Date - 04/06/2020

Detailed Audit Report

1. Introduction

The Internal Audit of (Fatuha Nagar Parishad) covering the Period from 1stApril2018 to 31stMarch2019 was conducted by following person under guidance of TL CA. Chanakya Shree and MAE CA Ashok Kumar Pandey:

- (1) Mr.Kumod Prasad
- (2) Mr. Sujeet Kumar Shahi

2. Administration

The Present body of the ULB has taken charge on 05thJuly 2018.The incumbency in the key Administrative and Executive Positions was as under:

Smt. Rupa Kumari, Chairman from 22ndAugust 2017 till date.

Shree Kapildev Kumar, Executive Officer from 05th July2018 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 Report, dated 24.04.2016	18	18	9	0	0	18	AG Audit Report are not provided, so we are unable to comment on their compliance.
2	Internal Audit for the Year 2016-2017	22	22	9	0	0	22	Not Complied
3	Internal Audit for the Year 2017-2018	22	22	2	0	0	22	Not Complied



4	Internal Audit for the Year 2018-2019 (1 st Qtr.)	22	22	3	0	0	22	Not Complied
5	Internal Audit for the Year 2018-2019 (2 nd Qtr.)	23	23	4	0	0	23	Not Complied
6	Internal Audit for the Year 2018-2019 (3 rd Qtr.)	31	31	6	0	0	31	Not Complied

Detailed Report on Compliance of Previous Internal Audit Report: -

SL No.	Audit Observation	Nature of Irregularities	Complied/Non-Complied
1.	Work done vide Yojna no.-57/2015-16 (stamp duty) by the contractor Arun Kumar. The work has been allotted on 31/05/2016 and completed in 45 days from the date of work allotted. However work completed on 25/09/2016, which is delay in execution of work.	Persisting since last 3 years.	Not Complied
2.	Work done vide Yojna no.-57/2015-16 (stamp duty) by the contractor Arun Kumar. The work has been allotted on 31/05/2016 and completed in 45 days from the date of work allotted. However work completed on 25/09/2016, which is delay in work, so compensation should be deducted @10%, which is not deducted by the ulb.	Persisting since last 3 years.	Not Complied
3.	Work done vide Yojna no.-56/2015-16 (stamp duty) by the contractor Arun Kumar. The work has been allotted on 31/05/2016 and completed in 45 days from the date of work allotted. However, work completed on 12/09/2016, which is delay in execution of work.	Persisting since last 3 years.	Not Complied
4.	Work done vide Yojna no.-56/2015-16 (stamp duty) by the contractor Arun Kumar. The work has been allotted on 31/05/2016 and completed in 45 days from the date of work allotted. However work completed on 12/09/2016, which is delay in execution of work, so compensation should be deducted @10%, which is not deducted by the ulb.	Persisting since last 3 years.	Not Complied



5.	Work done vide Yojna no.-62/2015-16 (stamp duty) by the contractor Arun Kumar. work allotted on 31/05/2016 and completed in 45 days from the date of work allotted. However, work completed on 20/09/2016, which is delay in execution of work.	Persisting since last 3 years.	Not Complied																
6.	Work done vide Yojna no.-62/2015-16 (stamp duty) by the contractor Arun Kumar. work allotted on 31/05/2016 and completed in 45 days from the date of work allotted. However work completed on 20/09/2016, which is delay in execution of work, so compensation should be deducted @10%, which is not deducted by the ulb.	Persisting since last 3 years.	Not Complied																
7.	Work done vide Yojna no.-44/2015-16 (stamp duty) by the contractor Santosh Kumar. work allotted on 31/05/2016 and completed in 45 days from the date of work allotted. However work completed on 28/01/2017, which is delay in execution of work.	Persisting since last 3 years.	Not Complied																
8.	Work done vide Yojna no.-44/2015-16 (stamp duty) by the contractor Santosh Kumar. work allotted on 31/05/2016 and completed in 45 days from the date of work allotted. However, work completed on 28/01/2017, which is delay in execution of work. so compensation should be deducted @10%, which is not deducted by the ulb.	Persisting since last 3 years.	Not Complied																
9.	Work done vide Yojna no.-26/2015-16 (stamp duty/Internal Resource) by the contractor Ramesh Kumar sharma (JE). work allotted vide letter no.-280 on dated 03/05/2016 and completed in 45 days from the date of work allotted. However, the work has been completed as per MB Book is 20/06/2018.	Persisting since last 3 years.	Not Complied																
10.	<p>Holding Tax is not deposited on same day according to the time stipulated in Municipal Act 2007. The details have been given: -</p> <table border="1"> <thead> <tr> <th>Receipt No.</th> <th>Amt</th> <th>Period</th> <th>Deposit date</th> </tr> </thead> <tbody> <tr> <td>901 to 990</td> <td>1,45,743.00</td> <td>01/10/2018 to 30/10/2018</td> <td>31/10/2018.</td> </tr> <tr> <td>991 to 1041</td> <td>1,20,328.00</td> <td>01/11/2018 to 30/11/2018</td> <td>30/11/2018</td> </tr> <tr> <td>1042 to 1105</td> <td>1,63,152.00</td> <td>01/12/2018 to 31/12/2018</td> <td>31/12/2018</td> </tr> </tbody> </table>	Receipt No.	Amt	Period	Deposit date	901 to 990	1,45,743.00	01/10/2018 to 30/10/2018	31/10/2018.	991 to 1041	1,20,328.00	01/11/2018 to 30/11/2018	30/11/2018	1042 to 1105	1,63,152.00	01/12/2018 to 31/12/2018	31/12/2018	Persisting since last years.	Not Complied
Receipt No.	Amt	Period	Deposit date																
901 to 990	1,45,743.00	01/10/2018 to 30/10/2018	31/10/2018.																
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1042 to 1105	1,63,152.00	01/12/2018 to 31/12/2018	31/12/2018																



11.	Fatuha Nagar Parishad is not in Practice to follow Double Entry Accounting System. It is due to lack of adequate knowledge.	Persisting since last 3 years.	Not Complied
12.	No action is taken by Fatuha nagar Parishad for collection of tower tax.	Persisting since last 3 years.	Not Complied
13.	Cash Book has not been regularly authorized by the executive Officer.	Persisting since last 2 years.	Not Complied
14.	Scheme wise subsidiary cashbook has not been maintained.	Persisting since last 3 years.	Not Complied
15.	UC of Rs.14,72,65,651.00/- of various scheme are pending for submission to the Urban Development & housing Department till the financial year 2018-19.	Persisting since last years.	Not Complied
16.	Various Register Books of Records etc. has not been Prepared by the ULB such as fixed asset register, Stock register, Advance recovery register, Demand register, Collection register, Statutory register, with regard TDS,VAT,GST,Royalty and Labourcess etc.	Persisting since last 3 years.	Not Complied
17.	ULB has not been in Practice to Prepare Monthly Receipt and Payment Account.	Persisting since last 3 years.	Not Complied
18.	We observed that fund has not been appropriately utilized till the last year.	Persisting since last 2 years.	Not Complied
19.	We observed that Statutory Compliance has not been accomplished by ULB. These statutory irregularities are following: TDS return has not been filed. Labour-cess , Royalty, VAT & GST has not been deposited to concern department which is deducted from payment.	Persisting since last 3 years.	Not Complied
20.	Log Book of Vehicle & Generator is not properly maintained and consequently its analysis is not Possible.	Persisting since last 3 years.	Not Complied
21.	Loss of Rs16,50,000/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.	Persisting since last year.	Not Complied
22.	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13.	Persisting since last 3 years.	Not Complied



23.	Demand and Arrear registers of holding tax has not been Prepared by the ULB.	Persisting since last 3 years.	Not Complied
24.	Daily Collection Register has not been maintained.	Persisting since last 3 years.	Not Complied
25.	Pay-roll system at the ULB is not maintained. The register, records relating to statutory deduction like PF, ESIC, Income, tax are not maintained. The PF, ESIC with respect to contractual employee are neither deducted nor paid to the statutory authority.	Persisting since last 3 years.	Not Complied
26.	Property and Holding tax assessment has not been done every year.	Persisting since last 3 years.	Not Complied
27.	Expenditure incurred by Ramesh kumar Sharma (JE) Rs. 2,16,489.00 for Administrative Building but no file are provided in this expenditure.	Persisting since last 2 years.	Not Complied
28.	Purchase of stationary Rs. 69,520/- from Binita Printing Press without any quotation made.	Persisting since last 2 years.	Not Complied
29.	Payment made to Amt Rs. (35,000+31,000)=66,000 paid to Md. Hafiz (Hafiz tent house) for proving tent service without Quotation.	Persisting since last 2 years.	Not Complied
30.	Payment made to Vipulbhai computer wala for purchase of computer & printers amt Rs.53,400/- without Quotation.	Persisting since last 2 years.	Not Complied
31.	Payment made for Purchase of kambal from Himganga Industries amt. Rs. 9,45,000/- without Quotation/Tender.	Persisting since last 2 years.	Not Complied
32.	Payment was made to Tros Consultancy Services Pvt. Ltd. Amt.Rs.1,64,700/- without attendance sheet. As per agreement payment was to be made after verifying the attendance sheet otherwise amt. should be deducted..	Persisting since last 2 years.	Not Complied
33.	Payment was made to Shree Ram Manufacturing Amt.Rs. 55,460/- by chq. No.-426137 ,dated 31/03/2018 but files were not available for audit purpose.	Persisting since last 2 years.	Not Complied
34.	Payment made to Shree Ram Manufacturing Amt.Rs. 8,96,339/- dated 01/02/2018 for purchase of 40 pcs. of Hand trolley but quotation/tender related files are not provided for audit purpose.	Persisting since last 2 years.	Not Complied



35.	As per Letter no.-3557 dated 20/11/2014 of UD&HD junior engineer cannot be allotted more than three works at a time, but Fatuha nagar Parishad allotted the junior engineer more than 3 works at a time.	Persisting since last 2 years.	Not Complied
36.	Yojna no.- 05/2017-18, work allotted to JE. Ramesh Kumar Sharma vide letter no.- 927, dated 13/12/2017, whose completion period was 30 days. Advance received by JE amounted to Rs. 3,07,500/- on 09/01/2018, but MB was not available in the file, so we are unable to verify the completion period of the work done.	Persisting since last 2 years.	Not Complied
37.	Yojna no.- 06/2017-18, work allotted to JE. Ramesh Kumar Sharma vide letter no.- 927, dated 13/12/2017, whose completion period was 30 days, Advance received by JE amounted to Rs. 3,07,500/- on 01/01/2018 and work was completed on 14/01/2018 as per the MB. And also, this MB was not signed by the Assistant Engineer.	Persisting since last 2 years.	Not Complied
38.	Previous Internal Audit Report 2016-17,2017-18 & 1 st ,2 nd ,&3 rd Qtr. of 2018-19 are not compliance by nagar Parishad Fatuha.	Persisting since last 2 years.	Not Complied
39	Minutes of Municipal Accounts Committee has not been provided to us.	Persisting since last 2 years.	Not Complied
40	Fatuha Nagar Parishad not follow Chapter xi, rule 84 (Budget has not been sanction by Empowered standing committee) & Chapter xii, rule 86 (Prepare and maintain accounts of receipts and expenditure), 87 (Preparation of Municipal Accounting Manual), 88 (Financial Statement.) 89 (Balance sheet.), 90 (Submission of financial statement and balance sheet to auditor.) and 98 (Municipal accounts committee.) of Bihar Municipal Act.	Persisting since last 2 years.	Not Complied
41	In Fatuha Nagar Parishad SAS implementation of property Tax has not been implemented.	Persisting since last 2 years.	Not Complied
42	Payment was made for Purchase of fogging machine & Chlorine, Chemical etc. from Rudra Enterprises Amt. Rs. (4,95,000+2,30,000) =7,25,000/- without advertisement in newspaper & Tender.	Persisting since last year.	Not Complied
43	Payment was made to Tros Consultancy Services Pvt. Ltd. Amt.Rs.1,09,800/- without attendance sheet. As per agreement payment was to be made after verifying the attendance sheet otherwise amt. should be deducted.	Persisting since last year.	Not Complied



44	Advance was received by Vinay Shankar (cashier) amounting to Rs. 50,000/- on 10/05/2018, Rs. 50,000/- on 24/05/2018 & Rs. 50,000/- on 30/06/2018 for office expenses but voucher provided by cashier are not duly signed by executive officer.	Persisting since last year.	Not Complied
45	Payment was made to Shree Ram Manufacturing amounting to Rs. 43,90,388/- dated 14/05/2018 for purchase of dustbin. Dustbin were purchased without procurement and Tender. And also these were not tested by CIPET Hajipur before the payment was made.	Persisting since last year.	Not Complied
46	Payment was made to Rudra Enterprises amounting to Rs. 8,57,500/- dated 04/06/2018 for purchase of 50 pcs. of dustbin. Dustbin were purchased without procurement and Tender. And also these were not tested by CIPET Hajipur before the payment was made.	Persisting since last year.	Not Complied
47	Personal Advance was given to Vinay Shankar (Cashier), by Fatuha nagar Parishad amounting to Rs. 4,00,000/-. In this situation Fatuha nagar Parishad is losing Interest Income.	Persisting since last year.	Not Complied
48	Payment was made to Rudra Enterprises amounting to Rs. 12,32,704/ dated 06/11/2018 for purchase of mobile toilet without procurement and tender, and also without advertisement in newspapers.	Persisting since last year.	Not Complied
49	Payment was made to Tros Consultancy Services Pvt. Ltd. Amt.Rs.1,29,320/-without attendance sheet. As per agreement payment was to be made after verifying the attendance sheet otherwise amt. should be deducted.	Persisting since last year.	Not Complied
50	Payment was made for Purchase of sweeper machine Amt. Rs. 29,25,669/-dated 12/12/2018, procurement/tender file are not provided for audit.	Persisting since last year.	Not Complied
51	Yojna no.-24/2017-18, Agreement no.-19f2/2017-18 work allotted to contractor (Bali ram Kumar) vide letter no.-337, dated 01/06/2017, whose completion period was 31/08/2017. but MB was not available in the file, so we are unable to verify the completion period of the work done.	Persisting since last year.	Not Complied
52	Work done vide Yojna no.-14/2017-18, Agreement no.-05f2/2017-18 by the contractor (Sanjeet Kumar). The work has been allotted vide letter no. 306 dated 19/05 /2017 which should be completed on 18/08/2017. However, the work has been completed on 18/09/2017 as per MB Book, which is delay in execution of work. So, compensation	Persisting since last year.	Not Complied



	should be deducted @10%, which is not deducted by Fatuha nagar Parishad.		
53	Personal Advance was given to RamanandMochi, by Fatuha nagar Parishad amounting toRs. 1,00,000/-. In this situation Fatuha nagar Parishad is losing Interest Income.	Persisting since last year.	Not Complied
54	Personal Advance was given to Vijay Ram, by Fatuha nagar Parishad amounting to Rs. 1,00,000/-. In this situation Fatuha nagar Parishad is losing Interest Income.	Persisting since last year.	Not Complied
55	Payment was made for purchase of Bleaching & fogging amt Rs.1,46,294/-dated 22/11/2018, without procurement/quotation has been made.	Persisting since last year.	Not Complied
56	Payment was made to vaishno enterprises for purchase of cap,T-shirt for distribution of Navami ganged amt. Rs.4,66,026/-dated 06/11/2018, without procurement/quotation has been made.	Persisting since last year.	Not Complied
57	Advance given to Vinay Shankar (cashier) for music expenses amt. Rs. 50,000/-dated 27/11/2018, but vouchers have not been provided to us.	Persisting since last year.	Not Complied
58	Treasury balance certificate has not been provided.	Persisting since last 2 years.	Not Complied

4. Finance

I. Budgetary provisions and expenditure for the last three years:

Year	2016-17	2017-18	2018-19
Final/Revised Budget	17,68,85,920.00	28,85,29,700.00	37,53,99,440.00
Actual Expenditure	7,23,61,570.43	7,90,40,667.60	14,39,45,992.70
Savings(+)/ Excess(-)	10,45,24,349.57	20,94,89,032.40	23,14,53,447.30

Note: Actual expenditure for the year 2018-19 has been taken for 1st, 2nd, 3rd & 4th quarter only as this is the Annual Report.



II. Volume of transactions:

Period	Budgeted 2018-19	Previous Year (For one Year)2017-18	Current Year (For one Year)2017-18
Opening balance	28,38,88,459.00	24,91,20,584.75	28,38,20,458.73
Receipts	16,65,65,585.00	11,37,40,541.58	16,27,83,471.23
Total	45,04,54,044.00	36,28,61,126.33	44,66,03,929.96
Net expenditure	37,53,99,440.00	7,90,40,667.60	14,39,45,992.70
Closing balance	7,50,54,604.00	28,38,20,458.73	30,26,57,937.26

Note: The above figure enclosed above as Budget of financial year 2018-19 has not been approved yet.

We annexed the figures above of budget column, taken from the revised Budget of 2018-19, which is provided to us by the concerned officers of ULB.

III. Bank Reconciliation: -

Details of Closing Balance:

Sr 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.	Various Scheme	Treasury P/L A/C	Not provided.	26,29,19,162.63	26,29,19,162.63	Not Prepared
2.	SBM	ICICI 0799	24,76,113.00	24,76,113.00	0.00	Not Prepared
3.	KABIR ANTEYOSHTHI	PNB 0037	80,215.19	20,042.19	60,173.00	Not Prepared
4.	UIDSSMT	PNB 8074	36,86,242.39	36,54,704.39	31,538.00	Not Prepared
5.	E-GOVERNANCE	CANARA 0040	1,26,860.00	1,26,860.00	0.00	Not Prepared
6.	STAFF PENSION	BOI 10033	1,88,235.23	1,88,235.23	0.00	Not Prepared
7.	HOUSING FOR ALL	BOB 4630	1,04,88,586.50	1,04,88,586.50	0.00	Not Prepared
8.	14TH FINANCE	PNB 8038	1,22,306.99	1,21,260.99	1,046.00	Not Prepared
9.	INTERNAL RESOURCE	PCCOB 0033	30,05,362.19	30,05,362.19	0.00	Not Prepared
10.	INTERNAL RESOURCE	PNB 8065	4,00,846.29	3,97,416.29	3,430.00	Not Prepared
11.	INTERNAL RESOURCE	CANARA 340	1,52,78,942.71	1,52,12,942.71	66,000.00	Not Prepared
12.	INTERNAL RESOURCE	SBI 7379	4,94,458.14	4,95,107.14	(649.00)	Not Prepared
13.	DAY NULM	CANARA 0080	33,52,144.00	33,52,144.00	0.00	Not Prepared

Note: -Some of the schemes such as 14th finance, 4th finance, 5THfinance (CM Nal Jal),5th finance (CM NaliGali), 5th finance (Others), Administrative Building, City Manager Salary, Electricity Bill, Executive Officer Salary, Park, Road, Salary/Pension/Stamp Duty, State fund/Untied fund, State Pay Jal (CM Sat Nishchay Yojna), Street Light/LED, Tractor, Ward Parshad Allowance schemes have been maintained through Treasury P/L A/C.



IV. Revenue Receipts: -

Income Details (Amounts provided in Rupees)							
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)		113,740,541.58	127,122,840.50	16,27,83,471.23	113,740,541.58		
A.	Revenue Receipts (1+2+3)	16,084,316.08	18,555,702.50	72,11,591.63	16,084,316.08		
1.	Own Revenue Receipts (a+b)	2,637,216.00	5,476,566.50	25,63,706.00	2,637,216.00		
a)	Tax Revenue (levied and collected by municipal body)	2,522,534.00	4,234,773.00	20,56,923.00	2,522,534.00		
i)	Property tax	2,522,534.00	4,234,773.00	20,56,923.00	2,522,534.00		
ii)	Other tax (levied and collected by municipal body)	0.00	0.00	0.00	0.00		
b)	Non-tax revenue (levied and collected by municipal body)	114,682.00	1,241,793.50	5,06,783.00	114,682.00		
i)	Fees & fines	13,634.00	1,241,793.50	3,81,283.00	13,634.00		
ii)	User Charges	61,048.00	0.00	45,500.00	61,048.00		
iii)	Other non-tax revenue (levied and collected by municipal body)	40,000.00	0.00	80,000.00	40,000.00		Not Applicable for this year.
2	Other Revenue Receipts	12,093,835.14	11,723,712.00	31,61,996.63	12,093,835.14		
a)	Income from interest/investments	2,249,639.14	0.00	15,89,108.00	2,249,639.14		
b)	Other Revenue income	9,844,196.00	11,723,712.00	15,72,888.63	9,844,196.00		
3.	Transfers/ Grants/ Assigned Revenues	1,353,264.94	1,355,424.00	14,85,889.00	1,353,264.94		
a)	State Assigned Revenue	0.00	0.00	0.00	0.00		
b)	State Finance Commission (SFC) Grants/ Devolution	919,440.00	1,355,424.00	14,85,889.00	919,440.00		
c)	Octroi compensation	0.00	0.00	0.00	0.00		
d)	Other State Govt. Transfer	0.00	0.00	0.00	0.00		
e)	Central Finance Commission (CFC) Grant	0.00	0.00	0.00	0.00		
f)	Other Central Govt. Transfer	0.00	0.00	0.00	0.00		
g)	Others	433,824.94	0.00	0.00	433,824.94		



B.	Capital Receipts	97,656,225.50	108,567,138.00	15,55,71,879.60	97,656,225.50	
1	Sale of Municipal Land	0.00	0.00	0.00	0.00	
2	Loans (from State Govt. or Banks etc.)	0.00	0.00	0.00	0.00	
3	State Capital Account Grant (under State Schemes etc.)			13,51,02,905.60		
		80,074,532.50	101,438,866.00		80,074,532.50	
4	Central Capital Account Grant (under Central Schemes etc.)			2,04,68,974.00		
		17,581,693.00	7,128,272.00		17,581,693.00	
5	Other Capital Receipts	0.00	0.00	0.00	0.00	

Note:

- There is no segregation available at the level of ULB as per the requirement of above annexure due to the above reason we have been annexed the fund receipt at the level of ULB from UD & HD for different schemes as above.
- We assumed as all fund has been provided by UD & HD as State Financed except 14th finance.

V. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts provided in Rupees)							
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)	7,90,40,667.60	7,23,61,570.43	14,39,45,992.70	7,90,40,667.60		
1	Revenue Expenditure	2,84,01,622.60	0.00	2,67,56,034.70	2,84,01,622.60		
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	1,22,49,992.00		1,15,48,492.00	1,22,49,992.00		Not Applicable for this year
1.2	Operation and Maintenance (O&M)	44,98,084.00		1,36,82,918.00	44,98,084.00		
1.3	Loan repayment (Interest)	0.00		0.00	0.00		

(Signature)

	payments)				
1.4	Others(any other revenue expenditure which is not salaries, O&M or Interest Payment)	1,16,53,546.60	Details have not been provided to us to annexed.	15,24,624.70	1,16,53,546.60
2.	Capital Expenditure	5,06,39,045.00		11,71,89,958.00	5,06,39,045.00
2.1	All developmental works under Central/State specific schemes	4,69,14,790.00		6,83,72,158.00	4,69,14,790.00
2.2	Loan Repayments (Principal Amount)	0.00		0.00	0.00
2.3	Other Capital expenditure	37,24,255.00		4,88,17,800.00	37,24,255.00

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

- An amount of Rs.3,04,46,500/- has been returned to managing director (Bihar rajyajal parshad) vide cheque no.- A761120 dated 05/10/2018, above amount has been enclosed in Other Capital Expenditure. This amt. was received vide letter no. 130/08.03.2018 for Jalapurti (House to house Connection).
- An amount of Rs.1,83,71,300/- has been returned to UD&HD, above amount has been enclosed in Other Capital Expenditure.

Details of amount returned to UD&HD:

Date	Scheme Name	Cheque No.	Amount
27/03/2019	Street Light LED	A761161	60,00,000.00
27/03/2019	State Fund/Untide Fund	A761164	26,40,650.00
27/03/2019	State Fund/NagrikSuidha	A761163	6,35,000.00
27/03/2019	State Fund/NagrikSuidha	A761168	14,67,500.00
27/03/2019	State Fund/NagrikSuidha	A761165	32,75,650.00
27/03/2019	State Fund/NagrikSuidha	A761166	14,67,500.00
27/03/2019	State Fund/NagrikSuidha	A761167	14,42,500.00



27/03/2019	State Fund/NagrikSuvidha	A761169	14,42,500.00
Total			1,83,71,300.00

VI. Status of implementation of Double Entry Accounting System

The ULB has not implemented the Double Entry Accounting System in the year 2018-2019. The consultant for DEAS has been appointed but financial accounts for 2018-19 is still to be prepared. The DEAS team has started work since 01.03.2019 and firm name Tibrewal Chand & Co.

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

We are unable to comment on this as no minutes of such Municipal Accounts Committee has been provided to us.

5. Audit Observations

Part – A

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

- 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.
 - 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 is Rs. 40,000/- per tower and annual renewal fee is Rs. 10,000/- per annum per tower.

Condition –As per details provided to us there are total 18 (eighteen) Mobile Towers registered with this ULB up to 31.03.2019 and Rs.16,50,000 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 no 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.

Sl. No	Company Name	Date of establishment	No of Tower	Registration Fee	Renewal Fee	Total	Collection	Dues Balance
1	Total tele Service Ltd.	2006-07	1	40,000.00	90,000.00	1,30,000.00	0.00	1,30,000.00
2	Total tele Service Ltd.	2004-05	1	30000.00	1,06,000.00	1,36,000.00	68,000.00	68,000.00
3	Total tele Service Ltd.	2006-07	1	40,000.00	90,000.00	1,30,000.00	20,000.00	1,10,000.00
4	Total tele Service Ltd.	2006-07	1	40,000.00	90,000.00	1,30,000.00	0.00	1,30,000.00
5	Tata Indicom	2009-10	1	40,000.00	66,000.00	1,06,000.00	0.00	1,06,000.00
6	Smart Tele Services Ltd.	2007-08	1	40,000.00	82,000.00	1,22,000.00	0.00	1,22,000.00
7	Reliance Rim Tale Services	2007-08	1	40,000.00	82,000.00	1,22,000.00	0.00	1,22,000.00
8	Dishnet Wireless Ltd.	2008-09	1	40,000.00	74000.00	1,14,000.00	0.00	1,14,000.00
9	Bharati cellular Ltd.	2005-06	1	40,000.00	98,000.00	1,38,000.00	0.00	1,38,000.00
10	B.S.N.L. Services	2007-08	1	40,000.00	82,000.00	1,22,000.00	0.00	1,22,000.00
11	Austam Tele Services	2007-08	1	40,000.00	82,000.00	1,22,000.00	0.00	1,22,000.00
12	Airtel Services Bharati Cellular Ltd.	2007-08	1	40,000.00	82,000.00	1,22,000.00	0.00	1,22,000.00
13	Aircel Tele Services Ltd.	2007-08	1	40,000.00	82,000.00	1,22,000.00	0.00	1,22,000.00
14	Aircel Tele Services Ltd.	2007-08	1	40,000.00	82,000.00	1,22,000.00	0.00	1,22,000.00
15	Reliance Jio	2018-19	1	40,000.00	10,000.00	50,000.00	50,000.00	0.00
16	Reliance Jio	2018-19	1	40,000.00	10,000.00	50,000.00	50,000.00	0.00
17	Reliance Jio	2018-19	1	40,000.00	10,000.00	50,000.00	50,000.00	0.00
18	Reliance Jio	2018-19	1	40,000.00	10,000.00	50,000.00	50,000.00	0.00
Total dues			18			19,38,000.00	2,88,000.00	16,50,000.00

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 - Tax Amount is not deposited timely into Bank. In some cases, collected amount has been retained by the Tax Collectors for a period of 1 month from the date of collection of taxes.

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.

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.

Condition– Demand and Arrear register of holding tax are not prepared by Fatuha Nagar Parishad.

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 prepared by Fatuha nagar Parishad.

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 Prepared Demand & Arrear of holding tax Collection Register.

v. **Market/Shop Rent Collection: –**

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

Criteria– Non-Collection of Market/Shop Rent and imposition of late fine by the concerned ULB.

Condition– ULB has no any own shop in their nagar Parishad.

Consequence / Effect / Impact– ULB has no any own shop in their nagar Parishad.

Cause– ULB has no any own shop in their nagar Parishad.

Corrective Action / Recommendation– ULB has no any own shop in their nagar Parishad.

b. **Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULB's:**

➤ No observation found during the course of audit.

c. **Report on findings of field survey of Property Tax of minimum 20 high value properties:**

Report on field survey of 20 high value properties

Sl. No.	Owner Property Name	Add Of Owner	Ward No	Type of construction	Taxable area	Rate /sqft	Annual rent	Annual Property Tax@9 %	Housing/ Commercial
1	Kameshwar Prasad	BankipurGorakh	8	R.C.C.	315	11.11	3500	315	Housing
2	Shanti Devi	BankipurGorakh	8	R.C.C	162	11.11	1800	162	Housing
3	Mahendra Prasad	Gorakh	11	R.C.C	600	5.55	3330	300	Housing
4	Gauri Shankar Tanti	Dariyapur	21	R.C.C.	1120	5.55	6,216	560	Housing
5	Mewalal	Nohta	22	R.C.C	540	5.55	2997	270	Housing
6	Ramrati Devi	MirjapurNohta	14	R.C.C	1240	2.22	2753	248	Housing
7	Raja Ram	Raipura	17	R.C.C	900	5.55	4995	450	Housing



8	Jay pal Singh	Devichak	12	R.C.C	117	27.7 77	3250	292	Housing
9	Suresh Puri	BankipurGorakh	11	R.C.C	420	11.1 1	4666	420	Housing
10	Yamuna Bhagat	Gorakh	9	R.C.C	175	11.1 1	1944	175	Housing
11	Urmila Devi	Nohta	14	R.C.C	480	3.33	1598	144	Housing
12	Ravindra Saw	Nohta	14	R.C.C	400	3.33	1332	120	Housing
13	Sanjay Kumar	MirjapurNohta	22	R.C.C	720	5.55	3996	360	Housing
14	Dilip Yadav	Nohta	22	R.C.C	600	5.55	3330	300	Housing
15	Prabha Devi	Devichak	12	R.C.C	144	27.7 77	4000	360	Housing
16	Ashok Saw	Station Road Chhoti line	23	R.C.C	600	2.22	1332	120	Housing
17	Abhay Singh	Raipura	17	R.C.C	800	5.55	4440	400	Housing
18	Ramchandra Singh Tauji	Nohta	14	R.C.C	640	5.55	3552	320	Housing
19	Chintamani Devi	Devichak	12	R.C.C	252	5.55	1399	126	Housing
20	Sankar Dayal	Gorakh	9	R.C.C	230	11.1 1	2555	230	Housing

Note: - We have calculated "Rate/sq. ft." which is enclosed above on the basis of reverse calculation "Tax Amt./sq.ft.*100/9 ", Tax Amount has been taken on the basis details provided to us.

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 gets very ugly.

ii. 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	Subsidiary Cash Book (all scheme)	Not Maintained
2	File Movement Register	Not Maintained
3	Ledger Book	Not Maintained
4	Grant Register	Not Maintained
5	Advance Register	Not Maintained



6	Pay-Roll Register	Not Maintained
7	Vehicle Log Book	Not Maintained
8	Store Register	Not Maintained
9	Fixed Assets Register	Not Maintained
10	Demand & Collection Register of Property Tax, Mobile Tower Tax, Shop Rent etc.	Not Maintained
11	Statutory deduction Register	Not Maintained

b. Irregularity in procurement process: -

- Payment was made for Purchase of fogging machine & Chlorine, Chemical etc. from Rudra Enterprises Amt. Rs. (4,95,000+2,30,000) =7,25,000/- dated 09/04/2018 without advertisement in newspaper & Tender.
- Payment made to Shree Ram Manufacturing Amt.Rs. 43,90,388/- dated 14/05/2018 for purchase of dustbin. Dustbin purchased without procurement, Tender and also not testing by CIPET Hajipur before payment was made.
- Payment was made to Rudra Enterprises amounting to Rs. 8,57,500/- dated 04/06/2018 for purchase of 50 pcs. of dustbin. Dustbin were purchased without procurement and Tender. And also these were not tested by CIPET Hajipur before the payment was made.
- Payment was made to nuker natak related to SBM and wall painting amt. Rs. 6,39,600/- dated 03/07/2018 but procurement related file are not provided.
- Payment made for purchase of Printer, Inverter & Battery Amt. Rs. 50,000/- dated 08/08/2018 and payment made for 2pcs. battery & 1pcs. Inverter Amt. Rs. 48,800/- dated 12/09/2018 but quotation/procurement related files are not provided for audit purpose.
- Payment was made to Rudra Enterprises amounting to Rs. 12,32,704/- dated 06/11/2018 for purchase of mobile toilet without procurement and tender, and also without advertisement in newspapers.
- Payment was made for Purchase of sweeper machine Amt. Rs. 29,25,669/- dated 12/12/2018, procurement/tender file are not provided for audit.
- Payment was made for purchase of Bleaching & fogging amt Rs.1,46,294/- dated 22/11/2018, without procurement/quotation has been made.
- Payment was made to Vaishno enterprises for purchase of cap, T-shirt for distribution of Navami ganged amt. Rs.4,66,026/- dated 06/11/2018, without procurement/quotation has been made.
- Payment was made to Amt. Rs. 49,900/- dated 25/02/2019 for Purchase of Computer, Printer without procurement.



- Payment was made to Amt. Rs. 49,800/- dated 11/03/2019 for Purchase of Chairs without procurement.
- Payment was made to Amt. Rs. 51,000/- dated 11/03/2019 for Purchase of Timber without procurement.

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.
4. Letter no.-3557 dated 20//11/2014 of UD&HD maximum work allotted to junior engineer is 3 & advance given only for one scheme, but Fatuha nagar Parishad has allotted more than 3 works to junior engineer at a time & advance given to Junior engineer for more than one work, dated 30/06/2018.
5. Work done vide Yojna no.- 77/2017-18, Agreement no.- 76f2/2017-18 by the contractor (Arun Kumar). The work has been allotted vide letter no. 74 dated 24/01/2018 which should be completed on 23/04/2018. However, the work has been completed on 20/05/2018 as per MB Book, which is delay in execution of work. So, compensation should be deducted @10%, which is not deducted by Fatuha nagar Parishad.
6. Work done vide Yojna no.- 49/2017-18, Agreement no.- 26f2/2017-18 by the contractor (Sanjeev Kumar). The work has been allotted vide letter no. 584 dated 08/09 /2017 which should be completed on 07/12/2017. However, the work has been completed on 15/12/2017 as per MB Book, which is delay in execution of work. So, compensation should be deducted @10%, which is not deducted by Fatuha nagar Parishad.
7. Work done vide Yojna no.- 14/2017-18, Agreement no.- 05f2/2017-18 by the contractor (Sanjeet Kumar). The work has been allotted vide letter no. 306 dated 19/05 /2017 which should be completed on 18/08/2017. However, the work has been completed on 18/09/2017 as per MB Book, which is delay in execution of work. So, compensation should be deducted @10%, which is not deducted by Fatuha nagar Parishad.

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 & Water tax has been collected during the year other taxes have not been levied till date.

And Income Tax Act 1961 is not properly followed by ULB.

- Quarterly Return of TDS& GST has not been filed for F.Y -2018-19.
- GST rules and norms are not being followed by the ULB.
- Statutory requirements have been deducted but not deposited to the concerned department.

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: -
 - The cash book balances are not reconciled with the Balances in Bank Pass Book.
 - Head wise expenditure were not clearly entered and recorded.
2. Cash book has not been properly prepared by Nagar ParishadFatuha.
 - Cash book is maintained from pass book; it means at the time of payment cash book is not maintained that shows a departmental failure.
 - Transaction has not been properly recorded in the cashbook.

For Instance, inpage no. -77 in payment side date written in cash book are 31-1-19/6-1-19, payment related to date 12/10/18 has been recorded on page no. 31 of cashbook and receipt related to date 31/10/2018 has been recorded on page no.-27 of cash book in receipt side.
3. 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.

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

We observed that TDS, GST, Royalty and Labour Cess for the FY_2018-19, has been deducted but not deposited to appropriate authority by YLB till the date of audit. Also return filing of TDS & GST has not been made by the ULB.

g. Deficiency in pay-roll system: -

There is no 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. Thus we are unable to comment on the deficiency in pay-roll system.

h. Utilizations of Grant and Report on Missing Utilization Certificates

During the course of audit we observed that some of the UCs has been pending for submission to the UD & HD and the details of the pending UCs as per the 20 Columns sheet provided to us are as follows:

S. No.	Name of the Scheme	Financial Year	Letter No./Date	UC Pending Amount	UC Submitted or Not
1.	14 th Finance	2015-16	13/13.07.2015	3845212.00	Not Submitted
2.	Drain	2014-15	65/13.11.2014	171100.00	Not Submitted
3.	Road & Drain	2015-16	45/02.09.2015	198574.00	Not Submitted
4.	Road & Drain	2015-16	45/02.09.2015	188097.00	Not Submitted
5.	Road & Drain	2015-16	45/02.09.2015	193430.00	Not Submitted
6.	Road & Drain	2015-16	45/02.09.2015	268486.00	Not Submitted
7.	Road & Drain	2015-16	45/02.09.2015	192191.00	Not Submitted
8.	Road & Drain	2015-16	45/02.09.2015	134996.00	Not Submitted
9.	Road & Drain	2015-16	45/02.09.2015	309380.00	Not Submitted



10.	Road & Drain	2015-16	45/02.09.2015	138784.00	Not Submitted
TOTAL PENDING				5640250.00	

Besides that we are providing all help to the ULB so that UC shall be prepared on time and submitted to UD & HD.

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 was received by Vinay Shankar(Cashier) amounting to Rs. 50,000/- on 10/05/2018, Rs. 50,000/- on 24/05/2018 & Rs. 50,000/- on 30/06/2018 for office expenses but voucher provided by cahier are not duly signed by the EO
- Personal Advance given by Vinay Shankar (Cashier), by Fatuha Nagar Parishad Amt. Rs. 4,00,000/- dated 30/06/2018. In this situation Fatuha Nagar Parishad loose Interest Income.
- Personal Advance given to Ramanand Mochi, by Fatuha Nagar Parishad Amt. Rs. 1,00,000/- dated 10/12/2018. In this situation Fatuha Nagar Parishad loose Interest Income.



- Personal Advance was given to Vijay Ram, by Fatuha nagar Parishad amounting to Rs. 1,00,000/- dated 10/12/2018. In this situation Fatuha nagar Parishad is losing Interest Income.
- Advance given to Vinay Shankar (cashier) for music expenses amt. Rs. 50,000/- dated 27/11/2018, but vouchers are not provided by us.
- Payment made for programme exps amt. Rs. 60,000/- dated 07.02.2019 but voucher is not approved by executive officer.
- Advance given to Vinay Shankar (cashier) amt. Rs. 50,000/- dated 25/02/2019, but vouchers are not duly signed by executive officer.

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

- Payment made to Tros Consultancy Services Pvt. Ltd. Amt.Rs.1,09,800/- dated 09/04/2018 without attendance sheet. As per agreement payment made to attendance otherwise amt. to be deducted.
- Payment made to Tros Consultancy Services Pvt. Ltd. Amt.Rs.1,64,700/- dated 12/09/2018 without attendance sheet. As per agreement payment made to attendance otherwise amt. to be deducted.
- Amt. Rs. 1,53,000/- dated 16/07/2018 transfer to funds miscellaneous administration expenses, but no any details provided by fatuha nagar parishad for this expense.
- Yojna no.- 24/2017-18, Agreement no.- 08f2/2018-19 work allotted to contractor (Kapildev Singh) vide letter no.- 547, dated 14/05/2018, whose completion period was 27/06/2018. but MB was not available in the file, so we are unable to verify the completion period of the work done.
- Yojna no.- 26/2017-18, Agreement no.- 20f2/2017-18 work allotted to contractor (Bali ram Kumar) vide letter no.- 338, dated 01/06/2017, whose completion period was 31/08/2017. but MB was not available in the file, so we are unable to verify the completion period of the work done.
- Payment made to Tros Consultancy Services Pvt. Ltd. Amt.Rs.1,29,320/- dated 12/12/2018 without attendance sheet. As per agreement payment made to attendance otherwise amt. to be deducted.
- Yojna no.- 24/2017-18, Agreement no.- 19f2/2017-18 work allotted to contractor (Bali ram Kumar) vide letter no.- 337, dated 01/06/2017, whose completion period was 31/08/2017. but MB was not available in the file, so we are unable to verify the completion period of the work done.



- Payment made to Tros Consultancy Services Pvt. Ltd. Amt.Rs.1,29,320/- Dated 18/01/2019 and Amt.Rs.1,29,320/- Dated 19/03/2019 without attendance sheet. As per agreement payment made to attendance otherwise amt. to be deducted.
- Work done vide Yojna no.- 33/2017-18, by the contractor (Rohit Kumar). The work has been allotted vide letter no.- 68, dated 24/01/2018, which should be completed on 23/04/2018. However, the work has been completed on 20/05/2018 as per MB Book, which is delay in execution of work. So, compensation should be deducted @10%, which is not deducted by Fatuha Nagar Parishad.
- Work done vide Yojna no.- 19/2017-18, by the contractor (Rohit Kumar). The work has been allotted vide letter no.- 66, dated 24/01/2018, which should be completed on 23/04/2018. However, the work has been completed on 15/05/2018 as per MB Book, which is delay in execution of work. So, compensation should be deducted @10%, which is not deducted by Fatuha Nagar Parishad.

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.	Chapter xi, rule 84 (Budget has not been sanction by Empowered standing committee) & Chapter xii, rule 86 (Prepare and maintain accounts of receipts and expenditure), 87 (Preparation of Municipal Accounting Manual), 88 (Financial Statement.) 89 (Balance sheet.), 90 (Submission of financial statement and balance sheet to auditor.) and 98 (Municipal accounts committee.) are not follow by the ulb.												
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 in-consistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	No, in this ulb SAS implementation of property tax has not been implemented. However, We have witnessed the 20 high value of property (List of property tax payer provided by ulb) same has been reported above in Point 5, Part A(c).												
3	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 Rule 22: All moneys to be brought to account Rule: 27: Collections to be deposited into Bank on the same day	Rule 22: we have found that all money has been brought to account but delayed. Rule 27: we have observed that the collected money has not to be deposited into Bank Account on time. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Receipt No.</th> <th style="text-align: center;">Amt</th> <th style="text-align: center;">Period</th> <th style="text-align: center;">Deposit date</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">149 to 289</td> <td style="text-align: center;">1,88,676.00</td> <td style="text-align: center;">01/04/2018 to 30/04/2018</td> <td style="text-align: center;">30/04/2018.</td> </tr> <tr> <td style="text-align: center;">290 to 401</td> <td style="text-align: center;">1,52,432.00</td> <td style="text-align: center;">01/05/2018 to</td> <td style="text-align: center;">31/05/2018</td> </tr> </tbody> </table>	Receipt No.	Amt	Period	Deposit date	149 to 289	1,88,676.00	01/04/2018 to 30/04/2018	30/04/2018.	290 to 401	1,52,432.00	01/05/2018 to	31/05/2018
Receipt No.	Amt	Period	Deposit date											
149 to 289	1,88,676.00	01/04/2018 to 30/04/2018	30/04/2018.											
290 to 401	1,52,432.00	01/05/2018 to	31/05/2018											



		Rule 69: Grant related compliance has been done properly. Rule 120-121: Monthly Receipt & Payment Account and Trial Balance are not being prepared. Rule 130 is not being followed.
4	Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.	Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.
5	If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of	Loss of Rs 16,50,000/- has been made to the ULB for non-collection of registration and renewal fee from installed transmission tower in the jurisdiction of ULB. There are no cases regarding collection of

	of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	
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/-	We observed a case where procurement procedure has not been fulfilled, details of such irregularity has been annexed in "Part B", we further observed that Procurement Register has been maintained at ULB on or above value of Rs. 50,000/-.
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.	There is some sort system for issuance UC of Rs.14,72,65,651.00 of various scheme are pending for submission to the Urban Development & housing Department till the 31 st March 2018 of financial year 2017-18. However, we are trying our best to help the ULB to get all the UCs prepared and submitted in due course and it will be done in due course.
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. However, some payment has been made without procurement, details of such irregularity has been annexed in "Part B",
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.	Yes, fixed deposit and other funds have been kept in nationalized banks/Approved financial institutions and earn maximum interest. However, Account no.-11596557379 (SBI) Internal resource are maintained at current account. So, ulb loses Interest Income. No, Such type of issued found in this regards.
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 "Part A".
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 have not been deposited appropriately. • Labor cess has not been deducted appropriately. • TDS, VAT/GST return has not been filed • No any appropriate ledgers to recorded statutory deductions from payments and deposits properly. Penalty and Interest may be levied on ULB as per Statutory Laws.



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 - 20079322AAAA128346

Date - 04/06/2020


Discussion Note

Fatuha Nagar Parishad

Period 01/04/2018 to 31/03/2019(Annual of 2018-19)

SL No	Particulars	Management Remarks																				
1.	Cash Book has not been regularly authorized by the executive Officer.	It will be followed from next time.																				
2.	Double entry accounting system has not been implemented by the ULB in F/Y2018-19.	Accounting completed but not verified by Department																				
3.	ULB has not been in Practice to Prepare Monthly Receipt and Payment Account.	Accounting completed but not verified by Department																				
4.	We observed that fund has not been appropriately utilized till the last year.	As per requirement funds are utilized and as soon as possible we will submit UC.																				
5.	We observed that Statutory Compliance has not been accomplished by ULB. These statutory irregularities are following: TDS, VAT, GST return has not been filled. Income Tax, VAT, Labourcess , Royalty & GST has not been deposited to concern department within the time which is deducted from payment.	Returns are filed on regular basis, documents of these returns provide today.																				
6.	Amount Collected from own sources revenue has not been deposited into bank by the ULB on the same date/next to the same date as required. The details are given below. <table border="1"><thead><tr><th>Receipt No.</th><th>Amt</th><th>Period</th><th>Deposit date</th></tr></thead><tbody><tr><td>149 to 289</td><td>1,88,676.00</td><td>01/04/2018 to 30/04/2018</td><td>30/04/2018.</td></tr><tr><td>290 to 401</td><td>1,52,432.00</td><td>01/05/2018 to 31/05/2018</td><td>31/05/2018</td></tr><tr><td>402 to 483</td><td>1,25,794.00</td><td>01/06/2018 to 29/06/2018</td><td>30/06/2018</td></tr><tr><td>484 to</td><td>2,38,412.00</td><td>01/07/2018</td><td>31/07/2018.</td></tr></tbody></table>	Receipt No.	Amt	Period	Deposit date	149 to 289	1,88,676.00	01/04/2018 to 30/04/2018	30/04/2018.	290 to 401	1,52,432.00	01/05/2018 to 31/05/2018	31/05/2018	402 to 483	1,25,794.00	01/06/2018 to 29/06/2018	30/06/2018	484 to	2,38,412.00	01/07/2018	31/07/2018.	It will be followed from September 2019.
Receipt No.	Amt	Period	Deposit date																			
149 to 289	1,88,676.00	01/04/2018 to 30/04/2018	30/04/2018.																			
290 to 401	1,52,432.00	01/05/2018 to 31/05/2018	31/05/2018																			
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कार्यपालक पदाधिकारी
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Discussion Note

Fatuha Nagar Parishad

Period 01/04/2018 to 31/03/2019(Annual of 2018-19)

622		to 30/07/2018		
623 to 742	1,71,185.00	01/08/2018 to 31/08/2018	31/08/2018	
743 to 900	2,23,453.00	01/09/2018 to 28/09/2018	29/09/2018	
901 to 990	1,45,743.00	01/10/2018 to 30/10/2018	31/10/2018.	
991 to 1041	1,20,328.00	01/11/2018 to 30/11/2018	30/11/2018	
1042 to 1105	1,63,152.00	01/12/2018 to 31/12/2018	31/12/2018	
1106 to 1200	1,82,672.00	01/01/2019 to 30/01/2019	31/01/2019.	
1201 to 1263	1,18,105.00	01/02/2019 to 28/02/2019	28/02/2019	
1264 to 1352	2,06,519.00	01/03/2019 to 30/03/2019	31/03/2019	
7.	Various Register Books of Records etc. are not being Prepared by the ULB such as fixed asset register, Stock register, Advance recovery register, Demand and arrear register, Daily collection register, Attendance Register, Statutory deduction register, with regard TDS, VAT, GST, Royalty and Labourcess, Attendance register etc.			Registers are preparing.
8.	Log Book of Vehicle & Generator is not maintained and consequently its analysis is not Possible.			It will be followed from next time.




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9.	Loss of Rs16,50,000/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB till the year 2017-18. Amt.of arrear of tower tax for the year 2018-19 are not provided by ULB.	Notice to be issued.
10	UC of Rs.14,72,65,651.00 of various schemes are pending for submission to the Urban Development & housing Department till the 31 st March 2019 of financial year 2018-19.	As soon as possible we will submitted UC.
11	ULB is not prepare Scheme wise Bank Reconciliation Statement.	It will be prepare from next time.
12.	Demand and Arrear registers of holding tax are not Prepared by the ULB.	This register is preparing.
13.	Daily Collection Register has not been maintained.	It will be followed from next time.
14.	Pay-roll system at the ULB is not maintained. The register, records relating to statutory deduction like PF, ESIC, Income, tax are not maintained. The PF, ESIC with respect to contractual employee are neither deducted nor paid to the statutory authority.	Prepared in Tally but not verified by Department. So we are unable to Provided to internal Auditor.
15	Property and Holding tax assessment has not been done every year.	It will be followed from next time.
16	Scheme wise subsidiary cashbook has not been maintained.	Subsidiary registers are being prepared.
17	Payment was made for Purchase of fogging machine & Chlorine, Chemical etc. from Rudra Enterprises Amt. Rs. (4,95,000+2,30,000) =7,25,000/- dated 09/04/2018 without advertisement in newspaper & Tender.	It will be followed from next time.
18	Payment made to Shree Ram Manufacturing Amt.Rs. 43,90,388/- dated 14/05/2018 for purchase of dustbin. Dustbin purchased without procurement, Tender and also not testing by CIPET Hajipur before payment was made.	It will be followed from next time.



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Discussion Note

Fatuha Nagar Parishad

Period 01/04/2018 to 31/03/2019(Annual of 2018-19)

19	Payment was made to Rudra Enterprises amounting to Rs. 8,57,500/- dated 04/06/2018 for purchase of 50 pcs. of dustbin. Dustbin were purchased without procurement and Tender. And also these were not tested by CIPET Hajipur before the payment was made.	It will be followed from next time.
20	Payment was made to nuker natak related to SBM and wall painting amt. Rs. 6,39,600/- dated 03/07/2018 but procurement related file are not provided.	It will be provided next time.
21	Payment made for purchase of Printer, Inverter & Battery Amt. Rs. 50,000/- dated 08/08/2018 and payment made for 2pcs. battery & 1pcs. Inverter Amt. Rs. 48,800/- dated 12/09/2018 but quotation/procurement related files are not provided for audit purpose.	It will be provided next time.
22	Payment was made to Rudra Enterprises amounting to Rs. 12,32,704/- dated 06/11/2018 for purchase of mobile toilet without procurement and tender, and also without advertisement in newspapers.	It will be followed from next time.
23	Payment was made for Purchase of sweeper machine Amt. Rs. 29,25,669/- dated 12/12/2018, procurement/tender file are not provided for audit.	It will be provided next time.
24	Payment was made for purchase of Bleaching & fogging amt Rs.1,46,294/- dated 22/11/2018, without procurement/quotation has been made.	It will be followed from next time.
25	Payment was made to Vaishno enterprises for purchase of cap, T-shirt for distribution of Navami ganged amt. Rs.4,66,026/- dated 06/11/2018, without procurement/quotation has been made.	It will be followed from next time.
26	Payment was made to Amt. Rs. 49,900/- dated 25/02/2019 for Purchase of Computer, Printer without procurement.	It will be followed from next time.
27	Payment was made to Amt. Rs. 49,800/- dated 11/03/2019 for Purchase of Chairs without procurement.	It will be followed from next time.



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Period 01/04/2018 to 31/03/2019(Annual of 2018-19)

28	Payment was made to Amt. Rs. 51,000/- dated 11/03/2019 for Purchase of Timber without procurement.	It will be followed from next time.
29	Letter no.-3557 dated 20/11/2014 of UD&HD maximum work allotted to junior engineer is 3 & advance given only for one scheme, but Fatuha nagar Parishad has allotted more than 3 works to junior engineer at a time & advance given to Junior engineer for more than one work, dated 30/06/2018.	It will be followed from next time.
30	Work done vide Yojna no.- 77/2017-18, Agreement no.- 76f2/2017-18 by the contractor (Arun Kumar). The work has been allotted vide letter no. 74 dated 24/01/2018 which should be completed on 23/04/2018. However, the work has been completed on 20/05/2018 as per MB Book, which is delay in execution of work. So, compensation should be deducted @10%, which is not deducted by Fatuha nagar Parishad.	Notice to be issued to related contractor.
31	Work done vide Yojna no.- 49/2017-18, Agreement no.- 26f2/2017-18 by the contractor (Sanjeev Kumar). The work has been allotted vide letter no. 584 dated 08/09 /2017 which should be completed on 07/12/2017. However, the work has been completed on 15/12/2017 as per MB Book, which is delay in execution of work. So, compensation should be deducted @10%, which is not deducted by Fatuha nagar Parishad.	Notice to be issued to related contractor.
32	Work done vide Yojna no.- 14/2017-18, Agreement no.- 05f2/2017-18 by the contractor (Sanjeet Kumar). The work has been allotted vide letter no. 306 dated 19/05 /2017 which should be completed on 18/08/2017. However, the work has been	Notice to be issued to related contractor.



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कार्यपालक पदाधिकारी
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Fatuha Nagar Parishad

Period 01/04/2018 to 31/03/2019(Annual of 2018-19)

	completed on 18/09/2017 as per MB Book, which is delay in execution of work. So, compensation should be deducted @10%, which is not deducted by Fatuha nagar Parishad.	
33	Transaction has not been properly recorded in the cashbook. For Instance, in page no. – 77 in payment side date written in cash book are 31-1-19/6-1-19, payment related to date 12/10/18 has been recorded on page no. 31 of cashbook and receipt related to date 31/10/2018 has been recorded on page no.-27 of cash book in receipt side.	It will be followed from next time.
34	Advance was received by Vinay Shankar (cashier) amounting to Rs. 50,000/- on 10/05/2018, Rs. 50,000/- on 24/05/2018 & Rs. 50,000/- on 30/06/2018 for office expenses but voucher provided by cashier are not duly signed by executive officer.	Voucher will not signed by executive officer due to mistake.
35	Personal Advance given to Vinay Shankar (Cashier), by Fatuha nagar Parishad Amt. Rs. 4,00,000/- dated 30/06/2018. In this situation Fatuha nagar Parishad loss Interest Income.	Loan amount deducted from vinay Shankar salary.
36	Personal Advance was given to Ramanand Mochi, by Fatuha nagar Parishad amounting to Rs. 1,00,000/- dated 10/12/2018. In this situation Fatuha nagar Parishad is loss Interest Income.	Loan amount deducted from salary.
37	Personal Advance was given to Vijay Ram, by Fatuha nagar Parishad amounting to Rs. 1,00,000/- dated 10/12/2018. In this situation Fatuha nagar Parishad is loss Interest Income.	Loan amount deducted from salary.
38	Advance given to Vinay Shankar (cashier) for music expenses amt. Rs. 50,000/- dated 27/11/2018, but vouchers are not provided by him.	It will be provided next time.
39	Payment made for programme exps amt. Rs. 60,000/- dated 07.02.2019 but voucher is not duly signed by executive officer.	Voucher will not signed by executive officer due to mistake.
40	Advance given to Vinay Shankar (cashier) amt. Rs.	Voucher will not signed by executive officer due to



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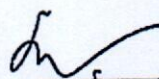
Discussion Note

Fatuha Nagar Parishad

Period 01/04/2018 to 31/03/2019(Annual of 2018-19)

	50,000/- dated 25/02/2019, but vouchers are not duly signed by executive officer.	mistake.
41	Payment made to Tros Consultancy Services Pvt. Ltd. Amt.Rs.1,09,800/- dated 09/04/2018 without attendance sheet. As per agreement payment made to attendance otherwise amt. to be deducted.	It will be provided next time.
42	Payment made to Tros Consultancy Services Pvt. Ltd. Amt.Rs.1,64,700/- dated 12/09/2018 without attendance sheet. As per agreement payment made to attendance otherwise amt. to be deducted.	It will be provided next time.
43	Amt. Rs. 1,53,000/- dated 16/07/2018 transfer to funds miscellaneous administration expenses, but no any details provided by fatuha nagar parishad for this expense.	It will be provided next time.
44	Yojna no.- 24/2017-18, Agreement no.- 08f2/2018-19 work allotted to contractor (Kapildev Singh) vide letter no.- 547, dated 14/05/2018, whose completion period was 27/06/2018. but MB was not available in the file, so we are unable to verify the completion period of the work done.	It will be provided next time.
45	Yojna no.- 26/2017-18, Agreement no.- 20f2/2017-18 work allotted to contractor (Bali ram Kumar) vide letter no.- 338, dated 01/06/2017, whose completion period was 31/08/2017. but MB was not available in the file, so we are unable to verify the completion period of the work done.	It will be provided next time.
46	Payment made to Tros Consultancy Services Pvt. Ltd. Amt.Rs.1,29,320/- dated 12/12/2018 without attendance sheet. As per agreement payment made to attendance otherwise amt. to be deducted.	It will be provided next time.
47	Yojna no.- 24/2017-18, Agreement no.- 19f2/2017-18 work allotted to contractor (Ball ram Kumar) vide letter no.- 337, dated 01/06/2017, whose completion period was 31/08/2017. but MB was not available in the file, so we are unable to verify the completion period of the work done.	It will be provided next time.
48	Payment made to Tros Consultancy Services Pvt. Ltd. Amt.Rs.1,29,320/- Dated 18/01/2019 and Amt.Rs.1,29,320/- Dated 19/03/2019 without attendance sheet. As per agreement payment made to	It will be provided next time.




कार्यपालक पदाधिकार.
सुगर परिषद, फतुहा (पटना)

Discussion Note

Fatuha Nagar Parishad

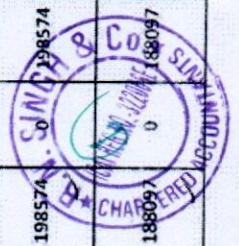
Period 01/04/2018 to 31/03/2019(Annual of 2018-19)

	attendance otherwise amt. to be deducted.	
49	Work done vide Yojna no.- 33/2017-18, by the contractor (Rohit Kumar). The work has been allotted vide letter no.- 68, dated 24/01/2018, which should be completed on 23/04/2018. However, the work has been completed on 20/05/2018 as per MB Book, which is delay in execution of work. So, compensation should be deducted @10%, which is not deducted by Fatuha Nagar Parishad.	Notice to be issued to related contractor.
50	Work done vide Yojna no.- 19/2017-18, by the contractor (Rohit Kumar). The work has been allotted vide letter no.- 66, dated 24/01/2018, which should be completed on 23/04/2018. However, the work has been completed on 15/05/2018 as per MB Book, which is delay in execution of work. So, compensation should be deducted @10%, which is not deducted by Fatuha Nagar Parishad.	Notice to be issued to related contractor.
51	Attendance register are not provided, so we are not verify salary payment to staff.	It will be followed from next time.
52	Treasury Balance certificate are not provided.	It will be provided next time.
53	Previous AG & Internal audit report and their compliance are not provided.	It will be provided next time.
54	Minutes of Municipal Accounts Committee has not been provided to us.	It will be provided next time.
55	Fatuha Nagar Parishad not follow Chapter xi, rule 84 (Budget has not been sanction by Empowered standing committee) & Chapter xii, rule 86 (Prepare and maintain accounts of receipts and expenditure), 87 (Preparation of Municipal Accounting Manual), 88 (Financial Statement.) 89 (Balance sheet.), 90 (Submission of financial statement and balance sheet to auditor.) and 98 (Municipal accounts committee.) of Bihar Municipal Act.	It will be provided next time.
56	In Fatuha Nagar Parishad SAS implementation of property Tax has not been implemented.	No any SAS implemented.



कार्यपालक पदाधिकारी
नगर परिषद, फतुहॉ (पटना)

क्र. सं.	सहायक अनुदान आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का वर्ष	संवर्धित स्वीकृतादेश संख्या एवं तिथि	स्वीकृतादेश एवं आवंटन में निकाय को आवंटित राशि	आवंटित राशि के विरुद्ध निकाय द्वारा भिन्नता की गई राशि	टी.सी. नं. एवं तिथि	पी.एच.डी. खाता में रकम गई राशि	बैंक खाता में जमा की गई राशि	वित्तीय वर्ष जिसमें राशि जमा की गयी	स्वयं चलाये जाये वाली राशि	संशोधित आवंटन के अन्तर्गत की गयी निकायों के विरुद्ध किए गए व्यय के उपरांत 2017 को अवशेष राशि	कोषाचार में जमा की गई राशि	चालान सं. / तिथि	समाहित उपयोगिता प्रमाण-पत्र में निहित राशि	समाहित उपयोगिता प्रमाण-पत्र की तिथि	लक्षित U.C. की राशि	बैंक खाता में जमा अवशेष राशि	पी.एच.डी. खाता में जमा अवशेष राशि	अभूतित
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
57	2014-15	4th State Finance	129/20-03-15	1995403	1995403	T/2217/00012/30-03-15	1995403	0	2015-16	1995403	0	0	0	1995403	19-01-17	0	0	0	0
58	2014-15	4th State Finance	129/20-03-15	778559	778559	T/2217/00017/30-03-15	718559	0	2015-16	778559	0	0	0	778559	19-01-17	0	0	0	0
59	2015-16	14th Finance	13/13-07-15	4980252	4980252	T/2217/00007/29-07-15	4980252	0	2015-16	1135040	0	0	0	1135040	212117	3845212	0	0	0
60	2014-15	Road & Drain	122/25-02-15	280000	280000	T/2217/0010/20-03-15	280000	0	2015-16	280000	0	0	0	280000	13-05-17	0	0	0	0
61	2014-15	Road & Drain	122/25-02-15	865500	865500	T/2217/0009/20-03-15	865500	0	2015-16	865500	0	0	0	865500	13-05-17	0	0	0	0
62	2014-15	Road & Drain	122/25-02-15	710820	710820	T/2217/0011/20-03-15	710820	0	2015-16	500000	210820	0	0	500000	13-05-17	0	0	0	0
63	2014-15	Drain	85/23-12-14	1433250	1433250	T/2217/0003/09-02-15	1433250	0	2015-16	1433250	0	0	0	1433250	17-08-17	0	0	0	0
64	2014-15	Drain	65/13-11-14	4493000	4493000	T/2215/0001/23-12-14	4493000	0	2015-16	2781720	171100	0	0	2781720	16-08-17	171100	0	171100	0
65	2015-16	Road & Drain	45/02-09-15	689900	689900	T/2217/3015/27-01-15	689900	0	2016-17	491326	198574	0	0	491326	2/11/2017	198574	0	198574	
66	2015-16	Road & Drain	45/02-09-15	689900	689900	T/2217/00011/27-01-16	689900	0	2016-17	501803	188097	0	0	501803	2/11/2017	188097	0	188097	



क्र. सं.	वित्तिय वर्ष	सहायक अनुदान आवंटन का विवरण	सहायक अनुदान आवंटन का मद	समाप्त स्वीकृतादेश संख्या एवं तिथि	स्वीकृतादेश एवं आवंटन के विवरण	आवृत्ति राशि के विवरण	श्री श्री नो एच विधि	श्री एनओ खाता में रकम गई राशि	वैक खाता में उमा अवरण गई राशि	वित्तिय वर्ष जिसमें राशि व्यय की गयी	वर्धित मद में व्यय की गई राशि	समाप्त आवंटन के अंतर्गत की गयी विकास के विवरण किए गए व्यय के उपखण्ड 2017 को अवरण राशि	कोषगार में उमा की गई राशि	जातन राशि	समाप्त उपयोगिता प्रमाण-पत्र में निहित राशि	समाप्त उपयोगिता प्रमाण-पत्र की तिथि	लवित U.C की राशि	वैक खाता में उमा अवरण राशि	श्री एनओ खाता में उमा अवरण राशि	अनुवृत्ति	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
67	2015-16	Road & Drain	45/02-09-15	679900	679900	T/2217/00017/27-01-16	679900	0	2016-17	486470	193430	0	0	486470	2/11/2017	193430	0	193430			
68	2015-16	Road & Drain	45/02-09-15	751900	751900	T/2217/00007/27-01-16	751900	0	2016-17	483414	268486	0	0	483414	2/11/2017	268486	0	268486			
69	2015-16	Road & Drain	45/02-09-15	679900	679900	T/2217/00018/27-01-16	679900	0	2016-17	487709	192191	0	0	487709	2/11/2017	192191	0	192191			
70	2015-16	Road & Drain	45/02-09-15	689900	689900	T/2217/00010/27-01-16	689900	0	2016-17	554904	134996	0	0	554904	2/11/2017	134996	0	134996			
71	2015-16	Road & Drain	45/02-09-15	689900	689900	T/2217/00008/27-01-16	689900	0	2016-17	380520	309380	0	0	380520	2/11/2017	309380	0	309380			
72	2015-16	Road & Drain	45/02-09-15	689900	689900	T/2217/00014/27-01-16	689900	0	2016-17	551116	138784	0	0	551116	2/11/2017	138784	0	138784			
73	2017-18	Ward parshad allowances	15/15-6-17	384000	384000	T/2217/0004/21.11.17	384000	0	2017-18	384000	0	0	0	384000	2/2/2019	0	0	0	0	0	
74	2016-17	Ward parshad allowances	11/18-5-16	630068	630068	T/2217/0005/14.7.16	630068	0	2016-17	630068	0	0	0	630068	2/2/2019	0	0	0	0	0	0
75	2014-15	Ward parshad allowances	51/26-9-14	166800	166800	T/2217/0001/21.11.14	166800	0	2014-15	166800	166800	0	0	166800	2/2/2019	0	0	0	0	0	0
78	2016-17	CM NALI GALI	167/168/25-10-16	1962611	1962611	N.A	1962611	0	2017-18	1962611	1962611	0	0	1962611							



क्र. सं.	सहायक अनुदान आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का मद	संवर्धित स्वीकृत्यार्थ संख्या एवं तिथि	स्वीकृत्यार्थ एवं आवंटनार्थ में निकाय को आवंटित राशि	आवंटित राशि के विरुद्ध निकाय द्वारा निकायी की गई राशि	टी. भी. नो. एवं तिथि	टी. भी. खाता में रकम गई राशि	बैंक खाता में जमा की गई राशि	वित्तीय वर्ष जिसमें व्यय की गयी	संवर्धित मद में व्यय की गई राशि	संवर्धित आवंटन के अन्वय में निकाय के विरुद्ध किए गए व्यय के उपरान्त 2017 को अवशेष राशि	ओपनार में जमा की गई राशि	मातान सं. / तिथि	संवर्धित उपयोगिता प्रमाण-पत्र में निहित राशि	संवर्धित उपयोगिता प्रमाण-पत्र की तिथि	नकिल U.C. की राशि	बैंक खाता में जमा अवशेष राशि	टी. भी. खाता में जमा अवशेष राशि	अनुवृत्ति	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
89	2017-18	Professiona l tax	23/30.6.1 7	1700012	1700012	T/2217 /00005 /21.12.	1700012	0	2019-20	1700012	0	0	0	1700012	24.12.19	0	0	0	0	



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02/10/19
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