



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

INTERNAL AUDIT REPORT

FOR
FY 2018-19

SIWAN MUNICIPAL COUNCIL

GROUP-06
ULBs-18

Vinod & Co. LLP
CHARTERED ACCOUNTANTS
We Plant Quality





To

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

Sub: Submission of Siwan Municipal Council annual internal audit report with management comments for the financial year 2018-19.

Ref No.: Project No. 07/LA-115/17-83 (NTP) dated; 16.01.2019

Dear Sir,


With Reference to the above, we Vinod Singhal & Co.,LLP Chartered Accountants appointed as internal auditor of 18 ULBs of Bihar under Group-06 for the project namely "Appointment of internal auditor of 140 ULBs of Bihar."

As we have conducted Annual internal audit of Siwan Municipal Council for the financial year 2018-19. Through this letter we are submitting Annual internal audit report of Siwan Municipal Council for the F.Y.2018-19 with management comments.

We confirm that the internal audit report has been prepared as per terms of reference of RFP.

Thanking You

For Vinod Singhal & Co, LLP
Chartered Accountants
FRN: 005826C/000276


CA Krishan Kumar Sodhani
M.No:- 404603



UDIN No.: 20404603 AAAAH01176

Date: 22-12-2020
Place: Patna

CC: State Level Project Monitoring Unit
PSP Financials Consultants Pvt. Ltd.

Head Office: 207, 222, IInd Floor, Ganpati Plaza, M.I. Road, Jaipur-302001 Rajasthan

Branches: New Delhi | Kolkata | Lucknow | Patna | Jamshedpur | Ahmedabad | Raipur | Udaipur | Bharatpur |

CONTENTS

Project Title	Internal audit of 18 ULBs of Group-06 of Bihar
Report Title	Annual internal audit report of Siwan Municipal Council
Period	1st Apr -2018 to 31st -March-2019
Reporting Entity	Vinod Singhal & Co., LLP, Chartered Accountants
Reporting for	Siwan Municipal Council
Report Prepared by	Team, Vinod Singhal & Co. LLP
Date of submission	18th Nov 2019

EXECUTIVE SUMMARY

1. INTRODUCTION

Name of the Municipality	Siwan Municipal Council
Period covered under current audit	01.04.2018 to 31.03.2019
Name of Municipal Executive officer for the period under Audit	Mr. Ajeet Kumar

2. RESULTS AND FINDINGS

- > **Strengths observed during audit engagement**
In the existing system as prevailing in the Nagar Panchayat, day to day work is in progressive manner in respect of collection of revenue and execution of the projects.
- > **Weaknesses observed in the functioning of office, maintenance of records etc. observed during the audit engagement:**

S.NO.	Audit Observations
1	Non-updating of bank reconciliation on monthly basis.
2	Non-Implementation of Double Entry Accounting System
3	No details were made available regarding meeting of municipal accounts committee held during the financial year 2018-19.
4	Non-levy of following taxes <ul style="list-style-type: none"> ▪ Fire tax ▪ Tax on congregations. ▪ Tax on pilgrims and tourists. ▪ Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles. ▪ User Charges for provision of water-supply, drainage and sewerage ▪ User Charges for Solid Waste Management ▪ User Charges for Garbage Clearance
5	Delay in deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22
6	Arrear of property tax, Mobile Tower Tax and shop rental income
7	Delay in payment of due date bills
8	Non-preparation of payments vouchers
9	Non-maintenance of required registers as per BMA Rule-130
10	Non-maintenance of register for all Procurements with value above Rs. 15,000
11	Non-preparation of fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
12	Non-preparation of monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.
13	Non-preparation of financial statements for the financial year 2018-19
14	Non-compliance of statutory compliance
15	Non-availability of records regarding remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation; (BMAR Rule No.-130)
16	Non-providing of records regarding stores
17	No investment of surplus fund of ULB

3. OPINION

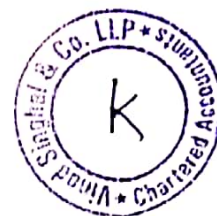
The management has to take stringent effort in forming accountability at various levels of the ULB, introducing reforms in financial management and accounting systems, development of strong internal control and organizational design of Municipalities, ensuring capacity building of the municipal personnel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

4. AUDIT RECOMMENDATIONS

SINo	Audit Observations	Auditor Recommendations
1	Non-updating of bank reconciliation on monthly basis.	ULB should prepare bank reconciliation of all bank accounts including doormat accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records.



2	Non-Implementation of Double Entry Accounting System	As per requirement of BMAM, ULB should maintain their accounts on double entry accounting system.
3	No details were made available regarding meeting of municipal accounts committee held during the financial year 2018-19.	As per requirement of BMA-2007, Chapter-XII, ULB should held meeting of Municipal Accounts Committee each year.
4	Non-levy of following taxes <ul style="list-style-type: none"> ▪ Fire tax ▪ Tax on congregations. ▪ Tax on pilgrims and tourists. ▪ Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles. ▪ User Charges for provision of water-supply, drainage and sewerage ▪ User Charges for Solid Waste Management ▪ User Charges for Garbage Clearance 	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. ULB should take steps to implement required taxes to boost their revenue
5	Non-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made.
6	Arrear of property tax and shop rental income	Huge and long period arrear of property tax and shop rental income was observed during the audit. ULB should take proper step to boost collection of arrears.
7	Delay in payment of due date bills	Late payment of utility bills causes to penalty on ULB and also may result in barrier in day to day operation. So, ULB should ensure timely payment of bills
8	Non-preparation of payment vouchers	ULB should prepare payment voucher based on running voucher for each payment and should maintain serially numbered voucher file for each month
9	Non-maintenance of required registers as per BMA Rule-130	ULB should ensure proper maintenance of required register as per BMA rule-130. Detail of registers not maintained by ULB is mentioned under PART-A (a)
10	Non-maintenance of register for all Procurements with value above Rs. 15,000	ULB should ensure maintenance of register for all Procurements with value above Rs. 15,000
11	Non-preparation of fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	<p>As per BMAM-ULB are required to maintain fund wise receipts & payments. As per BMAM, following funds should be maintained by ULB.</p> <ol style="list-style-type: none"> 1. Municipal General Fund 2. Basic service for urban poor 3. Water supply & sewerage fund 4. Solid Waste Management Fund 5. Road Development & Maintenance 6. Enterprise Fund
12	Non-preparation of monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	As per BMAR Rule No. - 121, ULB should prepare of monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.
13	Non-preparation of financial statements for the financial year 2018-19	ULB should prepare financial statements for each year and get it approved from municipal account committee. As per BMAR, audited financial statements are required to submit to auditor for audit
14	Non-compliance of statutory compliance	As ULB is not proper in statutory compliance that cause financial implication on ULB in mode of late fee, interest and penalty. So, ULB should ensure statutory compliance on time.



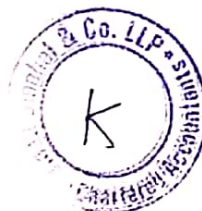
15	Non-availability of records regarding remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation;(BMAR Rule No.-130)	ULB should ensure statutory compliance related to employees on time. As we are not able to comment on compliance of employees statutory liabilities in absence of records
16	Non-providing of records regarding stores	ULB should prepare/update store registers timely. Further physical verification of stores should be done on timely basis. As no-such details regarding stores was provided by ULB
17	Non-investment of surplus fund of ULB	ULB should invest surplus funds in approved sources as mentioned in BMA/BMAM.

5. **COMMENTS FROM MANAGEMENT**

Audit observations with audit recommendation has been submitted with management for providing management Comments.

6. **ACKNOWLEDGEMENT**

Considering the Physical Environment, accessibility, literacy of the Human Resources, communication facilities and so many other hindrances, we are in opinion that, the working of the ULB has a deep impact on the economic & social aspects and values of the inhabitants of the demarcated area. And the unit specifically dedicated for the development of Nagar Parishad in the state of Bihar according to plan & for matters ancillary thereto.



DETAILED AUDIT REPORT

1. INTRODUCTION:

S.NO.	Name Of ULB	Period-covered		Audit Team
		From	TO	
1	Siwan Municipal Council	01-04-2018	31-03-2019	Name of TL : CA Krishan Kumar Sodhani Name of MAE: CA Rahul Kumar Name of Auditor-1: Ibrahim Ansari

2. ADMINISTRATION:

SINo	Particulars	Details
1	The present body of the ULB has taken charge on	09-06-2017
2	The incumbency in the key administrative and executive positions was as under:	
2.1	Name of Mayor:	Mrs. Sindhu Devi
2.1.1	Period of Service:	From: 09-06-2017 To: Till date
2.2	Name of Commissioner/Executive Officer:	Mr. Ajeet Kumar
2.2.1	Period of Service:	From: 21-01-2019 To: Till date

3. REVIEW OF OUTSTANDING AUDIT PARAS:

3.1. Status of Audit Observations is as under:

S.N.	Particulars of audit and date of report	Total no. of audit paras	Total no. of audit paras where necessary improvement/ corrective measures required	Total no. of audit paras where recovery of cash is proposed	Total no. of audit paras where recovery has been made	Total amount of Recovery	Total no. of O/s para where no action has been taken	No. & date of compliance report
1	AG Audit Memo for the FY 2015 - 16 & 2016-17	33 no of Audit Memo	33 no of Audit Memo	5 no of Audit Memo	1 no of Audit Memo	2034/- (as per Memo No 17)	32 no of Audit Memo	Compliance Report has been made vide letter no 306 on 17.02.18

Note: We have taken audit compliance status from previous internal audit report, neither hard copy nor soft copy of AG audit report and their compliance report for the financial year 2015-16 & 2016-17 made available for audit verification.
Refer Annexure-1



ANNE

Retary provisions and expenditure for the last three years

	Year- 2016-17	Year- 2017-18	Year- 2018-19
Revised Budget Data	95,19,03,018	55,51,16,756	35,56,83,929
Expenditure Data	40,20,39,145	20,00,58,277	23,93,96,669
Excess(+)/Deficit(-)	54,98,63,873	35,50,58,479	11,62,87,260

Notes: Above figures have been taken from the Budget Statement of the ULB for the year 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 2016-17 & 2017-18 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures.

Summary of transactions

Period	Budgeted for F.Y. 2017-18	Actual for the F.Y. 2016-17	Actual for the F.Y. 2017-18	Actual for the F.Y. 2018-19	Cumulative for the current period
Opening balance	200,000,000	32,69,49,495	27,37,39,525	33,88,40,631	33,88,40,631
MS	264,804,000	34,88,29,175	26,51,59,183	27,94,43,853	27,94,43,853
Expenditure	46,48,04,000	67,57,78,670	53,88,98,908	61,82,84,484	61,82,84,484
Closing balance	457,947,932	40,20,39,145	20,00,58,277	23,93,96,669	23,93,96,669
	6,856,068	27,37,39,525	33,88,40,631	37,00,87,815	37,00,87,815

Notes: Above figures have been taken from the Budget Statement of the ULB for the year 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 2016-17 & 2017-18 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures.



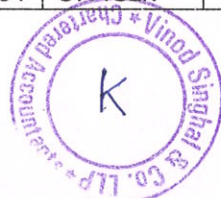
III. Bank Reconciliation position as on reporting date

Bank Reconciliation position as on 31-03-2019

S. N	Name of Bank	Bank A/C No.	Purpose of Bank Account	Balance as per Cash Book	Balance as per Bank Statement	Differences	Reconciled (Yes/No)
1	IDBI BANK	10761040000 28033	KABIR ANTESHI YOJNA, NAGAR PARISHAD, SIWAN	Cash Book Not Provided during audit	21,94,702	-21,94,702	
2	IDBI BANK 2	10761040000 27380	EXECUTIVE OFFICER, NAGAR PARISHAD, SIWAN		39,287	-39,287	No
3	IDBI BANK 3	10761040000 28024	EXECUTIVE OFFICER, SIWAN (SPUR SCHEME)		-	-	No
4	IDBI BANK 4	10761040000 56513	NATIONAL URBAN LIVELIHOODS MISSIONS		2,09,741	2,09,741	No
5	IDBI BANK 5	10761040000 42228	EXECUTIVE OFFICER, (JAN GANANA) SIWAN		42,452	42,452	
6	IDBI BANK 6	10761040000 55222	NAGAR KARYAPALAK PADADHIKARI (NIRWACHAN)		25,106	25,106	
7	IDBI BANK 7	10761040000 42945	PASHU GANANA, SIWAN		601	-601	No
8	IDBI BANK 8	10761040000 56744	SAHARI MAHILA SWAYAM SAHAYATA KARYAKARAM.		2,750	-2,750	
9	IDBI BANK 9	10761040000 56735	SAHARI SAMUDAYIK VIKAS NETWORK (UCDN)		1,378	-1,378	
10	IDBI BANK 10	10761040000 56726	SAHARI SWAROJGAR KARYAKARAM		Statement not provided	Statement not provided	No
11	IDBI BANK 11	10761040000 33451	SWARNA JAYANTI (SJSRY)		15,323	15,323	
12	IDBI BANK 12	10761040000 56513	NATIONAL URBAN LIVELIHOODS MISSIONS		2,09,741	2,09,741	No



			DS MISION 2				
	IDBI BANK 12	10761040000 35149			27,632	-27,632	
	IDBI BANK 12	10761040000 35158	4 th Finance				
	IDBI BANK 12	10761040000 35167	State Fund				
13	SYNDICATE BANK	75752200105 6386	NAGAR KARYAPAL AK PADADHIK ARI, SIWAN		54,21,406	-54,21,406	No
14	SYNDICATE BANK 2	75752200094 924	AMRUT YOJANA.		Statement not provided	Statement not provided	No
15	BANK OF MAHARASHTRA	60273900365	JAL YOJANA, MAD		4,73,72,159	4,73,72,159	No
16	CENTRAL BANK OF INDIA	1529305030	THE MUNICIPAL FUND (BISHESH PADADHIK ARI)		Statement not provided	Statement not provided	31.10.2017
17	HDFC BANK	50100049626 970	SLUM INFRASTR UCTURE DEVELOP MENT		1,33,09,108	1,33,09,108	
18	HDFC BANK 2	50100062476 529	EXECUTIV E OFFICER NAGAR PARISHAD, SIWAN		7,401	-7,401	
19	SBI BANK (CURRENT A/C)	31553152261	EXECUTIVE OFFICER NAGAR PARISHAD, SIWAN		Statement Not provided	Statement Not provided	No
20	AXIS BANK	91401002250 5111	EXECUTIVE OFFICER NAGAR PARISHAD, SIWAN		52,59,125	52,59,125	No
21	HDFC BANK 3	50100120310 231	SWACH BHARAT MISSION NAGAR PARISHAD.		98,574	-98,574	
22	ICICI BANK	13380100142 8	MOTHER CHILD SCHEME		Statement not provided	Statement not provided	No
23	ULB BANK	52010125295 4468	EXECUTIV E OFFICER NAGAR PARISHAD, SIWAN		0.00	0.00	No
24	DENA BANK	12621003777 8	EXECUTIVE OFFICER NAGAR PARISHAD, SIWAN		0.00	0.00	No
25	PUNJAB NATIONAL	16590001063 85291	EXECUTIVE OFFICER		0.00	0.00	No



	BANK		NAGAR PARISHAD, SIWAN				
25	CANARA BANK	33731010080 85	Awastya Yojna		5,23,73,975	-5,23,73,975	
	GRAMIN BANK	10061610100 03976	Nagar nidhi		Statement not provided	Statement not provided	
	GRAMIN BANK	11601012555 15	BRGF		Statement not provided	Statement not provided	

Comment:

1. Bank Reconciliation statement has not been prepared by the Siwan Nagar Parishad.
2. Bank balance as per cash book was not made available for verification.



IV. Revenue & Capital Receipts Information:

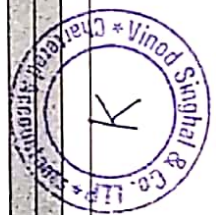
Sl.No	Details	Income Details (Amount in Rs.)					2019-20
		2017-18	2016-17	2018-19	2017-18	2019-20	
	Total Receipts (A+B)	265,159,383	348,829,175	279,443,853	265,159,383	Not Applicable	279,443,853
A	Revenue Receipts (1+2+3)	52,256,200	96,549,425	57,073,381	52,256,200	Not Applicable	57,073,381
1	Own Revenue	38,935,834	49,391,482	42,260,349	38,935,834	Not Applicable	42,260,349
a)	Tax Revenue (levied and collected by municipal body)	19,594,722	23,534,711	23,250,560	19,594,722	Not Applicable	23,250,560
f)	Property tax	19,382,722	23,299,711	23,250,560	19,382,722	Not Applicable	23,250,560
g)	Other tax (levied and collected by municipal body)	212,000	235,000	-	212,000	Not Applicable	-
b)	Non-tax revenue (levied and collected by municipal body)	19,341,112	25,856,771	19,009,789	19,341,112	Not Applicable	19,009,789
f)	Fees & fines	2,164,801	2,718,983	2,643,889	2,164,801	Not Applicable	2,643,889
g)	User Charges	22,356	4,326,772	-	22,356	Not Applicable	-
h)	Other non-tax revenue (levied and collected by municipal body)	17,153,955	18,811,016	16,365,900	17,153,955	Not Applicable	16,365,900
2	Other Revenue Receipts	5,915,983	4,475,637	9,381,903	5,915,983	Not Applicable	9,381,903
a)	Income from interest/investments	3,559,159	4,471,452	4,160,978	3,559,159	Not Applicable	4,160,978
b)	Other Revenue income	2,356,824	4,185	5,220,925	2,356,824	Not Applicable	5,220,925
3	Transfers/Grants/Assigned Revenues	7,404,383	42,682,306	5,431,129	7,404,383	Not Applicable	5,431,129
a)	State Assigned Revenue	-	-	4,959,419	-	Not Applicable	4,959,419
b)	State Finance Commission (SFC) Grants/Devolution	-	-	292,960	-	Not Applicable	292,960
c)	Octroi compensation	4,520,690	39,458,664	-	4,520,690	Not Applicable	-
d)	Other State Government Transfers	-	-	-	-	Not Applicable	-
e)	Central Finance Commission (CFC) Grant	-	-	-	-	Not Applicable	-
f)	Other Central Government Transfers	-	-	-	-	Not Applicable	-
g)	Others (Sales & Hire Charges)	2,883,693	3,223,642	178,750	2,883,693	Not Applicable	178,750
B	Capital Receipts (1+2+3+4+5+6)	212,903,183	252,279,750	222,370,472	212,903,183	Not Applicable	222,370,472
1	Sale of Municipal Land	-	-	-	-	Not Applicable	-
2	Loans (from State Govt. or Bank etc.)	-	-	-	-	Not Applicable	-
3	State Capital Account Grant (under State Schemes etc.)	108,531,545	168,586,026	222,370,472	108,531,545	Not Applicable	222,370,472
4	Central Capital Account Grant (under Central Schemes etc.)	100,641,238	77,995,624	-	100,641,238	Not Applicable	-
5	Other Capital Receipts	3,730,400	5,698,100	-	3,730,400	Not Applicable	-

Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 2016-17 & 2017-18 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures..

V. Revenue and Capital Expenditure Information.

Sl.No	Details	Expenditure Details (Amount in Rs.)				2019-20	
		2017-18	2016-17	2018-19	2017-18		
	Total Expenditure (1+2)	200,058,277	402,039,145	239,396,669	200,058,277	Not Applicable	239,396,669



5. AUDIT OBSERVATION

I. 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.

1. **Non-levy of taxes:** As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. *In case of Siwan Nagar Parisad*, The following mentioned tax/charges are not implemented that leads to loss of revenue to ULB.

Fire tax
Tax on congregations.
Tax on pilgrims and tourists.
Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles.
User Charges for provision of water-supply, drainage and sewerage
User Charges for Solid Waste Management
User Charges for Garbage Clearance

Audit Objective - As per Point No.- 5.00 of TOR

Criteria - None levied the taxes reported above by ULB.

Condition -As per details provided to us the ULB is not charging the above mentioned taxes.

Consequence Effect /Impact - Due to non-collection of taxes within the prescribed time line, ULB incurred interest loss and also the due to non-collection of taxes, and 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 Taxes due to which result in Revenue leakage.

Corrective Action / Recommendation - As per our opinion, management should review the working on timely basis.

2. **Late deposit of property tax:** As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made.

In case of Siwan Nagar Parisad, during verification of receipts book and deposit slips, we have noticed that there is a gap in collection of tax and deposit of tax around 60 to 61 days.

S.NO.	Serial Number		Amount of Tax	Date of Collection as per Receipts Booked		Date of Deposit into Bank as per Deposit Slip	Delay in deposit with Bank	
	From	To		Minimum	Maximum			
1	6101	6130	54,316	5-Apr-18	10-Apr-18	10-May-18	30	35
2	6131	6200	1,35,870	11-Apr-18	15-May-18	17-May-18	2	34
3	7101	7165	1,14,267	19-May-18	29-Jun-18	3-Jul-18	4	45
4	7166	7200	31,854	29-Jun-18	12-Jul-18	17-Jul-18	5	18
5	8601	8617	49,568	1-Aug-18	30-Aug-18	31-Aug-18	1	30
6	8401	8500	2,70,001	17-Jul-18	22-Aug-18	27-Aug-18	5	41
7	9201	9215	29,434	27-Aug-18	12-Sep-18	28-Sep-18	16	32
8	8618	8643	35,132	1-Sep-18	27-Oct-18	31-Oct-18	4	61
9	9216	9235	70,682	12-Sep-18	8-Oct-18	29-Oct-18	21	47
10	9236	9265	29,709	8-Oct-18	6-Nov-18	1-Dec-18	25	53
11	8644	8657	16,066	1-Nov-18	28-Nov-18	10-Dec-18	12	40
12	9266	9300	37,742	7-Nov-18	14-Dec-18	31-Dec-18	17	54
13	8658	'08700	67,424	1-Dec-18	31-Dec-18	2-Jan-18	2	32



14	10501	10524	30,016	20-Dec-18	8-Jan-19	31-Jan-19	23	42
15	10801	10829	49,551	3-Jan-18	21-Jan-19	31-Jan-19	10	28

Audit Objective - As per Point No.- 5.00 of TOR

Criteria - As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day or latest before noon of next day on which collection is made. Further we wish to inform that failure to comply with Rule 22 may cause for fine of Rs. 5,000.00

Condition -As per details provided to us the ULB is not depositing the amount collected from public on time.

Consequence Effect /Impact - Due to non-deposit of cash on timely basis there is loss of interest to ULB. It seems that huge fund easily available with cashier on the cost of Siwan ULB.

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 control, supervision, and monitoring over collection and deposit of taxes.

Corrective Action / Recommendation - Management should reconcile time to time the physical Cash with cash book for stopping the misuse of cash

3. **Non collection of Notice fees:** As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore, but
In case of Siwan Nagar Parisad, ULB has not provided any information regarding charging and collection of notice fees.

Audit Objective - As per Point No.- 5.00 of TOR

Criteria - As per sec 158 of Bihar Municipal Act, 2007 the amount of notice fee should be collected by the municipality.

Condition -As per details provided to us the ULB is not collecting notice fee.

Consequence Effect /Impact - Due to non-collection of notice fee there is loss of interest to ULB

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 control, supervision, and monitoring over issue of notices and collection of notice fee.

Corrective Action / Recommendation - Management should monitor the notices issued on periodic basis towards charging and collection of notice fee

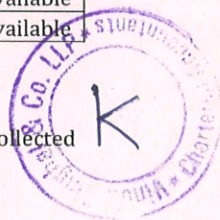
4. **Recovery of outstanding taxes/rental income:** As per record provided by ULB, following income was in arrear as on 31-03-2019.

Details of outstanding arrear of income as on 31-03-2019		
SINo	Type of Income	Arrear Amount
1	Property Tax	53,70,514
2	Shop Rent Income	Not Available
3	Mobile Tower Tax	Not Available

Audit Objective - As per Point No.- 5.00 of TOR.

Criteria - As per sec 158 of Bihar Municipal Act, 2007 the amount of notice fee should be collected by the municipality.

Condition -As per details provided to us the ULB is not collecting notice fee.



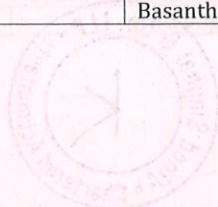
Consequence Effect /Impact - Due to non-collection of notice fee there is loss of interest to ULB.

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 control, supervision, and monitoring over issue of notices and collection of notice fee.

Corrective Action / Recommendation - Management should implement/take action to boost collection of arrear revenue to increase their own source revenue.

4.1 Details of arrear shop rental income as on 31-08-2017 is as follows: As ULB did not provide latest updated sheet of arrear as on 31-03-2019. But they informed that arrear was same as on 31-03-2019.

Sl. No	Market Name	Name	No of Outstanding month till Aug 17	Total Due (Rs.)
1	Hospital Road	Subhash Chandra Prasad	44	25,649
2	Hospital Road	Om Prakash Gupta	41	24,128
3	Hospital Road	Makbul Alam	18	11,700
4	Hospital Road	Meenhajuddin Ahemad	50	28,691
5	Hospital Road	Dinesh Kr Prasad	15	9,720
6	Hospital Road	Anasaar Ahamad	34	20,578
7	Shej hostel and lady doctor	Shasi Kumar Sharma	23	12,500
8	Shej hostel and lady doctor	Surendra Ray	140	61,920
9	Shej hostel and lady doctor	Dhiraj Kumar	104	46,714
10	Shej hostel and lady doctor	Vijay Kumar Tiwari	80	36,576
11	Shej hostel and lady doctor	Anil Kumar Singh	37	18,413
12	Near Animal Hospital	Sandeep Kumar	50	28,619
13	Near Animal Hospital	Raushan Ali	75	41,369
14	Near Animal Hospital	Rajendra Singh	20	13,020
15	Near Animal Hospital	Sambhu Prasad	72	39,848
16	Near Animal Hospital	Gautam Ranjan Dey	140	74,330
17	Near Animal Hospital	Sanjay Kumar	104	56,075
18	Near Animal Hospital	Umasankar Prasad	149	78,894
19	Near Animal Hospital	Durga Choudhary	92	49,989
20	Near Animal Hospital	Virendra Kumar Singh	216	108,211
21	Near Animal Hospital	Ram Krishan Singh	37	22,099
22	Near Animal Hospital	Usha Devi	147	100,186
23	Near Animal Hospital	Arvind Kumar Manjhi	56	31,734
24	Near Animal Hospital	Soyib Alam	17	13,211
25	Near Animal Hospital	Rajesh Kumar	101	65,311
26	Near Animal Hospital	Rinki Soni, Deepak Soni	32	23,415
27	Near Animal Hospital	Devendra Kumar Prasad	92	59,846
28	Near Animal Hospital	Delip Soni	20	15,580
29	Near Animal Hospital	Pradeep Kumar Ram	71	47,095
30	Near Adda no-3	Dhiraj Kumar	41	25,104
31	Opposite of Shekhar Cinema	Md Allauddin	154	77,196
32	Opposite of Shekhar Cinema	Jay Kishor Prasad	92	47,393
33	Opposite of Shekhar Cinema	Ashok Kumar Sharma	80	25,800
34	Near Mufhsil Thana	Phool Mahamod	93	42,068
35	Near Mufhsil Thana	Pasupati Nath Sarma	104	46,714
36	Near Mufhsil Thana	Majibul Rahman	94	42,490
37	Near Mufhsil Thana	Balistar Yadav	75	34,465
38	Near Mufhsil Thana	Surendra Yadav	68	31,508
39	Near Mufhsil Thana	Vidhan Kumar	5	2,600
40	Near Mufhsil Thana	Sunil Shankar	152	66,989
41	Sahid Sarai Complex	Dharamnath Prasad	29	28,447
42	Sahid Sarai Complex	Sharif Alam	13	13,258
43	Sahid Sarai Complex	Upendra Nath Sharma	53	47,699
44	Sahid Sarai Complex	Ashmohammad	78	33,847
45	Sahid Sarai Complex	Gopal Ji Prasad	20	18,488
46	Sahid Sarai Complex	Basanth Kumar	20	9,222



47	Sahid Sarai Complex	Aas Mohommad Ansari	207	69,655
48	Sahid Sarai Complex	Nirmal Kumar	23	10,000
49	Sahid Sarai Complex	Sunil Kumar	23	16,375
50	Sahid Sarai Complex	Asagar Ali	33	28,505
51	Sahid Sarai Complex	MD Musalim	32	21,365
52	Sahid Sarai Complex	Murad Ahemad	88	68,132
53	Sahid Sarai Complex	MD Gufhran Sohail	32	11,732
54	Sahid Sarai Complex	Kailashpati Mishra	74	26,437
55	Sahid Sarai Complex	Rafi Ahemad	74	26,437
56	Sahid Sarai Complex	Jalil Ahemad	224	56,738
57	Sahid Sarai Complex	Tara Devi	44	15,266
58	Sahid Sarai Complex	Amir Ahemad	58	18,778
59	Sahid Sarai Complex	Mahesh Prasad	75	23,041
60	Sahid Sarai Complex	Dhurav Ji	200	52,117
61	Sahid Sarai Complex	Rizwan Ullah	78	48,360
62	Sahid Sarai Complex	Javed Kalam	12	8,720
63	Sahid Sarai Complex	Rizwan Haidar	32	22,048
64	Sahid Sarai Complex	Nashubailain Khan	20	11,002
65	Sahid Sarai Complex	Abul Hussain	20	11,002
66	Sahid Sarai Complex	Md Imtayaz	23	12,624
67	Sahid Sarai Complex	Mansor Ahemad	32	16,536
68	Sahid Sarai Complex	Iftkhar Masoom	55	26,403
69	Sahid Sarai Complex	M R Huq	32	16,536
70	Sahid Sarai Complex	Abul Hussain Khan	20	23,870
71	Sahid Sarai Complex	Raghvendra	56	27,458
72	Sahid Sarai Complex	Mohammad Ali	35	18,280
73	Sahid Sarai Complex	Ananth Kumar	17	9,568
74	Sahid Sarai Complex	Javad Aktar	29	15,614
75	New Muncipal Market	Gautam Prasad	217	25,536
76	New Muncipal Market	Shadusaran Singh	15	9,594
77	New Muncipal Market	Sri Prakash Singh	184	32,264
78	New Muncipal Market	Kayoda Kumar	118	53,430
79	New Muncipal Market	Dharamnath Singh	161	66,348
80	New Muncipal Market	Avadh Vihari Singh	20	11,848
81	New Muncipal Market	Veena Devi	23	13,650
82	Sahid Sarai Complex	Faraht Sahistha	20	11,002
Total (Rs.)				2,694,980

4.2 **Details of arrear mobile tower tax income as on 07-05-2015 is as follows:** As ULB did not provide latest updated sheet of arrear as on 31-03-2019. But they informed that arrear was same as on 31-03-2019.

Sl. No	Name of the Company	Name of Landlord	Address	Total O/S Dues
1	Tata Tele Service Ltd	Asha Srivastava	Lakshmipur	68,200.00
2	Bharati Infotech Ltd	Nurul Haq	Majharual haq colony	138,200.00
3	Aditya Birla Telecom Ltd	Ramawati Devi	Pakdi Bangali	58,200.00
4	Aditya Birla Telecom Ltd	Kameswar Singh	Ramrajya More	138,200.00
5	Aditya Birla Telecom Ltd	Sundari Devi	Mahadeva	138,200.00
6	Aditya Birla Telecom Ltd	Murari Prasad Sinha	Srinagar	138,200.00
7	Aditya Birla Telecom Ltd	Brajnath Prasad	Ghordhouli Road	118,200.00
8	Aditya Birla Telecom Ltd	Yushuf Khan	Hospital Road	118,200.00
9	Bharati Infotech Ltd	Savitri Devi	Fatahpur	114,200.00
10	Aditya Birla Telecom Ltd	Kalimmullah	Makhdam Sarai	138,200.00
11	Aditya Birla Telecom Ltd	Bibi Asma Begam	Naya Kila Kabristhan	118,200.00
12	Aditya Birla Telecom Ltd	MD Hanif	Purani Kila, Babunia Road	148,200.00
13	M/s Reliance Telecom Ltd.	Rana Chaterjee	Sadhanand Bazar	703,000.00
14	Trascode Infrastructure Ltd.	Harish Singh	Pakdi Bangali	97,700.00
15	Trascode Infrastructure Ltd.	Mahamud Husain	Chini Mill Road	64,300.00
16	Wireless TT Info Services Ltd.	Md Ishaq	Imli Chowk	122,300.00
17	Wireless TT Info Services Ltd.	Sabita Kumari	Khesra	116,300.00
18	Wireless TT Info Services Ltd.	Bishram Prasad Yadav	Salampur	64,300.00
19	Wireless TT Info Services Ltd.	Sangita Devi	Panna market	110,300.00



20	Wireless TT Info Services Ltd.	Samar Dev Ji	Dakhin Tola	122,300.00
21	Wireless TT Info Services Ltd.	Uma Saran Singh	Dakhin Tola	84,300.00
22	Wireless TT Info Services Ltd.	Abdul Hait	Purani Kila Pokhra	116,300.00
23	Wireless TT Info Services Ltd.	Firoj Alam	Khesra	84,300.00
24	Wireless TT Info Services Ltd.	Harihar Singh, Gorakh Singh	Fatahpur	84,300.00
25	Airtel	Urmila Devi	New colony, Ayodhyapuri	--
26	Airtel	Rajmati Devi	Srinagar	--
27	Airtel	Aslam Khan, Ali Akhtar Khan, Ali Asgar Khan	Srinagar	--
28	Tata Indicom	Anu Subasthav	Khurmabad	--
29	BSNL	Surender Kumar Thakur	Khurmabad	--
30	IDEA	Malti Devi	Sastri Nagar	--
31	Tata Indicom	Sudharshan Choudhurey	Srinagar	--
32	S Tel	Bakil Prasad Gupta	Naya Bazar	--
33	Reliance	Badrunesha	Near Station	--
34	Airtel	Kuresh Khatun	Dakhin Tola	--
35	BSNL	Sunena Devi	Chappra Road	--
36	IDEA	Kalimullah	Chappra Road	--
37	Airtel	Chandrawati Devi	Chappra Road	--
38	Airtel	MD Nashad Barmiki	Babunia Road	--
39	BSNL	Tamima Khatun	Purana Kila	--
40	Airtel	Sagir Ahmad	Babunia Road	--
41	Airtel	Mitunjay Pandit	Goushala Road	--
42	Airtel & IDEA	Anullah Khan	Hospital Road	--
43	IDEA & Vodafone	Sanjay Singh	Mahadeva	--
44	BSNL	Naag Narayan Singh	Mahadeva	--
45	Airtel	Gulab Pati devi	Mahadeva	--
Total (Rs.)				3,204,100.00

b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs.

- 1. Payment of bills after due date:** During audit of ULB we have noticed that ULB is not in practice to paid bill i.e. electricity bill, telephone bill on or before due date. Due to that ULB has to pay penalty for late payment.
- 2. Pass payment without preparation of payment vouchers:** The ULB does not prepare Payment Vouchers for making payment to the parties/vendors. Payment was made on the basis of bills only raised in the name of ULB which is passed by the competent authority.
- 3. Irregularities in payments:** No such irregularities were observed in provided sample data. As complete vouchers files was not made available for audit.

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

We have submitted written letter towards filed survey. However due to lack of support we were unable to collect data from filed. Therefore, we can't comment on this point.

II. PART-B

a. Non-Maintenance of books of accounts, subsidiary registers

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

SINo	Name of register	Status of registers maintained
1	Register of Advance	Not maintained
2	Register of Permanent Advance	Not maintained
3	Summary statement of deposit adjusted	Not maintained
4	Summary Statement of Bills Raised	Not maintained
5	Register of Notice Fees, Warrant Fees, Other Fees	Not maintained
6	Summary Statement of Notice Fees, Warrant Fees, Other Fees	Not maintained



7	Register of Refunds, Remissions and Write off	Not maintained
8	Summary statement of Refunds and Remissions	Not maintained
9	Summary Statement of Write-offs	Not maintained
10	Statement of outstanding Liability for Expenses	Not maintained
	Property Tax & Other taxes	
11	Summary Statement of Demand Raised on assessment	Not maintained
12	Summary Statement of Head wise Collection of Other Income	Not maintained
13	Summary Statement of Refunds	Not maintained
14	Summary Statement of Write off	Not maintained
	Rentals, Fees & Other Income	
15	Summary Statement of Demand Raised on assessment	Not maintained
16	Summary Statement of Head wise Collection of Other Income	Not maintained
17	Summary Statement of Refunds	Not maintained
18	Summary Statement of Write off	Not maintained
	Public Works	
19	Work Sheet	Not maintained
20	Deposit Works Register	Not maintained
	Stores	
21	Material Receipt Note	Not maintained
22	Store Ledger	Not maintained
23	Statement of Closing Stock	Not maintained
24	Statement of Material Issued	Not maintained
	Other	
25	BRS of all bank accounts (including doormat accounts)	Not maintained
	Final Accounts for the F.Y. 2018-19	
26	Audited Balance Sheet	Not maintained
27	Audited Income & Expenditure Account	Not maintained
28	Audited Receipts & Payment Account	Not maintained

b. Irregularity in procurement process:

- Whether a register is kept for all Procurements with value above Rs. 15,000/-:** No procurement register was maintained at ULB level for procurement with value above Rs. 15,000/-
- Details of Vehicle Log Book Maintained: Log Book** was not made available for audit
- As per rule no 75, disbursement to the daily wage workers is to be witnessed by the chief municipal officer / engineer and he has to sign the disbursement certificate after ensuring that the acknowledgement has been obtained from the workers on the master payroll (BMAR Form -33):**
 - As per provided master payroll of daily wages worker, we observed that register was not prepared in proper manner.
 - This is noted that stamp of ULB was not affixed on signature done in master payroll.
- No separate earnest & security deposit register:** Earnest money deposit & security deposit register help in tracking refund of EMD/SD on time to concerned parties, but in ULB, no such register was provided for verification.

c. Non-Compliance of directives by UD&HD, GoB:

SINo.	Direction issued by UDHD	Complied or Not
1	As per department, ULB has to submit utilization certificate for allotment received by ULB in form of grant/scheme. During audit, ULB has not provided approved copies of UC submitted to department	

d. Non-Compliance of Act & Rules:

SINO	Requirement	Criteria	Auditors Comment
1	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made	BMAR Rule No.-22	Refer point: Part-A (a) (2) No, during audit we observed that there was average 60-61 days delay in deposit of tax into bank.



2	Whether every bill collector or municipal employee entrusted with the collection of municipal revenue was supplied with a Collection Register in BMAR Form 17 and receipt books.	BMAR Rule No.- 27	No, Every bill collector or municipal employee pay their collection directly in bank account.
3	Whether the collection register was in the personal custody of the bill collector and the particulars in It shall be written up from the original receipts issued at the time of collection.	BMAR Rule No.- 27	Yes, Collection register was in the personal custody of the bill collector and the particulars in It shall be written up from the original receipts issued at the time of collection.
4	Whether bill collector get its verified collection register as well as the receipt books in his charge to the Revenue inspector/Revenue Officer or the designated stall of the Municipality	BMAR Rule No.- 27	Yes, bill collector get its verified collection register as well as the receipt books in his charge to the Revenue inspector/Revenue Officer or the designated stall of the Municipality
5	Whether every bill collector invariably remit his collections (in cash and/or cheques) to Cashier dally before 4.30 PM and take the cashier's acknowledgment in the collection register.	BMAR Rule No.- 27	Refer point: Part-A (a) (2) No, Every bill collector or municipal employee pay their collection directly in bank account with average 60-61 days delay after collection of tax.
6	Whether Grant Register as prescribed in BMAR Form 28 was maintained by the Municipality to record receipts and utilization of grants sanctioned by the Government.	BMAR Rule No.- 69	Yes, Scheme wise grant register was maintained by the ULB.
7	Whether specific grants, which have certain conditions attached for utilizing such grants including the requirement to use it for capital purposes or use it in a particular proportion or manner. Usually such grants have requirements for submitting utilization certificates e.g. Finance Commission grant, SFC grant for specific purpose, namely, road repairs. It is the responsibility of the Chief Municipal Officer that the conditions attached to the grant are complied with without exception.	BMAR Rule No.- 69	Refer point: Part-B (h) No such details/information provided.
8	Whether The grant received for a specific purpose was diverted for any other purpose.	BMAR Rule No.- 69	No such details/information provided.
9	Whether the Utilization Certificate was signed by Chief Municipal Officer for verification of the financial outlays and physical progress reported on BMAR Form No 29.	BMAR Rule No.- 69	Refer PART-B (h) No, Utilization certificate details produced for verification
10	Whether Municipality has returned unutilized grant for more than three years from date of receipt to the source from where such grant was received	BMAR Rule No.- 69	No related information was provided by ULB.
11	Whether The Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	No, ULB was not prepared a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
12	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	No, ULB was not prepared monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.
13	Whether ULB sent the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	BMAR Rule No.- 121	No, Siwan Nagar Parisad was not send the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter



14	<p>The Chief Municipal Officer shall, Within three months after the end of each financial year be prepared financial statements for the preceding year in respect of the accounts of the Municipality. The Financial Statements shall comprise of</p> <p>a. Receipts and Payments Account for the year (BMAR Form No.71) b. Income & Expenditure Statement for the year (BMAR Form No.73) c. Balance Sheet as on 31st March of the year (BMAR Form No.74) d. Significant accounting policies adopted by the Municipality in presentation of the financial statements. e. Notes to Accounts, which shall disclose Contingent liabilities, and such other information as, may be useful in understanding the financial statements clearly. f. Comparative amounts shall be entered on the financial statements for the preceding financial year except. In the case of the first year to which those rules apply</p>	BMAR Rule No.- 122	BMAR Rule No. - 122 was not followed by ULB during the F.Y. 2018-19.
15	Whether the municipality is regular in depositing statutory dues including tax deducted at source, GST, TDS on GST, service tax, VAT, works contract tax, cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited: (BMAR Rule No.-130)	BMAR Rule No.-130	Refer PART-B (f)
16	Whether the municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation; (BMAR Rule No.-130)	BMAR Rule No.-130	Refer PART-B (g)
17	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated In sufficient detail;	BMAR Rule No.-130	No, BMAR Rule No. 130 was not followed by ULB. As Single entry accounting system was followed by ULB
18	Whether all grants sanctioned or received by the municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the ULB? Whether such deductions have been properly accounted;	BMAR Rule No.-130	We cannot comment, as no grant related records were produced for audit.
19	Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created;	BMAR Rule No.-130	No related information was provided by ULB
20	Whether the ULB is maintaining proper records showing full particulars, including quantitate details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same	BMAR Rule No.-130	ULB was not maintaining fixed assets register for the financial year 2018-19. Further no, fixed assets physically verified report was made available to comment upon.



	has been properly dealt with in the books of account;		
21	Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	BMAR Rule No.-130	No details regarding lease hold property was made available to comment upon.
22	Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	BMAR Rule No.-130	Yes, ULB followed adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets.
23	Whether any expenses of personal nature of the Officers or employees has been charged to the municipality' s accounts; If so, the details thereof;	BMAR Rule No.-130	We have not observed such type of transaction during audit.
24	Whether the Bank Reconciliation statements have been property prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;	BMAR Rule No.-130	Refer Point-04 (III) No, ULB has not prepared bank reconciliation for any bank accounts maintained.
25	Whether the year-end and reconciliation procedures prescribed have been carried out as per the rules;	BMAR Rule No.-130	As ULB has single entry accounting system, in that case year end provisions and reconciliation was not made during the reporting period.
26	Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	BMAR Rule No.-130	Refer-PART-A (a)(4) Yes, ULB has accountant revenue properly. But collection and recovery of taxes was in slow pace that's why there was arrear of taxes in ULB.
27	Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act;	BMAR Rule No.-130	Refer-PART-A (a)(2) Yes, all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act. Except; In case of deposit of daily tax collection, that is deposited on average 70-90 days delay of collection.
28	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order;	BMAR Rule No.-130	We cannot comment, as no grant related records were produced for audit.
29	Whether, proper books of account as required by the Act and Rules have been kept by the Municipality so far as It appears from examination of those books. (Rule-130 of BMAR-2014)	BMAR Rule No.-130	Refer-PART-B (a) No, Some required books of accounts as per BMAM/BMAR has not been maintained.
30	Whether physical verification has been conducted by the ULB at reasonable intervals In respect of stores;	BMAR Rule No.-130	No store verification report was made available during the reporting period to comment upon.
31	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate?	BMAR Rule No.-130	No, procedures of physical verification of stores followed by the ULB has been provided to comment upon.



32	Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and If so, whether the same has been properly dealt with in the books of account; Whether proper procedures are in place to Identify any unserviceable or damaged stores and whether provision for the loss In this respect, If any, has been made In the accounts;	BMAR Rule No.-130	No such details provided
33	Whether the valuation of stores is in accordance with the accounting principles laid down In the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;	BMAR Rule No.-130	No such details provided
34	Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the Interest and If not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?	BMAR Rule No.-130	No such details provided
35	Whether advances given to municipal employees and interest thereon are being regularly recovered;	BMAR Rule No.-130	No such details provided
36	Municipal Fund: Whether ULB has created required fund as mentioned in chapter IX of BMA-2007	BMA,2007: Chapter IX	No, ULB is using single entry accounting system, so there was no fund was accounting followed.
37	Investment of surplus money. Whether municipality has invested surplus fund as per the requirement of the chapter-X of BMA-2007. Auditor will report on the fixed deposit and other funds should be in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period. Check whether comparative interest rate is invited from parties before investing surplus funds:	BMA,2007: Chapter X	No details provided by ULB regarding investment done.
38	Preparation of budget estimate of Municipality. Whether The budget estimate stated the rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following,	BMA,2007: Chapter XI	Yes, Followed
39	Maintenance of accounts. Whether the Chief Municipal Officer prepared and maintained accounts of receipts and expenditure of the Municipality in such form, and in such manner, as may be prescribed,	BMA,2007: Chapter XII	As ULB was following single entry accounting system. So receipts and payments details were being maintained in form of cash book. Audited receipts & payments account as per BMAM was not prepared by Corporation.
40	Financial Statement. Whether The Chief Municipal Officer shall, within four months of the close of a year, cause to prepare a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality,	BMA,2007: Chapter XII	Not maintaining



41	Submission of financial statement and balance sheet to auditor. The financial statement prepared under section 88 and the balance sheet of the assets and the liabilities prepared under section 89 shall be placed by the Chief Municipal Officer before the Empowered Standing Committee which, after examination of the same, shall adopt and remit them to the Auditor as may be appointed in this behalf by the State Government.	BMA,2007: Chapter XII	Not followed
42	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act,2007 various tax are applicable on ULBs	BMA,2007: Chapter XV	Refer-PART-A(a)(1) for details
43	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007.) Municipality shall, by regulations, provide for issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore,	BMA,2007: Chapter XIX	Refer-PART-A(a)(3)

e. Lack of internal control measures: We have observed the following areas where internal control measures are required by ULBs-

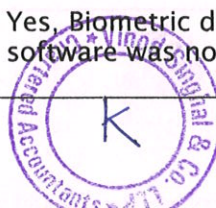
1. Voucher file was not maintained
2. No internal mechanism for statutory compliance
3. No MIS was prepared for tracking of payments
4. Required books of accounts as per BMAM was not maintained
5. Statutory compliance reconciliation was not maintained
6. Year-end reconciliation was not available
7. Bank reconciliation of any bank account were prepared.
8. Bank balance as per cash book was not maintained.

f. Non-compliance of TDS, VAT and other relevant Statute

1. **Details of Delay in deposit of TDS are mentioned below:** During the audit, we observed that ULB was not regular in deposit of TDS deducted, ULB has just deposit single challan for financial year 2018-19 this shows that ULB was not regular in depositing challan of TDS on due dates. This practice of delay in deposit of TDS late would cause ULB in form of interest and penalty.

g. Deficiency in payroll system:

SINo	Particulars	Comments
1	Status of maintenance of salary register for all employees (Permanent/Daily wages/ Contract worker)	Yes, Salary register was maintained for all employees
2	Non availability of Salary payment voucher	ULB was not in practice to issue salary payment voucher, Payment of salary was passed based on approval by competent authority on salary register.
3	Matching of voucher number with cash book	No salary payment voucher number was mentioned in cash book
4	Salary register contains all elements of salary	Yes, all elements of salary was mentioned in salary register.
5	Maintenance of Salary Deduction register	Deductions from salary was mentioned in salary register, no separate deduction register was maintained.
6	Whether biometric devices and payroll software is implemented in ULB. If Yes, then is it integrated with accounting software	Yes, Biometric device was maintained but payroll software was not implemented in ULB.



h. **Utilisation of Grant and report on missing Utilisation Certificates:** No details regarding allotment, utilization, utilization certificate was made available for audit. However, submitting herewith detail of fund received and utilised during the period;

Sr. No.	Name of Scheme	Allotment No. and Date	Amount Allotted	Amount withdrawn	Amount expended	Balance amount	Amount deposited in PL Account	Amount of UC Submitted
1	नागरिक सुविधा	10/01-06-2018	134.83	134.83	-	134.83	134.83	
2	5th Fin	15/03.07.2018	563.94	563.94	-	563.94	563.94	
3	14th Finance	82/31.10.2018	272.28	272.28	-	272.28	272.28	
4	नाली गली	52/04.09.2018	373.80	373.80	-	373.80	373.80	
5	City Manager salary	71/04.10.2018	2.63	2.63	-	2.63	2.63	
6	पेशाकर मद	77/24.10.2018	49.59	49.59	49.59	-	-	623/29.09.2019
7	5th Finance	21/10-07-2018	576.74	576.74	-	576.74	576.74	

a. **Physical verification of inventory/Stores:** We have verified the physical store as per detail provided. Out of these stores some are outdated and not in condition to use

b. **Advances, their adjustment & Recovery:** Since the ULB has not provided the amount of advance during the year, earlier year and adjustment thereof. Therefore we can't comment on it. However, management, They have not providing any advance during the year under consideration

c. **Any other matters as may be prescribed in due course.** As all relevant matters has been covered above mention point

III. PART-C

S/No	Particulars	Complied or Not
a	Auditor should report in a separate section for non-compliance of rules/directives of UD&HD, GoB; Auditor should see the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	Complied Refer-PART-B



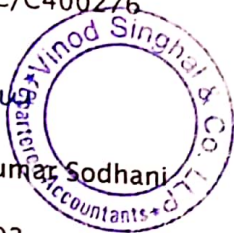
b	Auditor should Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should witness some assessment procedures to check any in-consistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Complied Refer-PART-A(c)
c	Auditor should report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR : Rule 22: All moneys to be brought to account Rule 27: Collections to be deposited into Bank on the same day Rule 69: Grant Related Compliance Rule 120-121: Monthly Receipt & Payment Account and Trial Balance Rule 130: Audit to be completed & reported within 6 month	Complied Refer-PART-B(d)
d	Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Complied Refer-PART-B(c)
e	Report and quantify all major own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees etc.;	Complied Refer-PART-A(a)
f	Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 15,000 and above.	Complied Refer-PART-B(b)
g	Auditor should Report on Procurement made including through E-Tendering and E-Auction indicating exceptions , if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	Complied Refer-PART-B(b)
h	Auditor should Report on presence or absence of a system of issuance of utilisation certificate for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	Complied Refer-PART-B(h)
i	Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied Refer-Audit recommendation
j	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Complied Refer-PART-B(b)
k	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies	Complied Refer-PART-B(b)



l	Auditor will report on that the fixed deposit and other funds should be in nationalized Banks/Approved financial institutions and should earn maximum interest at their gestation period.	Complied Refer-PART-B(d)
m	Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement of loss.	Complied Refer-PART-A(a)
n	Auditor will report on that all kind of tax deductions i.e. Commercial tax, Income tax, provident fund etc. Should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	Complied Refer-PART-B(f) & (g)
o	Internal Auditor will ensure that all the C&AG audit & Internal audit Paras has been complied by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report.	Complied Point-03 of Detailed Audit Report

Thanking You,
 For Vinod Singhal & Co. LLP
 (Chartered Accountants)
 FRN: 005826C/C400276

Kodhan



CA Krishan Kumar Sodhani
 Partner
 M. No : 404603



UDIN No : 20404603AAAAH01176
 DATE : 22-12-2020

Management Comments

1. INTRODUCTION

Name of the Municipality	Siwan Nagar Parishad
Period covered under current audit	01.04.2018 to 31.03.2019
Name of Executive Officer for the period under Audit	Mr. Ajeet Kumar

Sl. No	Audit Observations	Auditor Recommendations	Management Comment
1	Budget not prepared in proper manner and guidance given by <u>UD & HD Gob:</u>	ULB should implement real time budget preparation in prescribed format of BMAM. Further, Budget variance report should be prepared for actual budget report.	Due to lack of skilled man power and professional at the Siwan Nagar Parishad we were unable to prepare the Budget as per required format. However we are improving the same day to day. We are preparing the budget as per required format. Further all your guidelines will be followed by from next budget.
2	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.	Bank Reconciliation help us to monitor over: 1. Difference between Bank Passbook and Cash Book 2. Unauthorised withdrawal from Bank. 3. Excessive debited by Bank 4. Helps to know reasons of differences. Therefore, ULB should prepare bank reconciliation of all bank accounts including doormat accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records.	We are preparing Reconciliation for the operating accounts. We will submit the same for your verification at next Audit.



<p>3</p> <p>Non-Implementation of Double Entry Accounting System</p>	<p>As per requirement of BMAR-2014, Part -A, Chapter -2 Rule -4, "All ULB referred in Schedule -I shall maintain its Books of Account using the double entry system". Since Siwan Nagar Parishad is Covered under Schedule -I, therefore they should have to maintain their accounts on double entry accounting system in compliance of such rule. We found the detail that double accounting system is implemented at Siwan Nagar Parishad, however we not got any data for verification the same.</p>	<p>Double entry system was implemented at ULB till FY 2015-16, M/s Sushil Jeetpuria & Co. was working here as DEAS consultant. The appointment of the firm were done by UD & HD head office. We are waiting for new appointment. However, if the new firm not appointed by UD & HD. we will appoint our own accounting team for Double entry accounting system</p>
<p>4</p> <p>No details were made available regarding meeting of municipal accounts committee held during the financial year 2018-19.</p>	<p>As per requirement of BMA-2007, Chapter-XII, ULB should held meeting of Municipal Accounts Committee each year. During our Audit no any evidence has been produced to us w.r.t. meeting of municipal accounts committee. ULB should ensure timely meeting of accounts committee in compliance of BMA-2007.</p>	<p>There is no any accounting committee has been formed at ULB. We have submitted a request letter in board for formation of Municipal accounting Committee.</p>



<p>5</p>	<p>Non-levy of following taxes</p> <ul style="list-style-type: none"> * Surcharge on transfer of lands and buildings Fire tax. * Surcharge on electricity consumption within the municipal area * Tax on pilgrims and tourists. * Tax on congregations. * Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles. * User Charges for provision of water-supply, drainage and sewerage * User Charges for Solid Waste Management * User Charges for Parking Facility * User Charges for Garbage Clearance * Collection of fees for sanction of building plans and issue of completion certificates, * Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings, * Collection of Development Charges 	<p>As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. <i>ULB should take steps to implement required taxes to boost their revenue</i></p>	<p>Siwan is a Nagar Parishad and many of taxes as reported here are not applicable on it. Further we insure you that we will collect all applicable taxes as soon as possible.</p>
<p>6</p>	<p>Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22</p>	<p>As per Bihar Municipal Act, 2007 & Rules 22 of BMA-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day or latest before noon of next day on which collection is made. However, during our audit, we observed that there is a huge delay in depositing the tax at bank. <i>Therefore, management should implement a MIS Mechanism towards getting control over collection and deposit of Taxes. Further we wish to inform that failure to comply with Rule 22 may cause for fine of Rs. 5,000</i></p>	<p>Due to work load and filed survey the collector not submitted their collection for deposit into bank. However irrespective of fact we have directed the collector to submit their collection amount as per Rule. Now there is maximum delay in deposit is 2-3 days.</p>



7	Non-Collection of notice fees	<p>As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore, but In case of Siwan Nagar Parishad, Corporation has not provided any information regarding charging and collection of notice fees. <i>ULB should collect notice fees from applicable assesses in compliance of act and to boost ULB revenue.</i></p>	<p>From now onwards we will implement the same.</p>
8	Non-recovery of outstanding taxes	<p>Siwan Nagar Parishad has provided during audit the detail of outstanding tax and other income, we observed on the basis of the such data that there is huge arrear of taxes at Siwan Nagar Parishad. <i>Therefore, the management should take proper step to boost collection of arrears. Further a weekly or fortnightly meeting with all tax collectors to be held for getting the reason of non-collection and resolving the same.</i></p>	<p>The major tax defaulter at our ULB is Government department and electricity department. However, we have served several notices for payment of the arrear taxes on all assessee including and we are continuously try to collect the same at earliest.</p>
9	Non-providing details regarding arrear of advertisement tax, mobile tower tax, rental income	<p>ULB should prepare proper records for arrear amount and should take proper steps to collect arrears.</p>	<p>Detail will provided at next Audit</p>
10	Non deposit of outstanding amount of electricity bill.	<p>ULB should negotiate with electricity board to settle down the dues without late fees.</p>	<p>We have deposited the same dated</p>
11	Non preparation of payment voucher	<p>ULB should prepare voucher based on running voucher as per the provision of Rule No. 16, 17 and 18 of BMAR -2014.</p>	<p>With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.</p>



12	Non-conducting physical survey of 20 high value properties and non-collection of outstanding property tax	Being ULB was not maintaining any details of high value properties, The details given in report has been prepared based on receipts book. Filed Survey of the same could not be conducted due to non-support of tax Daroga & tax collectors in filed survey. <i>ULB should identify and prepare separate list of high value properties by conducting re-assessment of prospective properties on timely basis to boost their revenue.</i>	Due to election duty many of our regular work got pending, therefore we have not visited in filed with your team. However, we ensure that we will visit the filed on your next audit schedule.
13	Non-maintenance of required registers as per Rule No. -3 of BMAR-2014	Detail of registers not maintained by ULB is mentioned under PART-A (a). <i>ULB should ensure proper maintenance of required Books of Account and register as per the list given in Rule -3 of BMAR - 2014.</i>	We will maintain the same at earliest.
14	Non-preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014	<i>ULB should ensure preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014</i>	Annual Financial statement are prepared till FY 2015-16 by M/s Manas Das & Co.. The appointment of the firm were done by UD & HD head office. We are waiting for new appointment. However, if the new firm not appointed by UD & HD till 31" Dec. we will appoint our own accounting team for Double entry accounting system and preparation of Annual Financial Statement.



<p>15</p> <p>Irregularities in vendor payment process:</p> <ul style="list-style-type: none"> - Budget Control register was not updated - Quality control test report was not available - Completion certificate was not available in payment file in case of completed contract. 	<p>Proper tender documents regarding tender approval and allotment was not properly maintained or made available for audit. In provided cases, we are unable to comment on channel of procurement of tender and their required compliances. Further, no statutory compliance register was maintained in regards with statutory dues deducted from party bills. So, <i>ULB should maintained proper tender register and file that include all related documents of tender. Statutory compliance register should be maintained for all statutory deductions made form parties invoices.</i></p>	<p>We are maintaining the file, However due to lack of manpower we were unable to arranged the same on day to day. Now we have arranged the tender file in proper manner. We will show the same on next Audit. Further, statutory compliance are handle by file. We are maintaining the file w.r.t. deduction and deposit of all statutory dues. We will prepare statutory deduction register and will be presented to your team on next visit.</p>
<p>16</p> <p>Non-maintenance of register for all procurements with value above Rs. 15,000</p>	<p>ULB should ensure maintenance of register for all Procurements with value above Rs. 15,000</p>	<p>We are maintaining voucher file w.r.t. all expenses irrespective of amount. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us.. Further we wish to say that with the help of available man power we are trying to serve in best possible manner at earliest.</p>
<p>17</p> <p>Missing signature of wages worker and stamp of ULB on muster roll register</p>	<p>ULB should ensure proper maintenance of wages register by complying signature and stamping.</p>	<p>All concerned person are directed to resolve this issue within 30 days. We will inform you after rectification.</p>
<p>18</p> <p>No maintenance of separate earnest & security deposit register</p>	<p>EMD and security deposit register help in tracking of balance payable to parties.</p>	<p>We are maintain the same with contractor register. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.</p>



19	<p>Non-Compliance of Act & Rules</p>	<p>Refer point of Part-B (d) of audit report for status of non-compliance of Act & Rules. <i>ULB should ensure compliance of all applicable Act & Rules.</i></p>	<p>With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.</p>
20	<p>Lack of internal control measures</p> <ol style="list-style-type: none"> 1. Voucher file was not maintained 2. No internal mechanism for statutory compliance 3. No MIS was prepared for tracking of payments 4. Required books of accounts as per BMAM was not maintained 5. Statutory compliance reconciliation was not maintained 6. Year-end reconciliation was not available 7. Bank reconciliation of any bank account was not prepared. 	<p>We observed that there is no any internal control mechanism available over collection, recovery, deposit of taxes, assets handling, Cheque handling and Statuary compliances: We suggest that:</p> <ol style="list-style-type: none"> 1. MIS System should be implemented over daily collection and deposit. 2. Reason for non-deposit/late deposit should be strongly need to ask for minimise delay. 3. Need to identify a person to comply with the statutory compliances. In case failure to comply with statutory compliances he should also be penalised. <p>Therefore, the management has to take serious effort in implementation of Internal control Mechanism for getting a better result from ULB working.</p>	<p>With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.</p>
21	<p>Non-compliance of statutory compliances:</p> <ul style="list-style-type: none"> ▪ Non preparation of statutory compliance register ▪ Non deposit of TDS on timely basis. ▪ Non filling of TDS return for due period <p>Non providing details regarding VAT/PF/Royalty/Labour Cess</p>	<p>As ULB is not proper in statutory compliance, that cause monetary/non-monetary implication on ULB in mode of interest, penalty and Late Fee & imprisonment. So, management should ensure statutory compliance on time.</p>	<p>Due to lack of trained staff statutory compliances are handled by professional hired by us. We will present all file with you after getting data from them.</p>



<p>22</p> <p>Deficiency in payroll system</p> <ul style="list-style-type: none"> ▪ Non-preparation of salary payment voucher ▪ Non-maintaining salary payment reference number in cash book ▪ Non-implementation of Bio-metric device and payroll software 	<p>Every payment should be accompanied with payment voucher. Further as per Section 2(23) of the Indian Stamp Act 1899 makes it mandatory for affixing of stamp on any receipt as defined therein above Rs 5000. Therefore, management should ensure that the payment is accompanied with payment voucher.</p> <p>Meaning of Receipt :</p> <p>"Receipt" includes any note, memorandum or writing-</p> <p>(a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or (b) whereby any other movable property is acknowledged to have been received in satisfaction of a debt, or</p> <p>(c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or</p> <p>(d) which signifies or imports any such acknowledgment; and whether the same is or is not signed with the name of any person "</p> <p>Grant is blood of ULB. Therefore, for getting grant and running the ulb working smoothly it is very important to comply with all necessary requirement of grant. Further timely submission of utilisation certificate helps the grant realising authority to send the money for fulfil the requirement of future. Therefore, management should ensure that UC has been submitted with concerned department on time.</p>	<p>All concerned person are directed to resolve this issue within 30 days. We will inform you after rectification.</p>
<p>23</p> <p>Non-providing of Utilization certificate for the reporting audit period</p>	<p>Grant is blood of ULB. Therefore, for getting grant and running the ulb working smoothly it is very important to comply with all necessary requirement of grant. Further timely submission of utilisation certificate helps the grant realising authority to send the money for fulfil the requirement of future. Therefore, management should ensure that UC has been submitted with concerned department on time.</p>	<p>We have submitted various UC at the department. We will submit the same at your next visit. However, Balance UC will be prepared and submitted in January 2020 with the help of your team.</p>
<p>24</p> <p>Non-maintaining of inventory/store register and non-conducting of physical verification of inventory and stores available with ULB as per requirement of BMAR-rule 130.</p>	<p>Management should implement the control system over inventory and store. Stock register should be in place and get it verified by a responsible person as authorised by management time to time. Further any discrepancies arises/ found during such verification should be reported immediately.</p>	<p>We are maintaining the Store register. The same will be show you at your next visit.</p>



25	Non providing details of Advances, their adjustment & Recovery	To ensure timely recovery of advance with interest proper calculation should be there with proper recovery plan.	We have not provided any advance during the year under consideration.
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Prateek
 Executive C.A. in
 Nagar Palikahad, S. & J.
 25/11/2024



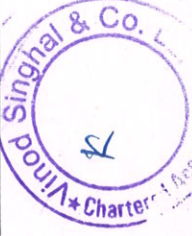
**Urban Development & Housing Department
Status of Utilisation Certificate**

वित्तीय वर्ष 2003-04 से 2017-18 में प्राप्त सहायक अनुदानों की निकासी/व्यय एवं अवशेष राशि की बालान द्वारा कोषागार में जमा बिकरणी संकेती प्रतिबन्धन।

Name Of ULB - Nagar Parishad, Siwan
Name Of Treasury - Siwan Treasury

राशि (रुपए में)

क्र० सं०	सहायक अनुदान का आबंटन का विवरण	संबंधित स्वीकृत्यादेश संख्या एवं तिथि	स्वीकृत्यादेश एवं आबंटनादेश में निकासी को आबंटित राशि	आबंटित राशि के विरुद्ध निकासी द्वारा निकासी की गई	टी0 सी0 न० एवं तिथि	पी एल खाता में रखी गई राशि	बैंक खाता में जमा की गई राशि	वित्तीय वर्ष जिस में राशि व्यय की	संबंधित मद में व्यय की गई राशि	संबंधित आवंटन के अनुरूप की गयी निकासी के विरुद्ध किए गए	कोषागार में जमा की गई राशि	चालान सं०/ तिथि	समाप्त उपयोगिता प्रमाण-पत्र में निहित राशि	समाप्त उपयोगिता प्रमाण-पत्र की तिथि	लंबित राशि	बैंक खाता में जमा अवशेष राशि	पी एल खाता में जमा अवशेष राशि	अभ्युक्ति
1	2003-04 11th Finance	1340 30-03-2014	1947157	1947157	01/31-03-2004	1947157	0	2004-05	1947157	0	0	0	1947157	9/9/2016	0	0	0	20
2	2003-04 Salary Allowance	459 5/2/2004	1122544	1122544	01/31-03-2004	1122544	0	2004-05	1122544	0	0	0	1122544		0	0	0	
3	2003-04 Salary Allowance	460 5/2/2004	1122544	1122544	01/31-03-2004	1122544	0	2004-05	1122544	0	0	0	1122544		0	0	0	
4	2003-04 Salary Allowance	460 5/2/2004	374182	374182	02/31-03-2004	374182	0	2004-05	374182	0	0	0	374182		0	0	0	
5	2004-05 Salary Allowance	800 30-03-2005	1117681	1117681	1/31-03-2005	1117681	0	2005-06	1117681	0	0	0	1117681	21/9/16	0	0	0	
6	2004-05 Salary Allowance	801 30-03-2005	968557	968557	2/31-03-2005	968557	0	2005-06	968557	0	0	0	968557	21/9/16	0	0	0	
7	2005-06 12th Finance	3191 28-09-2005	2360257	2360257	03/31-03-2006	2360257	0	2009-10	2360257	0	0	0	2360257	8/14/2014	0	0	0	
8	2005-06 Salary Allowance	1104 30-03-2006	874276	874276	04/15-05-2006	874276	0	2006-07	874276	0	0	0	874276	3/10/2015	0	0	0	
9	2005-06 Water Supply	653 3/3/2006	10000000	10000000	04/31-03-2006	10000000	0	2006-07	10000000	0	0	0	0	0	10000000	0	0	उम्मेद से उपयोगिता प्रमाण-पत्र की मांग की गई है।
10	2005-06 Water Supply	1095 30-03-2006	16219000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	राशि नगर निकाय को निर्गत नहीं है।



सहायक अनुदान सं०	सहायक अनुदान आवंटन का मद वित्ती	संबंधित स्वीकृत्यादेश संख्या एवं तिथि	स्वीकृत्यादेश एवं आवंटनादेश में निकाय को आवंटित राशि	आवंटित राशि के विरुद्ध निकाय द्वारा निकासी की गई	टी० सी० नं० एवं तिथि	पी एल खाता में रखी गई राशि	बैंक खाता में जमा की गई राशि	वित्ती य वर्ष जिस में राशि व्यय की	संबंधित मद में व्यय की गई राशि	संबंधित आवंटन के अनुरूप की गयी निकासी के विरुद्ध किए गए	कोषागार में जमा की गई राशि	चालान सं०/ तिथि	समर्पित उपयोगिता प्रमाण-पत्र में निहित राशि	समर्पित उपयोगिता प्रमाण-पत्र की तिथि	लंबित न्युट्र की राशि	बैंक खाता में जमा अवशेष राशि	पी एल खाता में जमा अवशेष राशि	अभिव्यक्ति	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
100	2015-16	is'kkdj en	28-08-2015	3402094	3402094	T22170002-15/02/16	3402094	0	16-17	3402094	0	0	0	3402094	3/10/2017	0	0	0	
101	2016-17	5th Fin	19-10-2016	29983726	29983726	T22170006-01/12/16	29983726	0	17-18	29983726	0	0	0	29983726	5/27/2017	0	0	0	
102	2015-16	5th Fin	3/21/2016	28002356	28002356	T22170007-29/03/16	28002356	0	17-18	28002356	0	0	0	28002356	2/21/2018	0	0	0	
103	2015-16	5th Fin	3/21/2016	4324216	4324216	T22170008-29/03/16	4324216	0	17-18	4324216	0	0	0	4324216	2/21/2018	0	0	0	
104	2016-17	5th Fin	3/29/2017	30038491	30038491	T22170015-29/03/17	30038491	0	17-18	30038491	0	0	0	30038491	2/21/2018	0	0	0	
105	2016-17	5th Fin	3/29/2017	3375203	3375203	T22170014-29/03/17	3375203	0	17-18	3375203	0	0	0	3375203	2/21/2018	0	0	0	
106	2016-17	5th Fin	3/29/2017	19274195	19274195	T22170013-29/03/17	19274195	0	17-18	19274195	0	0	0	19274195	2/21/2018	0	0	0	
107	2017-18	14th Finance	8/2/2017	11667405	11667405	T22170002-25/08/17	11667405	0	17-18	11667405	0	0	0	11667405	2/21/2018	0	0	0	
108	2017-18	14th Finance	8/2/2017	11667404	11667404	T22170001-25/08/17	11667404	0	17-18	11667404	0	0	0	11667404	2/21/2018	0	0	0	
109	2016-17	14th Finance	7/6/2016	10179732	10179732	T22170004-14/07/16	10179732	0	17-18	10179732	0	0	0	10179732	2/21/2018	0	0	0	
110	2016-17	14th Finance	12/26/2016	10107533	10107533	T22170003-06/03/17	10107533	0	17-18	10107533	0	0	0	10107533	2/21/2018	0	0	0	
111	2016-17	14th Finance	12/26/2016	10107533	10107533	T22170003-06/03/17	10107533	0	17-18	10107533	0	0	0	10107533	2/21/2018	0	0	0	
112	2015-16	14th Finance	13-07-15 & 21-07-15	14853447	14853447	P/2217/00008-29/07/15	14853447	0	17-18	14853447	0	0	0	14853447	2/21/2018	0	0	0	
113	2016-17	Civic Amnities	3/10/2017	2466397	2466397	T22170010-28/03/17	2466397	0	17-18	2466397	0	0	0	2466397	2/21/2018	0	0	0	
114	2016-17	MM Nali Gali	10/25/2016	5686522	5686522	T22170007-01/12/16	5686522	0	18-19	5686522	0	0	0	5686522	1/1/2019	0	0	0	
115	2016-17	MM Nali Gali	8/9/2016	4264892	4264892	T22170001-01/12/16	4264892	0	17-18	4264892	0	0	0	4264892	7/11/2018	0	0	0	
116	2016-17	MM Nali Gali	8/9/2016	3326741	3326741	T22170002-01/12/16	3326741	0	17-18	3326741	0	0	0	3326741	7/11/2018	0	0	0	
117	2016-17	Drain Construction	3/29/2016	1614275	1614275	T22150027-31-03-16	1614275	0	17-18	1614275	0	0	0	1614275	1/1/2019	0	0	0	
118	2016-17	Drain Construction	3/29/2016	1614275	1614275	T22150026-31-03-16	1614275	0	17-18	1614275	0	0	0	1614275	1/1/2019	0	0	0	
119	2016-17	MM Nali Gali	8/11/2016	9364723	9364723	T22170004-05-12-17	9364723	0	18-19	8086388	1278335	0	0	8086388	3/6/2019	1278335	0	1278335	

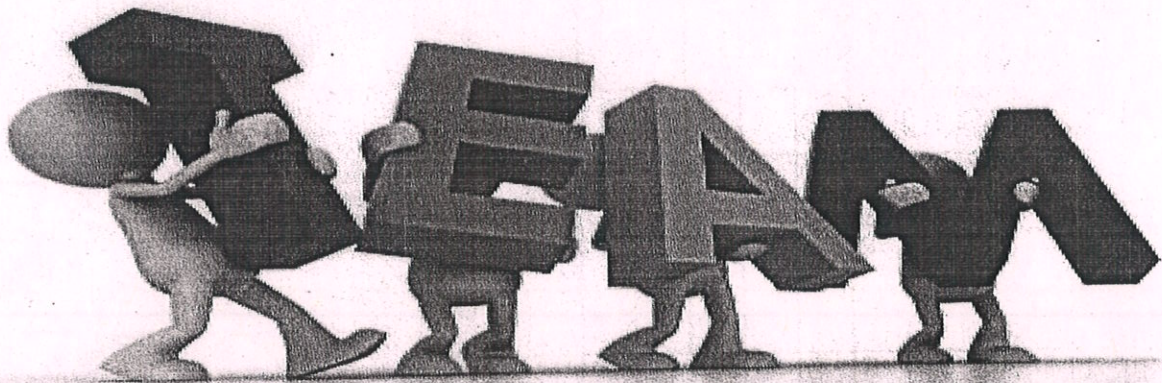




क्र० सं०	क अनुदान आवंटन का वित्ती	सहायक अनुदान आवंटन का मद	संबंधित स्वीकृत्यादेश संख्या एवं तिथि	स्वीकृत्यादेश एवं आवंटनादेश में निकाय को आवंटित राशि	आवंटित राशि के विरुद्ध निकाय द्वारा निकासी की गई	टी० सी० नं० एवं तिथि	पी एल खाता में रखी गई राशि	बैंक खाता में जमा की गई राशि	वित्ती य वर्ष जिस में राशि व्यय की	संबंधित मद में व्यय की गई राशि	संबंधित आवंटन के अनुरूप की गयी विरुद्ध निकासी के लिए गए	कोषागार में जमा की गई राशि	चाला न सं०/ तिथि	समाप्तित उपयोगिता प्रमाण-पत्र में निहित राशि	समाप्तित उपयोगिता प्रमाण-पत्र की तिथि	तंबित नम्बर की राशि	बैंक खाता में जमा अवशेष राशि	पी एल खाता में जमा अवशेष राशि	अस्थित
120	2016-17	MM Nali Gali	8/11/2016	9364724	9364724	722170004-05-12-17	9364724	0	18-19	5331344	4033380	0	0	5331344	3/6/2019	4033380	0	4033380	
121	2014-15	Drain Construction	11/13/2014	5485700	5485700	722150012-23-03-15	5485700	0	18-19	5485700	0	0	0	5485700	1/1/2019	0	0	0	
122	2017-18	Civic Amenities	8/24/2017	12733800	12733800	722170013-27-03-18	12733800	0	18-19	12733800	0	0	0	12733800	1/1/2019	0	0	0	
123	2016-17	Salary Allotment	5/18/2016	1442285	1442285	722170002-23-06-16	1442285	0	17-18	1442285	0	0	0	1442285	3/5/2019	0	0	0	
124	2018-19	ISKKed en	10/24/2018	4959419	4959419	722170001-17-11-18	4959419	0	18-19	4959419	0	0	0	4959419	4/9/2019	0	0	0	
				846280626	779091701		737627555	41464146		759909996	9181705	3866090		683093746		95997955	0	5315615	

Executive Officer
Nagar Parishad, Siwan

thank you



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