

INTERNAL AUDIT REPORT

OF ULB

(Bakhtiyarpur)

FOR THE PERIOD

01/04/2018 TO 31/03/2019

CONDUCTED BY

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

**From 25-07-2019 to 27-07-2019
Report Issued on 20th August 2019**

Executive Summary

1. INTRODUCTION

Name of the Municipality	Nagar Parishad, Bakhtiyarpur
Period covered under current audit	Annual report 2018-19
Name of Executive Officer for the period under Audit.	Mr Rakesh Kumar

2. Results and Findings

Strengths observed during the audit engagement.

- a. Office of Bakhtiyarpur Nagar Parisad is very clean, proper care of cleaning and maintenance has been done.
- b. Board meetings of Bakhtiyarpur Nagar Parisad are held regularly and problems faced in the smooth operation are resolved by passing resolutions.
- c. Separate files of the parties to whom payments are made are properly maintained. Proper documentation process is followed.
- d. Main cash book has been maintained.
- e. Subsidiary cash books have been maintained.

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

- a. Collection of property tax, mobile tower tax, shop rent is not satisfactory which are under its Jurisdiction.
- b. Quarterly Return for TDS has not been filed for quarterly of F.Y -2018-19.
- c. Bank Reconciliation Statement is not prepared month wise for quarterly of F.Y -2018-19.
- d. Nagar Parisad Bakhtiyarpur is not in practices to follow Double Entry Accounting System. It is due to lack of adequate knowledge.
- e. Various registers, books of records etc. are not being prepared by the ULB. Such as Stock Register, Advance & Recovery Register, Demand Register, Collection Register.
- f. Various registers, books of records etc. are not being prepared by the ULB. Such as, Statutory Register with regards TDS, VAT, Royalty etc.
- g. Payment for work executed vide NIT no-11/18-19 (contractor-Akhalhak Udine) 5th finance for Rs. 4,54,400.00 on 13/09/2019 . For which ,Labor Cess ,IT , royalty ,CGST And SGST for Rs. 5179 ,Rs. 11736 , Rs.10359,5179 And Rs. 5179 Respectively has been deducted but not deposited to the Concerned Tax Department till date.
- h. Payment for work executed vide NIT no-11/18-19 (contractor-Bipulku) 5th finance for Rs. 6,14,249.00 on 09/01/2019 . For which LaborCess ,IT ,royalty,CGST AND SGST for Rs. 7001 ,Rs. 15865 ,Rs. 14003 , RS.7001 And Rs.7001 Respectively has been deducted but not deposited to the Concerned Tax Department till date.
- i. Payment for work executed vide NIT no-11/18-19 (contractor-AJAY KU) 5th finance for



Rs. 278388.00 on 12/03/2019 . For which LaborCess ,IT ,royalty,CGST AND SGST for Rs. 3173 ,Rs. 7190 ,Rs. 6346 , RS.3173 And Rs.3173 Respectively has been deducted but not deposited to the Concerned Tax Department till date.

- j. Payment for work executed vide NIT no-11/18-19 (contractor-AJAY KU) 5th finance for Rs.837329.00 on 13/01/2019 . For which LaborCess ,IT ,royalty,CGST AND SGST for Rs. 9544 , Rs.21627 , Rs. 19088 , RS.9544 And Rs.9544 Respectively has been deducted but not deposited to the Concerned Tax Department till date.

3. Opinion

As per Our Opinion the following improvement are required.

- Preparation of Accounts, Ledger Books, Various Registers and Records as per requirement.
- It requires improving its Internal Control Procedures with regards to Demand, Collection of Revenue, and Deposit of Collected revenue in the Banks on scheduled time.
- Due to non-implementation of Double Entry Accounting System and following of Cash basis of Accounting, proper recognition of Income and expenses are not possible in accounts.
- ULB is not working properly, even internal control is poor.
- Monthly receipt & Payment account should be prepared by ULB.
- 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. It is deposited in the bank after making daily expenditure.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- Bank reconciliation should be prepared on monthly basis.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as VAT, Royalty, TDS, LabourCess etc.
- Separate bank account should be maintained for each scheme.

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings:-
1	ULB should deduct (GST, Labour Cess, Income Tax and royalty) and deposit to the Concerned Tax Department on timely basis.



2	ULB should deduct (GST, Labour Cess, Income Tax and royalty) and deposit to the Concerned Tax Department on timely basis.
3	ULB should deduct (GST, Labour Cess, Income Tax and royalty) and deposit to the Concerned Tax Department on timely basis.
4	ULB should deduct (GST, Labour Cess, Income Tax and royalty) and deposit to the Concerned Tax Department on timely basis.
5	During the Audit periods we observed that Contractor- Sanjay Kumar has not completed work within 30 days from the date of allotment, so 10% of the amount should be deducted from the amount paid to Mr. Sanjay Kumar.
6.	ULB should deduct (GST, LabourCess, Income Tax and royalty) and deposit to the Concerned Tax Department on timely basis.
7.	ULB should deduct (GST, LabourCess, Income Tax and royalty) and deposit to the Concerned Tax Department on timely basis.
8.	ULB must collect property tax on timely manner which are under its Jurisdiction and deposit on the same day according to the time stipulated in Municipal Act 2007.
9.	ULB must prepare Bank Reconciliation Statement on timely basis.
10.	ULB must collect mobile tower tax on timely manner which are under its Jurisdiction.
11.	ULB should adopt double entry accounting system; Double-entry accounting allows accounting departments to prepare financial statements easily. Double entry accounting system present accurate report of accounts on the income statement, balance sheet, cash flow statement and other financial statements and reports. It provides checks and balances, which prevent fraudulent activity and reduces errors. Double-entry accounting system prevents fraud in a greater way than single-entry accounting because it makes it difficult to manipulate accounts. You can easily detect account manipulation by examining the journal entries and comparing them to previous journal entries for the same or similar transactions.
12.	ULB must file quarterly return for TDS on timely basis.
13.	ULB must maintain all the Fixed Assets Register, Records etc. as prescribed in Bihar Municipal Accounts Act, Manual and Rules.
14.	ULB must maintain all the Books of Account, Register, Records etc. as prescribed in Bihar Municipal Accounts Act, Manual and Rules.
15.	ULB must maintain all the Books of Statutory Register, Records etc. as prescribed in Bihar Municipal Accounts Act, Manual and Rules.
16.	ULB must compile all the previous Audit Report Observations for f. y. 2015-16 and 1st, 2nd, 3rd and 4th Quarter of 2016-17



17. During the Audit period, we observed that Contractor Mr. Pramod Kumar has not completed work within 30 days from the date of allotment, so 10% of the amount should be deducted from the amount paid to Mr. Sanjay Kumar.

5. Comments from Management:

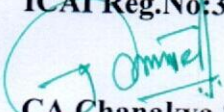
As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

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

6. Acknowledgement: -

We Thanks Mr. Rakesh Kumar (Executive Officer), for his support during the period of our audit. We are also thankful to Accountant and other staffs of the Nagar Paris had 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 - 20079322AAAALB5628

Date - 06-06-2020

Detailed Audit Report

1. Introduction

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

(1) Sumit Kumar

2. Administration

The Present body of the ULB has taken charge on 25th Jan, 2019. The incumbency in the key Administrative and Executive Positions was as under:

Smt. Shashi Devi, Chairman from 21th June 2017 till date.

Shri Rakesh Kumar, Executive Officer from 25th Jan 2019 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	23	20	03	03	1,67,708	0	29/04/2016
2	Internal Audit for the 1 st Qtr (2016-2017)	10	0	0	0	0	10	Not Complied
3	Internal Audit for the 2 nd Qtr (2016-2017)	11	0	0	0	0	11	Not Complied

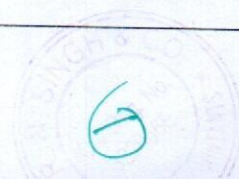


4	Internal Audit for the 3 rd Qtr (2016-2017)	11	0	0	0	0	11	Not Complied
5	Internal Audit for the 4 th Qtr (2016-2017)	11	0	0	0	0	11	Not Complied
6	Internal Audit for the 1 st Qtr (2017-2018)	12	0	0	0	0	12	Not Complied
7	Internal Audit for the 2 nd Qtr (2017-2018)	13	0	0	0	0	13	Not Complied
8	Internal Audit for the 3 rd Qtr (2017-2018)	13	0	0	0	0	13	Not Complied
9	Internal Audit for the 4 th Qtr (2017-2018)	12	0	0	0	0	12	Not Complied
10	Internal Audit for the 1 st Qtr (2018-2019)	12	0	0	0	0	12	Not Complied
11	Internal Audit for the 2 nd Qtr (2018-2019)	16	0	0	0	0	16	Not Complied
12	Internal Audit for the 3 rd Qtr (2017-2018)	13	0	0	0	0	11	Not compiled



6

	deducted but not deposited to the Concerned Tax Department till date.		
5.	Payment for work executed vide yojna no. 1/2016-17(Group no-14 and Ward no-18)BRGF for Rs. 45,363.00 on 08/03/2017. For which VAT ,LabourCess ,IT and royalty for Rs. 16,453, Rs. 3,291 ,Rs. 7,456 ,And	Persisting the year 4 th Quarter 2016-17	No Action taken by BakhtiyarpurnagarParisad.



	Rs.1,710 respectively has been deducted but not deposited to the Concerned Tax Department till date.		
6.	Holding tax has not been deposited on same day according to the time stipulated in Municipal Act 2007.	Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17& 1 st Quarter 2017-18.	No Action taken by BakhtiyarpurnagarParisad.
7.	Bank Reconciliation Statement is not prepared month wise for 2016-17.	Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17 & 1 st Quarter 2017-18.	No Action taken by BakhtiyarpurnagarParisad.
8.	Nagar ParisadBakhtiyarpur is not in practice to follow Double Entry Accounting System. It is due to lack of adequate knowledge.	Persisting the year 1 st ,2 nd ,3 rd And 4 th Quarter 2016-17 & 1 st Quarter 2017-18.	No Action taken by BakhtiyarpurnagarParisad.
9.	Quarterly Return for VAT has not been filed during the F.Y -2016-17.	Persisting the year 1 st , 2nd, 3rdAnd 4 th Quarter 2016-17 & 1 st Quarter 2017-18.	No Action taken by BakhtiyarpurnagarParisad.
10.	Quarterly Return for TDS has not been filed during the F.Y -2016-17.	Persisting the year 1 st , 2nd, 3rdAnd 4 th Quarter 2016-17 & 1 st Quarter 2017-18.	No Action taken by BakhtiyarpurnagarParisad.
11.	Nagar ParisadBakhtiyarpur has not maintained fixed asset register.	Persisting the year 1 st , 2nd, 3rdAnd 4 th Quarter 2016-17 & 1 st Quarter 2017-18.	No Action taken by BakhtiyarpurNagar Parisad.
12.	Various registers, books of records etc.are not being preparedby the ULB. Such as Stock Register,Advance & Recovery Register, Demand Register,Collection Register.	Persisting the year 1 st , 2nd, 3rdAnd 4 th Quarter 2016-17 & 1 st Quarter	No Action taken by BakhtiyarpurnagarParisad.



		2017-18.	
13.	Various registers, books of records etc. are not being prepared by the ULB. Such as, Statutory Register with regards TDS, VAT, Royalty etc.	Persisting the year 1 st , 2 nd , 3 rd And 4 th Quarter 2016-17	No Action taken by Bakhtiyarpurnagar Parisad.
14.	Some amount of grants was allotted to Nagar Parisad but against these allotments, no UCs has been submitted.	Persisting the year 1 st , 2 nd , 3 rd And 4 th Quarter 2016-17	No Action taken by Bakhtiyarpurnagar Parisad.
	Payment for work executed vide NIT No. -01/17-18 and Group no.-07 (Contractor-Bipul Kumarchouhan) 5th finance for Rs. 582148.00 on 20/09/2017. For which GST, Labour Cess, IT and royalty for Rs.13019, Rs. 6509, Rs.14490 and Rs.2218 respectively has been deducted but not deposited to the Concerned Tax Department till date.	Persisting the year 1 st , 2 nd , 3 rd And 4 th Quarter 2016-17 and 2 nd quarter 2017-18	No Action taken by Bakhtiyarpurnagar Parisad
	Payment for work executed vide NIT No. -06/17-18 and Group no.-06 and word no.-14 (Contractor-Sanjay Kumar) 5th finance for Rs. 637409.00 on 27/11/2017. For which SGST, CGST, Labour Cess, IT and royalty for Rs.7262, Rs.7262, Rs. 7262, Rs.16165, Rs.16165 And Rs.14524 respectively has been deducted but not deposited to the Concerned Tax Department till date.	Persisting the year 1 st , 2 nd , 3 rd And 4 th Quarter 2016-17 and 3 rd quarter 2017-18	No Action taken by Bakhtiyarpurnagar Parisad
	Payment for work executed vide NIT No. -11/17-18 and Group no.-01 and word no.-10 (Contractor-Sanjay Kumar) 5th finance for Rs. 637409.00 on 27/12/2017. For which SGST, CGST, Labour Cess, IT and royalty for Rs.3602, Rs.3602, Rs. 3602, Rs.8102 And Rs.7204 respectively has been deducted but not deposited to the Concerned Tax Department till date.	Persisting the year 1 st , 2 nd , 3 rd And 4 th Quarter 2016-17	No Action taken by Bakhtiyarpurnagar Parisad
	Payment for work executed void NIT No. -01/17-18 and word no.-10 (Contractor-Bipul Kumarsingh) 5th finance for Rs. 316016.00 on 07/12/2017. For which SGST, CGST, Labour Cess, IT and royalty for Rs.3602, Rs.3602, Rs.	Persisting the year 1 st , 2 nd , 3 rd And 4 th Quarter 2016-17	No Action taken by Bakhtiyarpurnagar Parisad



Annual 18-19

	3602, Rs. 8102, and Rs. 7204 respectively has been deducted but not deposited to the concerned department till the date.		
	Works executed vide the NIT no. 06/2017-18 in ward no. 14 by the Contractor- Sanjay Kumar. The work has been allotted on 01/08/2017 which should have been completed in 45 days from the date of allotment of the work. However. The work has been completed on 27/11/2017 leading to delay in execution of work.	Persisting the year 1st, 2nd, 3rd and 4th Qtr. of the FY_2016-17.	No action taken by the Bakhtiyarpur Nagar Parishad.

4. Finance

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

Year	2015-16	2016-17	2017-18
Final/Revised Budget	213280250.00	684505400.00	934450000.00
Actual Expenditure	54864257.44	125303491.84	208639332.60
Savings(+)/ Excess(-)	158415992.56	559201908.16	725810667.40

II. Volume of transactions:-

Period	Budgeted 2018-19	Previous Year (For one Year)2017-18	Current year (2018-19)
Opening balance	1395969828.00	186058310.90	135533094.86
Receipts	1442863548.00	74778275.80	222067662.22
Total	2838833376.00	260836586.70	357600757.08
Net expenditure	934450000.00	125303491.84	208639332.60
Closing balance	1904383376.00	135533094.86	148961424.48

III. Bank Reconciliation: -

Details of Closing Balance:-

Sl. No.	Name of the Scheme/Item	Bank Name & A/C No.	Closing Bal. as per Pass Book	Closing Bal. as per Cash Book	Difference
1.	Nagar Nidhi	Dena 6067	711109.35	636419.35	74690
2.	Nagar Nidhi	BOI 1667	7183.6	7183.6	0
3.	Nagar Nidhi	IDBI 7206	124804	124804	0
4.	Nagar Nidhi	PNB 7012	183122.14	183122.14	0



5	13th finance	PNB 7030	680851.09	680851.09	0
6	Misc.	IDBI 4298	6187857.6	6187857.6	0
7	BRGF	SBI 7213	191652.06	191652.06	0
8	BRGF	IDBI 1828	96548	96548	0
9	HFA	IDBI 4415	2020973	2020973	0
10	HFA	CORP 8871	25365195.9	25365195.9	0
11	HFA	IDBI 2872	5509182	5509182	0
12	Samajik Surachha	CORP 2007	96720	96720	0
13	14th finance	IDBI 2543	914	914	0
14	SJSRY	IDBI 5589	2356706	2356706	0
15	SBM	IDBI 1289	5459	5459	0
16	DAY NULM	PNB 4387	280894.2	280894.2	0
17	12th finance	CAN 8600	80030	80030	0
18	BRGF	CAN 8955	66397	66397	0
19	Kabir anthyosti	Corp 4334	641403.6	641403.6	0
20	E-Governance	Corp 2300	149952	149952	0
21	P&L	P&L	104279161.8	104279161.8	-0.019999996

IV. Revenue Receipts: -

INCOME DETAILS (AMOUNTS TO BE PROVIDED IN RUPEES)							
SL. NO.	DETAILS	2017-18		2018-19		2019-20	
		2017-18 (Annual)	2016-17 (Annual)	2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)
	TOTAL RECEIPTS (A+B)	74,778,275.80	153,824,669.00	222,067,662.22	74,778,275.80	Not Applicable	
A.	Revenue Receipts (1+2+3)	10,777,126.80	18,446,623.00	17,519,372.22	10,777,126.80		
1	Own Revenue Receipts (a+b)	4,735,717.00	3,492,176.00	3,497,958.96	4,735,717.00		
a)	Tax revenue (levied and collected by municipal body)						
i)	Property tax	3,972,172.00	3,038,055.00	1,878,458.96	3,972,172.00		
ii)	Other tax (levied and collected by municipal body)	0	0	0	0		
b)	Non-tax revenue (levied and collected by municipal body)						
i)	Fees and fines	763545	454121	1619500	763545		
ii)	User charges	0	150,821.00	0	0		
iii)	Other non-tax revenue (levied and collected by municipal body)	0	0	0.00	0		



2	Other Revenue Receipts	1,388,091.00	1,059,565.00	1,945,371.96	1,388,091.00		
a)	Income from interest/investments	1,388,091.00	1,059,565.00	1945371.96	1,388,091.00		
b)	Other Revenue Income	0.00	0	0	0.00		
3	Transfers/ Grants/ Assigned Revenues	4,653,318.80	13,894,882.00	12,076,041.30	4,653,318.80		
a)	State Assigned Revenue	1374000	609500	0	1374000		
b)	State Finance Commission (SFC) Grants/ Devolution	2228607	12912918	10487511.3	2228607		
c)	Otree compensation	0	0	0	0		
d)	Other State Govt. Transfer	0	372464	0	0		
e)	Central Finance Commission (CFC) Grant	0	0	0	0		
f)	Other Central Govt. Transfer	0	0	0	0		
g)	Others	1050711.8	0	1588530	1050711.8		
B.	Capital Receipts	64,001,149.00	135,378,046.00	204,548,290.00	64,001,149.00		
1	Sale of municipal land	0	0	0	0		
2	Loans (from State Govt. Or Banks etc)	0	0	0	0		
3	State Capital Account Grant (under State Schemes etc.)	1124787	48659355	0	1124787		
4	State Capital Account Grant (under Central Schemes etc.)	62876362	86718691	204548290	62876362		
5	Other Capital Receipts	0	0	0	0		

V. Revenue and Capital Expenditure Information: -

EXPENDITURE DETAILS (AMOUNTS TO BE PROVIDED IN RUPEES)							
SL. NO.	DETAILS	2017-18		2018-19		2019-20	
		2017-18 (Annual)	2016-17 (Annual)	2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)
	TOTAL EXPENDITURE (1+2)	125303491.8	1,68,79,130.00	208,639,332.60	125303491.8	Not Applicable	



1	Revenue Expenditure	85359885.9		59,705,249.60	85359885.9		
1.1	Administration Expenses, Establishment and Salaries (All Departments - Regular and Contractual Staff)	81437273.4		59,185,249.60	81437273.4		
1.2	Operation and maintenance (O&M)	504504.5		147000	504504.5		
1.3	Loan repayment (Interest payments)	0		0	0		
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	3418108		373000	3418108		
2	Capital Expenditure	39943605.94		148934083	39943605.94		
2.1	All development works under Central/State specific schemes	39943605.94		148934083	39943605.94		
2.2	Loan repayment (Principal Amount)	0		0	0		
2.3	Other Capital expenditure	0		0	0		

DETAILS
HAVE NOT
BEEN
PROVIDED
TO US TO
ANNEX

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.

VI. Status of implementation of Double Entry Accounting System

Accounting of Nagar Parishad Bakhtiyarpur has not been maintained as Double Entry Accounting System. During the audit period we have not seen DEAS team in Nagar Parishad Bakhtiyarpur.

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

Minutes of such Municipal Accounts Committee has not been provided to us to report.



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 15 Mobile Towers registered with this ULB up to 31.03.2019 and Rs.3320170.00hasnot been collected till the date of audit from these tower operators as Tower Tax.

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

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

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

Sl. No.	Name of Mobile Tower	Ward No.	Arrear Amount till 31/03/2016 including interest@1.5% p.m(Rs.)
1.	Airtel Mobile Tower	17	2,13,627
2.	PNB Internet Tower	14	1,87,431
3.	Reliance Smart Mobile Tower	15	2,19,860
4.	BSNL Mobile Tower	18	2,19,860



5.	Tata Mobile Tower	12	1,32,982
6.	Reliance Jio Mobile Tower	20	18,000
7.	Vodafone & Idea Mobile Tower	19	1,15,890
8.	Aircel & Uninor Mobile Tower	13	1,58,605
9.	Aircel Mobile Tower	8	2,16,257
10.	Aircel Mobile Tower	8	1,65,860
11.	4 G Smart BH Mobile Tower	7	3,43,559
12.	Vodafone Mobile Tower	7	1,15,890
13.	Telenor Mobile Tower	5	3,56,897
14.	Airtel Mobile Tower	5	1,85,040
15.	Tata Mobile Tower	5	1,34,023
	TOTAL		27,83,781
	Add: Renewal Fee (16-17)	15*10000	150000
	Add: Renewal Fee (17-18)	15*10000	150000
	Add: Renewal Fee (18-19)	15*10000	150000
	Interest till date	@1.5%	86389
	TOTAL DUES		33,20,170

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 1-2 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 updating 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– Total Property Tax/Holding Tax outstanding as on 31th March 2019 is Rs.14365904.28/-

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

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

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

Year	Total Demand			Total Recovery			Total Arrear		
	Arrear	Current	Total	Year	Arrear	Current	Total	Year	Arrear
18-19	14382927.92	720714.75	15103642.67	18-19	14382927.92	720714.75	15103642.67	18-19	14382927.92

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/Sq ft (Rate*.70/.80)	Annual Rent	Annual Property Tax@9 %	Residential/ Commercial/Other
1	Jugalsingh	Late-Bechansingh	4	PCC	1200	9*.70	7560	680/-	Residential
2	Bhushisingh	Shadanadsingh	4	PCC	3400	9*.70	21420	1928/-	Residential
3	Shankar Prashadsingh	Late-Birendraprasad Singh	4	PCC	600	6*.70	2520	227/-	Residential
4	Projector Balika High School	Projector Balika High Scholl	6	PCC	3000	18*.70	37800	3402/-	Other
5	Rajendra Prasad Singh	Late- Anti Singh	6	PCC	4200	9*.70	26460	2381/-	Residential
6	Bakhtyarpurda kghar	Bakhtyarpurda kghar	6	PCC	9000	18*.70	113400	10206/-	Other
7	Hari Prasad Gupta	Late Ram Prasad	6	PCC	400	9*.70	2520	227/-	Residential
8	Dinesh Kumar	Girjanand Singh	6	PCC	1500	12*.70	12600	1134/-	Residential
9	Ramsagarsingh	Late-Radho Singh	6	PCC	1500	36*.80	43200	3888/-	Commercial
10	Hari Prasad	Late-	6	PCC	2000	36*.80	57600	5184/-	Commercial



		Singh							
10	Hari Prasad Gupta	Late-Banbarilal	6	PCC	2000	36*.80	57600	5184/-	commercial
11	Sanjyakumar	Late-Sita ram	5	PCC	3000	6*.70	12600	1134/-	Residential
12	Surendra Sharma	Petrol Pump	13	PCC	13000	36*.80	374400	33696/-	commercial
13	Manjo Singh		13	PCC	2868	9*.70	18068	1626/-	Residential
14	Rajendra Prasad	Late Devdhariprasad	13	PCC	1800	9*.70	11340	1020/-	Residential
15	Shreekant Ray	Late Herdaya Ray	13	PCC	1100	12*.70	9240	831/-	Residential
16	Ramkumar Singh	Late Ram sewaksingh	13	PCC	1169	18*.80	16834	1515/-	Commercial
17	Madhusudan Singh	Late Ram sewaksingh	13	PCC	1296	18*.80	18662.40	1679/-	Commercial
18	Ramanad sing	Late Jagdevsingh	13	PCC	1500	9*.70	9450	850/-	Residential
19	Sideswarsingh	Shree juenanadan Prasad	5	PCC	400	9*.70	2520	227/-	Residential
20	Sanjyakumar	Late -Sitaram	5	PCC	3000	6*.70	12600	1134/-	Residential

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.

Part-B

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

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

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Stock Register	Not Maintained
3	Advance Register	Not Maintained
4	Recovery Register	Not Maintained
5	Demand Register	Not Maintained
6	Royalty Register	Not Maintained
7	TDS Register	Not Maintained

b. Irregularity in procurement process: -



As per TOR we have checked and verified all procurements above Rs. 15000 and no irregularity found in this regard.

Details of some of the procurements above Rs. 15000 are mentioned below:

Sr.No.	Contractor Name	Agreement No.	Ward No.	Amount
1.	Sanjay Kumar	6/17-18 (5 th Fin)	14	726194.00
2.	Amlesh Kumar Chauhan	01/16-17 (14 th Fin)	-	164770.00
3.	Ajay Kumar	5/18-19 (5 th Fin)	15	236631.00
4.	Bablu Kumar	5/17-18 (5 th Fin)	05	768700.00

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

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

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

d. Non-compliance of Act & Rules: -

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

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

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

And as per Income Tax Act 1962 and Vat Act 2005 are not properly followed by Ulb.

- Proper Sec of TDS Deduction is not conduct.
- According to Vat Act 2005 Vat is deducting from the payment but Ulb is not in practice to deduct vat from payment at the time of procurement of machine or goods.
- Vat is deducting from departmental work on whole of the work but it is levy only on material purchased.



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: -
 - Head wise expenditure were not clearly entered and recorded.
 - The cash book balances are not reconciled with the Balances in Bank Pass Book.
2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.

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

1.	Payment for work executed vide NIT no-11/18-19 (contractor-Akhalhak Udine) 5th finance for Rs. 4,54,400.00 on 13/09/2019 . For which ,Labor Cess ,IT ,royalty ,CGST And SGST for Rs. 5179 ,Rs. 11736 ,Rs.10359,5179 And Rs. 5179 Respectively has been deducted but not deposited to the Concerned Tax Department till date.
2	Payment for work executed vide NIT no-11/18-19 (contractor-Bipulku) 5th finance for Rs. 6,14,249.00 on 09/01/2019 . For which LaborCess ,IT ,royalty,CGST AND SGST for Rs. 7001 ,Rs. 15865 ,Rs. 14003 , RS.7001 And Rs.7001 Respectively has been deducted but not deposited to the Concerned Tax Department till date.
3	Payment for work executed vide NIT no-11/18-19 (contractor-AJAY KU) 5th finance for Rs. 278388.00 on 12/03/2019 . For which LaborCess ,IT ,royalty,CGST AND SGST for Rs. 3173 ,Rs. 7190 ,Rs. 6346 , RS.3173 And Rs.3173 Respectively has been deducted but not deposited to the Concerned Tax Department till date.
4	Payment for work executed vide NIT no-11/18-19 (contractor-AJAY KU) 5th finance for Rs.837329.00 on 13/01/2019 . For which LaborCess ,IT ,royalty,CGST AND SGST for Rs. 9544 , Rs.21627 , Rs. 19088 , RS.9544 And Rs.9544 Respectively has been deducted but not deposited to the Concerned Tax Department till date.till date.
5	Payment for work executed vide NIT no-11/18-19 (contractor-AJAY KU) 5th finance for Rs. 20,55,529.00 on 13/01/2019 . For which LaborCess ,IT ,royalty,CGST AND SGST for Rs. 23429 ,Rs. 53090, Rs. 46858 , RS.23429 And Rs.23429 Respectively has been deducted but not deposited to the Concerned Tax Department till date.
6	Payment for work executed vide NIT no-01/17-18 and Ward no-03 and Word-10 (contractor-Daynandprasad) 5th finance forRs. 420987.00 on 05/05/2018 . For which VAT ,LaborCess ,IT and royalty for Rs. 24830 ,Rs. 4966 ,Rs. 11054 ,AndRs. 9932 Respectively has been deducted but not deposited to the Concerned Tax Department till date.



7	Works executed vide the NIT no.02/2017-18 in ward no. 06 and group no-08 by the Contractor-Sanjay Kumar. The work has been allotted on 04/04/2018 which should have been completed in 60days from the date of allotment of the work. However, the work has been completed on 13/06/2018 leading to delay in execution of work.
8	Works executed vide the NIT no.02/2016-17 in ward no. 04 and group no-09 by the Contractor-Sanjay Kumar. The work has been allotted on 18/08/2017 which should have been completed in 60days from the date of allotment of the work. However, the work has been completed on 08/02/2018 leading to delay in execution of work.
9	Quarterly Return for TDS has not been filed for the FY_2018-19.
10	Quarterly Return for GST has not been filed for the FY_2018-19.

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, there is no register has been shown to us during the period of internal audit, records relating to statutory deduction like PF, ESIC, Income tax etc. Thus we are unable to comment on the deficiency in payroll system.

h. Utilizations of grant and report on missing Utilization certificates of financial year 2018-19.

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(in lakh) UCs are as follows:-

S. No.	Name of the Scheme	Letter No.	Amt. Allotted	UCs Pending Amt.
1.	Path and Piluya	48/02.09.15	44.74	11.1
2.	Nagrik Suvidha	17/17.07.15	43.77	2.36
3.	Pesakar Mad	38/28.09.15	9.62	1.45
4.	Nala Nirman Mad	47/02.09.15	21.53	21.53
5.	PeyJal Yojna	142/30.03.16	11.75	11.75
6.	Salary	143/30.03.16	34.94	34.94
7.	Nirwachit Sadasya	11/18.05.16	5.58	0.38
8.	14 th Finance	29/06.07.16	33.61	19.05
9.	Pariwahan	42/09.06.16	9.59	9.59
10.	Pariwahan	42/09.06.16	12.29	12.29
11.	Pesakar Mad	155/27.09.16	11.2	11.2
12.	Sahari Pakkikaran	167/25.10.16	16.39	0.23
13.	14 th Finance	249/10.03.17	48.73	0.04
14.	14 th Finance	249/10.03.17	48.73	0.02
15.	5 th Finance	162/19.10.16	89.81	0.55
16.	5 th Finance	162/19.10.16	13.2	1.70
17.	5 th Finance	162/19.10.16	64.05	1.50
18.	Parsad Betan	238/28.02.17	0.5	0.24
19.	14 th Finance	242/08.03.17	23.58	0.12
20.	14 th Finance	242/08.03.17	23.58	0.35
21.	Nagrik Suvidha	248/10.03.17	7.21	7.21
22.	Nagrik Suvidha	225/09.02.17	57.59	10.29
23.	5 th Finance	353/29.03.17	108.37	1.25
24.	5 th Finance	353/29.03.17	75.55	1.18



25.	PeyJal Yojna	125/25.09.16	96.60	53.32
26.	Parsad Bhatta	15/15.06.17	3.48	1.00
27.	Pesakar Mad	23/30.08.17	15.98	15.98
28.	Nali Gali Pakkikaran	38/11.08.17	33.21	0.63
29.	Nali Gali Pakkikaran	38/11.08.17	33.21	7.72
30.	14 th Finance	34/02.08.17	45.82	45.82
31.	14 th Finance	34/02.08.17	45.82	45.82
32.	5 th Finance	48/14.09.17	113.89	113.89
33.	5 th Finance	48/14.09.17	113.89	113.89
34.	Nali Gali Pakkikaran	68/30.10.17	2.55	2.55
35.	Nali Gali Pakkikaran	68/30.10.17	20.83	20.83
36.	Nali Gali Pakkikaran	68/30.10.17	33.54	33.54
37.	14 th Finance	97/24.01.18	45.7	45.7
38.	14 th Finance	97/24.01.18	45.7	45.7
39.	Nagrik Suvidha	78/06.12.17	27.86	27.86
40.	Nal Jal Yojna	143/30.03.16	34.94	34.94
41.	Nagrik Suvidha	61/31.10.18	46.72	46.72
42.	Pesakar Mad	77/24.10.18	17.59	17.59
43.	14 th Finance	120/25.01.19	53.08	53.08
44.	14 th Finance	120/25.01.19	53.08	53.08
45.	Jal Jamao Ki Samasya	66/27.09.18	26.66	26.66
46.	5 th Finance	21/10.07.18	113.38	113.38
47.	5 th Finance	21/10.07.18	113.38	113.38
48.	5 th Finance	15/03.07.18	110.86	110.86
49.	14 th Finance	82/31.10.18	53.45	53.45
50.	14 th Finance	82/31.10.18	53.45	53.45
51.	Vidhut Bipatar	174/03.03.19	2.98	2.98
52.	Nali Gali Pakkikaran	131/22.02.19	3.31	3.31

i. Physical verification of inventory/stores: -

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

j. Advances, their adjustment & recovery: -

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

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

**PART – “C”
Scope of Audit**

Sl. No.	Particular	Remarks/Observation
1.	Whether all these the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related	No Observation found in this regard



	directives by UD&HD.																									
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).	We have witnessed the 20 high value of property, same has been reported in Point 5, Part A(c).																								
3	<p>Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR</p> <p>Rule 22: All moneys to be brought to account</p> <p>Rule: 27: Collections to be deposited into Bank on the same day</p> <p>Rule 69: Grant Related Compliance</p> <p>Rule 120-121: Monthly Receipt & Payment Account and Trial Balance</p> <p>Rule 130: Audit to be completed & reported within 6 month</p>	<p>Rule 22: We have found that all money has been brought to account but delayed.</p> <p>Rule 27: We have observed that the collected money has not to be deposited into Bank Account on time.</p> <table border="1"> <thead> <tr> <th>Date of Collection</th> <th>Receipt No.</th> <th>Amount</th> <th>Deposit Date</th> </tr> </thead> <tbody> <tr> <td>02/04/2018 to 04/04/2018</td> <td>8693 to 8700</td> <td>Rs. 23730</td> <td>05/04/2018</td> </tr> <tr> <td>04/04/2018 to 11/04/2018</td> <td>8709 to 8734</td> <td>Rs. 24717</td> <td>12/04/2018</td> </tr> <tr> <td>17/04/2018</td> <td>8742</td> <td>Rs. 1339</td> <td>20/04/2018</td> </tr> <tr> <td>11/05/2018 to 14/05/2018</td> <td>8773 to 8779</td> <td>Rs.17501</td> <td>16/05/2018</td> </tr> <tr> <td>09/06/2018 to 15/06/</td> <td>8901 to 8908</td> <td>Rs.12071</td> <td>15/06/2018</td> </tr> </tbody> </table> <p>Rule 69: Grant related compliance has been done properly.</p> <p>Rule 120-121: Monthly Receipt & Payment Account and Trial Balance are not being prepared.</p>	Date of Collection	Receipt No.	Amount	Deposit Date	02/04/2018 to 04/04/2018	8693 to 8700	Rs. 23730	05/04/2018	04/04/2018 to 11/04/2018	8709 to 8734	Rs. 24717	12/04/2018	17/04/2018	8742	Rs. 1339	20/04/2018	11/05/2018 to 14/05/2018	8773 to 8779	Rs.17501	16/05/2018	09/06/2018 to 15/06/	8901 to 8908	Rs.12071	15/06/2018
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09/06/2018 to 15/06/	8901 to 8908	Rs.12071	15/06/2018																							
4	Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have	Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.																								



	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 Municipal properties, Advertisement Taxes/Fees, Sairat etc. have incurred then quantify the same.	Loss of Rs3320170/-has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB. There are no cases regarding collection of Advertisement Tax, Notice Fee and Trade License has been observed during the course of our audit.																									
6	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Observation Found in this regard.																									
7	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	No, up to Rs. 50,000.00 no any Procurement has been made and Procurement Register is kept. Details of some of the cases are:- <table border="1"> <thead> <tr> <th>Sr.No</th> <th>Contractor Name</th> <th>Agreement No.</th> <th>Ward No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Sanjay Kumar</td> <td>6/17-18 (5th Fin)</td> <td>14</td> <td>726194.00</td> </tr> <tr> <td>2.</td> <td>Amlash Kumar Chauhan</td> <td>01/16-17 (14th Fin)</td> <td>-</td> <td>164770.00</td> </tr> <tr> <td>3.</td> <td>Ajay Kumar</td> <td>5/18-19 (5th Fin)</td> <td>15</td> <td>236631.00</td> </tr> <tr> <td>4.</td> <td>Bablu Kumar</td> <td>5/17-18 (5th Fin)</td> <td>05</td> <td>768700.00</td> </tr> </tbody> </table>	Sr.No	Contractor Name	Agreement No.	Ward No.	Amount	1.	Sanjay Kumar	6/17-18 (5 th Fin)	14	726194.00	2.	Amlash Kumar Chauhan	01/16-17 (14 th Fin)	-	164770.00	3.	Ajay Kumar	5/18-19 (5 th Fin)	15	236631.00	4.	Bablu Kumar	5/17-18 (5 th Fin)	05	768700.00
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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.	UC of Rs.12,39,03,000.00/-various scheme are pending for submission to the Urban Development & housing Department till the financial year 2018-19. 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. Details of these are given above in point no. h of Part-B.																									
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their	We have verified such instances and found some irregularities. Details of irregularity have annexed in Executive Summary in Observation Para, and recommendations have also been annexed in																									

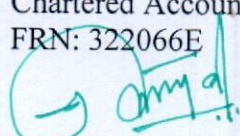


	recurrence in future.	Recommendation in Executive Summary.
10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Yes, all payment has been made according to payment terms & conditions of tenders.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No, Such 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.	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.</p> <p>Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> • TDS return has not been filled. • TDS have not been deposited appropriately. • GST return has not beenfilled. <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>

General Observations: -

There is lot 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 - 20079322AAAALB5628

Date - 06-06-2020

R.N. Singh & Co.

Nagar Parisad Bakhtiyarpur

Discussion Notes for 4th Quarter of 2018-19

Sl. No.	Observation	Management Remarks
1	Payment for work executed vide NIT no-11/18-19 (contractor-Akhalhak Udine) 5th finance for Rs. 4,54,400.00 on 13/09/2019 . For which ,Labor Cess ,IT ,royalty ,CGST And SGST for Rs. 5179 , Rs. 11736 , Rs.10359,5179 And Rs. 5179 Respectively has been deducted but not deposited to the Concerned Tax Department till date.	Action will taken in future
2	Payment for work executed vide NIT no-11/18-19 (contractor-Bipul ku) 5th finance for Rs. 6,14,249.00 on 09/01/2019 . For which Labor Cess ,IT ,royalty,CGST AND SGST for Rs. 7001 , Rs. 15865 , Rs. 14003 , RS.7001 And Rs.7001 Respectively has been deducted but not deposited to the Concerned Tax Department till date.	Action will taken in future
3	Payment for work executed vide NIT no-11/18-19 (contractor-AJAY KU) 5th finance for Rs. 278388.00 on 12/03/2019 . For which Labor Cess ,IT ,royalty,CGST AND SGST for Rs. 3173 , Rs. 7190 , Rs. 6346 , RS.3173 And Rs.3173 Respectively has been deducted but not deposited to the Concerned Tax Department till date.	Action will taken in future
4	Payment for work executed vide NIT no-11/18-19 (contractor-AJAY KU) 5th finance for Rs.837329.00 on 13/01/2019 . For which Labor Cess ,IT ,royalty,CGST AND SGST for Rs. 9544 , Rs.21627 , Rs. 19088 , RS.9544 And Rs.9544 Respectively has been deducted but not deposited to the Concerned Tax Department till date.	Action will taken in future
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Sumit Kumar
25/07/2019 R.N.Singh & Co

25/07/19

कार्यपालक पदाधिकारी
नगर परिषद् बख्तियारपुर
(पटना)

	Holding tax is not deposited on same day according to the time stipulated in Municipal Act 2007. The Detail has been given-				
	Date of Collection	Receipt No.	Amount	Deposit Date	
	02/04/2018 to 04/04/2018	8693 to 8700	Rs. 23730	05/04/2018	
	04/04/2018 to 11/04/2018	8709 to 8734	Rs. 24717	12/04/2018	
	17/04/2018	8742	Rs. 1339	20/04/2018	11/05/2018
	to 14/05/2018	8773 to 8779	Rs.17501	16/05/2018	09/06/2018 to
6	15/06/2018	8901 to 8908	Rs.12071	15/06/2018	Action will taken in future
7	Bank Reconciliation Statement is not prepared month wise for 4th Quartet of F.Y 2018-19.				Action will taken in future
8	No action is taken by Nagar Parisad bakhtiyarpur for collection of Tower Tax.				Action will taken in future
9	Nagar Parisad bakhtiyarpur is not in practices to follow Double entry Accounting System. It is due to lack of adequate acknowledge.				Action will taken in future
10	GST Return for VAT has not been filed for 4th quartar of F.Y -2018-19.				Action will taken in future
11	Quarterly Return for TDS has not been filed for 4th quartar of F.Y -2018-19.				Action will taken in future
12	Nagar Parisad bakhtiyarpur is not Maintain fixed asset register				Action will taken in future
13	Various registers, books of records etc. are not being prepared by the ULB. Such as Stock Register, Advance & Recovery Register, Demand Register, Collection Register.				Action will taken in future
14	Various registers, books of records etc. are not being prepared by the ULB. Such as, Statutory Register with regards TDS, VAT, Royalty etc.				Action will taken in future



Singh
21/05/19

कार्यवालाक वदाधिकारी
नगर परिषद बख्तियारपुर
(स.स.स.)

21/05/19

15	Some amount of grant allotted to Nagar parisad but against these allotments, no UCs submitted.	Action will taken in future
16	All observation found during the audit for f. y. 2015-16 and 1st, 2nd, 3rd and 4th Quarter 2016-17 are not complied except holding tax.	Action will taken in future

१५/१०/११

कार्यपालक : सिद्धिगरी
नगर परिषद् (पटना)

राजेश्वर सिंह
R.N.S. Singh & Co



नगर विकास एवं आवास विभाग, विहार (पटना)

वित्तीय वर्ष 2003 - 04 से 2014-15 में प्राप्त सहायक अनुदानों की निकाली/खर्च एवं अवरोध राशि की बालान द्वारा कोषागार में जमा विवरणी सम्बन्धित प्रतिवेदन :-

कोषागार का नाम :- नगर परिषद, महिषापुर (पटना)

कोषागार का नाम :- बाढ़ (पटना)

D.D.O Code - URB-002

Treasury code - 4001303

PLAC/NO - 8448001020001

Bank ACNO -

क्र.सं.	वर्ष	विवरण	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	2003 - 04	11 से शिरा आरंभ	1340 दिनांक 30.03.04	7.65	7.65	01 दिनांक 31.03.04		7.65	2004-05	7.65				7.65	22.11.14				
2	2004-05	वार्षिक सुविधा	3878 दिनांक 05.11.2004	11.38	11.38	30 दिनांक 28.03.05		11.38	2005-06	11.38				11.38	10/2/2014				
3	2005-06	12 से शिरा आरंभ	3191 दिनांक 28.09.06	9.28	9.28	27 दिनांक 04.03.06	9.28		2006-07	9.28				9.28	10/2/2014				
4	2006-07	वार्षिक एवं प्लम्बिंग	3515 दिनांक 28.09.06	4.25	4.25	01 दिनांक 18.12.06	4.25		2006-07	4.15	0.1			4.15	3/11/2014			0.1	
5	2006-07	12 से शिरा आरंभ	3115 दिनांक 11.06.07	6.19	6.19	01 दिनांक 31.03.07		6.19		6.19				6.19	10/2/2014				
6	2006-07	घरतलु	1019 दिनांक 14.03.07	100.00	100.00	1 दिनांक 31.03.07	100.00		2007-08	100.00				100.00	19.01.17				
7	2007-08	12 से शिरा आरंभ	5874 दिनांक 19.12.07	16.2	16.2	03 दिनांक 31.03.08	16.2			16.2				16.2	10/2/2014				
8	2007-08	12 से शिरा आरंभ	1917 दिनांक 27.03.08	8.1	8.1	01 दिनांक 31.03.08		8.1	2008-09	8.1				8.1	3/11/2014				
9	2007-08	3 rd फ्लोर शिरा	1538 दिनांक 28.09.08	19.76	19.76	1 दिनांक 31.03.08		19.76	2008-09	19.76				19.76	3/11/2014				
10	2008-09	फ्लोरिंग सस्तरों का शिरा	4535 दिनांक 28.09.08	0.78	0.78	01 दिनांक 23.03.08		0.78	2008-10	0.78				0.78	3/11/2014				
11	2008-10	फ्लोरिंग सस्तरों का शिरा	1420 दिनांक 19.03.10	0.78	0.78	15 दिनांक 31.03.10		0.78	2010-11	0.78				0.78	3/11/2014				
12	2008-10	12 से शिरा आरंभ	1338 दिनांक 17.03.10	6.10, 6.10	6.10, 6.10	T2217001 dt:31.03.10, T:221700008 dt:31.03.10		6.10, 6.10	2010-11	6.10, 6.10				6.10, 6.10	10/02/14, 10/02/14				
13	2008-10	शिरा शुरु	28 दिनांक 18.03.10	12.91	12.91	06 दिनांक 31.03.10		12.91	2010-11	12.91				12.91	3/11/2014				
14	2010-11	शिरा शुरु	1780 दिनांक 28.03.11	17.59	17.59	02 दिनांक 31.03.11		17.59	2011-12	17.59				17.59	3/11/2014				
15	2010-11	13 से शिरा	1638 दिनांक 30.03.11	12	12	P2217-00005 Date:31.03.11		12	2011-12	12				12	3/11/2014				



नगर विकास एवं आवास विभाग, बिहार (पटना)

वित्तीय वर्ष 2015-16 से 2016-18 में प्राप्त सहायक अनुदानों की निकासी/व्यय एवं अवशेष राशि की बालान द्वारा कोषागार में जमा विवरणी सन्निहित प्रतिवेदन :-

नगर विकास का नाम :- नगर परिषद बडियापुर (पटना)

कोषागार का नाम :- बाढ़ (पटना)

D.D.O Code - URB-002

Treasury code - 4001303

PL ACNO - 8448001020001

Bank/ACNO -

क्र.सं.	वर्ष	विवरण	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
वर्ष	विवरण	सहायक अनुदान का नाम	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष	सन्निधित वित्तिय वर्ष
1	2015-16	सहायक अनुदान का नाम	08 दिनांक 18.05.15	1.28	1.38	T/8448/00003 date 19.12.15	1.38	2016-17	1.38													
2	2015-16	सहायक अनुदान का नाम	46 दिनांक 02.09.15	44.74	44.74	T/8448/00002 date 19.12.15	44.74	2016-17	33.63	11.1												
3	2015-16	सहायक अनुदान का नाम	17 दिनांक 17.07.15	43.77	43.77	T/8448/00004 date 19.12.15	43.77	2016-17	41.41	2.36												
4	2015-16	सहायक अनुदान का नाम	38 दिनांक 28.08.15	9.62	9.62	T/8448/00006 date 19.12.15	9.62	2016-17	8.17	1.45												
5	2015-16	सहायक अनुदान का नाम	47 दिनांक 02.09.15	21.53	21.53	T/8448/00005 date 19.12.15	21.53	2016-17		21.53												
6	2015-16	सहायक अनुदान का नाम	78 दिनांक 23.12.15	43.69	43.69	T/8448/00002 date 13.01.16	43.69	2016-17	43.69													
7	2015-16	सहायक अनुदान का नाम	143 दिनांक 30.03.16	11.75	11.75	T/8448/00028 date 31.03.16	11.75	2016-17		11.75												
8	2015-16	सहायक अनुदान का नाम	143 दिनांक 30.03.16	34.94	34.94	T/8448/00029 date 31.03.16	34.94	2016-17		34.94												
9	2015-16	सहायक अनुदान का नाम	122 दिनांक 17.03.16	78.58	78.58	T/8448/00018 date 29.03.16	78.58	2016-17		78.58												
10	2015-16	सहायक अनुदान का नाम	123 दिनांक 21.03.16	60.11	60.11	T/8448/00021 date 29.03.16	60.11	2017-18		60.11												
11	2015-16	सहायक अनुदान का नाम	123 दिनांक 21.03.16	82.3	82.3	T/8448/00019 date 29.03.16	82.3	2017-18		82.3												
12	2015-16	सहायक अनुदान का नाम	123 दिनांक 21.03.16	12.71	12.71	T/8448/00028 date 29.03.16	12.71	2017-18		12.71												
13	2016-17	सहायक अनुदान का नाम	11 दिनांक 18.05.16	5.58	5.58	T/2117/00005 date 16.07.16	5.58	2017-18		3.11	2.47											
14	2016-17	सहायक अनुदान का नाम	29 दिनांक 08.07.16	33.61	33.61	T/2117/00008 date 16.07.16	33.61	2017-18		33.61												
15	2016-17	सहायक अनुदान का नाम	29 दिनांक 08.07.16	33.61	33.61	T/2117/00004 date 16.07.17	33.61	2017-18		14.03	19.05											
16	2016-17	सहायक अनुदान का नाम	42 दिनांक 08.08.16	9.59	9.59	T/2117/00010 date 31.10.16	9.59	2017-18			9.59											
17	2016-17	सहायक अनुदान का नाम	42 दिनांक 09.08.16	12.29	12.29	T/2117/00003 date 31.10.16	12.29	2017-18			12.29											
18	2016-17	सहायक अनुदान का नाम	20 दिनांक 23.08.16	5.13	5.13	T/2117/00002 date 31.10.16	5.13	2017-18		5.13												



