



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

INTERNAL AUDIT REPORT

FOR

F. Y. 2017-18

GROUP 1

BHAGALPUR MUNICIPAL
CORPORATION

BY

A. P. SANZGIRI & CO.

CHARTERED ACCOUNTANTS

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A. P. SANZGIRI & CO.

CHARTERED ACCOUNTANTS

Document History

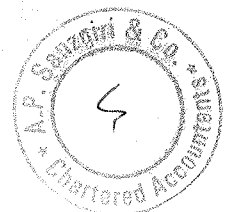
INTERNAL AUDIT FOR FY 2017-18

Project Title	Selection of Chartered Accountant Firms for Internal Audit of 140 ULBs of Bihar (Tender No. IA-140ULBs/2017-18/2018-19/2019-20) Group - 1 covering 19 ULBs"
Report Title	Internal Audit for FY 2017-18 of Bhagalpur Municipal Corporation
Reporting Entity	A P SANZGIRI & Co., Chartered Accountants
Reporting for	Bhagalpur Municipal Corporation
Report Prepared by	Internal Audit Team of A P SANZGIRI & Co., Chartered Accountants
Date of Submission	5th July 2019



ABBREVIATION AND ACRONYMS

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



A. P. SANZGIRI & CO.
CHARTERED ACCOUNTANTS

Date: 13th July, 2020

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

Sub: Submission of Internal Audit Report of Bhagalpur Municipal Corporation for the financial year 2017-18

Ref No.: Letter No. 7/I. AK. 23/2018 - 82 Dated: 16.01.2019

Respected Sir,

With reference to above subject matter, We A P Sanzgiri & Co., Chartered Accountants has been appointed as **Internal Auditor** for the project named as "Selection of Chartered Accountant Firms for Internal Audit of 140 ULBs of Bihar (Tender No. IA-140ULBs/2017-18/2018-19/2019-20) Group - 1 covering 19 ULBs"

As per the terms and conditions of RFP Document, we have successfully conducted the Internal Audit of **Bhagalpur Municipal Corporation** for the **Financial Year 2017-18** and submitting the report of the same as per our deliverables


We hereby also confirm that, this report has been prepared in accordance with the Terms of Reference of RFP issued by the department.

Hope you will find the same in compliance. Assuring you of our best services & cooperation always.

Thanking You,

Yours faithfully,

On Behalf of
A P Sanzgiri & Co,
Chartered Accountants

Satish Gupta

CA Satish Gupta
Partner

FRN: 116293W

UDIN: 20101134AAAADW6439

Date - 06-07-2020

Membership No - 101134

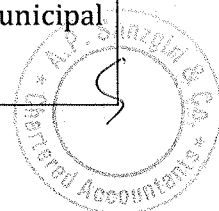
EXECUTIVE SUMMARY

1. Introduction:

Name of the Municipality	-	Bhagalpur Municipal Corporation
Period covered under Current Audit	-	01 st April 2017 to 31 st March 2018
Name of Mayor	-	Smt. Seema Saha
Name of Municipal Commissioner	-	Shri Shyam Bihari Meena

2. Observations and Findings:

Strengths	<ol style="list-style-type: none">1. In the existing system as prevailing in the Municipal Corporation, day to day working is in progressive manner in respect of collection of revenue and execution of the projects.2. There is sufficient co-operation from the management during the course of our audit.3. General Cash book is properly up-to-dated.4. List of Outstanding dues is available.
Weaknesses	<ol style="list-style-type: none">1. The collection of rental income is not satisfactory.2. The shopkeeper/tenants have not been paying rent and have huge outstanding debts.3. Budget is not prepared properly; there is huge difference in opening balance of each year in continuous nature.4. No physical verification of store is exercised by ULB.5. No Physical verification of cash is exercised by ULB.6. Provision of Section 36 (a) (iii) of the Bihar Municipal Act, 2007 regarding internal auditor wing or Municipal Internal Auditor on the board of the corporation has not been complied.7. Fixed assets register is not maintained by ULB8. Compliance report of AG audit is prepared by the ULB and also report is provided to us for inspection for FY 2015-16.9. Statutory compliance of the ULBs is not deposited timely and hence it incurs penalty and other charges.10. Certain Statutory Registers and Books are not maintained.11. Bank Reconciliation Statement has been prepared. <p>12. Non Levy of Taxes:</p> <ul style="list-style-type: none">✓ Tax on advertisements, other than advertisements published in newspapers✓ Surcharge on electricity consumption within the municipal area



- ✓ Tax on congregations.
- ✓ Tax on pilgrims and tourists.
- ✓ User Charges for Solid Waste Management
- ✓ User Charges for Parking Facility
- ✓ User Charges for Garbage Clearance
- ✓ Collection of fees for sanction of building plans and issue of completion certificates,
- ✓ Collection of Development Charges

13. During verification of receipts book and deposit slips, we have noticed that there is gap in collection of tax and deposit of tax around 01 to 02 days.

14. ULB is not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.

15. ULB is not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter

16. Non-preparation of fund wise statement in BMAR Form No. 71, 73 and 74 not later than 20th of the subsequent month.

17. Non Compliance of Rule 130 of BMAR in some of the cases.

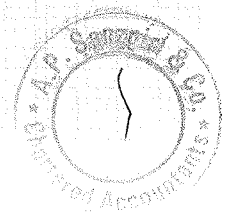
18. ULB is not maintaining the accounts as well as not preparing the financial statements.

19. ULB is currently not following the provision of BMAR for submission of financial statement and balance sheet to auditor.

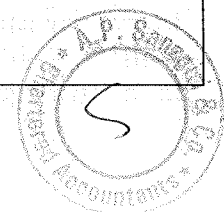
1. **Opinion:**

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.

3. **Audit Recommendation:**



Observed Weaknesses	Audit Recommendations
The collection of rental income is not satisfactory. The shopkeeper/ tenants have not been paying rent and have huge outstanding debts.	To implement/take action to boost collection of arrear revenue to increase their own source revenue.
Budget is prepared properly but there is huge difference in opening balance of 16-17 closing and 17-18 opening.	ULB have to take strict action against the same and need to rectify it in retrospective effect.
No physical verification of store is exercised by ULB.	Physical verification to be carried out by ULB on interval basis for proper monitoring of the stock and process.
No Physical verification of cash is exercised by ULB.	Physical verification to be carried out by ULB on interval basis for proper monitoring of cash.
Provision of Section 36 (a) (iii) of the Bihar Municipal Act, 2007 regarding internal auditor wing or Municipal Internal Auditor on the board of the corporation has not been complied.	Internal Audit wing should be created by employing the Municipal Internal Auditor on the Board.
Utilization certificate for FY 2017-18 has been prepared.	Utilization Certificate should be prepared timely by the ULB and submit the same to Department on regular basis.
Fixed assets register is not maintained by ULB	Fixed assets register should be maintained and updated properly.
Compliance report of AG audit is prepared by the ULB and also report is provided to us for inspection for FY 2015-16 to 2015	Compliance report should be prepared as soon as the report is received by ULB and steps to be taken for recovery of the amount for financial irregularities.
Statutory compliance of the ULB are not deposited timely and hence it incurs penalty and other charges.	As ULB is not proper in statutory compliances, that cause financial implication on ULB in mode of interest and penalty. So, ULB should ensure statutory compliance on time.
Certain Statutory Registers and Books are not maintained.	Statutory register and books of accounts should be maintained as per guidelines and BMAR.
Bank Reconciliation Statement has been prepared.	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.
Non Levy of Taxes: <ul style="list-style-type: none"> ✓ Tax on advertisements, other than advertisements published in newspapers ✓ Surcharge on electricity consumption within the municipal area ✓ Tax on congregations. ✓ Tax on pilgrims and tourists. ✓ User Charges for Solid Waste Management ✓ User Charges for Parking Facility ✓ User Charges for Garbage Clearance 	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



<ul style="list-style-type: none"> Collection of fees for sanction of building plans and issue of completion certificates, Collection of Development Charges 	
During verification of receipts book and deposit slips, we have noticed that there is gap in collection of tax and deposit of tax around 02 days.	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made.
ULB is not prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	As per BMAR Rule No. - 121, ULB should prepare of monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by executive officer.
ULB is not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	Currently ULB is sending on yearly basis and the same need to be complied on quarterly basis.
Non-preparation of fund wise statement in BMAR Form No. 71, 73 and 74 not later than 20th of the subsequent month.	As per BMAR-ULB are required to maintain fund wise receipts & payments. As per BMAR following funds should be maintained by ULB. 1. Municipal General Fund 2. Basic service for urban poor 3. Water supply & sewerage fund 4. Solid Waste Management Fund 5. Road Development & Maintenance 6. Enterprise Fund
Non Compliance of Rule 130 of BMAR in some of the cases.	ULB should ensure compliance related to Rule 130 of BMAR on regular basis.
ULB is not maintaining the accounts as well as not preparing the financial statements.	ULB is required to maintain the accounts as well as prepare the financial statements at the end of the year.
ULB is currently not following the provision of BMAR for submission of financial statement and balance sheet to auditor.	ULB should prepare financial statements for each year and get it approved from municipal account committee. As per BMAR, audit financial statements are required to submit to auditor for audit.
In-consistencies in assessment of property tax	Checked on random basis and found variations between demand raised by ULB or actual demand.

3. COMMENTS FROM MANAGEMENT

We have conducted audit of the ULB and our report with observation was discussed with ULB officials and their comments are given in **Annex-1 Discussion Note**.

4. ACKNOWLEDGEMENT:

During the course of the auditor we have come across many deficiencies like maintaining of holding tax register, fixed assets register, award register of contract etc. all such deficiencies we have brought to knowledge of the ULB officials. Further non preparation of bank reconciliation has also been brought to the notice of the ULB officials.

Behalf of
Anzgli & Co,
Chartered Accountants
Satish Gupta
CA Satish Gupta
Partner
FRN: 116293M
UDIN: 20101134AAAA DW 6439
DATE: 06-07-2020
Membership No: 101134

DETAILED AUDIT REPORT

1. INTRODUCTION:

S.N.	Name Of ULB	Period-covered		Audit Team
		From	TO	
1	Bhagalpur Municipal Corporation	01-04-2017	31-03-2018	1. 1. Team Leader: CA Satish Gupta 2. Name of CA: Ayush Agrwal 1. Name of Auditor-1: Yogesh Kharpuse 2. Name of Auditor-2: Sandeep Jha

2. ADMINISTRATION:

S.N	Particulars	Details
1	The present body of the ULB has taken charge on	June, 2017
2	The incumbency in the key administrative and executive positions was as under:	
2.1	Name of Mayor:	Mrs. Seema Saha
2.1.1	Period of Service:	From: June 2017 To: Till date
2.2	Name of Commissioner/Executive Officer:	Sri Shyam Bihari Meena
2.2.1	Period of Service:	From: June 2017 To: Till date

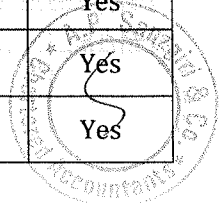
3. REVIEW OF OUTSTANDING AUDIT PARAS:

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	Audit report submitted by AG for the F.Y.2015-16	32	32	13	0	0	32	No.-1418 dated 29.4.17

3.2. Details of total no of audit paras:

Audit Para No	Heading of the audit para	Amount involved	Recovery Proposed	Recovery Completed	Action Taken or Not
1	Revenue Loss due to Indifferences in Collection of Mobile Tower Renewal/Registration fees.	425.09 Lakh	Yes	No	Yes
2	Non-collection of Advertisement fees	27.83 Lakh	Yes	No	Yes
3	Revenue Loss due to Non-collection of Consumer fees in Water Supply Fund.	27.43 lakh	Yes	No	Yes
4	Revenue Loss due to Indifferences in Issuance of Trade License.	4.84 Lakh	Yes	No	Yes



5	Revenue Loss due to Non-inclusion of Development Permit fees in Map approval.	4.30 lakh	Yes	No	Yes
6	Non-deposit of amount collected by Tax Collector in Corporation Fund Account.	6.62 lakh	Yes	No	Yes
7	Loss of Revenue due to Non-endowment of Sairat.	4.22 Lakh	Yes	No	Yes
8	Revenue Loss due to Non-renewal of Building Tax.	0.00	No	No	Yes
9	Irregularities in payment of purchase of CFL.	10.96 Lakh	No	No	Yes
10	Irregularities in payment of purchase of Water Purification Equipments.	18.82 Lakh	No	No	Yes
11	Irregular Expenditure on Construction old age home.	52.29 Lakh	No	No	Yes
12	Excess Payment	1.03 Lakh	Yes	No	Yes
13	Irregular and Excess Payment	17.23 Lakh	No	No	Yes
14	Expenditure on purchase of Diesel/Petrol	80.94 Lakh	No	No	Yes
15	Expenditure on purchase of Blanket	22.09 Lakh	No	No	Yes
16	Revenue Loss due to Non-conversion of Demand Draft into Cash.	0.38 Lakh	Yes	No	Yes
17	Unauthorised expenditure on Daily Wages.	314.48 Lakh	No	No	Yes
18	Non-maintenance of Grant Register	0.00	No	No	Yes
19	Non-adjustment of Advances	261.84 Lakh	Yes	No	Yes
20	Non-adjustment of Advances against Samajik Suraksha Pension	754.90 Lakh	No	No	Yes
21	Outstanding Shop Rent	30.88 Lakh	Yes	No	Yes
22	Outstanding Holding/Property Tax	275.10 Lakh	Yes	No	Yes
23	Non-collection of outstanding holding tax on Government Buildings.	892.15 Lakh	Yes	No	Yes
24	No entry taken of Interest amount received from bank into Cash Book	0.00	No	No	Yes
25	Non-maintenance of Subsidiary Cash Book	0.00	No	No	Yes
26	Non-maintenance of Daily Collection Register	0.00	No	No	Yes
27	Non-maintenance of Grant Register	0.00	No	No	Yes
28	Non-maintenance of Assets Register	0.00	No	No	Yes
29	Number of Workers very less	0.00	No	No	Yes
30	Non-registration of Vehicle	0.00	No	No	Yes
31	Cash Payment to the Supplier	0.00	No	No	Yes
32	Work Completion within 1 day from work order issued.	0.00	No	No	Yes
33	Non-compliance of Prior AG Observations.	0.00	No	No	Yes

Period of AG audit report: 2015-16

Compliance report date & Number: 1418 dated 29.04.2017



4. FINANCE

I. Budgetary provisions and expenditure for the last three years

Year	Year- 2015-16	Year- 2016-17	Year- 2017-18
Final/Revised Budget Data	2,164,135,607.00	1,497,775,444.00	981,693,361.00
Actual Expenditure Data	809,136,478.00	718,062,841.00	914,932,745.00
Savings(+)/Excess(-)	1,35,49,98,846.00	77,97,12,603.00	6,67,60,616.00

Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2015-16,16-17,17-18,18-19 and 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 2015-16 & 2016-17 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures. Hence we are unable to comments on remaining parts above.

II. Volume of transactions

Period	Budgeted for F.Y. 2017-18	Actual for the F.Y. 2016-17	Actual for the F.Y. 2015-16	Actual for the F.Y. 2017-18	Cumulative for the current period
Opening balance	1,14,82,04,757.00	90,02,30,986.00	688,941,607.00	605,274,509.00	605,274,509.00
Receipts	861,309,386.00	96,60,36,612.00	1,020,425,857.00	11,06,742,234.00	11,06,742,234.00
Total	2,009,514,143.00	1,866,267,598	1,709,367,464.00	17,12,016,743.00	17,12,016,743.00
Net expenditure	9,81,693,361.00	71,80,62,841.00	809,136,478.00	914,932,745.00	914,932,745.00
Closing balance	1,027,820,782.00	1,14,82,04,757.00	900,230,986.00	797,083,998.00	797,083,998.00

Auditors Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2015-16,16-17,17-18,18-19 and 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 2015-16 & 2016-17 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures.

Kindly refer discussion note for above differences i.e. Closing Balance of 2016-17 of Rs. 1,14,82,04,757.00 has been taken as Opening Balance of 2017-18 Rs.

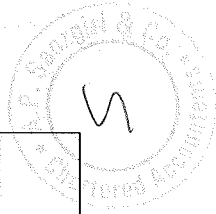
605,274,509.00



III. Bank Reconciliation position as on reporting date

Bank Reconciliation position as on 31-03-2018

S.N	Name of Bank	Bank A/C No.	Purpose of Bank Account	Balance as per Cash Book	Balance as per Bank Statement	Differences	Reconciled (Yes/No)
1	Treasury	p/L8448	SALARY AND YOJNA	69,70,83,998.38	69,70,83,998.38	0	Yes
2	HDFC	50100042186503	N.H.S.D.P	14,40,737.75	14,40,737.75	0	Yes
3	HDFC	50200004045842	SUPR	1,47,081.00	1,47,081.00	0	Yes
4	HDFC	50100055028532	MALIN BASTI	10,45,24,241.00	10,45,24,241.00	0	Yes
5	Bank Of Baroda	10010100013114	DUDA YOJNA	2,74,93,848.00	2,74,93,848.00	0	Yes
6	Union Bank Of India	347302010945547	I.H.S.D.P	5,29,68,482.72	5,29,68,482.72	0	Yes
7	Union Bank Of India	347302010945978	AMRUT YOJNA	41,27,013	41,27,013	0	Yes
8	IDBI	0721104000145602	BUS STAND	4,04,43,598.00	4,04,43,598.00	0	Yes
9	Union Bank Of India	347302010944943	13 th FIN	29,896.00	29,896.00	0	Yes
10	HDFC	296762	13 th FIN	9,84,992.00	9,84,992.00	0	Yes

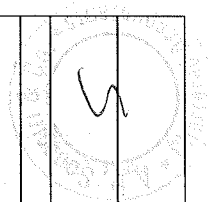


11	HDFC	50100057169471	SJRY	1,67,67,471	1,67,67,471	0	Yes
12	Union Bank Of India	347302010945970	HOUSING FOR ALL	51,70,921.00	51,70,921.00	0	Yes
13	Union Bank Of India	347302010941999	B.R.G.F	20,42,336.10	20,42,336.10	0	Yes
14	HDFC	50100053405385	B.R.G.F	64,180.00	64,180.00	0	Yes
15	HDFC	73971	KABIR ANTHOSTY YOJNA	13,51,372.00	13,51,372.00	0	Yes
16	CANARA BANK	8661101003021	RAIN BASERA	19,96,716.00	19,96,716.00	0	Yes



IV. Revenue & Capital Receipts information:

Details		Income Details (Amounts to be provided in Rupees)					
		2017-18		2018-19		2019-20	
		2017-18 (Actual)	2016-17 (Actual)	2018-19 (Actual)	2017-18 (Actual)	2019-20	2018-19 (Actual)
SN	Total Receipts (A+B)	1,10,67,42,234.00	96,60,36,612.00		1,10,67,42,234.00	N/A	
A	Revenue Receipts (1+2+3)	45,98,07,809.00	43,76,43,905.00		45,98,07,809.00	N/A	
1	Own Revenue Receipts (a+b)	37,81,13,119.00	35,59,49,215.00		37,81,13,119.00	N/A	
a)	Tax Revenue (levied and collected by municipal body)	36,05,29,272.00	33,96,23,317.00		36,05,29,272.00	N/A	
i)	Property tax	15,17,75,862.00	13,11,24,329.00		15,17,75,862.00	N/A	
ii)	Other tax (levied and collected by municipal body)	20,87,53,410.00	20,84,98,988.00		20,87,53,410.00	N/A	
b)	Non-tax revenue (levied and collected by municipal body)	1,75,83,847.00	1,63,25,898.00		1,75,83,847.00	N/A	
i)	Fees & fines	0	0		0	N/A	
ii)	User Charges	1,65,58,374.00	1,53,75,825.00		1,65,58,374.00	N/A	
iii)	Other non-tax revenue (levied and collected by municipal body)	10,25,473.00	9,50,073.00		10,25,473.00	N/A	
2	Other Revenue Receipts	3,911.00	3,911.00		3,911.00	N/A	
a)	Income from interest/investments	0	3911.00		0	N/A	
b)	Other Revenue income	3,911.00	0		3,911.00	N/A	
3	Transfers/Grants/Assigned Revenues	8,16,90,779.00	8,16,90,779.00		8,16,90,779.00	N/A	
a)	State Assigned Revenue	8,16,90,779.00	8,16,90,779.00		8,16,90,779.00	N/A	
b)	State Finance Commission (SFC) Grants/Devolution	0	0		0	N/A	
c)	Octroi compensation	0	0		0	N/A	
d)	Other State Transfers	0	0		0	N/A	
e)	Central Commission (CFC) Grant	0	0		0	N/A	



f)	Other Transfers	Central Government	0	0	0	0	0	N/A	
g)	Others		0	0	0	0	0	N/A	
B	Capital Receipts		64,69,34,425.00	52,83,92,707.00			64,69,34,425.00	N/A	
1	Sale of Municipal Land		0	0	0	0	0	N/A	
2	Loans (from State Banks etc.)	Govt. or	0	0	0	0	0	N/A	
3	State Capital Grant	Account	51,21,27,746.00	44,40,48,394.00			51,21,27,746.00	N/A	
4	Central Grant (under Schemes etc.)	Account Central	5,19,00,000.00	4,90,00,000.00			5,19,00,000.00	N/A	
5	Other Capital Receipts		8,29,06,679.00	3,53,44,313.00			8,29,06,679.00	N/A	

Auditor's Comment: The above figures have been taken from the Budgeted Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2016-17, 2017-18, 2018-19 have not been produced before us by management for verification. Hence, we could not validate the above-mentioned figures. Actual figure for F.Y. 2018-19 has been taken up to December 2018 from budget of F.Y. 2019-20.

V. Revenue and Capital Expenditure Information.

Expenditure Details (Amounts to be provided in Rupees)									
SN	Details	2017-18			2018-19			2019-20	
		2017-18 (Actual)	2017-18 (Actual)	2017-18 (Actual)	2018-19 (Actual)	2018-19 (Actual)	2018-19 (Actual)	2019-20 (Actual)	2019-20 (Actual)
	Total Expenditure (1+2)	91,49,32,745.00	71,80,62,841.00				91,49,32,745.00	N/A	
1	Revenue Expenditure	58,95,73,997.00	53,05,58,321.00				58,95,73,997.00	N/A	
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and	42,06,28,807.00	34,15,21,922.00				42,06,28,807.00	N/A	
1.2	Operation and Maintenance	16,77,53,223.00	13,66,57,997.00				16,77,53,223.00	N/A	
1.3	Loan repayment (Interest payments)	00.00	00.00				00.00	N/A	
1.4	Others (any other revenue expenditure which is not salaries,	11,91,967.00	5,23,78,402.00				11,91,967.00	N/A	

2	Capital Expenditure	32,53,58,748.00	18,75,04,520.00	32,53,58,748.00	N/A
2.1	All developmental works under Central/State specific schemes	32,53,58,748.00	18,75,04,520.00	32,53,58,748.00	N/A
2.2	Loan Repayments(Principal Amount)	00.00	00.00	00.00	N/A
2.3	Other Capital expenditure	00.00	00.00	00.00	N/A

Auditors Comment: The above figures have been taken from the Budgeted Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2016-17, 2017-18, 2018-19 have not been produced before us by management for verification. Hence, we could not validate the above-mentioned figures. Actual figure for F.Y. 2018-19 has been taken up to December 2018 from budget of F.Y. 2019-20.

VI. Status of Implementation of Double Entry Accounting System

Conversion of single entry into double entry is in progress as per discussion with account officer. As explained contractual work had been assigned to the Agency and the same has been initiated by the respective agency, its related record has made available to us and are appropriate. As per the records (work order, NTP and other letter submitted by agency) it is authenticated that its work since Feb 2019.

Name of Agency - Tibrewal Chand & co.

Period - 2012 to 2021

Tally Serial No - 716774562

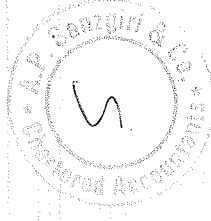
Tally ID - nagarnigambhagalpur@gmail.com

Work details	2012-13	2018-19	2019-20
Payment entry (Cashier CB)	Completed	In process	Up to august-19
Receipt entry(Cashier CB)	Completed	Completed	Up to November -19
Journal Voucher	Completed	In process	Up to august -19
Salary Payment Entry	Completed	In process	In process
Contractor Payment	Completed	In process	Up to August-19
Grant Adjustment	In Process	In process	In process

VII. Status of Meeting of Municipal Accounts Committee

We have re-discussed the matter with the Accountant and they replied that the committee has not been formed.

Management comment - (Kindly refer discussion note attached with this report.



5. AUDIT OBSERVATION

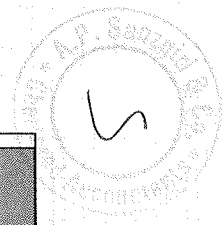
I. PART-A

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.

OBSERVATION-1 : TAXES/CHARGES WHICH ARE NOT IMPLEMENTED BY ULB ACCORDING TO THE BIHAR MUNICIPAL ACT, 2007

SN	Head	Comments	Implemented by ULB or Not
1	Objective	The main objective of audit of taxes is to check whether all taxes which are covered under Bihar Municipal Act, 2007, is levied and collected by the ULB. Further to check whether taxes are levied and collected according to applicable provisions and rules.	YES
2	Criteria	We have checked list of all the taxes which to be levied and collected by the ULB as per Act. Further we have checked Syah Register , Receipt book, cashier cash book and accountant cash book etc.	YES
3	Condition	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. In case of Bhagalpur Municipal Corporation , The following mentioned tax/charges are not implemented that leads to loss of revenue to corporation:	NO
			NO
			NO
			NO
			NO
			NO
			NO



		8	Tax on pilgrims and tourists.	NO
		9	Tax on profession.	YES
		10	Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, passenger motor vehicles.	NO
		11	User Charges for provision of water-supply, drainage and sewerage	YES
		12	User Charges for Solid Waste Management	NO
		13	User Charges for Parking Facility	NO
		14	User Charges for Garbage Clearance	NO
		15	Collection of fees for sanction of building plans and issue of completion certificates.	YES
		16	Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,	YES
		17	Collection of Fees for issue of birth and death certificates.	YES
		18	Collection of Development Charges	YES
		No levy of taxes will be resulted in to revenue loss to ULB.		
4	Consequences/Effect			
5	Cause	As per reply given by concern person in respect of those taxes which are not implemented that we are not providing such services		
6	Corrective Action/ Recommendation	It is recommended that department should prepare uniform policies for levy and collection of taxes in proper manner and on due time. Further capacity building programmes should be held for ULBs staff and awareness about these taxes should be done.		
7	Management Comments	Kindly refer discussion note attached with the report.		



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

SN	Head	Comments
1	Objective	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 the amount of tax collected by the Tax collector is required to be handed over to cashier and deposited into bank on the same day on which collection is made. To check compliance of these provisions, we have carried audit of such type of cases.
2	Criteria	We have checked respective books in order to carry the audit and some cases were checked on random basis.
3	Condition	During verification of receipts book and deposit slips, we have noticed that there is gap period in collection of tax and deposit of tax around 1 TO 2 days. Details of such cases are given in Annexure-1 .
4	Consequences/Effect	In respect of above in most of the cases property tax has not been deposited on same day of collection which resulted in interest loss to Municipal Corporation.
5	Cause	It is explained by concern person that due to non-availability of human resources the same issues arises.
6	Corrective Action/ Recommendation	It is recommended that tax collector/cashier should deposit the collected money into bank on same day itself and if he fails to do the same, necessary action should be taken by the ULB management in such cases.
7	Management Comments	Kindly refer discussion note attached with the report.



OBSERVATION-3: NON COLLECTION OF NOTICE FEE

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

OBSERVATION-4: RECOVERY OF OUTSTANDING TAXES/RENTAL INCOME

1. RECOVERY OF OUTSTANDING PROPERTY TAX

SN	Head	Comm
1	Objective	Bhagalpur Municipal Corporation is authorized to collect holding tax from households situated in the municipal area and District tax from households in the internal revenue of I.I.D.
2	Criteria	It is checked from progress report prepared by Municipal Corporation.
3	Condition	During checking it is noted that property tax of Rs. lacs was outstanding as on 31/03/2018
4	Consequences/Effect	It leads in shortage of fund for Municipal Corporation and loss of revenue.
5	Cause	No proper explanation in this regard given by Municipal Corporation.
6	Corrective Action/Recommendation	Notice should be issued to the assesses on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note attached with the report.



2. RECOVERY OF ADVERTISEMENT TAX

S.N	Head	Comments
1	Objective	Bhagalpur Municipal Corporation authorized to charge advertisement tax/fee in municipal are as per act/rule.
2	Criteria	It is checked from progress report prepared by Municipal Corporation.
2	Condition	During checking it is noted that Advertisement Tax of Rs. 55.97 lacs were outstanding as on 31/03/2018.
3	Consequences/Effect	Delay in collection or outstanding dues results in revenue loss to Municipal Corporation.
5	Cause	No proper explanation in this regard given by Municipal Corporation
6	Corrective Action	Notice should be issued to the assesses on regular interval for recovery of outstanding dues
7	Management Comments	Kindly refer discussion note attached with the report.

3. RENT INCOME

S.N	Head	Comments
1	Objective	Bhagalpur Municipal Corporation authorized to charge rent from municipal properties.
2	Criteria	It is checked from progress report prepared by Municipal Corporation.
2	Condition	During checking it is noted that rent income of Rs. 28.79 lacs was outstanding as on 31/03/2018.
3	Consequences/Effect	It leads in shortage of fund for Municipal Corporation and loss of revenue.
5	Cause	No proper explanation in this regard given by Municipal Corporation.
6	Corrective Action/ Recommendation	Notice should be issued to the assesses on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note attached with the report.



4. MOBILE TOWER TAX

S.N	Head	Comments
1	Objective	Bhagalpur Municipal Corporation is authorized to collect tax from telecom companies for mobile towers installed in the municipal area.
2	Criteria	It is checked from progress report prepared by Municipal Corporation
2	Condition	During checking it is noted that Mobile Tower Tax of Rs .468.31 lacs was outstanding as on 31/03/2018.
3	Consequences/Effect	It leads in shortage of fund for Municipal Corporation and loss of revenue.
5	Cause	No proper explanation in this regard given by Municipal Corporation.
6	Corrective Action	Notice should be issued to the assesses on regular interval for recovery of outstanding dues
7	Management Comments	Kindly refer discussion note attached with the report.

5. OTHER TAX

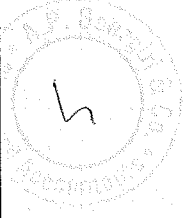
SN	Head	Comments
1	Objective	Bhagalpur Municipal Corporation is authorized to collect other various types of taxes/fee.
2	Criteria	It is checked from progress report prepared by Municipal Corporation.
2	Condition	During checking it is noted that other tax of Rs. 8.78 lacs was outstanding as on 31/03/2018:
3	Consequences/Effect	Delay in collection of revenue leads in loss to Municipal Corporation.
5	Cause	No proper explanation in this regard given by Municipal Corporation
6	Corrective Action/ Recommendation	Notice should be issued to the assesses on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note attached with the report.



(B) EXCESS PAYMENT AGAINST BILL, LACK OF PRUDENCE IN PAYMENT AGAINST VOUCHER, INEFFICIENCY IN CONTROLS RESULTING LOSS TO ULBS.

During the audit we have checked below mentioned payments on random basis and audit observation are as follows:

S.N	Head	Comments						
1	Objective	Checking of payment made by ULBs to find out irregularities made during payment						
2	Criteria	Payment were checked on random basis						
3	Condition	We have checked following payment related to FY 2017 -18 during audit:						
S.N	Name of Party	Payment Head	Invoice Amount	Approved Amount	Date of Payment	Audit Observations		
1	Shakti earth movers LLP	JCB purchase	26,58,500.00	26,58,500.00	17.4.17	No Irregularities found		
2	Hindustan media Ventures LTD	Advertisement	7,243.00	7,243.00	25.8.17	No Irregularities found		
3	Shree Laxmi Bastu bhandar and Decorators.	Decoration	19,550.00	19,550.00	19.8.17	No Irregularities found		
4	Maa Tara decorators	Lighting and labour cost	43,180.00	43,180.00	6.10.17	No Irregularities found		
5	Baibhav Laxmi construction	Chuna and Bleaching powder purchase	91,193.00	91,193.00	10.12.17	No Irregularities found		
6	Sujit Kumar Singh	Safari storm purchase	25,000.00	25,000.00	01.01.18	No Irregularities found		
7	Stak salutation	Computer , purchase	49,571.00	49,571.00	18.12.17	No Irregularities found		
8	JCB	JCB part purchase	24,359.00	24,359.00	06.12.17	No Irregularities found		



		9	Vehicles rent paid	Rent Paid for Traveling	46,580.00	46,580.00	05.01.18	No Irregularities found
		10	P.Khabar and HH	advertisement	1,44,860.00	1,44,860.00	236.17	No Irregularities found
		11	Kedia Trading Company	Blanket purchase	4,97,952.00	4,97,952.00	20.01.18	No Irregularities found
		12	contractor	Hand pump	2,71,950.00	2,71,950.00	18.01.18	No Irregularities found
4	Consequences/Effect	Irregularities in payment lead to excess payment, wrong deductions, non-compliance with agreement and statutory compliances.						
5	Cause	No such cases were identified during audit.						
6	Corrective Action/Recommendation	Management can implement standard checklist for each payment so that irregularities in payments can be avoided.						
7	Management Comments	Not Applicable						

(B) REPORT ON SURVEY ON 20 HIGH VALUE PROPERTIES

During the audit we have selected 20 properties on random basis for survey and our comments are as follows:

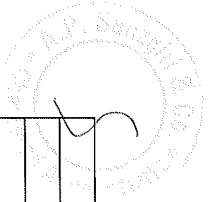
SN	Head	Comments
1	Objective	Field survey and report of 20 high value properties of ULB and report on the basis of area of building, rate of property tax etc of the same. Comparison with the data of same property provided by the ULB and report on variance between them if available.
2	Criteria	Survey Report will be given In 2019-20
3	Condition	Note applicable
4	Consequences/Effect	Note applicable
5	Cause	Note applicable
6	Corrective Action/Recommendation	Management need to carry survey of properties on regular interval.
7	Management Comments	Kindly refer discussion note attached with the report.

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

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

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

S.N	Name of register	Maintained/Updated or Not	Last date of Update
1	Cash Book-Cashier	Maintained	31.03.2018
2	Cash Book-Accountant	Maintained	31.03.2018
3	Collection Register	Maintained	31.03.2018
4	Cheque issue Register	Maintained	31.03.2018
5	Register of Advance	Maintained	31.03.2018
6	Register of Permanent Advance	Maintained	31.03.2018
7	Deposit received register	Maintained	31.03.2018
8	Summary statement of deposit adjusted	Maintained	31.03.2018
9	Demand Register	Maintained	31.03.2018
10	Summary Statement of Bills Raised	Maintained	31.03.2018
11	Register of Notice Fees, Warrant Fees, Other Fees	Not Maintained	
12	Summary Statement of Notice Fees, Warrant Fees, Other Fees	Not Maintained	
13	Register of Refunds, Remissions and Write off	Not Maintained	
14	Summary statement of Refunds and Remissions	Not Maintained	
15	Summary Statement of Write-offs	Not Maintained	
16	Statement of outstanding Liability for Expenses	Maintained	31.03.2018
17	Document Control Register/Stock Account Receipts/Cheque Book	Maintained	31.03.2018
18	Fixed Assets Register	Maintained	31.03.2018
	Property Tax & Other taxes		
19	Summary Statement of Demand Raised on assessment	Maintained	31.03.2018
20	Summary Statement of Head wise Collection of Other Income	Maintained	31.03.2018
21	Summary Statement of Refunds	Not Maintained	
22	Summary Statement of Write off	Not Maintained	
	Rentals, Fees & Other Income		
23	Summary Statement of Demand Raised on assessment	Maintained	31.03.2018
24	Summary Statement of Head wise Collection of Other Income	Maintained	31.03.2018
25	Summary Statement of Refunds	Not Maintained	
26	Summary Statement of Write off	Not Maintained	
	Grants		



27	Grant Register	Maintained	31.03.2018
	Public Works		
28	Summary Statement of status of Capital Work in Progress	Not Maintained	
29	Work Sheet	Maintained	31.03.2018
30	Deposit Works Register	Maintained	31.03.2018
	STORES		
31	Material Receipt Note	Not Maintained	
32	Store Ledger	Maintained	31.03.2018
33	Statement of Closing Stock	Maintained	31.03.2018
34	Statement of Material Issued	Not Maintained	
	Other		
35	BRS of all bank accounts (including dormant accounts)	Maintained	31.03.2018
	Final Accounts for the F.Y. 2012-13 to 2017-18		
36	Audited Balance Sheet	Maintained	FY- 2015-16
37	Audited Income & Expenditure Account	Maintained	FY- 2015-16
38	Audited Receipts & Payment Account	Maintained	FY- 2015-16



(b) IRREGULARITY IN PROCUREMENT PROCESS:

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

S.N	Name of Party	Invoice Amount	Check all required deductions from bill has made or not	Whether Deductions are with appropriate Rate	Check signature of Commissioner/ r/EO in Payment Order	Whether measurement book & bill signed by the JE of ULB	Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority; (B/MAR Rule No.-130)
1	Abhishek Kumar Gupta	4,94,611.00	Yes	Yes	Yes	Yes	Yes furnished, no deviation found
2	Sachin Kumar	2,81,715.00	Yes	Yes	Yes	Yes	Yes furnished, no deviation found
3	Krinta Yadav	6,05,079.00	Yes	Yes	Yes	Yes	Yes furnished, no deviation found
4	Maa construction	9,81,920.00	Yes	Yes	Yes	Yes	Yes furnished, no deviation found
5	Bandana Jha	11,76,398.00	Yes	Yes	Yes	Yes	Yes furnished, no deviation found
6	Krinta Yadav	4,72,743.00	Yes	Yes	Yes	Yes	Yes furnished, no deviation found
7	Ghirdhar Das	4,79,337.00	Yes	Yes	Yes	Yes	Yes furnished, no deviation found
8	Sunil Kumar	11,21,271.00	Yes	Yes	Yes	Yes	Yes furnished, no deviation found
9	Mazhar Ali	14,14,845.00	Yes	Yes	Yes	Yes	Yes furnished, no deviation found
10	Shilu Kumari	15,98,191.00	Yes	Yes	Yes	Yes	Yes furnished, no deviation found
	TOTAL	86,26,110.00					



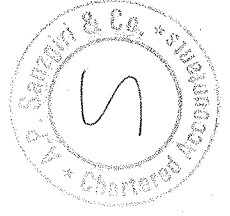
2. DETAILS OF LOG BOOK MAINTAINED:

S.N	Name of Vehicle	Whether vehicle log book is maintained or not	Whether log book is properly updated or not	Whether vehicle is insured or not	Whether Rate of Diesel/Petrol properly mention in log book
1	Auto Tipper	Yes	Yes	Yes	Yes
2	Big Tractor	Yes	Yes	Yes	Yes
3	Mini Tractor	Yes	Yes	Yes	Yes
4	Compactor	Yes	Yes	No	Yes
5	Job	Yes	Yes	No	Yes
6	Hiwa	Yes	Yes	Yes	Yes
7	Sweeping Machine	Yes	Yes	No	Yes
8	Bio Toilet	Yes	Yes	No	Yes
9	Septic Tank	Yes	Yes	No	Yes
10	Water Tanker	Yes	Yes	No	Yes

Management comment - (Refer Discussion note)

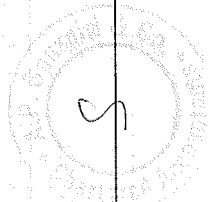
3. NON-COMPLIANCE OF DIRECTIVES BY UD&HD. GOB:

S.N	Directions Issued by UDHD	Particulars of Circulars/Orders/Notices	Complied or Not
1	No. 03/SBM20-14/2015 Dated 08.08.2017	<u>SBM Guidelines Regarding Toilet sheet Const. Guidelines.</u>	Complied
2	Gyapank No.- 1007, Dated- 14.07.2017	<u>Guidelines Regarding Hire Vehicle</u>	Complied
3	No.- 4464; Dated- 05.07.2017	<u>GST Implementation Guidelines</u>	Complied

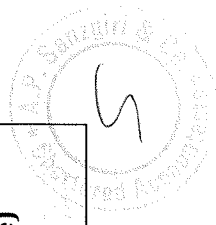


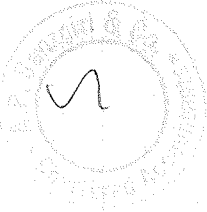
4. NON-COMPLIANCE OF ACT & RULES:

S.N	Requirement	Criteria	Auditors Comment	Management Comment
1	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made	BMAR Rule No.-22	Refer point: Part-A (a) (2) Yes all tax collection handover to the cashier by same day and deposited into bank by next day	Due to pressure of work amount of tax collected is not deposited on time. (Refer Discussion note)
2	Whether every bill collector or municipal employee entrusted with the collection of municipal revenue was supplied with a Collection Register in BMAR Form 17 and receipt books.	BMAR Rule No.-27	No, only tax collector or municipal employee entrusted with the collection of municipal revenue was supplied with a collection register in BMAR form 17 and receipt book.	
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 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	As per verification the ULB has maintain properly collection register as well as the receipt books in respect of issue and deposit.	
5	Whether every bill collector invariably remit his collections (in cash and/or cheques) to Cashier daily before 4.30 PM and take the cashier's acknowledgment in the collection register.	BMAR Rule No.-27	Refer point: Part-A (a) (2) As per verification there was 1 to 2 delay in collection and deposit of tax into bank	(Due to pressure of work amount of tax collected is not deposited on time Refer Discussion Note)
6	Whether Grant Register as prescribed in BMAR Form 28 was maintained by the Municipality to record receipts and utilization of grants sanctioned by the Government.	BMAR Rule No.-69	Yes, grant register maintain as instructions of BMAR -2	
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	BMAR Rule No.-69	Refer point: Part-B (h) Yes, complied	



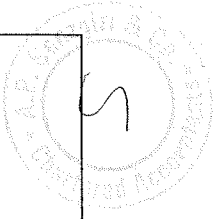
	Municipal Officer that the conditions attached to the grant are complied with without exception.				
8	Whether The grant received for a specific purpose was diverted for any other purpose.	BMAR Rule No.- 69	No use for any other purpose		
9	Whether the Utilization Certificate was signed by Chief Municipal Officer for verification of the financial outlays and physical progress reported on BMAR Form No 29.	BMAR Rule No.- 69	Refer PART-B (h) Yes utilization certificate was signed by municipal officer		
10	Whether Municipality has returned unutilized grant for more than three years from date of receipt to the source from where such grant was received	BMAR Rule No.- 69	Yes, but no any utilization grant as return in last three year	No such case found in this 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	Currently Receipt and Payment A/c has not been prepared by Municipal Corporation.	Currently it is not preparing, however we will proceed further. (Refer Discussion Note)	
12	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	Trial Balance has not been prepared	Municipal Corporation not following to prepare Trial Balance, Income & Expenditure on monthly basis. It will be prepare after implementation of double entry Accounting System	
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	The ULB was not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter.	(Refer Discussion Note)	
14	The Chief Municipal Officer shall, Within three months after the end of each financial year be prepared financial statements for the preceding year in respect of the accounts of the Municipality. The Financial Statements shall comprise of a. Receipts and Payments Account for the year (BMAR Form No.71) b. Income & Expenditure Statement for the year (BMAR Form No.73) c. Balance Sheet as on 31st March of the year	BMAR Rule No.- 122	Financial Statement has not been prepared by municipality.	Municipal Corporation is not in practice to prepare Trial Balance, Income & Expenditure and Balance sheet. It will be prepared after implementation of Double Entry Accounting System. (Refer Discussion Note)	

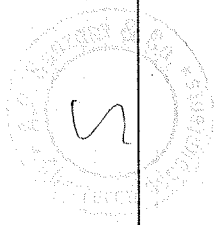




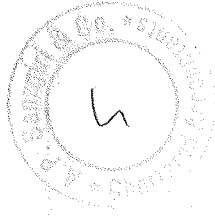
<p>(BMAR Form No.74)</p> <p>d. Significant accounting policies adopted by the Municipality in presentation of the financial statements.</p> <p>e. Notes to Accounts, which shall disclose Contingent liabilities, and such other information as, may be useful in understanding the financial statements clearly.</p> <p>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>					
<p>15</p>	<p>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)</p>	<p>BMAR Rule No.- 130</p>	<p>Refer PART-B (f) Yes all statutory deduction Like: TDS on GST, Royalty, Vat payment to the government But labour cess deduction amount not deposit till date</p>	<p>Labour cess deduction amount not deposit till date, it will be deposit for Fy- 2019-20 (Refer Discussion Note)</p>	
<p>16</p>	<p>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)</p>	<p>BMAR Rule No.- 130</p>	<p>Refer PART-B (g) Yes all dues amount payments to employee during retirement</p>		
<p>17</p>	<p>Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated In sufficient detail;</p>	<p>BMAR Rule No.- 130</p>	<p>No Trial balance is prepared hence classification of transaction was not done.</p>	<p>(Refer Discussion Note)</p>	
<p>18</p>	<p>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;</p>	<p>BMAR Rule No.- 130</p>	<p>Yes all grants sanctioned or received by the municipality during the year have been accounted properly.</p>		

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	Yes, special funds have been created as per the provision .	
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 has been properly dealt with in the books of account;	BMAR Rule No.- 130	No	(Refer Discussion Note)
21	Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	BMAR Rule No.- 130	Yes , lease rentals are collected by ULB and renewal after their expiry	
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 maintain adequate internal control procedure for the purchase of stores, plant & machinery	
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	No such case was found during the period of Audit.	
24	Whether the Bank Reconciliation statements have been property prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;	BMAR Rule No.- 130	Refer Point-04 (III)- Yes, bank reconciliation statements have been prepared for all the bank accounts of ULB.	
25	Whether the year-end and reconciliation procedures prescribed have been carried out as per the rules;	BMAR Rule No.- 130	Yes, Reconciliation Procedures have been carried out.	
26	Whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget. whether made originally or subsequently and aro in all cases such as are authorized by Act;	BMAR Rule No.- 130	Yes Expenditure has been authorised by competent authority	

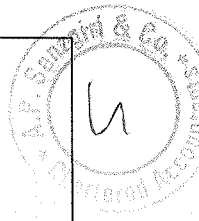


27	Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	BMAR Rule No.- 130	Refer-PART-A (a)(4) Yes, properly assessed and collected but recovery procedure is slow	(Refer Discussion Note)
28	Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act;	BMAR Rule No.- 130	Refer-PART-A (a)(2) Yes, sums due to and received by ULB have been brought to books of accounts. But it takes on an average 1 to 2 days in case of holding tax	(Refer Discussion Note)
29	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order;	BMAR Rule No.- 130	Yes The amount received as specific grants have been utilized for the purposes as stated in grant sanction order.	
30	Whether, proper books of account as required by the Act and Rules have been kept by the Municipality so far as It appears from examination of those books. (Rule-130 of BMAR-2014)	BMAR Rule No.- 130	Refer-PART-B (a) Yes, books of account has been prepare as per BMAR Rule , But some books of account not maintain	(Refer Discussion Note)
31	Whether physical verification has been conducted by the ULB at reasonable intervals In respect of stores;	BMAR Rule No.- 130	No such practices followed by ULB	ULB is not in Practice to Physical Verification conducted at reasonable intervals. (Refer Discussion Note)
32	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate?	BMAR Rule No.- 130	No such practices followed by ULB	It is considered and will be followed as per rule.
33	Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and If so, whether the same has been properly dealt with in the books of account; Whether proper procedures are in place to Identify any unserviceable or damaged stores and whether provision for the loss In this respect, If any, has been made In the accounts;	BMAR Rule No.- 130	Yes Municipal Corporation has prepare stock register ,No any material discrepancies have been noticed on physical verification	
34	Whether the valuation of stores is in accordance with the accounting principles laid down In the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of	BMAR Rule No.- 130	No such practices followed by Municipal corporation of Bhagalpur.	

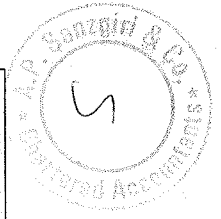
	valuation, the effect of such deviation, if material, should be reported;				
35	Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the Interest and If not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?	BMAR Rule No.- 130	No loan given during F.Y.2017-18	Municipal Corporation does not give any loan and advance (Refer Discussion Note)	
36	Whether advances given to municipal employees and interest thereon are being regularly recovered;	BMAR Rule No.- 130	No ULB was not collecting interest on advance given to employee.		
37	Bihar Municipal Accounting Manual, 2014, every year budget should be prepared for receipts and expenditure in Performa 75,77 and Preparing Budgets as per the Rules framed under Bihar Municipal Accounts Rule 2014. Rule 132 regarding Public Participation in Preparation Of Budget. Moreover, as required under provisions of Rule 139, mid -year review of Budget.	BMAR Rule No.- 132	Yes, budget is prepared.		
38	Municipal Fund: Whether ULB has created required fund as mentioned in chapter IX of BMA-2007	BMA,2007: Chapter IX	The required fund has not been created as per said chapter of act.	(Refer Discussion Note)	
39	Payment not to be made out of Municipal Fund unless covered by budget grant: Whether any payment made out of Municipal Fund that is not covered by budget grant.	BMA,2007: Chapter X	No any payment made out of municipal fund that is not covered by budget grant		
40	Procedure when money not covered by budget grant is paid. Whether the case is put up with Empowered Standing Committee, in case any payment made out of Municipal Fund that is not covered by budget grant.	BMA,2007: Chapter X	No any payment	(Refer Discussion Note)	



41	<p>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:</p>		No fund invested by ULB;	Municipal Corporation does not follow the practices of investing its surplus amount
42	<p>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.</p>		Yes, the same is levied at rate as specified;	Budget prepared from 18-19
43	<p>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.</p>		Receipt & Expenditure A/C has not been prepared	(Refer Discussion Note)
44	<p>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.</p>		Financial Statement has not been prepared	(Refer Discussion Note)
45	<p>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 Governemnt.</p>		Financial Statement has not been submitted	(Refer Discussion Note)



46	<p>As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007 various tax are applicable on ULBs Section 145, 146 and 147 of the Bihar Municipal Act 2007 chapter XVII provides for Advertisement tax on Advertisement in Urban Areas. Chapter XVII of the Bihar municipal Act, 2007 required license of Advertisement of any holding, etc. As per act Every person who erects, exhibited, fixes or retain upon or over any land, building, wall, boarding, frame, post, kiosk, structure, vehicle, neon-sign or sky sign any advertisement, or display any advertisement to public view in any manner whatsoever (including any advertisement exhibited by means of cinematograph), visible from a public street a public place in any location in a municipal area including airport or a port or a railway station, shall pay or every advertisement, which is so erected, exhibited, fixed or retained or so displayed to public view, a tax calculated at such rate as may be determined regulations. it requires payment of certain fee for advertisement.</p>		Yes	
47	<p>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,</p>	BMA, 2007: Chapter XIX	<p>Refer-PART-A(a)(3) Yes, Notice of demand issued but levy of Notice Fee is not followed currently</p>	<p>(Refer Discussion Note)</p>
48	<p>As per section 342 of Bihar Municipal Act, 2007 Trade license fee is to be collected from different types of Trader, who are trading in Concerned Municipal area.</p>	BMA, 2007: Chapter XXXVII	Yes, Trade licence Fees have been collected.	



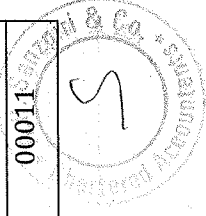
4. LACK OF INTERNAL CONTROL MEASURES:

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

1. Tax should be collect & deposit on timely basis as per BMAR Rules.
2. No MIS was prepared for tracking of payments.
3. Year-end reconciliation was not available.
4. ULB should be followed Books of Account, Trial Balance, FAR, FS, and other records as per BMAR.
5. Vehicles are not insurance.
6. Lots of vehicles registration failed.
7. No any meeting of Accounts committee held yet.

f. Non-compliance of TDS, VAT and other relevant Statute**1. Details of Delay in deposit of TDS are mentioned below:**

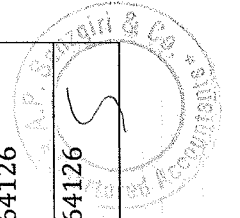
S.N	Name of Party	Invoice Value	Amount of deduction	Due date of deposit	Actual Date of deposit	Cheque/ Challan Number
1	Abhishek Kumar Gupta	4,94,611.00	4,946.00		27-03-2018	00011
2	Sachin Kumar	2,81,715.00	2,795.00		27-03-2018	00011
3	Krinta Yadav	6,05,079.00	6,050.00		27-03-2018	00011
4	Maa construction	9,81,920.00	9,819.00		27-03-2018	00011
5	Bandana Jha	11,76,398.00	1,17,963.00	07-01-2018	27-03-2018	00011
6	Krinta Yadav	4,72,743.00	4,075.00		27-03-2018	00011
7	Ghirdhar Das	4,79,337.00	4,793.00		27-03-2018	00011
8	Sunil Kumar	11,21,271.00	11,212.00		27-03-2018	00011
9	Mazhar Ali	14,14,845.00	15,148.00		27-03-2018	00011
10	Shilu Kumari	15,98,191.00	17,221.00		27-03-2018	00011
11	Sanjay Kumar Sinha	8,95,098.00	8,950.00		27-03-2018	00011
12	Kumar Gaurav	4,05,709.00	3,415.00	07-02-2018	27-03-2018	00011
13	Premkata Devi	11,56,624.00	12,175.00		27-03-2018	00011
14	Birendra Kumar Mishra	17,81,848.00	17,818.00		27-03-2018	00011

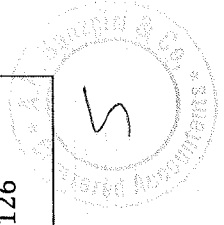


39	Md Dilbar	4,05,323.00	4,053.00			27-03-2018	00011
40	Basudev Mandal	45,693.00	456.00			27-03-2018	00011
41	Ramadhhar Das	3,00,892.00	3,008.00			27-03-2018	00011
42	Brajesh Kumar Singh	4,98,807.00	5,868.00			27-03-2018	00011
43	Kanhay Das	6,16,930.00	6,169.00			27-03-2018	00011
44	Manish Kumar	14,02,633.00	14,026.00			27-03-2018	00011
45	Chandan Kumar Singh	3,29,625.00	3,200.00		07-04-2018	27-03-2018	00011
46	Tirupati Nath	8,63,947.00	9,094.00			27-03-2018	00011
47	Ajit Yadav	5,92,131.00	5,921.00			27-03-2018	00011
48	Chandan Kumar Sah	5,47,546.00	5,475.00			27-03-2018	00011
49	Krishna kant Roy	4,51,226.00	4,512.00			27-03-2018	00011
50	Gopal Paswan	6,66,546.00	7,406.00			27-03-2018	00011
51	Niraj Kumar Roy	4,17,523.00	4,175.00			27-03-2018	00011
52	Ranbir Ranjan	2,43,592.00	2,460.00			27-03-2018	00011
53	Vinod Kumar Singh	3,85,259.00	3,852.00			27-03-2018	00011
TOTAL		3,51,57,811.00	3,51,578.10				

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

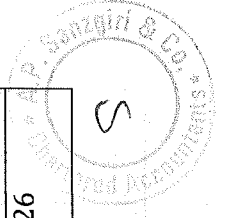
S.N	Name of Party	Invoice Value	Amount of deduction	Due date of deposit	Actual Date of deposit	Cheque/ Challan Number
1	Abhishek Kumar Gupta	4,94,611.00	29,667.00		27-03-2018	064126
2	Sachin Kumar	2,81,715.00	22,373.00		27-03-2018	064126
3	Krinta Yadav	6,05,079.00	0.00		27-03-2018	064126





4	Maa construction	9,81,920.00	78,554.00	10-04-2018	27-03-2018	064126
5	Bandana Jha	11,76,398.00	0.00	10-04-2018	27-03-2018	064126
6	Krinta Yadav	4,72,743.00	0.00		27-03-2018	064126
7	Ghirdhar Das	4,79,337.00	38,347.00		27-03-2018	064126
8	Sunil Kumar	11,21,271.00	89,702.00		27-03-2018	064126
9	Mazhar Ali	14,14,845.00	21,187.00		27-03-2018	064126
10	Shilu Kumari	15,98,191.00	13,775.00		27-03-2018	064126
11	Kumar Gaurav	4,05,709.00	3,415.00		27-03-2018	064126
12	Premita Devi	11,56,624.00	97,400.00	10-04-2018	27-03-2018	064126
13	Md Azam	9,06,431.00	80,572.00		27-03-2018	064126
14	Babita Devi	4,26,658.00	34,133.00		27-03-2018	064126
15	Basudev Mandal	11,84,549.00	10,216.00		27-03-2018	064126
16	Binod Kumar Singh	2,26,795.00	18,144.00		27-03-2018	064126
17	Rakesh Kumar	3,95,281.00	35,136.00		27-03-2018	064126
18	Ranjeet Kumar	4,39,267.00	35,141.00		27-03-2018	064126
19	Abdhesh Kumar Mishra	10,55,428.00	84,439.00		27-03-2018	064126
20	Bablu Yadav	1,94,440.00	6,884.00		27-03-2018	064126
21	Rajesh Kumar	11,69,584.00	93,567.00		27-03-2018	064126
22	Niraj Kumar Ray	1,92,430.00	15,394.00		27-03-2018	064126

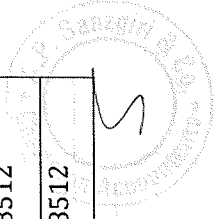
23	Ashish Kumar Singh	4,95,073.00	39,606.00	27-03-2018	064126
24	Jitendra Prasad Roy	2,88,423.00	23,074.00	27-03-2018	064126
25	Anuj Kumar	4,29,661.00	34,373.00	27-03-2018	064126
26	Sunil Kumar	4,30,060.00	34,405.00	27-03-2018	064126
27	Md Amzad Shaheen	1,15,794.00	60,28.00	27-03-2018	064126
28	Om Prakash chaurasiya	5,81,478.00	46,518.00	27-03-2018	064126
29	Sukesh Kumar singh	4,89,474.00	39,158.00	27-03-2018	064126
30	Basudev Mandal	45,693.00	3,655.00	27-03-2018	064126
31		24,741.00	6,890.00	27-03-2018	064126
32		25,281.00	6,934.00	27-03-2018	064126
33		39,625.00	10,573.00	27-03-2018	064126
34	Jyoti Kumar JE	80,735.00	22,654.00	27-03-2018	064126
35		60,171.00	16,047.00	27-03-2018	064126
36		61,118.00	16,300.00	27-03-2018	064126
37		60,491.00	16,773.00	27-03-2018	064126
38		1,72,034.00	45,843.00	27-03-2018	064126
39	Rajan Kumar JE	71,952.00	29,931.00	27-03-2018	064126
40		2,05,662.00	56,034.00	27-03-2018	064126
41		74,222.00	22,133.00	27-03-2018	064126

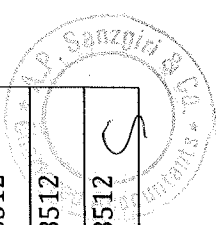


42	Manish Kumar	14,02,633.00	112,211.00		27-03-2018	064126
43	Chandan Kumar Singh	3,29,625.00	25,602.00		27-03-2018	064126
44	Chandan Kumar Sah	5,47,546.00	43,804.00		27-03-2018	064126
45	Krishnakant Ray	4,51,226.00	36,098.00		27-03-2018	064126
46	Niraj Kumar Ray	4,17,526.00	33,402.00		27-03-2018	064126
47	Rajan Kumar	1,00,771.00	30,842.00		27-03-2018	064126
48		74,331.00	43,920.00		27-03-2018	064126
49	Jyoti Kumar JE	1,86,181.00	14,894.00	10-04-2018	27-03-2018	064126
50		1,31,338.00	36,032.00		27-03-2018	064126
51		63,382.00	17,284.00		27-03-2018	064126
TOTAL		2,38,35,553.00	16,79,064.00			

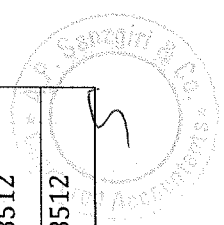
3.Details of deposit of Royalty are mentioned below:

S.N	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/ Challan Number
1	Abhishek Kumar Gupta	4,94,611.00	4,946.00	20-11-2018	058512
2	Sachin Kumar	2,81,715.00	2,795.00	20-11-2018	058512
3	Krinta Yadav	6,05,079.00	6,050.00	20-11-2018	058512
4	Maa construction	9,81,920.00	9,819.00	20-11-2018	058512
5	Bandana Jha	11,76,398.00	1,17,963.00	20-11-2018	058512
6	Krinta Yadav	4,72,743.00	4,075.00	20-11-2018	058512





7	Ghirdhar Das	4,79,337.00	4,793.00	20-11-2018	058512
8	Sunil Kumar	11,21,271.00	11,212.00	20-11-2018	058512
9	Mazhar Ali	14,14,845.00	15,148.00	20-11-2018	058512
10	Shilu Kumari	15,98,191.00	17,221.00	20-11-2018	058512
11	Sanjay Kumar Sinha	8,95,098.00	8,950.00	20-11-2018	058512
12	Kumar Gaurav	4,05,709.00	3,415.00	20-11-2018	058512
13	Premalata Devi	11,56,624.00	12,175.00	20-11-2018	058512
14	Birendra Kumar Mishra	17,81,848.00	17,818.00	20-11-2018	058512
15	Md Azam	9,06,431.00	10,071.00	20-11-2018	058512
16	Babita Devi	4,26,658.00	4,266.00	20-11-2018	058512
17	Basudev Mandal	11,84,549.00	12,764.00	20-11-2018	058512
18	Surbhi Kumari	19,84,606.00	19,846.00	20-11-2018	058512
19	Vinod Kumar singh	2,26,795.00	2,268.00	20-11-2018	058512
20	Rakesh Kumar	3,95,281.00	4,392.00	20-11-2018	058512
21	Ranjeet Kumar	4,39,267.00	4,392.00	20-11-2018	058512
22	Abdhesh Kumar Mishra	10,55,428.00	10,554.00	20-11-2018	058512
23	Prakash Kumar singh	7,46,180.00	7,462.00	20-11-2018	058512
24	Raj Kumar	2,07,284.00	2,303.00	20-11-2018	058512
25	Umesh Prasad Singh	5,31,735.00	5,317.00	20-11-2018	058512
26	Bablu Yadav	1,94,440.00	860.00	20-11-2018	058512
27	Rajesh Kumar	11,69,584.00	11,695.00	20-11-2018	058512
28	Nishant Gaurav	12,81,055.00	12,810.00	20-11-2018	058512
29	Niraj Kumar Roy	1,92,430.00	1,924.00	20-11-2018	058512
30	Ashish Kumar Singh	4,95,073.00	4,951.00	20-11-2018	058512

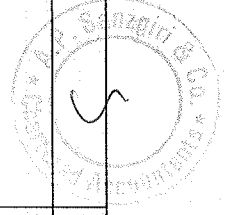


31	Jitendra Prasad Ray	2,88,423.00	2,884.00	20-11-2018	058512
32	Anuj Kumar	4,29,661.00	4,296.00	20-11-2018	058512
33	Smt Puja Kumari	5,06,419.00	5,064.00	20-11-2018	058512
34	Sunil Kumar	4,30,060.00	4,300.00	20-11-2018	058512
35	Md Amzad Shaheen	1,15,794.00	753.00	20-11-2018	058512
36	Om Prakash Chaurasiya	5,81,478.00	5,815.00	20-11-2018	058512
37	Reena Devi	2,46,644.00	2,466.00	20-11-2018	058512
38	Sukesh Kumar Singh	4,89,474.00	4,895.00	20-11-2018	058512
39	Md Dilbar	4,05,323.00	4,053.00	20-11-2018	058512
40	Basudev Mandal	45,693.00	456.00	20-11-2018	058512
41		24,741.00	861.00		
42		25,281.00	866.00		
43		39,625.00	1,322.00	20-11-2018	058512
44	Jyoti Kumar JE	80,735.00	2,832.00		
45		60,171.00	2,005.00		
46		61,118.00	2,037.00		
47		60,491.00	2,097.00		
48		1,72,034.00	5,730.00		
49	Rajan Kumar JE	71,952.00	3,671.00	20-11-2018	058512
50		2,05,662.00	7,004.00		
51		74,222.00	2,767.00		
52	Ramadhhar Das	3,00,892.00	3,008.00	20-11-2018	058512
53	Brajesh Kumar Singh	4,98,807.00	5,868.00	20-11-2018	058512
54	Kanhay Das	6,16,930.00	6,179.00	20-11-2018	058512

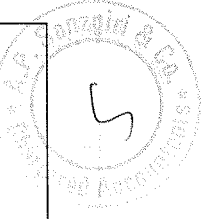
55	Manish Kumar	14,02,633.00	14,026.00	20-11-2018	058512
56	Chandan Kumar Singh	3,29,625.00	3,200.00	20-11-2018	058512
57	Tirupati Nath	8,63,947.00	9,094.00	20-11-2018	058512
58	Ajit Yadav	5,92,131.00	5,921.00	20-11-2018	058512
59	Chandan Kumar Sah	5,47,546.00	5,475.00	20-11-2018	058512
60	Krishna kant Roy	4,51,226.00	4,512.00	20-11-2018	058512
61	Gopal Paswan	6,66,546.00	7,406.00	20-11-2018	058512
62	Niraj Kumar Roy	4,17,523.00	4,175.00	20-11-2018	058512
63	Ranbir Ranjan	2,43,592.00	2,460.00	20-11-2018	058512
64	Vinod Kumar Singh	3,85,259.00	3,852.00	20-11-2018	058512
65	Rajan Kumar JE	1,00,771.00	3,855.00		
66		74,331.00	5,490.00	20-11-2018	058512
67	Jyoti Kumar JE	1,86,181.00	1,862.00		
68		1,31,338.00	4,504.00	20-11-2018	058512
69		63,382.00	2,160.00		
TOTAL		3,65,89,846.00	5,11,476.00		

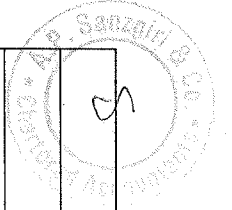
3. DETAILS OF DEPOSIT OF LABOUR CESS ARE MENTIONED BELOW:

S.N	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/ Challan Number
1	Abhishek Kumar Gupta	4,94,611.00	4,946.00	Not deposit	
2	Sachin Kumar	2,81,715.00	2,795.00	Not deposit	
3	Krinta Yadav	6,05,079.00	6,050.00	Not deposit	
4	Maa contraction	9,81,920.00	9,819.00	Not deposit	



5	Bandana Jha	11,76,398.00	1,17,963.00	Not deposit
6	Krinta Yadav	4,72,743.00	4,075.00	Not deposit
7	Ghirdhar Das	4,79,337.00	4,793.00	Not deposit
8	Sunil Kumar	11,21,271.00	11,212.00	Not deposit
9	Mazhar Ali	14,14,845.00	15,148.00	Not deposit
10	Shilu Kumari	15,98,191.00	17,221.00	Not deposit
11	Sanjay Kumar Sinha	8,95,098.00	8,950.00	Not deposit
12	Kumar Gaurav	4,05,709.00	3,415.00	Not deposit
13	Premalata Devi	11,56,624.00	12,175.00	Not deposit
14	Birendra Kumar Mishra	17,81,848.00	17,818.00	Not deposit
15	Md Azam	9,06,431.00	10,071.00	Not deposit
16	Babita Devi	4,26,658.00	4,266.00	Not deposit
17	Basudev Mandal	11,84,549.00	12,764.00	Not deposit
18	Surbhi Kumari	19,84,606.00	19,846.00	Not deposit
19	Vinod Kumar singh	2,26,795.00	2,268.00	Not deposit
20	Rakesh Kumar	3,95,281.00	4,392.00	Not deposit
21	Ranjeet Kumar	4,39,267.00	4,392.00	Not deposit
22	Abdhesh Kumar Mishra	10,55,428.00	10,554.00	Not deposit
23	Prakash Kumar singh	7,46,180.00	7,462.00	Not deposit
24	Raj Kumar	2,07,284.00	2,303.00	Not deposit
25	Umesh Prasad Singh	5,31,735.00	5,317.00	Not deposit
26	Bablu Yadav	1,94,440.00	860.00	Not deposit
27	Rajesh Kumar	11,69,584.00	11,695.00	Not deposit





28	Nishant Gaurav	12,81,055.00	12,810.00	Not deposit
29	Niraj Kumar Roy	1,92,430.00	1,924.00	Not deposit
30	Ashish Kumar Singh	4,95,073.00	4,951.00	Not deposit
31	Jitendra Prasad Ray	2,88,423.00	2,884.00	Not deposit
32	Anuj Kumar	4,29,661.00	4,296.00	Not deposit
33	Smt Puja Kumari	5,06,419.00	5,064.00	Not deposit
34	Sunil Kumar	4,30,060.00	4,300.00	Not deposit
35	Md Amzad Shaheen	1,15,794.00	753.00	Not deposit
36	Om Prakash Chaurasiya	5,81,478.00	5,815.00	Not deposit
37	Reena Devi	2,46,644.00	2,466.00	Not deposit
38	Sukesh Kumar Singh	4,89,474.00	4,895.00	Not deposit
39	Md Dilbar	4,05,323.00	4,053.00	Not deposit
40	Basudev Mandal	45,693.00	456.00	Not deposit
41		24,741.00	861.00	Not deposit
42		25,281.00	866.00	Not deposit
43		39,625.00	1,322.00	Not deposit
44	Jyoti Kumar JE	80,735.00	2,832.00	Not deposit
45		60,171.00	2,005.00	Not deposit
46		61,118.00	2,067.00	Not deposit
47		60,491.00	2,097.00	Not deposit
48		1,72,034.00	5,730.00	Not deposit
49	Rajan Kumar JE	71,952.00	3,671.00	Not deposit
50		2,05,662.00	7,004.00	Not deposit



51		74,222.00	2,767.00	Not deposit
52	Ramadhhar Das	3,00,892.00	3,008.00	Not deposit
53	Brajesh Kumar Singh	4,98,807.00	5,868.00	Not deposit
54	Kanhay Das	6,16,930.00	6,179.00	Not deposit
55	Manish Kumar	14,02,633.00	14,026.00	Not deposit
56	Chandan Kumar Singh	3,29,625.00	3,200.00	Not deposit
57	Tirupati Nath	8,63,947.00	9,094.00	Not deposit
58	Ajit Yadav	5,92,131.00	5,921.00	Not deposit
59	Chandan Kumar Sah	5,47,546.00	5,475.00	Not deposit
60	Krishna kant Roy	4,51,226.00	4,512.00	Not deposit
61	Gopal Paswan	6,66,546.00	7,406.00	Not deposit
62	Niraj Kumar Roy	4,17,523.00	4,175.00	Not deposit
63	Ranbir Ranjan	2,43,592.00	2,460.00	Not deposit
64	Vinod Kumar Singh	3,85,259.00	3,852.00	Not deposit
65	Rajan Kumar JE	1,00,771.00	3,855.00	Not deposit
66		74,331.00	5,490.00	Not deposit
67		1,86,181.00	1,862.00	Not deposit
68	Jyoti Kumar JE	1,31,338.00	4,504.00	Not deposit
69		63,382.00	2,160.00	Not deposit
TOTAL		3,65,89,846.00	5,11,506.00	

Note: Labour Cess Deduction Amount not Deposited relating to FY - 2017-18.

Management Comment: It will be deposited very soon. (Refer Discussion Note)

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

** There are no deduction of GST TDS has been made.

5. DETAILS OF TDS RETURNS FILLED ARE MENTIONED BELOW:

S.N	Quarter	Due date of Return	Actual date of Return filled	Remarks
1	1 st Quarter	31.07.2017	15-07-2017	Regular and Updated
2	2 nd Quarter	31.10.2017	-	No any liabilities
3	3 rd Quarter	31.01.2018	-	No any liabilities
4	4 th Quarter	31.05.2018	30-05-2018	Regular and Updated

Consequences:- ULB may suffer penalty for not filing of return on due date in future, if same comes under the notice of income tax department.

Recommendation:-It is suggested to file return on due date.

6. DEFICIENCY IN PAYROLL SYSTEM:

S.N	Particulars	Comments
1	Status of maintenance of salary register for all employees (Permanent/Daily wages/ Contract worker)	Maintained
2	Non availability of Salary payment voucher	Available
3	Matching of voucher number with cash book	Yes Matched with Cash Book
4	Salary register contains all elements of salary	Maintained
5	Maintenance of Salary Deduction register	Maintained
6	Whether deduction of PF/ESI made from contract employee	Yes deducted
7	Whether biometric devices and payroll software is implemented in ULB. If Yes, then is it integrated with accounting software	Yes Implemented



DETAILS OF DELAY OF DEPOSIT OF EPF :

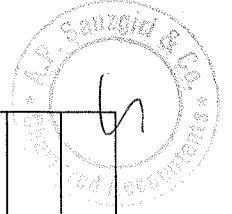
Permanent Employee:

As per PF Act, deposit of EPF of Employees should be made 15th of the following month. However, delay has been observed for depositing of PF A/C to EPFO A/C which are as below: -

Month of Deduction	Amount Deduction	Due date of deposit	Amount Deposit	Actual deposit	Date of	Delay in days
April - 17	3,82,491	15.05.2017	3,82,491			
May - 17	3,82,491	15.06.2017	3,82,491			
Jun - 17	3,81,556	15.07.2017	3,81,556			
July - 17	3,93,062	15.08.2017	3,93,062			
August -17	3,93,062	15.09.2017	3,93,062			
September -17	3,93,062	15.10.2017	3,93,062			
October -17	3,93,062	15.11.2017	3,93,062			
November -17	3,93,062	15.12.2017	3,93,062			
December -17	3,93,062	15.01.2018	3,93,062			
January -18	3,93,062	15.02.2018	3,93,062			
February-18	3,93,062	15.03.2018	3,93,062			
March- 18	3,93,062	15.04.2018	3,93,062			
					17-11-2018	

1.2. CONTRACTUAL EMPLOYEE:

Month of Deduction	Amount Deduction	Due date of deposit	Amount Deposit	Actual deposit	Date	Delay in days
April - 17	N/A	N/A	N/A		N/A	
May - 17	N/A	N/A	N/A		N/A	
Jun - 17	N/A	N/A	N/A		N/A	





July- 17	53,966	15.08.2017	53,966	27-12-2018	
August -17	56,513	15.09.2017	56,513		
September -17	58,000	15.10.2017	58,000		
October -17	66,697	15.11.2017	66,697		
November -17	66,418	15.12.2017	66,418		
December -17	66,258	15.01.2018	66,258		
January -18	66,438	15.02.2018	66,438	28-12-2018	
February-18	62,790	15.03.2018	62,790		
March- 18	66,254	15.04.2018	66,254		

7. UTILISATION OF GRANT AND REPORT ON MISSING UTILISATION CERTIFICATES
(REFER ANNEXURE)

8. Physical Verification of Inventories/Stores- Refer point 31-40 Part B (D).ULB did not follow the practice of physical verification of Stock
(REFER DISCUSSION NOTE)

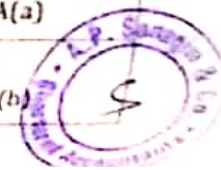


9. Advances, their adjustments and there recovery- Refer point 35-36 part B (D),ULB did not give loan/advance, hence there are no case of
adjustment and recovery.(REFER DISCUSSION NOTE)



III. PART-C

S.N	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(3)
B C	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)
	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 :	Complied Refer-PART-B(4)
	Rule 22: All moneys to be brought to account	Complied Refer-PART-B(d)
	Rule 27: Collections to be deposited into Bank on the same day	Complied Refer-PART-B(d)
	Rule 69: Grant Related Compliance	Complied Refer-PART-B(d)
	Rule 120-121: Monthly Receipt & Payment Account and Trial Balance	Complied Refer-PART-B(d)
	Rule 130: Audit to be completed & reported within 6 month	
D	Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Complied Refer-PART-B(3)
E	Report and quantify all major own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc;	Complied Refer-PART-A(a)
F	Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 10,000 and above.	Complied Refer-PART-B(b)



G	Auditor should Report on Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 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(8)
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(6)

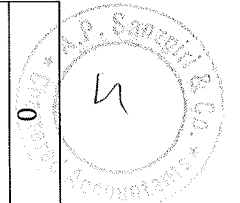


INTERNAL AUDIT REPORT FOR THE F.Y 2017-18
NAGAR NIGAM BHAGALPUR
ANNEX-1 REPORT ON LATE DEPOSIT OF PROPERTY TAX

S.N	Serial no		Amount of Tax	Date of Collection as per Receipts Booked	Amount Deposited with Cashier	Date of deposit with Cashier	Delay in Deposit with Cashier	Date of Deposit into Bank as per Deposit Slip	Delay in deposit with Bank
	From	To							
1	89501	89503	6898.00	30-11-2017	6898.00	01-12-2017	1 day	01-12-2017	0
2	89504	89507	2627.00	01-12-2017 to 04-12-2017	2627.00	04-12-2017	2 days	04-12-2017	0
3	89508	89509	11240.00	04-12-2017 to 05-12-2017	11240.00	06-12-2017	2 days	06-12-2017	0
4	89510	89510	3888.00	07-12-2017	3888.00	07-12-2017	0	07-12-2017	0
5	89525	89528	8528.00	23-12-2017	8528.00	26-12-2017	3 days	26-12-2017	0
6	89529	89531	4658.00	29-12-2017 to 31-12-2017	4658.00	01-01-2018	3 days	01-01-2018	0
7	89537	89539	2800.00	07-01-2018 to 08-01-2018	2800.00	09-01-2018	1 day	09-01-2018	0
8	89540	89542	3286.00	10-01-2018 to 12-01-2018	3286.00	12-01-2018	1 day	12-01-2018	0
9	89543	89544	1759.00	13-01-2018	1759.00	13-01-2018	0	13-01-2018	0
10	89545	89545	1736.00	15-01-2018	1736.00	15-01-2018	0	15-01-2018	0
11	89553	89554	1841.00	22-01-2018	1841.00	23-01-2018	1 day	23-01-2018	0
12	89565	89567	1856.00	01-02-2018	1856.00	01-02-2018	0	01-02-2018	0
13	89568	89570	1729.00	02-02-2018	1729.00	02-02-2018	0	02-02-2018	0
14	89573	89578	7535.00	04-02-2018 to 05-02-2018	7535.00	05-02-2018	1 day	05-02-2018	0
15	84403	84403	6118.00	19-09-2017	6118.00	21-09-2017	2 days	21-09-2017	0
16	84405	84406	29830.00	24-09-2017	29830.00	25-09-2017	1 day	25-09-2017	0
17	84407	84411	30114.00	24-09-2017 to 26-09-2017	30114.00	26-09-2017	2 days	26-09-2017	0



18	84412	84417	121532.00	27-09-2017	121532.00	03-10-2017	5 days	3-10-2017	0
19	84418	84422	75772.00	27-09-2017 to 30-09-2017	75772.00	04-10-2017	6 days	04-10-2017	0
20	84441	84442	10500.00	21-10-2017 to 22-10-2017	10500.00	23-10-2017	2 days	23-10-2017	0
21	84463	84465	117371.00	11-11-2017	117371.00	13-11-2017	2 days	13-11-2017	0
22	61379	61388	11650.00	15-04-2017 to 18-04-2017	11650.00	19-04-2017	4 days	19-04-2017	0
23	61389	61391	7540.00	19-04-2017 to 20-04-2017	7540.00	20-04-2017	1 day	20-04-2017	0
24	66927	66930	55193.00	05-05-2017	55193.00	06-05-2017	1 day	06-05-2017	0
25	66933	66933	3462.00	07-05-2017	3462.00	09-05-2017	2 days	09-05-2017	0
26	66939	66941	8502.00	10-05-2017	8502.00	13-05-2017	3 days	13-05-2017	0
27	73119	73119	9511.00	19-06-2017	9511.00	20-06-2017	1 day	20-06-2017	0
28	73174	73177	72639.00	30-06-2017	72639.00	01-07-2017	1 day	01-07-2017	0
29	73178	73181	37041.00	01-07-2017	37041.00	04-07-2017	3 days	04-07-2017	0
30	82611	82614	11178.00	09-09-2017 to 10-09-2017	11178.00	11-09-2017	2 days	11-09-2017	0
31	94001	94002	8589.00	21-01-2018	8589.00	23-01-2018	2 days	23-01-2017	0
32	94003	94008	13704.00	23-01-2018 to 24-01-2018	13704.00	24-01-2018	1 day	24-01-2017	0
33	94009	94010	24397.00	24-01-2018	24397.00	25-01-2018	1 day	25-01-2018	0
34	94018	94021	168682.00	04-02-2018	168682.00	05-02-2018	1 day	05-02-2018	0
35	94032	94034	49401.00	08-02-2018	49401.00	09-02-2018	1 day	09-02-2018	0
36	94076	94078	5332.00	18-03-2018	5332.00	19-03-2018	1 day	19-03-2018	0
37	94081	94084	9236.00	20-03-2018	9236.00	21-03-2018	1 day	21-03-2018	0
38	88204	88206	7688.00	19-11-2017	7688.00	20-11-2018	1 day	20-11-2018	0
39	88243	88246	77116.00	16-12-2017 to 18-12-2018	77116.00	18-12-2018	2 day	18-12-2018	0
40	88280	88281	5779.00	04-01-2018	5779.00	05-01-2018	1 day	05-01-2018	0



Bhagalpur Municipal Corporation

Letter No.
Date: 06.01.2020
To
A P Sanzgiri & Co.
(Chartered Accountants)

Discussion Note
(2017-18)

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

S.N.	Auditor observation	Management comment
1	No Municipal Accounts committee established.	Municipal Accounts Committee has not been formed till date. Necessary steps will be taken to form Municipal Accounts Committee. It is under process.
2	AG Compliance Report.	AG Compliance Report maintained up to FY- 2015-16. No Compliance reports are pending. All are complied.
3	Non Collection of Notice fee.	Municipal Corporation is not in practice to collect Notice fee. It is under process.
4	Status of Outstanding Taxes.	Municipal Corporation has raised demand for all outstanding taxes, some outstanding taxes is collected by Municipal Corporation, rest outstanding taxes. It is collecting with extra efforts.
5	Non maintenance of Advance Register.	Municipal Corporation has followed to maintained Advance Register till FY- 2016-17, but now no any advance given by Corporation.
6	Non practice of Stock valuation.	It will be followed as per rule and management. It is under process
7	Non Maintenance of Procurements Register.	Municipal Corporation did not practice to maintained procurements Register . It is under Process.
8	TDS return acknowledgement.	1 ST And 4 th quarter is filled before due date , but 2 nd and 3 rd quarter not filled because no any deduction of TDS .

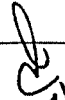

7/1/2020
Municipal Commissioner
Bhagalpur Municipal Corporation
Bhagalpur

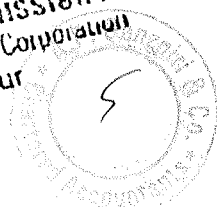
6/1/20



Bhagalpur Municipal Corporation

9	Non Maintenance of books of accounts Subsidiary register.	Municipal Corporation has practice to maintained books of accounts subsidiary register, but some books of accounts not maintain, like: fixed assets Register . It will be maintained very soon . It is under process.
10	Electricity Bill Payment .	Due to non-furnishing of bill on due date the DPS on electricity arises. A letter will be given to SBPDCL to submit bill on due date and also gives reasons for DPS.
11	Late deposit of statutory deduction of TDS	It will be deposit before due date .
12	Not Deposit of Labour Cess Deduction Amount yet	Labour cess did not deposit till date .due to allotment did not issued by authorised person, It will be deposited for FY- 2019-20.
13	Non - Levy Of Taxes .	We do not have any directives/guidelines/instructions issued by department for implementing of taxes in respect of water tax, fire tax Development charges, Toll tax etc .
14	Delay in Deposit of EPF	Due to unavailability of internal resources.
15	Non preparation of Receipt and Payment A/c, Trial Balance, Income and Expenditure A/C and Balance Sheet (Financial Statement)	Financial statement is not prepared by Bhagalpur Municipal Corporation .It has been prepared by the Audit Team It will be prepared after implementation of Double Entry Accounting System.
16	Difference in Opening Balance Of in Budget for FY- 2017-18	Management is now making effort to find out error and while be rectify accordingly. It is under process.
17	Maintenance of grant record with bifurcation like amount for Salary, water management, nail gali, solid waste management and so on .	It Will be provided.
18	Bank A/c which is closed.	All Bank Account has been running, no any Bank Account has been closed .
19	Bank Reconciliation on Monthly Basis.	All Banks are Reconciled on Monthly Basis .
20	Any Payment made out of Municipal Fund that is not covered by Budget.	No such payment made that is not cover by budget.



 7/11/2020
Municipal Commissioner
 Bhagalpur Municipal Corporation
 Bhagalpur
 5/11/20



Bhagalpur Municipal Corporation

21	Non Maintenance Fixed Assets register.	It is under process, It will be maintained as soon as possible.
22	Non creation of Special Fund and Fund Mentioned in Chapter ix of BMA, 2007	The same will be created on applicability of relevant provision of said act
23	Implementation of Double entry system.	There is no agency working for FY- 2017-18, Double Entry Accounting System Implementation by "Tibrewal Chand & Co" since Feb 2019.
24	Holding Tax Amount as per Physical Measurement.	"Report on survey relating to 20 high value property will be Reported in 19-20 Report after physically survey."
25	Municipal Corporation Unable to Find out "Amount of Outstanding Taxes" Refer to PART-A (a) (4).	We will make our best effort to realize it by establishing camp in ward. It is under process.
26	Huge amount arrear of Mobile Tower Tax and Advertisement Tax	Notice has been issued against Mobile Tower Tax and Advertisement Tax outstanding amount, It will be recovered as soon as possible. Work is under process.
27	Some Vehicles are not insured	It is under process, It will be insured for fy-19-20
28	Mostly shopkeepers Trade Licence not registered	Some Shopkeeper has not register in trade licence, therefore notice has been issued against unregistered trade licence by municipal Corporation. It is under Process.
29	Delay Deposit of Property tax	Some tax collector not deposit property tax collection amount on same day due to work pressure. But now a days it is deposited on same day of collection.

Further we confirm/affirm the management comment given in Internal Audit report for 2017-18 is on behalf of Bhagalpur Municipal Corporation.


 31/1/2020
Municipal Commissioner
 Bhagalpur Municipal Corporation
 Bhagalpur
 6/1/20



BHAGALPUR MUNICIPAL CORPORATION
STATUS OF UTILIZATION CERTIFICATION FOR FY 2017-18

S.No	Head	Approval order and date	Sanctioned Amount	Expenses Incurred	Balance Amount	UC Submitted against Expenses	UC Pending Against Expenses	% of UC Submitted against expenses	% of UC Pending against expenses	Letter No. & Date of Submission of Ucs
1	5th finance	46/14.09.2017	1,942.25	971.13	971.12	971.13	-	100%	NIL	579/14.03.2018 and Remaining Transferred to PL A/c
2	14th finance	97/24.01.2018	340.40	340.40	-	340.40	-	100%	NIL	3195/29.11.2018
3	14th finance	97/24.01.2018	340.40	340.40	-	340.40	-	100%	NIL	3195/29.11.2018
4	14th finance	33/02.08.2017	341.24	341.24	-	341.24	-	100%	NIL	3195/29.11.2018
5	14th finance	33/02.08.2017	341.24	341.24	-	341.24	-	100%	NIL	3195/29.11.2018
6	Funeral	48/14.09.2017	134.52	134.52	-	134.52	-	100%	NIL	3195/29.11.2018
7	Cleaning Arrangement	43/24.08.2017	419.90	419.90	-	419.90	-	100%	NIL	3195/29.11.2018
8	City manager salary	10/31.05.2017	1.97	1.97	-	1.97	-	100%	NIL	Not Provided
9	Path Nirman	78/06.12.2017	34.54	-	34.54	-	-	NIL	NIL	Transferred to PL A/c
10	Nali Gali	68/30.10.2017	475.50	-	475.50	-	-	NIL	NIL	Transferred to PL A/c
11	city manager salary	153/23.03.2018	1.97	1.97	-	1.97	-	100%	NIL	Not Provided
12	Councilor Allowance	15/15.06.2017	17.34	17.34	-	17.34	-	100%	NIL	Not Provided
13	Peshakar	23/30.06.2017	133.24	133.24	-	133.24	-	100%	NIL	Not Provided
14	Nali Gali	38/11.08.2017	554.88	-	554.88	-	-	NIL	NIL	Transferred to PL A/c

