



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

# INTERNAL AUDIT REPORT

FOR  
THE FY 2018-19

**KOILWAR NAGAR PANCHAYAT**

**GROUP-06**  
**ULBs-18**

**Vinod & Co. LLP**  
CHARTERED ACCOUNTANTS  
We Plant Quality





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

**Sub:** Submission of Koilwar Nagar Panchayat Annual Internal audit report with management comments for the financial year 2018-19.

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

Dear Sir,

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

As we have conducted Annual internal audit of Koilwar Nagar Panchayat for the financial year 2018-19. ThroughThis letter we are submitting Annual internal audit report of Koilwar Nagar Panchayat for the F.Y.2018-19 with management comments.

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

Thanking You

For Vinod Singhal & Co, LLP  
Chartered Accountants  
FRN: 005826C/C400276

*R Sodhani*



CA Krishan Kumar Sodhani  
M.No:- 404603

UDIN No.: 20404603 AAAAID4975

Date: 22-12-2020

Place: Patna

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

## CONTENTS

<b>Project Title</b>	Internal audit of 18 ULBs of Group-06 of Bihar
<b>Report Title</b>	Annual internal audit report of Koilwar Nagar Panchayat
<b>Period</b>	1 <sup>st</sup> Apr -2018 to 31 <sup>st</sup> -March-2019
<b>Reporting Entity</b>	Vinod Singhal & Co., LLP, Chartered Accountants
<b>Reporting for</b>	Koilwar Nagar Panchayat
<b>Report Prepared by</b>	Team, Vinod Singhal & Co. LLP
<b>Date of submission</b>	24 <sup>th</sup> Dec 2019

## EXECUTIVE SUMMARY

### 1. INTRODUCTION

Name of the Municipality	Koilwar Nagar panchayat
Period covered under current audit	01.04.2018 to 31.03.2019
Name of Executive Officer for the period under Audit	Mr. Ravi Prakesh

### 2. RESULTS AND FINDINGS

➤ **Strengths observed during audit engagement**

In the existing system as prevailing in the Nagar Panchayat day to day work is in progressive manner in respect of execution of the projects.

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

SINo	Audit Observations
1	Partial comply AG report for the F.Y. 2014-15 to 2016-17
2	Budget not prepared in proper manner and guidance given by <u>UD&amp;HD GoB:</u>
3	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.
4	Non-Implementation of Double Entry Accounting System
5	<b>Non-levy of following taxes</b> <ul style="list-style-type: none"><li>* Surcharge on transfer of lands and buildings .</li><li>* Water tax</li><li>* Fire tax.</li><li>* Surcharge on electricity consumption within the municipal area</li><li>* Tax on congregations.</li><li>* Tax on pilgrims and tourists.</li><li>* Tax on profession.</li><li>* Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles.</li><li>* User Charges for provision of water-supply, drainage and sewerage</li><li>* User Charges for Solid Waste Management</li><li>* User Charges for Parking Facility</li><li>* User Charges for Garbage Clearance</li><li>* Collection of fees for sanction of building plans and issue of completion certificates,</li><li>* Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,</li><li>* Collection of Development Charges</li></ul>
6	Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22
7	Overwriting over receipts book issued to tax payer



8	Non-collection of notice fees for defaulter
9	Non-recovery of outstanding taxes
10	Non-providing details regarding arrear of advertisement tax, mobile tower tax, rental income
11	Non deposit of outstanding amount of electricity bill of Rs. 1,38,24,440
12	Non-preparation of payment vouchers
13	Non-conducting physical survey of 20 high value properties
14	Non-maintenance of required registers as per Rule No. -3 of BMAR-2014
15	Non-preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014
16	<b>Irregularities in vendor payment process:</b> <ul style="list-style-type: none"> <li>▪ Budget Control register was not updated</li> <li>▪ Quality control test report was not available</li> <li>▪ Completion certificate was not available in payment file in case of completed contract.</li> </ul>
17	Non-maintenance of register for all procurements with value above Rs. 15,000
18	Missing signature of wages worker and stamp of ULB on muster roll register
19	No maintenance of separate earnest & security deposit register
20	Non-compliance of Act & Rules
21	Lack of internal control measures <ol style="list-style-type: none"> <li>1. Voucher file was not maintained</li> <li>2. No internal mechanism for statutory compliance</li> <li>3. No MIS was prepared for tracking of payments</li> <li>4. Required books of accounts as per BMAM was not maintained</li> <li>5. Statutory compliance reconciliation was not maintained</li> <li>6. Year-end reconciliation was not available</li> <li>7. Bank reconciliation of any bank account was not prepared.</li> <li>8. Bank balance as per cash book was not maintained.</li> </ol>
22	<b>Non-compliance of statutory compliances:</b> <ul style="list-style-type: none"> <li>▪ Non preparation of statutory compliance register</li> <li>▪ Non deposit of TDS on timely basis.</li> <li>▪ Non filling of TDS return for due period</li> <li>▪ Non providing details regarding VAT/PF/Royalty/Labour Cess and Other</li> </ul>
23	<b>Deficiency in payroll system</b> <ul style="list-style-type: none"> <li>▪ Non-preparation of salary payment voucher</li> <li>▪ Non-maintaining salary payment reference number in cash book</li> <li>▪ Non-implementation of Bio-metric device and payroll software</li> </ul>
24	Non-providing of Utilization certificate for the reporting audit period
25	Non-maintaining of inventory/store register and non-conducting of physical verification of inventory and store available with ULB as per requirement of BMAR-rule 130.
26	Non providing details of Advances, their adjustment & Recovery

### 3. **OPINION**

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

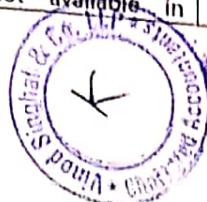


**AUDIT RECOMMENDATIONS**

Sl No	Audit Observations	Audit Observations
1	Partial comply AG report for the F.Y. 2014-15 to 2016-17	During audit we observed that the compliance of C & AG report for the F.Y.2014-15 to 2015-2016 has not be fully done by ULB. Further due to lack of co-operation we were also unable to help them in comply with C & AG audit report. We requested to management to nominate someone to comply with C & AG audit queries. <i>We suggest that ULB officials should take appropriate action to prepare compliance of C &amp; AG &amp; internal audit compliance.</i>
2	Budget not prepared in proper manner and guidance given by UD&HD GoB:	ULB should implement real time budget preparation in prescribed format of BMAM. Further, Budget variance report should be prepared for actual budget report.
3	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.	<b>Bank Reconciliation help us to monitor over:</b> 1. Difference between Bank Passbook and Cash Book 2. Unauthorised withdrawal from Bank. 3. Excessive debited by Bank 4. Helps to know any other reasons of differences. <i>Therefore, ULB should prepare bank reconciliation of all bank accounts including doormat accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records.</i>
4	Non-Implementation of Double Entry Accounting System	As per requirement of BMAR-2014, Part -A, Chapter -2 Rule -4, "All ULB referred in Schedule -I shall maintain its Books of Account using the double entry system".
5	<p><b>Non-levy of following taxes</b></p> <ul style="list-style-type: none"> <li>* Surcharge on transfer of lands and buildings</li> <li>* Water tax</li> <li>* Fire tax.</li> <li>* Surcharge on electricity consumption within the municipal area</li> <li>* Tax on congregations.</li> <li>* Tax on pilgrims and tourists.</li> <li>* Tax on profession.</li> </ul> <p>* Toll-tax on roads, bridges, ferries and navigable channels and on heavy trucks which carry heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles.</p> <ul style="list-style-type: none"> <li>* User Charges for provision of water-supply, drainage and sewerage</li> <li>* User Charges for Solid Waste Management</li> <li>* User Charges for Parking Facility</li> <li>* User Charges for Garbage Clearance</li> <li>* Collection of fees for sanction of building plans and issue of completion certificates,</li> <li>* Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,</li> <li>* Collection of Development Charges</li> </ul>	<p>As per section 127, 128, 129 &amp; 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. <i>ULB should take steps to implement required taxes to boost their revenue</i></p>
6	Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited



		into bank on the same day or latest before report of audit, we observed that there is a huge delay in depositing the tax at bank. Therefore, management should implement a MIS Mechanism towards control over collection and deposit of taxes further wish to inform that failure to comply with Rule 77 cause for fine of Rs. 5,000
7	Overwriting over receipts book issued to tax payer	Management should take proper note on this type of practice and plan control mechanism for receipts.
8	Non-collection of notice fees for defaulter	As per the Regulation 158(a) of chapter VII of the Municipal Act 2007, Municipality can issue of notice demand, charging of notice fee, levy of interest on delayed payment at a rate as may be specified, and the amount of penalty therefore, but in case of Udaipur Nagar Panchayat, ULB has not provided any information regarding charging and collection of notice fees. ULB should collect notice fees from applicable assesses in compliance of act and to boost ULB revenue.
9	Non-recovery of outstanding taxes	ULB has provided during audit the detail of outstanding tax and other income, we observed on the basis of the data that there is huge arrear of taxes at ULB. Therefore, the management should take proper step to boost collection of arrears. Further a weekly or fortnightly meeting with all tax collectors to be held for getting the reason of non-collection and resolving the same.
10	Non-providing details regarding arrear of advertisement tax, mobile tower tax, rental income	ULB should prepare proper records for arrear amount and should take proper steps to collect arrears.
11	Non deposit of outstanding amount of electricity bill of Rs. 1,38,24,440	ULB should negotiate with electricity board to settle down the dues without late fees.
12	Non-preparation of payment vouchers	ULB should prepare voucher based on running voucher as per the provision of Rule No. 16, 17 and 18 of BMAR-2014.
13	Non-conducting physical survey of 20 high value properties	Being ULB was not maintaining any details of high value properties, The details given in report has been prepared based on receipts book. Filed Survey of the same could not be conducted due to non-support of tax Daroga & tax collectors in filed survey. ULB should identify and prepare separate list of high value properties and conducting re-assessment of prospective properties on timely basis to boost their revenue.
14	Non-maintenance of required registers as per Rule No. -3 of BMAR-2014	Detail of registers not maintained by ULB is mentioned under PART-A (a). ULB should ensure proper maintenance of required Books of Account and register as per the provision given in Rule -3 of BMAR - 2014.
15	Non-preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014	ULB should ensure preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014
16	<b>Irregularities in vendor payment process:</b> <ul style="list-style-type: none"> <li>▪ Budget Control register was not updated</li> <li>▪ Quality control test report was not available</li> <li>▪ Completion certificate was not available</li> </ul> in	Proper tender documents regarding tender approval and allotment was not properly maintained or made available for audit. In provided cases, we are unable to comment on channel of procurement of tender and their requirements.



<p>Inventory file in case of completed contract.</p>	<p>compliances. Further, no statutory compliance register was maintained in regards with statutory dues deducted from party bills. So, ULB should maintained proper tender register and file that include all related documents of tender. Statutory compliance register should be maintained for all statutory deductions made form parties invoices.</p>
<p>Non-maintenance of register for all procurements with value above Rs. 15,000</p>	<p>ULB should ensure maintenance of register for all Procurements with value above Rs. 15,000</p>
<p>Missing signature of wages worker and stamp of ULB on wages roll register</p>	<p>ULB should ensure proper maintenance of wages register by complying signature and stamping.</p>
<p>No maintenance of separate earnest &amp; security deposit register</p>	<p>EMD and security deposit register help in tracking of balance payable to parties.</p>
<p>Non-compliance of Act &amp; Rules</p>	<p>Refer point of Part-B (d) of audit report for status of non-compliance of Act &amp; Rules. ULB should ensure compliance of all applicable Act &amp; Rules.</p>
<p><b>Lack of internal control measures</b></p> <ol style="list-style-type: none"> <li>1. Voucher file was not maintained</li> <li>2. No internal mechanism for statutory compliance</li> <li>3. No MIS was prepared for tracking of payments</li> <li>4. Required books of accounts as per BMAM was not maintained</li> <li>5. Statutory compliance reconciliation was not maintained</li> <li>6. Year-end reconciliation was not available</li> <li>7. Bank reconciliation of any bank account was not prepared.</li> <li>8. Bank balance as per cash book was not maintained.</li> </ol>	<p>We observed that there is no any internal control mechanism available over collection, recovery, deposit of taxes, assets handling, Cheque handling and Statuary compliances:</p> <p><b>We suggest that:</b></p> <ol style="list-style-type: none"> <li>1. MIS System should be implemented over daily collection and deposit.</li> <li>2. Reason for non-deposit/ late deposit should be strongly need to ask for minimise delay.</li> <li>3. Need to identify a person to comply with the statuary compliances. In case failure to comply with statuary compliances he should also be penalised. Therefore, the management has to take serious effort in implementation of Internal control Mechanism for getting a better result from ULB working.</li> </ol>
<p><b>Non-compliance of statutory compliances:</b></p> <ul style="list-style-type: none"> <li>• Non preparation of statutory compliance register</li> <li>• Non deposit of TDS on timely basis.</li> <li>• Non filling of TDS return for due period</li> <li>• Non providing details regarding VAT/PF/Royalty/Labour Cess and Other Statuary compliances</li> </ul>	<p>Statutory compliance register was maintained in regards with statutory dues deducted from party bills. So, ULB should maintained proper statuary compliance register. Statutory compliance register should be maintained for all statutory deductions made form parties invoices. Non-compliance with statutory dues will cause of penalty, interest and prosecution. Management should insure that all statutory dues are paid on time and returns related thereof filed on time.</p>
<p><b>Deficiency in payroll system</b></p> <ul style="list-style-type: none"> <li>• Non-preparation of salary payment voucher</li> <li>• Non-maintaining salary payment reference number in cash book</li> <li>• Non-implementation of Bio-metric device and payroll software</li> </ul>	<p>Every payment should be accompanied with payment voucher. Further as per Section 2(23) of the Indian Stamp Act 1899 makes it mandatory for affixing of stamp on any receipt as defined therein above Rs 5000. Therefore, management should ensure that the payment is accompanied with payment voucher.</p> <p><b>Meaning of Receipt :</b></p> <p>"Receipt" includes any note, memorandum or writing- (a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or (b) whereby any other movable property is acknowledged to have been received in satisfaction of a</p>



		debt, or (c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or (d) which signifies or imports any such acknowledgment and whether the same is or is not signed with the name of any person "
24	Non-providing of Utilization certificate for the reporting audit period	Grant is blood of ULB. Therefore, for getting grant and running the ulb working smoothly it is very important to comply with all necessary requirement of grant. Further timely submission of utilisation certificate helps the grant realising authority to send the money for the grant requirement of future. Therefore, management should ensure that UC has been submitted with concerned department on time.
25	Non-maintaining of inventory/store register and non-conducting of physical verification of inventory and stores available with ULB as per requirement of BMAR-rule 130.	Management should implement the control system over inventory and store. Stock register should be in place and get it verified by a responsible person as authorised by management time to time. Further any discrepancies arises/ found during such verification should be reported immediately.
26	Non providing details of Advances, their adjustment & Recovery	To ensure timely recovery of advance with interest proper calculation should be there with proper recovery plan.

#### 5. COMMENTS FROM MANAGEMENT

Audit observations with audit recommendation will be submitted with management for providing management Comments.

#### 6. ACKNOWLEDGEMENT

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



## DETAILED AUDIT REPORT

### 1. INTRODUCTION:

S.NO.	Name Of ULB	Period-covered		Audit Team
		From	TO	
1	Koilwar Nagar Panchayat	01-04-2018	31-03-2019	1. Name of T L : CA Krishan Kumar Sodhani 2. Name of MAE: CA Rahul Kumar Shrivastwa 3. Name of MAA-1: Sanjeev Kumar 2: Mukesh Kumar

### 2. ADMINISTRATION:

Sl. No	Particulars	Details
1	The present body of the ULB has taken charge on	09-06-2017
2	<b>The incumbency in the key administrative and executive positions was as under:</b>	
2.1	Name of Mayor:	Vinod Kumar
2.1.1	Period of Service:	From: 09-06-2017 To: Till date
2.2	Name of Commissioner/Executive Officer:	Mr. Ravi Prakesh
2.2.1	Period of Service:	From: 21-01-2019 To: Till date

### 3. REVIEW OF OUTSTANDING AUDIT PARAS:

#### 3.1. Status of Audit Observations is as under:

(Rs. In Lakh)

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. 2014-15 to 2016-17	19	19	11	-	-	19	Not Provided

#### 3.2. Details of total no of audit paras:

Period of AG audit report : Financial year 2014-15 to 2016-17

Compliance report date & Number :

Sl. No	Audit Para Number	Heading of the audit para	Amount involved	Recovery Proposed	Recovery Completed	Action Taken or Not
1	11	Budget not prepared for the FY 2014-15 and 2015-16	-	-	-	No
2	12	Non maintaining form no. 28 and 29 for Government Grant	-	-	-	No
3	13	Not preparing Annual Account for the FY 2014-15, 2015-16 and 2016-17	-	-	-	No



4	14	Not preparing financial statement and balance sheet for the FY 2014-15, 2015-16 and 2016-17	-	-	-	No
<b>Part-II (A) of AG Audit Report</b>						
5	-	NIL	-	-	-	-
<b>Part-II (B) of AG Audit Report</b>						
6	1	Excess payment for purchase of dustbin	8.98	8.98	-	No
7	2	<b>Irregulating in Sairato arrangement</b>	-	-	-	No
		a. Not collected sairato endowment charge and registration fee	6.33	6.33		
		b. Security deposit taken lower than minimum amount on endowment	1.98	1.98		
		c. Lower collection of endowment amount	5.50	5.50		
8	3	<b>Irregulating in payment</b>			-	No
		a. Excess payment to contractor	.03	.03		
		b. Short deduction of VAT	.10	.10		
		c. Doubtful master roll	1.00	1.00		
		d. Completion certificate not submitted for the plan	-	-		
		e. Testing of plan not carried by office	-	-		
f. Evidence not submitted for photography and sign board	.03	.03				
9	4	Amount of misc. receipt not deposited	8.34	8.34	-	No
10	5	Payment vat amount without receiving form C-III	7.65	7.65	-	No
11	6	Irregularity in payment to Krishi, education and health service shansthan on cleaning work	-	-	-	No
12	7	Not charging development permit fee in Map sanction	.60	.60	-	No
13	8	Outstanding on mobile tower	6.12	6.12	-	No
14	9	Expenses of board indicating house no and gali no.	-	-	-	No
15	10	Irregularity and excess payment	8.34	8.34	-	No
16	11	Irregularity and excess payment	7.42	7.42	-	No
17	12	Irregularity and excess payment	6.46	6.46	-	No
<b>Part-III (TAN) of AG Audit Report</b>						
18	1	Utilisation certificate not presented	154.15	-	-	No
19	2	Advances not adjusted	163.41	163.41	-	No
20	3	Not maintaining log book of cleaning equipment.	35.32	-	-	No
<b>Total</b>			<b>421.76</b>	<b>232.29</b>	-	

**Note:**

Above details has been taken from the AG Report of the F.Y. 2014-15 to 2016-17. The compliance report thereof has not been received. Further we are submitting herewith copy of Compliance report submitted by the ULB for the FY 2009-10 to 2011-12 in (Annexure-1) and for the FY 2012-13 to 2013-14 (Annexure -2).



Further we wish to say that as we have submitted letter to ULB for asking support and to appoint support staff for working on audit compliance, please refer "Annexure-3".

Part-II (B) of AC Audit Report		Part-II (A) of AC Audit Report		Part-II (A) of AC Audit Report	
No		No		No	
1	Excess payment for purchase of domain	898	898		
2	Irregularity in purchase of investigation	833	833		
	a. Not collected stamp endorsement charge and registration fee	1.98	1.98		
	b. Security deposit taken lower than minimum amount on endorsement	2.50	2.50		
	c. Lower collection of endorsement amount				
3	Irregularity in payment				
	a. Excess payment to contractor	03	03		
	b. Short deduction of VAT	10	10		
	c. Unofficial master roll	1.00	1.00		
	d. Copying certificate not submitted for the year				
	e. Fencing of plan not carried by office				
	f. Evidence not submitted for photography and sign board	03	03		
4	Amount of misc receipt not deposited	834	834		
5	Payment vat amount without receiving form C-II	745	745		
6	Irregularity in payment to Kirita education and health service				
7	Irregularity in payment to Kirita education and health service				
8	Irregularity in payment to Kirita education and health service				
9	Irregularity in payment to Kirita education and health service				
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80	Irregularity in payment to Kirita education and health service				
81	Irregularity in payment to Kirita education and health service				
82	Irregularity in payment to Kirita education and health service				
83	Irregularity in payment to Kirita education and health service				
84	Irregularity in payment to Kirita education and health service				
85	Irregularity in payment to Kirita education and health service				
86	Irregularity in payment to Kirita education and health service				
87	Irregularity in payment to Kirita education and health service				
88	Irregularity in payment to Kirita education and health service				
89	Irregularity in payment to Kirita education and health service				
90	Irregularity in payment to Kirita education and health service				
91	Irregularity in payment to Kirita education and health service				
92	Irregularity in payment to Kirita education and health service				
93	Irregularity in payment to Kirita education and health service				
94	Irregularity in payment to Kirita education and health service				
95	Irregularity in payment to Kirita education and health service				
96	Irregularity in payment to Kirita education and health service				
97	Irregularity in payment to Kirita education and health service				
98	Irregularity in payment to Kirita education and health service				
99	Irregularity in payment to Kirita education and health service				
100	Irregularity in payment to Kirita education and health service				
Total		421.74	421.74		

Notes:  
Above details has been taken from the AC Report of the FY 2014-15. The compliance report thereof has not been received. Further we are submitting herewith copy of Compliance Report submitted by the ULB for the FY 2009-10 to 2011-12 in (Annexure-1) and for the FY 2012-13 to 2013-14 (Annexure-2).



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

Year	Year- 2016-17	Year- 2017-18	Year- 2018-19
Final/Revised Budget Data	8,98,05,000	5,42,99,843	207,023,000
Actual Expenditure Data	5,71,56,244	8,98,05,000	62,219,132
Savings (+)/Excess (-)	3,26,48,756	(3,55,05,157)	144,803,868

**Comment:**

The above figures have been taken from the Budget Statement of the ULB for the year 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for the year 2015-16, 2016-17 & 2017-18 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures.

**II. Volume of transactions**

Period	Budgeted for F.Y. 2018-19	Actual for the F.Y. 2016-17	Actual for the F.Y. 2017-18	Actual for the F.Y. 2018-19	Cumulative for the current period
Opening balance	8,19,90,694	52,196,261	43,899,117	26,407,891	26,407,891
Receipts	21,88,67,928	48,859,100	72,313,774	40,709,361	40,709,361
<b>Total</b>	<b>30,08,58,622</b>	<b>101,055,361</b>	<b>116,212,891</b>	<b>67,117,252</b>	<b>67,117,252</b>
Net expenditure	20,70,23,000	57,156,244	89,805,000	62,219,132	62,219,132
<b>Closing balance</b>	<b>9,38,35,622</b>	<b>43,899,117</b>	<b>26,407,891</b>	<b>4,898,120</b>	<b>4,898,120</b>

**Comment:**

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



III. Bank Reconciliation position as on reporting date

Bank Reconciliation position as on 31-03-2019

S. N	Name of Bank	Bank A/C No.	Purpose of Bank Account	Balance as per Cash Book	Balance as per Bank Statement	Differences	Reconciled (Yes/No)
1	Punjab Bank	0725000100264634	Kabir Antoshthi Yojna	-	6,17,247	-6,17,247	No
2	Punjab Bank	725000100311385	HFA	-	3,807,659	3,807,659	No
3	Punjab Bank	0725000100245189	SBM	-	1,495,119	1,495,119	No
4	Punjab Bank	0725000100099209	Nagar Nidhi	-	279,419	279,419	No
5	Punjab Bank	0725000100310881	DAYNULM	-	167,411	167,411	No
6	Treasury Account	8448001020003	(PLA 165	-	Not Provided	-	No
7	Punjab Bank	0725000100312445	Holding Tax collection	-	29,382	29,382	No

**Comment:**

**Bank Reconciliation helps us to monitor over:**

1. Difference between Bank Passbook and Cash Book
2. Unauthorised withdrawal from Bank.
3. Excessive debited by Bank
4. Helps to know any other reasons of differences.

Therefore, ULB should prepare bank reconciliation of all bank accounts including doormat accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records



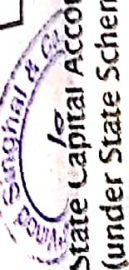
IV. Revenue & Capital Receipts information:

Income Details (Amount in Rs.)

Sl No	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
	Total Receipts (A+B)	72,313,774	48,859,100	40,709,361	72,313,774	Not Applicable	40,709,361
A	Revenue Receipts (1+2+3)	30,219,820	18,336,159	19,580,917	30,219,820	Not Applicable	19,580,917
1	Own Revenue Receipts (a+b)	5,632,320	2,683,600	4,900,762	5,632,320	Not Applicable	4,900,762
a)	Tax Revenue (levied and collected by municipal body)	1,625,320	190,100	1,859,282	1,625,320	Not Applicable	1,859,282
i)	Property tax	524,980	190,100	1,859,282	524,980	Not Applicable	1,859,282
ii)	Other tax (levied and collected by municipal body)	1,100,340	-	-	1,100,340	Not Applicable	-
b)	Non-tax revenue (levied and collected by municipal body)	4,007,000	2,493,500	3,041,480	4,007,000	Not Applicable	3,041,480
i)	Fees & fines	97,000	38,500	391,480	97,000	Not Applicable	391,480
ii)	User Charges	300,000	200,000	-	300,000	Not Applicable	-
iii)	Other non-tax revenue (levied and collected by municipal body)	3,610,000	2,255,000	2,650,000	3,610,000	Not Applicable	2,650,000
2	Other Revenue Receipts	16,250,000	8,562,059	531,250	16,250,000	Not Applicable	531,250



a)	Income from interest/investments	1,250,000	328,500	531,250	1,250,000	Not Applicable	531,250
b)	Other Revenue income	15,000,000	8,233,559	-	15,000,000	Not Applicable	-
3	Transfers/Grants/Assigned Revenues	8,337,500	7,090,500	14,148,905	8,337,500	Not Applicable	14,148,905
a)	State Assigned Revenue	-	-	11,858,115	-	Not Applicable	11,858,115
b)	State Finance Commission (SFC) Grants/Devolution					Not Applicable	
c)	Octroi compensation					Not Applicable	
d)	Other State Government Transfers	8,300,000	7,061,000	2,254,040	8,300,000	Not Applicable	2,254,040
e)	Central Finance Commission (CFC) Grant					Not Applicable	
f)	Other Central Government Transfers					Not Applicable	
g)	Others (Sales & Hire Charges)	37,500	29,500	36,750	37,500	Not Applicable	36,750
B	Capital (1+2+3+4+5+6)	42,093,954	30,522,941	21,128,444	42,093,954	Not Applicable	21,128,444
1	Sale of Municipal Land					Not Applicable	
2	Loans (from State Govt. or Bank etc.)					Not Applicable	
		39,593,954	30,037,941	21,128,444	39,593,954	Not Applicable	21,128,444



State Capital Account Grant (under State Schemes etc.)

3

	(under State Schemes etc.)	2017-18	2018-19	2019-20
4	Central Capital Account Grant (under Central Schemes etc.)	-	-	-
5	Other Capital Receipts	2,500,000	2,500,000	2,500,000

**Comment:**

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

**V. Revenue and Capital Expenditure Information**

Sl No	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
	Total Expenditure (1+2)	89,805,000	57,156,244	62,219,132	89,805,000	Not Applicable	62,219,132
1	Revenue Expenditure	30,100,000	18,762,432	19,203,008	30,100,000	Not Applicable	19,203,008
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	1,512,000	1,312,000	6,573,350	1,512,000	Not Applicable	6,573,350
1.2	Operation and Maintenance (O&M)	23,977,000	14,129,432	12,604,658	23,977,000	Not Applicable	12,604,658
1.3	Loan repayment (Interest payments)	22,000	18,000	25,000	22,000	Not Applicable	25,000



1.4	Others(any other revenue expenditure which is not salaries, O&M or Interest Payment)	4,589,000	3,303,000		4,589,000	Not Applicable	
2	Capital Expenditure	59,705,000	38,393,812	43,016,124	59,705,000	Not Applicable	43,016,124
2.1	All developmental works under Central/State specific schemes	59,705,000	38,393,812	43,016,124	59,705,000	Not Applicable	43,016,124
2.2	Loan Repayments(Principal Amount)	-	-	-	-	Not Applicable	-
2.3	Other Capital expenditure	-	-	-	-	Not Applicable	-

**Comment:**

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

**VI. Status of Implementation of Double Entry Accounting System**

Double entry system was implemented at ULB till FY 2015-16, however, from 01.04.2016 till date there is no any double entry accounting system implemented here. Detail of previous consultant is given below:

SINO	Name of Implementing Agency	Hiring of Agency (Whether by ULB/UD & HD)	Period of Accounting
1	Manas Das & co	UD & HD	From 2014-15 To 2015-16

**VII. Status of Meeting of Municipal Accounts Committee**

There is no any accounting committee has been formed at ULB. We are submitting here with copy letter taken from ULB in respect of these committee.



**5. AUDIT OBSERVATION**

**I. PART-A**

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

**a. Leakage of own source revenue either due to wrong assessment or non-levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax, fee etc.**

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

- \* Surcharge on transfer of lands and buildings
- \* Water tax
- \* Fire tax.
- \* 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.
- \* Tax on profession.
- \* Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles.
- \* User Charges for provision of water-supply, drainage and sewerage
- \* User Charges for Solid Waste Management
- \* User Charges for Parking Facility
- \* User Charges for Garbage Clearance
- \* Collection of fees for sanction of building plans and issue of completion certificates,
- \* Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,
- \* Collection of Development Charges

**Refer "Annexure -8"**

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

**Criteria** - Non levied the taxes reported above by ULB.

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

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

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

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



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

**In case of Koilwar Nagar Panchayat,** during verification of receipts book and deposit slips, we have noticed that there was gap of 67-71 days in collection of tax and deposit of tax to cashier.

Sl. No	Serial Number		Amount of Tax	Date of Collection as per Receipts Booked		Date of Deposit into Bank as per Deposit Slip	Delay in deposit with cashier	
	From	To		Minimum	Maximum			
1	2248	2248	350	4-Apr-18	4-Apr-18	13-Jul-18	100	100
2	2249	2249	150	19-Apr-18	19-Apr-18	13-Jul-18	85	85
3	2250	2250	350	25-Apr-18	25-Apr-18	13-Jul-18	79	79
4	2251	2256	2,653	3-May-18	4-May-18	13-Jul-18	70	71
5	2257	2257	350	5-May-18	5-May-18	13-Jul-18	69	69
6	2258	2258	312	5-Jul-18	5-Jul-18	13-Jul-18	69	69
7	2259	2262	802	8-May-18	11-May-18	13-Jul-18	63	67
8	2263	2265	1,224	14-May-18	15-May-18	13-Jul-18	59	60
9	2266	2270	11,582	21-May-18	23-May-18	13-Jul-18	51	53
10	2271	2274	2,229	24-May-18	25-May-18	13-Jul-18	49	50
11	2275	2281	3,092	26-May-18	28-May-18	13-Jul-18	46	48
12	2282	2284	970	29-May-18	31-May-18	23-Jul-18	44	45
13	2285	2289	1,740	1-Jun-18	2-Jun-18	23-Jul-18	51	53
14	2290	2294	2,485	4-Jun-18	5-Jun-18	23-Jul-18	48	49
15	2295	2297	1,086	6-Jun-18	7-Jun-18	23-Jul-18	46	47
16	2298	2300	1,013	9-Jun-18	11-Jun-18	23-Jul-18	42	44
17	2301	2301	132	4-Jan-18	4-Jan-18	13-Jun-18	0	0
18	2302	2306	4,246	6-Apr-18	7-Jun-18	13-Jun-18	67	68
19	2307	2309	857	9-Apr-18	13-Apr-18	13-Jun-18	61	65
20	2310	2312		17-Apr-18	19-Apr-18	13-Jun-18	55	57



			1,029					
21	2313	2315	2,144	26-Apr-18	27-Apr-18	13-Jun-18	47	48
22	2316	2319	2,449	13-Jun-18	14-Jun-18	9-Aug-17	63	64
23	2320	2322	2,366	15-Jun-18	18-Jun-18	9-Aug-17	59	62
24	2323	2328	3,074	19-Jun-18	21-Jun-18	9-Aug-17	56	58
25	2329	2329	375	22-Jun-18	22-Jun-18	9-Aug-17	55	55
26	2330	2330	552	23-Jun-18	23-Jun-18	9-Aug-17	54	54
27	2331	2331	350	27-Jun-18	27-Jun-18	9-Aug-17	50	50
28	2332	2332	1,026,000	30-Jun-18	30-Jun-18	30-Jun-18	0	0
29	2333	2336	1,312	2-Jul-18	3-Jul-18	9-Aug-18	37	38
30	2337	2337	350	7-May-18	7-May-18	26-Sep-18	142	142
31	2338	2340	3,980	7-May-18	9-Jul-18	26-Sep-18	79	142
32	2341	2344	3,958	10-Jul-18	12-Jul-18	26-Sep-18	76	78
33	2345	2349	4,836	17-Jul-18	19-Jul-18	26-Sep-18	69	71
34	2350	2350	1,636	23-Jul-18	23-Jul-18	29-Nov-18	129	129
35	2351	2351	706	24-Jul-18	24-Jul-18	29-Nov-18	128	128
36	2352	2354	2,178	25-Jul-18	26-Jul-18	29-Nov-18	126	127
37	2355	2363	6,966	27-Jul-18	31-Jul-18	29-Nov-18	121	125
38	2364	2366	259	1-Aug-18	2-Aug-18	29-Nov-18	119	120
39	2367	2369	760	4-Apr-18	7-Aug-18	29-Nov-18	114	239



40	2370	2372	2,280	8-Aug-18	14-Aug-18	29-Nov-18	107	113
41	2373	2375	1,260	16-Aug-18	18-Aug-18	29-Nov-18	103	105
42	2376	2379	1,284	20-Aug-18	23-Aug-18	29-Nov-18	98	101
43	2380	2382	840	28-Aug-18	29-Aug-18	29-Nov-18	92	93
44	2383	2386	1,970	1-Sep-18	5-Sep-18	29-Nov-18	85	90
45	2387	2388	1,104	7-Sep-18	8-Sep-18	29-Nov-18	82	83
46	2389	2391	1,796	10-Sep-18	11-Sep-18	29-Nov-18	79	80
47	2392	2392	500	14-Sep-18	14-Sep-18	29-Nov-18	76	76
48	2393	2393	362	17-Sep-18	17-Sep-18	29-Nov-18	73	73
49	2394	2396	2,707	18-Sep-18	19-Sep-18	29-Nov-18	71	72
50	2397	2398	544	20-Sep-18	24-Sep-18	29-Nov-18	66	70
51	2399	2400	806	25-Sep-18	25-Sep-18	29-Nov-18	65	65
52	2401	2401	700,000	25-Sep-18	25-Sep-18	25-Sep-18	0	0
53	2402	2407	301,784	25-Sep-18	26-Sep-18	24-Sep-18	0	0
54	2408	2408	327	27-Sep-18	27-Sep-18	28-Dec-18	63	63
55	2409	2409	21,000	28-Sep-18	28-Sep-18	28-Dec-18	91	91
56	2410	2411	1,050	29-Sep-18	29-Sep-18	28-Dec-18	90	90
57	2412	2416	855	4-Oct-18	6-Oct-18	28-Dec-18	83	85
58	2417	2421	1,603	8-Oct-18	9-Oct-18	28-Dec-18	80	81
59	2418	2418	cancel	27-Sep-18	27-Sep-18	27-Sep-18		



60	2422	2426	1,750	28-Sep-18	11-Oct-18	28-Dec-18	78	79
61	2427	2429	2,005	29-Sep-18	15-Oct-18	28-Dec-18	76	77
62	2430	2430	350	20-Oct-18	20-Oct-18	28-Dec-18	71	71
63	2431	2431	856	23-Oct-18	23-Oct-18	28-Dec-18	68	68
64	2432	2434	1,192	24-Oct-18	25-Oct-18	28-Dec-18	66	67
65	2435	2439	3,637	26-Oct-18	27-Oct-18	28-Dec-18	64	65
66	2440	2440	672	29-Oct-18	29-Oct-18	28-Dec-18	62	62
67	2441	2441	1,500	31-Oct-18	31-Oct-18	28-Dec-18	60	60
68	2442	2447	2,696	1-Nov-18	5-Nov-18	28-Dec-18	54	58
69	2448	2452	6,877	6-Nov-18	8-Nov-18	28-Jan-19	81	83
70	2452	2454	3,822	8-Nov-18	10-Nov-18	28-Jan-19	79	81
71	2455	2455	350	15-Nov-18	15-Nov-18	28-Jan-19	74	74
72	2456	2456	525	16-Nov-18	16-Nov-18	28-Jan-19	73	73
73	2457	2459	3,586	17-Nov-18	22-Nov-18	28-Jan-19	67	72
74	2460	2469	8,154	24-Nov-18	26-Nov-18	28-Feb-19	94	96
75	2470	2474	3,752	27-Nov-18	28-Nov-18	28-Feb-19	92	93
76	2475	2479	6,410	30-Nov-18	4-Dec-18	28-Feb-19	86	90
77	2480	2487	2,541	5-Dec-18	6-Dec-18	28-Feb-19	84	85
78	2488	2489	363	8-Dec-18	15-Dec-18	28-Feb-19	75	82
79	2490	2491		17-Dec-18	18-Dec-18	28-Feb-19	72	73



			488					
80	2492	2493	853	21-Dec-18	21-Dec-18	28-Feb-19	69	69
81	2494	2495	2,284	24-Dec-18	24-Dec-18	28-Feb-19	66	66
82	2496	2500	4,872	24-Dec-18	26-Dec-18	28-Feb-19	64	66
83	2701	2725	17,851	27-Dec-18	29-Jan-19	7-Mar-19	37	63
84	2726	2750	17,132	31-Jan-19	12-Mar-19	16-Mar-19	4	44
85	2751	2756	2,016	12-Mar-19	19-Mar-19	25-Mar-19	6	13
86	2757	2760	2,791	19-Mar-19	29-Mar-19	30-Mar-19	1	11

**2.1. Overwriting in Receipts Book:** During our audit we found that there are many rasid has been overwriting by the tax collector. We could not ascertain original amount mentioned on receipts book as overwriting was done smartly. We are submitting below summary of the same for your ready reference.

Sl. No	Details of Overwriting receipts book			
	Date	Name of Party	Receipts No.	Amount after overwriting
1	04-05-2018	KRISHNA SINGH	2254	647
2	04-05-2018	UTTAM KUMAR	2255	580
3	25-07-2018	Moh. Mustak Ahmad	2352	830
4	29-09-2019	Manu Mishra	2411	700
	<b>Total</b>			<b>2,757</b>

Refer "Annexure -9"

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

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

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

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



**Cause-** We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has not proper control, supervision, and monitoring over collection and deposit of taxes.

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

**3. Non collection of Notice fees:** As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore, but

**In case of Koilwar Nagar Panchayat,** ULB has not provided any information regarding charging and collection of notice fees.

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

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

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

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

**Cause-** We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has not proper control, supervision, and monitoring over issue of notices and collection of notice fee.

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

**4. Recovery of outstanding taxes/rental income:** As per record provided by ULB, following income was in arrear as on 31-03-2018.

**Details of outstanding arrear of income as on 31-03-2018**

Sl. No	Type of Income	Arrear Amount
1	Property Tax	22,41,426
2	Advertisement Tax	NIL
3	Rent Income	NIL
4	Mobile Tower Tax	4,40,000
5	Bus Stand and Jeep Stand	12,15,000
6	Other Sairat	Nil

**Refer "Annexure -10"**

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

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

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

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



**Cause-** We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has not proper control, supervision, and monitoring over issue of notices and collection of notice fee.

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

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

- 1. Payment of bills after due date:** During audit of ULB we have noticed that ULB is not in practice to paid bill i.e. electricity bill, telephone bill on or before due date. Due to that ULB has to pay penalty for late payment.

Sl. No	Particulars	Arrear Amount	Delay surcharge Payable	Total Arrear Amount
1	Electricity Dues			1,38,24,440

Refer "Annexure -11"

Note:

- Due to non-payment of electricity bill ulb is paying huge delay surcharge More than amounted to Rs. 18 lakh to electricity department.
- Since full data not provided by ULB, therefore the delay payment surcharge may be higher than from reported above.
- 2. Pass payment without preparation of payment vouchers:** The ULB does not prepare Payment Vouchers for making payment to the parties/vendors. Payment was made on the basis of bills only raised in the name of ULB which is passed by the competent authority. Refer "Annexure -12"
- 3. Irregularities in payments:** No such irregularities were observed in provided sample data. As complete vouchers files were not made available for audit. However, as reported in point no. 1 above there is irregularities in payment of electricity expenses. ULB is paying huge delay surcharge on the same.

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

Sl. No	Holding Name	Ward No	Holding Number	Tax Amount	Remark
1	vishawnath shaw	9	98	12,960	2019-20
2	Dr ram kumar himanshu	9	129	61,940	2019-20
3	Deepak kumar singh	9	158	97,200	2019-20
4	Bandh Department hause (Bihar govt)	9	141	7,775	2019-20
5	Tara Mani Bhagwan Saw+2High school	9	189	215,000	2019-20
6	Midil School Koilwar	9	187	218,700	2019-20
7	S.F.C.I,Godam	9	205	145,800	2019-20
8	Ram Babu Saw	9	207	13,705	2019-20



9	Primary Helth senter	9	216	117,450	2019-20
10	Malti Devi	9	218	14,740	2019-20
11	Prem Kumar	9	297	28,510	2019-20
12	Saiyad Shamim Raja	5	20	6,480	2019-20
13	Ajay Kumar Singh	8	222	5,670	2019-20
14	PWD Department	8	267	81,000	2019-20
15	Vijay Kumar Gupta	10	185	5,445	2019-20
16	R.I.P.S,School Privet	9	39	13,605	2019-20
17	Krishna Kumar Singh	9	96	6,480	2019-20
18	Manrega Office (Bihar govt)	9	202	40,390	2019-20
19	B.R.C Bhawan (Bihar govt)	9	197	36,450	2019-20
20	midle school bihar govt	15	187	218,700	2019-20
21	Laxmi singh	10	200	57,490	2019-20
22	Deepak kumar gupta	10	212	12,960	2019-20

**Comment:**

1. Being details of above high value properties were provided by Tax Daroga. Physical survey of mentioned properties could not be done due to non-availability of ULB staff for survey. **Refer "Annexure -3"**
2. *Further*, this is clear through this table that a large amount of property tax from high tax payer is pending since F.Y. 2016-17. This shows less effort by ULB regarding collection of taxes. ULB should plan policy to recover arrear property tax.

**II. PART-B**

**a. Non-maintenance of books of accounts and subsidiary registers:**

The ULB has not maintained the following prescribed registers (*Please find attached letter to the ULB regarding non-submission of the following documents*): -

1. Journal Book
2. Ledger
3. Contra Voucher
4. Journal Voucher
5. Receipt Voucher
6. Register of Cheque Received
7. Statement on status of cheque received
8. Register of Bills for Payment
9. Payment order
10. Register of Advance
11. Register of Permanent Advance
12. Deposit Received Register
13. Summary statement of Deposits Adjustment
14. Demand register
15. Bill of Income



16. Summary Statement of Bill Raised	9	Primary High school	9
17. Register of Notice Fee Warrant Fee other fees			
18. Summary statement of Notice Fee Warrant Fee other fees	10	Maid Devi	10
19. Summary statement of Refund and Remissions			
20. Summary statement of Write offs	11	Prem Kumar	11
21. Statement of outstanding liability for expenses			
22. Register of Immovable and Movable Property	12	Satyajit Shastri	12
23. Register of Land			
24. Function wise Income Subsidiary Ledger	13	Ajay Kumar Singh	13
25. Function wise Expenditure Subsidiary Ledger			
26. Asset Replacement Register	14	PWD Department	14
27. Register of Public Lighting System			
28. Building Register	15	Vijay Kumar Gupta	15
29. Status and Heritage Assets Register			
30. Road and Street register	16	R.P.S. School Prithi	16
31. Bridges Flyover Subway and Causeway Register			
32. Drains Register	17	Krishna Kumar Singh	17
33. Ponds and Lakes Register			
34. Plant and Machinery Register	18	Mansingh Office (Bihar Govt)	18
35. Vehicle Register			
36. Office Equipment Register	19	B.R.C. Bhawan (Bihar Govt)	19
37. Furniture and Fixture Register			
38. Computer and Peripheral Register	20	middle school Bihar Govt	20
39. Software Register			
40. Grants Register			

**Required at - Property Tax and other taxes**

1. Summary Statement of bills raised
2. Summary statement of Demand Adjustment raised
3. Summary statement of refunds and remissions
4. Summary Statement of write-offs
5. Money Receipt Book
6. Hand Book (details due from tax payer)

**Documents required at - water Supply**

1. Summary Statement of Demand raised on assessment
2. Summary statement of Head wise collection
3. Summary statement of refunds remissions
4. Summary statement of write- offs

**Documents required at - Rentals Fees and Other Income**

1. Summary Statement of Demand raised on assessment
2. Summary statement of Head wise collection
3. Summary statement of refunds
4. Summary statement of write- offs

**Documents required at- Public Works**

1. Summary Statement of status of CWIP
2. Work Sheet
3. Deposit works register

**Documents required at - Stores**

1. Material Receipt Note
2. Statement of Material Issues

**Other**

1. Balance confirmation as on 31.03.19



2. BRS of all Bank Accounts (including dormant accounts)
3. Physical Verification report of cash and Stock

**Final Accounts for the year 2016-17,2017-18 & 2018-19**

1. Audited Balance Sheet
2. Audited Income & Expenditure Account
3. Audited Receipts & Payments Account and unaudited Receipts & Payment

**b. Irregularity in procurement process:**

1. **Irregularities in vendor payment process:** During audit, we observed the following discrepancies in allotment of tender:

Sr No.	Contract No.	Description of Tender	Awarded value	Deduction from Payment		Remarks
1	04/2018-19	RCC NALA NIRMAN WARD NO 4 SE RAJKUMAR MIL SE BABURA ROAD KUWA TAK	16,37,664	TDS	16,419	
				Security Deposit	41,046	
				TDS on SGST	8,209	
				TDS on SGST	8,209	
				Labour Cess	8,209	
				Contingency	8,209	
				<b>Total</b>	<b>90,301</b>	
2	15/2018-19	WARD NO 14 UPADHYA MISTRI KE GHAR SE PRASAD MUSAHAR KE GHAR TAK MITTI BHARAI AND IET SOLING AND PCC	5,47,830	TDS	8,515	<b>In connection of this tender, we have noticed the following irregularities:</b> 1. Budget Control register has not been maintaining by ulb 2. Many cases Quality test report not submitted. 3. Completion certificate not presented to us for our verification, therefore we are unable to say that completion certificate issued or not. 4. Further the statutory compliance registers not presented to us for our verification, therefore we are unable to comment that amount deducted from vendor on account of Labour cess, TDS, sales tax and royalty has been deposited on time or not and return related to respective act has been submitted or not.
				Security Deposit	21,287	
				TDS on SGST	4,257	
				TDS on SGST	4,257	
				Labour Cess	4,257	
				Contingency	4,257	
				<b>Total</b>	<b>46,830</b>	
				Security Deposit	67,013	
				TDS on SGST	13,403	
				TDS on SGST	13,403	
				Labour Cess	13,403	
				Contingency	13,403	
				TDS	26,805	
08/2018-19	WARD NO 7 SANAJY SINGH KE GHAR SE DEV SARAN CHODHRI KE GHAR KE SAMNE	22,44,467	TDS	26,805		
			Security Deposit	67,013		
			TDS on SGST	13,403		
			TDS on SGST	13,403		
			Labour Cess	13,403		
			Contingency	13,403		
			TDS	26,805		



3	MUKH NALA TAK RCC NALA AND SLAB NIRMAN	Total	1,47,430
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2. **Whether a register is kept for all Procurements with value above Rs. 15,000/-:** No procurement register was maintained at ULB level for procurement with value above Rs. 15,000. However, they have file the expenses bill in the file and paying the same through note sheet. Refer "Annexure -12"

3. **As per rule no 75, disbursement to the daily wage workers is to be witnessed by the chief municipal officer / engineer and he has to sign the disbursement certificate after ensuring that the acknowledgement has been obtained from the workers on the master payroll (BMAR Form -33):** As per provided master payroll of daily wages worker, we observed that signature of wages worker against their attendance was not available. This is noted that stamp of ULB was not affixed on signature done in master payroll.

4. **No separate earnest & security deposit register:** Earnest money deposit & security deposit register help in tracking refund of EMD/SD on time to concerned parties, but in ULB, no such register was maintained/provided for verification.

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

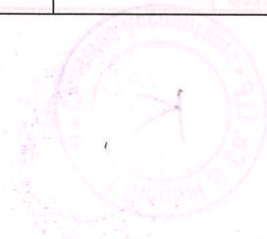
SINo.	Direction issued by UDHD	Complied or Not
1	Circular No. 1188 dated 18-05-2017	Complied
2	Circular No. 261 dated 06-02-2018	Complied

d. **Non-Compliance of Act & Rules:**

Sl. No	Requirement	Criteria	Auditors Comment
1	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made	BMAR Rule No.-22	<b>Refer point: Part-A (a) (2)</b> No, during audit we observed that there was max 67-71 days delay in deposit of tax into bank.
2	Whether every bill collector or municipal employee entrusted with the collection of municipal revenue was supplied with a Collection Register in BMAR Form 17 and receipt books.	BMAR Rule No.- 27	Yes, 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.
3	Whether the collection register was in the personal custody of the bill collector and the particulars in It shall be written up from the original receipts issued at the time of collection.	BMAR Rule No.- 27	Yes, Collection register was in the personal custody of the bill collector and the particulars in It shall be written up from the original receipts issued at the time of collection.
4	Whether bill collector get its verified collection register as well as the receipt books in his charge to the Revenue inspector/Revenue Officer or the designated stall of the Municipality	BMAR Rule No.- 27	Yes, bill collector gets its verified collection register as well as the receipt books in his charge to the Revenue inspector/Revenue Officer or the designated of the Municipality
5	Whether every bill collector invariably remits his collections (in cash and/or cheques) to Cashier dallies before 4.30 PM and take the cashier's acknowledgment in	BMAR Rule No.- 27	<b>Refer point: Part-A (a) (2)</b> No, in actual we noted that tax collector was not remitting his collections to bank. We noted that there were delay in deposit



	the collection register.		of tax with bank from day 67 to 71 days.
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	No, Scheme wise grant register was maintained by the ULB.
7	Whether specific grants, which have certain conditions attached for utilizing such grants including the requirement to use it for capital purposes or use it in a particular proportion or manner. Usually such grants have requirements for submitting utilization certificates e.g. Finance Commission grant, SFC grant for specific purpose, namely, road repairs. It is the responsibility of the Chief Municipal Officer that the conditions attached to the grant are complied with without exception.	BMAR Rule No.- 69	<b>Refer point: Part-B (h)</b>  Scheme/Grant related documents was not made available for audit,
8	Whether The grant received for a specific purpose was diverted for any other purpose.	BMAR Rule No.- 69	No such circumstance were noticed during the audit
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	<b>Refer PART-B (h)</b>  No, Utilization certificate details produced for verification
10	Whether Municipality has returned unutilized grant for more than three years from date of receipt to the source from where such grant was received	BMAR Rule No.- 69	No such circumstance were noticed during the audit
11	Whether the Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	No, Koilwar Nagar Panchayat was not preparing a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
12	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	No, Koilwar Nagar Panchayat was 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.
13	Whether ULB sent the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	BMAR Rule No.- 121	No, Koilwar Nagar Panchayat 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
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.	BMAR Rule No.- 122	BMAR Rule No. - 122 were not followed by ULB during the F.Y. 20178-19.
	<b>The Financial Statements shall comprise of</b>		
	a. Receipts and Payments Account for the year (BMAR Form No.71) b. Income & Expenditure Statement for the year (BMAR Form No.73)		



	<p>c. Balance Sheet as on 31st March of the year (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>		
15	Whether the municipality is regular in depositing statutory dues including tax deducted at source, GST, TDS on GST, service tax, VAT, works contract tax, cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited: (BMAR Rule No.-130)	BMAR Rule No.-130	<b>Refer PART-B (f)</b>
16	Whether the municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation;(BMAR Rule No.-130)	BMAR Rule No.-130	<b>Refer PART-B (g)</b>
17	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated in sufficient detail;	BMAR Rule No.-130	No, BMAR Rule No. 130 was not followed by ULB. As Single-entry accounting system was followed by ULB
18	Whether all grants sanctioned or received by the municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the ULB? Whether such deductions have been properly accounted;	BMAR Rule No.-130	No, grant register was not maintained by ULB
19	Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created;	BMAR Rule No.-130	No details regarding creation of special fund and their use were made available to comment thereon.
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	ULB was not maintaining fixed assets register for the financial year 2018-19. Further no, fixed assets physically verified report was made available to comment upon.
21	Whether in case of leasehold property given by the ULB, lease rentals are collected	BMAR Rule No.-130	No details regarding lease hold property was made available to comment upon.



	regularly by the ULB and that the lease agreements are renewed 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	No, ULB is not followed adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets. <b>As ULB was not maintaining any store and assets purchase register.</b>
23	Whether any expenses of personal nature of the Officers or employees has been charged to the municipality' s accounts; If so, the details thereof;	BMAR Rule No.-130	We have not observed such type of transaction during audit.
24	Whether the Bank Reconciliation statements have been property prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;	BMAR Rule No.-130	<b>Refer Point-04 (III)</b> No, ULB has not prepared bank reconciliation for any bank accounts maintained.
25	Whether the year-end and reconciliation procedures prescribed have been carried out as per the rules;	BMAR Rule No.-130	As ULB has single entry accounting system, in that case year end provisions and reconciliation was not made during the reporting period.
26	Whether all the expenditure incurred by the Municipality is authorized by appropriate provision in the sanctioned budget. whether made originally or subsequently and are in all cases such as are authorized by Act;	BMAR Rule No.-130	Since proper voucher and expenses invoices not presented for our verification, therefore we can't comment on it.
27	Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	BMAR Rule No.-130	<b>Refer-PART-A (a)(4)</b> Yes, ULB has accountant revenue properly. But collection and recovery of taxes was in slow pace that's why there was arrear of taxes in ULB.
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	<b>Refer-PART-A (a)(2)</b> Yes, all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act. Except; In case of deposit of daily tax collection, that is deposited on average 121-123 days delay of collection.
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	In absence of specific record during the audit, we can't comment that the amounts received as specific grants have been utilized for the purposes as stated in the 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	<b>Refer-PART-B (a)</b> No, some required books of accounts as per BMAM/BMAR has not been maintained.
31	Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores;	BMAR Rule No.-130	No store verification report was made available during the reporting period to comment upon.
32	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate?	BMAR Rule No.-130	No, procedures of physical verification of stores followed by the ULB have been provided to comment upon.
33	Whether any material discrepancies have	BMAR Rule No.-130	No such details provided



	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;		
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 valuation, the effect of such deviation, if material, should be reported;	BMAR Rule No.-130	No such details provided
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 such details provided
36	Whether advances given to municipal employees and interest thereon are being regularly recovered;	BMAR Rule No.-130	No such details provided
37	<b>Municipal Fund:</b> Whether ULB has created required fund as mentioned in chapter IX of BMA-2007	BMA,2007: Chapter IX	No, ULB is using single entry accounting system, so there was no fund was accounting followed.
38	<b>Investment of surplus money.</b> 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.	BMA,2007: Chapter X	No details provided
	Check whether comparative interest rate is invited from parties before investing surplus funds:		
39	<b>Preparation of budget estimate of Municipality.</b> Whether The budget estimate stated the rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following,	BMA,2007: Chapter XI	Yes, followed by the ULB, however budget is not prepared in proper manner.
40	<b>Maintenance of accounts.</b> Whether the Chief Municipal Officer prepared and maintained accounts of receipts and expenditure of the Municipality in such form, and in such manner, as may be prescribed,	BMA,2007: Chapter XII	As ULB was following single entry accounting system. So, receipts and payments details were being maintained in form of cash book. Audited receipts & payments account as per BMAM was not prepared by ULB.
41	<b>Financial Statement.</b> Whether the Chief Municipal Officer shall, within four months of the close of a year,	BMA,2007: Chapter XII	No, ULB was not preparing a financial statement containing an income and expenditure account and a receipts and payments account for the preceding 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,		in respect of the accounts of the Municipality.
42	<b>Submission of financial statement and balance sheet to auditor.</b> 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 <b>this behalf by the State Government.</b>	BMA,2007: Chapter XII	No, Financial Statements were not provided for audit by ULB
43	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act,2007 various tax is applicable on ULBs	BMA,2007: Chapter XV	<b>Refer-PART-A(a)(1)</b> for status of taxes not collected by ULB
44	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007,) Municipality shall, by regulations, provide for issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore,	BMA,2007: Chapter XIX	<b>Refer-PART-A(a)(3)</b>

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

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

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

**1. Details of TDS deducted and to be deposited:** During audit we noted that ULB is not regular in deposit of TDS, As mentioned below circumstances, ULB has deducted TDS but no proof for deposit was provided. Since ULB has not presented statutory compliance register for audit, therefore we can't comment on the same.

**2. Details of TDS deposited :**

During the audit, ULB has not provided any details regarding deposit of TDS, Since ULB has not presented statutory compliance register for audit, therefore we can't comment on the same. Refer "**Annexure - 13**"

**Note:**

1. The above Statutory deductions details were taken as per contract register.
2. We have not received statutory compliance register and expenses invoices for our verification.
3. Neither copy of challan nor the copy of return has been presented to us, therefore we are unable to comment that payment made on time or not. However, we wish to say that non-payment of tax on due or before date will attract interest @ 1.5% p.m. or part of month



4. As per provision of sec. 276B, If a person fails to pay to the credit of the Central Government to the amount of tax deducted at source by him as required by or under the provisions of Chapter XVII-B; or the tax payable by him, as required by or under sub-section (2) of section 115-O; or the second proviso to section 194B, he shall be punishable with rigorous imprisonment for a term which shall not be less than **three months** but which may extend to **seven years** and with fine.

**3. Details of TDS returns filed are mentioned below:**

During the audit, we observed that ULB was not regular in filling of TDS return, as per below mentioned details this is clear that either ULB had not filled TDS return or if filled then not followed due date of return filling. This practice of delay in filling of TDS return would cause ULB in form of penalty.

SlNo	Quarter	Due date of Return	Actual date of Return filed	Remark
1	Quarter-1 of F.Y. 2018-19	31 <sup>st</sup> -Jul-2018	-	Return Not filled
2	Quarter-2 of F.Y. 2018-19	31 <sup>st</sup> -Oct-2018	-	Return Not filled
3	Quarter-3 of F.Y. 2018-19	31 <sup>st</sup> -Jan-2019	-	Return Not filled
4	Quarter-4 of F.Y. 2018-19	31 <sup>st</sup> -May-2019	-	Return Not filled

**Note:**

- a. As per provision of Sec. 234E where a person fails to file the TDS/TCS return on or before the due date prescribed in this regard, then he shall be liable to pay, by way of fee, a sum of Rs. 200 for every day during which the failure continues. The amount of late fees shall not exceed the amount of TDS Further as per provision of Sec 271H diductor or collector of tax at source fail to file the return within the stipulated date, he/she can also be penalized with a fee which is not less than Rs 10,000. The amount of penalty could go up to Rs. 1 lakh.
- b. **Downloading of TDS Certificates from TRACES made mandatory:** In this regard, your attention is invited to the **CBDT circulars 04/2013 dated 17.04.2013, CBDT Circular No. 03/2011 dated 13-5-2011 and CBDT Circular No. 01/2012 dated 9-4-2012** on the **Issuance of certificate for Tax Deducted at Source** in Form 16/16A as per IT Rules 1962. It is now **mandatory for all diductor's to issue TDS certificates after generating and downloading the same from "TDS Reconciliation Analysis and Correction Enabling System"** or TRACES Portal. In view of above circulars, it may kindly be noted that the TDS Certificates **downloaded only from TRACES Portal** will be valid. Certificates issued in any other form or manner will not comply to the requirements referred in the Income-tax Act 1961 read with relevant Rules and Circulars issued in this behalf from time to time. Further as per the provisions of section 203 of the Income Tax Act, 1961 read with rule 31A, Certificate of tax deducted at source is to be **furnished within fifteen (15) days from the due date for furnishing the statement** of tax deducted at source. Failure to comply with the provisions of the Act will attract **penalty under the provisions of section 272A of the Act, a sum of one hundred rupees for every day** during which the failure continues.
- c. In case of ULB the commissioner/executive officer in charge will be person who is liable to deduct and pay the TDS and issue of TDS certificate on time. Therefore, management is suggested to take a serious note on the status of Tax collected or deposited, timely submission of return thereof and issuance of TDS Certificate.

**4. Details of GST TDS returns filed are mentioned below**

During the audit, ULB has not filed any TDS on GST (GSTR- 7) Return, Therefore we are unable to comment on it.

Sl. No	Amount deducted	Amount Deposited	Remarks
1	-	-	Refer " <b>Annexure -14</b> " for deposit

**5. Details of Royalty deduction and deposit deposited :**

During the audit, ULB has not provided copy of challan of deposit of royalty, Therefore we are unable to comment on it.

Sl. No	Amount deducted	Amount Deposited	Remarks
--------	-----------------	------------------	---------



Details of Labour Cess deduction and deposit deposited :

During the audit, ULB has not provided copy of challan of deposit of Labour Cess, Therefore we are unable to comment on it.

Amount deducted	Amount Deposited	Remarks
-	-	-

Deficiency in payroll systems:

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

Utilisation of Grant and report on missing Utilisation Certificates: ULB has not provided any hard and soft copy of Approved utilization certificate letter send to the department.

Sl. No.	Name of Scheme	Allotment No. and Date	Amount Alloted	Amount withdrawn	Amount expended	Balance amount	Amount deposited in PL Account	Amount of UC Submitted	Status of UC
1	SDS	07/22-05-2018	7.00	7.00	-	7.00	7.00	-	Deposited in PLA
2	SDS	10/02-06-2018	17.90	17.90	-	17.90	17.90	-	Deposited in PLA
3	SDS	02/30.10.2018	40.44	40.44	-	40.44	40.44	-	Deposited in PLA
4	SDS	15/03/17/2018	67.82	67.82	-	67.82	67.82	-	Deposited in PLA



5	City Manager salary	71/04.10.2018	2.63	2.63	-	2.63	2.63
6	Stn Finance	21/10-07-2018	69.36	69.36	-	69.36	69.36

i. **Physical verification of inventory/Stores:** Refer point 31-34 PART-B (d)

j. **Advances, their adjustment & Recovery:** Refer point 35-36 PART-B (d)  
 Since the ULB has not provided the amount of advance given during the year, earlier adjustment thereof. However as per last C & AG report we found that some amount already given as advance and the proof of their adjustment has not been presented. We are reporting below such circumstances:

Sl. No	Particulars	
1	Cashier Cash book	
2	Fourth state financial commission	
3	Thirteen financial commission	
4	Nagar Nidhi	
5	General Cash Book	
<b>Total</b>		

k. **Any other matters as may be prescribed in due course:** As all relevant matters are covered in above mention point

### III. PART-C

SINo	Particulars	Complied 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	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
C	Auditor should report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget <b>Rule 22:</b> All moneys to be brought to account <b>Rule 27:</b> Collections to be deposited into Bank on the same day <b>Rule 69:</b> Grant Related Compliance <b>Rule 120-121:</b> Monthly Receipt & Payment Account and Trial Balance <b>Rule 130:</b> Audit to be completed & reported within 6 months	Complied Refer-PART
D	Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Complied Refer-PART
E	Report and quantify all major own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers	Complied Refer-PART



	Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc.;	
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(h)
I	Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied Refer-Audit recommendation
J	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Complied Refer-PART-B(b)
K	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies	Complied Refer-PART-B(b)
L	Auditor will report on that the fixed deposit and other funds should be in nationalized Banks/Approved financial institutions and should earn maximum interest at their gestation period.	Complied Refer-PART-B(d)
M	Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement of loss.	Complied Refer-PART-A(a)
N	Auditor will report on that all kind of tax deductions i.e. Commercial tax, Income tax, provident fund etc. Should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	Complied Refer-PART-B(f) & (g)
O	Internal Auditor will ensure that all the C&AG audit & Internal audit Paras has been complied by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report.	Complied Point-03 of Detailed Audit Report

Thanking You,

For Vinod Singhal & Co. LLP

(Chartered Accountants)

FRN: 005826C/C400276

CA Krishan Kumar Sodhani

Partner

M. No. : 404603

DIN NO - 20904603AAAA1D9935

Date - 22-12-2020

**Management Comments**

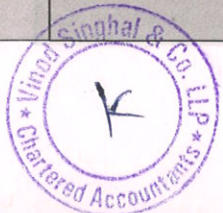
**1. INTRODUCTION**

<b>Name of the Municipality</b>	Koilwar Nagar Panchayat
<b>Period covered under current audit</b>	01.04.2018 to 31.03.2019
<b>Name of Executive Officer for the period under Audit</b>	Mr. Zulfequar Ali Payami

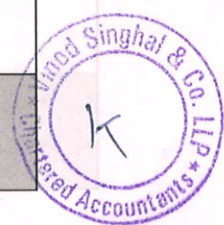
SI. No	Audit Observations	Auditor Recommendations	Management Comment
1	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.	<p><b>Bank Reconciliation help us to monitor over:</b></p> <ol style="list-style-type: none"> <li>1. Difference between Bank Passbook and Cash Book</li> <li>2. Unauthorised withdrawal from Bank.</li> <li>3. Excessive debited by Bank</li> <li>4. Helps to know reasons of differences.</li> </ol> <p><i>Therefore, ULB should prepare bank reconciliation of all bank accounts including doormat accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records.</i></p>	<p>We are preparing Reconciliation for the operating accounts. We will submit the same for your verification at next Audit.</p>



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



<p><b>Non-levy of following taxes</b></p> <ul style="list-style-type: none"> <li>* Surcharge on transfer of lands and buildings</li> <li>* Fire tax.</li> <li>* Surcharge on electricity consumption within the municipal area</li> <li>* Tax on pilgrims and tourists.</li> <li>* Tax on profession.</li> <li>* Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy</li> <li>goods vehicles, and buses, which shall be heavy passenger motor vehicles.</li> <li>* User Charges for provision of water-supply, drainage and sewerage</li> <li>* User Charges for Solid Waste Management</li> <li>* User Charges for Parking Facility</li> <li>* User Charges for Garbage Clearance</li> <li>* Collection of fees for sanction of building plans and issue of completion certificates,</li> <li>* Collection of fees for issue of municipal licenses for various non-residential uses of lands and buildings,</li> <li>* Collection of Development Charges</li> </ul>	<p>AS per section 127, 128, 129 &amp; 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. <i>ULB should take steps to implement required taxes to boost their revenue</i></p>	<p>Many of taxes as reported here are not applicable on us. Further we insure you that we will collect all applicable taxes as soon as possible.</p>
<p>4</p>	<p>Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22</p>	<p>Due to work load and filed survey the collector not submitted their collection for deposit into bank. However irrespective of fact we have directed the collector to submit their collection amount as per Rule. Now there is maximum delay in deposit is 67-71 days.</p>



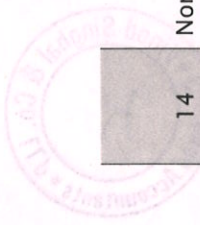
6	<p>Non-Collection of notice fees</p>	<p>As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore, but in case of Koilwar nagar Panchayat, has not provided any information regarding charging and collection of notice fees. <i>ULB should collect notice fees from applicable assesses in compliance of act and to boost ULB revenue.</i></p> <p>ULB has provided during audit the detail of outstanding tax and other income, we observed on the basis of the such data that there is huge arrear of taxes at ULB. <i>Therefore, the management should take proper step to boost collection of arrears. Further a weekly or fortnightly meeting with all tax collectors to be held for getting the reason of non-collection and resolving the same.</i></p>	<p>From now onwards we will implement the same.</p>
7	<p>Non-recovery of outstanding taxes</p>	<p>ULB should prepare voucher based on running and 18 of BMAR -2014.</p>	<p>The major tax defaulter at our ULB is Government department and electricity department. However, we have served several notices for payment of the arrear taxes on all assessee including and we are continuously try to collect the same at earliest.</p>
8	<p>Non preparation of payment voucher</p>	<p>Being ULB was not maintaining any details of high value properties, The details given in report has been prepared based on receipts book. Filed Survey of the same could not be conducted due to non-support of tax Daroga &amp; tax collectors in filed survey. <i>ULB should identify and prepare separate list of high value properties by conducting re-assessment of prospective properties on timely basis to boost their revenue.</i></p>	<p>With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.</p>
9	<p>Non-conducting physical survey of 20 high value properties and non-collection of outstanding property tax</p>		<p>Due to election duty many of our regular work got pending, therefore we have not visited in filed with your team. However, we ensure that we will visit the filed on your next audit schedule.</p>



10	Non-maintenance of required registers as per Rule No. -3 of BMAR-2014	Detail of registers not maintained by ULB is mentioned under PART-A (a). <i>ULB should ensure proper maintenance of required Books of Account and register as per the list given in Rule -3 of BMAR - 2014.</i>	We will maintain the same at earliest.
11	<p><b>Irregularities in vendor payment process:</b></p> <ul style="list-style-type: none"> <li>▪ Budget Control register was not updated</li> <li>▪ Quality control test report was not available</li> <li>▪ Completion certificate was not available in payment file in case of completed contract.</li> </ul>	Proper tender documents regarding tender approval and allotment was not properly maintained or made available for audit. In provided cases, we are unable to comment on channel of procurement of tender and their required compliances. Further, no statutory compliance register was maintained in regards with statutory dues deducted from party bills. So, <i>ULB should maintained proper tender register and file that include all related documents of tender. Statutory compliance register should be maintained for all statutory deductions made form parties invoices.</i>	We are maintaining the file, However due to lack of manpower we were unable to arranged the same on day to day. Now we have arranged the tender file in proper manner. We will show the same on next Audit. Further, statutory compliance are handle by file. We are maintaining the file w.r.t. deduction and deposit of all statutory dues. We will prepare statutory deduction register and will be presented to your team on next visit.
12	Non-maintenance of register for all procurements with value above Rs. 15,000	ULB should ensure maintenance of register for all Procurements with value above Rs. 15,000	We are maintaining voucher file w.r.t. all expenses irrespective of amount. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us.. Further we wish to say that with the help of available man power we are trying to serve in best possible manner at earliest.
13	Missing signature of wages worker and stamp of ULB on muster roll register	ULB should ensure proper maintenance of wages register by complying signature and stamping.	All concerned person are directed to resolve this issue within 30 days. We will inform you after rectification.



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



Utilisation of Grant and  
report on missing  
utilisation certificates

17

Grant is blood of ulb. Therefore, for getting grant and running the ulb working smoothly it is very important to comply with all necessary requirement of grant. Further timely submission of utilisation certificate helps the grant realising authority to send the money for fulfil the requirement of future. Therefore, management should ensure that UC has been submitted with concerned department on time.

UC has been submitted to department. We will show you copy of the same for your verification at your next visit.

FD 67/01/2020

नगर कार्यपालक पदाधिकारी  
नगर पंचायत कोइलवर  
भाजपुर





Handwritten: 06/08/19

Letter No. IA/VSC/ KIOLWAR /06/08/2019

Date: 6<sup>th</sup> August-2019

To,  
The Municipal Executive Officer,  
Koilwar Nagar Panchayat  
Bhojpur, Bihar

Sub: Status of Documents/information required for conducting Internal Audit for the F.Y – 2018-19  
Ref: No. 07/I.A. 115/17-83 Dated: 16-01-2019

Sir,

We are pleased to inform you that we Vinod Singhal & Co., LLP Chartered Accountants are appointed as internal auditor of your ULB by the UD & HD under the assignment namely "Selection of Chartered Accountant Firms for Internal Audit of 140 ULBs of Bihar".

In continuous of our earlier letter dated 30/07/2019 again we are submitting herewith letter for required documents for audit. Your good self is therefore requested to direct your good team towards provide the documents for audit at earliest.

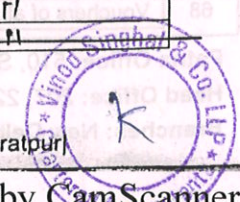
The list of such required documents is given below:

Sl. No.	Documents/Registers Required	Status
1	Budget copy of F.Y 19-20 (In Soft and Hard Copy)	
2	Receipt & payment account (FY 2018-19) & for Quarter-1 of F.Y. 2018-19	Not Provided
3	Audited balance sheet and Income & Expenditure Account (FY 2018-19)	Not Provided
4	Cash Book	
5	Bank Book	
6	Journal Book	Not Provided
7	Ledger	Not Provided
8	Cash/Bank receipt voucher	Not Provided
9	Cash/ Bank payment voucher	Not Provided
10	Contra voucher	Not Provided
11	Journal voucher	Not Provided
12	Receipt (Daily collection register)	Provided
13	Register of Cheque Received	
14	Statement on status of cheque received	
15	Collection register	Provided
16	Memorandum of collection	Not Propvided
17	Summary of Daily collection	//
18	Register of bills for payment	//
19	Payment order	//
20	Cheque issue register	//
21	Register of advance	//
22	Register of permanent advance	//
23	Deposit received register	//
24	Summary statement of deposits adjustment	//
25	Demand register	//
26	Bill of Income	//

Patna Office: 510, Sumati Palace, Opposite Alankar Jewellers, Boring Road, Patna-800001 Bihar

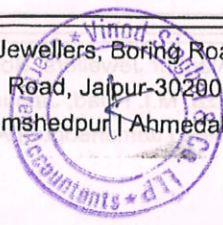
Head Office: 207, 222, IInd Floor, Ganpati Plaza, M.I. Road, Jaipur-302001 Rajasthan

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



27	Summary Statement of Bill Raised	
28	Register of Notice Fee, Warrant Fee, other fees	Not provided
29	Summary statement of Notice Fee, Warrant Fee, other fees	//
30	Register of Refunds, Reemissions and write offs	//
31	Summary statement of Refund and Remissions	//
32	Summary statement of Write offs	//
33	Statement of outstanding liability for expenses	//
34	Documents of control Register/ Stock Account of Receipt/Cheque Book	//
35	Fixed Assets Register For the FY 2018-19 along with copy of invoice added during the period April 2018 till March 2019.	//
36	List of Taxes Collected by ULB	provided
37	Detail of Allotment Received during the year <del>2019-20</del> 2018-19	provided
38	Detail of Pending Advance Recovery from Employee and Parties	Not Provided
39	Detail of Pending Interest Recovery from Employee and Parties	Not Provided
40	List of Tender issued during the year	15 provided
41	EMD/ ED register	Not provided
42	Receipt Book of Revenue Collection	Provided
43	Bank Deposit Slip	Provided
44	Summary statement of bills raised, property & other taxes	Not provided
45	Summary statement of demand adjustments raised, property & other taxes	//
46	Summary statement of head wise collection of property & other taxes	//
47	Summary statement of refunds and remissions, property & other taxes	//
48	Summary statement of write offs, property & other taxes	//
49	Summary statement of demand raised on assessment of Water Supply	//
50	Summary statement of head wise collection of other incomes of Water Supply	//
51	Summary statement of refunds of Water Supply	//
52	Summary statement of write offs of Water Supply	//
53	Summary statement of demand raised on assessment of rentals, fee, & other income	//
54	Summary statement of head wise collection of other incomes	Not provided
55	Summary statement of refunds of rentals, fee, & other income	Not Provided
56	Summary statement of write offs of rentals, fee, & other income	//
57	Grant register	provided
58	Latest statutory audit report of A.G/ memo with compliance report.	//
59	Summary statement of status of capital work in progress	Not Provided
60	Deposit work register	Not Provided
61	Materials receipt note	Not Provided
63	Store ledger	Not Provided
64	Statement of closing stock	Not Provided
65	Quarterly Bank Statement for the period 31.03.2018	//
66	Balance Confirmation from Parties as on 31.03.2018	//
67	BRS of all bank accounts (Including Dormant account) (Quarterly)	//
68	Vouchers of all Payment and Procurements	//

Patna Office: 510, Sumati Palace, Opposite Alankar Jewellers, Boring Road, Patna-800001 Bihar  
 Head Office: 207, 222, IInd Floor, Ganpati Plaza, M.I. Road, Jaipur-302001 Rajasthan  
 Branches: New Delhi | Kolkata | Lucknow | Patna | Jamshedpur | Ahmedabad | Raipur | Udaipur | Bharatpur



69	Utilization certificate - Submitted to UDHD Department,	Not provided
70	Minutes of Meeting of Municipal Accounting committee	ll
71	Minutes of meeting of accounting committee	ll
72	Physical verification report of cash and stock	ll
73	Details Repayment of Loan	ll
74	TDS Deposit Challan (of Each Month ) & Copy of Return 24Q and 26Q for the period June, Sep, Dec. and March	ll
75	VAT deposit challan & copy of return for the period June, Sep, Dec. and March	ll
76	Month wise PF Details (deduction & deposit)	ll
77	Details of pension	ll
78	Details of Outstanding an on 30.06.2019	ll
	a. Mobile tower	ll
	b. Property tax	ll
	c. Water tax	ll
	d. Rent	ll
	e. Advertisement	ll
	f. Any other tax	ll
79	Salary Register/Master Roll	ll

Further your good self is requested to appoint Tax Daroga/ Tax Collector towards filed survey with us for determining 20 high value properties situated in your area. This will required re-assessment of property by fill up ne SAS form.

If there is non-compliance of latest C & AG report and regarding non submission of UC, your good self is requested to appoint Accountant/ Head Clerk of your good team with us towards preparation of compliance report for AG Para and UC as per guidelines given by UD & HD. (We are submitting compliance formats of AG & UC Compliance for your perusal)

The list is not exhaustive. Further documents required during the audit shall be demanded accordingly. Your co-operation is solicited for smooth conduct of the assignment and hence, please submits the above-mentioned documents before us as early as possible.

Thank you

For

**Vinod Singhal & Co. LLP**  
 Chartered Accountants

  
 Sanjeev Kumar  
 (Authorized Signatory)

Date: 6<sup>th</sup> August 2019  
 Place: Kailwar



## कार्यालय नगर पंचायत कोईलवर, भोजपुर

पत्रांक -

दिनांक -

प्रस्तुत अभिलेख नगर पंचायत कोईलवर कार्यालय में Accounting Committee से संबंधित है। नगर पंचायत कोईलवर में अभी तक Accounting Committee का गठन नहीं किया गया है। इसका गठन आगे से किया जाएगा।

वर्ष -  
लिम्न



Ait  
11/10/19

Accountant  
M. P. Kailwar



# कार्यलय नगर पंचायत कोईलवर, भोजपुर

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14.10.16

पत्रांक 496

दिनांक 13/10/16

3782 सचिव  
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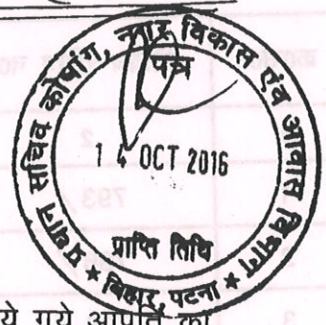
17/10/16

श्री अशोक  
सिन्हा  
19/10/16

प्रेषक,  
कार्यपालक पदाधिकारी  
नगर पंचायत कोईलवर, भोजपुर।

सेवा में,  
प्रधान सचिव  
नगर विकास एवं अवास विभाग  
बिहार, पटना

S.S (J.P.M)



विषय:- आकेंक्षण प्रतिवेदन सं० 192/13-14 के अनुपालन के संबंध में।  
महाशय,

उपयुक्त विषय के संबंध में सुचित करना है कि आकेंक्षण द्वारा किये गये आपात का अनुपालन कर इस पत्र के साथ संलग्न कर साक्ष के साथ आवश्यक कार्यवाही हेतु भेजी जा रही है।

सादर सूचनार्थ।

विश्वासभाजन

*[Signature]*  
13/10/16  
कार्यपालक पदाधिकारी  
नगर पंचायत कोईलवर, भोजपुर

ज्ञापांक 496 कोईलवर, दिनांक 13/10/16  
प्रतिलिपि:-

महालेखाकार (लेखा परीक्षा बिहार, समाजीक प्रक्षेत्र-1)

स्थानिय लेखा परीखा शाखा को सूचनार्थ एवं आवश्यक कार्यवाही हेतु समप्रेषित।

विश्वासभाजन

*[Signature]*  
12/10/16  
कार्यपालक पदाधिकारी  
नगर पंचायत कोईलवर, भोजपुर



## कार्यलय नगर पंचायत कोइलवर, भोजपुर

नगर पंचायत कोइलवर के बर्ष 2009-10 से 2011-12 तक के लेखाओं पर अधरित लेखा परीक्षा प्रतिवेदन सं० 192/13-14 का अनुपालन

कन्डीका 14 का अनुपालन प्रतिवेदन

क्र०सं०	विविध रसिद न०	वसूली गयी राशि	जमा करायी गयी राशि	दिनांक	
1	2	3	4	5	6
1	793 /	1000.00	1000.00	10/10/14	
2	796 /	140.00	140.00	10/10/14	
3	798 /	84500.00	84500.00	24/11/14	
4	801 से 808 एवं 810 से 816	15000.00	15000.00	25/06/15	
5	825 /	11500.00	11500.00	25/06/15	
6	826 /	295500.00	295500.00	24/11/14	
7	828 से 830	3000.00	3000.00	10/10/14	
8	824 /	25000.00	25000.00	27/11/14	
		<b>435640.00</b>	<b>435640.00</b>		

वसूलकर्ता श्री रमेश कुमार राम द्वारा विविध रसिद की राशि जमा कर दिया गया है जो बैंक चालान के माध्यम से नगर पंचायत कोइलवर के कोष में जमा कर दिया गया है। बैंक चालान की छायाप्रति संलग्न है।

विश्वासभाजन

कार्यपालक पदाधिकारी

नगर पंचायत कोइलवर, भोजपुर



## कार्यालय नगर पंचायत कोईलवर, भोजपुर

कोईलवर नगर पंचायत सूचित करता है कि कोईलवर नगर पंचायत द्वारा वित्तीय वर्ष - 2015-16 से 2019-2020 अब तक निम्न करों का संग्रह किया जाता है। जिसकी सूची निम्न प्रकार है। -

1. मकान कर
2. संचार टावर कर

इसके अलावा निम्न शुल्कों का भी संग्रह किया जाता है जिसकी सूची इस प्रकार है।

1. जन्म मृत्यु विलम्ब शुल्क।
2. शौचालय सफाई शुल्क।
3. पानी टकी वितरण शुल्क
4. भवन नक्शा शुल्क।



दिनांक 11-10-19  
कार्यापालक पदाधिकारी  
नगर पंचायत कोईलवर  
(भोजपुर)



Form No. XXIX (Rule 97)

No. 2254

Date. 04/05/18

Miscellaneous Receipt

## नगर पंचायत कोईलवर

Received from श्री कृष्णासिंह, पिता-स्व. रामराम

भायम, ग्राम-पीठमयाना-कोईलवर, वडिनो

on account of बाबत ही लिडिंग नं० - 13.

ही लिडिंग परी - 2015-16, 2016-17 एवं 2017-18

Rupees (in words) रू० (शब्दों में)

बूट के डिपॉजिट

क्यासा नं०. साठ पेसा मात्र

Figures

Rs. 64/-

नाश्रीर महायक

कोईलवर



Form No. XXIX (Rule 97)

No. 2255

Miscellaneous Receipt

Date... 24.12.18

# नगर पंचायत कोईलवर

Received from श्री उत्तम कुमार पिता स.प. रमेश

दाता 740 + वाता - कोईलवर ए प्रि-नो-इ

on account of बाबत ही/डि/नो - 273

ही/डि/नो - 2015-16, 2016-17, 29.12.18

Rupees (in words) रू० ( शब्दों में )

रुपयाम 101

Figures

S. 580 = NP.

नगर सहायक  
नरेश कोईलवर



Form No. XXIX (Rule 97)  
No.

2352

Miscellaneous Receipt

Date 25/7/18

# नगर पंचायत कोईलवर

Received from श्री

श्री. मुस्ताफ़ अहमद, फि. एम. ए.  
गाम नम्बर १० स्थाना - कोईलवर

on account of बाबत

डी. डि. नं. २०१७-१८ (पं. २०१८-१९)  
डी. डि. नं. २०१७-१८ (पं. २०१८-१९)

Rupees (in words) ₹० (शब्दों में)

रु. ००

रु. ००

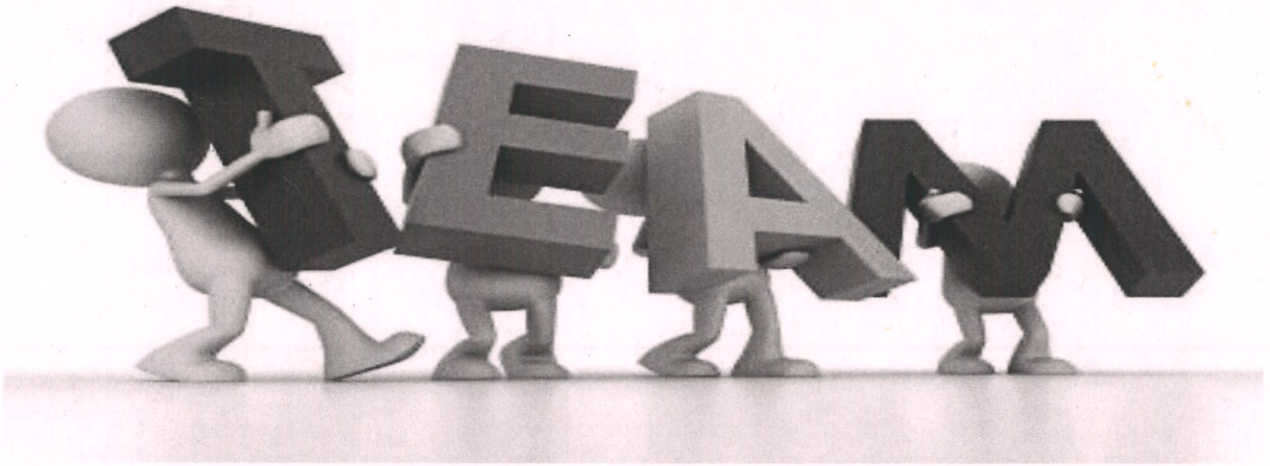
Figures

Rs. ०३० = ०

श्री. मुस्ताफ़ अहमद  
गाम नम्बर १०



thank you



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