

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

INTERNAL AUDIT REPORT

FOR

F. Y. 2018-19

GROUP 1

JAMALPUR MUNICIPAL COUNCIL

BY

A. P. SANZGIRI & CO. CHARTERED ACCOUNTANTS

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A. P. SANZGIRI & CO.

CHARTERED ACCOUNTANTS

INTERNAL AUDIT FOR FY 2018-19

Project Title	Selection of Chartered Accountant Firms for Internal Audit of 140 ULBs of Bihar (Tender No. IA-140ULBs/2017-18/2018-19/2019-20) Group - 1 covering 19 ULBs"
Report Title	Internal Audit for FY 2018-19 of Jamalpur Nagar Parishad
Reporting Entity	A P SANZGIRI & Co., Chartered Accountants
Reporting for	Jamalpur Nagar Parishad
Report Prepared by	Internal Audit Team of A P SANZGIRI & Co., Chartered Accountants
Date of Submission	11 th November 2019



ABBREVIATION AND ACRONYMS

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

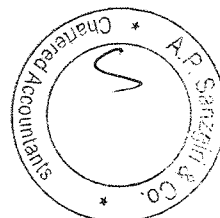
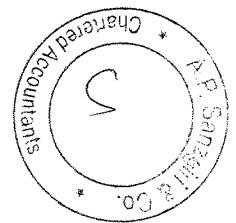


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A. P. SANZGIRI & Co.
CHARTERED ACCOUNTANTS

Date: 13th July, 2020

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

Sub: Submission of Internal Audit Report of Jamalpur Nagar Parishad for the Financial Year 2018-19

Ref No.: Letter No. 7/I. AK. 23/2018 – 82

Dated: 16.01.2019

Respected Sir,

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

As per the terms and conditions of RFP Document, we have successfully conducted the Internal Audit of Jamalpur Nagar Parishad for the Financial Year 2018-19 and submitting the report of the same as per our deliverables.

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

Hope you will find the same in compliance.

Thanking You,

Yours faithfully,

On Behalf of
A P Sanzgiri & Co,
Chartered Accountants

Satish Gupta
CA Satish Gupta
Partner



FRN: 116293W

UDIN: 20101134AAAAHB3055

Date - 07-07-2020
membership No - 101134

Address: Plot No. 21, House No. 167, Anand Nagar Lane, Behind Vakola Police Station, Santacruz East, Mumbai 400055. INDIAPhone: +91-22-6689 9900, Fax: +91-22-6689 9910 E-mail: apsanzgiriandco@gmail.com

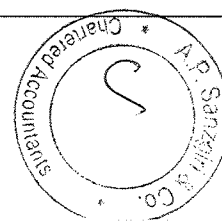
EXECUTIVE SUMMARY

1. Introduction:

Name of the Municipality	-	Jamalpur Nagar Parishad
Period covered under Current Audit	-	01 st April 2018 to 31 st March 2019
Name of Mayor	-	SMT.PARWATI DEVI
Name of Executive Officer	-	SHREE DINESH LAL DAYAL

2. Observations and Findings:

Strengths	<ol style="list-style-type: none">1. In the existing system as prevailing in the ULB, day to day working is in progressive manner in respect of collection of revenue and execution of the projects.2. There is sufficient co-operation from the management during the course of our audit.3. General Cash book is properly up-to-dated.4. List of Outstanding dues is available.
Weaknesses	<ol style="list-style-type: none">1. The collection of rental income is not satisfactory.2. The shopkeeper/tenants have not been paying rent and have huge outstanding debts.3. Budget is not prepared properly; there is huge difference in opening balance of each year in continuous nature.4. No physical verification of store is exercised by ULB.5. No Physical verification of cash is exercised by ULB.6. Provision of Section 36 (a) (iii) of the Bihar Municipal Act, 2007 regarding internal auditor wing or Municipal Internal Auditor on the board of the corporation has not been complied.7. Utilization certificate for FY 2017-18 has not been prepared.8. Fixed assets register is not maintained by ULB9. Compliance report of AG audit is not prepared by the ULB and also report is not provided to us for inspection for FY 2016-17.Hence, we are unable to comment on the same.10. Statutory compliance of the ULBs is not deposited timely and hence it incurs penalty and other charges.11. Certain Statutory Registers and Books are not maintained.12. Bank Reconciliation Statement has not been prepared. <p>13. Non Levy of Taxes:</p> <ul style="list-style-type: none">- Tax on advertisements, other than advertisements published in newspapers- Surcharge on electricity consumption within the municipal area



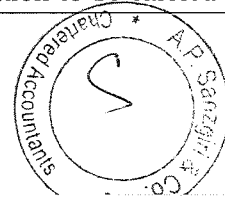
	<ul style="list-style-type: none"> ✓ Tax on congregations. ✓ Tax on pilgrims and tourists. ✓ User Charges for Solid Waste Management ✓ User Charges for Parking Facility ✓ User Charges for Garbage Clearance ✓ Collection of fees for sanction of building plans and issue of completion certificates, ✓ Collection of Development Charges <p>14. During verification of receipts book and deposit slips, we have noticed that there is gap in collection of tax 1 to 34 days and deposit of tax around 07 to 27 days.</p> <p>15. ULB is not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.</p> <p>16. ULB is not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter</p> <p>17. Non-preparation of fund wise statement in BMAR Form No. 71, 73 and 74 not later than 20th of the subsequent month.</p> <p>18. Non Compliance of Rule 130 of BMAR in some of the cases.</p> <p>19. ULB is not maintaining the accounts as well as not preparing the financial statements.</p> <p>20. ULB is currently not following the provision of BMAR for submission of financial statement and balance sheet to auditor.</p>
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3. Opinion:

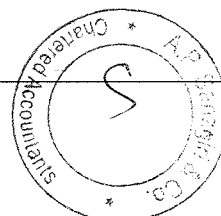
The management has to take stringent effort in forming accountability at various levels of the ULB, introducing reforms in financial management and accounting systems, development of strong internal control and organizational design of Municipalities, ensuring capacity building of the municipal personnel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

4. Audit Recommendation:

Observed Weaknesses	Audit Recommendations
The collection of rental income is not satisfactory. The shopkeeper/ tenants have not been paying rent and have huge outstanding debts.	To implement/take action to boost collection of arrear revenue to increase their own source revenue.
No physical verification of store is exercised by ULB.	Physical verification to be carried out by ULB on interval basis for proper monitoring of the stock and process.
No Physical verification of cash is exercised by	Physical verification to be carried out by ULB



ULB.	on interval basis for proper monitoring of cash.
Provision of Section 36 (a) (iii) of the Bihar Municipal Act, 2007 regarding internal auditor wing or Municipal Internal Auditor on the board of the corporation has not been complied.	Internal Audit wing should be created by employing the Municipal Internal Auditor on the Board.
Fixed assets register is not maintained by ULB	Fixed assets register should be maintained and updated properly.
Compliance report of AG audit is prepared by the ULB and also report is provided to us for inspection for FY 2014-15 to 2015-16. Hence, we are unable to comment on the same.	Compliance report should be prepared as soon as the report is received by ULB and steps to be taken for recovery of the amount for financial irregularities.
Statutory compliance of the ULB are not deposited timely and hence it incurs penalty and other charges.	As ULB is not proper in statutory compliances, that cause financial implication on ULB in mode of interest and penalty. So, ULB should ensure statutory compliance on time.
Certain Statutory Registers and Books are not maintained.	Statutory register and books of accounts should be maintained as per guidelines and BMAR.
Bank Reconciliation Statement has not been prepared.	ULB should prepare bank reconciliation of all bank accounts including doormat accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records.
Non Levy of Taxes: <ul style="list-style-type: none"> ✓ Tax on advertisements, other than advertisements published in newspapers ✓ Surcharge on electricity consumption within the municipal area ✓ Tax on congregations. ✓ Tax on pilgrims and tourists. ✓ User Charges for Solid Waste Management ✓ User Charges for Parking Facility ✓ User Charges for Garbage Clearance ✓ Collection of fees for sanction of building plans and issue of completion certificates, ✓ Collection of Development Charges 	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. ULB should take steps to implement required taxes to boost their revenue
During verification of receipts book and deposit slips, we have noticed that there is gap in collection 01 to 34 days of tax and deposit of tax around 07 to 27 days.	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made.
ULB is not prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	As per BMAR Rule No. - 121, ULB should prepare of monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the executive officer.
ULB is not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month	Currently ULB is sending on yearly basis and the same need to be complied on quarterly basis.



DETAILED AUDIT REPORT

1. INTRODUCTION:

Name Of ULB	Period-covered		Audit Team
	From	To	
Jamalpur Nagar Parishad	1 st April, 2018	31 st March, 2019	1. Team Leader: CA Satish Gupta 2. Name of CA: Ayush Agarwal 1. Name of Auditor-1: Md Rashid Hussain

2. ADMINISTRATION:

S.N	Particulars	Details
1	The present body of the ULB has taken charge on	31.March.19
2	The incumbency in the key administrative and executive positions was as under:	
2.1	Name of Mayor:	SMT.PARWATI DEVI
2.1.1	Period of Service:	From: June, 2017 To: Till date
2.2	Name of Executive Officer:	SHREE DINESH LAL DAYAL
2.2.1	Period of Service:	From: 21 st January To till date

3. REVIEW OF OUTSTANDING AUDIT PARAS:

3.1. STATUS OF AUDIT OBSERVATIONS IS AS UNDER:

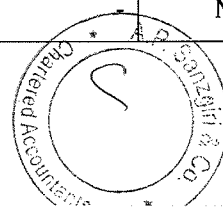
Particulars of audit and date of report	Total No. of audit Para's	Improvement/corrective measures required (Nos. of Para's)	Recovery of cash is proposed (Nos. of Para's)	Recovery has been made (Nos. of Para's)	Total amount of Recovery	No action has been taken	No. & date of compliance report
Audit report submitted by AG for the F.Y. 2016-17	16	16	3	3	29.53 LAKH	16	3328 09/09/17

3.2. DETAILS OF TOTAL NUMBER OF AUDIT PARA'S:

Period of AG Audit Report : 2014-15 and 2015 - 16

Compliance Report Date & Number : 341/16-17

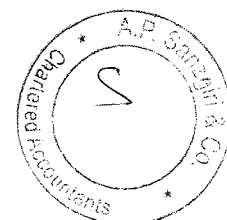
Para Nos	Para Nos. Heading of the Audit Para	Amount involved	Recovery Proposed	Recovery Completed	Action Taken or Not
1	Deposited Rs.11.84 lac during audit	11.84 lac	11.84 lac	Yes	-
2	Amount collected but not deposited	1.58 lac	1.58 lac	No	Yes
3	Irregularities in payment of purchase of led light & high mask light	413.48 lac		No	No



4	Excess expenses in purchase of machinery & equipment's	79.93 lac	-	No	No
5	Registration & renewal fees of mobile tower not collected by the ULB	28.79 lac	28.79 lac	No	No
6	Interest & surcharge paid to electricity department	1.06 lac	1.06 lac	No	No
7	Irregularities in payment for purchase of laptop	9.24 lac	-	No	No
8	Interest amount paid for water supply work	1.27 lac	1.27 lac	No	No
9	Irregularities in payment of cleaning work	48.10 lac	-	No	No
10	Penalty against delayed in work completion not collected from contractors	4.62 lac	4.62 lac	4.62 lac	Yes
11	Irregularities in payment of royalty	12.64 lac	-	No	No
12	Irregularities in payment of procurements	28.70 lac	-	No	No
13	Arrear of shop rent not collected by the ULB	21.89 lac	-	No	No
14	Tax not collected from government building	0.51 lac	-	No	No
15	House tax arrears not collected	185.85 lac	-	No	Yes
16	EPF/CPF amount not deposited	18.31. lac	-	No	Yes
17	Idle grants against construction of park	80.00 lac	-	No	No
18	Work not completed from long time	3.81 lac	3.81 lac	No	No
19	Advance not settled	308.59 lac	-	No	No

NOTE - 1: We have taken AG Report from ULB.

NOTE - 2: Further Compliance Report has been prepared by Management.



4. FINANCE

I. BUDGETARY PROVISIONS AND EXPENDITURES FOR THE LAST THREE YEARS:

Year	Year- 2016-17	Year- 2017-18	Year- 2018-19
Final/Revised Budget Data	14,59,14,587.00	23,29,50,456.00	52,68,07,823.00
Actual Expenditure Data	17,54,58,333.00	13,55,00,766.00	184,077,256.00
Savings(+)/Excess(-)	(-2,95,43,746.00)	9,74,49,690.00	34,27,30,567.00

Auditor's Comment:

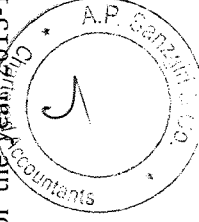
The above figures have been taken from the Budget Statement of the ULB for the year 2015-16, 2016-17, 2017-18 & 2018-19. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2015-16, 2016-17 & 2017-18 have not been produced before us 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. 2017-18	Actual for the F.Y. 2016-17	Actual for the F.Y. 2018-19	Cumulative for the current period
Opening balance	27,50,53,923.00	23,29,50,456.00	14,59,14,587.00	25,63,81,130.00	25,63,81,130.00
Receipts	2,51,803,900.00	15,89,31,440.00	26,24,94,202.00	15,97,62,700.00	15,97,62,700.00
Total	52,68,57,823.00	39,18,81,896.00	40,84,08,789.00	41,61,43,830.00	41,61,43,830.00
Net expenditure	52,68,07,823.00	13,55,00,766.00	17,54,58,333.00	184,077,256.00	184,077,256.00
Closing balance	50,000.00	25,63,81,130.00	23,29,50,456.00	23,20,66,574.00	2,32,06,6574.00

Auditor's Comment:

1. The above figures have been taken from the Budget Statement of the ULB for the year 2015-16, 2016-17, 2017-18 & 2018-19. 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.



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	SBI	32717526793	14 TH FINANCE COMMISSION	59,290.00	59,290.00	00	Yes
2	PNB	7838000100013849	SWATCH BHARAT MISSION	1,41,102.00	44,376.00	96,726.00	NO
3	PNB	7838000100016679	AWAS YOJNA	35,263.00	35,263.00	00	Yes
4	SBI	30417355211	B.R.G.F	4,759.00	4,759.00	00	Yes
5	SBI	10907644919	PENSION FUND	6,93,622.00	6,93,622.00	00	Yes
6	PNB	7838000100005785	E-GOVERNMENT FUND	88,354.00	88,354.00	00	Yes
7	SBI	10972771439	ROJGAR YOJNA	8,84,096.00	8,84,096.00	00	Yes
8	SBI	32721852868	REVENUE RECEIPT FUND	8,22,764.00	8,22,764.00	00	Yes
9	BOB	37230100002338	N U L M (FUND)	61,00,208.00	61,00,208.00	00	Yes
10	BOB	37230100003382	MALIN BASTI YOJNA	18,13,307.00	18,13,307.00	00	Yes
11	BOB	37230100002339	SAMAJIK SURAKSHA PENSION FUND	1,207.00	1,207.00	00	Yes
12	PNB	7838000100015795	AMRIT YOJNA	16,37,080.00	16,37,080.00	00	Yes
13	UNITED BANK OF INDIA	508010251884	CITY HALL COMMISSION MONEY	20,430.00	20,430.00	00	Yes
14	CENTRAL BANK OF INDIA	3108943432	RAILWAY TAX FUND	30,297.00	30,297.00	00	YES
15	BIHAR GRAMIN BANK	32220100001598	DFID-SPUR FUND	4,947.00	4,947.00	00	Yes
16	ALLAHBAD BANK	20962235655	BPL SURBEY PASHUGANNA FUND	2,046.00	2,046.00	00	Yes

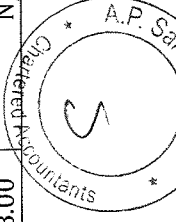


17	ALLAHBAD	50009745294	M P FUND	1,00,047.00	1,00,047.00	00	Yes
18	ICICI BANK	132901000658	SWATCH BHARAT MISION	26,29,433.00	25,75,433.00	54,000.00	NO
19	PL ACCOUNT	PLA-048	SWATCHTA FUND,14 TH FINANCE,NALI GALI FUND,ILCS,CITY COUNCIL FUND,COUNCILLOR FUND,AMRIT FUND,PAISHKAR FUND,5 TH FINANCE (31.5),5 TH FINANCE (31.6),PARASNIK BUILDING FUND,CITY MANAGER SALARY,AUSHDADH FUND,DEVELOP WORK FUND, SAMBATE LABH FUNDH,ELECTRICTY FUND	25,93,35,051.00	25,98,57,579.00	5,22,528.00	No

Management Comment: We Will Reconcile Letter as Soon as Possible

IV. RECEIPT DETAILS:

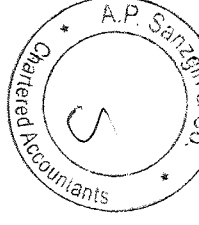
INCOME DETAILS (Amounts IN INR)							
SN	Details	2017-18		2018-19		2019-20	
		2017-18 (Actual)	2016-17 (Actual)	2018-19 (Actual)	2017-18 (Actual)	2019-20 (Actual)	2018-19 (Actual)
	Total Receipts (A+B)	15,89,31,440.00	26,24,94,202.00	15,97,62,700.00	15,89,31,440.00	N/A	15,97,62,700.00
A	Revenue Receipts (1+2+3)	5,99,53,327.00	4,46,57,627.00	11,51,21,821.00	5,99,53,327.00	N/A	11,51,21,821.00
1	Own Revenue Receipts (a+b)	5,49,09,522.00	3,97,35,980.00	6,57,55,597.00	5,49,09,522.00	N/A	6,57,55,597.00
a)	Tax Revenue(Collected by ULB)	5,42,31,772.00	3,94,53,190.00	6,56,14,448.00	5,42,31,772.00	N/A	6,56,14,448.00
i)	Property Tax	12,97,60,34.00	1,58,87,176.00	14,80,74,18.00	1,29,76,034.00	N/A	1,48,07,418.00
ii)	Other tax (Collected by ULB)	4,12,55,738.00	2,35,66,014.00	5,08,07,030.00	4,12,55,738.00	N/A	5,08,07,030.00



b)	Non-tax revenue (Collected by ULB)	6,77,750.00	2,82,790.00	1,41,149.00	6,77,750.00	N/A	1,41,149.00
ii)	User charges	3,29,132.00	2,50,190.00	65,099.00	3,29,132.00	N/A	65,099.00
iii)	Other non-tax revenue	3,48,618.00	32,600.00	76,050.00	3,48,618.00	N/A	76,050.00
2	Other Revenue Receipts	1,51,49,05.00	18,74,697.00	14,99,721.00	15,14,905.00	N/A	14,99,721.00
a)	Income from interest/investments	11,53,313.00	17,48,098.00	8,25,050.00	11,53,313.00	N/A	8,25,050.00
b)	Other Revenue income	3,61,592.00	1,26,599.00	6,74,671.00	3,61,592.00	N/A	6,74,671.00
3	Transfers/Grants/Assigned Revenues	35,28,900.00	30,46,950.00	4,78,66,503.00	35,28,900.00	N/A	4,78,66,503.00
a)	State Assigned Revenue	35,28,900.00	30,46,950.00	4,78,66,503.00	35,28,900.00	N/A	4,78,66,503.00
b)	State Finance Commission (SFC) Grants	00.00	00.00	00.00	00.00	N/A	00.00
c)	Octroi compensation	00.00	00.00	00.00	00.00	N/A	00.00
d)	Other State Government Transfers	00.00	00.00	00.00	00.00	N/A	00.00
e)	Central Finance Commission (CFC) Grant	00.00	00.00	00.00	00.00	N/A	00.00
f)	Other Central Government Transfers	00.00	00.00	00.00	00.00	N/A	00.00
B	Capital Receipts	9,89,78,113.00	21,78,36,575.00	4,46,40,879.00	9,89,78,113.00	N/A	4,46,40,879.00
1	Sale of Municipal Land	00.00	00.00	00.00	00.00	N/A	00.00
2	Loans (from State Govt. of Banks etc.)	00.00	00.00	00.00	00.00	N/A	00.00
3	State Capital Account Grant	8,62,99,113.00	21,30,96,575.00	4,46,40,879.00	8,62,99,113.00	N/A	4,46,40,879.00
4	Central Capital Account Grant	1,26,79,000.00	47,40,000.00	00.00	1,26,79,000.00	N/A	00.00
5	Other Capital Receipts	00.00	00.00	00.00	00.00	N/A	00.00

Auditor's Comment:

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



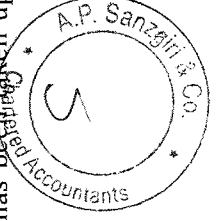
V. EXPENDITURE INFORMATION:

S.N	Details	2017-18			2018-19			2019-20	
		2017-18 (Actual)	2016-17 (Actual)	2018-19 (Actual)	2017-18 (Actual)	2019-20 (Actual)	2018-19 (Actual)	2019-20 (Actual)	
A.	Total Expenditure (1+2)	135,500,766.00	175,458,333.00	184,077,256.00	135,500,766.00	N/A	184,077,256.00	N/A	
1	Revenue Expenditure	91,063,754.00	65,690,329.00	58,743,808.00	91,063,754.00	N/A	58,743,808.00	N/A	
1.1	<i>Administrative Expenses, Establishment and Salaries (All Departments- Regular and contract)</i>	59,297,509.00	43,285,789.00	52,276,410.00	5,92,97,509.00	N/A	5,22,76,410.00	N/A	
1.2	<i>Operation and Maintenance</i>	2,388,414.00	3,612,439.00	888,154.00	23,88,414.00	N/A	8,88,154.00	N/A	
1.3	<i>Loan repayment (Interest payments)</i>	00.00	00.00	00.00	00.00	N/A	00.00	N/A	
1.4	<i>Others(any other revenue expenditure)</i>	29,377,831.00	18,792,101.00	5,579,244.00	2,93,77,831.00	N/A	55,79,244.00	N/A	
2	<i>Capital Expenditure</i>	44,437,012.00	109,768,004.00	125,333,448.00	4,44,37,012.00	N/A	12,53,33,448.00	N/A	
2.1	<i>All developmental works under Central/ State schemes</i>	44,437,012.00	109,768,004.00	125,333,448.00	4,44,37,012.00	N/A	12,53,33,448.00	N/A	
2.2	<i>Loan Repayments(Principal Amount)</i>	00.00	00.00	00.00	00.00	00.00	00.00	00.00	
2.3	Other Capital expenditure	00.00	00.00	00.00	00.00	00.00	00.00	00.00	

AUDITOR' S COMM

ENT:

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



VI. STATUS OF IMPLEMENTATION OF DOUBLE ENTRY SYSTEM: It is told by the ULB that there one Agency M/S **Tibrewal Chand & co.** was appointed for the DEAS work and it has completed following activities till FY 2012-13,2013-14,2019-20. Further at present there no agency is working for implementation of Double Entry Accounting System.

Name of agency - **Tibrewal Chand & co.**

Period - **2012 to 2021**

Tally serial no - **746803584**

Tally id - **nagarparishadjamalpur@gmail.com**

Work details	2012-13	2013-14	2019-20
Payment entry	Completed	in process	Up to Nov 19
Receipt entry	Completed	Completed	Up to Nov 19
Journal voucher	Completed	In process	In process
Salary payment entry	Completed	In process	In process
Contractor payment	Completed	In process	In process
Grant adjustment	Completed	In process	In process

VII. MUNICIPAL ACCOUNTS COMMITTEE:

At present committee is formed but it was told there is no one meeting held yet. Kindly refer discussion note attached with this report.

5. AUDIT OBSERVATION:

PART-A: ALL AUDIT OBJECTIONS/IRREGULARITIES WHICH HAS MONETARY IMPLICATIONS

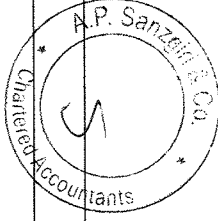
(A) LEAKAGE OF OWN SOURCE REVENUE EITHER DUE TO WRONG ASSESSMENT OR NON-LEVY OF PROPERTY TAX, MOBILE TOWER TAX, RENT ON MUNICIPAL PROPERTIES, ADVERTISEMENT TAX, FEE ETC.

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

SN	Head	Comments
1	Objective	The main objective of audit of taxes is to check whether all taxes which are covered under Bihar Municipal Act, 2007, is levied and collected by the ULB. Further to check whether taxes are levied and collected according to applicable provisions and rules.



2	Criteria	We have checked list of all the taxes which to be levied and collected by the ULB as per Act. Further we have checked Syah Register, Receipt book, cashier cash book and accountant cash book etc.																																																						
3	Condition	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. <i>In case of Jamalpur Nagar Parishad</i> , the following mentioned tax/charges are not implemented that leads to loss of revenue to corporation:																																																						
		<table border="1"> <thead> <tr> <th data-bbox="331 1444 411 1585">S.N</th> <th data-bbox="331 392 411 1444">Particulars</th> <th data-bbox="331 136 411 392">Implemented by ULB or Not</th> </tr> </thead> <tbody> <tr> <td data-bbox="411 1444 448 1585">1</td> <td data-bbox="411 392 448 1444">Property tax on lands and buildings.</td> <td data-bbox="411 136 448 392">Yes</td> </tr> <tr> <td data-bbox="448 1444 485 1585">2</td> <td data-bbox="448 392 485 1444">Surcharge on transfer of lands and buildings</td> <td data-bbox="448 136 485 392">No</td> </tr> <tr> <td data-bbox="485 1444 521 1585">3</td> <td data-bbox="485 392 521 1444">Fire tax.</td> <td data-bbox="485 136 521 392">No</td> </tr> <tr> <td data-bbox="521 1444 558 1585">4</td> <td data-bbox="521 392 558 1444">Tax on advertisements, other than advertisements published in newspapers</td> <td data-bbox="521 136 558 392">Yes</td> </tr> <tr> <td data-bbox="558 1444 595 1585">5</td> <td data-bbox="558 392 595 1444">Surcharge on electricity consumption within the municipal area</td> <td data-bbox="558 136 595 392">No</td> </tr> <tr> <td data-bbox="595 1444 632 1585">6</td> <td data-bbox="595 392 632 1444">Tax on congregations.</td> <td data-bbox="595 136 632 392">No</td> </tr> <tr> <td data-bbox="632 1444 668 1585">7</td> <td data-bbox="632 392 668 1444">Tax on pilgrims and tourists.</td> <td data-bbox="632 136 668 392">No</td> </tr> <tr> <td data-bbox="668 1444 705 1585">8</td> <td data-bbox="668 392 705 1444">Tax on profession.</td> <td data-bbox="668 136 705 392">No</td> </tr> <tr> <td data-bbox="705 1444 804 1585">9</td> <td data-bbox="705 392 804 1444">Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, passenger motor vehicles.</td> <td data-bbox="705 136 804 392">No</td> </tr> <tr> <td data-bbox="804 1444 841 1585">10</td> <td data-bbox="804 392 841 1444">User Charges for provision of water-supply, drainage and sewerage</td> <td data-bbox="804 136 841 392">No</td> </tr> <tr> <td data-bbox="841 1444 877 1585">11</td> <td data-bbox="841 392 877 1444">User Charges for Solid Waste Management</td> <td data-bbox="841 136 877 392">No</td> </tr> <tr> <td data-bbox="877 1444 914 1585">12</td> <td data-bbox="877 392 914 1444">User Charges for Parking Facility</td> <td data-bbox="877 136 914 392">No</td> </tr> <tr> <td data-bbox="914 1444 951 1585">13</td> <td data-bbox="914 392 951 1444">User Charges for Garbage Clearance</td> <td data-bbox="914 136 951 392">No</td> </tr> <tr> <td data-bbox="951 1444 987 1585">14</td> <td data-bbox="951 392 987 1444">Collection of fees for sanction of building plans and issue of completion certificates,</td> <td data-bbox="951 136 987 392">Yes</td> </tr> <tr> <td data-bbox="987 1444 1070 1585">15</td> <td data-bbox="987 392 1070 1444">Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,</td> <td data-bbox="987 136 1070 392">Yes</td> </tr> <tr> <td data-bbox="1070 1444 1107 1585">16</td> <td data-bbox="1070 392 1107 1444">Collection of Fees for issue of birth and death certificates.</td> <td data-bbox="1070 136 1107 392">Yes</td> </tr> <tr> <td data-bbox="1107 1444 1157 1585">17</td> <td data-bbox="1107 392 1157 1444">Collection of Development Charges</td> <td data-bbox="1107 136 1157 392">No</td> </tr> </tbody> </table>	S.N	Particulars	Implemented by ULB or Not	1	Property tax on lands and buildings.	Yes	2	Surcharge on transfer of lands and buildings	No	3	Fire tax.	No	4	Tax on advertisements, other than advertisements published in newspapers	Yes	5	Surcharge on electricity consumption within the municipal area	No	6	Tax on congregations.	No	7	Tax on pilgrims and tourists.	No	8	Tax on profession.	No	9	Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, passenger motor vehicles.	No	10	User Charges for provision of water-supply, drainage and sewerage	No	11	User Charges for Solid Waste Management	No	12	User Charges for Parking Facility	No	13	User Charges for Garbage Clearance	No	14	Collection of fees for sanction of building plans and issue of completion certificates,	Yes	15	Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,	Yes	16	Collection of Fees for issue of birth and death certificates.	Yes	17	Collection of Development Charges	No
S.N	Particulars	Implemented by ULB or Not																																																						
1	Property tax on lands and buildings.	Yes																																																						
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4	Tax on advertisements, other than advertisements published in newspapers	Yes																																																						
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8	Tax on profession.	No																																																						
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13	User Charges for Garbage Clearance	No																																																						
14	Collection of fees for sanction of building plans and issue of completion certificates,	Yes																																																						
15	Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,	Yes																																																						
16	Collection of Fees for issue of birth and death certificates.	Yes																																																						
17	Collection of Development Charges	No																																																						
4	Consequences/Effect	No levy of taxes will be resulted in to revenue loss to ULB.																																																						
5	Cause	There is lack of standard policies and instructions from department. In some cases policies are prepared by it is not followed by the ULBs.																																																						
6	Corrective Action	It is recommended that department should prepare uniform policies for levy and collection of taxes in proper manner and on due time. Further capacity building programmes should be held for ULBs staff and awareness about these taxes should be done.																																																						
7	Management Comments	(Kindly refer discussion note attached with the report.)																																																						

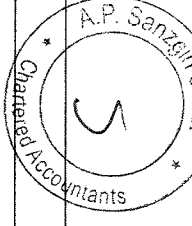


OBSERVATION-2: DELAY IN DEPOSIT OF PROPERTY TAX COLLECTED BY ULB STAFF

SN	Head	Comments
1	Objective	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 the amount of tax collected by the Tax collector is required to be handed over to cashier and deposited into bank on the same day on which collection is made. To check compliance of these provisions, we have carried audit of such type of cases.
2	Criteria	We have checked respective books in order to carry the audit and some cases were checked on random basis.
3	Condition	During verification of receipts book and deposit slips, we have noticed that there is gap period in collection of tax and deposit of tax around 13 to 27 days. Details of such cases are given in Annexure-1 .
4	Consequences/Effect	In respect of above in most of the cases property tax has not been deposited on same day of collection which resulted in interest loss to ULB.
5	Cause	It is explained by concern person that due to non- availability of human resources the same issues arises.
6	Corrective Action/ Recommendation	It is recommended that tax collector/cashier should deposit the collected money into bank on same day itself and if he fails to do the same, necessary action should be taken by the ULB management in such cases.
7	Management Comments	(Kindly refer discussion note attached with the report.)

OBSERVATION-3: NON COLLECTION OF NOTICE FEE

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



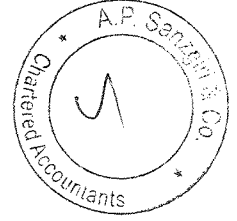
OBSERVATION-4: RECOVERY OF OUTSTANDING TAXES/RENTAL INCOME

1. RECOVERY OF OUTSTANDING PROPERTY TAX

SN	Head	Comments
1	Objective	ULB is authorized to collect holding tax from households situated in the municipal area and Property tax have major role in the internal revenue of ULB.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that property tax of Rs. 2,44,76,325 was outstanding as on 31/03/2019:
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/ Recommendation	Notice should be issued to the assessee's on regular interval for recovery of outstanding dues.
7	Management Comments	(Kindly refer discussion note attached with the report.)

2. RECOVERY OF ADVERTISEMENT TAX

SN	Head	Comments
1	Objective	ULB authorized to charge advertisement tax/fee in municipal are as per act/rule.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted there was no outstanding dues as on 31/03/2019.
3	Consequences/Effect	Delay in collection or outstanding dues results in revenue loss to ULB.
5	Cause	It is charged by tender
6	Corrective Action/ Recommendation	Not Applicable
7	Management Comments	(Kindly refer discussion note attached with the report.)



3. RENT INCOME

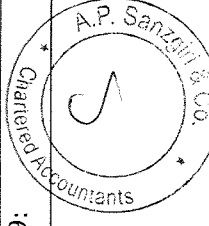
SN	Head	Comments
1	Objective	ULB authorized to charge rent from municipal properties.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that rent income of Rs. 10,70,669 was outstanding as on 31/03/2019.
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/ Recommendation	Notice should be issued to the assessee's on regular interval for recovery of outstanding dues.
7	Management Comments	(Kindly refer discussion note attached with the report.)

4. MOBILE TOWER TAX

SN	Head	Comments
1	Objective	ULB is authorized to collect tax from telecom companies for mobile towers installed in the municipal area.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted there was 1,51,000 outstanding as on 31/03/2019:
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/ Recommendation	Notice should be issued to the assessee's on regular interval for recovery of outstanding dues.
7	Management Comments	(Kindly refer discussion note attached with the report.)

5. OTHER TAX

SN	Head	Comments
1	Objective	ULB is authorized to collect other various types of taxes/fee.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that no other tax was outstanding as on 31/03/2019:

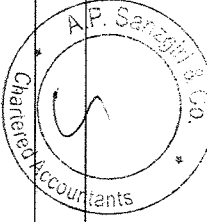


3	Consequences/Effect	Not applicable
5	Cause	Not applicable
6	Corrective Action/ Recommendation	Not applicable
7	Management Comments	Not applicable

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

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

SN	Head	Comments							
1	Objective	Checking of payment made by ULBs to find out irregularities made during payment							
2	Criteria	Payment were checked on random basis							
3	Condition	We have checked following payment related to FY 2018-19 during audit:							
		S.N	Name of Party	Payment Head	Invoice Amount	Approved Amount	Date of Payment	Audit Observations	
		1	Most gango domin (retire safai labour)	Gratuity and leave encashment	665583.00	665583.00	13.4.18	No Irregularities found.	
		2	Betry shop	Invertor and betry	30700.00	30700.00	20.4.18	No Irregularities found.	
		3	Petrol pump	Diesel	20834.00	20834.00	20.4.18	No Irregularities found.	
		4	Advocate	Advocate fee	6800.00	6800.00	20.4.18	No Irregularities found.	
		5	Archana mishra	contractor	304260.00	304260.00	4.6.18	No Irregularities found.	
		6	Labour coast	Gate repairing	9035.00	9035.00	15.6.18	No Irregularities found.	
		7	Tyre house	Scorio tyre	28200.00	28200.00	15.8.18	No Irregularities found.	
		8	Internet bill	Internet bill	3245.00	3245.00	10.10.18	No Irregularities found.	
		9	Sweets house	Sweets	6950.00	6950.00	10.10.18	No Irregularities found.	
		10	Camera shop	CCTV Camera	19510.00	19510.00	10.10.18	No Irregularities found.	
4	Consequences/Effect	Irregularities in payment lead to excess payment, wrong deductions, non-compliance with agreement and statutory compliances.							
5	Cause	No such cases were identified during audit.							



6	Corrective Action/Recommendation	Management can implement standard checklist for each payment so that irregularities in payments can be avoided.
7	Management Comments	Not Applicable

(C) REPORT ON SURVEY ON 20 HIGH VALUE PROPERTIES

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

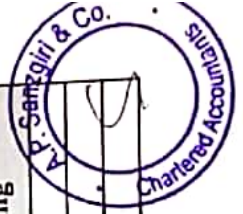
SN	Head	Comments
1	Objective	Field survey and report of 20 high value properties of ULB and report on the basis of area of building, rate of property tax etc of the same. Comparison with the data of same property provided by the ULB and report on variance between them if available.
2	Criteria	Survey was done for 20 High value properties.
3	Condition	We have checked ten high value assessed property and no found variances related to FY 2018-19 during audit.
4	Consequences/Effect	Not applicable
5	Cause	Not applicable
6	Corrective Action/Recommendation	Management need to carry survey of properties on regular interval.
7	Management Comments	(Kindly refer discussion note attached with the report.)

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

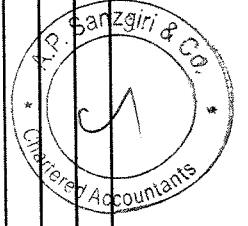
(a) NON MAINTENANCE OF BOOKS OF ACCOUNTS, SUBSIDIARY REGISTERS:

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

S.N	Name of Register	Maintained/ Not Maintained	Last date of Updating
1	Cash Book-Cashier	Maintained	31.03.2019
2	Cash Book-Accountant	Maintained	31.03.2019
3	Collection Register	Maintained	31.03.2019



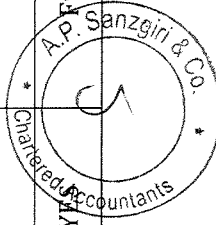
4	Cheque issue Register	Maintained	31.03.2019
5	Register of Advance	Maintained	31.03.2019
6	Register of Permanent Advance	Maintained	31.03.2019
7	Deposit received register	Maintained	31.03.2019
8	Summary statement of deposit adjusted	Not Maintained	
9	Demand Register	Maintained	31.03.2019
10	Summary Statement of Bills Raised	Not maintained	
11	Register of Notice Fees, Warrant Fees, Other Fees	Maintained	31.03.2019
12	Summary Statement of Notice Fees, Warrant Fees, Other Fees	Not maintained	
13	Register of Refunds, Remissions and Write off	Maintained in Yojna panji	31.03.2019
14	Summary statement of Refunds and Remissions	Not maintained	
15	Summary Statement of Write-offs	Not maintained	
16	Statement of outstanding Liability for Expenses	Not maintained	
17	Document Control Register/Stock Account Receipts/Cheque Book	Maintained	31.03.2019
18	Fixed Assets Register	Maintained	01.04.2011
19	Summary Statement of Demand Raised on assessment	Not Maintained	
20	Summary Statement of Head wise Collection of Other Income	Maintained in DCR	31.03.2019
21	Summary Statement of Refunds	Maintained in Yojna Panji	31.03.2019
22	Summary Statement of Write off	Not Maintained	
19	Summary Statement of Demand Raised on assessment	Not Maintained	
20	Summary Statement of Head wise Collection of Other Income	Maintained in DCR	31.03.2019
21	Summary Statement of Refunds	Maintained in Yojna Panji	31.03.2019
22	Summary Statement of Write off	Not maintained	
23	Grant Register	Maintained	31.03.2019
24	Summary Statement of status of Capital Work in Progress	Not Maintained	
25	Work Sheet	Maintained	31.03.2019
26	Deposit Works Register	Not Maintained	
27	Material Receipt Note	Maintained	31.03.2019
28	Store Ledger	Maintained	31.03.2019
29	Statement of Closing Stock	Not Maintained	
30	Statement of Material Issued	Maintained	31.03.2019
31	BRS of all bank accounts (including dormant accounts)	Maintained	31.03.2019
32	Final Accounts for the F.Y. 2012-13 to 2017-18	Not maintained	
33	Audited Balance Sheet	Not maintained	
34	Audited Income & Expenditure Account	Not maintained	
35	Audited Receipts & Payment Account	Not maintained	



(b) IRREGULARITY IN PROCUREMENT PROCESS:

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

S.N	Name of Party	Invoice Amount	Deduction has made or not	Whether Deductions are with appropriate Rate	Check signature of Commissioner/EO in Payment Order	Whether Measurement book & bill signed by the JE of ULB	Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority (BMAR Rule No.-130)
1	NUTAN BALIYA	2,06,589.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
2	RAHUL KUMAR	3,12,508.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
3	DAZY DEVI	4,35,150.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
4	LAJWANTI KUMARI	4,36,251.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
5	SATYENDRA KUMAR	5,06,185.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
6	NUTAN BALIYA	4,25,119.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
7	SATYENDRA KUMAR	4,55,259.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
8	NUTAN KUMAR	1,83,778.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
9	NUTAN BALIYA	2,58,965.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found



10	NUTAN BALIYA				MADE ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
11	ANIL KUMAR				ALL DEDUCTION MADE		YES	YES	Furnished and no deviation found
12	ANIL KUMAR				ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
13	RANI DEVI				ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
14	ANITA SINHA				ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
15	DAZY DEVI				ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
16	GRIDHAR KUMAR				ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
17	GRIDHAR KUMAR				ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
18	ARCHANA MISHRA				ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
19	RAJESH KUMAR				ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
20	ANIL KUMAR				ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
21	ANIL KUMAR				ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
22	GRIDHAR KUMAR				ALL DEDUCTION	YES	YES	YES	Furnished and no deviation found



23	MALA DEVI	6,26,377.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
24	NUTAN BALIA	4,15,349.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
25	GRIDHAR KUMAR	4,09,600.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
26	ARCHANA MISHRA	3,04,260.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
27	KRISHNA	4,76,020.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
28	DAZY DEVI	6,17,982.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
29	ANITA SINHA	6,17,347.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
30	LAJWANTI KUMARI	2,46,060.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
31	RAHUL KUMAR	3,30,260.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
32	BIPIN SINGH	2,27,920.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
33	BIJAY SHANKAR SINGH	91,242.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
34	RUPA DEVI	5,88,965.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
35	SATYANDRA KUMAR	6,18,928.00	ALL DEDUCTION	YES	YES	YES	Furnished and no deviation found

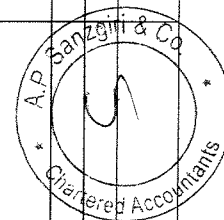


36	RUBY DEVI	4,21,464.00	MADE ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
37	ANIL KUMAR	4,35,708.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
38	GRIDHAR KUMAR	6,20,977.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
39	GRIDHAR KUMAR	6,25,725.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
40	GRIDHAR KUMAR	4,09,600.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
41	ARCHANA MISHRA	3,04,260.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found

2. DETAILS OF LOG BOOK MAINTAINED:

3.

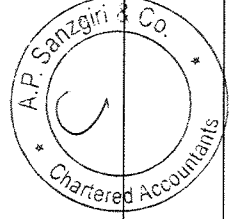
S.N	Name of Vehicle	QTY	Whether vehicle log book is maintained or not	Whether log book is properly updated or not	Whether vehicle is insured or not	Whether Rate of Diesel/Petrol properly mention in log book
1	TRACTOR	4	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED
2	MAHINDRA YUVRAJ SCOT TRACTOR	3	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED
3	FOUR SEATER PICKUP	1	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED
4	TWO SEATER PICKUP	1	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED
5	AUTO	4	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED
6	AUTO FOR ADVERTISEMENT	4	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED
7	JCB (BIG)	2	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED
8	JCB (SMALL)	2	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED
9	MAHINDRA PAY LODER	1	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED



10	PANI TANKER	2	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED
11	SUKSAN MACHINE	1	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED	NOT MAINTAINED

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

S.N	Directions Issued by UDHD	Particulars of Circulars/Orders/Notices	Complied or Not
1	PROPERTY TAX RELATED ARTICLES ARE NOT MADE AVAILABLE	Not Applicable	Not Complied
2	DATE 31.3.16 THE DIFFERENCE BETWEEN THE CASH BALANCE AND BANK BALANCE WORTH RUPEES 49.50 LAKH	Not Applicable	Not Complied
3	TRADE LICENSE NOT BE COLLECTED FROM 20 STORES	Not Applicable	Not Complied
4	REVENUE LOSS DUE TO NON RECOVERY OF AMOUNT OF OUTSTANDING TAX RELATED TO MOBILE TOWER TAX WORTH RUPEES 4041106.00	Not Applicable	Not Complied
5	THE AMOUNT OF TAX TO BE DEDUCTED FROM THE 36 HOLDER UNDER THE HOLDING TAX WORTH RUPEES 23305665.00 HAS NOT BEEN RECOVERED.	Not Applicable	Not Complied
6	DO NOT RECOVER AMOUNT 1134345.00 BY ARREARS FROM STALL HOLDER DEFAULTERS.	Not Applicable	Not Complied
7	IN PHYSICAL VERIFICATION OF THE RESERVES, ONLY 20 OUT OF 32 GRABAGE RICKSHAW CYCLE.	Not Applicable	Not Complied
8	THE AMOUNT OF TDS DEDUCTION MADE UNDER THE VARIOUS SCHEME SHOULD NOT BE DEPOSITED AFTER SIX SEVEN MONTH AFTER EXPIRY OF THE DATE, THE AMOUNT TAX 1115389.00	Not Applicable	Not Complied
9	BASED ON THE FIELD SURVEY OF THE PROPERTY, THE AMOUNT OF 12707411.00 NOT TO BE COLLECTED BY THE ARREARS OF 12 DEFAULTERS HOLDER	Not Applicable	Not Complied
10	UNDER THE HIGH VALUE OF HOLDING TAX THE AMOUNT OF HOLDINGS REMAINING FROM THE 19 DEFAULTER HOLDING HOLDER UNDER THE	Not Applicable	Not Complied

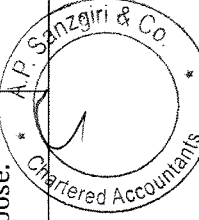


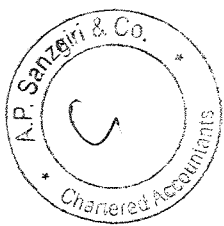
	12558284 NOT RECEIPT			
11	SHOW A MORE USEFULL REPORT WORTH RUPEES 1328000 AGAINST AVAILABLE FUNDS IN CASH BOOK.	Not Applicable	Not Applicable	Not Complied
12	JOURNAL BOOK,LEDGER, CONTROL VOUCHER,JOURNAL VOUCHER,VOUCHER NUMBER REGISTER,FIXED ASSETS REGISTER,ROYALTY REGISTER,ALLOTMENT REGISTER,REGISTER OF STORE ETC NOT TO BE RESCINDED.	Not Applicable	Not Applicable	Not Complied
13	GROSS LACK OF INTERNAL CONTROL.	Not Applicable	Not Applicable	Not Complied
14	MOST OF THE BOOKS OF ACCOUNTS NOT BEING PROTECTED.	Not Applicable	Not Applicable	Not Complied
15	DO NOT SAY THE SEPARATION OF THE SEPRATE REGISTER FOR THE FUEL,ELECTION,ELECTRIFICATION,BLEACHING POWDER ETC.	Not Applicable	Not Applicable	Not Complied
16	VARIFICATION OF ACTUAL EXPENDITURE DOES NOT FEED FROM CASH BOOK.	Not Applicable	Not Applicable	Not Complied
17	FOUND HUGE DIFFERENCE IN BUDGET AND ACTUAL BUDGET.	Not Applicable	Not Applicable	Not Complied
18	DO NOT ADOPT REALISTIC APPROACH IN BUDGET.	Not Applicable	Not Applicable	Not Complied
19	THERE ARE 20 SHOPS WHICH IS NOT ALLOWED TO OPERATE WITHOUT LICENSE AND WILL NOT SEND THE FEE FOR THE PENALTY.	Not Applicable	Not Applicable	Not Complied
20	NO RENEWAL OF HYDRAULIC TRIPPER/HOPPER SEWER CLEANING MACHINE AND JCBI 3DX SUPER INSURANCE.	Not Applicable	Not Applicable	Not Complied

5. NON COMPLIANCE OF ACTS & RULES:

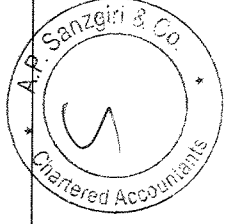
S.N	Requirement	Criteria	Auditors Comment	Management Comment
1	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made	BMAR Rule No.- 22	Refer point: Part-A (a) (2) As per verification of receipt book it is noted that there was average delay of 2 to 34 days in collection and 07 to 27 days' deposit of tax into bank.	Kindly Attached Refer discussion note A.P. Sanzgiri & Co. Chartered Accountants

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	Only Tax collector are entrusted to collect municipal revenue within municipality area.	Yes			
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			
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			
5	Whether every bill collector invariably remit his collections (in cash and/or cheques) to Cashier daily before 4.30 PM and take the cashier's acknowledgment in the collection register.	BMAR Rule No.- 27	Refer point: Part-A (a) (2) As per verification of receipt book it is noted that there was average delay of 02 to 34 days in collection and 07 to 27days deposit of tax into bank.				Kindly Attached Refer discussion note
6	Whether Grant Register as prescribed in BMAR Form 28 was maintained by the Municipality to record receipts and utilization of grants sanctioned by the Government.	BMAR Rule No.- 69		Yes			
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		Yes complied.			
8	Whether the grant received for a specific purpose was diverted for any other purpose.	BMAR Rule No.- 69		No diverted for any other purpose.			

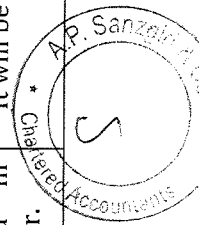



9	Whether the Utilization Certificate was signed by Chief Municipal Officer for verification of the financial outlays and physical progress reported on BMAR Form No 29.	BMAR Rule No.- 69	Yes		
10	Whether Municipality has returned unutilized grant for more than three years from date of receipt to the source from where such grant was received	BMAR Rule No.- 69	Yes		
11	Whether The Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	Currently Receipt and Payment A/c has not been prepared by ULB;	Kindly Attached Refer discussion note	
12	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	No ULB 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.	Due to lack of staff in account department we could not prepared monthly trial balance.	
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	No director is appointed for this work by UD&HD	
14	The Chief Municipal Officer shall, Within three months after the end of each financial year be prepared financial statements for the preceding year in respect of the accounts of the Municipality. The Financial Statements shall comprise of a. Receipts and Payments Account for the year (BMAR Form No.71) b. Income & Expenditure Statement for the year (BMAR Form No.73) c. Balance Sheet as on 31st March of the year (BMAR Form No.74) d. Significant accounting policies adopted by the Municipality in presentation of the financial statements. e. Notes to Accounts, which shall disclose Contingent liabilities, and such other information as, may be useful in understanding the financial statements clearly. f. Comparative amounts shall be entered on the	BMAR Rule No.- 122	BMAR Rule No.- 122 – was not followed by ULB during the financial year 18 - 19	Kindly Attached Refer discussion note	

	financial statements for the preceding financial year except. In the case of the first year to which those rules apply				
15	Whether the municipality is regular in depositing statutory dues including Tax deducted at source, GST, TDS on GST, service tax, VAT, works contract tax, cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited: (BMAR Rule No.-130)	BMAR Rule No.-130	Refer PART-B (f) We observed that ULB was not regular in compliance of statutory dues.	It will depositing in 1.4.19 before due date.	
16	Whether the municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation;(BMAR Rule No.-130)	BMAR Rule No.-130	Refer PART-B (g) Yes		
17	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated In sufficient detail;	BMAR Rule No.-130	all transactions (incomes, expenditures, assets and liabilities) are not correctly classified and stated In sufficient detail	Due to lack of staff in account department we could not classified and stated In sufficient detail;	
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	yes		
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 any Special Funds have been created.		
20	Whether the ULB is maintaining proper records showing full particulars, including quantitative 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	the ULB is not maintaining fixed assets register for the year ended 18 - 19 no fixed assets physically verified.	Kindly Attached Refer discussion note	

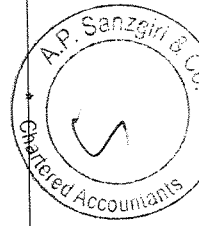


				Kindly Attached Refer discussion note
21	Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	BMAR Rule No.-130	Yes collected, but collection procedure is slow	
22	Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	BMAR Rule No.-130	Yes Procedure have been followed.	
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 find this type of transition during audit.	
24	Whether the Bank Reconciliation statements have been property prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;	BMAR Rule No.-130	Refer Point-04 (III) yes ULB is preparing bank reconciliation for all bank accounts maintained.	
25	Whether the year-end and reconciliation procedures prescribed have been carried out as per the rules;	BMAR Rule No.-130	Yes.	
26	Whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget. whether made originally or subsequently and in all cases such as are authorized by Act;	BMAR Rule No.-130	Yes	
27	Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	BMAR Rule No.-130	Refer-PART-A (a)(4) Yes, properly assessed and collected but recovery procedure is slow.	Collecting is going on.
28	Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act;	BMAR Rule No.-130	Refer-PART-A (a)(2) Yes, 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 collection, that is deposited on average 10-15 days delay of collection.	Due to absence of supervisory staff the practice of late deposit of property tax is doing by tax collector now strictly instruction are given to tax collectors for depositing property tax on time.
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	UC have not been prepared in prescribed format in timely manner.	It will be prepared after expenditure of grant.

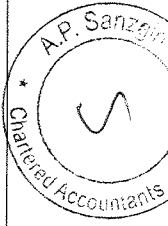


30	Whether, proper books of account as required by the Act and Rules have been kept by the Municipality so far as It appears from examination of those books. (Rule-130 of BMAR-2014)	BMAR Rule No.-130	Refer-PART-B (a) No some required books of accounts as per BMAM/BMAR has not been maintained.	Due to lack of staff we could not maintained some required books of accounts. (Refer discussion Note)
31	Whether physical verification has been conducted by the ULB at reasonable intervals In respect of stores;	BMAR Rule No.-130	No store verification report was made available during the reporting period.	Due to lack of qualified staff we could not verified physical variation.
32	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate?	BMAR Rule No.-130	No physical verification is carried out;	Due to lack of qualified staff we could not verified physical variation.
33	Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and If so, whether the same has been properly dealt with in the books of account; Whether proper procedures are in place to Identify any unserviceable or damaged stores and whether provision for the loss In this respect, If any, has been made In the accounts;	BMAR Rule No.-130	ULB not maintained stock register properly and further physical verification is also not carried out;	We could not maintained stock register due revenue staff.
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	ULB did not follow the practice of valuation of stock.	Kindly Attached Refer discussion note
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	Advance given since 31.3.2007	Kindly Attached Refer discussion note
36	Whether advances given to municipal employees and interest thereon are being regularly recovered;	BMAR Rule No.-130	Advance given but recovery process slow.	Kindly Attached Refer discussion note
37	Bihar Municipal Accounting Manual, 2014, every year budget should be prepared for receipts and expenditure in Performa 75,77 and 80 Preparing Budgets as per the Rules framed under Bihar Municipal Accounts Rule 2014. Rule 132 regarding Public Participation in Preparation Of	BMAR Rule No.-132	Yes ,budget is prepared.	

	Budget. Moreover, as required under provisions of Rule 139, mid -year review of Budget.				
38	Municipal Fund: Whether ULB has created required fund as mentioned in chapter IX of BMA-2007	BMA,2007: Chapter IX	Not found.		
39	Payment not to be made out of Municipal Fund unless covered by budget grant: Whether any payment made out of Municipal Fund that is not covered by budget grant.	BMA,2007: Chapter X	No payment made out of municipal fund that is not covered by budget grant.		
40	Procedure when money not covered by budget grant is paid. Whether the case is put up with Empowered Standing Committee, in case any payment made out of Municipal Fund that is not covered by budget grant.	BMA,2007: Chapter X	Refer discussion note	Kindly Attached Refer discussion note	
41	Investment of surplus money. Whether municipality has invested surplus fund as per the requirement of the chapter-X of BMA-2007. Auditor will report on the fixed deposit and other funds should be in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period. Check whether comparative interest rate is invited from parties before investing surplus funds:		As per ULB, No investment was done by ULB.	ULB does not follow the practices of investing its surplus amount	
42	Preparation of budget estimate of Municipality. Whether The budget estimate stated the rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following.		No, estimation should be based on the past experience and after considering the fact that how the condition might change in future thought the provision of section of the act regarding preparation of budget have been complied.		
43	Maintenance of accounts. Whether the Chief Municipal Officer prepared and maintained accounts of receipts and expenditure of the Municipality in such form, and in such manner, as may be prescribed,		As ULB was following single entry accounting system. So receipt and payments details were being maintained in form of cash book. Audited receipts & payments as per BMAM was not prepared by ULB.		



44	<p>Financial Statement. Whether The Chief Municipal Officer shall, within four months of the close of a year, cause to prepare a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality.</p>	No, ULB was not preparing 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.	Due to use single entry system we could not prepare a financial statement. (Refer discussion Note)
45	<p>Submission of financial statement and balance sheet to auditor. The financial statement prepared under section 88 and the balance sheet of the assets and the liabilities prepared under section 89 shall be placed by the Chief Municipal Officer before the Empowered Standing Committee which, after examination of the same, shall adopt and remit them to the Auditor as may be appointed in this behalf by the State Government.</p>	No, Financial statement were not provided for audit by ULB.	Due to lack of qualified staff we could not prepared financial statement.
46	<p>As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007 various tax are applicable on ULBs Section 145, 146 and 147 of the Bihar Municipal Act 2007 chapter XVII provides for Advertisement tax on Advertisement in Urban Areas. Chapter XVII of the Bihar municipal Act, 2007 required license of Advertisement of any holding, etc. As per act Every person who erects, exhibited, fixes or retain upon or over any land, building, wall, boarding, frame, post, kiosk, structure, vehicle, neon-sign or sky sign any advertisement, or display any advertisement to public view in any manner whatsoever (including any advertisement exhibited by means of cinematograph), visible from a public street a public place in any location in a municipal area including airport or a port or a railway station, shall pay or every advertisement, which is so erected, exhibited, fixed or retained or so displayed to public view, a tax calculated at such rate as may be determined regulations. it requires payment of certain fee for advertisement.</p>	<p>Refer-PART-A(a)(1) Yes</p>	Tender is withdrawn for collecting advertisement tax (Refer discussion Note)



47	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007.) Municipality shall, by regulations, provide for issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore,	BMA,2007: Chapter XIX	Refer-PART-A(a)(3) No, ULB is not issuing notice fees to defaulter and collecting notices fees.	Currently not collecting but it will be consider and collected accordingly. (Refer discussion Note)
48	As per section 342 of Bihar Municipal Act, 2007 Trade license fee is to be collected from different types of Trader, who are trading in Concerned Municipal area.	BMA,2007: Chapter XXXVII	Yes, trade licence have been collected, but collection rate is very slow and 75% of total demand remains outstanding	Refer Discussion Note



6. LACK OF INTERNAL CONTROL MEASURES:

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

- a) PF From 2011 to 2018 Has not yet credited.
- b) Insurance of 12 Vehicles has been expired.
- c) PF of three contractual employee has not been deducted.
- d) Current year TDS Amounted Rs. 2,83,809.00 adjusted from previous year 2017-18.

b) NON-COMPLIANCE OF TDS, VAT AND OTHER RELEVANT STATUTE

1. DETAILS OF DELAY IN DEPOSIT OF TDS ARE MENTIONED BELOW:

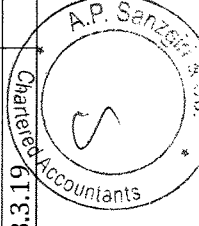
S,N	Name of Party	Invoice Value	Amount of deduction	Due date of deposit	Actual Date of deposit	Cheque/ Challan Number
1	RAJESH KUMAR	6,42,204.00	13,106.00	7.6.18	13.6.18	A788718
2	SATRUDDHAN KUMAR	4,64,550.00	9,291.00	7.5.18	13.6.18	A788718
3	RAHUL KUMAR	3,18,885.00	6,377.00	7.5.18	13.6.18	A788718
4	NUTAN BALJA	10,58,054.00	21,160.00	7.5.18	13.6.18	A788718
5	ANIL KUMAR	8,01,282.00	16,026.00	7.6.18	13.6.18	A788718
6	DEZI DEVI	4,44,030.00	8,880.00	7.5.18	13.6.18	A788718
7	RANI DEVI	4,19,900.00	8,398.00	7.6.18	13.6.18	A788718
8	LAJWANTI KUMARI	4,45,154.00	8,903.00	7.5.18	13.6.18	A788718
9	SATYENDRA KUMAR	5,16,515.00	10,330.00	7.5.18	13.6.18	A788718
	TOTAL	51,10,574.00	1,02,471.00			

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

SN	Name of Party	Invoice Value	Amount of deduction	Due date of deposit	Actual Date of deposit	Cheque/ Challan Number
1	Sale tax manager	5,70,266.00	76,986.00	20.4.15	3.4.18	A788475

3. DETAILS OF DEPOSIT OF ROYALTY ARE MENTIONED BELOW:

SN	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/ Challan Number
1	ANITA SINHA	26,16,800.00	52,336.00	28.3.19	586726
2	DAIZY DEVI	13,14,750.00	26,295.00	28.3.19	586726
3	GRIDHAR KUMAR	33,16,300.00	66,326.00	28.3.19	586726



4	ARCHANA MISHRA	13,01,900.00	26,038.00	28.3.19	586726
5	MALA DEVI	6,72,800.00	13,456.00	28.3.19	586726
6	RUPA DEVI	12,64,700.00	25,294.00	28.3.19	586726
7	SATYENDR KUMAR	66,03,950.00	1,32,079.00	28.3.19	586726
8	SATRUDHAN KUMAR	4,16,300.00	8,326.00	28.3.19	586726
9	ANIL KUMAR	5,86,250.00	11,725.00	28.3.19	586726
10	SUMIT KUMAR SUSIL	26,40,100.00	52,802.00	28.3.19	586726
11	MANJU DEVI	6,56,500.00	13,130.00	28.3.19	586726
12	RANI DEVI	6,64,300.00	13,286.00	28.3.19	586726
13	NIRMAL PODDAR	6,78,600.00	13,572.00	28.3.19	586726
14	SARIKA KUMARI	13,54,000.00	27,080.00	28.3.19	586726
15	KIRTI DEVI	12,96,000.00	25,920.00	28.3.19	586726
16	RUBI KUMARI	30,50,000.00	61,000.00	28.3.19	586726
17	RAJESH KUMAR	5,40,300.00	10,806.00	28.3.19	586726
18	NUTAN WALIA	22,20,700.00	44,414.00	28.3.19	586726
19	LAJWANTI KUMARI	8,18,450.00	16,369.00	28.3.19	586595
20	NUTAN WALIA	10,17,750.00	20,355.00	28.3.19	586595
21	ANIL KUMAR	20,67,250.00	41,345.00	28.3.19	586595
22	MADHURI RANJAN	4,61,500.00	9,230.00	28.3.19	586595
23	RAHUL KUMAR	6,90,350.00	13,807.00	28.3.19	586595
24	RAJESH KUMAR	6,98,800.00	13,976.00	28.3.19	586595
25	DAIZY DEVI	9,49,800.00	18,996.00	28.3.19	586595
26	SATYENDR KUMAR	8,69,000.00	17,380.00	28.3.19	586595
27	BIPIN SINGH	4,21,000.00	8,420.00	28.3.19	586595
28	SATRUDHAN KUMAR	4,89,000.00	9,780.00	28.3.19	586595
29	RANI DEVI	4,42,000.00	8,840.00	28.3.19	586595
30	KRISHNA CONTRACTION	5,11,300.00	10,226.00	28.3.19	586595
31	SANGITA DEVI	4,92,000.00	9,840.00	28.3.19	586595
32	RUBI KUMARI	4,52,700.00	9,054.00	28.3.19	586595
33	LAJWANTI KUMARI	15,64,450.00	31,289.00	28.3.19	793137
34	SATYENDR KUMAR	10,99,650.00	21,993.00	28.3.19	793137
35	ANIL KUMAR	3,16,700.00	6,334.00	28.3.19	793137
37	SUMIT KUMAR SUSIL	3,36,000.00	6,720.00	28.3.19	793137
38	RAHUL KUMAR	9,08,450.00	18,169.00	28.3.19	793137
39	RAJESH KUMAR	4,90,000.00	9,800.00	28.3.19	793137
40	DAIZY DEVI	12,94,700.00	25,894.00	28.3.19	793137
41	NUTAN WALIA	2,96,200.00	5,924.00	28.3.19	793137



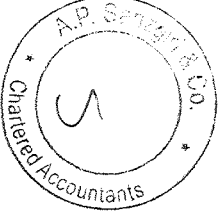
42	MANJU DEVI	7,34,800.00	14,696.00	28.3.19	793137
	TOTAL	4,86,16,100.00	9,72,322.00		

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

SN	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/ Challan Number
1	SATYENDRA KUMAR	59,34,000.00	59,340.00	28.3.19	A783616
2	ROHIT KUMAR SINGH	47,56,300.00	47,563.00	28.3.19	A783616
3	SARIKA KUMARI	1,81,881.00	1,81,88,100.00	28.3.19	A783616
4	ANIL KUMAR	2,35,753.00	2,35,75,300.00	28.3.19	A783616
5	NUTAN BALJA	31,77,200.00	3,17,722.00	28.3.19	A783616
6	SATYENDRA KUMAR	24,26,600.00	24,266.00	28.3.19	A783618
7	BIJAY SANKAR SINGH	60,59,800.00	60,598.00	28.3.19	A783618
8	ANIL KUMAR	18,30,500.00	18,305.00	28.3.19	A783618
9	SATYENDR KUMAR	2,02,38,700.00	2,02,387.00	28.3.19	A783613
10	SATYENDRA KUMAR	1,44,83,900.00	1,44,839.00	28.3.19	A783615
11	SATYENDR KUMAR	14,63,700.00	14,637.00	28.3.19	A783615
12	ANIL KUMAR	2,34,78,900.00	2,34,789.00	28.3.19	A783615
13	BIJAY SANKR SINGH	1,30,90,300.00	1,30,903.00	28.3.19	A783615
14	SATYENDR KUMAR	31,49,400.00	31,494.00	28.3.19	A783617
15	BIJAY SANKAR SINGH	12,31,200.00	12,312.00	28.3.19	A783617
16	SATYENDR KUMAR	10,90,500.00	10,905.00	28.3.19	A783614
17	SUMIT KUMAR SUSIL	27,12,500.00	27,125.00	28.3.19	A783614
	TOTAL	10,55,41,134.00	4,31,00,585.00		

Audit or's Comment:

While doing audit of deduction made by ULB, the Statutory deduction has not been deposited on due date (refer above). For example TDS should be deposited on or before 7th day of next month.



Consequences of Non deposition of TDS on due date: ULB may suffer following consequences;

- Interest u/s 221 of income tax act, 1961- 1.5 % per month, if amount not deposited after deduction;
- Penalty u/s 271C of income tax act, 1961- Up to amount of TDS
- Prosecution u/s 276B: 3 Month to 7 Years

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

SN	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/ Challan Number
1	ANITA SINHA	26,16,800.00	52,336.00	NO DEPOSIT	
2	DAIZY DEVI	13,14,750.00	26,295.00	NO DEPOSIT	
3	GRIDHAR KUMAR	33,16,300.00	66,326.00	NO DEPOSIT	
4	ARCHANA MISHRA	13,01,900.00	26,038.00	NO DEPOSIT	
5	MALA DEVI	6,72,800.00	13,456.00	NO DEPOSIT	
6	RUPA DEVI	12,64,700.00	25,294.00	NO DEPOSIT	
7	SATYENDR KUMAR	66,03,950.00	1,32,079.00	NO DEPOSIT	
8	SATRUDDHAN KUMAR	4,16,300.00	8,326.00	NO DEPOSIT	
9	ANIL KUMAR	5,86,250.00	11,725.00	NO DEPOSIT	
10	SUMIT KUMAR SUSIL	26,40,100.00	52,802.00	NO DEPOSIT	
11	MANJU DEVI	6,56,500.00	13,130.00	NO DEPOSIT	
12	RANI DEVI	6,64,300.00	13,286.00	NO DEPOSIT	
13	NIRMAL PODDAR	6,78,600.00	13,572.00	NO DEPOSIT	
14	SARIKA KUMARI	13,54,000.00	27,080.00	NO DEPOSIT	
15	KIRTI DEVI	12,96,000.00	25,920.00	NO DEPOSIT	
16	RUBI KUMARI	30,50,000.00	61,000.00	NO DEPOSIT	
17	RAJESH KUMAR	5,40,300.00	10,806.00	NO DEPOSIT	
18	NUTAN WALIA	22,20,700.00	44,414.00	NO DEPOSIT	
19	LAJWANTI KUMARI	8,18,450.00	16,369.00	NO DEPOSIT	
20	NUTAN WALIA	10,17,750.00	20,355.00	NO DEPOSIT	
21	ANIL KUMAR	20,67,250.00	41,345.00	NO DEPOSIT	
22	MADHURI RANJAN	4,61,500.00	9,230.00	NO DEPOSIT	
23	RAHUL KUMAR	6,90,350.00	13,807.00	NO DEPOSIT	
24	RAJESH KUMAR	6,98,800.00	13,976.00	NO DEPOSIT	
25	DAIZY DEVI	9,49,800.00	18,996.00	NO DEPOSIT	
26	SATYENDR KUMAR	8,69,000.00	17,380.00	NO DEPOSIT	
27	BIPIN SINGH	4,21,000.00	8,420.00	NO DEPOSIT	
28	SATRUDDHAN KUMAR	4,89,000.00	9,780.00	NO DEPOSIT	
29	RANI DEVI	4,42,000.00	8,840.00	NO DEPOSIT	
30	KRISHNA CONTRACTION	5,11,300.00	10,226.00	NO DEPOSIT	
31	SANGITA DEVI	4,92,000.00	9,840.00	NO DEPOSIT	
32	RUBI KUMARI	4,52,700.00	9,054.00	NO DEPOSIT	
33	LAJWANTI KUMARI	15,64,450.00	31,289.00	NO DEPOSIT	
34	SATYENDR KUMAR	10,99,650.00	21,993.00	NO DEPOSIT	



35	ANIL KUMAR	3,16,700.00	6,334.00	NO DEPOSIT
36	SUMIT KUMAR SUSIL	3,36,000.00	6,720.00	NO DEPOSIT
37	RAHUL KUMAR	9,08,450.00	18,169.00	NO DEPOSIT
38	RAJESH KUMAR	4,90,000.00	9,800.00	NO DEPOSIT
39	DAIZY DEVI	12,94,700.00	25,894.00	NO DEPOSIT
40	NUTAN WALIA	2,96,200.00	5,924.00	NO DEPOSIT
41	MANJU DEVI	7,34,800.00	14,696.00	NO DEPOSIT
	TOTAL	4,86,16,100.00	9,72,322.00	

Auditor Comment: While doing audit of deduction made by ULB, For F.Y. 2018-19 not deposited into bank.
Management comment – (Refer discussion note)

1. DETAILS OF TDS RETURNS FILLED ARE MENTIONED BELOW:

SN	Quarter	Due date of Return	Actual date of Return filled	Remark
1	1 ST QUARTER	31 ST JULY	30.7.18	NO DELAY
2	2 ND QUARTER	31 ST OCTOBER	30.10.18	NO DELAY
3	3 RD QUARTER	31 ST JANUARY	31.1.19	NO DELAY
4	4 TH QUARTER	31 ST MAY	17.5.19	NO DELAY

c) DEFICIENCY IN PAYROLL SYSTEM:

SN	Particulars	Comments
1	Status of maintenance of salary register for all employees (Permanent/Daily wages/Contract worker)	Maintained .
2	Non availability of Salary payment voucher	Available.
3	Matching of voucher number with cash book	Yes
4	Salary register contains all elements of salary	Maintained
5	Maintenance of Salary Deduction register	Yes
6	Whether deduction of PF/ESI made from contract employee	No
7	Whether biometric devices and payroll software is implemented in ULB. If Yes, then is it integrated with accounting software	Biometric device is implication but salary process through manual basis.



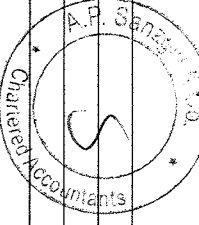
DETAILS OF DELAY OF DEPOSIT OF EPF:

Permanent Employee: During audit of Nagar Parishad we have observed that no amount of PF has been deposited to EPFO A/C during the financial year 2018-2019.

Month of Deduction	Amount Deduction	Due date of deposit	Amount Deposit	Actual Date of deposit	Delay in days
April - 18	154146.00	15.5.19	00.00	Not deposited	
May - 18	149442.00	15.6.19	00.00	Not deposited	
Jun - 18	171264.00	15.7.19	00.00	Not deposited	

d) UTILISATION OF GRANT AND REPORT ON MISSING UTILISATION CERTIFICATES

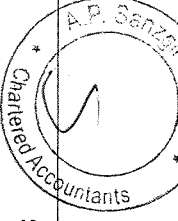
SN	Head	Details										
1	STATUS OF UTILISATION CERTIFICATE	<i>(REFER ANNEXURE)</i>										
2	STATUS OF USE OF GRANT AS PER DEFAULT ALLOCATION	S.N	Particulars	DA	Salary	Water Supply	Nali Galli	Solid Waste Management				
		1	5th SFC	50%	50%	30%	20%					
		2	14th SFC	50%		30%		50%				
				10%			10%					
				8%								
				2%		8%						
			Total									
3	PHYSICAL VERIFICATION OF INVENTORY/STORES	S.N	Particulars									QTY
		1	KUDAL									85
		2	HAINTA									21
		3	PANIA									15
		4	KHANTI									7
		5	IHARU									120
		6	BAMBOO									120
		7	DHAMA									52
		8	SAWAL									24
		9	BIG DUSTBIN									220
		10	SMALL DUSTBIN									302



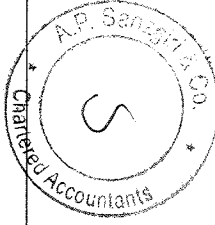
		11	HAMOUR	7
		12	HAND TROLLEY	24
		13	HAND RICKSHA	72
4	ADVANCES, THEIR ADJUSTMENT & RECOVERY	Yes:-	Advance adjusted.	

III. PART-C

S/N	Particulars	Complied or Not
A	Auditor should report in a separate section for non-compliance of rules/directives of UD&HD, GoB; Auditor should see the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	Complied Refer-PART-B(d)
B	Auditor should Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should witness some assessment procedures to check any in-consistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Complied Refer-PART-A(c)
C	Auditor should report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR : Rule 22: All moneys to be brought to account Rule 27: Collections to be deposited into Bank on the same day Rule 69: Grant Related Compliance Rule 120-121: Monthly Receipt & Payment Account and Trial Balance Rule 130: Audit to be completed & reported within 6 month	No NO YES NO YES Complied Refer-PART-B(c)
D	Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Complied Refer-PART-A(a)
E	Report and quantify all major own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc;	Complied Refer-PART-B(b)



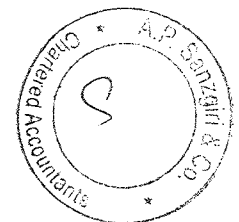
F	Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 10,000 and above.	Complied Refer-PART-B(b)
G	Auditor should Report on Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	Complied Refer-PART-B(h)
H	Auditor should Report on presence or absence of a system 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-Audit Recommendation
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-PART-B(b)
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(d)
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-A(a)
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-B(f) & (g)
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 Point-03 of Detailed Audit Report
O	Internal Auditor will ensure that all the C&AG audit & Internal audit Paras was compiled by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report.	No



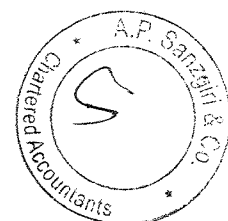
ANNEX-1 DELAY IN DEPOSIT OF COLLECTION AT ULB LEVEL

Jamalpur Nagar Parishad (2018-2019)

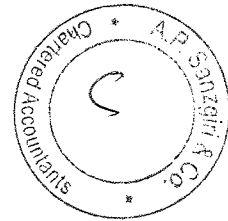
S.N	Serial Number		Amount of Tax	Date of Collection as per Receipts Booked	Amount Deposited with Cashier	Delay in deposit with cashier	Delay deposit with cashier	Date of Deposit into Bank as per Deposit Slip	Delay in deposit with Bank
	From	To							
1	58906	58906	9459.00	17.4.18	8560.08	9.5.18	22 days	18.5.18	9 Days
2	58606	58607	4106.00	16.4.18	4106.00	9.5.18	21 days	22.5.18	13 Days
3	58901	58905	14566.00	16.4.18	14566.00	9.5.18	21 days	22.5.18	13 Days
4	58907	58916	18118.88	20.4.18	18118.88	9.5.18	19 days	22.5.18	13 Days
5	58917	58918	23575.00	21.4.18	23475.00	9.5.18	18 days	22.5.18	13 Days
6	58919	58927	24974.00	27.4.18 to 9.5.18	24974.00	23.5.18	26 days	12.6.18	19 Days
7	58928	58936	24013.79	10.5.18	24013.00	23.5.18	13 days	12.6.18	19 Days
8	58608	58617	18222.00	8.5.18 to 19.5.18	18222.00	29.5.18	21 days	12.6.18	7 Days
9	58937	58963	75944.00	11.5.18 to 18.5.18	75944.00	29.5.18	17 days	12.6.18	7 Days
10	58964	58990	47615.82	19.5.18 to 26.5.18	58990.00	7.6.18	18 days	27.6.18	20 Days
11	28993	59000	14886.00	26.5.18 to 28.5.18	14886.00	7.6.18	11 days	27.6.18	20 Days
12	61001	61019	27996.06	1.6.18 to 5.6.18	27996.06	11.6.18	10 days	27.6.18	16 Days
13	58618	58631	9589.00	1.6.18 to 14.06.18	9589.00	23.6.18	22 days	5.7.18	12 Days
14	61020	61064	100467.00	5.6.18 to 15.6.18	82759.00	23.6.18	18 days	5.7.18	12 Days
15	58081	58100	23859.00	13.4.18 to 26.4.18	23859.00	28.4.18	15 days	18.5.18	20 Days
16	59588	59600	20506.00	5.5.18 to 25.5.18	20506.00	26.5.18	21 days	12.6.18	17 Days
17	61909	61922	47492.00	21.6.18 to 26.6.18	47492.00	26.6.18	5 days	5.7.18	10 Days
18	58529	58560	46177.00	10.4.18 to 23.4.18	46177.00	25.4.18	15 days	18.5.18	23 Days
19	60017	60024	64150.00	21.5.18 to 23.5.18	64150.00	23.5.18	2 days	12.6.18	19 Days
20	60099	61513	25010.00	14.6.18 to 17.6.18	25010.00	18.6.18	4 days	3.7.18	15 Days
21	57957	59308	78774.00	10.4.18 to 28.4.18	78774.00	8.5.18	28 days	22.5.18	14 Days
22	59309	59345	66635.00	3.5.18 to 11.5.18	59345.00	11.5.18	8 days	22.5.18	11 Days



23	60527	60560	66469.00	1.6.18 to 7.6.18	66496.00	13.6.18	12 days	3.7.18	20 Days
24	57380	57397	24842.00	10.4.18 to 23.4.18	24842.00	26.4.18	16 days	18.5.18	22 Days
25	57398	59424	46315.00	23.4.18 to 12.5.18	46315.00	18.5.18	25 days	1.6.18	13 Days
26	59425	59442	32394.00	13.5.18 to 18.5.18	32394.00	31.5.18	17 days	18.6.18	19 Days
27	59452	59479	43329.00	23.5.18 to 8.6.18	43329.00	13.6.18	20 days	3.7.18	20 Days
28	54184	54186	7579.00	10.4.18 to 17.4.18	7579.00	25.4.18	15 days	18.5.18	23 Days
29	59022	59061	63611.00	9.5.18 to 18.5.18	63611.00	21.5.18	11 days	1.6.18	9 Days
30	59081	60610	57225.00	22.5.18 to 31.5.18	57225.00	31.5.18	9 days	18.6.18	18 Days
31	60611	62641	75921.00	1.6.18 to 8.6.18	75921.00	12.6.18	11 days	3.7.18	21 Days
32	60651	10690	59643.00	9.6.18 to 15.6.18	59643.00	18.6.18	9 days	3.7.18	15 Days
33	58429	58444	51644.00	10.4.18 to 21.4.18	51644.00	28.4.18	18 days	18.5.18	20 Days
34	58469	58500	45749.00	3.5.18 to 8.5.18	45749.00	11.5.18	8 days	22.5.18	13 Days
35	60101	60130	56970.00	16.5.18 to 19.5.18	56970.00	23.5.18	7 days	12.6.18	19 Days
36	60146	60162	40371.00	24.5.18 to 26.5.18	40371.00	29.5.18	5 days	12.6.18	13 Days
37	57499	59728	43479.00	3.5.18 to 14.5.18	43479.00	16.5.18	13 days	1.6.18	15 Days
38	59745	59768	25447.00	20.5.18 to 26.5.18	25447.00	26.5.18	6 days	12.6.18	16 Days
39	59769	59792	26860.00	26.5.18 to 31.5.18	26860.00	31.5.18	14 days	18.6.18	18 Days
40	59793	61128	60110.00	1.6.18 to 9.6.18	60110.00	11.6.18	10 days	27.6.18	16 Days
41	61129	61164	44032.00	9.6.18 to 15.6.18	44030.00	18.6.18	9 days	3.7.18	15 Days
42	61165	61190	39181.00	15.6.18 to 19.6.18	39181.00	27.6.18	12 days	5.7.18	8 Days
43	53992	53994	7283.56	14.4.18 to 21.4.18	7283.56	4.5.18	20 days	22.5.18	18 Days
44	55797	55706	6466.60	31.3.18 to 26.4.18	6466.6	4.5.18	34 days	22.5.18	18 Days
45	58707	58713	10203.00	30.4.18 to 3.5.18	10203.00	4.5.18	4 days	22.5.18	18 Days
46	58714	58722	15417.00	3.5.18 to 4.5.18	15417.00	4.5.18	1 days	22.5.18	18 Days
47	58723	58738	18256.00	6.5.18 to 14.5.18	18256.00	21.5.18	14 days	1.6.18	9 Days
48	58739	58764	24935.00	16.5.18 to 23.5.18	24935.00	26.5.18	10 days	12.6.18	16 Days
49	58765	58783	21348.00	26.5.18 to	21348.00	2.6.18	6 days	18.6.18	12 Days



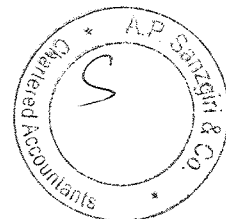
				31.5.18					
50	57658	57675	12426.00	9.4.18 to 19.4.18	12426.00	3.5.18	14 days	18.5.18	15 Days
51	97676	57689	17301.00	2.4.18 to 30.4.18	17301.00	3.5.18	31 days	18.5.18	15 Days
52	57690	59632	57842.00	4.5.18 to 19.5.18	57842.00	21.5.18	16 days	1.6.18	9 Days
53	59641	59667	34395.00	21.5.18 to 29.5.18	34395.00	30.5.18	9 days	18.6.18	18 Days
54	54473	54488	15298.00	30.4.18 to 29.5.18	15298.00	30.5.18	30 days	18.6.18	18 Days
55	59668	59700	17717.00	30.5.18 to 11.6.18	17717.00	12.6.18	12 days	3.7.18	21 Days
56	61401	61416	18008.00	13.6.18 to 18.6.18	18008.00	21.6.18	7 days	5.7.18	14 Days
57	56072	56081	7509.00	11-4-18 to 28- 4-18	7509.00	28.04.18	17 days	18.05.18	20 Days
58	56082	56100	8424.00	29-4-18 to 5-5- 18	8424.00	7-5-18	8 days	22-5-18	15 Days
59	53275	53281	3107.00	15.5.18 to 30.5.18	3107.00	31.5.18	15 days	18.6.18	18 Days
60	59818	59838	14579.00	19.5.18 to 30.5.18	14579.00	31.5.18	12 days	18.6.18	18 Days
61	59839	59846	5238.00	30.5.18 to 31.5.18	5238.00	31.5.18	1 days	27.6.18	27 Days
62	59847	59864	9704.00	1.6.18 to 7.6.18	9704.00	14.6.18	13 days	3.7.18	19 Days
63	59865	59872	6561.00	8.6.18 to 14.6.18	6561.00	19.6.18	11 days	5.7.18	16 Days



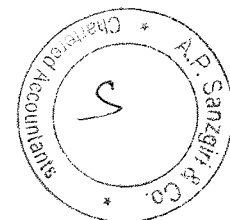
ANNEX-2 REPORT ON FINDINGS OF FIELD SURVEY OF PROPERTY TAX OF MINIMUM 20 HIGH VALUE PROPERTIES:

Jamalpur Nagar Parishad (2018-19)

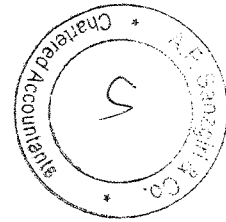
S.N	Holding Name	W.N	H. N.	Type of Use		Area			Tax Amount			Remarks	
				As per tax Collector	As per Auditor	As per Tax Collector	As per Auditor	Diff	As per Tax Collector	As per Auditor	Diff		
1	NOTERDEM SOCIETY JAMALPUR	13	4/3, 132 /90, 3/3							345115			AVAIL EXEPTION AS A CHARTABLE INSTITUTION SINCE 1956 BUT THE SOCIETY OPERATE COMMERCILLY (COLLECT TUTION FEES FROM STUDENT)
2	THAKUR SHAYAM SUNDAR MAHARAJ, B HAWESH & YUGAL KISHORE MANDAL	14	JE-005 /12 5	Pakka, Alabaster, kachha	Pakka, alabaster, kachha	5161	5161	0		247430	247430	0	MATTER IN COURT
3	HARSHIT NARAYAN SINGH	21	JW-002 7/0 174							163722			MATTER IN COU
4	CHANDRA NARAYAN SINGH	21	JW-002 7-012 8							145763			MATTER IN COU
5	VIVEK TULSI	16	JE-003/ 206	pakka	Pakka	604	604	00		147882	147882		STAY OUT OF



6	MD MURTAZA ANSARI	22	JW-028/142	pakka	Pakka	6038	6038	0	152024	152024	0	DISPUTE IN PROPERTY
7	MILAN KUMAR	23	JW-29/204	Pakka, alabaster	Pakka, alabaster	2376	2376	0	135948	135948	0	ON NOTICE
8	KRISHNA PARSHAD	15	JE-12/276						87750			PAID
9	MEENA DEVI	31	362/479						88367			ON NOTICE (SHE MENTIONED FOR WRONG EVALUATION OF PROPERTY)
10	RADHE LAL MARWARI	18	JW-23/308	pakka	pakka	521	521	0	6076	6076	0	No Due
11	SARASBATI DEVI	12	JW-022/0221	pakka	pakka	14248	14248	0	138486	138486	0	Due on 17-18
12	SHAMBU KUMAR	14	JE-005/075						66901			CONVERSATION GOING ON
13	BHARAT YADAV	12	JW-021/0002	Pakka, kachha, alabaster	Pakka, kachha, alabaster	11351	11351	0	65588	65588	0	PAID
14	MAHENDRA PRASHAD	18	JW-023/180	924	924				62400			PAID
15	SARSWATI DEVI	22	JW-028/176	Pakka	pakka	14248	14248	0	138486	138486	0	DISPUTE IN PROPERTY



16	ASHALATA NANDI	26	JW- 30/ 84					61750		STAY OUTSIDE
17	GHANA DEVI	26	JW- 030 /27 2					609720 0		STAY OUTSIDE
18	MD GHASGIT BUCHAR	18	JW- 023 /26 8					60088		NEGOTATI ON
19	VIVEK TULSI MADHUKAR	16	JE- 03/ 205					59524		STAY OUTSIDE
20	LALU DAS	15	JE- 011 /17 4					59378		FINANCIAL DIFFICULTY



Chartered Accountants

Subject: Regarding confirmation and discussion of documents not maintained and management comment in Audit report for F.Y. 2018-19

We, Mungar Nagar Nigam, discuss with internal auditor and confirm the following books of accounts/ documents etc. has not been maintained, hence we could not produce

S.NO	Audit observation	Management comment
1	Non-implementation of double entry system	Currently there is no agency working for implementation of accrual based double entry accounting system it is implemented on 1.2.19
2	No Municipal accounts committee established.	Municipal accounts has been established but no one meeting held yet.
3	AG compliance report	It will be complied soon.
4	Non-Levy of taxes in IAR I. PART-A (a)1	Some of taxes is collected by other department of GOB. like professional tax; and there are many taxes in this para are not collected by ULB due to not providing services in this respect like fire tax, water tax. Otherwise discussed in meeting of board and implement as soon as.
5	Late deposit of property tax	Due to lack of staff and over load work.
6	Notice fee	Currently not collecting but it will be consider and collected as soon as possible.
7	Not prepare Payment voucher	Due lack of revenue staff but It will be preparing soon as soon possible Please provide us sample copy of payment voucher.
8	Non-maintenance of books of accounts para ii-PART B (a)	Due to lack of qualified staff we could not maintenance of books of accounts which are not maintained.
9	No direction issue by UDHD.GOB	We got direction issue by UDHD.GOB
10	Non-deduction of PF/ESI from contractual employee	It will be deducted on 1.4.19
11	Non-implementation of biometric devices and payroll software.	It is under process.
12	Delay in Deposit Of EPF	Due to lack of staff and Due to starting of CFMS but now it will be deposited before due date.
13	Non-preparation of complete UC details.	It will be prepared.
14	Non-Valuation Of stock	We do not have any directivities/guidelines/instruction, issue by department for find valuation of stock.
15	Audit para not provided	It is provided,

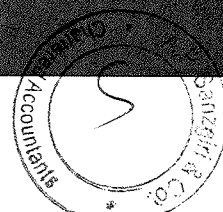


Handwritten signature and date: 05/12/19

19	Advances made to tenants	Yes it is being done.
20	Difference in holding tax amount as per physical measurement	No any difference in holding tax amount as per physical measurement.
21	Non preparation of receipt and payment A/C trial balance, income and expenditure A/C and balance sheet (financial statement)	It will be prepare by Tibrewal Charak & company double entry accounting system for FY 2020-2021.
22	Non complete survey of trade license	It will be done very soon.
23	Non-prepare of rent collections and demand registers as per rule	It will be prepare.
24	Huge amount arrear of rent mobile tower tax, Holding tax, and Trade license fee.	The collection are going on and notice has been sent to those people who have more money left.
25	Difference in PL account and some other.	It will be reconcile soon as soon.
26	Non-complied of AG report	It will be complied.
27	Advertisement tax	It is charged by tender.
28	Electricity DPS	Due to non-furnishing of bill on due date the DPS on electricity arise A letter will be given to SBPDCL to submit bill on due date and also gives reason for DPS.
29	Non maintenance of fixed assets register	It will be maintained.
30	No- maintenance of procurements register	It will be maintained.
31	Delay deposit of Royalty and Labour cess.	Due to lack of revenue staff in accounts department.

कार्यपालिके पहासिकारी
नगर परिषद, जमालपुर

05/12/19



JAMALPUR MUNICIPAL COUNCIL
STATUS OF UTILIZATION CERTIFICATION FOR FY 2018-19

S.No	Head	Approval order and date	Sanctioned Amount	Expenses Incurred	Balance Amount	UC Submitted against Expenses	UC Pending Against Expenses	% of UC Submitted against expenses	% of UC Pending against expenses	Letter No & date of Submission of UC
1	EO SALARY	07/22-05-2018	7.00	7.00	-	-	7.00	0%	100%	Not provided
2	Civil Liberties	10/01-06-2018	88.02	88.02	-	-	88.02	0%	100%	Not provided
3	Nali-Gali	09/30-05-2018	291.79	-	291.79	-	-	NIL	NIL	Unutilised amount
4	EO Salary	47/92/05.12.2018	7.22	7.22	-	7.22	-	100%	NIL	Not provided
5	14th Finance	32/82/31.10.2018	213.11	-	213.11	-	-	NIL	NIL	Unutilised amount and transfer to PL A/C
6	5th Fin	15/03.07.2018	441.40	-	441.40	-	-	NIL	NIL	Unutilised amount and transfer to PL A/C
7	5th Finance	21/10-07-2018	451.42	-	451.42	-	-	NIL	NIL	Unutilised amount and transfer to PL A/C
8	Peshkar	27/24.10.18	38.71	-	38.71	-	-	NIL	NIL	Unutilised amount and transfer to PL A/C
9	5th Finance	45/02.12.18	441.40	166.22	275.18	-	166.22	0%	100%	Not provided & Unutilised amount and transfer to PL A/C
10	5th Finance	44/02.12.18	451.42	-	451.42	-	-	NIL	NIL	Unutilised amount and transfer to PL A/C
11	14th Finance	75/25.01.19	211.62	-	211.62	-	-	NIL	NIL	Unutilised amount and transfer to PL A/C
12	Water Supply Scheme	79/12.02.19	364.00	-	364.00	-	-	NIL	NIL	Unutilised amount and transfer to PL A/C
13	Self Grant	84/21.02.19	88.02	-	88.02	-	-	NIL	NIL	Unutilised amount and transfer to PL A/C
14	Ward Councilor Allowance	106/09.03.19	8.28	-	8.28	-	-	NIL	NIL	Unutilised amount and transfer to PL A/C
15	Power Bill	135/30.03.19	31.64	-	31.64	-	-	NIL	NIL	Unutilised amount and transfer to PL A/C

