

Financial
Year
2017-18



Internal Audit Report of F.Y 2017-2018 of Saharsa Municipal Council

INTERNAL AUDIT CONDUCTED BY

M/s Tibrewal Chand & Co., Chartered Accountants

From 01-04-2017 to 31-03-2018

Flat No. 501, 5th floor Meridian, SS Bihar Apartment near
Karbighiya Station, Patna, Mob No. +918825110779

Email- tcbihar@gmail.com

Date of Submission :- 05-07-2019

INTERNAL AUDIT REPORT



Internal Audit Report for the year ended 31st March of F.Y. 2017-18

INDEX

Sl. No.	Particulars	Page No.
1.	Executive Summary	
	• Introduction	3
	• Results and Findings	3
	• Opinion	3
	• Audit Recommendation	4
	• Management Comment	5-10
	• Acknowledgment	10
2.	Detailed Audit Report	11-25
3.	Annexure	26-34



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Internal Audit Report- Saharsa Municipal Council

Urban Development and Housing Department in order to implement the best practices of internal audit of 140 ULBs through NIT No. IA 140ULBs/2017-18. This Internal audit report has been issued as a part of our appointment for internal audit.

The Salient Points of the scope covered by our internal audit are as follows:

1. Evaluation of internal controls.
2. Compliance of Bihar Municipal Act related Rules and Regulations.
3. Compliance of Bihar Municipal Accounting Manual, BMAR- 2014 and Bihar Municipal Budget Manual.
4. Reporting on all Major own Revenue Losses.
5. Survey Report on Act at least 20 high Value Property in the Town.
6. Report on Procurement made through Tender for value Above Rs. 15,000/-.
7. Report on statutory compliances
8. Report on procurements
9. Report on maintenance of books of accounts and other records and registers.
10. Appraisal of the effectiveness of overall accounting system.

We have conducted the Internal Audit with the objective:-

- ❖ That The Assets of the ULB are properly protected and accounted for.
- ❖ That the current transactions are promptly and completely recorded.
- ❖ That Inefficient or fraudulent operations are revealed.

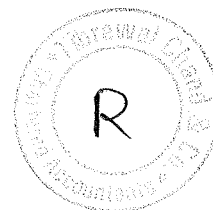
We started with an overview of activities through a study on various documents generated by the ULB. Then we identified evaluated and tested adequacy, effectiveness and efficiency of internal controls including standard policies and procedure laid down by the management for each of the areas included in the scope of work.

Testing of internal control was carried out by the checking a sample of transactions for the period covered under the audit.

Our observations resulting from the audit test performed on a sample of transactions along with suggested recommendation for addressing these observations are set out under Part (A), Part (B) and Part (C) of the audit report.

During the audit, we reviewed the following Registers and Documents.

- ❖ Accountant cash Book
- ❖ Subsidiary Cash Book
- ❖ Bank Book
- ❖ Records related to revenue
- ❖ Vouchers along with supporting documents.



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❖ Others related records and registers.

For Tibrewal Chand & Company
Chartered Accountants



CA ROSHAN JAIN | PARTNER

Membership No 518422

FRN No. 311047E

UDIN-20518422AAAAAD03746

Dated :- 24-08-2020



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INTERNAL AUDIT REPORT OF SAHARSA MUNICIPAL COUNCIL

FINANCIAL
YEAR
2017-18

Executive Summary

1. Introduction:

Name of the Municipality	Saharsa Municipal Council
Period covered under current audit	01-04-2017 to 31-03-2018
Name of Chief Municipal Officer for the period under audit	Mr. Prabhat Ranjan

2. Results and Findings:

➤ Strengths observed during the audit engagement:

In the existing system as prevailing in the Municipal Council, day to day work is in progressive manner in respect of collection of revenue and execution of the project.

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

1. Non preparation of financial statements resulting in weakness in control over accounts.
2. Non preparation of bank reconciliation statements.
3. Lack in follow-up procedure in collection of huge arrear dues in relating to property and other taxes.
4. Non-Performing the variance analysis between budget and actual expenditure for a particular period resulting in short comings in budgetary control.
5. Non-Maintenance of assets register in complete manner resulting in chances of mis-utilization of assets.

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 matter incidental thereto for overall improvement of the ULB.



1st Floor, KK-5, Civil Town ship, Rourkela-769004

**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

4. Audit Recommendations:-

1. Books of accounts should be prepared under double entry system and accrual basis should be followed.
2. ERP software should be implemented in the ULB for preparation of financial statements and other necessary information as and when required by the management. Employees of all departments will be trained with the software for entering day to day transactions.
3. Stringent follow up is necessary for recovering arrear dues relating to property tax and other sources of income.
4. Bank statements or treasury statement shall be collected and bank reconciliation statement should be prepared on monthly basis. Balance confirmation certificate to be obtained from the respective bank treasury periodically.
5. Fixed assets register has to be prepared for all fixed assets owned by the ULB, assets will be numbered, whenever applicable and location of assets should be mentioned in such register? Physical verification of such fixed assets has to be conducted by appointing external professional agency at such year end.
6. Stock/store register has to be updated in all respect. Purchase, issue and balance of each items has to be maintained separately.
7. Timely deposit of Taxes is must for The ULB.



1st Floor, KK-5, Civil Town ship, Rourkela-769004

INTERNAL AUDIT REPORT OF SAHARSA MUNICIPAL COUNCIL

FINANCIAL
YEAR
2017-18

5. Comments from Management:-

S N	Observations	Management Comment	Recommendations
1	During the course of Audit, we observed that Nagar Parishad has conducted Internal audit for the year 2016-17 but compliance report not prepared by ULB. <i>(Details given in report)</i>	Concerned staff will prepare the compliance report on priority.	It should be prepared as soon as possible.
2	Lack of internal control measures (i)Voucher file was not maintained (ii)No internal mechanism for statutory compliance (iii)No MIS was prepared for tracking of payments (iv)Required books of Accounts as per BMAM was not maintained (v)Statutory compliance reconciliation was not maintained (vi)Bank reconciliation of any bank account was not prepared. We observed that there is no any internal control mechanism available over collection, recovery, deposit of taxes, assets handling, cheque handling and statutory compliances	Nagar Parishad ensure that this will be taken care from now onwards.	We suggest that (i)MIS system should be implemented over daily collection and deposit. (ii)Reason for non-deposit/Late deposit should be strongly need to ask for minimize delay. (iii)Need to identify a person to comply with the statutory compliance. In case failure to comply with statutory compliances he should also be penalized. Therefore, the management has to take serious effort in implementation of internal control mechanism for getting a better result from ULB working.
3	Non-Compliance of Act & Rules	ULB staff is directed to ensure compliance of all applicable Act & Rules.	Refer point of Part-B (d) of audit report for status of non-compliance of Act & Rules. ULB should ensure compliance of all applicable Act & Rules.
4	No details were made available regarding meeting of municipal accounts committee held during the	ULB staff is directed to comply with BMA-2007	As per requirement of BMA-2007, Chapter-XII, ULB should held meeting of

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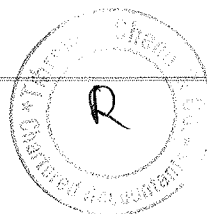


**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

	financial year 2017-18.		municipal accounts committee each year. During our audit no any evidence has been produced to us w.r.t. meeting of municipal accounts committee. ULB should ensure timely meeting of accounts committee in compliance of BMA-2007.
5	Non-Implementation of double entry accounting system. We found the detail that double accounting system is implemented at Saharsa Nagar Parishad. However we not got any data for verification the same.	Implementation of DEAS is ongoing and ULB staff is directed to cooperate with auditors and to provide all necessary documents for audit.	As per requirement of BMAR-2014, Part-A, Chapter-2 Rule -4, "All ULB referred in schedule-1 shall maintain its books of account using the double entry system". Since Saharsa Nagar Parishad is covered under schedule -1, therefore they should have to maintain their accounts on double entry accounting system in compliance of such rule.
6	Non-maintenance of required registers as per Rule No.-3 of BMAR-2014	ULB staff is directed to follow and comply the guidelines of BMAR	Details of registers not maintained by ULB is mentioned under Part-A (a). ULB should ensure proper maintenance of required books of account and register as per the list given in rule-3 of BMAR-2014.
7	Non adjustment of advances	ULB staff is directed to provide all the necessary documents to auditors.	Advance register should be produced to auditors for verification.
8	Collection of internal resources is very poor.	Nagar Parishad will take steps to improve the collection from internal resources.	It should be timely collected.

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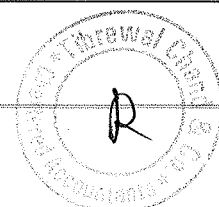


**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

9	Monthly and quarterly budget was not maintained. Therefore, comparison of budgeted and actual figure of income and expenditure was not performed.	Nagar Parishad ensure that this will be taken care from now onwards.	Budget should be maintained quarterly.
10	As per notification of Bihar Government, The Governor of Bihar made the rules for the mobile tower under the Act. Operator of the mobile has to apply to the ULB for operation of the mobile tower in the concerned area with the Requisite fees of Rs. 40,000/- per Tower and the Renewal fee is Rs. 10,000/- per year but at the time of audit Nagar Parishad was not provided details of Tower tax collection and dues.	This will be strictly taken care by next financial year and nagar Parishad will take necessary steps to recover or boost revenue from towers.	There is a huge loss of revenue & interest income. So, necessary steps should be taken for timely collection of taxes.
11	The amount of tax collected by the Tax collector is required to be handed over to the cashier by the next day of the collection. But it is not in practice currently, tax collector hands over the collected cash to the cashier after a time gap of 30 to 40 days.	Tax collectors are directed to deposit the tax.	If collected cash is not deposited on time, then chances of misappropriation of cash arises. So, collected amount must be deposited on the same day on which it is being collected.
12	Report on Findings of the field survey of property tax of minimum 20 high value properties. <i>(Refer details audit report)</i>	ULB staff is directed to cooperate with auditors and to provide all the necessary documents for audit.	Physical survey can't be conducted due to Non availability of ULB staff for conducting physical verification. Further SAF forms were also not provided for 20 high value properties as per list provided by us.
13	PF deducted from all permanent staff salary but not deposited in his PF account on timely.	Will consider it in next financial year.	PF should be deposited immediately.

1st Floor, KK-5, Civil Town ship, Rourkela-769004



**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

14	During the audit various cases were observed regarding non deduction and non-deposition of statutory dues like TDS, VAT, and Royalty in stipulated time by the Nagar Parishad. Further it was also observed that return was also not filled for TDS & VAT but we are unable to give exact situation of statutory compliances because ULB was not provided details regarding this. <i>(Refer details audit report)</i>	Will consider it in next financial year.	All statutory compliances related to deduction, deposition and return filling should be complied.
15	The municipality is not in a practice to prepare BRS on regular or periodical basis and also few banks is not reconciled. <i>(Refer details audit report)</i>	Will consider it in next financial year.	BRS should be maintained month wise and should be reconciled.
16	Non preparation of stores register	Will consider it in next financial year.	Due to non – maintenance of stock register, it will become difficult to identify quantity of each class of stock. So, the ULB should maintain a store ledger including price of inward goods.
17	Insurance deduction from all permanent staff salary but not deposited on timely basis.	Will consider it in next financial year.	Insurance should be deposited.
18	Saharsa Nagar Parishad is not in practice to prepare monthly receipt and payment account and the trial balance.	Will consider it in next financial year.	ULB should prepare receipts and payment account on monthly basis. It helps to find out that how much fund received by the ULB and whether its utilization was made properly or not.
19	Daily wages register were not	ULB staff is directed to provide	Daily wages register should be

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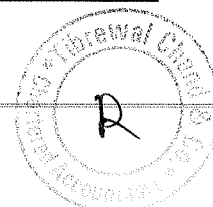


**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

	produced to us for audit.	all the necessary documents to auditors.	made available to auditors.
20	No-collection of notice fees	ULB staff is directed to comply with Bihar Municipal Act 2007	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 delay payment at a rate as may be specified, and the amount of penalty therefore, but in case of Saharsa Nagar Parishad, corporation has not provided any information regarding charging and collection of notice fees. ULB should collect notice fees from applicable assesses in compliance of act and to boost ULB revenue.
21	No increment in the rent on shop, government building & other building observed during audit.	Necessary action will be taken.	Rate of rent should be increment at proper interval.
22	Non-providing of Utilization certificate for the reporting audit period	UC details given to auditors. Staff will initiate working on this matter in next financial year.	Grant is blood of ULB. Therefore, for getting grant and running the ULB working smoothly it is requirement of grant. Further timely submission of utilization certificate helps the grant realizing authority to send the money for fulfill the requirement of future. Therefore, management should ensure that UC has been submitted with concerned department on time.
23	Non providing balance of few	ULB staff is directed to	ULB must be prepared Bank

1st Floor, KK-5, Civil Town ship, Rourkela-769004



INTERNAL AUDIT REPORT OF SAHARSA MUNICIPAL COUNCIL

FINANCIAL
YEAR
2017-18

banks and Treasury	cooperate with auditors and to provide all the necessary documents for audit.	reconciliation and treasury reconciliation on monthly basis.
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6. Acknowledgement:-

Considering the physical environment, accessibility, literacy of the human resources, communication facilities and so many other hindrances, we are in opinion that, the working of the unit has a deep impact on the electronic and & social aspects and values of the inhabitants of the demarcated area and the unit specifically dedicated for the development of Municipal Council in the state of Bihar according to plan and for matters ancillary thereto.

We convey our heartfelt thanks to the entire human resources of the "Saharsa Municipal Council" for rendering their help for smooth completion of this assignment.



1st Floor, KK-5, Civil Town ship, Rourkela-769004

INTERNAL AUDIT REPORT OF SAHARSA MUNICIPAL COUNCIL

FINANCIAL
YEAR
2017-18

Detailed Audit Report

1. Introduction: -

The Internal audit of Saharsa Municipal Council covering the period from 01st April 2017 to 31st March 2018.

Name of ULB	Period Covered	Audit Team
Saharsa Nagar Parishad	1 st April 2017- 31 st March 2018	(1) TL: CA Neerav Bhanushali (2) MAE: CA Amit Ranjan (3) Auditor: Bhaskar Kumar

2. Administration: -

The Present governing body of the ULB has taken charge on 09-06-2012. The incumbencies in the key administrative and executive positions are as under:

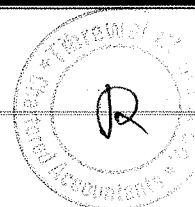
- Miss Renu Sinha, Chairman from 09-06-2012 to till the date of Audit.
- Md. Prabhat Ranjan Executive officer from 22-01-2019 to till the date of Audit.

3. Review of outstanding Audit Paras :

Status of Audit observations is as under:

Sl. No.	Particulars of audit and date of report	Total no. of Audit paras.	Total no. of Audit Paras where necessarily improvement/corrective measure is require	Total no. of Audit paras where recovery of cash is proposed	Total No. of Audit paras where recovery has been made	Total amount of recovery	Total No. of outstanding paras where no action has been taken	No. & date of compliance report
1	CAG audit report 2016-17	17	17	19,17,000	02	9,32,885	0	237/25.02.2019
2	Internal							Compliance report has

1st Floor, KK-5, Civil Town ship, Rourkela-769004



**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

audit report 2016-17							not been prepared
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(Note: Refer point no. 01 of discussion note)

4. FINANCE:

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

Year	2017-18	2016-17	2015-16
Final/Revised Budget	2,37,59,23,058	3,43,34,29,500	2,40,95,61,516
Actual Expenditure	19,30,86,834	21,33,46,434	44,20,93,041
Savings(+)/Excess(-)	2,18,28,36,224	3,22,00,83,066	1,96,74,68,475

(All figure taken from books of accounts)

ii. Volume of Transactions :-

Period	Budgeted	Previous year(16-17)	Current period	Cumulative for the current period
Opening Balance	48,22,02,835	24,14,82,351	48,22,02,835	48,22,02,835
Receipts	2,29,21,90,138	45,40,66,918	19,27,01,749	19,27,01,749
Total	2,77,43,92,973	69,55,49,269	67,49,04,584	67,49,04,584
Net expenditure	2,37,59,23,058	21,33,46,434	19,30,86,834	19,30,86,834
Closing Balance	36,84,69,915	48,22,02,835	48,18,17,750	48,18,17,750

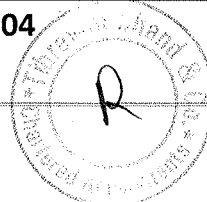
(All figure taken from books of accounts)

iii. Bank Reconciliation :-

Un-reconciled balance between bank book and bank statement as on 31-03-2018 has been shown below:

Name of Scheme	Bank Name	Account No.	Balance as per Bank	Balance as per Cash	Difference	Remarks
SBM	UBI	04337	7,25,002.83	60,744.00	5,64,258.83	Unreconciled
HFA	UBI	04338	Not Provided	Not Provided	-	

1st Floor, KK-5, Civil Town ship, Rourkela-769004



INTERNAL AUDIT REPORT OF SAHARSA MUNICIPAL COUNCIL

FINANCIAL
YEAR
2017-18

Kabir Anteyasthi General	UBGB	36048	Not Provided	Not Provided	-	
AMRUT	UBI	04669	Not Provided	Not Provided	-	
Kabir Anteyasthi Special	UBGB	36055	Not Provided	Not Provided	-	
NULM	BOI	08479	1,84,016.05	Not Provided	-	Unreconciled
EPF	BOI	81751	0	Not Provided	-	Unreconciled
Bus Stand	BOI	02081	3,71,863	Not Provided	-	Unreconciled
Internal	PNB	10695	Not Provided	2,86,588	2,86,588	Unreconciled
SBM	BOI	03770	2,56,44,234.00	2,34,44,745.00	21,99,489	Unreconciled
Treasury	-	URB001	Not Provided	Not Provided	-	
NULM	BOI	01215	1,25,85,413	Not Provided	1,25,85,413	Unreconciled
ISHDP		08406	34,672.65	Not Provided	34,672.65	Unreconciled
Administrative Building	BOI	01742	Opening Date 12-04-18	-	-	
SPUR	BOI	45917	4,42,563	Not Provided	4,42,563	Unreconciled
SPUR	BOI	46807	12,88,365	Not Provided	12,88,365	Unreconciled
ISHDP	UBI	04497	3,28,595.83	Not Provided	3,28,595.83	Unreconciled
ISHDP Infra	BOI	30852	30,89,438	Not Provided	30,89,438	Unreconciled
ISHDP	BOI	01941	39,30,160	Not Provided	39,30,160	Unreconciled
Malin Basti	BOI	03769	2,90,234	Not Provided	2,90,234	Unreconciled
ISHDP Infra	BOI	08407	27,255.50	27,255.50	-	Reconciled

Comments: ULB does not prepared bank reconciliation statement on monthly basis.

Recommendation: ULB should be prepared bank reconciliation on monthly basis.

(Note: Refer Discussion Note point no.15 & 23)



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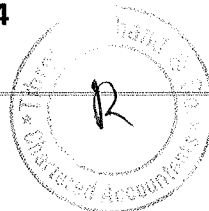
**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

iv. Revenue & Capital Receipts :-

Income Details			
SI.NO	DETAILS	2017-18	
		2017-18	2016-17
	Total Receipts (A+B)	19,27,01,749	45,40,66,918
A	Revenue Receipts (1+2+3)	12,64,30,489	22,63,57,516
1	Own Revenue Receipts (a+b)	3,00,10,147	1,47,65,532
a)	Tax Revenue (Levied & Collected By municipal Body)	1,92,95,673	96,74,170
i)	Property Tax	1,61,72,744	81,52,645
ii)	Other Tax (Levied & Collected By municipal Body)	31,22,929	15,21,525
b)	Non Tax Revenue (Levied & Collected By municipal Body)	1,07,14,474	50,91,360
i)	Fess & Fines	9,84,307	4,51,205
ii)	User Charges	74,94,195	35,04,265
iii)	Other Non Tax Revenue (Levied & Collected By municipal Body)	22,35,972	11,35,892
2	Other Revenue Receipts	1,51,47,060	75,86,969
a)	Income from interest/Investments	1,42,40,304	71,30,210
b)	Other Revenue Income	9,06,756	4,56,759
3	Transfers/grants/Assigned Revenues	50,73,85,913	26,15,93,429
a)	State Assigned Revenues	-	-
b)	State Finance Commission (SFC) Grants/Devolution	-	-
c)	Octroi Compensation	-	-
d)	Other State Government transfers	-	-
e)	Central Finance Commission (CFC) Grants	-	-
f)	Other Central Government transfers	-	-
g)	Others	50,73,85,913	26,15,93,429
B	Capital Receipts	6,62,71,260	22,77,09,402
1	Sale of Municipal Land	-	-
2	Loan (From state Govt or Banks etc.)	-	-
3	State Capital Account Grant (Under state Scheme	3,27,51,260	15,78,98,601

1st Floor, KK-5, Civil Town ship, Rourkela-769004



**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

	etc.)		
4	Central Capital Account Grant (Under central Scheme etc.)	2,45,89,860	5,89,98,890
5	Other Capital Receipts	89,30,140	1,08,11,911

(All figure taken from books of accounts)

v. Revenue & Capital Expenditure Information :-

Expenditure Details			
Sl.NO	DETAILS	2017-18	
		2017-18	2016-17
	Total Expenditure (1+2)	19,30,86,834	21,33,46,434
1	Revenue Expenditure	10,89,27,625	10,06,35,867
1.1	Administrative Expenses, Establishment & Salaries (All Departments regular & contractual staff)	8,89,82,589	8,26,59,892
1.2	Operation & Maintenance (O & M)	1,58,95,689	1,48,95,689
1.3	Loan Repayment (Interest Payments)	-	-
1.4	Others (any other revenue Expenditure which is not salaries, O&M & or interest payment)	40,49,347	30,80,286
2	Capital Expenditure	12,86,64,680	11,27,10,567
2.1	All developmental works under central/state specific schemes	12,86,64,680	11,27,10,567
2.2	Loan Repayments	-	-
2.3	other capital expenditure	-	-

(All figure taken from books of accounts)

vi. Status of implementation of double entry Accounting system:

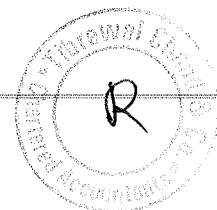
The ULB has not yet implemented the real time double entry accounting system.

(Note: Refer point no. 05 of discussion note)

vii. Status of Municipal Accounts Committee: if meeting is held:

Meeting of Municipal Accounts Committee has not been held during the year 2017-18. *(Note: Refer point no. 04 of discussion note)*

1st Floor, KK-5, Civil Town ship, Rourkela-769004



**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

5. Audit Observations: -

I. Part-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.

Holding and property tax not deposit.

Audit Objective: Assessment of property tax as per Bihar Municipal Act and all collection deposited with treasury.

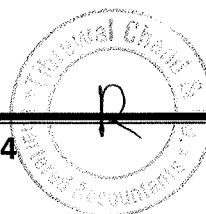
Criteria: As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.

Condition: During audit observed that concerned person is not being deposit property tax on same day or latest before noon. Details of such are given here:-

Date of collection by cashier		Collected amount	Date of deposit	Delay in submission to cashier	
From	to			From	to
05-04-2017	09-05-2017	1,18,490	07-05-2017	32	2
15-05-2017	17-06-2017	1,00,820	12-06-2017	27	5
14-06-2017	25-07-2017	14,50,084	18-07-2017	34	7
10-07-2017	19-08-2017	90,773	10-08-2017	30	9

Consequence/Effect/Impact: Due to non-deposit of Tax on due time, ULBs is suffering from Revenue Loss in the form of Bank Interest which could have been earned on these Receipts. Further this is a lapse on Internal Control due to non-submission of Counterfoil and record updating of assesses due.

1st Floor, KK-5, Civil Town ship, Rourkela-769004



**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

Cause: This happens due to non-follow up and monitoring of activities of Tax Collector by the concerned officer on regular interval.

Corrective Action/Recommendations: There should be day to day monitoring on Collection of Taxes by Tax Inspector/Collectors and deposit of collection into Bank either on same day or latest before noon on the following working day.

(Note: Refer point no. 11 of discussion note)

Tower tax

Audit Objective: Assessment of Tower tax as per Bihar Communication Tower and related structure rules, 2012 and all collection deposited with treasury.

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in Bihar Communication Tower and related structure rules, 2012 as per the rule Tax Collected has to be deposited on same day or latest before noon on the following working day.

Condition: As per notification of Bihar Government, The Governor of Bihar made the rules for the mobile tower under the Act. Operator of the mobile has to apply to the ULB for operation of the mobile tower in the concerned area with the Requisite fees of Rs. 40,000/- per Tower and the Renewal fee is Rs. 10000/- per year. Details regarding tower tax is not provided to us.

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

Cause: We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has no proper mechanisms for supervision and monitoring of the Tower Rent due to which result in Revenue leakage.

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

(Note: Refer point no. 10 of discussion note)



1st Floor, KK-5, Civil Town ship, Rourkela-769004

**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

Non Collection of Advertisement Tax:

Criteria: Advertisement Taxes, in case auctioned to external agencies, shall be recognized as per the terms of agreement. In all other cases, when permission for advertisement is granted for the first time, the Advertisement Tax shall be accrued at the point when Tax is paid and permission is granted. After the first year, Advertisement Tax shall be accrued when renewal is due.

Condition: Nagar Parishad is not collecting any advertisement tax.

Consequence/Effect/Impact: Due to no collection of advertisement tax there is a huge revenue loss to the Nagar Parishad.

Cause: This is happens due to failure of designated staff and non-monitoring of authorized officials on timely basis.

Corrective Action/ Recommendation: There should be proper collection and monitoring mechanism for advertisement tax.

Excess Payments against bill, lack of produce in payments against voucher, inefficiency in the control resulting loss to ULBs

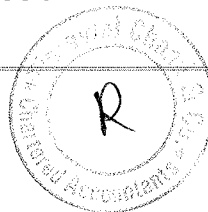
No observation found in this regards.

Report on Findings of the field survey of property tax of minimum 20 high value properties.

Report on Findings of the field survey of property tax of minimum 20 high value properties is given here:-

SI No.	Holding No.	Ward No.	Area	Types	Property Tax
1	235	17	4163	Residential	775
2	43	16	1687.5	Residential	500
3	305	12	2250	Residential	850.5
4	59	14	250	Residential	428

1st Floor, KK-5, Civil Town ship, Rourkela-769004



**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

5	69	13	1800	Residential	1276
6	295	12	240	Residential	778
7	227	9	184	Residential	530
8	27	8	1125	Residential	255
9	549	1	788	Residential	116
10	471	2	1125	Residential	1198
11	204	8	2138	Residential	709
12	553	1	2250	Residential	601
13	551	1	2250	Residential	601
14	547	1	788	Residential	388
15	599	2	2250	Residential	486
16	412	2	4219	Residential	1558
17	466	16	1125	Residential	336
18	349	14	594	Residential	299
19	223	14	240	Residential	1009
20	51	27	3200	Residential	1323

(Note: Refer point no. 12 of discussion note)



1st Floor, KK-5, Civil Town ship, Rourkela-769004

INTERNAL AUDIT REPORT OF SAHARSA MUNICIPAL COUNCIL

FINANCIAL
YEAR
2017-18

Part B

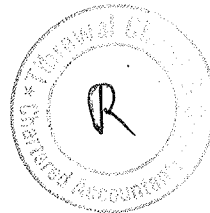
a. **Non-maintenance of books of accounts, subsidiary registers:** During the audit we observed that following registers which are given below has not been maintained by the ULBs.

- Subsidiary register
- Stock register
- Cheque issue registers.
- Assets register.
- Contra, journal, Receipt Voucher.
- Records and revision of taxes and rent.

In addition to the above following records were also not maintained by the ULB:

- Memorandum of collection (GEN 21)
- Summary of daily collection register
- Register for bills payment
- Cheque issue register
- Register for Advances
- Deposits register
- Summary statement of deposit adjustment
- Summary statement of bills raised
- Register of refunds, remissions and write offs
- Statement of outstanding expenses liability
- Document control register
- Register of immovable property
- Register of movable property
- Register of land
- Register of assets replacement
- Register of public lighting system.

(Note: Refer point no. 06 of discussion note)



b. **Irregularities In procurement Process:-**

No major irregularities have been observed in procurement process.

1st Floor, KK-5, Civil Town ship, Rourkela-769004

**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

c. Non Compliance of directives of UD&HD: We observed several non-compliance of the directions of the UDHD which includes-

- Non Implementation of GeM procurement mechanism
- Non collection of various taxes required to be collected.
- Non maintenance of prescribed books of accounts.
- Non maintenance of prescribed DEAS.
- None maintenance of DCR.
- Non preparation of budget as per budget manual.
- Closing of daily cash book and bank book.
- Physical verification of cash balance with daily collection register and bank balances.

d. Non Compliances of the Acts and Rules: During the audit we observed below mentioned non compliances:

- Non formation of Municipal Accounts Committee
- Non maintenance of books of accounts as per BMAR
- Non preparation of budget as per Bihar Municipal Budget Manual
- Property tax rate should be increased in every 5 years but not increased since a long period

(Note: Refer Discussion Note 03 of discussion note)

e. Lack of Internal Control Measures:

- (1) During the audit it was observed that there is serious lack of internal control over revenue collection. Revenue records are not maintained properly. Further, collection books after finishing should be kept in safe custody in ULB only.
- (2) There is no cash vault in the cash department for safety measure.

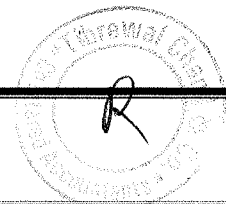
(Note: Refer point no. 02 of discussion note)

f. Non-compliance of TDS, VAT and other relevant statute: We observed that ULB is not in practice to deduct TDS on Advertisement Bill payment and salary payment to employee.

We observed that ULB is not in practice to Deposit the deducted TDS on stipulated time. Copy of Returns of VAT, TDS has not been shown to us.

(Note: Refer point no. 14 of discussion note)

1st Floor, KK-5, Civil Town ship, Rourkela-769004



**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

g. Deficiency in pay roll system: During the audit it was observed that no bio metric attendance was used for making attendance. Further there was very poor internal control on leave tracking of the employees.

PF and ESI: During the audit it was observed that PF and ESI deducted from employees salary not deposited with authorities causing loss to the savings of the employees.

Insurance: Insurance deduction from all permanent staff salary but not deposited on timely basis.

(Note: Refer point no. 13, 17 & 19 of discussion note)

h. Utilization of grant and report on missing Utilization Certificates:-

Details of UCs related to FY: 2017 – 2018 are given in report as annexure.

(Note: Refer point no. 22 of discussion note)

i. Physical verification of inventory/stores:-

Fixed assets register has not been maintained at Nagar Parisad level.

Stock register has not been properly maintained. All the article of stock has been entered at same page in register. Issue quantity and balance quantity has not been shown in stock register.

(Note: Refer point no. 16 of discussion note)

j. Advances, their adjustment & recovery

Advance Register not shown to us. So, we are unable to comment in this regard.

(Note: Refer point no. 07 of discussion note)



1st Floor, KK-5, Civil Town ship, Rourkela-769004

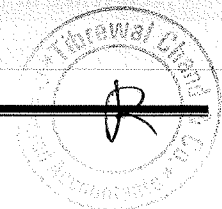
INTERNAL AUDIT REPORT OF SAHARSA MUNICIPAL COUNCIL

FINANCIAL
YEAR
2017-18

Part C

Sl. No	Particular	Remarks/ Observation
1	Whether all these the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	Chapter xi, rule 84 (Budget has not been sanction by Empowered standing committee) & Chapter xii, rule 86 (Prepare and maintain accounts of receipts and expenditure), 87 (Preparation of Municipal Accounting Manual), 88 (Financial Statement.) 89 (Balance sheet.), 90 (Submission of financial statement and balance sheet to auditor.) and 98 (Municipal accounts committee.) are not follow by the ULB.
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any in-consistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	Refer audit report.
3	<p>Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR</p> <p>Rule 22: All moneys to be brought to account</p> <p>Rule: 27: Collections to be deposited into Bank on the same day</p> <p>Rule 69: Grant Related Compliance</p> <p>Rule 120-121: Monthly Receipt & Payment</p>	<p>Rule 22: we have found that all money has been brought to account but delayed.</p> <p>Rule 27: we have observed that the collected money has not to be deposited into Bank Account on same day.</p> <p>Rule 69: Grant related compliance has been done properly.</p> <p>Rule 120-121: Monthly Receipt & Payment Account and Trial Balance are not being prepared.</p> <p>Rule 130 is not being followed.</p>

1st Floor, KK-5, Civil Town ship, Rourkela-769004

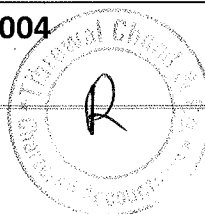


**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

	Account and Trial Balance	
	Rule 130: Audit to be completed & reported within 6 month	
4	Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, GoB have been complied.	Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.
5	If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sai rat etc. have incurred then quantify the same.	It has been discussed in discussion notes and audit report under part A.
6	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	Discussed in audit report Part A.
7	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	Refer detailed audit report.
8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	Refer audit report.
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	It has been provided in discussion notes as well as in audit report under part A.

1st Floor, KK-5, Civil Town ship, Rourkela-769004



**INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL**

**FINANCIAL
YEAR
2017-18**

10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	It has been provided in discussion notes as well as in audit report under part A.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No fixed deposit made during the F.Y. 2017-18. All funds held by ULB are maintained at Nationalized Banks and rate of interest is per banking norms.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	It has been provided in discussion notes as well as in audit report under part A.
13	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	It has been provided in discussion notes as well as in audit report under part A.
14	Whether C&AG and Internal audit paras has been complied, if not assistance has been provided in this regard.	Discussed in details audit report and also annexure attached.



1st Floor, KK-5, Civil Town ship, Rourkela-769004

INTERNAL AUDIT REPORT OF SAHARSA
MUNICIPAL COUNCIL

FINANCIAL
YEAR
2017-18

Annexure "1"

बिहार सरकार
(नगर विकास एवं आवास विभाग)

कार्यालय नगर परिषद्, सहरसा

पत्रांक...../न0प0

प्रेषक,

कार्यपालक पदाधिकारी,
नगर परिषद्, सहरसा।

महालेखाकार लेखा परीक्षक,
बिहार, पटना।

दिनांक...../।

विषय:-

नगर परिषद्, सहरसा के अंकेक्षण प्रतिवेदन संख्या 320/2016-17
अंकेक्षण वर्ष 2013-14 से 2015-16 के संबंध में।

महाशय,

उपरोक्त विषय के संबंध में कहना है कि नगर परिषद्, सहरसा के अंकेक्षण
प्रतिवेदन संख्या 320/2016-17 अंकेक्षण वर्ष 2013-14 से 2015-16 का अनुपालन
प्रतिवेदन साक्ष्य के साथ भेजा जा रहा है।

विश्वासभाजन

ई०।

कार्यपालक पदाधिकारी
नगर परिषद्, सहरसा।

ज्ञापांक 237 सुपन 25/02/2019

प्रतिलिपि:-

विशेष सचिव नगर विकास एवं आवास विभाग बिहार, पटना को सादर
सूचनाार्थ प्रेषित।

विश्वासभाजन

अनु:- पृष्ठ सं- 1 से 188 तक।

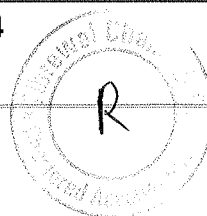
कार्यपालक पदाधिकारी
नगर परिषद्, सहरसा।
25-2-19

17office letter

E-mail :-nagarparishadsaharsa@gmail.com

pin code-852201

1st Floor, KK-5, Civil Town ship, Rourkela-769004



INTERNAL AUDIT REPORT OF SAHARSA MUNICIPAL COUNCIL

FINANCIAL
YEAR
2017-18

Annexure "2": Details of UC's of Financial Year 2017 – 2018

S/N	Year of allotment	Name of Scheme	Date of Allotment	Amount In Lakh	Expenditure	Un-utilized Amount	Remarks
1	2017-18	5th State Finance Commission	14/09/2017	343.51	343.51	NIL	UC Submitted
2	2017-18	5th State Finance Commission	14/09/2017	343.51	343.51	NIL	UC Submitted
3	2017-18	शहरी नाली गली	30/10/2017	186.02	NIL	186.02	Un-utilised Rs. 186.02 Transferred to PL A/C
4	2017-18	Storm Water Drainage	21/03/2018	1000.00	1000.00	NIL	UC Submitted
5	2017-18	14th Fin	24/01/2018	275.99	NIL	275.99	Un-utilised Rs. 275.99 Transferred to PL A/C
6	2017-18	Path Puliya Nirman	27/07/2017	7.69	NIL	7.69	Un-utilised Rs. 7.69 Transferred to PL A/C
7	2017-18	भत्ता भुगतान	15/06/2017	9.00	NIL	9.00	Un-utilised Rs. 9.00 Transferred to PL A/C
8	2017-18	नागरिक सुविधा	24/08/2017	173.17	NIL	NIL	Amount not withdrawn from treasury
9	2017-18	14th Finance Commission	02/08/2017	276.69	276.69	NIL	UC not Submitted
10	2017-18	पेशाकर मद	30/06/2017	52.39	45.10	7.29	Un-utilised Rs. 7.29 Transferred to PL A/C
11	2017-18	नाली गली	11/08/2017	217.07	217.07	NIL	Rs. 108.54 Amount UC is pending
12	2017-18	Eo Salary	23/05/2017	5.00	5.00	NIL	UC not Submitted
Grand Total				2890.04	2230.88	659.16	

Discussion Note

S/N	Observations	Management Comment	Recommendations
1	During the course of Audit, we observed that Nagar Parishad has conducted Internal audit for the year 2016-17 but compliance report not prepared by ULB. <i>(Details given in report)</i>	Concerned staff will prepare the compliance report on priority.	It should be prepared as soon as possible.
2	Lack of internal control measures (i)Voucher file was not maintained (ii)No internal mechanism for statutory compliance (iii)No MIS was prepared for tracking of payments (iv)Required books of Accounts as per BMAM was not maintained (v)Statutory compliance reconciliation was not maintained (vi)Bank reconciliation of any bank account was not prepared. We observed that there is no any internal control mechanism available over collection, recovery, deposit of taxes, assets handling, cheque handling and statutory compliances	Nagar Parishad ensure that this will be taken care from now onwards.	We suggest that (i)MIS system should be implemented over daily collection and deposit. (ii)Reason for non-deposit/Late deposit should be strongly need to ask for minimize delay. (iii)Need to identify a person to comply with the statutory compliance. In case failure to comply with statutory compliances he should also be penalized. Therefore, the management has to take serious effort in implementation of internal control mechanism for getting a better result from ULB working.
3	Non-Compliance of Act & Rules	ULB staff is directed to ensure compliance of all applicable Act & Rules.	Refer point of Part-B (d) of audit report for status of non-compliance of Act & Rules. ULB should ensure compliance of all applicable Act & Rules.
4	No details were made available regarding meeting of municipal accounts committee held during the financial year 2017-18.	ULB staff is directed to comply with BMA-2007	As per requirement of BMA-2007, Chapter-XII, ULB should held meeting of municipal accounts committee each year. During our audit no any evidence has been produced to us w.r.t. meeting of municipal accounts committee. ULB should ensure

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Page 1
 Tibrewal Chand & Co.
 Chartered Accountants

5	Non-Implementation of double entry accounting system. We found the detail that double accounting system is implemented at Saharsa Nagar Parishad. However we not got any data for verification the same.	Implementation of DEAS is ongoing and ULB staff is directed to cooperate with auditors and to provide all necessary documents for audit.	timely meeting of accounts committee in compliance of BMA-2007. As per requirement of BMAR-2014, Part-A, Chapter-2 Rule - 4, "All ULB refereed in schedule-1 shall maintain its books of account using the double entry system". Since Saharsa Nagar Parishad is covered under schedule -1, therefore they should have to maintain their accounts on double entry accounting system in compliance of such rule.
6	Non-maintenance of required registers as per Rule No.-3 of BMAR-2014	ULB staff is directed to follow and comply the guidelines of BMAR	Details of registers not maintained by ULB is mentioned under Part-A (a). ULB should ensure proper maintenance of required books of account and register as per the list given in rule-3 of BMAR-2014.
7	Non adjustment of advances	ULB staff is directed to provide all the necessary documents to auditors.	Advance register should be produced to auditors for verification.
8	Collection of internal resources is very poor.	Nagar Parishad will take steps to improve the collection from internal resources.	It should be timely collected.
9	Monthly and quarterly budget was not maintained. Therefore, comparison of budgeted and actual figure of income and expenditure was not performed.	Nagar Parishad ensure that this will be taken care from now onwards.	Budget should be maintained quarterly.
10	As per notification of Bihar Government, The Governor of Bihar made the rules for the mobile tower under the Act. Operator of the mobile has to apply to the ULB	This will be strictly taken care by next financial year and nagar Parishad will take necessary steps to recover or boost revenue from towers.	There is a huge loss of revenue & interest income. So. necessary steps should be taken for timely collection of taxes.

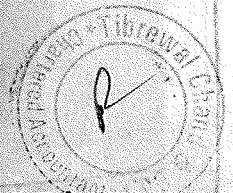
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Page 2
 कर्मचारी पदाधिकारी
 नगर परिषद, सहरसा

for operation of the mobile tower in the concerned area with the Requisite fees of Rs. 40,000/- per Tower and the Renewal fee is Rs. 10,000/- per year but at the time of audit Nagar Parishad was not provided details of Tower tax collection and dues.

11	The amount of tax collected by the Tax collector is required to be handed over to the cashier by the next day of the collection. But it is not in practice currently, tax collector hands over the collected cash to the cashier after a time gap of 30 to 40 days.	Tax collectors are directed to deposit the tax.	If collected cash is not deposited on time, then chances of misappropriation of cash arises. So, collected amount must be deposited on the same day on which it is being collected.
12	Report on Findings of the field survey of property tax of minimum 20 high value properties. <i>(Refer details audit report)</i>	ULB staff is directed to cooperate with auditors and to provide all the necessary documents for audit.	Physical survey can't be conducted due to Non availability of ULB staff for conducting physical verification. Further SAF forms were also not provided for 20 high value properties as per list provided by us.
13	PF deducted from all permanent staff salary but not deposited in his PF account on timely.	Will consider it in next financial year.	PF should be deposited immediately.
14	During the audit various cases were observed regarding non deduction and non-deposition of statutory dues like TDS, VAT, and Royalty in stipulated time by the Nagar Parishad. Further it was also observed that return was also not filled for TDS & VAT but we are unable to give exact situation of statutory compliances because ULB was not provided details regarding this. <i>(Refer details audit report)</i>	Will consider it in next financial year.	All statutory compliances related to deduction, deposition and return filling should be complied.

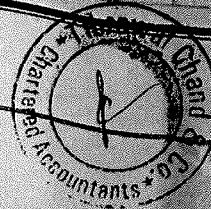
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कार्यपालक पदाधिकारी
नगर परिषद, सहरसा

15	The municipality is not in a practice to prepare BRS on regular or periodical basis and also few banks is not reconciled. <i>(Refer details audit report)</i>	Will consider it in next financial year.	BRS should be maintained month wise and should be reconciled.
16	Non preparation of stores register	Will consider it in next financial year.	Due to non - maintenance of stock register, it will become difficult to identify quantity of each class of stock. So, the ULB should maintain a store ledger including price of inward goods.
17	Insurance deduction from all permanent staff salary but not deposited on timely basis.	Will consider it in next financial year.	Insurance should be deposited.
18	Saharsa Nagar Parishad is not in practice to prepare monthly receipt and payment account and the trial balance.	Will consider it in next financial year.	ULB should prepare receipts and payment account on monthly basis. It helps to find out that how much fund received by the ULB and whether its utilization was made properly or not.
19	Daily wages register were not produced to us for audit.	ULB staff is directed to provide all the necessary documents to auditors.	Daily wages register should be made available to auditors.
20	No-collection of notice fees	ULB staff is directed to comply with Bihar Municipal Act 2007	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 delay payment at a rate as may be specified, and the amount of penalty therefore, but in case of Saharsa Nagar Parishad, corporation has not provided any information regarding charging and collection of notice fees. ULB should collect

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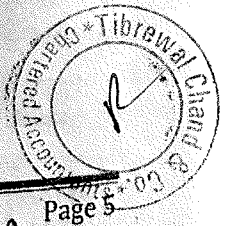
Page 4
कार्यपालक पदाधिकारी
जनकपुरी, सहरसा

21	No increment in the rent on shop, government building & other building observed during audit.	Necessary action will be taken.	notice fees from applicable assesses in compliance of act and to boost ULB revenue. Rate of rent should be increment at proper interval.
22	Non-providing of Utilization certificate for the reporting audit period	UC details given to auditors. Staff will initiate working on this matter in next financial year.	Grant is blood of ULB. Therefore, for getting grant and running the ULB working smoothly it is requirement of grant. Further timely submission of utilization certificate helps the grant realizing authority to send the money for fulfill the requirement of future. Therefore, management should ensure that UC has been submitted with concerned department on time.
23	Non providing balance of few banks and Treasury	ULB staff is directed to cooperate with auditors and to provide all the necessary documents for audit.	ULB must be prepared Bank reconciliation and treasury reconciliation on monthly basis.

Details of 20 high value properties:-

SI No.	Holding No.	Ward No.	Area	Types	Property Tax
1	235	17	4163	Residential	775
2	43	16	1687.5	Residential	500
3	305	12	2250	Residential	850.5
4	59	14	250	Residential	428
5	69	13	1800	Residential	1276
6	295	12	240	Residential	778
7	227	9	184	Residential	530
8	27	8	1125	Residential	255
9	549	1	788	Residential	116

Tibrewal Chand & Co.



Page 5

महानगरपालिका पदाधिकारी
सहस्र नगरपालिका, सहरसा

Discussion Note

Saharsa Municipal Council

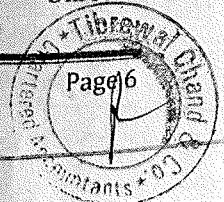
10	471	2	1125	Residential	1198
11	204	8	2138	Residential	709
12	553	1	2250	Residential	601
13	551	1	2250	Residential	601
14	547	1	788	Residential	388
15	599	2	2250	Residential	486
16	412	2	4219	Residential	1558
17	466	16	1125	Residential	336
18	349	14	594	Residential	299
19	223	14	240	Residential	1009
20	51	27	3200	Residential	1323

Bank Reconciliation Statement

Name of Scheme	Bank Name	Account No.	Balance as per Bank	Balance as per Cash	Difference	Remarks
SBM	UBI	04337	7,25,002.83	60,744.00	5,64,258.83	Unreconciled
HFA	UBI	04338	Not Provided	Not Provided	-	
Kabir Anteyasthi General	UBGB	36048	Not Provided	Not Provided	-	Unreconciled
AMRUT	UBI	04669	Not Provided	Not Provided	-	
Kabir Anteyasthi Special	UBGB	36055	Not Provided	Not Provided	-	Unreconciled
NULM	BOI	08479	1,84,016.05	Not Provided	-	
EPF	BOI	81751	0	Not Provided	-	Unreconciled
Bus Stand	BOI	02081	3,71,863	Not Provided	-	
Internal	PNB	10695	Not Provided	Not Provided	-	Unreconciled
SBM	BOI	03770	2,56,44,234.00	2,86,588	2,86,588	
Treasury	-	URB001	Not Provided	2,34,44,745.00	21,99,489	Unreconciled
NULM	BOI	01215	1,25,85,413	Not Provided	-	
ISHDP		08406	34,672.65	Not Provided	1,25,85,413	Unreconciled
Administrative Building	BOI	01742	Opening Date 12-04-18	Not Provided	34,672.65	
SPUR	BOI	45917	4,42,563	Not Provided	-	Unreconciled
SPUR	BOI	46807	12,88,365	Not Provided	4,42,563	
ISHDP	UBI	04497	3,28,595.83	Not Provided	12,88,365	Unreconciled
ISHDP Infra	BOI	30852	30,89,438	Not Provided	3,28,595.83	
				Not Provided	30,89,438	Unreconciled

Tibrewal Chand & Co.

कार्यपालक पदाधिकारी
नगर परिषद, सहरसा



Discussion Note

Saharsa Municipal Council

ISHDP	BOI	01941	39,30,160	Not Provided	39,30,160	Unreconciled
Malin Basti	BOI	03769	2,90,234	Not Provided	2,90,234	Unreconciled
ISHDP Infra	BOI	08407	27,255.50	27,255.50	-	Reconciled

Details of UC's of Financial Year 2017 - 2018

S/N	Year of allotment	Name of Scheme	Date of Allotment	Amount In Lakh	Expenditure	Un-utilized Amount	Remarks
1	2017-18	5th State Finance Commission	14/09/2017	343.51	343.51	NIL	UC Submitted
2	2017-18	5th State Finance Commission	14/09/2017	343.51	343.51	NIL	UC Submitted
3	2017-18	शहरीनालीगली	30/10/2017	186.02	NIL	186.02	Un-utilised Rs. 186.02 Transferred to PL A/C
4	2017-18	Storm Water Drainage	21/03/2018	1000.00	1000.00	NIL	UC Submitted
5	2017-18	14th Fin	24/01/2018	275.99	NIL	275.99	Un-utilised Rs. 275.99 Transferred to PL A/C
6	2017-18	Path Puliya Nirman	27/07/2017	7.69	NIL	7.69	Un-utilised Rs. 7.69 Transferred to PL A/C
7	2017-18	भत्ताभुगतान	15/06/2017	9.00	NIL	9.00	Un-utilised Rs. 9.00 Transferred to PL A/C
8	2017-18	नागरिकसुविधा	24/08/2017	173.17	NIL	NIL	Amount not withdrawn from treasury
9	2017-18	14th Finance Commission	02/08/2017	276.69	276.69	NIL	UC not Submitted
10	2017-18	पेशाकरमद	30/06/2017	52.39	45.10	7.29	Un-utilised Rs. 7.29 Transferred to PL A/C
11	2017-18	नालीगली	11/08/2017	217.07	217.07	NIL	Rs. 108.54 Amount UC is pending
12	2017-18	Eo Salary	23/05/2017	5.00	5.00	NIL	UC not submitted
Grand Total				2890.04	2230.88	659.16	

Tibrewal Chand & Co.



कार्यपालक पदाधिकारी
सहस्र नगरपालिका, साहस्र