



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

INTERNAL AUDIT REPORT

FOR
THE FY 2017-18

ARRAH MUNICIPAL
CORPORATION

GROUP-06
ULBs-18

Vinod & Co. LLP
CHARTERED ACCOUNTANTS
We Plant Quality





To

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

Sub: Submission of Ara Municipal Corporation annual internal audit report with management comments for the financial year 2017 -18.

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

Dear Sir,

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

As we have conducted Annual internal audit of Ara Municipal Corporation for the financial year 2017 -18. Through This letter we are submitting Annual internal audit report of Ara Municipal Corporation for the F.Y.2017-18 with management comments.

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

Thanking You

For Vinod Singhal & Co, LLP
Chartered Accountants
FRN: 005826276/00276



CA Krishan Kumar Sodhani
M.No:- 404603

UDIN No.:- 20404603AAAACF6646

Date: 25th -Jul-2020

Place: Patna

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

Patna Office: 401-A, Vasundhara Residency, Nageshwar Colony, Boring Road, Patna-800001 Bihar

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

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

CONTENTS

Project Title	Internal audit of 18 ULBs of Group-06 of Bihar
Report Title	Annual internal audit report of Arrah Municipal Corporation
Period	1 st Apr -2017 to 31-Mar-2018
Reporting Entity	Vinod Singhal & Co., LLP, Chartered Accountants
Reporting for	Arrah Municipal Corporation
Report Prepared by	Team, Vinod Singhal & Co. LLP
Date of submission	3 rd -May-2019

EXECUTIVE SUMMARY

1. INTRODUCTION

Name of the Municipality	Ara Municipal Corporation
Period covered under current audit	01.04.2017 to 31.03.2018
Name of Municipal Commissioner for the period under Audit	Mr. Dheerendra Paswan

2. RESULTS AND FINDINGS

- **Strengths observed during audit engagement** In the existing system as prevailing in the Municipal Corporation day to day work is in progressive manner in respect of collection of revenue and execution of the projects.
- **Weaknesses observed in the functioning of office, maintenance of records etc. observed during the audit engagement:**

SIN o	Audit Observations
1	Non-updating of bank reconciliation on monthly basis.
2	Non-Implementation of Double Entry Accounting System
3	No details were made available regarding meeting of municipal accounts committee held during the financial year 2017-18.
4	Non-levy of following taxes <ul style="list-style-type: none">▪ Fire tax▪ Surcharge on electricity consumption within the municipal area▪ Tax on congregations.▪ Tax on pilgrims and tourists.▪ Tax on profession.▪ User Charges for Solid Waste Management▪ User Charges for Parking Facility▪ User Charges for Garbage Clearance▪ Collection of Development Charges
5	Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22
6	Arrear of property tax and shop rental income
7	Delay in payment of due date bills
8	Non-preparation of payment vouchers
9	Non-maintenance of required registers as per BMA Rule-130
10	Non-maintenance of register for all Procurements with value above Rs. 15,000
11	Missing signature of wages worker and stamp of ULB on muster roll register
12	Non-preparation of fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
13	Non-preparation of monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.
14	Non-preparation of financial statements for the financial year 2017-18
15	Non-compliance of statutory compliance
16	Non-availability of records regarding 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)
17	Non-providing of records regarding stores
18	Arrear of advance to employees
19	Not Charging interest from advance given to employees
20	Non-investment of surplus fund of ULB
21	Deficiency in payroll system

3. **OPINION**

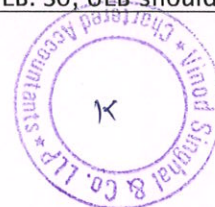
The management has to take stringent effort in forming accountability at various levels of the ULB, introducing reforms in financial management and accounting systems, development of strong internal control and organizational design of Municipalities, ensuring capacity building of the municipal personnel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

4. **AUDIT RECOMMENDATIONS**

SINo	Audit Observations	Auditor Recommendations
1	Non-updating of bank reconciliation on monthly basis.	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.
2	Non-Implementation of Double Entry Accounting System	As per requirement of BMAM, ULB should maintain their accounts on double entry accounting system.
3	No details were made available regarding meeting of municipal accounts committee held during the financial year 2017-18.	As per requirement of BMA-2007, Chapter-XII, ULB should held meeting of Municipal Accounts Committee each year.
4	<p>Non-levy of following taxes</p> <ul style="list-style-type: none"> ▪ Fire tax ▪ Tax on congregations. ▪ Tax on pilgrims and tourists. ▪ Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles. ▪ User Charges for provision of water-supply, drainage and sewerage ▪ User Charges for Solid Waste Management ▪ User Charges for Garbage Clearance 	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. ULB should take steps to implement required taxes to boost their revenue
5	Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made.
6	Arrear of property tax and shop rental income	Arrear of property tax and shop rental income was observed during the audit. ULB should take proper step to boost collection of arrears.
7	Delay in payment of due date bills	Late payment of utility bills causes to penalty on ULB and also may result in barrier in day to day operation. So, ULB should ensure timely payment of bills



8	Non-preparation of payment vouchers	ULB should prepare payment voucher based on running voucher for each payment and should maintain serially numbered voucher file for each month
9	Non-maintenance of required registers as per BMA Rule-130	ULB should ensure proper maintenance of required register as per BMA rule-130. Detail of registers not maintained by ULB is mentioned under PART-A (a)
10	Non-maintenance of register for all Procurements with value above Rs. 15,000	ULB should ensure maintenance of register for all Procurements with value above Rs. 15,000
11	Missing signature of wages worker and stamp of ULB on muster roll register	While making payment to daily wages worker, ULB should ensure signature of wage worker with signature of ULB's competent authority with ULBs Stamp
11	Missing signature of wages worker and stamp of ULB on muster roll register	While making payment to daily wages worker, ULB should ensure signature of wage worker with signature of ULB's competent authority with ULBs Stamp
12	Non-preparation of fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	As per BMAM-ULB are required to maintain fund wise receipts & payments. As per BMAM, following funds should be maintained by ULB. 1. Municipal General Fund 2. Basic service for urban poor 3. Water supply & sewerage fund 4. Solid Waste Management Fund 5. Road Development & Maintenance 6. Enterprise Fund
13	Non-preparation of 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 Chief Municipal Officer.
14	Non-preparation of financial statements for the financial year 2017-18	ULB should prepare financial statements for each year and get it approved from municipal account committee. As per BMAR, audited financial statements are required to submit to auditor for audit
15	Non-compliance of statutory compliance	As ULB is not proper in statutory compliance, that cause financial implication on ULB in mode of interest, penalty and Late Fee. So, ULB should ensure statutory compliance on time.
16	Non-availability of records regarding 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)	ULB should ensure statutory compliance related to employees on time. As we are not able to comment on compliance of employees statutory liabilities in absence of records
17	Non-providing of records regarding stores	ULB should prepare/update store registers timely. Further physical verification of stores should be done on timely basis. As no-such details regarding stores was provided by ULB
18	Arrear of advance to employees	As long period outstanding of advance recovery is pending with ULB, So ULB should take proper steps to boost recovery of advance
19	Not Charging interest from advance given to employees	As ULB informed that they are not charging interest from employees on advance given that leads to loss of revenue to ULB. So, ULB should



DETAILED AUDIT REPORT

1. INTRODUCTION:

S.N O.	Name Of ULB	Period-covered		Audit Team
		From	TO	
1	Ara Municipal Corporation	01-04-2017	31-03-2018	1. Name of Team Leader : CA Krishan Kumar Sodhani 2. Name of MAE : CA Rahul Kumar Shrivastwa 3. Name of Auditor : 1. Sanjeev Kumar 2. Nitesh Kumar

2. ADMINISTRATION:

SINo	Particulars	Details
1	The present body of the ULB has taken charge on	09-06-2017
2	The incumbency in the key administrative and executive positions was as under:	
2.1	Name of Mayor:	Smt. Priyam
2.1.1	Period of Service:	From: 09-06-2017 To: Till date
2.2	Name of Commissioner/Executive Officer:	Mr. Dheerendra Paswan
2.2.1	Period of Service:	From: 01-03-2019 To: Till date

3. REVIEW OF OUTSTANDING AUDIT PARAS:

3.1. Status of Audit Observations is as under:

S.N	Particulars of audit and date of report	Total no. of audit paras	Total no. of audit paras where necessary improvement/corrective measures required	Total no. of audit paras where recovery of cash is proposed	Total no. of audit paras where recovery has been made	Total amount of Recovery	Total no. of O/s para where no action has been taken	No. & date of compliance report
1	Audit report submitted by AG for the F.Y. 2016-17	21	21	9	3	84,62,125	8	06-12-2018 & 2492

3.2. Details of total no of audit paras:

Period of AG audit report : Financial year 2016-17



Compliance report date & Number : 06-12-2018 & 2492

S.No	Audit Para Number	Heading of the audit para	Amount involved	Recovery Proposed	Recovery Completed	Action Taken or Not
Part-II (B) of AG Audit Report						
1	1	Amount not deposited	5,83,703	5,83,703	5,83,703	Yes
2	2	Loss of revenue due to non-recovery from sairat bandobasti	56,90,601	56,90,601	5,00,000	Yes
3	3	Loss of revenue due to departmental non-recovery of sairat bandobasti	54,88,169	54,88,169	-	Yes
4	4	Loss of revenue due to cancellation of recovery of sairat bandobasti	56,36,496	-	-	Yes
5	5	Irregularities in payment	3,35,000	-	-	Yes
6	6	Irregularities in payment	31,66,000	-	-	Yes
7	7	Non recovery of fees & user charges for providing solid waste management services	3,02,09,850	3,02,09,850	-	Yes
8	8	Non recovery of arrear property tax from government buildings	1,58,43,674	1,58,43,674	73,78,422	Yes
9	9	Non recovery of arrear shop rent	15,56,561	15,56,561	-	Yes
10	10	Irregularities in outsourcing of cleaning work	-	-	-	Yes
11	11	Installation of unauthorized mobile tower and non-recovery of renewal charges.	3,59,53,900	3,59,53,900	-	Yes
12	12	Loss of revenue due to not increase of shop rent	26,37,325	26,37,325	-	Yes
13	13	Non recovery of late fees from contractors	26,83,275	-	-	Yes
Total			10,97,84,554	9,79,63,783	84,62,125	

Above details has been taken from the AG Report the F.Y. 2016-17 and compliance report thereof. **For AG Compliance Report, Refer the attached Annexure-01.**

Further we wish to say that as we have submitted letter to ULB for asking support and to appoint support staff for working on audit compliance, please refer **"Annexure-2"**.



4. FINANCE

I. Budgetary provisions and expenditure for the last three years

Year	Year- 2015-16	Year- 2016-17	Year- 2017-18
Final/Revised Budget Data	82,59,25,000	2,85,16,10,000	3,39,89,20,000
Actual Expenditure Data	29,44,03,365	35,79,98,059	33,91,60,373
Savings(+)/Excess(-)	53,15,21,635	2,49,36,11,941	3,05,97,59,627

Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 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. 2017-18	Actual for the F.Y. 2015-16	Actual for the F.Y. 2016-17	Actual for the F.Y. 2017-18	Cumulative for the current period
Opening balance	-	375,375,401	437,043,264	890,084,908	890,084,908
Receipts	3,39,93,78,000	356,071,228	811,039,703	601,722,962	601,722,962
Total	3,39,93,78,000	731,446,629	1,24,80,82,967	1,491,807,870	1,491,807,870
Net expenditure	3,39,89,20,000	294,403,365	357,998,059	339,160,373	339,160,373
Closing balance	4,58,000	437,043,264	890,084,908	1,152,647,497	1,152,647,497

Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 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 31-03-2018

S.N	Name of Bank	Bank A/C No.	Purpose of Bank Account	Balance as per Cash Book	Balance as per Bank Statement	Differences	Reconciled (Yes/No)
1	Central Cooperative Bank	00134001004662	Salary Grant	-	49,31,002	(49,31,002)	No
2	Axis Bank	11010005216417	Daily Collection	-	4,08,82,742	(4,08,82,742)	No
3	State Bank of India	33226373245	NULM Grant	-	2,01,10,829	(2,01,10,829)	No
4	IDBI Bank	22104000061676	SLUM Grant	-	1,12,35,861	(1,12,35,861)	No
5	ICICI Bank	062201002936	SBM Grant	-	26,16,946	(26,16,946)	No
6	Punjab National Bank	94000100587706	Salary Grant	-	6,05,084	(6,05,084)	No
7	Punjab National Bank	94000100611410	14 Finance Grant	-	4,56,129	(4,56,129)	No
8	Andhra Bank	37710100016354	HFA Grant	-	8,19,932	(8,19,932)	No
9	Andhra Bank	37710100012251	High Court	-	8,43,323	(8,43,323)	No
10	Canara Bank	0376101083063	AMRUT Mission	-	1,83,22,750	(1,83,22,750)	No
11	Punjab National Bank	94000100084544	Pension	-	82,32,537	(82,32,537)	No

Comment:

Bank Reconciliation helps us to monitor over:

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

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

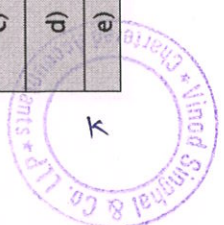


IV. Revenue & Capital Receipts information:

Income Details

Amount in Rs.

SI No	Details	2017-18		2018-19		2019-20		2018-19		2019-20	
		2017-18	2018-17	2018-19	2017-18	2019-20	2018-19	2017-18	2019-20	2018-19	2019-20
	Total Receipts (A+B)	601,722,962	811,039,703	Not Applicable	601,722,962	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
A	Revenue Receipts (1+2+3)	264,041,468	259,421,550	Not Applicable	264,041,468	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
1	Own Revenue Receipts (a+b)	85,648,554	58,466,111	Not Applicable	85,648,554	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
a)	Tax Revenue (levied and collected by municipal body)	48,117,448	30,295,462	Not Applicable	48,117,448	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
i)	Property tax	48,117,448	30,295,462	Not Applicable	48,117,448	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
ii)	Other tax (levied and collected by municipal body)	-	-	Not Applicable	-	Not Applicable	-	Not Applicable	-	Not Applicable	Not Applicable
b)	Non-tax revenue (levied and collected by municipal body)	37,531,106	28,170,649	Not Applicable	37,531,106	Not Applicable	37,531,106	Not Applicable	Not Applicable	Not Applicable	Not Applicable
i)	Fees & fines	19,093,653	10,524,596	Not Applicable	19,093,653	Not Applicable	19,093,653	Not Applicable	Not Applicable	Not Applicable	Not Applicable
ii)	User Charges	-	-	Not Applicable	-	Not Applicable	-	Not Applicable	-	Not Applicable	Not Applicable
iii)	Other non-tax revenue (levied and collected by municipal body)	18,437,453	17,646,053	Not Applicable	18,437,453	Not Applicable	18,437,453	Not Applicable	Not Applicable	Not Applicable	Not Applicable
2	Other Revenue Receipts	1,730,537	1,488,704	Not Applicable	1,730,537	Not Applicable	1,730,537	Not Applicable	Not Applicable	Not Applicable	Not Applicable
a)	Income from interest/investments	1,562,652	1,352,852	Not Applicable	1,562,652	Not Applicable	1,562,652	Not Applicable	Not Applicable	Not Applicable	Not Applicable
b)	Other Revenue income	167,885	135,852	Not Applicable	167,885	Not Applicable	167,885	Not Applicable	Not Applicable	Not Applicable	Not Applicable
3	Transfers/Grants/Assigned Revenues	176,662,377	199,466,735	Not Applicable	176,662,377	Not Applicable	176,662,377	Not Applicable	Not Applicable	Not Applicable	Not Applicable
a)	State Assigned Revenue	77,807,682	88,660,744	Not Applicable	77,807,682	Not Applicable	77,807,682	Not Applicable	Not Applicable	Not Applicable	Not Applicable
b)	State Finance Commission (SFC) Grants/Devolution	97,963,843	109,264,691	Not Applicable	97,963,843	Not Applicable	97,963,843	Not Applicable	Not Applicable	Not Applicable	Not Applicable
c)	Octroi compensation	-	-	Not Applicable	-	Not Applicable	-	Not Applicable	-	Not Applicable	Not Applicable
d)	Other State Government Transfers	-	-	Not Applicable	-	Not Applicable	-	Not Applicable	-	Not Applicable	Not Applicable
e)	Central Finance Commission (CFC) Grant	-	-	Not Applicable	-	Not Applicable	-	Not Applicable	-	Not Applicable	Not Applicable



f)	Other Central Government Transfers			Applicable	Applicable	Applicable	Applicable
g)	Others (Sales & Hire Charges)	890,852	1,541,300	Not Applicable	Not Applicable	Not Applicable	Not Applicable
B	Capital Receipts (1+2+3+4+5+6)	337,681,494	551,618,153	Not Applicable	Not Applicable	Not Applicable	Not Applicable
1	Sale of Municipal Land			Not Applicable	Not Applicable	Not Applicable	Not Applicable
2	Loans (from State Govt. or Bank etc.)			Not Applicable	Not Applicable	Not Applicable	Not Applicable
3	State Capital Account Grant (under State Schemes etc.)	337,681,494	551,618,153	Not Applicable	Not Applicable	Not Applicable	Not Applicable
4	Central Capital Account Grant (under Central Schemes etc.)			Not Applicable	Not Applicable	Not Applicable	Not Applicable
5	Other Capital Receipts			Not Applicable	Not Applicable	Not Applicable	Not Applicable

Comment:

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

V. Revenue and Capital Expenditure Information.

SI No	Details	Expenditure Details (Amount in Rs.)					
		2017-18		2018-19		2019-20	
	Total Expenditure (1+2)	339,160,373	357,998,059	Not Applicable	339,160,373	Not Applicable	Not Applicable
1	Revenue Expenditure	168,211,228	196,746,955	Not Applicable	168,211,228	Not Applicable	Not Applicable
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	158,089,375	173,531,895	Not Applicable	158,089,375	Not Applicable	Not Applicable
1.2	Operation and Maintenance (O&M)	8,312,288	22,249,535	Not Applicable	8,312,288	Not Applicable	Not Applicable



1.3	Loan repayment (Interest payments)	-	-	Not Applicable	-	Not Applicable	Not Applicable
1.4	Others(any other revenue expenditure which is not salaries,O&M or Interest Payment)	1,809,565	965,525	-	1,809,565	Not Applicable	Not Applicable
2	Capital Expenditure	170,949,145	161,251,104	Not Applicable	170,949,145	Not Applicable	Not Applicable
2.1	All developmental works under Central/State specific schemes	170,949,145	161,251,104	Not Applicable	170,949,145	Not Applicable	Not Applicable
2.2	Loan Repayments(Principal Amount)	-	-	Not Applicable	-	Not Applicable	Not Applicable
2.3	Other Capital expenditure	-	-	Not Applicable	-	Not Applicable	Not Applicable

Comment:

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

VI. Status of Implementation of Double Entry Accounting System

We have not received any information/ proof that DEAS has been implemented at ULB during the Audit . However as per discussion with management they have accepted that M/s SUSHIL JEETPURIA & CO. (SPUR-1: 4 ULBs) was implemented DEAS at Ara Nagar Nigam till F.Y. 2015-16, and they have provided evidence of such implementation. Further M/s KRA & Co. (Group 1 covering 15 ULBs) has submitted letter for start the accounting dated 13.01.2020.

VII. Status of Meeting of Municipal Accounts Committee

There is no any accounting committee has been formed at ULB. We are submitting here with copy letter taken from ULB in respect of these committee as "Annexure 3".



5. AUDIT OBSERVATION

I. PART-A

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

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

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

- Fire tax
- Tax on congregations.
- Tax on pilgrims and tourists.
- Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles.
- User Charges for provision of water-supply, drainage and sewerage
- User Charges for Solid Waste Management
- User Charges for Garbage Clearance

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

Criteria - Non levied the taxes reported above by ULB.

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

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

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

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

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

In case of Ara Municipal Corporation, during verification of receipts book and deposit slips, we have noticed that there was gap of max 18 days in collection of tax and deposit of tax to cashier.

SINO	Serial Number		Amount of Tax	Date of Collection as per Receipts Booked	Amount Deposited with Cashier	Delay in deposit with cashier	
	From	To				Minimum	Maximum
1	22643	22651	7,640	01-05-2017 To 02-05-2017	02-05-2017	0	1
2	29940	22952	8,004	26-04-2017 To 02-05-2017	03-05-2017	1	7
3	23333	23347	22,345	28-04-2017 To 04-05-2017	05-05-2017	1	7
4	23945	23961	23,278	25-04-2017 To 08-05-2017	08-05-2017	0	13



5	22224	22233	14,329	06-05-2017 To 13-05-2017	05-06-2017	13	1
6	29917	29926	8,024	20-07-2017 To 03-08-2017	03-08-2017	0	14
7	1313	1315	2,224	29-07-2017 To 04-08-2017	05-08-2017	1	7
8	725	730	16,046	10-08-2017 To 11-08-2017	11-08-2017	0	1
9	3006	3014	9,272	29-08-2017 To 31-08-2017	06-09-2017	6	9
10	233	239	13,872	21-08-2017 To 31-08-2017	08-09-2017	8	18
11	5201	5215	14,191	11-11-2017 To 14-11-2017	16-11-2017	2	5
12	7142	7147	6072	25-01-2018 To 30-01-2018	06-02-2018	7	12
13	297	300	2,778	25-02-2018 To 13.03.2018	14-03-2018	1	17

In case of Ara Municipal Corporation, during verification of receipts book and deposit slips, we have noticed that there was gap of max 30 days in collection of tax and deposit of tax to bank.

SINO	Serial Number		Amount of Tax	Date of Collection as per Receipts Booked	Date of Deposit into Bank as per Deposit Slip	Delay in deposit with Bank	
	From	To				Minimum	Maximum
1	22643	22651	7,640	01-05-2017 To 02-05-2017	03-05-2017	1	2
2	29940	22952	8,004	26-04-2017 To 02-05-2017	03-05-2017	1	7
3	23333	23347	22,345	28-04-2017 To 04-05-2017	06-05-017	2	8
4	23945	23961	23,278	25-04-2017 To 08-05-2017	9-05-2017	1	14
5	22224	22233	14,329	06-05-2017 To 13-05-2017	06-06-2017	24	30
6	29917	29926	8,024	20-07-2017 To 03-08-2017	04-08-2017	1	15
7	1313	1315	2,224	29-07-2017 To 04-08-2017	07-08-2017	3	9
8	725	730	16,046	10-08-2017 To 11-08-2017	16-08-2017	5	6
9	3006	3014	9,272	29-08-2017 To 31-08-2017	07-09-2017	7	10
10	233	239	13,872	21-08-2017 To 31-08-2017	11-09-2017	11	21
11	5201	5215	14,191	11-11-2017 To 14-11-2017	17-11-2017	3	6
12	7142	7147	6072	25-01-2018 To 30-01-2018	07-02-2018	8	13
13	297	300	2,778	25-02-2018 To 13.03.2018	15-03-2018	2	18

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

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



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

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

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

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

3. **Non collection of Notice fees:** As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore, but **In case of Ara Municipal Corporation**, Corporation has not provided any information regarding charging and collection of notice fees.

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

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

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

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

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

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

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

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

SINo	Type of Income	Arrear Amount
1	Property Tax	1,69,57,359
2	Advertisement Tax	4,30,500
3	Shop Rent Income	37,95,543

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

Criteria - Non collection of Property Tax/ Advertisement Tax/ Mobile Tower tax and Rent by the concerned ulb.

Condition -As per details provided to us the ULB is not collecting above mention taxes etc.



Consequence Effect /Impact - Due to non-collection of Property Tax/ Advertisement Tax/ Mobile Tower tax and Rent there is loss of interest to ULB

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

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

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

- 1. Payment of bills after due date:** During audit of corporation we have noticed that corporation is not in practice to paid bill i.e. electricity bill, telephone bill on or before due date. Due to that corporation has to pay penalty for late payment.
- 2. Pass payment without preparation of payment vouchers:** The Corporation does not prepare Payment Vouchers for making payment to the parties/vendors. Payment was made on the basis of bills only raised in the name of corporation which is passed by the competent authority.
- 3. Irregularities in payments:** No such irregularities were observed in provided sample data. As complete vouchers files was not made available for audit.

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

SI No	Holding Name	Ward No	Holding Number	Tax Amount	Remark
1	Shreyans Chand Jain S/o Gyan Chand Jain	24	22	64,930	Tax Paid in F.Y. 2017-18
2	Jhulan Kishore Mitta S/o Niram Kumar Mitta	24	55	20,606	Tax Paid in F.Y. 2017-18
3	Arun Kumar Jain S/o Veer Kumar Jain	24	21	22,861	Tax Paid in F.Y. 2017-18
4	Meena Syndar (Dharamshala)	23	6	38,763	Tax Paid in F.Y. 2017-18
5	Brijeshwari Sahay S/o Nareshwari Sahay	23	7	57,192	Tax Paid in F.Y. 2017-18
6	Umesh Narayan Bediya	23	07/A	83,164	Tax Paid in F.Y. 2017-18
7	Ramnath Singh S/o Kuldip Singh	19	105	6,685	Tax Paid in F.Y. 2017-18
8	Shyam Bihari Singh S/o Sarv Narayan Singh	19	106	6,635	Tax Paid in F.Y. 2017-18
9	Harkhen Kumar Jain	19	232/A	40,591	Tax Paid in F.Y. 2017-18
10	Madhubala Singh W/o Kumar Aravind S/o Harfu Singh	19	146/C	97,044	Tax Paid in F.Y. 2017-18



11	Janardhan Singh S/o Late Bipin Kumar Singh	20	3/3-A	78,460	Tax Paid in F.Y. 2017-18
12	Dr. Madhu Singh W/o Pradip Kumar Singh	20	1/B	42,768	Tax Paid in F.Y. 2017-18
13	Ravindra Kumar Singh S/o Chandradev Singh	18	559/A	28,227	Tax Paid in F.Y. 2017-18
14	Shivshankar Upadhaya	25	27	19,984	Tax Paid in F.Y. 2017-18
15	Security Sagar (Mal Jalan)	41	46	23,328	Tax Paid in F.Y. 2017-18
16	Mantra Adinath Trust (Dharmashalla)	22	56	26,088	Tax Paid in F.Y. 2017-18
17	Mandir Shantinath	22	70	12,130	Tax Paid in F.Y. 2017-18
18	Harkhen Kumar (Dharamshala)	8	84	69,012	Tax Paid in F.Y. 2017-18
19	Mahavir (Dharamshala)	8	262	49,295	Tax Paid in F.Y. 2017-18
20	Kalawati Devi W/o Shivdas Sah	21	64	25,940	Tax Paid in F.Y. 2017-18

Comment:

1. Being details of above high value properties were provided by Tax Daroga.
2. Further we wish to say that as we have submitted letter to ULB for asking support and to appoint support staff for filed survey, however Physical survey of mentioned properties could not be done due to non-availability of ULB staff for survey.

II. PART-B

a. Non-Maintenance of books of accounts, subsidiary registers

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

SINo	Name of register	Status of register maintained
1	Register of Advance	Not Maintained
2	Register of Permanent Advance	Not Maintained
3	Summary statement of deposit adjusted	Not Maintained
4	Summary Statement of Bills Raised	Not Maintained
5	Register of Notice Fees, Warrant Fees, Other Fees	Not Maintained
6	Summary Statement of Notice Fees, Warrant Fees, Other Fees	Not Maintained
7	Register of Refunds, Remissions and Write off	Not Maintained
8	Summary statement of Refunds and Remissions	Not Maintained
9	Summary Statement of Write-offs	Not Maintained
10	Statement of outstanding Liability for Expenses	Not Maintained
11	Fixed Assets Register	Not Maintained
Property Tax & Other taxes		
12	Summary Statement of Demand Raised on assessment	Not Maintained



13	Summary Statement of Head wise Collection of Other Income	Not Maintained
14	Summary Statement of Refunds	Not Maintained
15	Summary Statement of Write off	Not Maintained
	Rentals, Fees & Other Income	
16	Summary Statement of Demand Raised on assessment	Not Maintained
17	Summary Statement of Head wise Collection of Other Income	Not Maintained
18	Summary Statement of Refunds	Not Maintained
19	Summary Statement of Write off	Not Maintained
	Public Works	
20	Work Sheet	Not Maintained
21	Deposit Works Register	Not Maintained
	Stores	
22	Material Receipt Note	Not Maintained
23	Store Ledger	Not Maintained
24	Statement of Closing Stock	Not Maintained
25	Statement of Material Issued	Not Maintained
	Other	
26	BRS of all bank accounts (including doormat accounts)	Not Maintained
	Final Accounts for the F.Y. 2017-18	
27	Audited Balance Sheet	Not Maintained
28	Audited Income & Expenditure Account	Not Maintained
29	Audited Receipts & Payment Account	Not Maintained

b. Irregularity in procurement process:

1. Irregularities in publishing of tender

Sr. No.	Particulars	Observation
1	Tender Serial Number: 3/2017-18, 2861 Dated: 20.11.2017	Tender: Filling work and construction of P.C.C. road. Tender issue on 20 th Nov. 2017 vide e-tendering. The date for submission of paper through electronic mode was 4 th Dec to 12 th Dec. 2017, However, the same tender has been published in two Newspaper Dainik Jagran and Hindustan dated 3 rd and 4 th Dec. 2017 respectively. Further a corrigendum letter issued by department dated 8 th Dec. 2017 w.r.t. enhancing the last date of submission of e-tender from 12 th Dec to 16 th Dec., But the same has not published in paper.

2. Whether a register is kept for all Procurements with value above Rs. 15,000/-: No procurement register was maintained at ULB level for procurement with value above Rs. 15,000/-

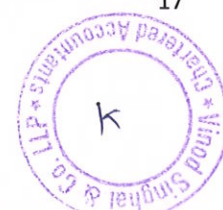
3. As per rule no 75, disbursement to the daily wage workers is to be witnessed by the chief municipal officer / engineer and he has to sign the disbursement certificate after ensuring that the acknowledgement has been obtained from the workers on the master payroll (BMAR Form - 33):

- As per provided master payroll of daily wages worker, we observed that signature of wages worker against their attendance was not available.
- This is noted that stamp of ULB was not affixed on signature done in master payroll.

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

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

SINo.	Direction issued by UDHD	Complied or Not
-------	--------------------------	-----------------



1	Circular No. 1188 dated 18-05-2017	Complied
2	Circular No. 261 dated 06-02-2018	Complied

d. Non-Compliance of Act & Rules:

SINO	Requirement	Criteria	Auditors Comment
1	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made	BMAR Rule No.-22	Refer point: Part-A (a) (2) No, during audit we observed that there was max 18days delay in deposit of tax with cashier and max 30 days delay in deposit of tax into bank.
2	Whether every bill collector or municipal employee entrusted with the collection of municipal revenue was supplied with a Collection Register in BMAR Form 17 and receipt books.	BMAR Rule No.- 27	Yes, Every bill collector or municipal employee entrusted with the collection of municipal revenue was supplied with a Collection Register in BMAR Form 17 and receipt books.
3	Whether the collection register was in the personal custody of the bill collector and the particulars in It shall be written up from the original receipts issued at the time of collection.	BMAR Rule No.- 27	Yes, Collection register was in the personal custody of the bill collector and the particulars in It shall be written up from the original receipts issued at the time of collection.
4	Whether bill collector get its verified collection register as well as the receipt books in his charge to the Revenue inspector/Revenue Officer or the designated stall of the Municipality	BMAR Rule No.- 27	Yes, bill collector 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
5	Whether every bill collector invariably remits his collections (in cash and/or cheques) to Cashier dallies before 4.30 PM and take the cashier's acknowledgment in the collection register.	BMAR Rule No.- 27	Refer point: Part-A (a) (2) No, In actual we noted that tax collector was not remitting his collections to cashier. We noted that there were delay in deposit of tax with cashier from day 01 to 18 days.
6	Whether Grant Register as prescribed in BMAR Form 28 was maintained by the Municipality to record receipts and utilization of grants sanctioned by the Government.	BMAR Rule No.- 69	Yes, Scheme wise grant register was maintained by the corporation.
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	Refer point: Part-B (h) No such details/information provided.
8	Whether The grant received for a specific purpose was diverted for any other purpose.	BMAR Rule No.- 69	No such details/information provided.



9	Whether the Utilization Certificate was signed by Chief Municipal Officer for verification of the financial outlays and physical progress reported on BMAR Form No 29.	BMAR Rule No.- 69	Refer PART-B (h) No, Utilization certificate details produced for verification
10	Whether Municipality has returned unutilized grant for more than three years from date of receipt to the source from where such grant was received	BMAR Rule No.- 69	No related information was provided by corporation.
11	Whether The Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	No, Ara Municipal Corporation was not preparing a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
12	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	No, Ara Municipal Corporation was not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.
13	Whether ULB sent the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	BMAR Rule No.- 121	No, Ara Municipal Corporation was not send the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter
14	The Chief Municipal Officer shall, Within three months after the end of each financial year be prepared financial statements for the preceding year in respect of the accounts of the Municipality. 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 financial statements for the preceding financial year except. In the case of the first year to which those rules apply	BMAR Rule No.- 122	BMAR Rule No. - 122 were not followed by corporation during the F.Y. 2017-18.
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	BMAR Rule No.-130	Refer PART-B (f)



	such delay and the amount not deposited: (BMAR Rule No.-130)		
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)
17	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated in sufficient detail;	BMAR Rule No.-130	No, BMAR Rule No. 130 was not followed by Corporation. As Single entry accounting system was followed by Corporation
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, All grant received by Corporation during the year have been accounted properly in grant register. No details regarding deductions from grant were made available to comment thereon.
19	Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created;	BMAR Rule No.-130	No details regarding creation of special fund and their use were made available to comment thereon.
20	Whether the ULB is maintaining proper records showing full particulars, including quantitate details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable Intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	BMAR Rule No.-130	Corporation was not maintaining fixed assets register for the financial year 2017-18. Further no, fixed assets physically verified report was made available to comment upon.
21	Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	BMAR Rule No.-130	No details regarding lease hold property was made available to comment upon.
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, Corporation followed adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets.
23	Whether any expenses of personal nature of the Officers or employees has been charged to the municipality's accounts; If so, the details thereof;	BMAR Rule No.-130	We have not observed such type of transaction during audit.
24	Whether the Bank Reconciliation statements have been properly 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) No, Corporation has not prepared bank reconciliation for any bank accounts maintained.



25	Whether the year-end and reconciliation procedures prescribed have been carried out as per the rules;	BMAR Rule No.-130	As Corporation has single entry accounting system, in that case year end provisions and reconciliation was not made during the reporting period.
26	Whether all the expenditure incurred by the Municipality is authorized by appropriate provision in the sanctioned budget. whether made originally or subsequently and are in all cases such as are authorized by Act;	BMAR Rule No.-130	No Comment
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, Corporation has accountant revenue properly. But collection and recovery of taxes was in slow pace that's why there was arrear of taxes in corporation.
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 tax collection, that is deposited on average 10-30 days delay of collection.
29	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order;	BMAR Rule No.-130	Yes, the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order
30	Whether, proper books of account as required by the Act and Rules have been kept by the Municipality so far as It appears from examination of those books. (Rule-130 of BMAR-2014)	BMAR Rule No.-130	Refer-PART-B (a) No, Some required books of accounts as per BMAM/BMAR has not been maintained.
31	Whether physical verification has been conducted by the ULB at reasonable intervals In respect of stores;	BMAR Rule No.-130	No store verification report was made available during the reporting period to comment upon.
32	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate?	BMAR Rule No.-130	No, procedures of physical verification of stores followed by the ULB have been provided to comment upon.
33	Whether any material discrepancies have 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	No such details provided
34	Whether the valuation of stores is in accordance with the accounting principles laid down In the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;	BMAR Rule No.-130	No such details provided



35	Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the Interest and If not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?	BMAR Rule No.-130	No such details provided
36	Whether advances given to municipal employees and interest thereon are being regularly recovered;	BMAR Rule No.-130	No such details provided
37	Municipal Fund: Whether ULB has created required fund as mentioned in chapter IX of BMA-2007	BMA,2007: Chapter IX	No, Corporation is using single entry accounting system, so there was no fund was accounting followed.
38	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:	BMA,2007: Chapter X	No details provided
39	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,	BMA,2007: Chapter XI	Yes, followed by the corporation
40	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,	BMA,2007: Chapter XII	As ULB was following single entry accounting system. So receipts and payments details were being maintained in form of cash book. Audited receipts & payments account as per BMAM was not prepared by ULB.
41	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,	BMA,2007: Chapter XII	No, ULB was not preparing a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality.
42	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.	BMA,2007: Chapter XII	No, Financial Statements were not provided for audit by ULB



43	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act,2007 various tax are applicable on ULBs	BMA,2007: Chapter XV	Refer-PART-A(a)(1) for status of taxes not collected by ULB
44	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007,) Municipality shall, by regulations, provide for issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore,	BMA,2007: Chapter XIX	Refer-PART-A(a)(3)

d. Lack of internal control measures:

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

SR. No.	internal control measures	Comment
1	Voucher file was not maintained	1. ULB is not preparing voucher file and paying the amount through marking on Bill/ Invoice.
2	No internal mechanism for statutory compliance	2. Statuary compliance register is not maintained by ULB. Further Statutory compliance reconciliation was not maintained. It may cause of non-control over failure of Statuary compliance failure
3	No MIS was prepared for tracking of payments	3. MIS system is not implemented at ULB.
4	Required books of accounts as per BMAM was not maintained	4. ULB is not maintaining the required books of accounts. It may cause of mismatch of Financial data
5	Year-end reconciliation was not available	5. Party wise, Fund wise and other reconciliation not prepared by ulb. It may cause of poor control over financial transaction.

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

1. Details of Delay in deposit of TDS are mentioned below:

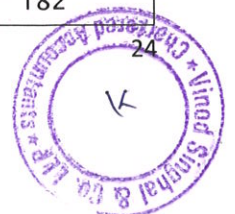
During the audit, we observed that ULB was not regular in deposit of TDS deducted, as per below mentioned details this is clear that ULB had just deposited some challans for the financial year 2017-18. This practice of delay in deposit of TDS late would cause ULB in form of interest and penalty. Further we wish to say that after various reminder the ULB has not produced the copy of TDS return filed.

SINo	Challan Date	Tender	Challan Serial No	Amount of Challan	Nature of Payment
1	07-04-2018		02	4,12,160	Pay. of contractors and sub-contractors
2	29-05-2018		28	5,06,665	Pay. of contractors and sub-contractors
3	24-07-2017		53	5,36,727	Pay. of contractors and sub-contractors
4	24-07-2017		52	15,92,451	Pay. of contractors and sub-contractors



2. Details of delay in deposit in days is as follows:

SIN o	Name of Applicant	TDS deducte d	Date of Deduction	Due Date for Payment	Actual Payment Date	Delay in deposit
1	Janardhan Gray	4,236	19-Feb-18	07-Mar-18	07-Apr-18	31
2	Ranjeet Kumar Rana	5,565	19-Feb-18	07-Mar-18	07-Apr-18	31
3	Brij Kumar Ray	5,665	14-Oct-17	7-Nov-17	07-Apr-18	151
4	Rina Devi	3,494	19-Jan-18	07-Feb-18	07-Apr-18	59
5	Kripa Sankar Singh	4,362	24-Aug-17	7-Sep-17	07-Apr-18	212
6	Kripa Sankar Singh	4,852	19-Feb-18	07-Mar-18	07-Apr-18	31
7	Mukesh Kumar Singh	4,274	19-Feb-18	07-Mar-18	07-Apr-18	31
8	Lalan Prasad	6,922	11-Oct-17	7-Nov-17	07-Apr-18	151
9	Manjeet Singh	3,242	21-Aug-17	7-Sep-17	07-Apr-18	212
10	Ravindra Singh	1,956	16-Aug-17	7-Sep-17	07-Apr-18	212
11	Ritesh Kumar Barma	755	28-Dec-17	7-Jan-18	07-Apr-18	90
12	Ram Chandra Prasad	3,416	7-Nov-17	7-Dec-17	07-Apr-18	121
13	Rina Devi	2,873	18-Sep-17	7-Oct-17	07-Apr-18	182
14	Daya Sankar Singh	1,512	28-Dec-17	7-Jan-18	07-Apr-18	90
15	Mukesh Kumar Singh	2,947	24-Aug-17	7-Sep-17	07-Apr-18	212
16	Jitendra Kumar	6,095	24-Aug-17	7-Sep-17	07-Apr-18	212
17	Kripa Sankar Singh	5,760	14-Jun-17	7-Jul-17	07-Apr-18	274
18	Upendra Kumar Ram	6,503	24-Aug-17	7-Sep-17	07-Apr-18	212
19	Lalan Prasad	2,732	18-Feb-17	07-Mar-17	07-Apr-18	396
20	Baijanti Devi	2,796	18-Sep-17	7-Oct-17	07-Apr-18	182
21	Brij Kumar Ray	6,703	8-Oct-17	7-Nov-17	07-Apr-18	151
22	Jay Ambe Inter Prises	989	2-Feb-18	07-Mar-18	07-Apr-18	31
23	Pradeep Kumar Singh	3,913	22-Sep-17	7-Oct-17	07-Apr-18	182
24	Ranjeet Kumar Rana	3,408	21-Aug-17	7-Sep-17	07-Apr-18	212
25	Manjeet Singh	1,654	18-Aug-17	7-Sep-17	07-Apr-18	212
26	Ravindra Singh	2,036	14-Sep-17	7-Oct-17	07-Apr-18	182
27	Daya Sankar Singh	6,217	24-Aug-17	7-Sep-17	07-Apr-18	212
28	Amrit Raj	8,258	28-Dec-17	7-Jan-18	07-Apr-18	90
29	Dharmendra Singh	4,684	23-Mar-18	30-Apr-18	07-Apr-18	-23
30	Santosh Kumar	6,220	18-Aug-17	7-Sep-17	07-Apr-18	212
31	Rakesh Kumar Singh	589	18-Aug-17	7-Sep-17	07-Apr-18	212
32	Ajit Kumar Singh	714	22-Sep-17	7-Oct-17	07-Apr-18	182



33	Raj Kumari Devi	6,382	8-Jan-18	07-Feb-18	07-Apr-18	59
34	Arvind Kumar	5,846	28-Jun-17	7-Jul-17	07-Apr-18	274
35	Raj Kumari Devi	6,742	17-Aug-17	7-Sep-17	07-Apr-18	212
36	Ashok Kumar	2,610	12-Sep-17	7-Oct-17	07-Apr-18	182
37	Bhim Prasad	2,204	15-Mar-18	30-Apr-18	07-Apr-18	-23
38	Meera Devi	3,596	28-Feb-18	07-Mar-18	07-Apr-18	31
39	Praful Kumar	2,736	15-Mar-18	30-Apr-18	07-Apr-18	-23
40	Ambuj Ranjan	2,121	15-Mar-18	30-Apr-18	07-Apr-18	-23
41	Ravindra Prasad	6,262	15-Mar-18	30-Apr-18	07-Apr-18	-23
42	Ritesh Kumar Barma	6,810	15-Mar-18	30-Apr-18	07-Apr-18	-23
43	Akilesh Kumar	4,468	19-Feb-18	07-Mar-18	07-Apr-18	31
44	Indrajeet Kumar Singh	1,825	10-Mar-18	30-Apr-18	07-Apr-18	-23
45	Balbant Singh	1,465	15-Mar-18	30-Apr-18	07-Apr-18	-23
46	Pawan Kumar	1,546	10-Mar-17	30-Apr-17	07-Apr-18	342
47	Mithelsh Kumar	2,101	15-Mar-18	30-Apr-18	07-Apr-18	-23
48	Kamlesh Yadav	2,672	15-Mar-18	30-Apr-18	07-Apr-18	-23
49	Ambuj Ranjan	6,131	15-Mar-18	30-Apr-18	07-Apr-18	-23
50	Janardan Gray	4,534	10-Mar-17	30-Apr-17	07-Apr-18	342
51	Ambuj Ranjan	3,586	27-Mar-18	30-Apr-18	07-Apr-18	-23
52	Uday Pratap Siingh	6,322	27-Mar-18	30-Apr-18	07-Apr-18	-23
53	Prasant Kumar Singh	5,853	16-Aug-17	7-Sep-17	07-Apr-18	212
54	Prasant Kumar Singh	5,853	16-Aug-17	7-Sep-17	07-Apr-18	212
55	Mantosh Kumar	5,853	24-Feb-17	07-Mar-17	07-Apr-18	396
56	Prasant Kumar Singh	5,853	16-Aug-17	7-Sep-17	07-Apr-18	212
57	Prasant Kumar Singh	5,991	25-Sep-17	7-Oct-17	07-Apr-18	182
58	Shiv Sankar Singh	15,657	14-Sep-17	7-Oct-17	07-Apr-18	182
59	Jay Ambe Inter Prises	1,119	13-Dec-17	7-Jan-18	07-Apr-18	90
60	Santosh Kumar	949	22-Sep-17	7-Oct-17	07-Apr-18	182
61	Amit Kumar	838	14-Jul-17	7-Aug-17	07-Apr-18	243
62	Daya Sankar Singh	622	14-Oct-17	7-Nov-17	07-Apr-18	151
63	Santosh Kumar	1,615	24-Aug-17	7-Sep-17	07-Apr-18	212
64	Sonu Kumar	723	21-Aug-17	7-Sep-17	07-Apr-18	212
65	Mithiesh Kumar Singh	978	24-Aug-17	7-Sep-17	07-Apr-18	212
66	Prem Kumar	9,213	28-Feb-17	07-Mar-17	07-Apr-18	396
67	Baijanti Devi	9,223	2-Feb-18	07-Mar-18	07-Apr-18	31



68	Anil Kumar Singh		11,250	21-Aug-17	7-Sep-17	07-Apr-18	212
69	Masars Canstraction	Rigan	47,876	9-Sep-17	7-Oct-17	07-Apr-18	182
70	Masars Canstraction	Rigan	67,024	25-Sep-17	7-Oct-17	07-Apr-18	182
71	Masars Canstraction	Rigan	10,369	19-Jan-17	07-Feb-17	07-Apr-18	424
Total			4,12,160				

3. Details of TDS returns filled are mentioned below:

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

SINo	Quarter	Due date of Return	Actual date of Return filled	Remark
1	Quarter-1 of F.Y. 2017-18	31 st -Jul-2017	-	Return Not filled
2	Quarter-2 of F.Y. 2017-18	31 st -Oct-2017	16 th Apr. -2018	Late return filled
3	Quarter-3 of F.Y. 2017-18	31 st -Jan-2018	-	Return Not filled
4	Quarter-4 of F.Y. 2017-18	31 st -May-2018	08 th -June-2018	Late return filled

Note:

- These all data as reported above are taken from various sources, Like, Cash Book, Copy of Challan as found during Audit from other file, Traces Data Base etc. We have not received the data and file for our comment.
- We noticed that the TDS deposited as reported above Rs. 30,48,003.00 in comparison to deducted amount Rs. 29,69,102.00
- We observed that there are some discrepancies in TDS deducted and deposited. The Summary of total TDS deducted as per TDS Return are as given below :

Quarter	Amount Deducted	Amount Deposited	Excess Deposited
Quarter-2 of F.Y. 2017-18	20,71,720.00	21,29,178.00	57,458.00
Quarter-4 of F.Y. 2017-18	8,97,382.00	9,18,825.00	21,443.00
Total	29,69,102.00	30,48,003.00	78,901.00

- As per provision of Sec. 234E where a person fails to file the TDS/TCS return on or before the due date prescribed in this regard, then he shall be liable to pay, by way of fee, a sum of Rs. 200 for every day during which the failure continues. The amount of late fees shall not exceed the amount of TDS Further as per provision of Sec 271H deductor or collector of tax at source fall to file the return within the stipulated date, he/she can also be penalized with a fee which is not less than Rs 10,000. The amount of penalty could go up to Rs. 1 lakh.



- e. **Downloading of TDS Certificates from TRACES made mandatory:** In this regard, your attention is invited to the CBDT circulars 04/2013 dated 17.04.2013, CBDT Circular No. 03/2011 dated 13-5-2011 and CBDT Circular No. 01/2012 dated 9-4-2012 on the Issuance of certificate for Tax Deducted at Source in Form 16/16A as per IT Rules 1962. It is now **mandatory for all diductor's to issue TDS certificates after generating and downloading the same from "TDS Reconciliation Analysis and Correction Enabling System"** or TRACES Portal. In view of above circulars, it may kindly be noted that the TDS Certificates **downloaded only from TRACES Portal** will be valid. Certificates issued in any other form or manner will not comply to the requirements referred in the Income-tax Act 1961 read with relevant Rules and Circulars issued in this behalf from time to time. Further as per the provisions of section 203 of the Income Tax Act, 1961 read with rule 31A, Certificate of tax deducted at source is to be **furnished within fifteen (15) days from the due date for furnishing the statement** of tax deducted at source. Failure to comply with the provisions of the Act will attract **penalty under the provisions of section 272A of the Act, a sum of one hundred rupees for every day** during which the failure continues.
- f. In case of ULB the commissioner/executive officer in charge will be person who is liable to deduct and pay the TDS and issue of TDS certificate on time. Therefore, management is suggested to take a serious note on the status of Tax collected or deposited, timely submission of return thereof and issuance of TDS Certificate.

5. Details of Royalty deduction and deposit deposited :

During the audit, ULB has provided copy of challan of deposit of royalty, In mentioned table this is clear that ULB is not regular in deposit of Royalty amount,

Sl. No	Amount deducted	Amount Deposited	Remarks
1	20,32,002	-	Detail of deposit not available

6. Details of Labour Cess deduction and deposit deposited :

During the audit, ULB has provided copy of challan of deposit of Labour Cess, In mentioned table this is clear that ULB is not regular in deposit of Labour Cess amount,

Sl. No	Amount deducted	Amount Deposited	Remarks
1	3,49,529	-	Detail of deposit not available

7. Details of Sale Tax deduction and deposit deposited :

During the audit, ULB has provided copy of challan of deposit of Labour Cess, In mentioned table this is clear that ULB is not regular in deposit of Labour Cess amount,

Sl. No	Amount deducted	Amount Deposited	Remarks
1	17,46,919	-	Detail of deposit not available

Note :

- ULB has not provided statutory deduction register, therefore the amount reported above may be higher.
- Detail of PF, ESI etc not provided by ULB, Therefore we can't comment on the same.

g. Deficiency in payroll system:

SINo	Particulars	Comments
1	Status of maintenance of salary register for all employees (Permanent/Daily wages/ Contract worker)	Yes, Salary register was maintained for all employees



2	Non availability of Salary payment voucher	ULB was not in practice to issue salary payment voucher, Payment of salary was passed based on approval by competent authority on salary register.
3	Matching of voucher number with cash book	No salary payment voucher number was mentioned in cash book
4	Salary register contains all elements of salary	Yes, all elements of salary were mentioned in salary register.
5	Maintenance of Salary Deduction register	Deductions from salary was mentioned in salary register, no separate deduction register was maintained.
6	Whether biometric devices and payroll software is implemented in ULB. If Yes, then is it integrated with accounting software	Biometric device was and payroll software was not implemented in ULB.

h. Utilisation of Grant and report on missing Utilisation Certificates: Corporation has not provided any hard and soft copy of Approved utilization certificate letter send to the department. **“Refer point-06-10-PART-B (d) for more on grant”.**
However we have got the summary of UC submitted till date.

आवंटन का मद	स्वीकृत्यादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	व्यय की गई राशि	समर्पित उपयोगिता प्रमाण पत्र
1	2	3	4	5	6
city manager salary	10/31.05.2017	1.97	1.97	1.97	Not Submitted
शहरी नाली गली	68/30.10.2017	310.66	310.66	0.00	Not Submitted
14th Fin	97/24.01.2018	456.45	456.45	0.00	Not Submitted
नगर प्रबंधक मानदे भुगतान सहायक अनुदान	153/23.03.2018	1.97	1.97	1.97	Not Submitted
नाली गली	169/30.03.2018	202.41	202.41	175.64	Not Submitted
5th Finance	46/14.09.2017	1298.39	1298.39	455.95	Not Submitted
भत्ता भुगतान	15/15.06.2017	15.54	15.54	15.54	Not Submitted
नागरिक सुविधा	43/24.08.2017	235.64	235.64	235.64	Not Submitted
14th Finance	33/02.08.2017	457.60	457.60	157.60	Not Submitted



पेशाकर मद	23/30.06.2017	87.05	87.05	87.05	Not Submitted
नाली गली	38/11.08.2017	362.52	362.52	335.40	Not Submitted

- f. **Physical verification of inventory/Stores:** We have verified the physical store as per detail provided to us. Out of these stores some are outdated and not in condition to use.
- g. **Advances, their adjustment & Recovery:**
Since the ULB has not provided any detail of the amount of advance given during the year, therefore we are unable to comment on it.
- h. **Any other matters as may be prescribed in due course:** As all relevant matters has been covered in above mention point

III. PART-C

SINo	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.	We have reported on this point under PART-B(d) of the report. Please refer the same for detail.
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;	We have reported on this point under PART-A(c). Please refer the same for detail. Further ULB is Assessing the property as per valuation of the FY 2009-10. We have discussed on this point with executive officer and Tax Daroga.
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	We have reported on this point under PART-B(d) of the report. Please refer the same for detail.
D	Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Yes, ULB is following the Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.



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.;	We have reported on this point under PART-A of the report. Please refer the same for detail.
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.	We have reported on this point under PART-B(b) of the report. Please refer the same for detail.
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/-	We have reported on this point under PART-B(b) of the report. Please refer the same for detail.
H	Auditor should Report on presence or absence of a system of issuance of utilisation certificate for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	We have reported on this point under PART-B(h) of the report. Please refer the same for detail.
I	Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied Refer-Audit recommendation
J	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	We have reported on this point under PART-B(b) of the report. Please refer the same for detail
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	We have reported on this point under PART-B(b) of the report. Please refer the same for detail
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.	We have reported on this point under PART-B(d) of the report. Please refer the same for detail
M	Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement of loss.	We have reported on this point under PART-A(a) of the report.



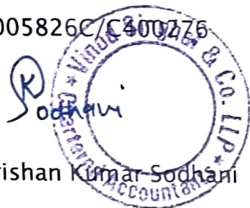
		Please refer the same for detail)
N	Auditor will report on that all kind of tax deductions i.e. Commercial tax, Income tax, provident fund etc. Should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	We have reported on this point under PART-B(f) and (g) of the report. Please refer the same for detail
O	Internal Auditor will ensure that all the C&AG audit & Internal audit Paras has been complied by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report.	Complied Point-03 of Detailed Audit Report and Note thereof.

Thanking You,

For Vinod Singhal & Co. LLP

(Chartered Accountants)

FRN: 005826C/300276



CA Krishan Kumar Sodhani

Partner

M. No. : 404603

UDIN No : 20404603AAAACF6646

DATE :- 25th - Jul - 2020



Management Comments

1. INTRODUCTION

Name of the Municipality	Ara Nagar Nigam
Period covered under current audit	01.04.2017 to 31.03.2018
Name of Executive Officer for the period underAudit	Mr. Dharendra Paswan

Sl. No	Audit Observations	Auditor Recommendations	Management Comment
2	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.	<p>Bank Reconciliation help us to monitor over:</p> <ol style="list-style-type: none"> 1. Difference between Bank Passbook and Cash Book 2. Unauthorised withdrawal from Bank. 3. Excessive debited by Bank 4. Helps to know reasons of differences. <p>Therefore, ULB should prepare bank reconciliation of all bank accounts including dormant accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records.</p>	We are preparing Reconciliation for the operating accounts. We will submit the same for your verification at next Audit.
3	Non-Implementation of Double Entry Accounting System	As per requirement of BMAR ULB Schedule maintain their Account using the double entry system.	Double entry system was implemented at ULB till FY 2015-16, M/s SUSHIL JEETPURIA & CO. was working here as DEAS consultant. The appointment of the firm were done by UD & HD head office. We are waiting for new appointment. However, if the new firm not appointed by UD & HD.



नगर आयुक्त
आरा नगर विधि, आरा

<p>3</p> <p>No details were made available regarding meeting of municipal accounts committee held during the financial year 2017-18.</p>	<p>As per requirement of BMA-2007, Chapter-XII, ULB should hold meeting of Municipal Accounts Committee each year.</p>	<p>There is no any accounting committee has been formed at ULB. We have submitted a request letter in board for formation of Municipal accounting Committee.</p>
<p>4</p> <p>Non-levy of following taxes Fire tax Tax on congregations. Toll-tax on pilgrims and tourists. Tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles. User Charges for provision of water-supply, drainage and sewerage User Charges for Solid Waste Management User Charges for Garbage Clearance</p>	<p>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. ULBs should take steps to implement required taxes to boost their revenue</p>	<p>Many of taxes as reported here are not applicable on it. Further we insure you that we will collect all applicable taxes as soon as possible.</p>



नगर आयुक्त
 आर्य नगर निगम, आरा

<p>5</p> <p>Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22</p>	<p>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.</p>	<p>Due to work load and filed survey the collector not submitted their collection for deposit into bank. However irrespective of fact we have directed the collector to submit their collection amount as per Rule. Now there is maximum delay in deposit is 2-3 days.</p>
<p>6</p> <p>Arrear of property tax and shop rental income</p>	<p>Arrear of property tax and shop rental income was observed during the audit. ULB should take proper step to boost collection of arrears.</p>	<p>The major tax defaulter at our ULB is Government department and electricity department. However, we have served several notices for payment of the arrear taxes on all assessee including and we are continuously try to collect the same at earliest.</p>



नगर आयुक्त
आरा नगर विभाग, आरा

7	Delay in payment of due date bills	Except Electricity bill, we paid all dues on time. There are arrears of property tax on electricity department from very long time, We have served various notices on them towards settlement of account, However we have not received any affirmative answer from their side. Now we have submitted a letter towards waive-off of charges. Once we will get the revised bill after waiving off the charges from the electricity department, we will pay the same immediately.
8	Non-preparation of payment vouchers	With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.
9	Non-maintenance of required registers as per BMA Rule-130	With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.
10	Non-maintenance of register for all Procurements with value above Rs. 15,000	With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.
11	Non-preparation of fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	Annual Financial statement are prepared till FY 2015-16 by M/s Manas Das & Co.. The appointment of the firm were done by UD & HD head office. We are waiting for new appointment. However, if the new firm not appointed by UD & HD till 31 st Dec. we will appoint our own accounting team for Double entry accounting system and preparation of Annual Financial Statement.

नगर आयुक्ता
शंकर प्रसाद मिश्रा, आस



12	Non-compliance of statutory compliance	As ULB is not proper in statutory compliance, that cause financial implication on ULB in mode of interest, penalty and Late Fee. So, ULB should ensure statutory compliance on time.	All concerned person are directed to resolve this issue within 30 days. We will inform you after rectification.
13	Non-availability of records regarding 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.(B/MAR Rule No.-130)	ULB should ensure statutory compliance related to employees on time. As we are not able to comment on compliance of employees statutory liabilities in absence of records	We are maintain the same with contractor register. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.
14	Non-providing of records regarding stores	ULB should prepare/update store registers timely. Further physical verification of stores should be done on timely basis. As no-such details regarding stores was provided by ULB	With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.
15	Arrear of advance to employees	As long period outstanding of advance recovery is pending with ULB, So ULB should take proper steps to boost recovery of advance	All concerned person are directed to resolve this issue within 30 days. We will inform you after rectification.
16	Non-providing of Utilization certificate for the reporting audit period	Grant is blood of ULB. Therefore, for getting grant and running the ulb working smoothly it is very important to comply with all necessary requirement of grant. Further timely submission of utilisation certificate helps the grant realising authority to send the money for fulfil the requirement of future. Therefore, management should ensure that UC has been submitted with concerned department on time.	We have submitted various UC at the department. We will submit the same at your next visit. However, Balance UC will be prepared and submitted in January 2020 with the help of your team.



नगर आयुक्त
आय वान विभाग, आरा

कार्यालय, आरा नगर निगम

पत्रांक

प्रेषक,

नगर आयुक्त
आरा नगर निगम, आरा।

50.7 सेवा में,

वरीय लेखा परीक्षा अधिकारी,
महालेखाकार कार्यालय, समाजिक प्रक्षेत्र-1,
स्थानीय लेखा परीक्षा शाखा, पटना

आरा, दिनांक 7 वीं दिसम्बर, 2018

श्री. सहायक

विषय:-

नगर निगम, आरा के अंकेक्षण प्रतिवेदन संख्या-929/17-18 का अनुपालन प्रतिवेदन साक्ष्य सहित उपलब्ध कराने के संबंध में।

सि.म.
3/12/18 महाशय,

उपरोक्त विषयक प्रासंगिक पत्र के आलोक में नगर निगम, आरा के अंकेक्षण प्रतिवेदन संख्या-929/2017-18 का अनुपालन प्रतिवेदन साक्ष्य सहित इस पत्र के साथ संलग्न कर आवश्यक कार्रवाई हेतु भेजी जा रही है।

अनुलग्नक:-यथोपरि।

विश्वासभाजन

Elo-

नगर आयुक्त,

आरा नगर निगम, आरा।

प्रतिलिपि:-

ज्ञापांक 2492 दिनांक 6.12.18

सहायक निदेशक-सह-संयुक्त सचिव, नगर विकास एवं आवास विभाग, बिहार
पटना को उनके पत्रांक 1283/न.वि.एवं. आ.वि. दिनांक 13.06.18 के क्रम में
सूचनार्थ प्रेषित।

नगर आयुक्त,

आरा नगर निगम, आरा।

कार्यालय, आरा नगर निगम

पत्रांक

नगर आयुक्त
आरा नगर निगम, आरा।

सेवा में,

श्री. समाप्त

श्री. वि. वि.
आरा

वरीय लेखा परीक्षा अधिकारी,
महालेखाकार कार्यालय, समाजिक प्रक्षेत्र-1,
स्थानीय लेखा परीक्षा शाखा, पटना

आरा, दिनांक वीं दिसम्बर, 2018

विषय:- नगर निगम, आरा के अंकेक्षण प्रतिवेदन संख्या-1200/16-17 का अनुपालन प्रतिवेदन साक्ष्य सहित उपलब्ध कराने के संबंध में।

महाशय,

उपरोक्त विषयक प्रासंगिक पत्र के आलोक में नगर निगम, आरा के अंकेक्षण प्रतिवेदन संख्या-1200/2016-17 का अनुपालन प्रतिवेदन साक्ष्य सहित इस पत्र के साथ संलग्न कर आवश्यक कार्रवाई हेतु भेजी जा रही है।

अनुलग्नक:- यथोपरि।

विश्वासभाजन

६१५

नगर आयुक्त,
आरा नगर निगम, आरा।

ज्ञापांक 2631 दिनांक 27.12.18

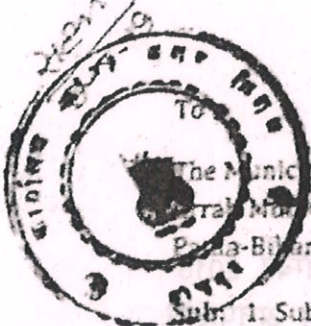
प्रतिलिपि:- सहायक निदेशक-सह-संयुक्त सचिव, नगर विकास एवं आवास विभाग, बिहार पटना को उनके पत्रांक 1283/न.वि.एवं. आ.वि. दिनांक 13.06.18 के क्रम में सूचनार्थ प्रेषित।

नगर आयुक्त,
आरा नगर निगम, आरा।

↓ आरा नगर निगम, आरा।



Date: 01st -May-2019



To
The Municipal Commissioner,
Arrah Municipal Corporation,
Patna-Bihar

Subj: 1. Submission of Internal Audit Report of Arrah Municipal Corporation for the financial year 2017-18.

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

Sir,

With Reference to the above, we Vinod Singhal & Co., Chartered Accountants appointed internal of 18 ULBs of Bihar under Group-06 for the project namely "Appointment of internal audit of 140 ULBs of Bihar Group-01 of Bihar."

Through this letter we are submitting internal audit report of Arrah Municipal Corporation for the financial year 2017-18. We confirm that the internal audit report is prepared as per terms of reference of RFP.

Hope you will find the same in order

Assuring you of our best services & cooperation always.

Thanks

On Behalf of

Vinod Singhal & Co,
Chartered Accountants

Prateek Goyal
CA Prateek Goyal
Partner





To,
The Municipal Commissioner,
Ara Municipal Corporation,
Patna, Bihar

Sub: Documents/information required for conducting Internal Audit for the F.Y - 2017-198
Ref: No. 07/I.A. 115/17-83 Dated: 16-01-2019

Sir,

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

Your good self is therefore requested to direct your good team towards provide the documents till 10th May 2019
The list of such required documents is given below:

Sl. No.	Documents/Registers Required	Status	Responsible Person
1	Budget copy of F.Y 16-17 to F.Y. 19-20 (In Soft and Hard Copy)		
2	Latest statutory audit report of A.G/ memo with compliance report		
3	Internal audit report (F.Y. 2016-17) in hard as well as in soft copy		
4	Receipt & payment account (FY 2017-18)		
5	Audited balance sheet and Income & Expenditure Account (FY 2017-18)		
6	Cash Book		
7	Bank Book		
8	Journal Book		
9	Ledger		
10	Cash/Bank receipt voucher		
11	Cash/ Bank payment voucher		
12	Contra voucher		
13	Journal voucher		
14	Receipt (Daily collection register)		
15	Register of Cheque Received		
16	Statement on status of cheque received		
17	Collection register		
18	Memorandum of collection		
19	Summary of Daily collection		
20	Register of bills for payment		
21	Payment order		
22	Cheque issue register		
23	Register of advance		
24	Register of permanent advance		
25	Deposit received register		



26	Summary statement of deposits adjustment		
27	Demand register		
28	Bill of Income		
29	Summary Statement of Bill Raised		
30	Register of Notice Fee, Warrant Fee, other fees		
31	Summary statement of Notice Fee, Warrant Fee, other fees		
32	Register of Refunds, Reemissions and write offs		
33	Summary statement of Refund and Remissions		
34	Summary statement of Write offs		
35	Statement of outstanding liability for expenses		
36	Documents of control Register/ Stock Account of Receipt/Cheque Book		
37	Fixed Assets Register For the FY 2017-18		
38	List of Taxes Collected by ULB		
39	Arrear Detail of all applicable taxes		
40	Detail of Allotment Received during the year 2017-18		
41	Detail of Pending Advance Recovery from Employee and Parties		
42	Detail of Pending Interest Recovery from Employee and Parties		
43	List of Tender issued during the year		
44	EMD/ ED register		
45	Receipt Book of Revenue Collection		
46	Bank Deposit Slip		
47	Summary statement of bills raised, property & other taxes		
48	Summary statement of demand adjustments raised, property & other taxes		
49	Summary statement of head wise collection of property & other taxes		
50	Summary statement of refunds and remissions, property & other taxes		
51	Summary statement of write offs, property & other taxes		
52	Summary statement of demand raised on assessment of Water Supply		
53	Summary statement of head wise collection of other incomes of Water Supply		
54	Summary statement of refunds of Water Supply		
55	Summary statement of write offs of Water Supply		
56	Summary statement of demand raised		



	on assessment of rentals, fee, & other income		
57	Summary statement of head wise collection of other incomes		
58	Summary statement of refunds of rentals, fee, & other income		
59	Summary statement of write offs of rentals, fee, & other income		
60	Grant register		
61	Summary statement of status of capital work in progress		
62	Work sheet		
63	Deposit work register		
64	Materials receipt note		
65	Store ledger		
66	Statement of closing stock		
67	Quarterly Bank Statement for the period 30.06.2017, 30.09.2017, 31.12.2017 & 31.03.18		
68	Balance Confirmation from Parties as on 30.06.2017, 30.09.2017, 31.12.2017 & 31.03.18		
69	BRS of all bank accounts (Including Dormant account) (Quarterly)		
70	Vouchers of all Payment and Procurements		
71	Minutes of Meeting of Municipal Accounting committee		
72	Minutes of meeting of accounting committee		
73	Physical verification report of cash and stock		
74	Details Repayment of Loan		
75	TDS Deposit Challan (of Each Month) & Copy of Return 24Q and 26Q for the period ended 30.06.2017, 30.09.2017, 31.12.2017 & 31.03.18		
76	VAT deposit challan & copy of return for the period ended 30.06.2017, 30.09.2017, 31.12.2017 & 31.03.18		
77	Month wise PF Details (deduction & deposit)		
78	Details of pension		
79	Details of Outstanding an on 31.03.2018		
	a. Mobile tower		
	b. Property tax		
	c. Water tax		
	d. Rent		
	e. Advertisement		
	f. Any other tax		

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

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

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



80	Utilization certificate - Submitted to UDHD Department		
81	Salary Register/Master Roll		

Further your good self is requested to appoint any of your staff towards filed survey with us for determining 20 high value property situated in your area.

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

Thanks

On Behalf of

Vinod Singhal & Co,
Chartered Accountants

Prateek Goyal
CA Prateek Goyal
Partner



क्र.सं.	सहायक अनुदान का विवरण	वर्ष	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	सहायक अनुदान का विवरण	2003-04	1340/30-03-04	38.17	38.17	38.17	38.17	38.17	1/31.03.04	38.17	—	2005-06	38.17	शून्य	—	—	38.17	—	0	0	0	20
2	सहायक अनुदान का विवरण	2003-04	460/05-02-04	31.78	31.78	31.78	31.78	31.78	03/31-03-2004	31.78	—	2005-06	31.78	शून्य	—	—	31.78	—	0	0	0	0
3	सहायक अनुदान का विवरण	2003-04	459/055-02-04	23.83	23.83	23.83	23.83	23.83	03/31-03-04	23.83	—	2005-06	23.83	शून्य	—	—	23.83	—	0	0	0	0
4	सहायक अनुदान का विवरण	2004-05	800/30-03-05	23.33	23.33	23.33	23.33	23.33	1/31-03-05	23.33	—	2005-06	23.33	शून्य	—	—	23.33	—	0	0	0	0
5	सहायक अनुदान का विवरण	2004-05	801/30-03-05	26.96	26.96	26.96	26.96	26.96	2/31-03-05	26.96	—	2005-06	26.96	शून्य	—	—	26.96	—	0	0	0	0
6	सहायक अनुदान का विवरण	2005-06	3191/28-09-05	46.26	46.26	46.26	46.26	46.26	1/20.03.06	46.26	—	2007-08	46.26	शून्य	—	—	46.26	—	0	0	0	0
7	सहायक अनुदान का विवरण	2005-06	470/18-02-06	10.00	10.00	10.00	10.00	10.00	01/23-03-2006	10.00	—	2007-08	10.00	शून्य	—	—	10.00	—	0	0	0	0
8	सहायक अनुदान का विवरण	2005-06	3134/24-09-05	10.37	10.37	10.37	10.37	10.37	01/05-01-2006	10.37	—	2007-08	10.37	शून्य	—	—	10.37	—	0	0	0	0

नगर विकास एवं आवास विभाग

नगर विकास एवं आवास विभाग

नगर विकास एवं आवास विभाग

नगर विकास एवं आवास विभाग

नगर विकास एवं आवास विभाग

नगर विकास एवं आवास विभाग

नगर विकास एवं आवास विभाग

नगर विकास एवं आवास विभाग



9	2005-06	Salary Allowance	1104/30-03-06	18.25	1/31-03-06	18.25	-	2007-08	18.25	शून्य	-	-	18.25	0	0	0
10	2005-06	Water Supply,	1024/26-03-06	250.00	1/31.03.06	250.00	-	2007-08	250.00	शून्य	-	-	250.00	0	0	0
11	2006-07	12 th finance commission	3115/08-11-06	32.89	1/31.03.07	32.89	-	2007-08	32.89	शून्य	-	-	32.89	0	0	0
12	2006-07	Salary Allowance	1415/31-03-07	13.07	1/31.03.07	13.07	-	2007-08	13.07	शून्य	-	-	13.07	0	0	0
13	2006-07	Machinery & Equipment	3515/19-09-06	34.25	1/15-03-07	34.25	-	2007-08	34.25	शून्य	-	-	34.25	0	0	0
14	2007-08	12 th finance commission	5674/19-12-07	82.62	1/18-01-08	82.62	-	2008-09	82.62	शून्य	-	-	82.62	0	0	0
15	2007-08	Water Supply	746/22-08-07	241.98	1/31.10.07	241.98	-	2008-09	241.98	शून्य	-	-	241.98	0	0	0
16	2007-08	12 th finance commission	1617/27-03-08	41.31	1/31.3.2008	41.31	-	2008-09	41.31	शून्य	-	-	41.31	0	0	0
17	2007-08	Road construction	1638/27-03-08	100.00	1/31.03-2008	100.00	-	2008-09	100.00	शून्य	-	-	100.00	0	0	0
18	2007-08	3rd State finance	1536/25-03-08	127.92	1/31-03-08	127.92	-	2008-09	127.92	शून्य	-	-	127.92	0	0	0
19	2008-09	Civic Aminties	8/10-02-09	94.84	1/19-03-09	94.84	-	2010-11	94.84	शून्य	-	-	94.84	0	0	0
20	2008-09	Salary Allowance	4535/29-08-08	2.73	1/21.11.08	2.73	-	2010-11	2.73	शून्य	-	-	2.73	0	0	0
21	2008-09	Civic Aminties	12/11-02-09	500.00	1/19-03-09	500.00	-	2011-12	500.00	शून्य	-	-	500.00	0	0	0
22	2008-09	Administrative & Technical Building	2917/05-06-08	25.00	1/19.07.2008	25.00	-	2010-11	25.00	शून्य	-	-	25.00	0	0	0
23	2008-09	E-Governance	4968/19-19-08	2.50	01/29-10-2008	2.50	-	2010-11	2.50	शून्य	-	-	2.50	0	0	0
24	2008-09	Salary Allowance	9492/27.08.08	124.44	2/15-9-08	124.44	-	2010-11	124.44	शून्य	-	-	124.44	0	0	0
25	2009-10	पढा निर्माण जीर्णोद्धार	26/21-02-09	775.27	2/23-03-09	775.27	-	2010-11	775.27	शून्य	-	-	775.27	0	0	0
26	2009-10	Salary Allowance	1420/19-03-10	2.73	T22170000/4/29.03.10	2.73	-	2010-11	2.73	शून्य	-	-	2.73	0	0	0
27	2009-10	12 th finance commission	1338/17-3-10	24.53	T221700003/29.03.10	24.53	-	2010-11	24.53	शून्य	-	-	24.53	0	0	0
28	2009-10	3rd State finance	26/16-03-10	183.31	T22170002/29-03-10	183.31	-	2010-11	183.31	शून्य	-	-	183.31	0	0	0
29	2009-10	Electricity Bill	1760/26-03-11	407.94	T22170001/1/31-03-11	407.94	-	2010-11	407.94	शून्य	-	-	407.94	0	0	0



30	2010-11	13 th finance	1838/30-03-11	78.22	78.22	P22170000/4/31-03-11	78.22	2012-13	शून्य	-	-	78.22	0	0	0	0
31	2010-11	13 th finance	1837/30-03-11	78.00	78.00	P22170001/2/31-03-11	78.00	2012-13	शून्य	-	-	78.00	0	0	0	0
32	2010-11	13 th finance	4713/17-08-10	78.00	78.00	T22170002/24.12.10	78.00	2012-13	शून्य	-	-	78.00	0	0	0	0
33	2010-11	घरपट्टी का मासिक भत्ता एवं यात्रा भत्ता	2031/20-04-10	2.73	2.73	T22170003/24.12.10	2.73	2011-12	शून्य	-	-	2.73	0	0	0	0
34	2010-11	Water Supply & sanitation	2168/27-04-10	54.43	54.43	T22150001/06-12-10	54.43	2012-13	शून्य	-	-	54.43	0	0	0	0
35	2010-11	Water Supply	1823/30-03-11	18.00	18.00	T22150007/31.03.11	18.00	2012-13	शून्य	-	-	18.00	0	0	0	0
36	2011-12	13th Finance (1st instalment)	13/04-08-11	89.00	89.00	T22170001/01.09.11	89.00	2013-14	शून्य	-	-	89.00	0	0	0	0
37	2011-12	13th Finance (2nd instalment)	49/12-03-11	96.37	96.37	T22170002/17.03.12	96.37	2013-14	शून्य	-	-	96.37	0	0	0	0
38	2011-12	4th state finance	52/19-03-12	381.91	381.91	T22170010/27.03.12	381.91	2013-14	शून्य	-	-	381.91	0	0	0	0
39	2011-12	13th finance	15/23-08-11	7.00	7.00	T22170001/06.01.12	7.00	2013-14	शून्य	-	-	7.00	0	0	0	0
40	2011-12	4th state finance	53/19-03-12	100.00	100.00	T22170009/27.03.12	100.00	2014-15	शून्य	-	-	100.00	0	0	0	0
41	2011-12	Allowance to Chirman	36/25-01-12	2.73	2.73	T22170001/01.03.12	2.73	2011-12	शून्य	-	-	2.73	0	0	0	0
42	2011-12	4th state finance	54/19-03-12	28.53	28.53	T22170008/27-03-12	28.53	2014-15	शून्य	-	-	28.53	0	0	0	0
43	2011-12	Water supply	63/30-03-12	54.54	54.54	T22170009/27-09-12	54.54	2012-13	शून्य	-	-	54.54	0	0	0	0
44	2012-13	Allowance of Mayor/Dy.	26/20-09-12	2.73	2.73	T22170004/17-12-12	2.73	2012-13	शून्य	-	-	2.73	0	0	0	0
45	2012-13	13 th finance (General Basic	19/19-07-12	101.89	101.89	T22170002/21-08-12	101.89	2014-15	शून्य	-	-	101.89	0	0	0	0
46	2012-13	13 th Finance (General	22/31-08-12	32.47	32.47	T22170001/20-09-12	32.47	2014-15	शून्य	-	-	32.47	0	0	0	0
47	2012-13	13th finance commissione	1/03-04-12	62.41	62.41	T22170001/27-06-12	62.41	2014-15	शून्य	-	-	62.41	0	0	0	0
48	2012-13	Administrative Building	95/14-03-12	6.75	6.75	T22170041/22-03-13	6.75	Surender	शून्य	6.75	-	6.75	0	0	0	0
49	2012-13	Road construction	87/12-03-12	93.87	93.87	T22170042/22-03-13	93.87	2014-15	शून्य	-	-	93.87	0	0	0	0



50	2012-13	4th state finance	67/04-03-12	566.34	566.34	T22170005-9 & T22170010/14-03-13	566.34	2014-15	566.34	शून्य	-	566.34	0	0	0
51	2012-13	13th finance.	118/29-03-13	110.94	110.94	T22170002/1	110.94	2014-15	110.94	शून्य	-	110.94	0	0	0
52	2013-14	Salary of City manager	16/17-05-13	2.40	2.40	T22170002/1	2.40	2014-15	2.40	शून्य	-	2.40	0	0	0
53	2013-14	Bus Stand Under Civic Amenities.	81/28-02-14	200.00	200.00	T22170003/3	200.00	2014-15	200.00	बुडको को राशि हस्तांतरित	-	151.64	48.36	0	0
54	2013-14	Water Supply	93/04-03-14	990.32	990.32	T22150027/3	990.32	2014-15	990.30	बिहार राज्य जल पंप को राशि हस्तांतरित	-	540.28	358.42	0	0
55	2013-14	Road & Pool Construction	100/04-03-14	23.12	23.12	T22170001/1	23.12	2014-15	23.12	शून्य	-	23.12	0	0	0
56	2013-14	13 th Finance	1/05-04-13	21.56	21.56	Through R.T.G.S.	21.56	2014-15	21.56	शून्य	-	21.56	0	0	0
57	2013-14	Salary of chairman	3/30-04-13	2.73	2.73	T22170001/3	2.73	2014-15	2.73	शून्य	-	2.73	0	0	0
58	2013-14	4th state finance	102/15-03-14	600.96	600.96	T22170035/3	311.35	2015-16	311.35	शून्य	-	311.35	0	0	0
59	2013-14	13th finance.	12/19-07-13	124.74	124.74	Through R.T.G.S.	124.74	2015-16	124.74	शून्य	-	124.74	0	0	0
60	2013-14	13th finance.	72/25-02-14	119.64	119.64	Through R.T.G.S.	119.64	2015-16	119.64	शून्य	-	119.64	0	0	0
61	2013-14	पेशाकर भद	23/26-09-13	38.89	38.89	T22170002/2	38.89	2014-15	38.89	शून्य	-	38.89	0	0	0
62	2014-15	Allowance	16/24-07-14	2.73	2.73	T22170002/2	2.73	2014-15	2.73	शून्य	-	2.73	0	0	0
63	2014-15	पेशाकर भद	7/16-06-14	48.62	48.62	T22170002/1	48.62	2015-16	48.62	शून्य	-	48.62	0	0	0
64	2014-15	13 th finance	27/12-08-14	131.06	131.06	Through R.T.G.S.	131.06	2015-16	131.06	शून्य	-	131.06	0	0	0
65	2014-15	पुर निर्माण	19/31-07-2014	23.12	23.12	T22170001/2	23.12	2015-16	23.12	शून्य	-	23.12	0	0	0
66	2014-15	पार्षदों का भत्ता	51/26-09-14	5.46	5.46	T22170002/2	5.46	2014-15	5.46	शून्य	-	5.46	0	0	0
				222.37	222.37	T22170030/2	222.37	2016-17	222.37	शून्य	-	222.37	0	0	0



67	2014-15	4th state finance	129/20.3. 15	464.33	464.33	T22170031/2 6-03-15	43.71	-	-	43.71	शून्य	-	-	43.71	0	0	0	0
						T22170032/2 6-03-15	148.25	-	-	148.25	शून्य	-	-	148.25	0	0	0	0
						T22170033/2 6-03-15	50.00	-	-	50.00	शून्य	-	-	50.00	0	0	0	0
						T22170038/2 6-03-15	222.37	-	-	222.37	शून्य	-	-	222.37	0	0	0	0
						T22170041/2 6-03-15	50.00	-	-	50.00	शून्य	-	-	50.00	0	0	0	0
68	2014-15	4th state finance	133/25.3. 15	43.71	43.71	T22170040/2 6-03-15	43.71	-	-	43.71	शून्य	-	-	43.71	0	0	0	0
						T22170039/2 6-03-15	148.24	-	-	148.24	शून्य	-	-	148.24	0	0	0	0
						T22170007/1 5-01-2015	97.00	-	-	97.00	शून्य	-	-	97.00	-0	0	0	0
69	2014-15	नागरिक सुविधा	82/23-12- 14	97.00	97.00	T22170003/1 9-06-14	2.40	-	-	2.40	शून्य	-	-	2.40	0	0	0	0
70	2014-15	नगर प्रबंधकों का मानदेय	8/29-05- 14	2.40	2.40	T22170029/2 4-03-15	17.61	-	-	17.61	शून्य	-	-	17.61	0	0	0	0
71	2014-15	नागरिक सुविधा	123/25- 02-15	17.61	17.61	Through R.T.G.S.	38.18	-	-	38.18	शून्य	-	-	38.18	0	0	0	0
72	2015-16	13 th finance	01/08-04- 15	38.18	38.18	T22170007/1 9-09-15	7.00	-	-	7.00	शून्य	-	-	7.00	0	0	0	0
73	2015-16	पार्षदों का भत्ता	08/19-05- 15	7.00	7.00	T22170020/2 9-03-16	508.31	-	-	508.31	शून्य	-	-	508.31	0	0	0	0
74	2015-16	पंचम रायच विरा आयोग	123/21- 03-16	508.31	508.31	T22170024/2 9-03-16	91.57	-	-	91.57	शून्य	-	-	91.57	0	0	0	0
75	2015-16		123/21- 03-16	91.57	91.57	Through R.T.G.S.	154.71	-	-	154.71	शून्य	-	-	154.71	0	0	0	0
76	2015-16	13 वें वित्त आयोग	06/30-04- 15	154.71	154.71	T22170008/1 9-10-15	235.64	-	-	235.64	शून्य	-	-	235.64	0	0	0	0
77	2015-16	नागरिक सुविधा	16/17.07. 2015	235.64	235.64	T22170001/0 6-10-15	66.06	-	-	66.06	शून्य	-	-	66.06	0	0	0	0
78	2015-16	Pesakar	37/28.08. 2015	66.06	66.06		154.72	-	-	154.72	शून्य	-	-	154.72	0	0	0	0
79	2015-16	13th Finance	06/30.04. 2015	154.72	154.72		314.57	-	-	314.57	शून्य	-	-	314.57	0	0	0	0
80	2015-16	14th Finance	13/13.07. 2015	314.57	314.57		1.69	-	-	1.69	शून्य	-	-	1.69	0	0	0	0
81	2015-16	13th Finance intrest	11/22.06. 2015	1.69	1.69			-	-		शून्य	-	-		0	0	0	0



thank you



Vinod & Co. LLP
CHARTERED ACCOUNTANTS
We Plant Quality

510, SUMATI PALANCE, OPPOSITE ALANKAR
JEWELERS, BORING ROAD, PATMA-800001

