



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

INTERNAL AUDIT REPORT
FOR

F. Y. 2019-20

GROUP 1

JAMALPUR MUNICIPAL
COUNCIL

BY

A. P. SANZGIRI & CO.
CHARTERED ACCOUNTANTS

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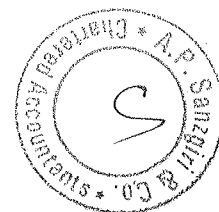


A. P. SANZGIRI & CO.

CHARTERED ACCOUNTANTS

INTERNAL AUDIT FOR FY 2019-20

Project Title	Selection of Chartered Accountant Firms for Internal Audit of 140 ULBs of Bihar (Tender No. IA-140ULBs/2017-18/2018-19/2019-20) Group - 1 covering 19 ULBs"
Report Title	Internal Audit for FY 2019-20 of Jamalpur Nagar Parishad
Reporting Entity	A P SANZGIRI & Co., Chartered Accountants
Reporting for	Jamalpur Nagar Parishad
Report Prepared by	Internal Audit Team of A P SANZGIRI & Co., Chartered Accountants
Date of Submission	19-04-2021



ABBREVIATION AND ACRONYMS

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

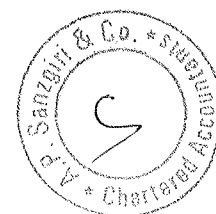
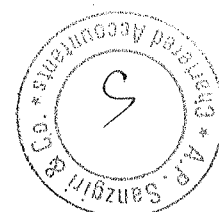


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A. P. SANZGIRI & CO.
CHARTERED ACCOUNTANTS

Date:19-04-2021

To

The Secretary
Urban Development & Housing Department,
Patna-Bihar

Sub: Submission of Internal Audit Report of Nagar Parishad Jamalpur for the Financial Year 2019-20
Ref No.: Letter No. 7/I. AK. 23/2018 - 82 **Dated:** 16.01.2019

Respected Sir,

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

We have undertaken our audit as per various standards on internal audit issued by the ICAI and as per scope of work and methodology presented. The audit procedures have been performed on the basis of accounting records and other information and explanation provided by the management and other authorised official. We have totally relied upon the data and information furnished by the ULB. It is the sole and exclusive responsibility of the ULB to ensure that data furnished is complete, consistent and accurate in all respect.

Our report is in nature of internal audit report only and prepared as per scope of work and methodology submitted earlier. Since the above procedures were not any statutory audit in accordance with generally accepted standards in India, we do not express any assurance on financial statement and also on the completeness of aforesaid factual findings.

Content of the report and matter might have varied if we had performed a statutory audit of the financial statement in accordance with generally accepted accounting/ auditing standards in India.

This report is restricted for the use of ULB who has agreed to the procedures and should not be used for any other purposed including disclosure to/ discussion with any other parties. We have no responsibility to update this report for the events and circumstances occurring after the date of this report.

Thanking You,

Yours faithfully,

On Behalf of

A P Sanzgiri & Co,

Chartered Accountants

Satish Gupta

CA Satish Gupta

Partner

Membership No:101134

FRN: 116293W

UDIN: 21101134AAAAJP9372

Date:16-09-2021



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Mumbai 400055. INDIA, Phone: +91-22-6689 9900, Fax: +91-22-6689 9910 E-mail: apsanzgiriandco@gmail.com

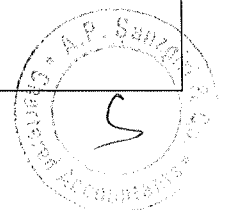
EXECUTIVE SUMMARY

1. Introduction:

Name of the Municipality	-	Jamalpur Nagar Parishad
Period covered under Current Audit	-	01 st APRIL 2019 to 31 st MARCH 2020
Name of Mayor	-	SMT.PARWATI DEVI
Name of Executive Officer	-	SHREE SURYA NAND SINGH

2. Observations and Findings:

Strengths	<ol style="list-style-type: none">1. In the existing system as prevailing in the ULB, day to day working is in progressive manner in respect of collection of revenue and execution of the projects.2. There is sufficient co-operation from the management during the course of our audit.3. General Cash book is properly up-to-dated.4. List of Outstanding dues is available.5. Tax on advertisements charge by tender.6. Compliance report of AG audit is prepared by the ULB and also report is provided to us for inspection for FY 2016-17.
Weaknesses	<ol style="list-style-type: none">1. The collection of rental income is not satisfactory.2. The shopkeeper/tenants have not been paying rent and have huge outstanding debts.3. No physical verification of store is exercised by ULB.4. Bank Reconciliation Statement has not been prepared of all accounts.5. No Physical verification of cash is exercised by ULB.6. Provision of Section 36 (a) (iii) of the Bihar Municipal Act, 2007 regarding internal auditor wing or Municipal Internal Auditor on the board of the corporation has not been complied.7. Fixed assets register is not maintained by ULB8. Statutory compliance of the ULB is not deposited timely and hence it incurs penalty and other charges.9. Certain Statutory Registers and Books are not maintained.10. Non Levy of Taxes:11. advertisements published in newspapers12. Surcharge on electricity consumption within the municipal area13. Tax on congregations.14. Tax on pilgrims and tourists.15. User Charges for Solid Waste Management16. User Charges for Parking Facility17. User Charges for Garbage Clearance



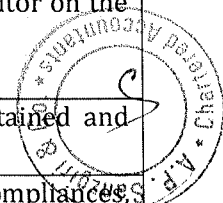
	<p>18. Collection of fees for sanction of building plans and issue of completion certificates,</p> <p>19. Collection of Development Charges</p> <p>20. During verification of receipts book and deposit slips, we have noticed that there is gap in collection of tax and deposit of tax around 01 to 19 days.</p> <p>21. ULB is not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.</p> <p>22. ULB is not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter</p> <p>23. Non-preparation of fund wise statement in BMAR Form No. 71, 73 and 74 not later than 20th of the subsequent month.</p> <p>24. Non Compliance of Rule 130 of BMAR in some of the cases.</p> <p>25. ULB is not maintaining the accounts as well as not preparing the financial statements.</p> <p>26. ULB is currently not following the provision of BMAR for submission of financial statement and balance sheet to auditor.</p>
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3. Opinion:

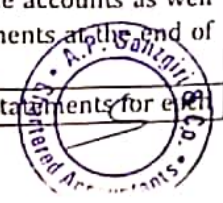
The management has to take stringent effort in forming accountability at various levels of the ULB, introducing reforms in financial management and accounting systems, development of strong internal control and organizational design of Municipalities, ensuring capacity building of the municipal personnel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

4. Audit Recommendation:

Observed Weaknesses	Audit Recommendations
The collection of rental income is not satisfactory. The shopkeeper/ tenants have not been paying rent and have huge outstanding debts.	To implement/take action to boost collection of arrear revenue to increase their own source revenue.
No physical verification of store is exercised by ULB.	Physical verification to be carried out by ULB on interval basis for proper monitoring of the stock and process.
No Physical verification of cash is exercised by ULB.	Physical verification to be carried out by ULB on interval basis for proper monitoring of cash.
Provision of Section 36 (a) (iii) of the Bihar Municipal Act, 2007 regarding internal auditor wing or Municipal Internal Auditor on the board of the corporation has not been complied.	Internal Audit wing should be created by employing the Municipal Internal Auditor on the Board.
Fixed assets register is not maintained by ULB	Fixed assets register should be maintained and updated properly.
Statutory compliance of the ULB are not deposited timely and hence it incurs penalty and other	As ULB is not proper in statutory compliances, that cause financial implication on ULB in mode



charges.	of interest and penalty. So, ULB should ensure statutory compliance on time.
Certain Statutory Registers and Books are not maintained.	Statutory register and books of accounts should be maintained as per guidelines and BMAR.
Bank Reconciliation Statement has not been prepared of all accounts.	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.
Non Levy of Taxes: advertisements published in newspapers <ul style="list-style-type: none"> • Surcharge on electricity consumption within the municipal area • Tax on congregations. • Tax on pilgrims and tourists. • User Charges for Solid Waste Management • User Charges for Parking Facility • User Charges for Garbage Clearance • Collection of fees for sanction of building plans and issue of completion certificates, • Collection of Development Charges 	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. ULB should take steps to implement required taxes to boost their revenue.
During verification of receipts book and deposit slips, we have noticed that there is gap in collection of tax and deposit of tax around 01 to 19 days.	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made.
ULB is not prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	As per BMAR Rule No. - 121, ULB should prepare of monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the executive officer.
ULB is not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	Currently ULB is sending on yearly basis and the same need to be complied on quarterly basis.
Non-preparation of fund wise statement in BMAR Form No. 71, 73 and 74 not later than 20th of the subsequent month.	As per BMAM-ULB are required to maintain fund wise receipts & payments. As per BMAM, following funds should be maintained by ULB. <ol style="list-style-type: none"> 1. Municipal General Fund 2. Basic service for urban poor 3. Water supply & sewerage fund 4. Solid Waste Management Fund 5. Road Development & Maintenance 6. Enterprise Fund
Non Compliance of Rule 130 of BMAR in some of the cases.	ULB should ensure compliance related to Rule 130 of BMAR on regular basis.
ULB is not maintaining the accounts as well as not preparing the financial statements.	ULB is required to maintain the accounts as well as prepare the financial statements at the end of the year.
ULB is currently not following the provision of	ULB should prepare financial statements for e



BMAR for submission of financial statement and balance sheet to auditor.	year and get it approved from municipal account committee. As per BMAR, audited financial statements are required to submit to auditor for audit.
In-consistencies in assessment of property tax	Checked on random basis and found variation between demand raised by ULB or actual demand.
ULB is not depositing of deduction before due date	ULB should depositing all deduction before due date

5. COMMENTS FROM MANAGEMENT

We have conducted audit of the ULB and our report with observation was discussed with ULB officials and their comments are given in Discussion Note. ***(Kindly refer discussion note attached with the report).***

6. ACKNOWLEDGEMENT

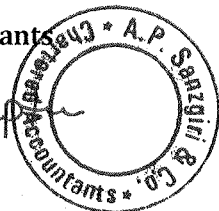
During the course of the audit Management and staff has cooperated us in conducting audit.

On Behalf of

A P Sanzgiri & Co,

Chartered Accountants

Satish Gupta



CA Satish Gupta

Partner

FRN: 116293W

UDIN: 21101134AAAJ P9372

Date: 16-09-2021

Membership No: 101134

DETAILED AUDIT REPORT

1. INTRODUCTION:

Name Of ULB	Period-covered		Audit Team
	From	To	
Jamalpur Nagar Parishad	1 st April 2019	31 st March 2020	1. Team Leader: CA Satish Gupta 2. Name of CA: Ronak Agarwal 1. Name of Auditor-1: Md Rashid Hussain

2. ADMINISTRATION:

S.N	Particulars	Details
1	The present body of the ULB has taken charge on	June.17
2	The incumbency in the key Administrative and Executive positions was as under:	
2.1	Name of Mayor:	SMT.PARWATI DEVI
2.1.1	Period of Service:	From: June, 2017 To: Till date
2.2	Name of Executive Officer:	SHREE SURYA NAND SINGH
2.2.1	Period of Service:	From:21 st January To :Till date

3. REVIEW OF OUTSTANDING AUDIT PARAS:

3.1. STATUS OF AUDIT OBSERVATIONS IS AS UNDER:

Particulars of audit and date of report	Total No. of Audit Para's	Improvement/corrective measures required (Nos. of Para's)	Recovery of cash is proposed (Nos. of Para's)	Recovery has been made (Nos. of Para's)	Total Amount of Recovery	No Action has been taken	No. & date of compliance report
Audit report submitted by AG for the F.Y. 2016-17	19	19	7	2	29.53 LAKH	14	3328 09/09/17
Internal Audit Paras FY 2017-18 & 2018-19							Not complied (Refer Discussion Note)

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

Period of AG Audit Report : 2016-17



Compliance Report Date & Number : 332809/09/17

Para Nos.	Heading of the Audit Para	Amount involved	Recovery Proposed	Recovery Completed	Action Taken or Not
01	Deposited Rs.11.84 lac during audit	11.84 lac	11.84 lac	Yes	Yes
02	Amount collected but not deposited	1.58 lac	1.58 lac	No	Yes
03	Irregularities in payment of purchase of led light & high mask light	413.48 lac	-	No	No
04	Excess expenses in purchase of machinery & equipment's	79.93 lac	-	No	No
05	Registration & renewal fees of mobile tower not collected by the ULB	28.79 lac	28.79 lac	No	No
06	Interest & surcharge paid to electricity department	1.06 lac	1.06 lac	No	No
07	Irregularities in payment for purchase of laptop	9.24 lac	-	No	No
08	Interest amount paid for water supply work	1.27 lac	1.27 lac	No	No
09	Irregularities in payment of cleaning work	48.10 lac	-	No	No
10	Penalty against delayed in work completion not collected from contractors	4.62 lac	4.62 lac	Yes	Yes
11	Irregularities in payment of royalty	12.64 lac	-	No	No
12	Irregularities in payment of procurements	28.70 lac	-	No	No
13	Arrear of shop rent not collected by the ULB	21.89 lac	-	No	No
14	Tax not collected from government building	0.51 lac	-	No	No
15	House tax arrears not collected	185.85 lac	-	No	Yes
16	EPF/CPF amount not deposited	18.31. lac	-	No	Yes
17	Idle grants against constriction of park	80.00 lac	-	No	No
18	Work not completed from long time	3.81 lac	3.81 lac	No	No
19	Advance not settled	308.59 lac	-	No	No

NOTE - 1: We have taken AG Report from Jamalpur Municipal Council.

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



4. **FINANCE:**

Year	Year- 2017-18	Year- 2018-19	Year- 2019-20
Final/Revised Budget Data	23,29,50,456.00	25,63,81,130.00	60,01,63,695.00
Actual Expenditure Data	13,55,00,766.00	184,077,256.00	13,28,65,561.00
Savings(+)/Excess(-)	9,74,49,690.00	7,23,03,874.00	467,298,134.00

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

Auditor's Comment:

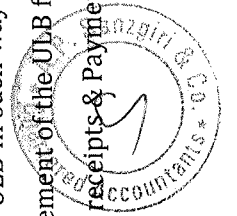
The cash book prepared by ULB in such way that we could not bifurcated or separated data as required in above mentioned format .The above figures have been taken from the Budget Statement of the ULB for the year 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21. Financial Statement i.e. Audited Balance 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. **Kindly refer discussion note**

II. VOLUME OF TRANSACTIONS:

Period	Budgeted for F.Y. 2019-20	Actual for the F.Y. 2018-19	Actual for the F.Y. 2017-18	Actual for the F.Y. 2019-20	Cumulative for the current period
Opening balance	28,36,25,507.00	256381130	232950456	232,066,574.00	232,066,574.00
Receipts	31,65,93,188.00	159,762,700	158,931,440	199,267,096	199,267,096
Total	60,02,18,695.00	416,143,830	391,881,896	431,333,670	431,333,670
Net expenditure	60,01,63,695.00	184,077,256	135,500,766	132,865,561	132,865,561
Closing balance	5,50,000.00	232,066,574	256,381,130	298,468,109	298,468,109

Auditor's Comment:

The cash book prepared by ULB in such way that we could not bifurcated or separated data as required in above mentioned format .The above figures have been taken from the Budget Statement of the ULB for the year 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21. 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.



III. BANK RECONCILIATION POSITION AS ON REPORTING DATE:

BANK RECONCILIATION POSITION AS ON 31-03-20

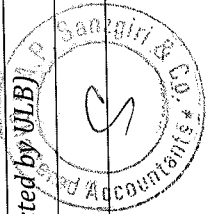
S.N	Name of Bank	Bank A/C No.	Purpose of Bank Account	Balance as per Cash Book	Balance as per Bank Statement	Differences	Reconciled (Yes/No)
1	SBI	32717526793	14TH FINANCE COMMISSION	60845.00	60845.00	0	Yes
2	PNB	7838000100013849	SWATCH BHARAT MISSION	142623.00	45897.00	96726	No
3	PNB	7838000100016679	AWAS YOJNA	923897	923897	00.00	Yes
4	SBI	30417355211	B.R.G.F	4874	4874	00.00	Yes
5	SBI	10907644919	PENSION FUND	710187.00	710187.00	0	Yes
6	PNB	7838000100005785	E-GOVERNMENT FUND	91543	91543	0	Yes
7	SBI	10972771439	KAAY	905176.00	905176.00	0	Yes
8	SBI	32721852868	REVENUE RECEIPT FUND	739798.00	739798.00	0	Yes
9	BOB	37230100002338	N U L M (FUND)	6614986.00	6614986.00	0	Yes
10	BOB	37230100003382	MALIN BASTI YOJNA	1875099.00	1875099.00	0	Yes
11	BOB	37230100002339	SAMAJIK SURAKSHA PENSION FUND	1238.00	1238.00	0	Yes
12	PNB	7838000100015795	AMRIT YOJNA	1680626.00	1680626.00	0	Yes
13	UNITED BANK OF INDIA	508010251884	ADMINISTRATION BUIDING FUND	20973.00	20973.00	0	Yes
14	CENTRAL BANK OF INDIA	3108943432	RAILWAY TAX FUND	2423300	242330.00	0	Yes
15	BIHAR GRAMIN BANK	32220100001598	DFID-SPUR FUND	5079.00	5107.00	-28	No
16	ALLAHABAD BANK	20962235655	BPL SURBEY PASHUGANNA FUND	1998.00	1998.00	00	Yes



17	ALLAHBAD	50009745294	M P FUND	102708.00	102708.00	0	Yes
18	ICICI BANK	132901000658	SWATCH BHARAT MISION	3064328.00	2947328.00	117000	No
19	PL ACCOUNT	PLA-048	SWATCHTA FUND,14TH FINANCE,NALI GALI FUND,ILCS,CITY COUNCIL FUND,COUNCILLOR FUND,AMRIT FUND,PAISHKAR FUND,5TH FINANCE (31.5),5TH FINANCE (31.6),PARASNIK BUILDING FUND,CITY MANAGER SALARY,AUSHDADH FUND,DEVELOP WORK FUND, SAMBATE LABH FUND,ELECTRICTY FUND	322637591.00	323004869.00	367278.00	No
20	HDFC BANK	50100251243088	Municipal fund	4024167.00	5175100.00	-1150933	No
21	BOB	37230100007363	SWACHH BHARAT MISION	1501001.00	1501001.00	00	YES

IV. RECEIPT DETAILS:

SN	Details	2017-18		2018-19		2019-20	
		2017-18 (Actual)	2016-17 (Actual)	2018-19 (Actual)	2017-18 (Actual)	2019-20 (Actual)	2018-19 (Actual)
	Total Receipts (A+B)	158,931,440	26,24,94,202	159,762,700	158,931,440	199,267,096	159,762,700
A	Revenue Receipts (1+2+3)	59,953,327	4,46,57,627	115,121,821	59,953,327	100,844,462	115,121,821
1	Own Revenue Receipts (a+b)	54,909,522	3,97,35,980	65,755,597	54,909,522	97,541,754	65,755,597
a)	Tax Revenue (Collected by ULB)	54,231,772	3,94,53,190	65,614,448	54,231,772	96,982,931	65,614,448
i)	Property Tax	12,976,034	1,58,87,176	14,807,418	12,976,034	17,402,710	14,807,418



ii)	Other tax (Collected by ULB)	41,255,738	2,35,66,014	50,807,030	41,255,738	79,580,220	50,807,030
b)	Non-tax revenue (Collected by ULB)	677,750	2,82,790	141,149	677,750	558,823	141,149
i)	Fee & Fines	-	-	-	-	3,319	-
ii)	User charges	329,132	2,50,190	65,099	329,132	352,059	65,099
iii)	Other non-tax revenue	348,618	32,600	76,050	348,618	203,445	76,050
2	Other Revenue Receipts	1,514,905	18,74,697	1,499,721	1,514,905	887,106	1,499,721
a)	Income from interest/investments	1,153,313	17,48,098	825,050	1,153,313	624,097	825,050
b)	Other Revenue income	361,592	1,26,599	674,671	361,592	263,009	674,671
3	Transfers/Grants/Assigned Revenues	3,528,900	30,46,950	47,866,503	3,528,900	2,415,603	47,866,503
a	State Assigned Revenue	3,528,900	30,46,950	47,866,503	3,528,900	-	47,866,503
b	State Finance Commission (SFC) Grants	-	-	-	-	-	-
B	Capital Receipts	98,978,113	21,78,36,575	44,640,879	98,978,113	98,422,635	44,640,879
1	Sale of Municipal Land	-	-	-	-	-	-
2	Loans (from State Govt. of Banks etc.)	-	-	-	-	-	-
3	State Capital Account Grant	86,299,113	21,30,96,575	44,640,879	86,299,113	78,059,051	44,640,879
4	Central Capital Account Grant	12,679,000	47,40,000	-	12,679,000	20,363,584	-
5	Other Capital Receipts	-	-	-	-	-	-

Auditors Comment:

The cash-book prepared by ULB in such way that we could not bifurcated or separated data as required in above mentioned format .The above figures have been taken from the Budget Statement of the ULB for the year 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21. 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. **Kindly refer discussion note**

S.N	Details	Expenditure Details (Amounts In INR)					
		2017-18		2018-19		2019-20	
		2017-18 (Actual)	2016-17 (Actual)	2018-19 (Actual)	2017-18 (Actual)	2019-20 (Actual)	2018-19 (Actual)
	Total Expenditure (1+2)	135,500,766	175,458,333	184,077,256	135,500,766	132,865,561	184,077,256
1	Revenue Expenditure	91,063,754	65,690,329	58,743,808	91,063,754	53,237,714	58,743,808
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and contract)	59,297,509	43,285,789	52,276,410	59,297,509	42,831,442	52,276,410
1.2	Operation and Maintenance	2,388,414	3,612,439	888,154	2,388,414	6,043,088	888,154
1.3	Loan repayment (Interest payments)	-	-	-	-	-	-
1.4	Others (any other revenue expenditure)	29,377,831	18,792,101	5,579,244	29,377,831	4,363,186	5,579,244
2	Capital Expenditure	44,437,012	109,768,004	125,333,448	44,437,012	79,627,846	125,333,448
2.1	All developmental works under Central/ State schemes	44,437,012	109,768,004	125,333,448	44,437,012	79,627,846	125,333,448
2.2	Loan Repayments (Principal Amount)	-	-	-	-	-	-
2.3	Other Capital expenditure	-	-	-	-	-	-

V. EXPENDITURE INFORMATION:

The cash book prepared by ULB in such way that we could not bifurcated or separated data as required in above mentioned format .The above figures have been taken from the Budget Statement of the ULB for the year 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21. 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. **Kindly refer discussion note**

VI. STATUS OF IMPLEMENTATION OF DOUBLE ENTRY SYSTEM:

It is told by the ULB that, Agency M/S **Tibrewal Chand & co.** was appointed for the DEAS work and it has completed following activities till FY 2012-13,2013-14, 2019-20.

Name of agency – Tibrewal Chand & co.

Period - 2012 to 2021

Tally serial no - 746803584

Tally id - nagarparishadjamalpur@gmail.com

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

VII. MUNICIPAL ACCOUNTS COMMITTEE:

Management comment:

At present, Committee is formed but there is no meeting held yet. (Kindly refer discussion note attached with this report.)



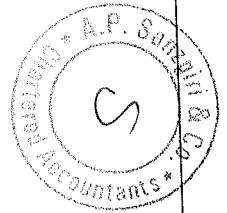
5. AUDIT OBSERVATION:

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

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

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

S.N		Head	Comments
1	Objective		The main objective of audit of taxes is to check whether all taxes which are covered under Bihar Municipal Act, 2007, is levied and collected by the ULB. Further to check whether taxes are levied and collected according to applicable provisions and rules.
2	Criteria		We have checked list of all the taxes which to be levied and collected by the ULB as per Act. Further we have checked Syah Register, Receipt book, cashier cash book and accountant cash book etc.
3	Condition		As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. <i>In case of Jamalpur Nagar Parishad</i> , the following mentioned tax/charges are not implemented that leads to loss of revenue to corporation:
	S.N	Particulars	Implemented by ULB or Not
	1	Property tax on lands and buildings.	Yes
	2	Surcharge on transfer of lands and buildings	No
	3	Fire tax.	No
	4	Tax on advertisements, other than advertisements published in newspapers	Yes
	5	Surcharge on electricity consumption within the municipal area	No
	6	Tax on congregations.	No
	7	Tax on pilgrims and tourists.	No
	8	Tax on profession.	No
	9	Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, passenger motor vehicles.	No
	10	User Charges for provision of water-supply, drainage and sewerage	No
	11	User Charges for Solid Waste Management	No
	12	User Charges for Parking Facility	No



		13	User Charges for Garbage Clearance	No
		14	Collection of fees for sanction of building plans and issue of completion certificates,	Yes
		15	Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,	Yes
		16	Collection of Fees for issue of birth and death certificates.	Yes
		17	Collection of Development Charges	No
4	Consequences/Effect	No levy of taxes will be resulted in to revenue loss to ULB.		
5	Cause	There is lack of standard policies and instructions from department. In some cases policies are prepared by it is not followed by the ULBs.		
6	Corrective Action/Recommendation	It is recommended that department should prepare uniform policies for levy and collection of taxes in proper manner and on due time. Further capacity building programmes should be held for ULBs staff and awareness about these taxes should be done.		
7	Management Comments	Kindly refer discussion note attached with the report.		

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

S.N	Head	Comments
1	Objective	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 the amount of tax collected by the Tax collector is required to be handed over to cashier and deposited into bank on the same day on which collection is made. To check compliance of these provisions, we have carried audit of such type of cases.
2	Criteria	We have checked respective books in order to carry the audit and some cases were checked on random basis.
3	Condition	During verification of receipts book and deposit slips, we have noticed that there is gap period in collection of tax and deposit of tax around 01 to 19 days. Details of such cases are given in Annexure-1 .
4	Consequences/Effect	In respect of above in most of the cases property tax has not been deposited on same day of collection which resulted in interest loss to ULB.
5	Cause	It is explained by concern person that due to non-availability of human resources the same issues arises.



6	Corrective Action	It is recommended that tax collector/cashier should deposit the collected money into bank on same day itself and if he fails to do the same, necessary action should be taken by the ULB management in such cases.
7	Management Comments	Kindly refer discussion note attached with the report.

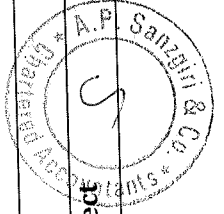
OBSERVATION-3: NON COLLECTION OF NOTICE FEE

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

OBSERVATION-4: RECOVERY OF OUTSTANDING TAXES/RENTAL INCOME

1. RECOVERY OF OUTSTANDING PROPERTY TAX

S.N	Head	Comments
1	Objective	ULB is authorized to collect holding tax from households situated in the municipal area and Property tax have major role in the internal revenue of ULB.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that property tax of Rs. 31770927.00 was outstanding as on 31/03/2020
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.



5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/ Recommendation	Notice should be issued to the assesses on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note attached with the report.

2. RECOVERY OF ADVERTISEMENT TAX

S.N	Head	Comments
1	Objective	ULB authorized to charge advertisement tax/fee in municipal are as per act/rule.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted there was no outstanding dues as on 31/03/2020
3	Consequences/Effect	Advertisement tax collected by Tender.
5	Cause	Not Applicable
6	Corrective Action/ Recommendation	Not Applicable
7	Management Comments	Not Applicable

3. RENT INCOME

S.N	Head	Comments
1	Objective	ULB authorized to charge rent from municipal properties.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that rent income of Rs. 896826.00 was outstanding as on 31/03/2020
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/Recommendation	Notice should be issued to the assessee's on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note attached with the report.



4. MOBILE TOWER TAX

S.N	Head	Comments
1	Objective	ULB is authorized to collect tax from telecom companies for mobile towers installed in the municipal area.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that Mobile tower tax of Rs. 9334541.00 was outstanding as on 31/03/2020
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/ Recommendation	Notice should be issued to the assessee's on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note attached with the report.

5. OTHER TAX

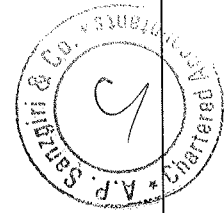
S.N	Head	Comments
1	Objective	ULB is authorized to collect other various types of taxes/fee.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that no other tax was outstanding as on 31/03/2020
3	Consequences/Effect	Not applicable
5	Cause	Not applicable
6	Corrective Action/ Recommendation	Not applicable
7	Management Comments	Not applicable



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

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

S.N	Head	Comments																																																																																				
1	Objective	Checking of payment made by ULBs to find out irregularities made during payment																																																																																				
2	Criteria	Payment were checked on random basis																																																																																				
3	Condition	We have checked following payment related to FY 2019-20 during audit:																																																																																				
		<table border="1"> <thead> <tr> <th>S.N</th> <th>Name of Party</th> <th>Payment Head</th> <th>Invoice Amount</th> <th>Approved Amount</th> <th>Date of Payment</th> <th>Audit Observations</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Surya agency</td> <td>Street light accessories</td> <td>12000.00</td> <td>12000.00</td> <td>01.02.2020</td> <td></td> </tr> <tr> <td>2</td> <td>S.k computer</td> <td>Printer repairing</td> <td>1800.00</td> <td>1800.00</td> <td>07.01.2020</td> <td></td> </tr> <tr> <td>3</td> <td>Krishna enterprises</td> <td>Flax banner printer</td> <td>25424.00</td> <td>25424.00</td> <td>06.02.2020</td> <td></td> </tr> <tr> <td>4</td> <td>Jay Durgamistamb handar</td> <td>Nashta,pani</td> <td>5200.00</td> <td>5200.00</td> <td>05.03.2020</td> <td></td> </tr> <tr> <td>5</td> <td>Bharti Tent house</td> <td>Kali puja bisarjan</td> <td>4600.00</td> <td>4600.00</td> <td>09.03.2020</td> <td></td> </tr> <tr> <td>6</td> <td>Bharti Tent house</td> <td>Kali puja Bisarjan light</td> <td>8700.00</td> <td>8700.00</td> <td>20.02.2020</td> <td>No Irregularities found.</td> </tr> <tr> <td>7</td> <td>Sintu decorators</td> <td>chaht puja light service</td> <td>61800.00</td> <td>61800.00</td> <td>20.02.2020</td> <td></td> </tr> <tr> <td>8</td> <td>Shayam traders</td> <td>Bleaching powder purchase</td> <td>24000.00</td> <td>24000.00</td> <td>10.08.2019</td> <td></td> </tr> <tr> <td>9</td> <td>Computer service centre</td> <td>Accessories purchase</td> <td>350.00</td> <td>350.00</td> <td>24.08.2019</td> <td></td> </tr> <tr> <td>10</td> <td>Munna electronics & sounds</td> <td>advertisement</td> <td>800.00</td> <td>800.00</td> <td>03.09.2019</td> <td></td> </tr> <tr> <td>11</td> <td>Jay ambey Bhawani bartandddkan</td> <td>Chaht puja</td> <td>2400.00</td> <td>2400.00</td> <td>19.09.2019</td> <td></td> </tr> </tbody> </table>	S.N	Name of Party	Payment Head	Invoice Amount	Approved Amount	Date of Payment	Audit Observations	1	Surya agency	Street light accessories	12000.00	12000.00	01.02.2020		2	S.k computer	Printer repairing	1800.00	1800.00	07.01.2020		3	Krishna enterprises	Flax banner printer	25424.00	25424.00	06.02.2020		4	Jay Durgamistamb handar	Nashta,pani	5200.00	5200.00	05.03.2020		5	Bharti Tent house	Kali puja bisarjan	4600.00	4600.00	09.03.2020		6	Bharti Tent house	Kali puja Bisarjan light	8700.00	8700.00	20.02.2020	No Irregularities found.	7	Sintu decorators	chaht puja light service	61800.00	61800.00	20.02.2020		8	Shayam traders	Bleaching powder purchase	24000.00	24000.00	10.08.2019		9	Computer service centre	Accessories purchase	350.00	350.00	24.08.2019		10	Munna electronics & sounds	advertisement	800.00	800.00	03.09.2019		11	Jay ambey Bhawani bartandddkan	Chaht puja	2400.00	2400.00	19.09.2019	
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(C) REPORT ON SURVEY ON 20 HIGH VALUE PROPERTIES

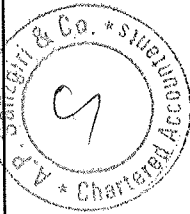
S.N	Head	Comments
1	Objective	Field survey and report of 20 high value properties of ULB and report on the basis of area of building, rate of property tax etc of the same. Comparison with the data of same property provided by the ULB and report on variance between them if available.
2	Criteria	Survey was done for 20 High value properties.
3	Condition	We have checked Twenty high valued assessed property and found no variances related to FY 2019-20 during audit.
4	Consequences/Effect	Not applicable
5	Cause	Not applicable
6	Corrective Action/Recommendation	Management need to carry survey of properties on regular interval.
7	Management Comments	Kindly refer discussion note attached with the report.

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

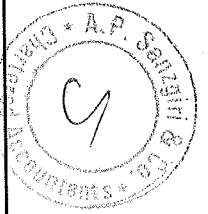
(a) NON MAINTENANCE OF BOOKS OF ACCOUNTS, SUBSIDIARY REGISTERS:

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

S.N	Name of Register	Maintained/ Not Maintained	Last date of Updating
1	Cash Book-Cashier	Maintained	31.03.2020
2	Cash Book-Accountant	Maintained	31.03.2020
3	Collection Register	Maintained	31.03.2020
4	Cheque issue Register	Maintained	31.03.2020
5	Register of Advance	Maintained	31.03.2020
6	Register of Permanent Advance	Maintained	31.03.2020



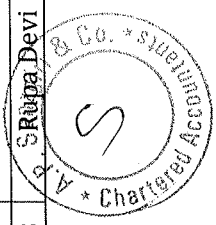
7	Deposit received register	Maintained	31.03.2020
8	Summary statement of deposit adjusted	Not Maintained	
9	Demand Register	Maintained	31.03.2020
10	Summary Statement of Bills Raised	Not maintained	
11	Register of Notice Fees, Warrant Fees, Other Fees	Maintained	31.03.2020
12	Summary Statement of Notice Fees, Warrant Fees, Other Fees	Not maintained	
13	Register of Refunds, Remissions and Write off	Yojnapanji	31.03.2020
14	Summary statement of Refunds and Remissions	Not maintained	
15	Summary Statement of Write-offs	Not maintained	
16	Statement of outstanding Liability for Expenses	Not maintained	
17	Document Control Register/Stock Account Receipts/Cheque Book	Maintained	31.03.2020
18	Fixed Assets Register	Maintained	01.04.2011
19	Summary Statement of Demand Raised on assessment	Not Maintained	
20	Summary Statement of Head wise Collection of Other Income	Maintained in DCR	31.03.2020
21	Summary Statement of Refunds	Maintained in YojnaPanji	31.03.2020
22	Summary Statement of Write off	Not maintained	
23	Grant Register	Maintained	31.03.2020
24	Summary Statement of status of Capital Work in Progress	Not Maintained	
25	Work Sheet	Maintained	31.03.2020
26	Deposit Works Register	Not Maintained	
27	Material Receipt Note	Maintained	31.03.2020
28	Store Ledger	Maintained	31.03.2020
29	Statement of Closing Stock	Not Maintained	
30	Statement of Material Issued	Maintained	31.03.2020
31	BRS of all bank accounts (including dormant accounts)	Maintained	31.03.2020
32	Final Accounts for the F.Y. 2012-13 to 2017-18	Not maintained	
33	Audited Balance Sheet	Not maintained	
34	Audited Income & Expenditure Account	Not maintained	
35	Audited Receipts & Payment Account	Not maintained	



(b) IRREGULARITY IN PROCUREMENT PROCESS:

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

S.N	Name of Party	Invoice Amount	Deduction has made or not	Whether Deductions are with appropriate Rate	Check signature of Commissioner/EO in Payment Order	Whether Measurement book & bill signed by the JE of ULB	Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates and no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority (BMAR Rule No.-130)
1	Archana Mishra	304260.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
2	Anil kumar	450790.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
3	Satyendrakumar	586530.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
4	Satyendrakumar	588672.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
5	Satyendrakumar	618274.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
6	Satyendrakumar	547308.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
7	Rani Devi	618464.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
8	NirmalPoddar	266080.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
9	Shatrughankumar	387576.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
10	Satyendrakumar	411710.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
11	Gridharkumar	409600.00	ALL DEDUCTION MADE		YES	YES	Furnished and no deviation found
12	Archana Mishra	304260.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found
13	Satyendrakumar	602730.00	ALL DEDUCTION MADE	YES	YES	YES	Furnished and no deviation found



		MADE						
14	Gridharkumar	ALL DEDUCTION MADE	YES	YES	YES	YES	Furnished and no deviation found	
15	Archana Mishra	ALL DEDUCTION MADE	YES	YES	YES	YES	Furnished and no deviation found	
16	Sumitkumar	ALL DEDUCTION MADE	YES	YES	YES	YES	Furnished and no deviation found	
17	Satyendrakumar	ALL DEDUCTION MADE	YES	YES	YES	YES	Furnished and no deviation found	
TOTAL						7713018.00		

2. DETAILS OF LOG BOOK MAINTAINED:

S.N	Name of Vehicle	QTY	Whether vehicle log book is maintained or not	Whether log book is properly updated or not	Whether vehicle is insured or not	Whether Rate of Diesel/Petrol properly mention in log book
1	Tractor	4	Not Maintained	Not updated	Not insured	Yes mentioned
2	Mahindra yubraj	3	Not Maintained	Not updated	Not insured	Yes mentioned
3	Scot tractor	2	Not Maintained	Not updated	Not insured	Yes mentioned
4	Four seater pickup	1	Not Maintained	Not updated	Not insured	Yes mentioned
5	Auto	8	Not Maintained	Not updated	Not insured	Yes mentioned
6	Four seater pickup	1	Not Maintained	Not updated	Not insured	Yes mentioned
7	Auto for advertisement	1	Not Maintained	Not updated	Not insured	Yes mentioned
8	JCB big	2	Not Maintained	Not updated	Not insured	Yes mentioned
9	JCB small	2	Not Maintained	Not updated	Not insured	Yes mentioned
10	Mahindra pai loader	1	Not Maintained	Not updated	Not insured	Yes mentioned
11	Water tanker	2	Not Maintained	Not updated	Not insured	Yes mentioned
12	Shukshan machine	1	Not Maintained	Not updated	Not insured	Yes mentioned



(c) NON-COMPLIANCE OF DIRECTIVES BY UD&HD. GOB:

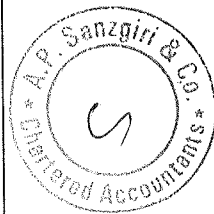
S.N	Directions Issued by UDHD	Particulars of Circulars/Orders/Notices	Complied or Not
1	Gyapank No.- 1497; Dated- 30.10.2019	Survey of "use of Ply ash and Bricks" and compliance of direction given in this regard . And availability of copy for compliance of direction for decision taken in the Meeting held in this behalf as on 26.09.2018.	Complied
2	Patrank Number : 1888 Dated : 03.04.2019	Regarding Compliances of Provision of Employees Provident Fund Act, 1952;	Not Complied
3	Gyapank Number : 2120 Dated : 24.04.2019	Shortage of Drinking water within municipality area - Kind of steps taken by ULB to prevent this shortage.	Complied
4	Gyapank Number : 2412 Dated : 14.05.2019	Regarding Deposit of PF amount	Not Complied
5	Gyapank Number : 1353 Dated : 28.05.2019	Direction regarding processing and disposal of "Solid waste management"	Complied
6	Patrank Number : 2960 Dated : 13.06.2019	Regarding Repair and Maintenance of Handpump	Complied
7	Gyapank Number : 1551 Dated : 24.06.2019	HFA	Complied

(d) NON COMPLIANCE OF ACTS& RULES:

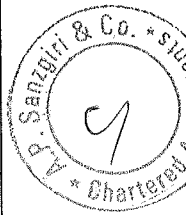
S.N	Requirement	Criteria	Auditors Comment	Management Comment
1	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made	BMAR Rule No.-22	Refer point: Part-A (a) (2) As per verification of receipt book it is noted that there was average delay in collection and deposit of tax into bank around 01 to 19 days'	Kindly refer discussion note attached with the report.
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	BMAR Rule No.- 27	Only Tax collector are entrusted to collect municipal revenue within municipality area.	



	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		
4	Whether bill collector get its verified collection register as well as the receipt books in his charge to the Revenue Inspector/Revenue Officer or the designated stall of the Municipality	BMAR Rule No.- 27	Yes		
5	Whether every bill collector invariably remit his collections (in cash and/or cheques) to Cashier daily before 4.30 PM and take the cashier's acknowledgment in the collection register.	BMAR Rule No.- 27	Refer point: Part-A (a) (2) As per verification of receipt book it is noted that there was average delay in collection and deposit of tax into bank around 01 to 19 days	Kindly refer discussion note attached with the report.	
6	Whether Grant Register as prescribed in BMAR Form 28 was maintained by the Municipality to record receipts and utilization of grants sanctioned by the Government.	BMAR Rule No.- 69	Yes		
7	Whether specific grants, which have certain conditions attached for utilizing such grants including the requirement to use it for capital purposes or use it in a particular proportion or manner. Usually such grants have requirements for submitting utilization certificates e.g. Finance Commission grant, SFC grant for specific purpose, namely, road repairs. It is the responsibility of the Chief Municipal Officer that the conditions attached to the grant are complied with without exception.	BMAR Rule No.- 69	Yes complied.		



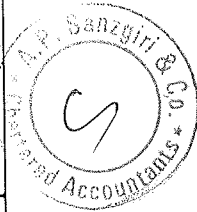
8	Whether the grant received for a specific purpose was diverted for any other purpose.	BMAR Rule No.- 69	No diverted for any other purpose.	Kindly refer discussion note attached with the report.
9	Whether the Utilization Certificate was signed by Chief Municipal Officer for verification of the financial outlays and physical progress reported on BMAR Form No.29.	BMAR Rule No.- 69	Refer PART-B (h) Yes, complete UC has been prepared.	Kindly refer discussion note attached with the report.
10	Whether Municipality has returned unutilized grant for more than three years from date of receipt to the source from where such grant was received	BMAR Rule No.- 69	Yes	
11	Whether The Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	Currently Receipt and Payment A/c has been prepared by ULB;	Kindly refer discussion note attached with the report.
12	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	No ULB was not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	Due to lack of staff in account department we could not prepared monthly trial balance.
13	Whether ULB sent the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	BMAR Rule No.- 121	No	No demand statement sent to UD&HD. Kindly Refer discussion note attached with report.
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)	BMAR Rule No.- 122	BMAR Rule No.- 122 - was not followed by ULB during the financial year 19-20	Due to lack of staff in account department we could not prepare financial statement please provide staff by UD&HD. (kindly Refer discussion note attached with the report)



	<p>d. Significant accounting policies adopted by the Municipality in presentation of the financial statements.</p> <p>e. Notes to Accounts, which shall disclose Contingent liabilities, and such other information as, may be useful in understanding the financial statements clearly.</p> <p>f. Comparative amounts shall be entered on the financial statements for the preceding financial year except. In the case of the first year to which those rules apply</p>			
15	<p>Whether the municipality is regular in depositing statutory dues including Tax deducted at source, GST, TDS on GST, service tax, VAT, works contract tax, cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited: (BMAR Rule No.-130)</p>	BMAR Rule No.-130	<p>Refer PART-B (f) We observed that ULB was not regular in compliance of statutory dues.</p>	<p>It will be deposited. Kindly refer discussion note attached with report.</p>
16	<p>Whether the municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation;(BMAR Rule No.-130)</p>	BMAR Rule No.-130	<p>Refer PART-B (g) Yes</p>	
17	<p>Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated In sufficient detail;</p>	BMAR Rule No.-130	<p>all transactions (incomes, expenditures, assets and liabilities) are not correctly classified and stated In sufficient detail</p>	<p>Due to lack of staff in account department we could not classified and stated In sufficient detail;</p>
18	<p>Whether all grants sanctioned or received by the municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the ULB? Whether such deductions have been properly accounted;</p>	BMAR Rule No.-130	<p>yes</p>	



19	Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created;	BMAR Rule No.-130	No any Special Funds have been created.	
20	Whether the ULB is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable Intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	BMAR Rule No.-130	the ULB is not maintaining fixed assets register for the year ended 19 - 20 no fixed assets physically verified.	Due to lack of staff in account department we could not maintaining proper record of fixed assets. (Kindly Refer Discussion note Attached with the Report.)
21	Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	BMAR Rule No.-130	Yes collected, but collection procedure is slow	Announcement has been done it will be collected soon. (Kindly Refer Discussion note Attached With the Report)
22	Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	BMAR Rule No.-130	Yes Procedure have been followed.	
23	Whether any expenses of personal nature of the Officers or employees has been charged to the municipality's accounts; If so, the details thereof;	BMAR Rule No.-130	We have not find this type of transition during audit.	
24	Whether the Bank Reconciliation statements have been property prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;	BMAR Rule No.-130	Refer Point-04 (III) yes ULB is NOT preparing bank reconciliation for all bank accounts maintained.	
25	Whether the year-end and reconciliation procedures prescribed have been carried out as per the rules;	BMAR Rule No.-130	Yes.	



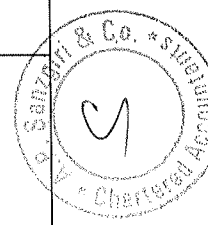
26	Whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget. whether made originally or subsequently and in all cases such as are authorized by Act;	BMAR Rule No.-130	Yes	
27	Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	BMAR Rule No.-130	Refer-PART-A (a)(4) Yes, properly assessed and collected but recovery procedure is slow.	Collecting is going on.
28	Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act;	BMAR Rule No.-130	Refer-PART-A (a)(2) Yes, all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act; except in case of deposit of daily collection, that is deposited on average 1-19 days delay of collection.	Due to absence of supervisory staff the practice of late deposit of property tax is doing by tax collector now strictly instruction are given to tax collectors for depositing property tax on time.
29	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order;	BMAR Rule No.-130	UC have been prepared in prescribed format in timely manner.	It will be prepared after expenditure of grant.
30	Whether, proper books of account as required by the Act and Rules have been kept by the Municipality so far as It appears from examination of those books. (Rule-130 of BMAR-2014)	BMAR Rule No.-130	Refer-PART-B (a) No some required books of accounts as per BMAM/BMAR has not been maintained.	Due to lack of staff we could not maintained some required books of accounts. (Kindly Refer Discussion note Attached With the Report)
31	Whether physical verification has been conducted by the ULB at reasonable intervals In respect of stores;	BMAR Rule No.-130	No store verification report was made available during the reporting period.	Due to lack of qualified staff we could not verified physical variation.
32	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate?	BMAR Rule No.-130	No physical verification is carried out;	Due to lack of qualified staff we could not verified physical variation.



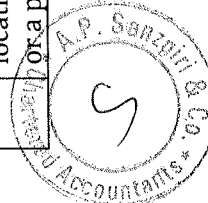
33	Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the same has been properly dealt with in the books of account; Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts;	BMAR Rule No.-130	ULB not maintained stock register properly and further physical verification is also not carried out;	We could not maintain stock register due revenue staff.
34	Whether the valuation of stores is in accordance with the accounting principles laid down in the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;	BMAR Rule No.-130	ULB did not follow the practice of valuation of stock.	(Kindly Refer Discussion note Attached With the Report)
35	Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?	BMAR Rule No.-130	Advance given in 31.3.2007	(Kindly Refer Discussion note Attached With the Report)
36	Whether advances given to municipal employees and interest thereon are being regularly recovered;	BMAR Rule No.-130	Advance given but recovery process slow.	(Kindly Refer Discussion note Attached With the Report)
37	Bihar Municipal Accounting Manual, 2014, every year budget should be prepared for receipts and expenditure in Performa 75,77 80 and Preparing Budgets as per the Rules framed under Bihar Municipal Accounts Rule 2014. Rule 132 regarding Public Participation in Preparation Of Budget. Moreover, as required under provisions of Rule 139, mid -year review of Budget.	BMAR Rule No.-132	Yes ,budget is prepared.	
	Municipal Fund: Whether ULB has created	BMA,2007:	Not found.	



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



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



	advertisement, which is so erected ,exhibited, fixed or retained or so displayed to public view, a tax calculated at such rate as may be determined regulations. it requires payment of certain fee for advertisement.				
47	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007,) Municipality shall, by regulations, provide for issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore,	BMA,2007: Chapter XIX	Refer-PART-A(a)(3) No, ULB is not issuing notice fees to defaulter and collecting notices fees.	Currently not collecting but it will be considering and collected accordingly. (Kindly Refer Discussion note Attached With the Report)	
48	As per section 342 of Bihar Municipal Act, 2007 Trade license fee is to be collected from different types of Trader, who are trading in Concerned Municipal area.	BMA,2007: Chapter XXXVII	Yes, trade licence have been collected, but collection rate is very slow and 75% of total demand remains outstanding	(Kindly Refer Discussion note Attached With the Report)	

(e) (a) LACK OF INTERNAL CONTROL MEASURES: We have observed the following areas where internal control measures are required by ULBs-

- a) FIXED ASSETS REGISTER HAS NOT BEEN MAINTAINED.
- b) VECHILES INSURANCE HAS BEEN EXPIRED.
- c) SOME OF THE STATUTORY REGISTERS ARE NOT MAINTAINED.
- d) ELECTRICITY BILL PAID ANNUALLY WITH LATE FEE.
- e) HOLDING TAX WITH HIGH VALUE DUE.
- f) LACK OF STAFF

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

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

S.N	Name of Party	Invoice Value	Amount of deduction	Due date of deposit	Actual Date of deposit	Cheque/ Challan Number/ payee id
1	SHUBHAM JAN KALYAN SAMITI	465488.00	9309.00	07.01.20		
2	MAHAVIR SHARMIK AND NIRMAN SWALAMBI SHAKARI SAMITE LTD	495706.00	9914.00	07.01.20	22.01.20	54339
3	SHUBHAM JAN KALYAN SAMITI	465488.00	9309.00	07.02.20	22.02.20	4511



4	MAHAVIR SHARMIK AND NIRMAN SWALAMBI SHAKARI SAMITE LTD	495706.00	9914.00	07.02.20		
5	SHUBHAM JAN KALYAN SAMITI	465488.00	9309.00	07.01.20	13.01.20	696
6	MAHAVIR SHARMIK AND NIRMAN SWALAMBI SHAKARI SAMITE LTD	495706.00	9914.00	07.01.20		
7	ANITA SINHA	756865.00	15137.00			
8	RUBI KUMARI	735849.00	14716.00	07.01.20	22.02.20	5171
9	SATYENDRA KUMAR	504450.00	10089.00			
10	ADESH KUMAR	408006.00	8160.00			
11	SUMAN KUMAR	732735.00	14655.00	07.01.20	07.03.20	50139
12	SARIKA KUMARI	391115.00	7822.00			
13	NIRMAL PODDAR	596081.00	11921.00			
	TOTAL	7008683.00	140169.00			

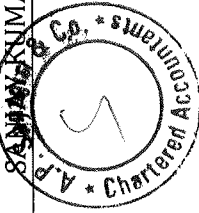
Consequences of Non deposition of TDS on due date: ULB may suffer following consequences;

- Interest u/s 221 of income tax act, 1961 - 1.5 % per month, if amount not deposited after deduction;
- Penalty u/s 271C of income tax act, 1961 - Up to amount of TDS

Prosecution u/s 276B: 3 Month to 7 Years

2. DETAILS OF DEPOSIT OF ROYALTY ARE MENTIONED BELOW:

S.N	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/Challan Number
1	NUTAN KUMARI	568671.00	12637.00		
2	MD IZHAR ALAM	1500876.00	30018.00		
3	SUMAN KUMAR DUBEY	1908862.00	38177.00		
4	ARUN YADAV	1118971.00	-		
5	AJIT KUMAR YADAV	1895243.00	37905.00		
6	SHEKHAR KUMAR SINGH	2000876.00	40018.00		
7	RAMAN KUMAR	621227.00	12425.00		
8	RAJIV KUMAR SINGH	190721.00	4238.00	22.4.20	MZ335489
9	MAHENDR KUMAR	1682398.00	35419.00		
10	SAVITRI KUMAR SINHA	642136.00	11676.00		



11	RAJESH KUMAR DAS	904245.00	17134.00	
12	ARVIND KUMAR JHA	2232200.00	44644.00	
	Total	1,52,66,426.00	2,84,291.00	

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

S.N	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/Challan Number
1	NUTAN KUMARI	568671.00	12637.00		
2	MD IZHAR ALAM	1500876.00	30018.00		
3	SUMAN KUMAR DUBEY	1908862.00	38177.00		
4	ARUN YADAV	1118971.00	-		
5	AJIT KUMAR YADAV	1895243.00	37905.00		
6	SHEKHAR KUMAR SINGH	2000876.00	40018.00		
7	RAMAN KUMAR	621227.00	12425.00		
8	RAJIV KUMAR SINGH	190721.00	4238.00	22.04.20	MG101432
9	MAHENDR KUMAR	1682398.00	35419.00		
10	SANJAY KUMAR SINHA	642136.00	11676.00		
11	RAJESH KUMAR DAS	904245.00	17134.00		
12	ARVIND KUMAR JHA	2232200.00	44644.00		
	TOTAL	15266426.00	284291.00		

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

S.N	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/Challan Number
1	MAHAVIR SHARMIK AND NIRMAN SWALAMBI SHAKARI SAMITI LTD	537200.00	10744.00	24.02.20	076932
2	SHUBHAM JAN KALYAN SAMITI	505600.00	10112.00		
3	MAHAVIR SHARMIK AND NIRMAN SWALAMBI SHAKARI SAMITEILTD	537200.00	10744.00	29.02.20	069866
4	SHUBHAM JAN KALYAN SAMITI	505600.00	10112.00		
5	SHUBHAM JAN KALYAN SAMITI	505600.00	10112.00	13.01.20	537274



6	MAHAVIR SHARMIK AND NIRMAN SWALAMBI SHAKARI SAMITI LTD	537200.00	10744.00		
7	ANITA SINHA	796700.00	15934.00	29.02.20	069866
8	RUBI KUMARA	774576.00	15491.00		
9	SATYENDRA KUMAR	531000.00	10620.00	08.01.20	640486
10	ADESH KUMAR	429481.00	8590.00		
11	SUMAN KUMAR	771300.00	15426.00		
12	NIRMAL PODDAR	627456.00	12550.00		
	TOTAL	7058913.00	141179.00		

5. DETAILS OF TDS RETURNS FILLED ARE MENTIONED BELOW:

S.No	Quarter	Due date	Remark
1.	Quarter-1	31-07-2019	Not filled
2.	Quarter-2	31-10-2019	No Delay
3.	Quarter-3	31-01-2020	2 Days Delay
4.	Quarter-4	31-07-2020	No Delay

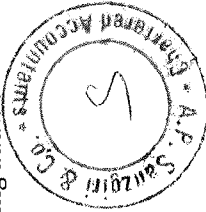
(g.) DEFICIENCY IN PAYROLL SYSTEM:

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

DETAILS OF DELAY OF DEPOSIT OF EPF:

Permanent Employee:

During audit of ULB we have observed that following amount of PF has been deposited to EPFO A/C during the financial year 2019-2020.

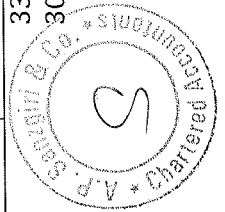


Month of Deduction	Amount Deduction	Due date of deposit	Amount Deposit	Actual Date of deposit	Delay in days
Apr - 19	363795.00	15.5.19	371217.00	22.7.19	67
May - 19	362863.00	15.6.19	370266.00	27.7.19	41
June - 19	362910.00	15.7.19	370315.00	29.7.19	13
July - 19	367471.00	15 Aug 2019	367471.00	30 Aug 2019	15 Days
August - 19	362852.00	15 Sep 2019	362852.00	04 Oct 2019	19 Days
Sep - 19	356345.00	15 Oct 2019	356345.00	11 Oct 2019	No Delay
Oct - 19	361353.00	15 Nov 2019	361353.00	8 Nov 2019	No Delay
Nov - 19	346543.00	15 Dec 2019	346543.00	18 Dec 2019	3 Days
Dec - 19	341590.00	15 Jan 2020	341590.00	29 Jan 2020	14 Days
Jan - 20	348995.00	15 Feb 2019	348995.00	08 Feb 2020	No Delay
FEB - 20	358607.00	15 Mar 2019	358607.00	15 Mar 2020	No Delay
MAR - 20	360748.00	30 Apr 2020	360748.00	12 Apr 2020	No delay

Contractual Employee:

During audit of Jamalpur Nagar Parishad we have observed that amount of PF has been deposited to EPF A/C during the financial year 2019-2020.

Month of Deduction	Amount Deduction	Due date of deposit	Amount Deposit	Actual Date of deposit	Delay in days
Apr-19	17987	15.05.2019	18312	13.07.2019	58 days
May-19	17987	15.06.2019	18312	13.07.2019	28 days
June - 19	17987.00	15.7.19	18312.00	13.7.19	No Delay
July - 19	18312.00	15 Aug 2019	18312.00	14 Aug 2019	No Delay
August - 19	16250.00	15 Sep 2019	16250.00	11 Oct 2019	25 Days
Sep - 19	16250.00	15 Oct 2019	16250.00	21 Oct 2019	07 days
Oct - 19	33759.00	15 Nov 2019	33759.00	8 Nov 2019	No Delay
Nov - 19	31323.00	15 Dec 2019	31323.00	16 Dec 2019	01 Days
Dec - 19	31807.00	15 Jan 2020	31807.00	15 Jan 2020	No Delay
Jan - 2020	33759.00	15 Feb 2019	33105.00	8 Feb 2020	No Delay
Feb - 2020	33180.00	15 Mar 2020	33180.00	6 Mar 2020	No Delay
Mar - 2020	30491.00	30 Apr 2020	30491.00	12 Apr 2020	No Delay



(h) UTILISATION OF GRANT AND REPORT ON UTILISATION CERTIFICATES

STATUS OF UTILIZATION CERTIFICATE: The same is prepared with the help of Auditor. (Refer Discussion note and annexure)

STATUS OF USE OF GRANT AS PER DEFAULT ALLOCATION: Specifically grant allocation details has not been maintained, however it is maintained in grant register. (Refer Discussion Note)

(i) Physical verification of inventory/Stores: Refer point 31-40 PART-B (d). ULB did not follow the practice of physical verification of stock. (Refer Discussion Note)

(j) Advance Their adjusted and recovery:

TOTAL ADVANCE PAID = 1227855 BEFORE 31.3.2007
TOTAL AMOUNT RECEIPT = 495369 TILL 26.9.2017
TOTAL AMOUNT DUE = 732486 TILL NOW
BUT NOW NO ADVANCE GIVEN BY JAMALPUR NAGAR PARISHAD

Management comment: -Kindly Refer Discussion Note Attached with Report

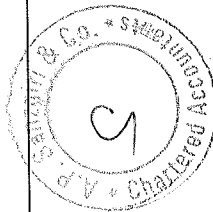
(k) Any other matters as may be prescribed in due course: As all relevant matters has been covered in above mentioned points

III. PART-C

S/N	Particulars	Complied or Not
A	Auditor should report in a separate section for non-compliance of rules/directives of UD&HD, Gob; Auditor should see the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	Complied Refer-PART-B(b)
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	Complied Refer-PART-A(c)



	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;	
	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 :	
C	Rule 22: All moneys to be brought to account	Refer-PART-B(c)
	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	
D	Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Complied Refer-PART-B(d)
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, Sairatetc;	Complied Refer-PART-A(a)
F	Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 10,000 and above.	Complied Refer-PART-B(b)
G	Auditor should Report on Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 100000/-	Complied Refer-PART-B(b)
H	Auditor should Report on presence or absence of a system of issuance of utilisation certificate for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	Complied Refer-PART-B(h)
I	Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied Refer-Audit Recommendation



J	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Complied Refer-PART-B(b)(a)
K	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies	Complied Refer-PART-B(b)(a)
L	Auditor will report on that the fixed deposit and other funds should be in nationalized. Banks/Approved financial institutions and should earn maximum interest at their gestation period.	Complied Refer-PART-B(3)
M	Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement of loss.	Complied Refer-PART-A(a)
N	Auditor will report on that all kind of tax deductions i.e. Commercial tax, Income tax, provident fund etc. Should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	Complied Refer-PART-B(f)
O	Internal Auditor will ensure that all the C&AG audit & Internal audit Paras was compiled by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report.	Complied Point-03 of Detailed Audit Report



4. DETAIL AUDIT OBSERVATIONS

RISK ASSESSMENT

Name of the ULB: Nagar Parishad Jamalpur

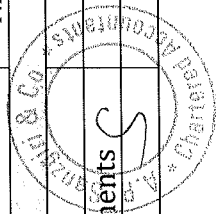
SN	Observations	Risk Rating	Design Gap	System Gap	Operating Gap	Management Comment	Auditor Recommendations
DEMAND GENERATION							
1	Loss of Revenue due to under assessment/ wrong generation of demand	NA	NO	NO	NO	NA	NA
2	Collusion with citizen regarding assessment	NA	NO	NO	NO	NA	NA
3	Non-updating various register like hand book, DCB register, Assessment register, etc.	NA	NO	NO	NO	NA	NA
4	Others	NA	NA	NA	NA		

RECEIPT AND BANKING

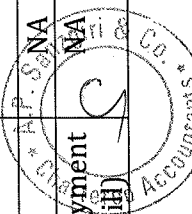
1	Error in collections, loss of receipts and perpetrated frauds	H	NO	NO	YES	It will be rectify very soon in near future	It is recommended that <ul style="list-style-type: none"> ➤ Collection must be in timely manner; ➤ Amount collected must be deposited without making any delay; ➤ And Regular check by competent authority to mitigate any type of fraud in this regard.
2	Non-updating various register like hand book, DCB register, cash book, etc.	M	NO	YES	NO	We have shortage of skilled employees and due to this we are facing problem like this.	The various register like DCB, hand book Cash Book etc. should be maintained on real time basis.
3	Collusion with the citizen and the ULBs staff to make wrong assessments of income	NA	NO	NO	NO		
4	Others	NA	NA	NA	NA		

REVENUE EXPENDITURE

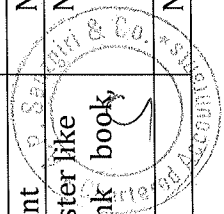
1	Error in Over Payment	NA	NA	NA	NA	NA	NA
2	Loss of supporting documents	NA	NA	NA	NA	NA	NA
3	Loss of authentication	NA	NA	NA	NA	NA	NA



4	Perpetrated Fraud (Like Payment more than one time on same bill)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	Non-updating various register like bill register with payment figure etc.	M	NA	NA	YES	We have shortage of skilled employees and due to this we are facing problem like this.	NA	NA	NA	NA	Bill registers etc should be update on real time basis transaction.
6	Others	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
ESTABLISHMENT EXPENDITURE											
1	Error in Over Payment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Loss of supporting documents	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	Loss of authentication	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	Collusion with Employee	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	Perpetrated Fraud (Like Payment more than one time on same bill)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	Non-updating various register like bill register with payment figure etc.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	Others	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CAPITAL EXPENDITURE											
1	Error in Over Payment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Loss of supporting documents	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	Loss of authentication	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	Collusion with Contractor	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	Perpetrated Fraud (Like Payment more than one time on same bill)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	Non-updating various register like work register, MB, bill register, Fixed Assets register, Service book /record, advance register, etc.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Others	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
PROCUREMENT AND INVENTORY											
1	Error in Over Payment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Loss of supporting documents	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	Loss of authentication/ Procedural Error	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	Collusion with Employee	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	Perpetrated Fraud (Like Payment more than one time on same bill)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA



6	Non-updating various register likes store register, issue register, bill register with payment fig, advance register, etc.	M	NA	NA	YES	NA	NA	It will be maintained.	It is recommended to maintain the same and it should be cross checked on regular interval by competent authority to mitigate fraud.
7	Others	NA	NA	NA	NA	NA	NA	NA	NA
GRANT AND LOANS AND UTILIZATION THEREOF									
1	Not utilization of grant or grant unspent	M				YES		Due to practical and operational issues, there are some cases of non utilization of grant. It will be utilizing in future.	Grant must be utilized as per guidelines in timely manner.
2	Not furnishing of UC	H				YES		It will be submitted.	UC must be furnished on time as per specified guidelines and format.
3	Non fulfillment of condition part thereto	NA	NA	NA	NA	NA	NA	NA	NA
4	Perpetrated fraud (Like payment more than one time same contractor)	NA	NA	NA	NA	NA	NA	NA	NA
5	Non-updating various register like grant register, work register, bill register with payment fig, advance register etc.	H				YES		Will be updated very soon by deploying skilled staff.	Grant register, work register, bill register with payment fig, advance register etc. must maintain.
6	Others	NA	NA	NA	NA	NA	NA	NA	NA
FIXED DEPOSIT AND INVESTMENT									
1	Not deposited at appropriate time (loss of revenue)	NA	NA	NA	NA	NA	NA	NA	NA
2	Loss of Investment certificate	NA	NA	NA	NA	NA	NA	NA	NA
3	Non fulfillment of condition part thereto	NA	NA	NA	NA	NA	NA	NA	NA
4	Collusion with bank officials to invest at lower rate	NA	NA	NA	NA	NA	NA	NA	NA
5	Deposit into Current account	NA	NA	NA	NA	NA	NA	NA	NA
6	Non-updating various register like investment register, Bank book cash book, etc.	NA	NA	NA	NA	NA	NA	NA	NA
7	Other	NA	NA	NA	NA	NA	NA	NA	NA



UNAUTHORIZED ADVANCE										
1	Unauthorized release of advance	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Release of advance beyond authority	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	Non-adjustment of loan or advance during the year	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	Collusion with employee/party to release advance/ loan beyond authority	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	Advance/loan not account for	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	Non-updating various register like Loan & advance, Bank book, cash book, etc.	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA



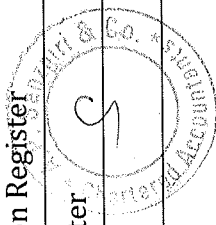
LIST OF IMPORTANT REGISTERS

Jamalpur Nagar Parishad

HIGH

COMPLIANCE REPORT SUBMITTED
(3328 ,09/09/17)

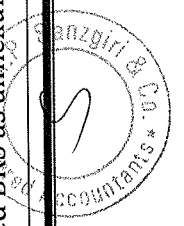
S.N	Particulars	Audit Observation	Associates Risk	Management Comment	Status (Resolved or not)
1	Cash Book	Maintained	NA	NA	NA
2	Ledger	Not Maintained	HIGH	Will be maintained from upcoming year.	Not Resolved
3	Journal	Not Maintained	HIGH	Will be maintained from upcoming year.	
4	Register for Journal/ Magazines/ Newspapers	Not Maintained	HIGH	Will be maintained from upcoming year.	
5	Register for Temporary Advances	Not Maintained	HIGH	NA	
6	Register of Money Orders/Bank Draft Received	Maintained	NA	NA	NA
7	Cheque Issue Register	Maintained	NA	NA	NA
8	Register of Remittances made into bank	Not Maintained	HIGH	Will be maintained from upcoming year.	Not Resolved
9	Bank Passbook	Maintained	NA	NA	NA
10	Register of Bank drafts dispatched	Maintained	NA	NA	NA
11	Bill Register	Maintained	NA	NA	NA
12	Establishment Register	Maintained	NA	NA	NA
13	Stock Register	Maintained	NA	NA	NA
14	Capital Goods/ Consumable articles, non consumable articles	Not Maintained	HIGH	Will be maintained from upcoming year	Not Resolved
15	Statutory Deduction Register	Not Maintained	HIGH	Will be maintained from upcoming year	Not Resolved
16	Fixed Assets Register	Not Maintained	HIGH	Will be maintained from upcoming year	Not Resolved
17	Grant Register	Not Maintained	HIGH	Will be maintained from upcoming year	Not Resolved



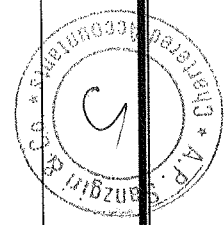
18	Scheme Register		Not Maintained	HIGH	Will be maintained from upcoming year	Not Resolved
19	Monthly accounts of Receipts/ Payments		Not Maintained	HIGH	Will be maintained from upcoming year	Not Resolved
20	Temporary Advances Register for Staff, Customers/ supplier/VEC and TA/DA Advance		Maintained	NA	NA	NA
21	Dispatch Register		Maintained	NA	NA	NA
22	PERIOD: FILE Register		Not Maintained	HIGH	Will be maintained from upcoming year	NA
23	Any other (Name of the register)		NA	NA	NA	NA



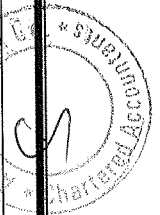
CASH AND BANK						
Name of the ULB		Jamalpur Nagar Parishad				
RISK RATING:		HIGH				
CAG OBSERVATIONS STATUS		COMPLIANCE REPORT SUBMITTED (3328, 09/09/17)				
PERIOD:		F.Y. 2019-20				
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
1	Check whether there is no any undue delay in presentation of cheque /DD received, to bank	No such cases observed during the said period of Audit.	NA	NA	NA	NA
2	Whether cheque/draft issue/ receipt/ dishonored register have been maintained as per prescribed form (As Per BMAM) & entry are made on properly, accurately & timely basis.	Yes, the same has been maintained	NA	NA	NA	NA
3	Whether banking transactions (receipts & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	Yes, it is matched with cash book.	NA	NA	NA	NA
4	Whether cheque issue register are matched with cash book	Yes, it is matched with cash book.	NA	NA	NA	NA
5	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not,	No such cases observed during the Audit period.	NA	NA	NA	NA
6	Whether Bank Reconciliation has been made for each account, verify the status of BRS, (attached BRS as annexure)	Bank reconciliation statement has not prepared by ULB on regular basis. However there is no	NA	Medium	Will be prepared from upcoming year.	No.



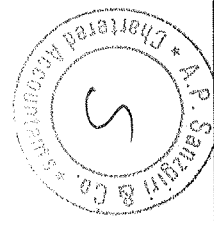
7	Check whether no any fraud payment or payment to other person has been made,	No such case found	payments selected for audit	NA	NA	NA	NA	NA	NA
8	Whether bank statement for all account have been promptly received from bank.	Bank statement of every bank is not received by ULB on timely basis. As a result of this bank reconciliation statement has not been prepared timely.		NA	Medium		Will issue instructions to staff to collect monthly statements from bank.	No	
9	Number of Bank accounts maintained	20 bank accounts are maintained.		NA	Medium		Will issue instructions to staff to collect monthly statements from bank	No	
10	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED" marked on it.	Not Maintained		NA	High		It will be implemented now onwards	No	
11	Liability for stale cheques account review is done and necessary reversal entries are passed	Done		NA	NA		NA	NA	
12	Any other	NA		NA	NA		NA	NA	



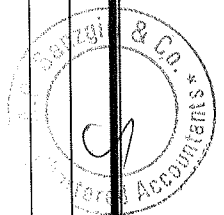
PUBLIC WORKS						
	NAME OF THE ULB	Jamalpur Nagar Parishad				
	RISK RATING:	HIGH				
	CAG OBSERVATIONS STATUS	COMPLIANCE REPORT SUBMITTED (3328, 09/09/17)				
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
1	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has mentioned in first page of MB,	Yes, bill has been prepared on the basis of MB book.	NA	NA	NA	NA
2	Whether bill has been signed by proper in charge,	Yes	NA	NA	NA	NA
3	Whether the bill has been checked by the accountant with the MB (also compare the qty.), estimate, agreement, previous bill (in case of running agreement)	Yes	NA	NA	NA	NA
4	Verify whether any payment made for removing/dismantling materials which have scrap value must be indicated in the bill.	Yes	NA	NA	NA	NA
5	Whether measuring has done by the engineer concerned,	Measurement of work is done by J.E. of ULB.	NA	NA	NA	NA
6	Whether expenditure on construction of work was debited to WIP & verified with MB maintained	Manual books are maintained	NA	NA	NA	NA



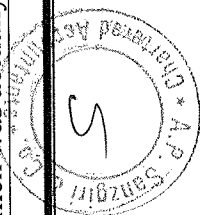
7	Whether master roll(machine numbered & authorized) has been maintained for details of store, specifying:								
8	• Date of Issue					NA			
9	• Name of Subordinate					NA			
10	• Name of Work					NA			
11	• Number of Labour					NA			
12	• Period of Engagement					NA			
13	• Details of Payment (Date, amount, Cheque no etc.)					NA			
14	Whether the same has been periodically verified.					NA	NA	NA	NA.
15	Whether payment are as predefined approval level sanctioned u/s 75 of BMA, 2007,					NA	NA	NA	NA
16	Any Other					NA	NA	NA	NA



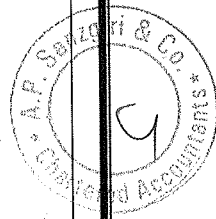
Cash Book						
NAME OF THE ULB		Jamalpur Nagar Parishad				
RISK RATING:		HIGH				
CAG OBSERVATIONS STATUS		COMPLIANCE REPORT SUBMITTED (3328, 09/09/17)				
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
1	Whether Opening Balance & Closing Balance was worked out or not,	Yes	NA	NA	NA	NA
2	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	Posting of transactions in receipt side of cash book is not proper. It is observed that receipt amount like interest, holding taxes or any other nature of income received has been accumulated and posted in cash book.	NA	HIGH	It will be followed as per Accounting Rule of Bihar Municipal Accounting Rule	No
3	Whether posting in on daily basis.	Yes	NA	NA	NA	NA
4	Whether there is any clerical error (casting or/and posting error, etc) or not	No such instances found	NA	NA	NA	NA
5	Whether any delay in deposit of amount of collection by cashier,	Yes Kindly refer Annexure-1 attached with report.	NA	HIGH	We will take steps for deposition of collection on very next day.	No
6	conduct physical verification of cash and report heavy cash balance if any	ULB did not physically verify Cash.	NA	LOW	We will put the matter before board and follow accordingly.	No
7	Any Other	NA	NA	NA	NA	NA



Collection						
	Jamalpur Nagar Parishad					
	HIGH					
	COMPLIANCE REPORT SUBMITTED (3328, 09/09/17)					
CAG OBSERVATIONS STATUS						
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
1	Whether collection procedure are as per guidelines/direction of ULB,	No, Further collection is not deposited in to bank on same day.	Annex-1	High	We will follow the policy now onwards.	Not Resolved
2	Whether collections are made on the basis of Demand & Collection Register ,	Yes	NA	NA	NA	NA
3	Whether collection are made in the same receipt Vouchers which has been issued/ authorized by ULB/ state government & it should be clearer mentioned of different head & not any alteration, & the carbon copy of receipt vouchers are properly vouched so that no any variation in posting the same.	Yes	NA	NA	NA	NA
4	Whether collections are bifurcated in different heads as required,	Consolidated amount is mentioned in the cash book.	NA	Medium	We will look in to this matter.	No
5	Whether a separate bank account has been maintained for each circle, (for PMC only)	NA	NA	NA	NA	NA
6	Whether all collections are made in proper "Receipt Voucher Book" having same serial number which was actually issued to TC,	We have checked receipts vouchers books on random basis and it is found ok.	NA	NA	NA	NA

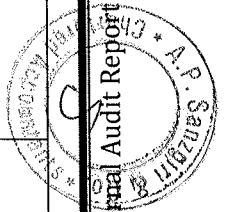


7	Whether all collections made during the day are account for & banked on next working day or there is any teaming & lading,	No, There is gap between collection and deposit of money in to bank. Kindly also refer Annexure-1 attached with this report	NA	High	We will follow Bihar Municipal Act now onwards.	No
8	Whether no any collection are directly expended without prior approval,	No such instances found during the audit.	NA	NA	NA	NA
9	Whether collections are made by all the holding fall under the same TC or Civics Centre	No such type of records is maintained at ULB Level.	NA	Medium	Due to shortage of human resources it is not possible in spite of this we will implement it from now.	No
10	Whether government share of collections (like Education Cess & Health Cess) are properly & timely deposited in its own account, (if applicable)	NA	NA	NA	NA	NA
11	Whether there is any short/non collection or short deposit or not deposit	No such cases found during audit	NA	NA	NA	NA
12	Whether penalty (@2% P.M/ 1.5%) has been duly charged on late payment.	We have checked transactions on random basis and it is found that penalty is charged.	NA	NA	NA	NA
13	Whether daily collections are entered into hand book, collection register maintained by TC & it should be properly entered in demand & collection register,	Yes	NA	NA	NA	NA
14	Whether collection by way of cheque are properly banked & credited into account,	Yes	NA	NA	NA	NA
15	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	Yes, in case of taxes remission/discount is given to households but there is no mechanism to trace that this refund or remission was given	NA	NA	NA	NA

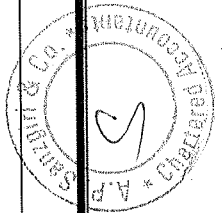


		after duly sanction or without sanction.			
16	Whether any immediate steps has been taken or not for cheque dishonored received	No such cases found during audit	NA	NA	NA
17	Whether reversal of payment has been made for any dishonored cheque	No such cases found during audit	NA	NA	NA

DEMAND						
	NAME OF THE ULB	Jamalpur Nagar Parishad				
	RISK RATING:	HIGH				
	NAME OF TAX COLLECTOR					
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
1	Ensure whether closing balance of previous year is accurately brought forward,	Yes, brought accurately from previous year to current year.	NA	NA	NA	NA
2	Whether determination of demand is on manual or computerized way, & it would be as per updated rules, regulation, guidelines & other required details for proper calculation,	Manual cum computerized. As per requirement.	NA	NA	NA	NA
3	Whether data for calculation is correct & properly verified by appropriate authority/ Internal Auditor by way of physical survey,	It is found that for calculation of property tax, area of property or use of property, is on the basis of physical survey.	NA	NA	NA	NA
4	Whether revision of valuation of holding properly made after specified period	ULB not revised its valuation method after specified period. As a results of this ULB suffering	NA	High	We will look in to this matter.	No



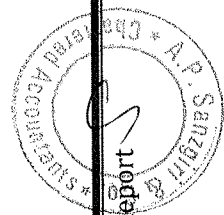
		revenue loss for not revising method of valuation.					
5	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	Yes, in case of taxes remission/discount is given to households but there is no mechanism to trace that this refund or remission was given after duly sanction or without section.	NA	NA	NA	NA	NA
6	Ensure whether there is any clerical error in calculation,	We have checked some cases on random and such instances not found.	NA	NA	NA	NA	NA
7	Whether demand register in prescribed format is maintained or not,	Not Maintained	NA	Medium	We will maintain it now onwards.	No	No
8	Whether persons involve in calculation/collection have knowledge of their responsibility.	Yes, but they do not have knowledge of BMAM and BMAR	NA	NA	We will conduct training for the same and trained them accordingly.	No	No
9	Whether there is proper distribution of responsibility for calculation, recovery & updation of register for demand, so that no single person have control on two or process at the same time,	These activities are done by one person at ULB.	NA	High	Due to lack of staff, it is not possible to allot this task to multiple members.	No	No
10	Whether there is any under/no assessment,	No such case observed	NA	NA	NA	NA	NA
11	Whether there is appropriate measures(As Per section 155 & 158 of BMA, 2007) are adopted for recovery of Government/bid dues,	Yes	NA	NA	NA	NA	NA
12	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	Yes	NA	NA	NA	NA	NA



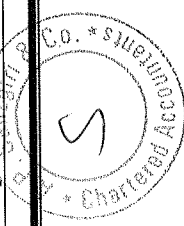
13	Whether penalty (@2% P.M/ 1.5%) has been charged on late payment,	We have checked transactions on random basis and it is found that penalty is charged.	NA	NA	NA	NA
14	Whether Demand, Collection & Balance Register has been prepared on daily basis for all receipts or not, & it would be authorized by proper authority or not,	Demand, Collection and Balance register is not maintained by the ULB.	NA	High	Due to lack of staff, it is difficult to maintain on daily basis.	No
15	Whether there are adequate safeguard on data has been operated or not,	Yes	NA	NA	NA	NA
16	Whether self assessment property tax return for payment of property tax has been filed by the assesses in the prescribed format,	We have checked transactions on random basis and it is found that SAF is implemented.	NA	NA	NA	NA
17	Whether there is any collusion with customer/holding w.r.t. assessment, payment, etc.	No such instances found	NA	NA	NA	NA

ESTABLISHMENT

NAME OF THE ULB	Jamalpur Nagar Parishad					
RISK RATING:	HIGH					
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
1	Whether establishment expenditure is sanctioned by authorised person & it has been within sanctioned limit,	Yes, it has been authorized by appropriate person within limit.	NA	NA	NA	NA



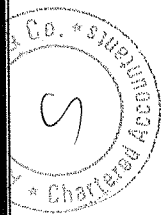
2	Whether service log book has been maintained & up to date or not,	NA	High	We did not maintain, however same will be maintained from upcoming time.	No
3	Audit whether apart from comparing the pay & allowance drawn by each employee in the pay bill with the corresponding entries in the pay column of the service book and checking the acquaints roll of employee who have been paid in cash,	NA	NA	We did not maintain, however same will be maintained from upcoming time.	No
4	Whether each employee has unique identification number & it has been referred in all matter in relation to service book Whether payment made to employee has been verified with attendance register/logbook,	NA	Medium	We do not have any instructions for this matter.	No
5	Whether service book for calculation of payable has been authorized by the proper person,	NA	NA	We did not maintain, however same will be maintained from upcoming year.	No
6	Whether account department has prepared the advice & instructed the bank for the payment as per advice,	NA	NA	NA	NA
7	Whether undistributed amount of pay & allowance as shown in cash book matched with balance of undistributed salary balance,	NA	NA	NA	NA
8	Whether undistributed amount of pay & allowance are not for more than 3 months as cash in hand,	NA	NA	NA	NA
9	Whether disbursement of pay & allowance are duly recorded in books & accepted by employee specifying separate date with date of receive (In	NA	NA	NA	NA



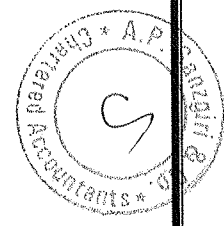
	case of arrear),								
10	Whether the bill prepared according to sanctioned scale,	Yes	NA	NA	NA	NA	NA	NA	NA
11	Whether no any payment is made to employee whose service retired in any Manner	No such instances found	NA	NA	NA	NA	NA	NA	NA
12	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No such instances found	NA	NA	NA	NA	NA	NA	NA
13	Whether all statutory deduction or adjustment has been made before payment,	Yes	NA	NA	NA	NA	NA	NA	NA
14	To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances (House building and vehicle advance etc.) and settlement thereof.	Yes	NA	NA	NA	NA	NA	NA	NA
15	To check salary bills.	No Salary bill is prepared by the ULB.	NA	Medium	NA	It will be implemented in future.	NA	No	NA
16	Position of outstanding advances paid to Employees	NA	NA	NA	NA	NA	NA	NA	NA
17	To check deduction of provident fund and ESI has been made as per rules	Yes, it is deducted.	NA	NA	NA	NA	NA	NA	NA
18	Whether PF slips are issued to the employees on yearly basis and to see whether all the statutory returns for PF are submitted to the concerned authorities.	Neither PF slip provided to its employees nor return submitted	NA	NA	NA	NA	NA	NA	NA
19	To check whether salary bill is prepared in such a manner that it gives breakup of the amount of bill and all adjustments such as deduction of PF, TDS and other advances and loans etc.	No salary bill prepared by ULB; however a register containing of all details of deduction and their adjustment has been	NA	Low	NA	Salary Bill will be prepared from now.	NA	No	NA

20	Check Retirement benefit to employee		No such instances found		NA		NA		NA		NA		NA
21	Personnel Appointments and to see whether all records are updated from time to time.		Yes		NA		NA		NA		NA		NA
22	Dismissal and Resignation/ Termination		No Such case found.		NA		NA		NA		NA		NA
23	Temporary workers		Yes		NA		NA		NA		NA		NA
24	Overtime		No Such case found		NA		NA		NA		NA		NA
25	Attendance Register To check number of persons mentioned in the attendance register tally with the sanctioned strength of a unit.		Checked and found ok		NA		NA		NA		NA		NA
25	Personnel Files		Not produced before us during audit		NA		NA		NA		NA		NA
27	Training of employees(including Skill development Levy)		No such practice at ULB		NA		Medium		Training for capacity building of employees will be implemented.		NA		No
28	Leave Register - To check whether a leave register is maintained as per types of leave as medical Leave/CL/EL/maternity/paternity leave.		Yes		NA		NA		NA		NA		NA

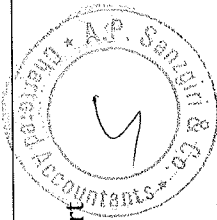
GRANT					
	NAME OF THE ULB	Jamalpur Nagar Parishad			
	RISK RATING:	HIGH			
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Status (Resolved /Not)
1	Maintenance/Updation registers regarding detail of funds received and expenditure.	Grant register not maintained by ULB.	NA	HIGH	Grant received through CFMS No



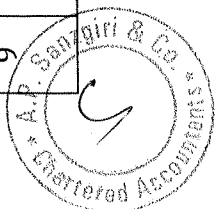
								hence register is not maintained, will maintain in future.	
2	Any diversion/re-appropriation of funds not covered under the provision of BMA, 2007 should be pointed out for remedial action.	No such case found	NA	NA	NA	NA	NA	NA	NA
3	To check whether utilization certificate is for actual utilization of funds received	No such UC submitted during this audit period.	NA	NA	HIGH	HIGH	We are working on it and will be submitted after completion of it.	No	
4	It should also be checked that utilization certificate is issued as per prescribed time frame given in the Manual and issue of UCs is not delayed	No such UC submitted during this audit period.	NA	NA	HIGH	HIGH	We are working on it and will be submitted after completion of it.	No	
5	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	We have checked and found no expenditures exceeds to its budgets.	NA	NA	NA	NA	NA	NA	NA



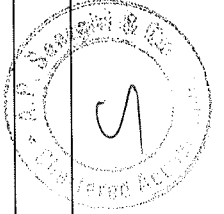
PAYMENT OF BILLS OF CONTRACTORS						
NAME OF THE ULB		Jamalpur Nagar Parishad				
RISK RATING:		HIGH				
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
1	Original bill duly signed by contractors is submitted.	We have checked this on random basis and it is found ok.	NA	NA	NA	NA
2	Contractor has put his initials in all cuttings and corrections in the bill.		NA	NA	NA	NA
3	All Supporting documents are attached with the bills.		NA	NA	NA	NA
4	The rates, security deposit and deductions are as per terms and conditions specified in the agreement		NA	NA	NA	NA
5	The variations in quantities and completion period etc. have been authorized by the competent authority		NA	NA	NA	NA
6	Job completion certificate has been processed by the dealing assistant.		NA	NA	NA	NA
7	Bills passed for payment are as per rules & T & C of Tender.		NA	NA	NA	NA
8	All terms and conditions of the contract are fulfilled before passing the bills.		NA	NA	NA	NA
9	Every final bill is checked in detail with measurement books.		NA	NA	NA	NA
10	Cash/Bank Vouchers to be checked for authorization etc.		NA	NA	NA	NA
11	Overall review of the books of accounts.		NA	NA	NA	NA
12	Position of outstanding advances paid to suppliers/ contractors.		NA	NA	NA	NA



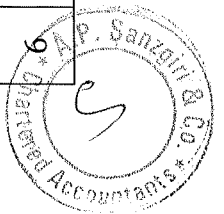
RECEIPT VOUCHER						
NAME OF THE ULB		Jamalpur Nagar Parishad				
RISK RATING:		HIGH				
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
1	Whether "Receipt Vouchers" are in the prescribed format & having machined serial number & there is no any manuscript form,	Yes	NA	NA	NA	NA
2	➤ Check;		NA	NA	NA	NA
3	○ What is the date of printing,	Dates written manually	NA	NA	NA	NA
4	○ What quantity of serial number was printed out,	Not produced	NA	NA	NA	NA
5	○ What is the date of dispatched, quantity of receipt vouchers & their serial number;	Not produced	NA	NA	NA	NA
6	○ Log book/ Register maintained at printing press regarding printing of "Receipt Vouchers".	Maintained	NA	NA	NA	NA
7	Verify that "Receipt Vouchers" received & their storing, having same quantity & serial numbered which was actually dispatched & proper recording of the same along with issue,	No such records was maintained	NA	NA	NA	NA
8	Verify Log book/ Register maintained at every collection centre & cash counter with regard to receipt & return quantity & serial number,	Yes	NA	NA	NA	NA
9	Verify the log book/ Register of 'Receipt Vouchers' & cross verified the allotments to TC(Log Book) with their date of issue, serial number, name of TC & their circle	Yes	NA	NA	NA	NA



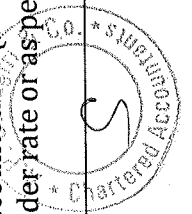
10	Check whether TC have same "Receipt Voucher" which was actually issued by store & it must be authorized by the appropriate authority,	Yes	NA	NA	NA	NA	NA
11	Check that there should be proper recording at each stage (where authority has been changed) of log book/ register for issue/receipt of "Receipt Vouchers",	Yes, the same has been maintained.	NA	NA	NA	NA	NA
12	Confirm that all unused "Receipt Vouchers" are under the custody of authorized person,	Yes, under the custody of store keeper.	NA	NA	NA	NA	NA
13	Verify that any cancelled vouchers have in both original & carbon copy,	Yes.	NA	NA	NA	NA	NA
14	Verify whether reversible carbon has been used during receipt.	Yes	NA	NA	NA	NA	NA
Other Revenue							
1	Advertisement Tax	Yes, No o/s dues.	NA	NA	NA	NA	NA
2	Tower Tax	ULB has not provided data that's why outstanding balance to recover is unascertained.	NA	NA	NA	NA	NA
3	Professional Tax	NA	NA	NA	NA	NA	NA
4	Assigned Revenue (As details annexed)	NA	NA	NA	NA	NA	NA
5	Rental Charges (As details annexed)	ULB has huge outstanding balance to recover and recovery procedure followed is slow.	9.17 Lakh	High		We will implement necessary step for recovery very soon.	No
6	Fee & uses Charges (As details annexed)	NA	NA	NA	NA	NA	NA
7	Other Revenue Items	Yes, No o/s dues.	NA	NA	NA	NA	NA



REVENUE EXPENSES						
	Jamalpur Nagar Parishad					
	Medium					
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
1	Whether payment is on the basis of sanction/work order letter & incurred by authorized person,	Yes.	NA	NA	NA	NA
2	Whether payment is made through prescribed voucher (As per BMAM),	No, ULB make payment on the basis of bill raised by contractor or supplier.	NA		We will follow the prescribed procedure from next time.	No
3	Whether payment is made without any undue delay or whether any cheque issued are promptly issued to the respective person,	No delay observed during audit period.	NA	NA	NA	NA
4	Whether there is bifurcation of responsibility towards person making payment & person preparing MB, receipt of goods, maintenance of Payment file, etc.,	Yes, the hierarchy is maintained toward contracts work assigned.	NA	NA	NA	NA
5	Whether updation of accounts/books are on proper & timely basis,	No	NA	Medium	Due to lack of human resources the same issues has been arise.	No
6	Whether authorized person verify & sign the document involve,	Yes	NA	NA	NA	NA



7	Whether data base for the same has been properly maintained & safeguard measures are taken,	Yes	NA	NA	NA	NA
8	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	No such type of case observed.	NA	NA	NA	NA
9	Whether register for settlement of service bill has been maintained and up to date,	No such type of case observed	NA	NA	NA	NA
10	Whether payment made to the same to whom it might be payable and no any second claim in this regard,	Yes	NA	NA	NA	NA
11	Whether payment has been made after deducting statutory dues or advances,	Yes	NA	NA	NA	NA
12	Whether the expenditure are made with a period & amount as sanctioned,	Yes	NA	NA	NA	NA
13	Whether there is undue rush of expenditure at the end of financial year,	No such type of case observed	NA	NA	NA	NA
14	Whether payment has to be made after confirmation from store,	No such type of practice followed.	NA	Medium	Will follow in future.	No
15	Whether payment for repairs, etc, has to be made on the basis of logbook maintained,	No such type of practice followed.	NA	Medium	We have make payment on the basis of bill raised by service provider	No
16	Whether payment are as per defined approval level sanctioned u/s 75 of BMA,2007,	Yes	NA	NA	NA	NA
17	Confirm whether goods/assets received/accepted on or before 31 st March, where the bill is received after that date have been accounted for (either on the basis of purchase order, tender rate or as per bill),	No	NA	NA	NA	NA

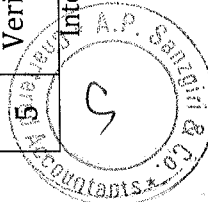


18	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No such type of cases observed during period of Audit.	NA	NA	NA	NA
19	Whether all statutory deduction or adjustment has been made before payment,	Yes, payment has been made after deduction and adjustment.	NA	NA	NA	NA
20	Whether entry of any event during service has been made in service book by authorised person.	No	NA	NA	NA	NA

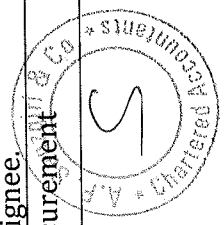
STATUTORY REQUIREMENT

Jamalpur Nagar Parishad						
HIGH						
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
1	Whether deduction of TDS on payment has been made as per law,	Yes	NA	NA	NA	NA
2	Whether TDS deducted are timely deposited into bank with same amount,	No. Deducted amount of TDS is not deposited on timely basis as prescribed in Law.	NA	High	Ok, we will deposit on timely basis from next time.	No
3	Whether regulatory requirement for submission of Return has been followed,	No. Return for TDS, GST and PF has not submit on or before due date.	NA	High	Ok, we will comply.	No
4	Whether any deduction is made in any act, must be deposited as per their respective act,	Yes, deposited but not on timely basis.	NA	High	Ok, we will comply.	No
5	Verify whether in case of "through rate" contract,	Yes no deviation found	NA	NA	NA	NA

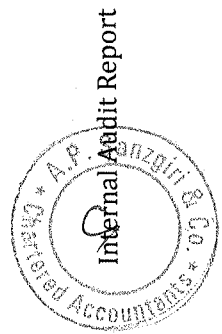
Internal Audit Report



	there is no any payment for material, etc by the ULB								
6	Any demand is outstanding from regulatory authority for non compliance	No notice of demand found in ULB.	NA	NA	NA	NA	NA	NA	NA
TENDER DETAILS									
	NAME OF THE ULB	Jamalpur Nagar Parishad							
	RISK RATING:	HIGH							
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)			
1	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	Yes, there is no deviation found	NA	NA	NA	NA			NA
2	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	NA	NA	NA	NA			NA
3	The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty / guarantee, inspection, arbitration, liquidated damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.	Yes	NA	NA	NA	NA			NA
4	The purchase proposal was approved by the competent authority as per delegation of powers	Yes	NA	NA	NA	NA			NA
5	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.	Yes	NA	NA	NA	NA			NA
6	Approval of mode of procurement	Yes	NA	NA	NA	NA			NA

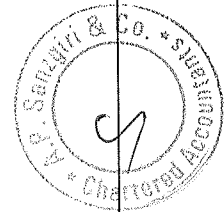


7	The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.	Yes	NA	NA	NA	NA
8	To check whether the direction were followed for notification/advertising and opening of bids at notified date, time and place in the presence of bidders.	Yes, direction in this regard followed by ULB	NA	NA	NA	NA
9	Award of contract and its execution is as per procedure and guidelines issued by the Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, & European Union etc.)	NA	NA	NA	NA	NA
10	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	Yes	NA	NA	NA	NA
11	To check whether contract was awarded to the lowest evaluated responsive bidders, who fulfilled qualification requirements, specified in the tenders documents.	Yes, ULB awarded contract to lowest bidder.	NA	NA	NA	NA
12	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.	NA	NA	NA	NA	NA
13	To check whether articles were received/work was completed in time as per delivery schedule.	Yes	NA	NA	NA	NA
14	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Yes	NA	NA	NA	NA
15	Whether any complaint was received regarding procurement and payment and existence of mechanism for Redressal of Complaints	No such case observed	NA	NA	NA	NA



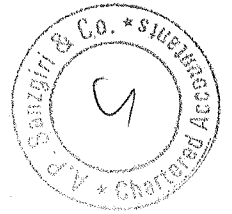
VEHICLE LOG BOOK

Jamalpur Nagar Parishad						
HIGH						
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
1	Whether logbook has maintained or not & up to date with proper details like journeys, work undertaken, covering root, visited place, kilometer, etc.	Log book is not properly maintained and updated.	NA	High	We have given instruction to follow.	No
2	Whether logbook of journey is maintained in detail & signed by the officials using them,	No	NA	High	We have given instruction to follow.	No
3	Whether it should be used for official purpose, otherwise charges are recoverable.	The record for said purposed are unavailable, so we are unable to comment upon it.	NA	Medium	NA	No
4	Whether details of fuel for the same has been maintained in log book,	Yes	NA	NA	NA	NA
5	Whether full details of repairs has been maintained & it have been through authorized center	No	NA	High	We have given instruction to follow.	No
6	Whether authorized person have proper check over log book.	No	NA	High	Due to lack of time the same thing happened, however we will follow from now.	No





FIXED ASSETS							
NAME OF THE ULB		Jamalpur Nagar Parishad					
RISK RATING:		HIGH					
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)	
1	Status on Maintenance of Fixed Assets Register	Not Maintained	NA	High	We will maintain from now.	No	
2	Budget availability is confirmed before acquisition	Neither Fixed assets register nor Asset Replacement Register maintained for current reporting period. Physical verification of fixed assets is also not done.	NA	High	Will follow and maintain from now.	No	
3	Fixed assets are recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition		NA	High	Will follow and maintain from now.	No	
4	all fixed assets are acquired only after obtaining approval of the concerned authority		NA	High	Will follow and maintain from now.	No	
5	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.		NA	High	Physical verification of Fixed Assets will be done.	No	
6	Depreciation is provided on each class of fixed assets at the prescribed rates		NA	High	Will follow from now..	No	
7	Asset Replacement Register is properly maintained asset class- wise		NA	High	Will follow and maintain from now.	No	

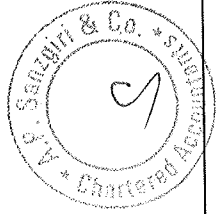


Others						
NAME OF THE ULB		Jamalpur Nagar Parishad				
RISK RATING:		HIGH				
S.N	Particulars	Audit Observation	Amt. Involved	Associates Risk	Management Comment	Status (Resolved /Not)
Register of Mutation						
1	All permanent changes made in the assessment of buildings and lands have been recorded in this register with reference to the monthly lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off	Yes, ULB charges for all such thing mentioned.	NA	NA	NA	NA
2	Demands of current year and previous year have been reconciled with reference to the above details	Yes	NA	NA	NA	NA
Register of Suits						
1	All suits filed by the municipality for recovery of any sum due are entered	NA	NA	NA	NA	NA
2	All suits filed against the municipality are entered	NA	NA	NA	NA	NA
3	Sanction from the Council obtained for filing / defending the suit	NA	NA	NA	NA	NA
4	All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered	NA	NA	NA	NA	NA
5	Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favor of municipality	NA	NA	NA	NA	NA



H INADEQUATE MONITORING OF TAX DEDUCTED AT SOURCE AND AS DEPOSITED

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Implication/ Risk

HIGH

Recommendation

Deducted amount of TDS is not deposited on timely basis as prescribed in Law.

Management Comments

We will deposit on prescribed due date from next time.

Person Responsible:

Timeless:

JAMALPUR NAGAR PARISHAD

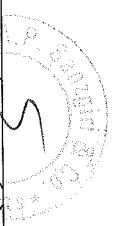
INTERNAL AUDIT REPORT FOR F.Y 2019 – 20 (Qtr-1)

ANNEX-1 REPORT ON LATE DEPOSIT OF PROPERTY TAX

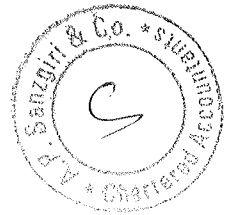
S.N	Serial Number	Amount of Tax	Date of Collection as per Receipts Book	Amount Deposited with Cashier	Delay in deposit with cashier	Delay deposit with cashier	Date of Deposit into Bank as per Deposit Slip	Delay in deposit with Bank
1	(1)66431 (2)65153	102538.00	2.4.19	102538	5.4.19	3 days	15.4.19	10 days
2	(1)61307 (2)66458 (3)66544 (4)67353 (5)65383 (6)66706 (7)58281 (8)65540	153674.00	07.4.19	153674.00	12.4.19	5 days	24.4.19	12 days
3	(1)66476 (2)66608 (3)67308 (4)66176 (5)65726 (6)67035 (7)66724 (8)65688 (9)67401	85970.00	26.4.19	85970.00	30.4.19	4 days	14.5.19	14 days
4	(1)66487 (2)67810 (3)63338 (4)67751 (5)62284	135228.00	30.4.19	135228.00	4.5.19	4 days	15.5.19	9 days



	(6)67601 (7)64545 (8)67405 (9)60382	(6)67610 (7)64550 (8)67419 (9)60384																		
5	(1)67828 (2)67258 (3)67366 (4)66931 (5)67901 (6)67095 (7)68101 (8)68118 (9)62292 (10)67611 (11)65234 (12)64486 (13)66241	(1)67862 (2)67262 (3)67380 (4)66940 (5)67908 (6)67100 (7)68109 (8)68126 (9)62297 (10)67628 (11)65253 (12)64495 (13)66249	391796.00	5.5.19	391796.00	10.5.19	5 days	20.5.19	10 days											
6	(1)67863 (2)67797 (3)67629 (4)65254 (5)67420 (6)54384	(1)67900 (2)68323 (3)67638 (4)65264 (5)67438 (6)54385	186813.00	9.5.19	186813.00	17.5.19	8 days	27.5.19	10 days											
7	(1)68801 (2)68602 (3)68615 (4)68514 (5)68901 (6)68701 (7)68150 (8)66250	(1)68848 (2)68605 (3)68619 (4)68523 (5)68908 (6)68708 (7)68183 (8)66253	284701.00	12.5.19	284701.00	27.5.19	15 days	10.6.19	13 days											
8	(1)68849 (2)66310 (3)68629 (4)66620	(1)68878 (2)66311 (3)68661 (4)66621	574624.00	4.6.19	574624.00	24.6.19		27.6.19	3 days											



	(5)68717 (6)67932 (7)68184 (8)68654 (9)60385 (10)67439	(5)68779 (6)68943 (7)68191 (8)67683 (9)60388 (10)67449	160749.00	15.6.19	160749.00	28.6.19	20 days		
9	(1)68879 (2)69307	(1)68900 (2)69317	160749.00	28.6.19	13 days	2.7.19	4 days		



JAMALPUR NAGAR PARISHAD

INTERNAL AUDIT REPORT FOR F.Y 2019 – 20 (Qtr-2)

ANNEX-1 REPORT ON LATE DEPOSIT OF PROPERTY TAX

S.N	Serial Number	Amount of Tax	Date of Collection as per Receipts Book	Amount Deposited with Cashier	Delay in deposit with cashier	Delay deposit with cashier	Date of Deposit into Bank as per Deposit Slip	Delay in deposit with Bank
1	70901	3039.00	27.08.19	3039.00	29.8.19	2	17.9.19	19
2	69510	36699.00	1.7.19 to 12.7.19	34135.00	17.07.19	15	19.7.19	2
3	69527	4204.00	13.7.19 to 20.7.19	4204.00	22.7.19	9	29.07.19	7
4	69536	7713.00	23.7.19	7713.00	29.7.19	6	2.08.19	3
5	69544	8847.00	2.8.19 to 5.9.19	1705.00	6.8.19	4	10.08.19	4
6	69553	9952.00	7.8.19 to 8.8.19	9952.00	9.8.19	2	16.08.19	7
7	69563	11180.00	9.8.19 to 10.8.19	11180.00	13.8.19	4	16.08.19	3
8	69569	11798.00	13.8.19 to 17.8.19	11798.00	17.8.19	4	22.08.19	9
9	70901	10927.00	27.8.19 to 30.8.19	10927.00	31.8.19	4	09.09.19	9
10	70909	7837.00	2.9.19 to 4.09.19	7837.00	5.9.19	3	12.09.19	7
11	70917	12044.00	5.9.19 to 7.9.19	12044.00	14.9.19	9	25.09.19	11
12	70923	10452.00	7.9.19 to 13.9.19	10452.00	20.9.19	13	30.09.19	10
13	70932	1705.00	21.9.19	1705.00	24.9.19	3	4.10.19	10
14	70933	39243.00	25.9.19 to 27.9.19	39243.00	27.9.19	2	4.10.19	5
15	70945	21523.00	27.9.19 to 30.9.19	21523.00	30.9.19	3	9.10.19	9



JAMALPUR NAGAR PARISHAD

INTERNAL AUDIT REPORT FOR F.Y 2019 – 20(Qtr-3)

ANNEX-1 REPORT ON LATE DEPOSIT OF PROPERTY TAX

S.N	Serial Number	Amount of Tax	Date of Collection as per Receipts Book	Amount Deposited with Cashier	Date of deposit with cashier	Delay in deposit with cashier	Date of Deposit into Bank as per Deposit Slip	Delay in deposit with Bank
1	70949	30118.00	1.10.19 to 14.10.19	30118.00	15.10.19	14	25.10.19	10
2	70966	18460.00	19.10.19 to 26.10.19	18460.00	28.10.19	11	15.11.19	17
3	70976	4434.00	26.10.19 to 6.11.19	4434.00	7.11.19	11	18.11.19	11
4	70980	15004.00	8.11.19 to 11.11.19	15004.00	11.11.19	03	25.11.19	14
5	70993	11793.00	13.11.19 to 14.11.19	11793.00	15.11.19	02	27.11.19	12
6	72002	16245.00	19.11.19 to 23.11.19	16245.00	25.11.19	06	02.12.19	8
7	72015	50555.00	26.11.19 to 30.11.19	50555.00	30.11.19	04	09.11.19	9
8	72030	38540.00	7.12.19	38540.00	9.12.19	02	16.12.19	7
9	72031	5366.00	9.12.19 to 13.12.19	5366.00	14.12.19	05	19.12.19	3
10	72036	5005.00	16.12.19	5005.00	17.12.19	01	23.12.19	6
11	72037	5261.00	17.12.19 to 18.12.19	5261.00	18.12.19	01	26.12.19	8
12	72039	25781.00	19.12.19	25781.00	9.01.20	20	13.01.20	4
13	72042	3195.00	31.12.19	3195.00	03.01.20	03	16.01.20	13



JAMALPUR NAGAR PARISHAD

INTERNAL AUDIT REPORT OF Q4 FOR F.Y 2019 – 20

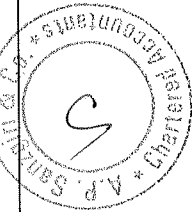
ANNEX-1 REPORT ON LATE DEPOSIT OF PROPERTY TAX

S.N	Serial Number	Amount of Tax	Date of Collection as per Receipts Book	Amount Deposited with Cashier	Date of deposit with cashier	Delay in deposit with cashier	Date of Deposit into Bank as per Deposit Slip	Delay in deposit with Bank (In Days)
1	72048	22681.00	3.1.20 to 7.1.20	22681.00	10.1.20	07	16.01.20	06
2	72057	12111.00	12.1.20 to 17.1.20	12111.00	17.1.20	05	20.1.20	03
3	70976	4434.00	26.12.19 to 2.1.20	4434.00	7.1.20	11	18.1.20	07
4	70980	15004.00	8.02.20 to 11.02.20	15004.00	11.02.20	03	25.02.20	14
5	70993	11793.00	13.02.20 to 14.02.20	11793.00	15.02.20	02	27.02.20	12
6	72002	16245.00	19.02.20 to 23.02.20	16245.00	25.02.20	06	02.03.20	8
7	72015	50555.00	26.02.20 to 30.02.20	50555.00	30.02.20	04	09.03.20	9
8	72030	38540.00	7.03.20	38540.00	9.03.20	02	16.03.20	7
9	72031	5366.00	9.03.20 to 13.03.20	5366.00	14.03.20	05	19.03.20	3
10	72036	5005.00	16.03.20	5005.00	17.03.20	01	20.03.20	3
11	72060	22681.00	20.1.20 to 25.1.20	22681.00	30.1.20	07	6.04.20	06
12	72075	12111.00	02.02.20 to 7.02.20	12111.00	17.02.20	15	20.2.20	05

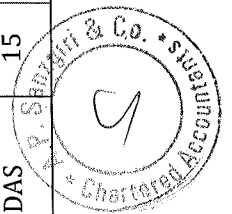


JAMALPUR NAGAR PARISHAD
INTERNAL AUDIT REPORT FOR F.Y 2019 – 20
ANNEX-2: REPORT ON FINDINGS OF FIELD SURVEY OF PROPERTY TAX OF MINIMUM 20 HIGH VALUED PROPERTIES

S.N	Holding Name	W.N	H.N.	Type of Use			Area			Tax Amount			Remarks
				As per tax Collector	As per Auditor	As per Collector	As per Auditor	Diff.	As per Collector	As per Auditor	Diff.	As per Collector	
1	NOTREDEM SOCIETY JAMALPUR	13	4/3,132/90,3 /3	R.C.C	R.C.C	124113	124113	-	345115	345115	-	AVAIL EXCEPTION AS A CHARTABLE INSTITUTION SINCE 1956 BUT THE SOCIETY OPERATE COMMERCILLY (COLLECT TUTION FEES FROM STUDENT)	
2	THAKUR SHAYAM SUNDAR MAHARAJ, BHAWESH & YUGAL KISHORE MANDAL	14	JE-005/125	R.C.C	R.C.C	5161	5161	-	266303	266303	-	MATTER IN COURT	
3	HARSHIT NARAYAN SINGH	21	JW-0027/0174	R.C.C	R.C.C	3443	3443	-	914226	914226	-	MATTER IN COURT DUE ON 1999-2000	
4	CHANDRA NARAYAN SINGH	21	JW-0027-0128	R.C.C	R.C.C	6837	6837	-	441473	441473	-	MATTER IN COURT DUE ON 1991-1992	



5	VIVEK TULSI	16	JE-003/206	R.C.C	R.C.C	R.C.C	604	604	-	148697	148697	148697	STAY OUT OF COUNTRY
6	MD MURTAZA ANSARI	22	JW-028/142	R.C.C	R.C.C	R.C.C	6038	6038	-	164031	164031	164031	DISPUTE IN PROPERTY
7	MILAN KUMAR	23	JW-29/204	R.C.C	R.C.C	R.C.C	2376	2376	-	140648	140648	140648	ON NOTICE
8	KRISHNA PARSHAD	15	JE-12/276	R.C.C	R.C.C	R.C.C	21022	21022	-	6645	6645	6645	DUES ON 17-18
9	MEENA DEVI	31	362/479	R.C.C	R.C.C	R.C.C	1028	1028	-	88367	88367	88367	ON NOTICE (SHE MENTIONED FOR WRONG EVALUATION OF PROPERTY)
10	RADHE LAL MARWARI	18	JW-23/308	R.C.C	R.C.C	R.C.C	521	521	-	3038	3038	3038	NO DUE
11	SARASBATI DEVI	12	JW-022/0221	R.C.C	R.C.C	R.C.C	14248	14248	-	207729	207729	207729	DUE ON 17-18
12	SHAMBU KUMAR	14	JE-005/075	R.C.C	R.C.C	R.C.C	988	988	-	66901	66901	66901	CONVERSATION GOING ON
13	BHARAT YADAV	12	JW-021/0002	R.C.C	R.C.C	R.C.C	11351	11351	-	65588	65588	65588	19-20
14	MAHENDRA PRASHAD	18	JW-023/180	R.C.C	R.C.C	R.C.C	924	924	-	62400	62400	62400	PAID
15	SARSWATI DEVI	22	JW-028/176	R.C.C	R.C.C	R.C.C	14248	14248	-	207729	207729	207729	DISPUTE IN PROPERTY
16	ASHALATA NANDI	26	JW-30/84	R.C.C	R.C.C	R.C.C	-	-	-	61750	61750	61750	STAY OUTSIDE
17	GHANA DEVI	26	JW-030/272	R.C.C	R.C.C	R.C.C	-	-	-	60972	60972	60972	STAY OUTSIDE
18	MD GHASGIT BUCHAR	18	JW-023/268	R.C.C	R.C.C	R.C.C	-	-	-	60088	60088	60088	NEGOTATION
19	VIVEK TULSI MADHUKAR	16	JE-03/205	R.C.C	R.C.C	R.C.C	-	-	-	59524	59524	59524	STAY OUTSIDE
20	LALU DAS	15	JE-011/174	R.C.C	R.C.C	R.C.C	3139	3139	-	59378	59378	59378	FINANCIAL DIFFICULTY



Jamalpur Nagar Parishad

Discussion note

2019-20(Qtr-1)

Letter No. 2032

Date: 05.12.2019

To

AP Sangziri & Co.

(Chartered Accountants)

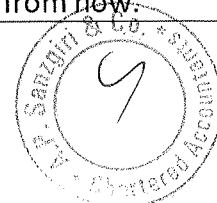
Subject: Regarding confirmation and discussion of documents not maintained and management comment in Audit report for F.Y. 2019-20 (Qtr-1)

We, Jamalpur Nagar Parishad, discuss with internal auditor and confirm the following books of accounts/ documents/ file has not been maintained, hence we could not produce it:

S.N	Audit observation	Management comments
1	Non-Levy of taxes in IAR I. PART-A (a)1	Some of taxes is collected by other department of GOB. like professional tax; and there are many taxes in this para are not collected by ULB due to not providing services in this respect like fire tax, water tax Otherwise discussed in meeting of board and implement as soon as possible.
2	Late deposit of property tax	Property taxes deposited late due to lack of staff and over load work.
3	Notice fee Collection	Currently not collecting but it will be consider and collected as soon as possible.
4	Non preparation of Payment voucher	Due to lack of revenue staff but It will be preparing as soon as possible.
5	Non-operation of biometric devices.	It will be operative very soon.
6	Municipal Accountant Committee	Municipal Accountant Committee established but no meeting held till now.
7	Delay in Deposit Of EPF	Due to lack of staff and Due to starting of CFMS not deposited on time ,now it will be deposited on or before due date.
8	Non-preparation of complete UC details.	It will be prepared.

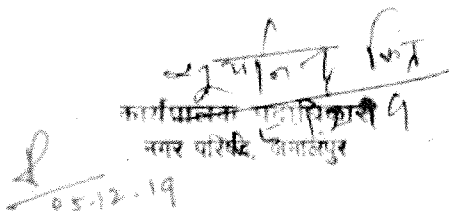


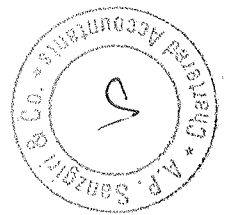
9	There is no Valuation Of stock in nagarParishad.	We do not have any directivities/guidelines/instruction, issue by department for find valuation of stock.
10	Vehicles are not insured.	It is under process.
11	Bank a/c which are closed.	No any bank A/c closed yet.
12	Advances and their adjustment.	Yes it is being adjusted.
13	Difference in holding tax amount as per physical measurement	No any difference in holding tax amount as per physical measurement.
14	Non preparation of receipt and payment A/C trial balance, income and expenditure A/C and balance sheet (financial statement	It will be prepared by Tibrewal Chand & company double entry accounting system.
15	Non completion of survey of trade license	it will be done very soon.
16	Non-preparation of rent collections and demand registers as per rule	It will be prepared.
17	Huge amount arrear of rent ,mobile tower tax, Holding tax, and Trade license fee.	The collection are going on and notice has been sent to defaulters.
18	Data regarding outstanding balances of property taxes, Mobile tower tax, Advertisement Taxes and other income have not been provided.	Detailed record has not been maintained at ULB. Outstanding data has been taken from MPR. Management is planning for maintaining detailed data.
19	Advertisement tax charging	It is charged by tender.
20	Non maintenance of fixed assets register	It will be maintained.
21	Non- maintenance of procurements register	It will be maintained.
22	Non utilization of grant or grant unspent	Due to practical and operation issues, there are some cases of non-utilization of grant. It will be utilizing in future.
23	Whether expenditure on construction of work was debited to WIP & verified with MB maintained	ULB did not follow practice to debit WIP for expenditure incurred on Construction.
24	Books of accounts are not timely updated like cash book, daily collection book , Register of	Due to lack of human resources the same has not been updated on timely basis, however we will update from now.



	Remittances made into bank, Statutory Deduction Register, Scheme Register , store register, issue register, bill register with payment fig., etc.	
25	ULB did not deposit TDS amount on or before due date as prescribed under Income Tax Act,1961. There is huge delay in deposit of same. As a result of this ULB suffer huge losses in form of interest on delay payment of TDS and Penalty for same	We will deposit the same on or before due date from now.
26	ULB did not maintain logbook in proper format. Neither purpose of Journey mentioned nor kilometer. ULB did not mention repairing particular in log book.	We will comply the same.
27	Depreciation is not charged on Fixed Assets.	ULB did not follow double entry accounting system , hence depreciation is not accounted in our book.
28	Non-compliance of Act & Rules.	It will be complied.
29	Compliances of Internal audit paras.	It will be complied.
30	Non creation of Special Funds	No such directives issued for same.
31	Directives compliances.	It is complied.
32	Non preparation of BRS	It is currently going on with the help of DEAS agency
33	TDS Quarterly Return not Filed.	It is under process.
34	Royalty deposition	No payment during period of first qtr of 2019-20
35	Labourcess deposition	No payment during period of first qtr of 2019-20

Signature of E.O


 कार्यपालिका मुख्याधिकारी 9
 नगर कार्यालय, पोखरा
 05-12-19



Jamalpur Nagar Parishad

Discussion note

2019-20(Qtr 2)

Letter No. **638**
Date: 23.03.2020
To
AP Sangziri & Co.
(Chartered Accountants)

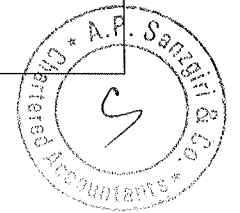
Subject: Regarding confirmation and discussion of documents not maintained and management comment in Audit report for F.Y. 2019-20 (Qtr-2)

We, Jamalpur Nagar Parishad, discuss with internal auditor and confirm the following books of accounts/ documents/ file has not been maintained, hence we could not produce it:

S.N	Audit observation	Management comments
1	Non-Levy of taxes in IAR I. PART-A (a)1	Some of taxes is collected by other department of GOB. like professional tax; and there are many taxes in this para are not collected by ULB due to not providing services in this respect like fire tax, water tax Otherwise discussed in meeting of board and implement as soon as possible.
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3	Notice fee Collection	Currently not collecting but it will be consider and collected as soon as possible.
4	Non preparation of Payment voucher	Due to lack of revenue staff but It will be preparing as soon as possible .
5	Non-operation of biometric devices.	It will be operative very soon.
6	Municipal Accountant Committee	Municipal Accountant Committee established but no meeting held till now.
7	Delay in Deposit Of EPF	it will be deposited on or before due date.
8	Complete UC details.	It is prepared with the help of internal auditor.
9	There is no Valuation Of stock in nagarParishad.	We do not have any directivities/guidelines/instruction, issued by

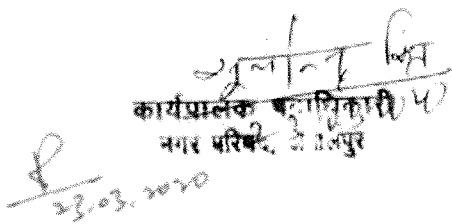


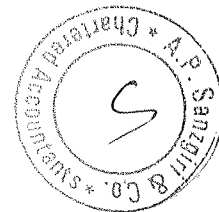
		department for find valuation of stock.
10	Vehicles are not insured.	It is under process.
11	Bank a/c which are closed.	No any bank A/c closed yet.
12	Advances and their adjustment.	Yes it is being adjusted.
13	Difference in holding tax amount as per physical measurement	No any difference in holding tax amount as per physical measurement.
14	Preparation of receipt and payment A/C trial balance, income and expenditure A/C and balance sheet (financial statement)	It is prepared by Tibrewal Chand & company double entry accounting system.
15	Non completion of survey of trade license	it will be done very soon.
16	Non-preparation of rent collections and demand registers as per rule	It will be prepared.
17	Huge amount arrear of rent ,mobile tower tax, Holding tax, and Trade license fee.	The collection are going on and notice has been sent to defaulters.
18	Data regarding outstanding balances of property taxes, Mobile tower tax, Advertisement Taxes and other income have not been provided.	Detailed record has not been maintained at ULB. Outstanding data has been taken from MPR. Management is planning for maintaining detailed data.
19	Advertisement tax charging	It is charged by tender.
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22	Non utilization of grant or grant unspent	Due to practical and operation issues, there are some cases of non-utilization of grant. It will be utilizing in future.
23	Whether expenditure on construction of work was debited to WIP & verified with MB maintained	ULB did not follow practice to debit WIP for expenditure incurred on Construction.
24	Books of accounts are not timely updated like cash book, daily collection book , Register of Remittances made into bank, Statutory Deduction Register,	Due to lack of human resources the same has not been updated on timely basis, however we will update from now.



	Scheme Register , store register, issue register, bill register with payment fig., etc.	
25	ULB did not deposit TDS amount on or before due date as prescribed under Income Tax Act,1961. There is huge delay in deposit of same. As a result of this ULB suffer huge losses in form of interest on delay payment of TDS and Penalty for same	We will deposit the same on or before due date from now.
26	ULB did not maintain logbook in proper format. Neither purpose of Journey mentioned nor kilometer. ULB did not mention repairing particular in log book.	We will comply the same.
27	Depreciation is not charged on Fixed Assets.	ULB did not follow double entry accounting system , hence depreciation is not accounted in our book.
28	Non-compliance of Act & Rules.	It will be complied.
29	Compliances of Internal audit paras.	It will be complied.
30	Non creation of Special Funds	No such directives issued for same.
31	Directives compliances.	No directives issued during qtr-2 of FY 2019-20.
32	Non preparation of BRS	It is currently going on with the help of DEAS agency
33	TDS Quarterly Return Filed.	It is filed before due date.
34	Royalty non deposition	It will be deposited.
35	Labourcessnon deposition	It will be deposited.

Signature of E.O


 कार्यपालक अधिकारी (E.O)
 नगर परिषद, देवगढ़
 23.03.2020



Jamalpur Nagar Parishad

Discussion note

2019-20(Qtr-3)

Letter No. 657

Date: 28.03.2020

To

AP Sangziri & Co.

(Chartered Accountants)

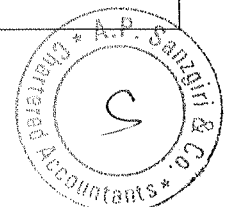
Subject. Regarding confirmation and discussion of documents not maintained and management comment in Audit report for F.Y. 2019-20 (Qtr-3)

We, Jamalpur Nagar Parishad, discuss with internal auditor and confirm the following books of accounts/ documents/ file has not been maintained, hence we could not produce it:

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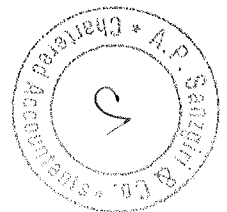
		auditor.
9	There is no Valuation Of stock in nagarParishad.	We do not have any directivities/guidelines/instruction, issue by department for find valuation of stock.
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22	Non utilization of grant or grant unspent	Due to practical and operation issues, there are some cases of non-utilization of grant. It will be utilizing in future.
23	Whether expenditure on construction of work was debited to WIP & verified with MB maintained	ULB did not follow practice to debit WIP for expenditure incurred on Construction.
24	Books of accounts are not timely updated like cash book, daily	Due to lack of human resources the same has not been updated on timely



	collection book , Register of Remittances made into bank, Statutory Deduction Register, Scheme Register , store register, issue register, bill register with payment fig., etc.	basis,however we will update from now.
25	ULB did not deposit TDS amount on or before due date as prescribed under Income Tax Act,1961. There is huge delay in deposit of same. As a result of this ULB suffer huge losses in form of interest on delay payment of TDS and Penalty for same	We will deposit the same on or before due date from now.
26	ULB did not maintain logbook in proper format. Neither purpose of Journey mentioned nor kilometer. ULB did not mention repairing particular in log book.	We will comply the same.
27	Depreciation is not charged on Fixed Assets.	ULB did not follow double entry accounting system , hence depreciation is not accounted in our book.
28	Non-compliance of Act & Rules.	It will be complied.
29	Compliances of Internal audit paras.	It will be complied.
30	Non creation of Special Funds	No such directives issued for same.
31	Directives compliances.	It is complied.
32	Non preparation of BRS	It is currently going on with the help of DEAS agency
33	TDS Quarterly Return Filed.	It will be filed on or before due date.
34	Royalty non deposition	It will be deposited.
35	Labourcessnon deposition	It will be deposited.

Signature of E.O


 कर्मपालिक एकाधिकारी
 नगर परिषद, काठमाडौं
 २८-०३-२०२०



Jamalpur Nagar Parishad

Discussion note

2019-20(Qtr-4)

Letter No. 1161

Date: 18.07.2020

To

AP Sangziri & Co

(Chartered Accountants)

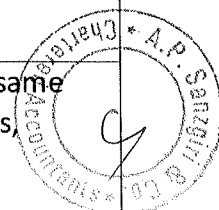
Subject: Regarding confirmation and discussion of documents not maintained and management comment in Audit report for F.Y. 2019-20 (Qtr-4)

We, Jamalpur Nagar Parishad, discuss with internal auditor and confirm the following books of accounts/ documents/ file has not been maintained, hence we could not produce it:

S.N	Audit observation	Management comments
1	Non-Levy of taxes in IAR I. PART A (a)1	Some of taxes is collected by other department of GOB. like professional tax; and there are many taxes in this Para are not collected by ULB due to not providing services in this respect like fire tax, water tax Otherwise discussed in meeting of board and implement as soon as possible.
2	Late deposit of property tax	Property taxes deposited late due to lack of staff and over load work.
3	Notice fee Collection	Currently not collecting but it will be considered and collected as soon as possible.
4	Non preparation of Payment voucher	Due to lack of revenue staff but It will be preparing as soon as possible.
5	Non-operation of biometric devices.	It will be operative very soon.
6	Municipal Accountant Committee	Municipal Accountant Committee established but no meeting held till now.
7	Deposit Of EPF	it is deposited on or before due date.
8	Complete UC details.	It is prepared with the help of internal auditor.
9	There is no Valuation Of stock in	We do not have any



	nagarParishad.	directivities/guidelines/instruction, issue by department for find valuation of stock.
10	Vehicles are not insured.	It is under process.
11	Bank a/c which are closed.	No any bank A/c closed yet.
12	Advances and their adjustment.	Yes it is being adjusted.
13	Difference in holding tax amount as per physical measurement	No any difference in holding tax amount as per physical measurement.
14	Preparation of receipt and payment A/C trial balance, income and expenditure A/C and balance sheet (financial statement	It is prepared by Tibrewal Chand & company double entry accounting system.
15	Non completion of survey of trade license	It will be done very soon.
16	Non-preparation of rent collections and demand registers as per rule	It will be prepared.
17	Huge amount arrear of rent ,mobile tower tax, Holding tax, and Trade license fee.	The collection are going on and notice has been sent to defaulters.
18	Data regarding outstanding balances of property taxes, Mobile tower tax, Advertisement Taxes and other income have not been provided.	Detailed record has not been maintained at ULB. Outstanding data has been taken from MPR. Management is planning for maintaining detailed data.
19	Advertisement tax charging	It is charged by tender.
20	Non maintenance of fixed assets register	It will be maintained.
21	Non- maintenance of procurements register	It will be maintained.
22	Non utilization of grant or grant unspent	Due to practical and operation issues, there are some cases of non-utilization of grant. It will be utilizing in future.
23	Whether expenditure on construction of work was debited to WIP & verified with MB maintained	ULB did not follow practice to debit WIP for expenditure incurred on Construction.
24	Books of accounts are not timely updated like cash book, daily collection book , Register of Remittances made into bank,	Due to lack of human resources the same has not been updated on timely basis, however we will update from now.



JAMALPUR MUNICIPAL COUNCIL
STATUS OF UTILIZATION CERTIFICATION FOR FY 2019-20

S.No	Head	Approval order and date	Sanctioned Amount	Expenses Incurred	Balance Amount	UC Submitted against Expenses	UC Pending Against Expenses	% of UC Submitted against expenses	% of UC Pending against expenses	Letter Number & Date of Submission of UC
1	Honorarium of city manager	26/20.06.2019	1.20	-	1.20	-	-	NIL	NIL	Transfer to PL
2	14th finance	127/27.11.19	285.94	-	285.94	-	-	NIL	NIL	Transfer to PL
3	5th finance	56/13.08.19	477.45	-	477.45	-	-	NIL	NIL	Transfer to PL
4	5th finance	54/13.08.2019	494.16	-	494.16	-	-	NIL	NIL	Transfer to PL
5	Chairman / Deputy Chairman Councillor Allowance	81/20.09.2019	8.28	-	8.28	-	-	NIL	NIL	Transfer to PL
6	City manager	78/13.09.2019	2.40	-	2.40	-	-	NIL	NIL	Transfer to PL
7	Executive officer salary	83/20.09.2019	4.39	-	4.39	-	-	NIL	NIL	Transfer to PL
8	Salary payment	42/12.07.19	2.19	-	2.19	-	-	NIL	NIL	Transfer to PL
9	Civil Liberties	48/06.08.19	88.02	-	88.02	-	-	NIL	NIL	Transfer to PL
10	14th Finance	38/11.07.2019	285.94	-	285.94	-	-	NIL	NIL	Transfer to PL

