

INTERNAL AUDIT REPORT

OF ULB

(Dhaka Nagar Parishad)

FOR THE PERIOD

01-04-2020 to 31-03-2021

CONDUCTED BY

**M/s R. N. Singh & Co.
208, Hem Plaza, Fraser Road
Near Dak Bungalow Chowraha,
Patna – 800001**

From 24-05-2022 to 30-05-2022

Report Issued on 09-06-2022

1. Executive Summary

1. INTRODUCTION

•Name of the Municipality	Nagar Parishad Dhaka
•Period covered under current audit	Annual 2020-21
•Name of the Chairman of the ULB for the period under Audit.	Smt. Sayada Khatun
•Name of Chief Municipal Officer for the period under Audit.	Mr. Sunil Kumar

2. Results and Findings

a. Strengths observed during the audit engagement:

1. Subsidiary cash books have been maintained by Dhaka Nagar Parishad.
2. General cash book has been maintained by Dhaka Nagar Parishad.
3. All Transactions have supporting documents.
4. Response from officer & Staff were satisfactory.

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

1. We are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2009-12 & previous years, as compliance report has not been prepared by the ULB.
2. Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB.
3. Status of Double Entry Accounting System: Vinod Singhal & Co. has started doing double entry accounting system but it is in process for F.Y 2020-21. Further, Entry and Annual Financial Statement has been completed and approved up to F.Y 2019-20.
4. Municipal Accounts Committee has not been constituted by the Dhaka Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.
5. During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time. ULB should take necessary action for recovery of the same. Details of which will be provided in detailed audit report. Further, Defaulter List of Property Tax has not been provided to us.
6. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the



deposited amount was not in chronological order i.e. receipt no. range is not mentioned on tax deposit slip. Also Daily Collection Register is either not prepared or not up to date.

7. Demand register is not maintained or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.
8. Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 15 Mobile Towers registered with this ULB up to 31.03.2021 and **Rs.1915590.00** has not been collected till the date of audit from these tower operators as Tower Tax.
9. Advertisement Tax has not been levied by the Dhaka Nagar Parishad. There has not been any system developed for the levy of advertisement tax.
10. Shop rent has not been collected properly by the ULB. As per details provided to us there are total 22 shops under Dhaka ULB up to 31.03.2021 but no records & register for demand and collection of shop rent have been maintained by Dhaka ULB.
11. Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cash Book, Cheque Issue Register, Daily Collection Register, Pay Roll Register, PF Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, File Movement Register etc.. ULB should maintain these registers as soon as possible.
12. Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.
13. ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.
14. ULB has not been in practice to prepare financial statements.
15. There is lack of Internal Control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time. Taxes such as GST, Income Tax, Royalty, Labour Cess etc. are collected from time to time but its payments are not made within due dates.
16. UC of some schemes are pending for submission to the Urban Development & housing Department till 4th quarter of financial year 2020-21. Details of UC's prepared & pending has been provided in detailed audit report.
17. Details of Directives issued by UD & HD has not been provided to us during the course of audit, so we are unable to check compliance of the same.
18. No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.
19. Procurement Register has not been maintained for all procurements above Rs.15000.
20. Assessment of Properties falls under the ULB has not been done by the ULB since a long time.
21. Register of Suits filed by/against ULB has not been maintained by the ULB.

3. Opinion

As per Our Opinion the following improvements are required.

- ULB is not working properly, even internal control is poor.

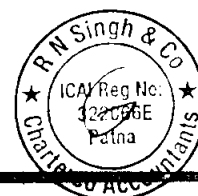


- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from sources of revenue are not deposited in the bank on same day. It should be deposited on time as specified in Bihar Municipal Act.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- Bank reconciliation should be prepared on monthly basis.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as GST, Royalty, TDS, Labour Cess etc.
- Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department.
- Bank wise cashbook should be maintained for each scheme.

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed weakness.

SL No	We Recommend the followings:-
1.	ULB should comply the CAG audit observations as soon as possible after getting information about audit observations and should also prepare compliance report of the same & submit it to the department.
2.	ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
3.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
4.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
5.	ULB have to file statutory returns within prescribed time line and deposit the deducted amount as specified in statutory law.
6.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014, Tax Collected has to be deposited on same day or latest before noon on the following working day.
7.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
8.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
9.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
11.	ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
12.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
13.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.



- | | |
|-----|--|
| 14. | Nagar Parishad Dhaka must have to maintain advance register otherwise it would be very difficult to find out details regarding how much advance has been given to any particular person and how much recovery of same has been made from them. |
| 15. | ULB must have to maintain Bank Reconciliation statement as per UD & HD guidelines, which will help in: - <ul style="list-style-type: none">• Accurate balance.• Prevent Theft.• Prevent mistakes.• Accounts in good standing. |

5. Comments from Management:

As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

Detailed discussions on this are given in *Discussion Note* as attached below (*Annexure-1*).

6. Acknowledgement:

We Thanks Mrs. Sayada Khatun & Mr. Sunil kumar (Executive Officer), for his support during the period of our audit. We are also thankful to the accountant and other staffs of the Nagar Parishad for their co-operation during the period of audit.



7. Management Discussion with Risk Assessment:

Sr. No.	Observations (Sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO)Comments	Reference Page											
1.	We observed that there is too delay in deposit of GST TDS which was deducted in march 2020 but their deposit has been made on 22.01.2021. i.e delay more than 9 months. Which are as follows:	High	Yes	Yes	Yes	It will be taken care in near future.												
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D at e of D ed	Sc he m e no	N a m e	A m ou nt	C G S T @ %	S G S T @ %													
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12 - 03 - 20 20	01 F2 /1 9- 20	M D I M T E Y A J Z A F F I R	11 26 90 0	11 26 9	22 .0 1. 20 21													



2.

We observed that GST TDS deducted but not deposited till the date of audit some cases are as follows:

High

Yes

Yes

Yes

It will be taken care in near future.

D a t e o f d e d u c t i o n	S c h e m e n o.	A m o u n t	C G S T @ %	S G S T @ %	T o t a l
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Mukhmantri Sahri
payjal yojna

1			3	3	7
0	0		7	7	5
-	9/		7	7	4
0	F	3	3	3	7
7	9/	7	5	5	0
-	1	7			
2	7	3			
0	-	4			
2	1	5			
0	8	6			

Mukhmantri Nali Gali
Yojna

0			1	1	3
1	1		7	7	4
-	7/		4	4	9
0	F	1	9	9	8
3	2/	7	0	0	0
-	1	4			
2	9	8			
0	-	9			
2	2	0			
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-	F	4	4	4	8



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3.	UC of some schemes are pending for submission to the Urban Development & Housing Department till end of financial year 2020-21.						High	No	No	Yes	Pending UCs will be sent to UD & HD in near future.
4.	We are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2009-12 & previous years. as compliance report has not been prepared by the ULB. Further Recovery have been proposed but no recovery has been made.						High	No	No	Yes	Compliance report is being prepared.
5.	Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB.						Medium	Yes	Yes	Yes	It will be taken care in future.
6.	Demand register is not maintained or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.						Medium	Yes	Yes	Yes	We have started preparing it, will be completed soon.
7.	As per details provided to us there are total 15 Mobile Towers registered with this ULB up to 31.03.2021 and Rs. 19,22,775.00 has not been collected till the date of audit from these tower operators as Tower Tax.						Medium	Yes	Yes	Yes	We are preparing to send notice against these tower operators & for taking further actions.
8.	Shop rent has not been collected properly by the ULB. As per information given to us there are total 22 shops under Dhaka ULB up to 31.03.2021 but no records & register for demand and collection of shop rent have been maintained by						Medium	Yes	Yes	Yes	We have started preparing it, will be completed soon.



	Dhaka ULB.					
9.	Taxes such as GST, Income Tax, Royalty, Labour Cess etc. are collected from time to time but its payments are not made within due dates. And also, there is too delay in payment of taxes to departments. Also TDS return not filled for this quarter till date of audit.	Medium	Yes	Yes	Yes	It will be taken care in future.
10.	Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.	Medium	Yes	Yes	Yes	It will be prepared in future.
11.	During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the deposited amount was not in chronological order i.e. receipt no. range is not mentioned on tax deposit slip.	Medium	Yes	Yes	Yes	It will be taken care in future.
12.	Municipal Accounts Committee has not been constituted by the Dhaka Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.	Medium	Yes	Yes	Yes	It will be constituted in next board meeting.
13.	Advertisement Tax has not been levied by the Dhaka Nagar Parishad. There has not been any system developed for the levy of advertisement tax.	Medium	Yes	Yes	Yes	System will be developed.
14.	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.
15.	ULB has not been in practice to prepare financial statements.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.
16.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	Yes	Yes	Yes	It will be prepared in future.
17.	Assessment of Properties falls under the ULB has not been done by the ULB since a long	Medium	Yes	Yes	Yes	We are preparing for the same.



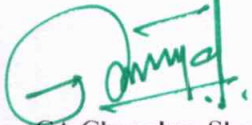
	time.						
18	We observed that no physical verification is being conducted at the level of ULB for the fixed assets which is purchased by the ULB. Further, no depreciation is being charged in the books of account.						It will be taken care in future.
19	Register of Suits are not being maintained at ULB, due to this we are unable to provide comment in detailed audit report in this context.						It will be prepared in future.
20	ULB is not in practice to prepare leave register due to which chances of wrong payment is high.						It will be prepared in future.
21	Details of Directives issued by UD & HD has not been provided to us during the course of audit. so we are unable to check compliance of the same.						It will be provided next time.
22	We observed that ULB is not in practice to maintain Procurement Register. Further, there is NO any procurement has been made in this quarter.						It will be prepared in future.
23	We have found some cases where cleaning or Solid & Waste Management of Dhaka Nagar Parishad were done departmentally without E-Tendering & payment made to workers in their bank accounts by Cheque through RTGS. Such Cases are given below: • Payment made to cleaning workers of Rs 34,68,673.00. till end of 2020-21.	High	Yes	Yes	Yes		It has to be done due to Tender Failure. Now tender for the same has been done from dated 20.01.2020 vide work order no. 61/14-01-2020 and final approval pending and after this it will be done accordingly.
24	Various registers, books of records etc. are not being prepared by the ULB. Such as	High	Yes	Yes	Yes		It will be prepared in future.



Bank Wise Cash Book, Cheque Issue Register, Ledgers, Journals, Daily Collection Register, Pay Roll Register, PF Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, File Movement Register etc. ULB should maintain these registers as soon as possible.					
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For R. N. SINGH & CO.

Chartered Accountant
ICAI Reg.No:322066E



CA Chanakya Shree
Partner

M. No: -079322

UDIN: - 22079322AOXCDG9900

Date: - 12-08-2022

Municipal Commissioner /
Executive Officer

Nagar Parishad Dhaka

Date: 30/05/2022

Place: Dhaka



2. Auditee Profile

1. Introduction

The Internal Audit of (Dhaka Nagar Parishad) covering the Period from 1st April 2020 to 31st March 2021 was conducted by following person under the guidance of TL CA Ashok Kumar Pandey and MAE CA Birendra Kumar Singh:-

(1) Mr. Santosh Kumar

2. Administration

The present body of the ULB has taken charge on 05-07-2021. The incumbency in the key administrative and executive positions was as under:

Smt. Sayada Khatun, Chairman from 15.10.2021 to till date.

Mr. Santosh Kumar Rajak, Executive officer 02-07-2020 to 05-07-2021.

Mr., Sunil Kumar, Executive officer from 05-07-2021 to till date.

3. Review of outstanding audit paras:

Status of Audit Observations is as under:

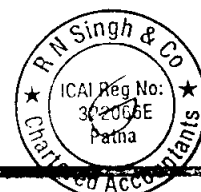
Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the period 2012-15.	6	6	1	1	587553.0	0	Complied Vide Report No. 994/2015-16, Dated-04/12/18.

4. Finance

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

Year	2018-19	2019-20	2020-21
Final/Revised Budget	324326000.00	592207000.00	703187000.00
Actual Expenditure	142622640.00	170287258.67	165397036.20
Savings (+)/ Excess(-)	181703360.00	421919741.33	537789963.80

Note: Actual expenditure for Year 2020-21 has been taken up to 4th quarter from the cashbooks provided & maintained by Dhaka Nagar Parishad.



II. Volume of transactions

Period	Budgeted (2020-21)	Previous Year (For One Year) (2019-20)	Current Period (2020-21)
Opening balance	528319713.00	151663560.62	129874378.62
Receipts	922775500.00	148498077.00	259478739.00
Total	1451095213.00	300161637.62	389353118.62
Net expenditure	703187000.00	170287258.67	165397036.20
Closing balance	747908213.00	129874378.95	223956081.42

III. Bank Reconciliation: - We have observed that Dhaka Nagar Parishad is not in practice to prepare bank reconciliation statement as per prescribed format. Also bank wise cashbook has not been maintained by the ULB.

Details of Closing Balance:

SI No.	Name Of Scheme / Item	Bank Name / Account No.	Balance As Per Pass Book As On 31-03-2021	Balance As Per Cash Book As On 30-03-2021	Differences	Remarks BRS Prepared/ Not Prepared
1.	Pradhan Mantri Aawash Yojna	SBI/36459162838	2342544.8	<i>Bank Wise Cash Books either not Maintained or not updated by the ULB</i>	-	Not Prepared
2.	Nali Gali Nischay Yojna	SBI/36077727848	9633673.5		-	Not Prepared
3.	14 th Finance	SBI/33765686856	486093		-	Not Prepared
4.	Nal-Jal Yojna	SBI/11708448970	2307416.7		-	Not Prepared
5.	Internal Resource	SBI/11708448969	1806392		-	Not Prepared
6.	DAY-NULM	CBI/3604226921	Account Statement Not Provided		-	Not Prepared
7.	SBM	CBI/3489861315			-	Not Prepared
8.	Miscellaneous	CBI/2316853505			-	Not Prepared
9.	Miscellaneous	CBI/2183922089			-	Not Prepared
10.	Miscellaneous	CBI/2183902404			-	Not Prepared
11.	Internal Resource	CCB/834001100573			-	Not Prepared
12.	Treasury/PLA	Treasury	210887203		-	Not Required

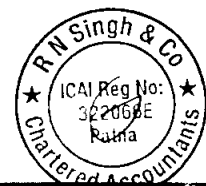
Note: - Various Schemes such as 5th Finance, 14th Finance, City manager salary, E.O salary, Mukhya Mantri Sahri Nali-Gali Nischay Yojana, Mukhya Mantri Har Ghar Nal-Jal Nischay Yojna, Rajya Yojna Safai, Peshakar Yojna, Nagrik Suvidha, Electricity Bill Grant, Path-Puliya Yojna have been maintained through PLA Account.



Note:- Bank statements of some of the accounts has not been provided to us and in absence of the same we are unable to provide the above details of the BRS Table.

IV. Revenue & Capital Receipts Information: -

Income Details (Amounts to be provided in Rupees)							
Sl. No	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	Total Receipts (A+B)	186270489.0	166137662.00	148498077.00	186270489.00	259478739.00	148498077.00
A.	Revenue Receipts (1+2+3)	95899779.00	57798133.00	81404956.00	95899779.00	144711370.00	81404956.00
1.	Own Revenue Receipts (a+b)	4290364.00	7612138.00	5125668.00	4290364.00	3068740.00	5125668.00
a)	Tax Revenue (levied and collected by municipal body)	3052222.00	5110312.00	2772447.00	3052222.00	1860000.00	2772447.00
i)	Property tax	3036222.00	5070101.00	2772447.00	3036222.00	1860000.00	2772447.00
ii)	Other tax (levied and collected by municipal body)	16000.00	40211.00	0.00	16000.00	0.00	0.00
b)	Non-tax revenue (levied and collected by municipal body)	1238142.00	2501826.00	2353221.00	1238142.00	1208740.00	2353221.00
i)	Fees & fines	184138.00	649527.00	407416.00	184138.00	158740.00	407416.00
ii)	User Charges	0.00	0.00	0.00	0.00	0.00	0.00
iii)	Other non-tax revenue (levied and collected by municipal body)	1054004.00	1852299.00	1945805.00	1054004.00	1050000.00	1945805.00
2	Other Revenue Receipts	1132814.00	1735739.00	563144.00	1132814.00	1190397.00	563144.00
a)	Income from interest/investments	302082.00	54103.00	179370.00	302082.00	286042.00	179370.00
b)	Other Revenue income	830732.00	1681636.00	383774.00	830732.00	904355.00	383774.00
3.	Transfers/ Grants/ Assigned Revenues	90476601.00	48450256.00	75716144.00	90476601.00	10212000.00	75716144.00
a)	State Assigned Revenue	35259704.00	48271459.00	2400264.00	35259704.00	700000.00	2400264.00
b)	State Finance Commission (SFC) Grants/ Devolution	33789333.00	178797.00	43636462.00	33789333.00	4500000.00	43636462.00
c)	Octroi compensation	0.00	0.00	0.00	0.00	0.00	0.00
d)	Other State Govt. Transfer	2253800.00	0.00	4043676.00	2253800.00	3500000.00	4043676.00
e)	Central Finance Commission (CFC) Grant	19173764.00	0.00	25635742.00	19173764.00	1512000.00	25635742.00



f)	Other Central Govt. Transfer	0.00	0.00	0.00	0.00	0.00	0.00
g)	Others	0.00	0.00	0.00	0.00	0.00	0.00
B.	Capital Receipts	90370710.0	10833952	67093121.	90370710.	24500760	67093121.
		0	9.00	00	00	2.00	00
1	Sale of Municipal Land	0.00	0.00	0.00	0.00	0.00	0.00
2	Loans (from State Govt. or Banks etc.)	0.00	0.00	0.00	0.00	0.00	0.00
3	State Capital Account Grant (under State Schemes etc.)	18114453.00	31904788.00	12717795.00	18114453.00	34966734.00	12717795.00
4	Central Capital Account Grant (under Central Schemes etc.)	72256257.00	76434741.00	54298614.00	72256257.00	210040868.00	54298614.00
5	Other Capital Receipts	0.00	0.00	76712.00	0.00	0.00	76712.00

V. Revenue and Capital Expenditure Information: -

Expenditure Details (Amounts to be provided in Rupees)

Sl. No.	Details	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	Total Expenditure (1+2)	142622640.00	126434761.25	170287258.67	142622640.00	165397036.20	170287258.67
1	Revenue Expenditure	13774909.00	6861220.00	13449728.67	13774909.00	15704819.44	13449728.67
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	1061821.00	1018388.00	5114096.00	1061821.00	4212659.00	5114096.00
1.2	Operation and Maintenance (O&M)	7249189.00	2371906.00	4821787.00	7249189.00	8658712.00	4821787.00
1.3	Loan repayment (Interest payments)	0.00	0.00	0.00	0.00	0.00	0.00
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	5463899.00	3470926.00	3513845.67	5463899.00	2833448.44	3513845.67
2.	Capital Expenditure	128847731.00	119573541.25	156837530.00	128847731.00	149692216.76	156837530.00



2.1	All developmental works under Central/State specific schemes	128847731.00	119573541.25	156837530.00	128847731.00	149692216.76	156837530.00
2.2	Loan Repayments (Principal Amount)	0.00	0.00	0.00	0.00	0.00	0.00
2.3	Other Capital expenditure	0.00	0.00	0.00	0.00	0.00	0.00

VI. Status of implementation of Double Entry Accounting System:

Vinod Singhal & Co (Jaipur, Rajasthan & Boring Road, Patna-800001) has appointed for double entry system at ULB. Further, following are the year wise status of Double entry system:

- Year wise Status of DEAS are as follows;

FY- 2014-15: Completed.

FY- 2015-16: Completed.

FY- 2016-17: Completed.

FY- 2017-18: Completed.

FY- 2018-19: Completed.

FY- 2019-20: Completed.

FY- 2020-21: In Progress. (It is in progress and not in auditable position)

- Interval of accounting entry passed in tally: Daily Basis
- Preparation of Fixed Asset Register: Only movable assets list prepared in excel sheet but pending approval, not of immovable assets.
- Opening Balance Sheet: Prepared.
- Annual Financial Statement: Not Prepared.
- Tally License Id: nagarparishaddhaka@gmail.com
- Tally Serial No.: 796646988
- Installed In: Dhaka Nagar Parishad System.

VII. Status of Municipal Accounts Committee; if meeting is held

As per section 98 of Bihar Municipal Act .2007 it is necessary for the Municipality to constitute a Municipal Accounts Committee at its first meeting in each year or as soon as may be at any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the Nagar Parishad till the date of our audit.



3. Summary Audit Observations

Part – A (Monetary Implication):

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

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

(i) Mobile Tower Collection:

Audit Objective – As per Point No. – 5 of TOR

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Parishad Rs.40000/- per tower and annual renewal fee is Rs.10000/- per annum per tower

Condition –As per details provided to us there are total 15 (Fifteen) Mobile Towers registered with this ULB up to 31.03.2021 and **Rs. 1922775.00** has not been collected till the date of audit from these tower operators as Tower Tax. (*Attached as Annexure-2*)

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

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

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

Sl No	Ward No.	Location	Owner of Tower	Reg. Amount	Annual Tax Dues FY 12-13 to FY 20-21	Total outstanding till 31-03-2020	Interest	Total Amount Due
1	18	Near State Bank	Airtel	30000	76500	127706	479	128185
2	12	Chainpur Dhaka	Airtel	30000	76500	127706	479	128185
3	17	Virta Tola	Airtel	30000	76500	127706	479	128185
4	2	Bisrahiya	Aircel	30000	76500	127706	479	128185
5	16	Shitalpatti	Aircel	30000	76500	127706	479	128185



6	18	Near L.I.C Office	Reliance	30000	76500	127706	479	128185
7	13	Mohabbat Pur	Reliance	30000	76500	127706	479	128185
8	11	Near Ragistry Office	Reliance	30000	76500	127706	479	128185
9	13	Mohabbat Pur	Tata Indicom	30000	76500	127706	479	128185
10	17	Virta Tola	Tata Indicom	30000	76500	127706	479	128185
11	12	Islamiya Chowk	Idea	30000	76500	127706	479	128185
12	15	Near Block	Idea	30000	76500	127706	479	128185
13	15	Near Block	BSNL	30000	76500	127706	479	128185
14	16	Shitalpatti	Uninor	30000	76500	127706	479	128185
15	2	Bisrahiya	AIC	30000	76500	127706	479	128185
Total								1922775.00

(ii) Advertisement Tax:

Audit Objective – As per Point No. – 5 of TOR

Criteria– Non – levied of advertisement tax by the ULB.

Consequence / Effect / Impact - Due to non - levied of collection of advertisement tax, there is a revenue loss to ULB.

Cause – This happens due to lack of awareness of imposition of advertisement tax of concerned person of the ULB.

Corrective Action / Recommendation – There should be proper monitoring and further steps are required to be taken for collection of advertisement tax by concerned ULB.

(iii) Holding & Property Tax Deposit – Irregularity:

Audit Objective – As per Point No. – 5 of TOR

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

Condition - During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the deposited amount was not in chronological order



i.e. receipt no. range is not mentioned on tax deposit slip. So we are unable to verify the amount deposited with amount collected. Also Daily Collection Register is either not prepared or not up to date.

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

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

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes by Tax Inspector/Collectors and deposit of collection into Bank either on same day or latest before noon on the following working day. Also receipt number should be mentioned on the deposit slip and to be mentioned on cashbook.

Details of Some of the cases where Property Tax collected by tax inspector is not deposited on the same date;

Receipt No.	Amount Collected	Amount Deposited	Collection Date	Deposit Date	Name of Tax Collector
3201-3300	216417.00	216417.00	25.01.2021	05.03.2021	Md. Khursid Alam
2549-2562	10932.00	10932.00	21.01.2021	16.03.2021	Shahid Ansari
2784-3120	50000.00	50000.00	20.01.2021	01.03.2021	Md. Salahuddin
3121-3162	17000.00	17000.00	02.02.2021	25.03.2021	
3163-3164	17000.00	17000.00	01.03.2021	30.03.2021	

(iv) **Holding & Property Tax Collection:**

Audit Objective – As per Point No. – 5 of TOR

Criteria – Non-Collection of Property Tax/Holding Tax by the concerned ULB.

Consequence / Effect / Impact - Holding / Property Tax is collected by the tax collector from all wards but in some cases, property tax is not being collected from long period by the tax collector. Due to non-collection of Property/Holding Tax, there is a major operational revenue loss to ULB and there is no record / register to know total current & arrear demand of holding tax. Demand / Arrear Register have also not been provided to us for verification.

Cause – This happens due to lack of proper follow up and monitoring of activities of Tax Inspector / Collector by the concerned officers on regular interval.



Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes and also maintenance and updating of Demand & Collection Register on regular interval.

Further, Defaulter List of Holding tax details has not been provided to us, due to which we are unable to report on same.

(v) **Market/Shop Rent Collection: –**

Audit Objective– As per Point No. – 5 of TOR.

Criteria– Non-Collection of rent and imposition of late fine by the concerned ULB.

Condition – Shop rent has not been collected properly by the ULB. As per details provided to us there are total 22 shops under Dhaka ULB up to 31.03.2021 but no records & register for demand and collection of shop rent have been maintained by Dhaka ULB.

Consequence / Effect / Impact- Due to non-collection of Rent there is a revenue loss to ULB.

Cause– This happens due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB does not have proper mechanisms for supervision and monitoring of the Rent which results in Revenue leakage.

Corrective Action / Recommendation– There should be proper monitoring and further steps are required to be taken for collection of Rent by concerned ULB.

b. **Excess payments against bill, lack of prudence in payment against vouchers inefficiency in control resulting loss to ULB'S;**

- No such cases found where any excess payment was made against any bill during the course of audit.

Details of some cases checked during the course of audit;

Date	Particulars	Amount	Remarks
11.01.2021	Laptop	39000.00	Robuster technology pvt ltd.
07.01.2021	Diesel	61467.00	Hira Petroleum



c. Report on findings of field survey and calculation of property tax of minimum 20 high value properties;

Report on field survey of 20 high value properties

Sl. No	Name	Father's Name	Ward No	Type of construction	Type of Uses	Carpet Area (Sq. Feet)	Annual Value	Annual Tax
1	SHEKHAR SINGH	SHAMBHU SINGH	20	RCC	COMERCIAL	1280	82560	7430
2	NASIMA KHATUN	MD MUSTAFA	19	RCC	COMERCIAL	1440	92880	8359
3	PRADIP	LATE KAMALDEV	22	RCC	COMERCIAL	2400	33600	3024
4	NURUL HODA KHAN	SAMSUDDIN KHAN	19	RCC	COMERCIAL	152	9804	882
5	SERAJ KHAN	HAFIJULLAH KHAN	19	RCC	COMERCIAL	152	6536	588
6	MD KHALIL DUBE	SADIK MIYA	19	RCC	COMERCIAL	1073	46139	4153
7	SUBASH PD GUPTA	NANDKISHOR PRASAD	12	TILE	RESIDENCIAL	720	7200	648
8	HASIBURRAHMAN	SALAMGIR KHAN	19	RCC	RESIDENCIAL	1000	5000	450
9	RASBIHARI	SUKDEV CHAUDHARY	22	RCC	RESIDENCIAL	784	10976	988
10	MD JYAUAL HAK	ABDUL MOTIN	18	RCC	RESIDENCIAL	1080	10800	972
11	MD UMAISH AJAD	ABDUL JALIL	18	RCC	RESIDENCIAL	1350	13500	1215
12	MD VASI AKHTAR	JAMRUDIN	16	RCC	RESIDENCIAL	2496	12480	1123
13	MUSTAFA KHAN	ABDUL SATAR KHAN	19	RCC	RESIDENCIAL	1064	5320	478
14	SHAMI AHMAD KHAN	RAFIK KHAN	20	RCC	RESIDENCIAL	690	9660	869
15	SALAUDDIN	MD SADIK	13	RCC	RESIDENCIAL	2304	11520	1036
16	GULAM RABANI	IJRAIAL ANSARI	24	RCC	RESIDENCIAL	550	5500	495
17	SAIYYAD SARFUDIN	SAIYYAD ALAM HUSAIN	23	RCC	RESIDENCIAL	2150	21500	1935
18	KHABIR	HASAN TAUHID	25	RCC	RESIDENCIAL	450	2250	203
19	ABDUL RASID ANSARI	MOLAJIM ANSARI	24	RCC	RESIDENCIAL	1520	15200	1368
20	TIJARAT ANSARI	GANI MOHAMMAD ANSARI	24	RCC	RESIDENCIAL	600	6000	540

NOTE: - Property / holding tax are assessed by the ULB. On test check basis, we have calculated the area and no variance found (*Attached as Annexure-3*). However, it is very difficult to do the Field survey due to resentment of property holders and sometimes it is very ugly.

d. Implementation of Self-Assessment System (SAS) of Property Tax in the ULB;

Self-Assessment System (SAS) of Property Tax has been implemented in Dhaka Nagar Parishad but we have found that assessee is very less aware of that. ULB should conduct time to time awareness programme to make people aware of SAS.

Part-B (Non-Monetary Implication):

All Audit objections/irregularities which has no 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: -

It has been noticed during the audit that the following Books of Accounts & Registers has not been maintained or not properly maintained (Status as mentioned).



Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Advance & Recovery Register	Not Maintained
3	Demand Register	Not Maintained
4	Daily Collection Register	Not Maintained Properly
5	Labour Cess Register	Not Maintained
6	Royalty Register	Not Maintained
7	TDS Register	Not Maintained
8	GST Register	Not Maintained
9	Procurement Register	Not Maintained
10	Bank Wise Cashbook	Not Maintained
11	Pay Roll Register	Not Maintained
12	Leave Register	Not Maintained
13	Bill Register	Not Maintained
14	File Movement Register	Not Maintained
15	Temporary Advances to Staff	Not Maintained
16	Grant Register	Not Maintained
17	Journal Register	Not Maintained
18	Ledger Register	Not Maintained
19	PF Register	Not Maintained
20	Store Register	Not Maintained

b. Irregularity in procurement process: -

We have found some cases where cleaning or Solid & Waste Management of Dhaka Nagar Parishad were done departmentally without E-Tendering & payment made to workers in their bank accounts by Cheque through RTGS. Such Cases are given below;

- Payment made to cleaning workers of Rs 34,68,673.00. till end of 2020-21.

c. Non-compliance of directives by UD & HD, Government of Bihar: -

Details of Directives issued by UD & HD has not been provided to us during the course of audit, so we are unable to check compliance of the same.

d. Non-compliance of Act & Rules: -

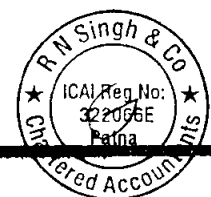
Sr. No.	Requirement	Criteria	Auditors Comment	Management Comment
1.	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made.	BMAR Rule No.- 22	During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the bank on the same date.	<i>Refer Discussion Note</i>
2.	Whether The Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	No, ULB was not preparing a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	<i>Refer Discussion Note</i>
3.	Whether ULB prepare monthly Trial	BMAR	No, ULB was not preparing monthly	<i>Refer</i>



	balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	Rule No.- 121	Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	<i>Discussion Note</i>
4.	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	The ULB was not maintaining and 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.	<i>Refer Discussion Note</i>
5.	Whether the municipality is regular in depositing statutory dues including tax deducted at source, GST, TDS on GST, Service tax, VAT, works contract tax, cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited: (BMAR Rule No.- 130)	BMAR Rule No.- 130	We observed that ULB was not regular in compliance of statutory dues.	<i>Refer Discussion Note</i>
6.	Whether the Bank Reconciliation statements have been properly prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;	BMAR Rule No.- 130	Bank wise cashbook has not been maintained by the ULB.	<i>Refer Discussion Note</i>
7.	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	No. Some required books of accounts as per BMAM/BMAR has not been maintained.	<i>Refer Discussion Note</i>
8.	Whether The Chief Municipal Officer shall, within four months of the close of a year, cause to prepare a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality.	BMA,2007 : Chapter XII	No. ULB was not preparing a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in Respect of the accounts of the Municipality.	<i>Refer Discussion Note</i>
9.	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.	BMA,2007 : Chapter XV	Advertisement Tax has not been levied by the ULB. There has not been any system developed for the levy of advertisement tax.	<i>Refer Discussion Note</i>

e. Lack of internal control measures: -

1. During the course of our Audit, we have observed various discrepancies in relation to maintenance of registers and books of records. It may cause serious injury to internal control.
2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB. preparation of books and records on time etc.
3. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on



the same date and also the deposited amount was not in chronological order i.e. receipt no. range is not mentioned on tax deposit slip. So we are unable to verify the amount deposited with amount collected. Also Daily Collection Register is either not prepared or not up to date.

4. Advance and Recovery register is not maintained by Dhaka Nagar Parishad.

f. Non-compliance of TDS, GST and other relevant statute: -

There is lack of Internal Control on deduction and deposit of various taxes Such as TDS, GST, Royalty, Labour Cess. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time. Also statutory deduction register was not maintained by the ULB so we are unable to quantify total outstanding liability payable till date.

However, we have checked the payments made to contractor during 4th quarter of FY 2020-21 and observed that all the statutory deductions made during this period has not been deposited to their concerned department within due date. Details of such cases are given below;

Date deduction	Scheme no.	Contract or name	GST No.	Amount	rate	SGS T @1 %	CGS T @1 %	Total	Date of deposit
MUKHMANTRI SAHRI NALI GALI YOJNA									
12-03-2020	01F2/19-20	MD IMTEYAJ ZAFFIR	10ACJPZ7999 N1ZF	11269 00	2%	112 69	112 69	225 38	22.01.20 21
12-03-2020	01F2/19-20	MD IMTEYAJ ZAFFIR	10ACJPZ7999 N1ZF	11269 00	2%	112 69	112 69	225 38	22.01.20 21

1. Quarterly Return for TDS has not been filed for 4th quarter of F.Y -2020-21 within due date.
2. Quarterly Return for GST has not been filed for 4th quarter of F.Y -2020-21 within due date.



g. Deficiency in pay-roll system: -

There is no system of Pay-Roll implemented at the ULB. So, we are unable to comment on the same. Moreover, no Register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Also, there is no system of issuing pay slip. Thus, we are unable to comment on deficiency in pay-roll system.

h. Utilizations of grant and report on missing Utilization certificates:

Details regarding utilization of grant and status of submission of utilization certificates was not updated by Dhaka Nagar Parishad till date of audit. Also grant register was not maintained by the ULB. So, we are unable to comment on missing/pending utilization certificates. We are providing all help to the ULB so that UC shall be prepared on time and submitted to UD & HD.

However, we have been provided details of UC's submitted by the ULB till date of audit in 20 column sheet which are attached as *Annexure-4*.

I. Physical verification of inventory/stores: -

Inventory/ Stores Register and Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.

J. Advances, their adjustment & recovery: -

Advance Register has not been maintained by the concerned ULB and in the absence of above register, it is difficult to check or comments on adjustment and recovery of advances. Advance has been given to staff for office expenses without any advance requisition.

K. Comment on management of Fixed and other Assets: -

Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.

L. Report on compliance of financial guidelines of schemes of MOHUA and UD & HD, GoB: -

Financial guidelines of schemes of MOHUA and UD & HD, GoB have been not complied by the ULB. Such as;

- During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the bank on the same date.
- 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.

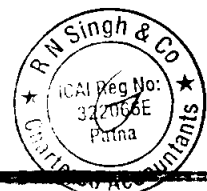


- ULB was not preparing a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
- ULB was not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.

M. Any other matter as may be prescribed in due course: - Nil.

PART – C (Other)

Sl. No.	Particular	Remarks/ Observation															
a.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	<p>No Irregularities Found in this regard.</p> <p>Details of some of the cases checked during the audit period:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Date</th> <th style="text-align: center;">Particulars</th> <th style="text-align: center;">Amount</th> <th style="text-align: center;">Remarks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">11.01.2021</td> <td style="text-align: center;">Laptop</td> <td style="text-align: center;">39000.00</td> <td style="text-align: center;">Robust er technology pvt ltd.</td> </tr> <tr> <td style="text-align: center;">07.01.2021</td> <td style="text-align: center;">Diesel</td> <td style="text-align: center;">61467.00</td> <td style="text-align: center;">Hira Petroleum</td> </tr> </tbody> </table>				Date	Particulars	Amount	Remarks	11.01.2021	Laptop	39000.00	Robust er technology pvt ltd.	07.01.2021	Diesel	61467.00	Hira Petroleum
Date	Particulars	Amount	Remarks														
11.01.2021	Laptop	39000.00	Robust er technology pvt ltd.														
07.01.2021	Diesel	61467.00	Hira Petroleum														
b.	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-.	<p>We have found some cases where cleaning or Solid & Waste Management of Dhaka Nagar Parishad were done departmentally without E-Tendering & payment made to workers in their bank accounts by Cheque through RTGS. Such Cases are given below:</p> <ul style="list-style-type: none"> • Payment made to cleaning workers of Rs 23,76,760.00. in 4th quarter 2020-21. 															
c.	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	<p>We have verified such instances and found some irregularities. Details of irregularity have been annexed in Executive Summary in Observation Para. and recommendations have also been annexed in Recommendation in Executive Summary.</p>															
d.	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. has been deducted from the payments as applicable, deposited properly and also should be properly	<p>We observed that statutory compliance has not been accomplished by ULB regarding deduction, deposit and return also.</p>															



	recorded in appropriate ledgers.	<p>Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> • TDS return has not been filled. • GST return has not been filled. • GST liability has not been settled within due date. <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>
e.	Whether all the C&AG audit & Internal audit Paras has been complied by the ULBs	No, C & AG audit paras of FY 2009-12 & previous years as well as internal audit paras of FY 2016-17 & Previous FY has not been complied by the ULB. As Compliance report of the same has not been prepared by the ULB till the date of audit we are unable to check the exact status of compliance of the same.
f.	Any Other deficiencies noticed during the audit to improve internal control systems	It was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.



4. Detail Audit Observations

RISK ASSESSMENT

	Name of the ULB	DHAKA NAGAR PARISHAD					
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operating Gap	Mgt. Comment	Auditor Recommendation

DEMAND GENERATION:

1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	HIGH	No	Yes	Yes	There is scarcity of manpower in the ULB; however we will comply in the near future.	Demand/Assessment register should be appropriately maintained ward wise with all required details with previous dues assessment year wise before preparation of BUDGET of ULB.
2.	Collusion with Citizen regarding Assessment.	MEDIUM	No	Yes	Yes	We are trying our best to comply the same in near future.	Management should hire Independent Person or Organization for assessment of properties.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	MEDIUM	No	No	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. Assessment Register has not been maintained.
4.	Others	-	-	-	-	-	-

RECEIPTS AND BANKING:

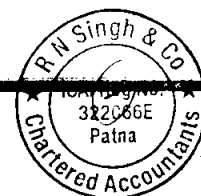
1.	Error in collections, loss of receipts and perpetrated frauds	HIGH	Yes	Yes	Yes	It will be taken care in future.	Management should ensure implementatio
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							n of the system to serve notice to the property holders who are not depositing the holding tax. Further, management should ensure that the amount which is collected has to be deposited as per prescribed norms.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	No	No	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. It should be updated on daily basis.
3.	Collusion with the citizen and the ULBs staff to make wrong assessments of income	HIGH	No	No	No	There is scarcity of manpower in the ULB; however we will comply in the near future.	Management should segregate the work regarding collection, demand initiation, notice serving, balancing of demand and collection register, and assessment of properties.
4.	Others	-	-	-	-	-	-

REVENUE EXPENDITURE:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.



3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Perpetrated fraud (Like payment more than one time on same bill)	HIGH	No	No	No	-	No Such cases found.
5.	Non-updating various register like Bill register with payment fig., etc.	MEDIUM	No	No	No	-	No Such cases found.
6.	Others	-	-	-	-	-	-

ESTABLISHMENT EXPENDITURE:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with employee	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same or ghost employee)	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like salary register, PF register, Service book/record, advance register, etc.	HIGH	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on daily basis. Registers should be maintained as quickly as possible.
7.	Others	-	-	-	-	-	-

CAPITAL EXPENDITURE:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with contractor	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like	HIGH	No	No	No	-	No Such cases



	payment more than one time to same contractor).						found.
6.	Non-updating various register like work register, MB, bill register, Fixed Assets register, Service book/record, advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on timely basis. It should be updated on real time basis.
7.	Others	-	-	-	-	-	-

PROCUREMENT AND INVENTORY:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication/Procedural error	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with contractor	HIGH	No	No	No	-	No Such cases found:
5.	Perpetrated fraud (Like payment more than one time to same contractor)	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like store register, issue register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not maintained. Only payment files are maintained. Registers should be maintained as quickly as possible.
7.	Others	-	-	-	-	-	-

GRANT AND LOANS AND UTILISATION THEREOF:

1.	Non utilization of grant or grant unspent.	MEDIUM	No	No	No	It will be complied as quickly as	The unspent grant should be refunded to the
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						possible.	department which has not been utilized yet.
2.	Not furnishing of UC	HIGH	No	No	Yes	We are giving special attention on it. It will be furnished as quickly as possible.	UC should be furnished within the timeline prescribed by the department.
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-
4.	Perpetrated fraud (Like payment more than one time same contractor)	HIGH	No	No	No	-	-
5.	Non-updating various register like grant register, work register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Only Contractor files are maintained. Registers should be maintained as quickly as possible.
6.	Others	-	-	-	-	-	-

FIXED DEPOSITS AND INVESTMENTS:

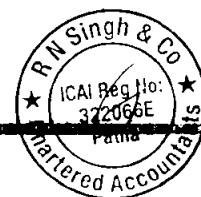
1.	Not deposited at appropriate time (loss of revenue)	HIGH	Yes	Yes	Yes	It will be taken care in future.	No tradition of Fixed Deposit & Investments in DHAKA NAGAR PARISHAD. Management should invest or open swipe account to get more interest income.
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2.	Loss of Investment certificate	HIGH	No	No	No	-	-
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-
4.	Collusion with bank officials to invest at lower rate	HIGH	No	No	No	-	-
5.	Deposit into Current account	MEDIUM	No	No	No	-	-
6.	Non-updating various register like investment register, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Investment Register. Bank Book has not been maintained/up to date by the ULB. It should be maintained on daily basis.
7.	Others	-	-	-	-	-	-

LOANS AND ADVANCES:

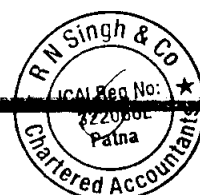
1.	Unauthorized release of advance	HIGH	No	No	No	-	No Such cases found.
2.	Release of advance beyond authority	HIGH	No	No	No	-	No Such cases found.
3.	Non-adjustment of loan or advance during the year	MEDIUM	No	No	No	-	No Such cases found.
4.	Collusion with employee/party to release advance/loan beyond authority	HIGH	No	No	No	-	No Such cases found.
5.	Advance/loan not account for	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Loans & Advances Register. Bank Book has not been maintained by the ULB. It should be maintained on daily basis.



7.	Others	-	-	-	-	-	-
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List of Important Registers

	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	NOT AVAILABLE				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved/ or not)	
1.	Cash Book	General Cash Book & Subsidiary Cash Book has been maintained by the ULB but entry made in cash book was not on real time basis.	Due to non-updation of cash book on real time basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	There is scarcity of manpower in the ULB; however we will comply in the near future.	Not Resolved	
2.	Ledger	Ledger is being prepared by DEAS team in tally not by ULB.	Due to this segregation of head wise balance is difficult. It becomes difficult to prepare appropriate financial statement.	It will be taken care in future.	Not Resolved	
3.	Journal	Journal Register has not been maintained.	Due to this amount receivable & payable is not ascertainable. Advances have been accounted as income & expenditure.	It will be taken care in future.	Not Resolved	
4.	Register for Journal/ Magazines/Newspapers	Not-Maintained	This may leads to misplacement of Journal, Magazines	It will be taken care in future.	Not Resolved	



			& Newspapers.		
5.	Register for Temporary Advances	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	Register of Money Orders/Bank Draft Received	Not Maintained	It may leads to dishonor of DD received or misplace of DD.	It will be maintained from next financial year.	Not Resolved
7.	Cheque Issue Register	Maintained	It may lead to dual payment and further create difficulty to prepare BRS.	It will be maintained from next financial year or as earlier possible.	Not Resolved
8.	Register of Remittances made into bank	Not Maintained	It may also lead to dual payment and further create difficulty to prepare BRS.	It will be maintained from next financial year or as earlier possible.	Not Resolved
9.	Bank Passbook	Maintained	-	-	-
10.	Register of Bank drafts Dispatched	Not Maintained	It may leads to dishonor of DD received and further create difficulty to prepare BRS.	It will be maintained from next financial year.	Not Resolved
11.	Bill Register	Not-Maintained separately, bills are attached in their respective files only.	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
12.	Establishment Register	Maintained	-	-	-
13.	Stock Register	Not-Maintained	It may leads to mis-utilisation of Stock items.	It will be taken care in future.	Not Resolved
14.	Capital Goods/Consumable articles, non-consumable articles and	Not-Maintained	It may leads to misplacement of Capital Goods/Consumable articles & non-consumable article.	It will be taken care in future.	Not Resolved



15.	Statutory Deduction Register	Not-Maintained in register only prepared in excel sheet head wise but not authorised.	It may leads to statutory irregularities. Delay in deposit of deducted amount further leads to interest @ 1.5% per month. Further, filling of return may be affected.	It will be taken care in future.	Not Resolved
16.	Fixed Assets Register	Not-Maintained	It may leads to misplacement of fixed assets.	Being prepared by DEAS team but in process.	Not Resolved
17.	Grant Register	Not-Maintained	It may lead to delay in preparation and submission of UC. It may also affect the utilization of fund.	It will be taken care in future.	Not Resolved
18.	Scheme Register	Maintained	-	-	-
19.	Monthly accounts of Receipts/Payments	Not-Maintained	Due to this segregation of head wise balance is difficult.	Being Prepared by DEAS team.	Not Resolved
20.	Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
21.	Dispatch Register	Maintained	-	-	-
22.	File Register	Not-Maintained	It may leads to misplacement of files.	It will be taken care in future.	Not Resolved
23.	Any other (Name of the register)	-	-	-	-

Cash and Bank

Name of the ULB	DHAKA NAGAR PARISHAD
RISK RATING:	MEDIUM
CAG OBSERVATIONS STATUS	NOT AVAILABLE



PERIOD: 01/04/2020 to 31/03/2021

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Check whether there is no any undue delay in presentation of cheque/DD received, to bank,	No Such cases Found.	-	-	-	-
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.	No such registers are maintained.	-	It may lead to dual payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
3.	Whether banking transactions (receipts & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	BRS has not been provided to us to verify further cheque issue and collection register is not maintained.	-	It may lead to dual payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
4.	Whether cheque issue register are matched with	Cheque issue register not maintained.	-	It may lead to dual payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
5.	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not,	No such cases found.	-	-	-	-
6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS, (attached BRS as annexure)	Not Prepared.	-	It may lead to mis-appropriation of fund.	It will be taken care in future.	Not Resolved
7.	Check whether no any fraud payment or	No such cases found.	-	-	-	-



	payment to other person has been made,					
8.	Whether bank statement for all account have been promptly received from bank.	Yes	-	-	-	-
9.	Number of Bank account maintained	11	-	-	-	-
10.	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED" marked on it.	No such cases found.	-	-	-	-
11.	Liability for stale cheques account review is done and necessary reversal entries are passed	No such cases found.	-	-	-	-
12.	Any other	-	-	-	-	-

Public Works

Name of the ULB		DHAKA NAGAR PARISHAD				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		NOT AVAILABLE				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or 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	-	-	-	-
2.	Whether bill has been signed by proper in	Yes	-	-	-	-



	charge,					
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	-	-	-	-
4.	Verify whether any payment made for removing /dismantling material which have scrap value must be indicated in the bill,	No such cases found.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	Yes	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	Yes	-	-	-	-
7.	Whether master roll(machine numbered & authorized) has been maintained for details of store, specifying:	Not Maintained	-	It may leads to fraud & Defalcation.	It will be prepared in future.	Not Resolved
	Date of Issue,	No	-	-	-	Not Resolved
	Name of subordinate,	No	-	-	-	Not Resolved
	Name of work,	No	-	-	-	Not Resolved
	Number of labour,	No	-	-	-	Not Resolved
	Period of engagement,	No	-	-	-	Not Resolved
	Details of payment(date, Amount, Cheque no, etc.)	No	-	-	-	Not Resolved
8.	Whether the same has been periodically verified.	No	-	-	-	Not Resolved
9.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-



Cash Book

	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	NOT AVAILABLE				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether Opening Balance & Closing Balance was worked out or not,	General Cash Book & Subsidiary Cash Book has been maintained by the ULB but entry made in cash book was not on real time basis.	-	Due to non-closing of cash book on real time basis there may be chance of making back dated entry. This may leads to fraud & defalcation.	There is scarcity of manpower in the ULB: however we will comply in the near future.	Not Resolved
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 receipt & payment side of cash book are properly maintained but we are unable to match with Cheque issue Register as it is not being maintained by the ULB.	-	It may lead to dual recording of receipts & payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
3.	Whether posting in on daily basis,	No	-	Some entries may be forgotten.	It will be taken care in future.	Not Resolved
4.	Whether there is any clerical error (casting	Yes	-	It may leads to over & under	It will be taken care	Not Resolved



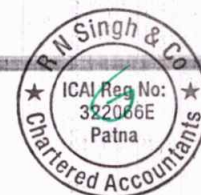
	or/and posting error, etc.) or not,			stating of income, expenditure, opening and closing balance.	in future.	
5.	Whether any delay in deposit of amount of collection by cashier,	In most of the cases any amount collected is deposited about a week delay.	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
6.	conduct physical verification of cash and report heavy cash balance if any	No discrepancies found in this regard.	Not Resolved	Not Resolved	Not Resolved	Not Resolved
7.	Any Other	No	-	-	-	-

Collection

	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
	Name of Tax Collector	Md Khurseed Alam, Md Salaudeen & Md Sahid Ansari				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collection procedure are as per guidelines/direction of ULB,	Yes	-	-	-	-
2.	Whether collections are made on the basis of Demand & Collection Register,	Demand & Collection register has not been maintained.	-	It may leads revenue loss to the ULB.	It will be prepared in future.	Not Resolved
3.	Whether collection are made in the same receipt Vouchers which	Yes	-	-	-	-



	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,					
4.	Whether collections are bifurcated in different heads as required,	Yes	-	-	-	-
5.	Whether a separate bank account has been maintained for each circle, (for PMC only)	-	-	-	-	-
6.	Whether all collections are made in proper "Receipt Voucher Book" having same serial number which was actually issued to TC,	Yes	-	-	-	-
7.	Whether all collections made during the day are account for & banked on next working day or there is any teaming & lading,	In most of the cases any amount collected is deposited about a week delay	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether no any collection are directly expended without prior approval,	No such cases found.	-	-	-	-
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	No, Collections were not made by all the holding.	-	It will affect municipality fund.	It will be taken care in future.	Not Resolved
10.	Whether government share of collections (like Education cess & health cess) are properly & timely deposited in	No Such cases found.	-	-	-	-



	its own account, (if applicable)					
11.	Whether there is any short/non collection or short deposit or not deposit,	No Such cases found.	-	-	-	-
12.	Whether penalty(@2% P.M/ 1.5%) has been duly charged on late payment,	Yes	-	-	-	-
13.	Whether daily collections are entered into hand book, collection register maintained by TC & it should be properly entered in demand & collection register,	Daily Collection register has Not been Maintained.	-	It leads to interest revenue loss to the ULB	It will be taken care in future.	Not Resolved
14.	Whether collection by way of cheque are properly banked & credited into account,	Yes	-	-	-	-
15.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
16.	Whether any immediate steps has been taken or not for cheque dishonored received,	No Such cases found.	-	-	-	-
17.	Whether reversal of payment has been made for any dishonored cheque.	No Such cases found.	-	-	-	-

Demand

Name of the ULB	DHAKA NAGAR PARISHAD
RISK RATING:	MEDIUM
Name of Tax Collector	Md Khurseed Alam, Md Salaudeen & Md Sahid Ansari



Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Ensure whether closing balance of previous year is accurately brought forward,	Opening and closing balance has not been quantified due to non-maintenance of Demand Register.	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
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,	ULB is not being in practice to raise the demand. No proper details are recorded in the manual register.	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
3.	Whether data for calculation is correct & properly verified by appropriate authority/ Internal Auditor by way of physical survey,	No verification is being conducted by appropriate authority however we have done physical survey of 20 high value properties and no variance found.	-	-	-	-
4.	Whether revision of valuation of holding properly made after specified period	No. revision of valuation of holding is being not made after specified period.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
5.	Whether any refund/remission granted are admissible under the law and that	No Such cases found.	-	-	-	-



	have been duly sanctioned,					
6.	Ensure whether there is any clerical error in calculation,	No Such cases found.	-	-	-	-
7.	Whether demand register in prescribed format is maintained or not,	Demand Register Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether persons involve in calculation/ collection have knowledge of their responsibility,	Yes	-	-	-	-
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,	Due to lack of Manpower all these work has been controlled single handedly.	-	It may leads to fraud & Defalcation.	Need more skilled employees.	Not Resolved
10.	Whether there is any under/no assessment,	No	-	-	-	-
11.	Whether there is appropriate measures(As Per section 155 & 158 of BMA, 2007) are adopted for recovery of Government/bid dues,	No measures have been taken for recovery of Government Dues.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	No notices of demand are being served.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
13.	Whether penalty(@2% P.M/ 1.5%) has been charged on late payment,	Yes	-	-	-	-
14.	Whether Demand, Collection & Balance Register has been prepared on daily basis	Not Maintained in prescribed format & also	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved



	for all receipts or not, & it would be authorized by proper authority or not,	not updated.				
15.	Whether there are adequate safeguard on data has been operated or not,	No	-	-	-	-
16.	Whether self-assessment property tax return for payment of property tax has been filed by the assesses in the prescribed format,	Yes	-	-	-	-
17.	Whether there is any collusion with customer/holding w.r.t., assessment, payment, etc.	No Such cases found.	-	-	-	-
18.	Any Other	No	-	-	-	-

Establishment

	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether establishment expenditure is sanction by authorized person & it has been within sanctioned limit,	Yes	-	-	-	-
2.	Whether service log book has been maintained & up to date or not,	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
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	Service book not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved



	acquaints roll of employee who have been paid in cash,					
4.	Whether each employee has unique identification number & it has be referred in all matter in relation to service book Whether payment made to employee has been verified with attendance register/logbook,	Yes	-	-	-	-
5.	Whether service book for calculation of payable has been authorized by the proper person,	Service Book not maintained.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
6.	Whether account depart has prepared the advice & instructed the bank for the payment as per advice,	Yes	-	-	-	-
7.	Whether undistributed amount of pay & allowance as shown in cash book matched with balance of undistributed salary balance,	Undistributed salary amount not maintained in cashbook.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
8.	Whether undistributed amount of pay & allowance are not for more than 3 months as cash in hand,	No Such cases found.	-	-	-	-
9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employee specifying separate hade with date of receive (In case of arrear),	No Such cases found.	-	-	-	-
10.	Whether the bill prepared according to sanctioned scale,	Yes	-	-	-	-
11.	Whether no any payment is made to Employee whose service retired in any manner,	No Such cases found.	-	-	-	-
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	Pay-In-Slip not prepared.	-	It becomes difficult to trace last payment. It may leads to over/less payments.	It will be taken care in future.	Not Resolved
13.	Whether all statutory deduction or adjustment has been made	Only Provident	-	It may leads to	It will be taken care	Not Resolved



	before payment,	Fund has been deducted. TDS not deducted.		levy statutory penalty/ interest.	in future.	
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.	No Such cases found.	-	-	-	-
15.	To check salary bills.	Salary Bills not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
16.	Position of outstanding advances paid to employees	No Such cases found.	-	-	-	-
17.	To check deduction of provident fund and ESI has been made as per rules	Yes	-	-	-	-
18.	Whether PF slips are issued to the employees on yearly basis and to see whether all statutory returns for PF are submitted to the concerned authorities.	Yes	-	-	-	-
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.	Not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
20.	Check Retirement benefit to employee	No Such cases found.	-	-	-	-
21.	Personnel Appointments and to see whether all records are updated from time to time.	No Such cases found.	-	-	-	-
22.	Dismissal and Resignation/ Termination	No Such cases found.	-	-	-	-
23.	Temporary workers	No Such cases found.	-	-	-	-
24.	Overtime	No Such cases found.	-	-	-	-
25.	Attendance Register To check number of persons mentioned in the attendance register tally with the sanctioned strength of a unit.	Yes	-	-	-	-



26.	Personnel Files	Yes	-	-	-	-
27.	Training of employees(including Skill development Levy)	No Such cases found.	-	-	-	-
28.	Leave Register – To check whether a leave register is maintained as per types of leave as medical Leave/CL/EL/maternity/paternity leave.	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved

Grant

	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Maintenance/Updation register regarding details of funds received and expenditure.	Yes	-	-	-	-
2.	Any diversion/re-appropriation of funds not covered under the provision of BMA, 2007 should be pointed out for remedial action.	No Such cases found.	-	-	-	-
3.	To check whether utilization certificate is for actual utilization of funds received .	Yes	-	-	-	-
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.	We have found some cases where UCs is not prepared on time. However we have guided to prepare it.	-	It may leads to mis-utilization of fund.	With the guidance of internal auditor, we have started preparing UC's. It will be submitted to department	In Process



					very soon.	
5.	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	No Such cases found.	-	-	-	-

Payment of bills of contractors

	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Original bill duly signed by contractors is submitted.	Yes	-	-	-	-
2.	Contractor has put his initials in all cuttings and corrections in the bill.	No Such cases found.	-	-	-	-
3.	All Supporting documents are attached with the bills.	Yes	-	-	-	-
4.	The rates, security deposit, and deductions are as per terms and conditions specified in the agreement	Yes	-	-	-	-
5.	The variations in quantities and completion period etc. have been authorized by the competent authority	Yes	-	-	-	-
6.	Job completion certificate has been processed by the dealing assistant.	Yes	-	-	-	-
7.	Bills passed for payment are as per rules & T & C of	Yes	-	-	-	-



	Tender.					
8.	All terms and conditions of the contract are fulfilled before passing the bills.	Yes	-	-	-	-
9.	Every final bill is checked in detail with measurement books.	Yes	-	-	-	-
10.	Cash/Bank Vouchers to be checked for authorization etc.	Yes	-	-	-	-
11.	Overall review of the books of accounts.	Yes	-	-	-	-
12.	Position of outstanding advances paid to suppliers/contractors.	No Such cases found.	-	-	-	-

Receipt Voucher

	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether "Receipt Vouchers" are in the prescribed format & having machined serial number & there is no any manuscript form,	Yes	-	-	-	-
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked	-	-	-	-
4.	What quantity of serial number was printed out,	Checked	-	-	-	-
5.	What is the date of dispatched, quantity of receipt vouchers	Checked	-	-	-	-



	& their serial number;					
6.	Log book/ Register maintained at printing press regarding printing of "Receipt Vouchers".	Checked	-	-	-	-
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,	Yes	-	-	-	-
8.	Verify Log book/ Register maintained at every collection center & cash counter with regard to receipt & return quantity & serial number,	Yes	-	-	-	-
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	-	-	-	-
10.	Check whether TC have same "Receipt Voucher" which was actually issued by store & it must be authorized by the appropriate authority,	Yes	-	-	-	-
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",	No Such cases found.	-	-	-	-



12.	Confirm that all unused "Receipt Vouchers" are under the custody of authorized person,	Yes	-	-	-	-
13.	Verify that any cancelled vouchers have in both original & carbon copy,	Yes	-	-	-	-
14.	Verify whether reversible carbon has been used during receipt.	Yes	-	-	-	-

Other Revenue:

1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	No amount is collected as Tower Tax in this financial year and no steps have been taken for recovery of dues.	19,22,775.00	It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	Professional Tax	No professional tax collected.	-	-	-	-
4.	Assigned Revenue (As details annexed)	No Such cases found.	-	-	-	-
5.	Rental Charges (As details annexed)	No any municipal properties given on rent during this period.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
6.	Fee & uses Charges (As details annexed)	Collected.	158740.00	-	-	-
7.	Other Revenue Items	-	-	-	-	-



Revenue Expenses

	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether payment is on the basis of Sanction / work order letter & incurred by authorized person.	Yes	-	-	-	-
2.	Whether payment is made through prescribed format.	Yes	-	-	-	-
3.	Whether payment is made without any undue delay or whether any cheque issued are promptly issued to the respective person.	Yes	-	-	-	-
4.	Whether there is bifurcation of responsibility towards person making payment & person preparing MB, receipt of goods , maintenance of payment file, etc.	Yes	-	-	-	-
5.	Whether updation of accounts/books are on proper & timely basis,	Yes	-	-	-	-
6.	Whether authorized person verify & sign the document involve,	Yes	-	-	-	-
7.	Whether data base for the same has been properly maintained & safeguard measures are taken,	No database has been maintained by the ULB.	-	Important information may be lost or stolen.	We will take necessary step to implement	Not Resolved.



					the DBMS is near future.	
8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	Yes	-	-	-	-
9.	Whether register for settlement of service bill has been maintained and up to date,	Yes	-	-	-	-
10.	Whether payment made to the same to whom it might be payable and no any second claim in this regard,	Yes	-	-	-	-
11.	Whether payment has been	Yes	-	-	-	-
12.	Whether the expenditure are made with a period & amount as sanctioned,	Yes	-	-	-	-
13.	Whether there is undue rush of expenditure at the end of financial year,	No	-	-	-	-
14.	Whether payment has to be made after confirmation from store,	Yes	-	-	-	-
15.	Whether payment for repairs, etc., has to be made on the basis of logbook maintained,	No Such cases found.	-	-	-	-
16.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-
17.	Confirm whether goods/assets received/accepted on or before 31 st March, where the bill is	No Such cases found.	-	-	-	-



	received after that date have been accounted for (either on the basis of purchase order, tender rate or as per bill),					
18.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No Such cases found.	-	-	-	-
19.	Whether all statutory deduction or adjustment has been made before payment,	yes	-	-	-	-
20.	Whether entry of any event during service has been made in service book by authorized person,	Yes	-	-	-	-

Statutory Requirement

	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether deduction of TDS on payment has been made as per law,	Yes	-	-	-	-
2.	Whether TDS deducted are timely deposited into bank with same amount,	Not deposited on time and also statutory liability register has not been maintained.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
3.	Whether regulatory requirement for submission of Return has been has been	No return is being filled.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.



	followed,					
4.	Whether any deduction is made in any act, must be deposited as per their respective act,	Yes but deposited late.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
5.	Verify whether in case of "through rate" contract, there is no any payment for material, etc. by the ULB	No Such cases found.	-	-	-	-
6.	Any demand is outstanding from regulatory authority for non-compliance.	No Such cases found.	-	-	-	-

Tender Details (Work Order Wise)

Name of the ULB		DHAKA NAGAR PARISHAD				
RISK RATING:		MEDIUM				
Work order No.		<i>No Tender were done during this period.</i>				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	Yes	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	-	-	-	-
3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty/guarantee,	Yes	-	-	-	-



Vehicle Log Book

	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether logbook has maintained or not & up to date with proper details like journeys, wok undertaken, covering root, visited place, kilometer, etc.,	Yes	-	-	-	-
2.	Whether logbook of journey is maintained in detail & signed by the officials using them,	Yes	-	-	-	-
3.	Whether it should be used for official purpose, otherwise charges are recoverable,	Used only for official purpose.	-	-	-	-
4.	Whether details of fuel for the same has been maintained in log book,	Yes	-	-	-	-
5.	Whether full details of repairs have been maintained & it have been through authorized center,	Yes	-	-	-	-
6.	Whether authorized person have proper check over logbook.	Yes	-	-	-	-

Fixed Assets

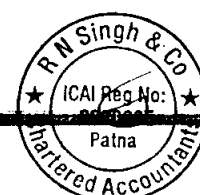
	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				



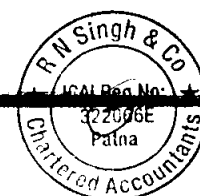
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	Not Maintained	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-	-	-
3.	Fixed assets are recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition	Unable to comment on it, since fixed asset register is not finalized till now.	-	-	Being Prepared by DEAS Team.	Not Resolved
4.	all fixed assets are acquired only after obtaining approval of the concerned authority	Yes	-	-	-	-
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	Due to non-availability of FA register. Physical Verification is not done.	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
6.	Depreciation is provided on each class of fixed assets at the prescribed rates	No Depreciation is provided.	-	It leads to over valuation of fixed assets.	Levied once fixed asset register maintained.	Not Resolved
7.	Asset Replacement Register is properly maintained asset class-wise	No such cases found.	-	-	-	-

Others

	Name of the ULB	DHAKA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved /or not)



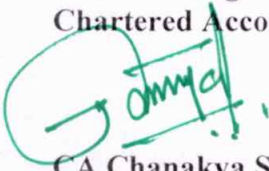
1.	All permanent changes made in the assessment of buildings and lands have been recorded in this register with reference to the monthly lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off.	No assessment has been done from the date of imposition of holding tax.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve
2.	Demands of current year and previous year have been reconciled with reference to the above details	No reconciliation is being made due to demand register has not been prepared.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve
Register of Suits						
1.	All suits filed by the municipality for recovery of any sum due are entered.	Register of Suits filed by ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.
2.	All suits filed against the municipality are entered	Register of Suits filed against ULB has not been maintained by the ULB.	-	To trace status of cases is very difficult.	It will be taken care in future.	Not Resolved.
3.	Sanction from the Council obtained for filing/defending the suit	No Such cases found	-	-	-	-
4.	All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered	No Such cases found	-	-	-	-
5.	Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favour of municipality.	No Such cases found	-	-	-	-



General Observations: -

There is lots of scope for improvement with respect to maintenance of Records and Registers. The important and basic records like Advance register, annual accounts, assets register were not maintained. Effective steps may be taken to improve the maintenance of accounts and increasing of its own sources of revenues.

For R.N. Singh & Co.
Chartered Accountants




CA Chanakya Shree
Partner
Mem No: 079322
FRN: 322066E



NAGAR PARISHAD DHAKA
FOR THE PERIOD 01-04-2020 TO 31-03-2021

1. Management Discussion with Risk Assessment:

Sr. No.	Observations (Sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO) Comments	Reference Page																																																																																																						
1.	<p>We observed that there is too delay in deposit of GST TDS which was deducted in march 2020 but their deposit has been made on 22.01.2021. i.e delay more than 9 months. Which are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>D</th> <th>Sc</th> <th>N</th> <th>A</th> <th>C</th> <th>S</th> </tr> <tr> <th>at</th> <th>he</th> <th>a</th> <th>m</th> <th>G</th> <th>G</th> </tr> <tr> <th>e</th> <th>m</th> <th>m</th> <th>ou</th> <th>S</th> <th>S</th> </tr> <tr> <th>of</th> <th>e</th> <th>e</th> <th>nt</th> <th>T</th> <th>T</th> </tr> <tr> <th>D</th> <th>no</th> <td></td> <td></td> <td>@</td> <td>@</td> </tr> <tr> <th>ed</th> <td></td> <td></td> <td></td> <td>%</td> <td>%</td> </tr> <tr> <th>.</th> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </thead> <tbody> <tr> <td>12</td> <td></td> <td>M</td> <td></td> <td></td> <td></td> </tr> <tr> <td>-</td> <td></td> <td>D</td> <td></td> <td></td> <td></td> </tr> <tr> <td>03</td> <td></td> <td>I</td> <td></td> <td></td> <td></td> </tr> <tr> <td>-</td> <td></td> <td>M</td> <td></td> <td></td> <td></td> </tr> <tr> <td>20</td> <td>01</td> <td>TE</td> <td></td> <td></td> <td>22</td> </tr> <tr> <td>20</td> <td>F2</td> <td>YA</td> <td></td> <td></td> <td>.0</td> </tr> <tr> <td>-</td> <td>/1</td> <td>J</td> <td>11</td> <td></td> <td>1.</td> </tr> <tr> <td>20</td> <td>9-</td> <td>ZA</td> <td>26</td> <td>11</td> <td>20</td> </tr> <tr> <td>20</td> <td>20</td> <td>FF</td> <td>90</td> <td>26</td> <td>21</td> </tr> <tr> <td></td> <td></td> <td>IR</td> <td>0</td> <td>9</td> <td></td> </tr> </tbody> </table>	D	Sc	N	A	C	S	at	he	a	m	G	G	e	m	m	ou	S	S	of	e	e	nt	T	T	D	no			@	@	ed				%	%	.						12		M				-		D				03		I				-		M				20	01	TE			22	20	F2	YA			.0	-	/1	J	11		1.	20	9-	ZA	26	11	20	20	20	FF	90	26	21			IR	0	9		High	Yes	Yes	Yes	It will be taken care in near future.	
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2.	We observed that GST TDS deducted but not deposited	High	Yes	Yes	Yes	It will be taken care in near future.																																																																																																							


 EXECUTIVE OFFICER
 NAGAR PARISHAD
 DHAKA, E. CHAWBATOAN
 22/1/2021
 5376572



**NAGAR PARISHAD DHAKA
FOR THE PERIOD 01-04-2020 TO 31-03-2021**

till the date of audit some cases are as follows:

D a t e o f d e c l o. .	S c h e m e n o. t	A m o u n t	C S T @ 1 %	S G S T @ 1 %	T o t a l
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**Mukhmantri Sahri
payjal yojna**

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**Mukhmantri Nali Gali
Yojna**

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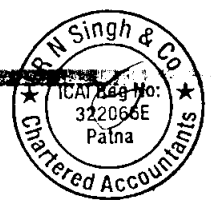
SK
28/05/21
M. P. Singh & Co.
Chartered Accountants



NAGAR PARISHAD DHAKA
FOR THE PERIOD 01-04-2020 TO 31-03-2021

	2020-21							
3.	UC of some schemes are pending for submission to the Urban Development & Housing Department till end of financial year 2020-21.	High	No	No	Yes	Pending UCs will be sent to UD & HD in near future.		
4.	We are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2009-12 & previous years, as compliance report has not been prepared by the ULB. Further Recovery have been proposed but no recovery has been made.	High	No	No	Yes	Compliance report is being prepared.		
5.	Bank Reconciliation Statement has not been prepared. Also Bank wise cashbook balance has not been maintained by the ULB.	Medium	Yes	Yes	Yes	It will be taken care in future.		
6.	Demand register is not maintained or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.	Medium	Yes	Yes	Yes	We have started preparing it, will be completed soon.		
7.	As per details provided to us there are total 15 Mobile Towers registered with this ULB up to 31.03.2021 and Rs. 19,22,775.00 has not been collected till the date of audit from these tower operators as Tower Tax.	Medium	Yes	Yes	Yes	We are preparing to send notice against these tower operators & for taking further actions.		
8.	Shop rent has not been collected properly by the ULB. As per information given to us there are total 22 shops under Dhaka ULB up to 31.03.2021 but no records & register for demand and collection of shop rent have been maintained by Dhaka ULB.	Medium	Yes	Yes	Yes	We have started preparing it, will be completed soon.		
9.	Taxes such as GST, Income Tax, Royalty, Labour Cess etc. are collected from time to time but its payments are not made	Medium	Yes	Yes	Yes	It will be taken care in future.		

8/2
28/05/21



NAGAR PARISHAD DHAKA
FOR THE PERIOD 01-04-2020 TO 31-03-2021


	within due dates. And also, there is too delay in payment of taxes to departments. Also TDS return not filled for this quarter till date of audit.						
10.	Various Statutory Register such as TDS, Royalty, Labour Cess and GST are not prepared by the ULB.	Medium	Yes	Yes	Yes	It will be prepared in future.	
11.	During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date and also the deposited amount was not in chronological order i.e. receipt no. range is not mentioned on tax deposit slip.	Medium	Yes	Yes	Yes	It will be taken care in future.	
12.	Municipal Accounts Committee has not been constituted by the Dhaka Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.	Medium	Yes	Yes	Yes	It will be constituted in next board meeting.	
13.	Advertisement Tax has not been levied by the Dhaka Nagar Parishad. There has not been any system developed for the levy of advertisement tax.	Medium	Yes	Yes	Yes	System will be developed.	
14.	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.	
15.	ULB has not been in practice to prepare financial statements.	Medium	Yes	Yes	Yes	It will be prepared by DEAS team.	
16.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	Yes	Yes	Yes	It will be prepared in future.	
17.	Assessment of Properties falls under the ULB has not been done by the ULB since a long time.	Medium	Yes	Yes	Yes	We are preparing for the same.	
18	We observed that no physical verification is being conducted at the level of ULB for the fixed assets which is purchased by the ULB. Further, no depreciation is being					It will be taken care in future.	

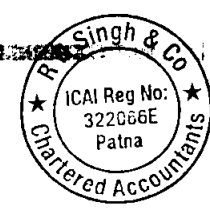
SK
EXECUTIVE OFFICER
NAGAR PARISHAD
DHAKA
18/03/21



**NAGAR PARISHAD DHAKA
FOR THE PERIOD 01-04-2020 TO 31-03-2021**

	charged in the books of account.						
19	Register of Suits are not being maintained at ULB. due to this we are unable to provide comment in detailed audit report in this context.					It will be prepared in future.	
21	ULB is not in practice to prepare leave register due to which chances of wrong payment is high.					It will be prepared in future.	
21	Details of Directives issued by UD & HD has not been provided to us during the course of audit, so we are unable to check compliance of the same.					It will be provided next time.	
22	We observed that ULB is not in practice to maintain Procurement Register. Further, there is NO any procurement has been made in this quarter.					It will be prepared in future.	
23	We have found some cases where cleaning or Solid & Waste Management of Dhaka Nagar Parishad were done departmentally without T- Tendering & payment made to workers in their bank accounts by Cheque through RTGS. Such Cases are given below: • Payment made to cleaning workers of Rs 34,68,673.00. till end of 2020-21.	High	Yes	Yes	Yes	It has to be done due to Tender Failure. Now tender for the same has been done from dated 20.01.2020 vide work order no. 61/14-01-2020 and final approval pending and after this it will be done accordingly.	
24	Various registers, books of records etc. are not being prepared by the ULB. Such as Bank Wise Cash Book, Cheque Issue Register, Ledgers, Journals, Daily Collection Register, Pay Roll Register, PF Register, Store Register, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register.	High	Yes	Yes	Yes	It will be prepared in future.	


 EXECUTIVE OFFICER
 28/03/2021
 NAGAR PARISHAD DHAKA



NAGAR PARISHAD DHAKA
FOR THE PERIOD 01-04-2020 TO 31-03-2021

Demand Register, File Movement Register etc. ULB should maintain these registers as soon as possible.							
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SK
EXCHIEF OFFICER
NAGAR PARISHAD
DHAKA
23/03/21



Mobile Tower Collection:
Period: 01-04-2020 to 31-03-2021

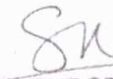
Sl No	Ward No.	Location	Owner of Tower	Reg. Amount	Annual Tax Dues FY 12-13 to FY 20-21	Total outstanding till 31-03-2020	Interest	Total Amount Due
1	18	Near State Bank	Airtel	30000	76500	117780	1905	128185
2	12	Chainpur Dhaka	Airtel	30000	76500	117780	1905	128185
3	17	Virta Tola	Airtel	30000	76500	117780	1905	128185
4	2	Bisrahiya	Aircel	30000	76500	117780	1905	128185
5	16	Shitalpatti	Aircel	30000	76500	117780	1905	128185
6	18	Near L.I.C Office	Reliance	30000	76500	117780	1905	128185
7	13	Mohabbat Pur	Reliance	30000	76500	117780	1905	128185
8	11	Near Ragistry Office	Reliance	30000	76500	117780	1905	128185
9	13	Mohabbat Pur	Tata Indicom	30000	76500	117780	1905	128185
10	17	Virta Tola	Tata Indicom	30000	76500	117780	1905	128185
11	12	Islamiya Chowk	Idea	30000	76500	117780	1905	128185
12	15	Near Block	Idea	30000	76500	117780	1905	128185
13	15	Near Block	BSNL	30000	76500	117780	1905	128185
14	16	Shitalpatti	Uninor	30000	76500	117780	1905	128185
15	2	Bisrahiya	ATC	30000	76500	117780	1905	128185
Total								1922775.00

SK
EXECUTIVE OFFICER
NAGAR PARISAD
DHAKA, E. CHAMPARAN
28/03/22



Report on field survey of 20 high value properties

Sl. No	Name	Father's Name	Ward No.	Type of construction	Type of Uses	Carpet Area (Sq. Feet)	Annual Value	Annual Tax
1.	NITESHWAR NILMANI CHAUDHARY	BINDESHWARI PD CHAUDHARY	13	RCC	COMMERCIAL	4160	268320	24149
2.	UPENDRA PD SINGH	SARYUG SINGH	20	RCC	RESIDENTIAL	1440	26160	1814
3.	MUFTI MD SANAULLAH	RAMJAN ALI	23	TILE	RESIDENTIAL	2016	12096	1089
4.	GULFARAJ AHMAD	MD MUSTUFA	17	RCC	RESIDENTIAL	1200	12000	1080
5.	CHULHAI ANSARI	DAROGA ANSARI	25	RCC	RESIDENTIAL	1372	13720	1235
6.	MD AKIL SHAHID	MD HARUN	20	RCC	RESIDENTIAL	1200	12000	1080
7.	ALI AKHTAR	SAGIR ALAM	23	RCC	RESIDENTIAL	2340	23400	2106
8.	JAFIR	RAFIK	20	RCC	COMMERCIAL	740	47730	4296
9.	MD SALAUDDIN	SHEKH SATAR	15	RCC	RESIDENTIAL	672	9408	847
10.	SHEKH MOJIBURRAHMAN	SHEKH HABIB	15	RCC	RESIDENTIAL	604	8456	761
11.	SABIRA KHATUN	ABDUL BARI	25	RCC	RESIDENTIAL	1750	17500	1575
12.	RAMCHANDRA PRASAD & OTHER	DWARIKA PRASAD	20	RCC	COMMERCIAL	302	19479	1753
13.	CHANDESHWAR PRASAD	RAMJIVAN RAM	22	RCC	RESIDENTIAL	2602	13100	1179
14.	AKHTARI KHATUN	MD BASIR ALAM	21	TILE	COMMERCIAL	1382	40078	3607
15.	RAMESHWAR SINGH	BABU RAJ NARAYAN SINGH	17	RCC	COMMERCIAL	563	36313	3268
16.	MD SAMSUL HAQUE	NUR MOHAMMAD	12	RCC	COMMERCIAL	458	29541	2659
17.	MD SAMSUDDIN	VALI MOHAMMAD	12	RCC	COMMERCIAL	458	29541	2659
18.	CHINTA DEVI	RAJINDRA SAH	4	RCC	COMMERCIAL	240	10320	929
				RCC	RESIDENTIAL	432	6048	544
19.	BALESHWAR PRASAD	NANDLAL SAH	4	RCC	COMMERCIAL	570	2570	2206
20.	MD JAFARUDDIN	MD FARIDUDIN	3	RCC	COMMERCIAL	245	10535	948


 EXECUTIVE OFFICER
 NADEGE PARISAD
 DHAKALE CHAMPARAN
 25/10/22



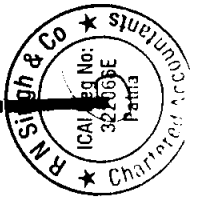
कार्यालय:- नगर परिषद, ढाका, पूर्वी चम्पारण।

वित्तीय वर्ष 2003-04 से 2019-20 में प्राप्त सहायक अनुदानों की निकासी/व्यय एवं अवशेष राशि की चालान द्वारा कोषागार में जमा विवरणी प्रतिवेदन

नगर निकाय का नाम:- नगर परिषद, ढाका
कोषागार का नाम:- कोषागार, सिकरहना, ढाका।

DDO Code:- URB001
Treasury Code:- SKN
PLA Account No:- 261
Bank Account No:- 686856

क्र. सं.	सहायक अनुदान आवंटन का वित्तीय वर्ष	सहायक अनुदान आवंटन का मद	संबंधित स्वीकृत्यादे रा सं० एवं तिथि	स्वीकृत्यादे रा एवं आवंटनादे रा में निकाय को आवंटित राशि	आवृत्त राशि के विरुद्ध निकाय द्वारा निकासी की गई राशि	टी० नो० एवं तिथि	पी० एल० खाता में रखी गई राशि	बैंक खाता में जमा की गई राशि	वित्तीय वर्ष जिसमें राशि व्यय की गयी	संवर्धित मद में व्यय की गई राशि	संबंधित आवंटन के अनुरूप की गयी निकासी के विरुद्ध किए गए व्यय के उपरान्त 2019 को अवशेष राशि	कोषागार में जमा की गई राशि	चालान सं०/ तिथि	समर्पित राशि प्रमाण-पत्र में निहित राशि	समर्पित उपयोगिता प्रमाण-पत्र की तिथि	लंबित U.C की राशि	बैंक खाता में जमा अवशेष राशि	पी० एल० खाता में जमा अवशेष राशि	अभ्युक्ति
1	2003-04	11th Finance Commission	1340 30.03.04	7.66	7.66	RTGS	-	7.66	2003-04	7.66	NIL	-	-	29.09.14	NIL	NIL	NIL	NIL	
2	2005-06	Sanitation	1101 30.03.06	9.36	9.36	02/31.03.06	9.36	-	2005-06	9.36	NIL	-	-	29.09.14	NIL	NIL	NIL	NIL	
3	2005-06	12th Finance	3191 28.09.05	9.28	9.28	03/04.02.06	9.28	-	2005-06	9.28	NIL	-	-	29.09.14	NIL	NIL	NIL	NIL	
4	2005-06	Road Construction & Renovation	1131 31.03.06	28.68	28.68	RTGS	-	28.68	2005-06	28.68	NIL	-	-	14.10.14	NIL	NIL	NIL	NIL	
5	2005-06	Road Construction & Renovation	1102 30.03.06	58.47	58.47	RTGS	-	58.47	2005-06	58.47	NIL	-	-	14.10.14	NIL	NIL	NIL	NIL	
6	2005-06	12th Finance	1096 30.03.06	8.86	8.86	RTGS	-	8.86	2005-06	8.86	NIL	-	-	29.09.14	NIL	NIL	NIL	NIL	



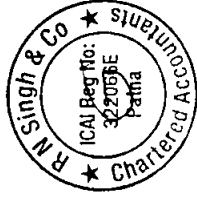


7	2006-07	12th Finance	3115 08.11.06	6.2	6.2	RTGS	-	6.2	2006-07	6.2	NIL	-	6.2	14.10.14	NIL	NIL	NIL
8	2006-07	Machinery & Equipments	3515 19.09.06	4.25	4.25	RTGS	4.25	4.25	2006-07	4.25	NIL	-	4.25	14.10.14	NIL	NIL	NIL
9	2007-08	12th Finance	5674 10.12.07	9.23	9.23	01/31.03.08	9.23	9.23	2007-08	9.23	NIL	-	9.23	29.09.14	NIL	NIL	NIL
10	2007-08	12th Finance	1617 27.03.08	4.61	4.61	RTGS	-	4.61	2007-08	4.61	NIL	-	4.61	29.09.14	NIL	NIL	NIL
11	2007-08	3rd State Finance	1536 25.03.08	2.4	2.4	01/31.03.08	2.4	2.4	2007-08	2.4	NIL	-	2.4	29.09.14	NIL	NIL	NIL
12	2008-09	Salary	4535 29.08.08	0.78	0.78	01/24.02.09	0.78	0.78	2008-09	0.78	NIL	-	0.78	14.10.14	NIL	NIL	NIL
13	2009-10	Civil Aninities	1482 24.03.10	10.00	10.00	RTGS	-	10.00	2009-10	10.00	NIL	-	10.00	29.09.14	NIL	NIL	NIL
14	2009-10	12th Finance	1338 17.03.10	6.17	6.17	RTGS	-	6.17	2009-10	6.17	NIL	-	6.17	14.10.14	NIL	NIL	NIL
15	2009-10	Salary Allotment	1420 19.03.10	0.78	0.78	22/31.03.10	0.78	0.78	2009-10	0.78	NIL	-	0.78	03.01.15	NIL	NIL	NIL
16	2010-11	13th Finance	1838 30.03.11	12.03	12.03	RTGS	-	12.03	2010-11	12.03	NIL	-	12.03	03.11.14	NIL	NIL	NIL
17	2010-11	13th Finance	1837 30.03.11	12.00	12.00	09/31.03.11	12.00	12.00	2010-11	12.00	NIL	-	12.00	29.09.14	NIL	NIL	NIL
18	2010-11	13th Finance	4713 17.08.10	12.00	12.00	16/31.03.11	12.00	12.00	2010-11	12.00	NIL	-	12.00	14.10.14	NIL	NIL	NIL
19	2010-11	नगरिक सुविधा	4850 20.08.10	12.00	12.00	RTGS	-	12.00	2010-11	12.00	NIL	-	12.00	03.11.14	NIL	NIL	NIL
20	2011-12	13th Finance (1st)	13 04.08.11	14.00	14.00	42/29.03.11	14.00	14.00	2011-12	-	NIL	-	14.00	03.11.14	NIL	NIL	NIL
21	2011-12	13th Finance (2st)	49 12.03.12	15.46	15.46	46/29.03.11	15.46	15.46	2011-12	-	NIL	-	15.46	14.10.14	NIL	NIL	NIL
22	2011-12	E-Governance	52 19.03.12	61.29	61.29	49/29.03.11	35.42	61.29	2011-12	-	NIL	-	61.29	03.01.15	NIL	NIL	NIL

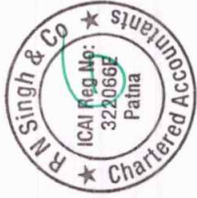
23	2011-12	4th State Finance	15 23.08.11	1.00	1.00	43/29.03.11 2	1.00	-	2011-12	1.00	NIL	-	-	1.00	03.11.14	NIL	NIL	NIL
24	2012-13	13th Finance Commission	22 31.08.12	5.21	5.21	46/23.03.11 3	5.21	-	2016-17	5.21	NIL	-	-	5.21	03.11.16	NIL	NIL	NIL
25	2012-13	13th Finance Commission	118 29.03.13	17.80	17.80	RTGS	-	17.80	2016-17	17.80	NIL	-	-	17.80	03.11.16	NIL	NIL	NIL
26	2012-13	13th Finance Commission	19 19.07.12	16.35	16.35	45/23.03.11 3	16.35	-	2016-17	16.35	NIL	-	-	16.35	03.11.16	NIL	NIL	NIL
27	2013-14	13th Finance Commission	01 05.04.13	3.46	3.46	RTGS	-	3.46	2016-17	3.46	NIL	-	-	3.46	03.11.16	NIL	NIL	NIL
28	2013-14	13th Finance Commission	12 19.07.13	20.01	20.01	RTGS	-	20.01	2016-17	20.01	NIL	-	-	20.01	03.11.16	NIL	NIL	NIL
29	2013-14	प्रशासनिक भवन	31/13.11.2 013	37.73	37.73	0068/27.03 .2014	-	-	-	-	राशि को व्यय नहीं किया गया है	37.73	31.03.2017	37.73	11.04.2017	NIL	NIL	NIL
30	2014-15	प्रशासनिक भवन	43/15.09.2 014	37.33	37.33	0584/09.0 3.2015	-	-	-	-	राशि को व्यय नहीं किया गया है	37.33	31.03.2017	37.33	11.04.2017	NIL	NIL	NIL
31	2014-15	प्रशासनिक भवन	18/24.07.2 014	09.43	09.43	91/07.01.20	-	-	-	-	राशि को व्यय नहीं किया गया है	09.43	31.03.2017	09.43	11.04.2017	NIL	NIL	NIL
32	2015-16	PESHAKAR	37 28.08.15	9.72	9.72	01/05.01.1 5	9.72	-	2016-17	9.72	NIL	-	-	9.72	-	NIL	NIL	NIL
33	2015-16	PARSHAD BHATTA	09 19.05.15	1.37	1.37	02/05.01.1 6	1.37	-	2016-17	1.37	NIL	-	-	1.37	-	NIL	NIL	NIL
34	2015-16	SAFAI	17 17.07.15	43.63	43.63	03/05.01.1 6	43.63	-	2016-17	43.63	NIL	-	-	43.63	-	NIL	NIL	NIL
35	2015-16	14th Finance Commission	76 23.12.15	44.03	44.03	01/29.12.1 5	44.03	-	2016-17	44.03	NIL	-	-	44.03	-	NIL	NIL	NIL
36	2015-16	कार्यपट्टी का बेटा	60 03.11.15	3.24	3.24	01/11.03.1 6	3.24	-	2016-17	3.24	NIL	-	-	3.24	-	NIL	NIL	NIL
37	2015-16	5th Finance Commission	124 21.03.16	82.93	82.93	02/31.03.1 6	82.93	-	2016-17	82.93	NIL	-	-	82.93	-	NIL	NIL	NIL
38	2015-16	5th Finance Commission	124 21.03.16	12.80	12.80	03/31.03.1 6	12.80	-	2016-17	12.80	NIL	-	-	12.80	-	NIL	NIL	NIL
39	2015-16	5th Finance Commission	124 21.03.16	60.56	60.56	01/31.03.1 6	60.56	-	2016-17	60.56	NIL	-	-	60.56	-	NIL	NIL	NIL

चालन द्वारा राशि को कोषागार में जमा कर दिया गया है

40	2015-16	PARIWAHAN	132 29.03.16	31.14	31.14	04/31.03.16	31.14	-	2016-17	31.14	NIL	-	31.14	NIL	NIL	NIL
41	2015-16	PARIWAHAN	132 29.03.16	18.63	18.63	05/31.03.16	18.63	-	2016-17	18.63	NIL	-	18.63	NIL	NIL	NIL
42	2015-16	लेखापत्र	4334 22.08.15	2.4	2.4	RTGS	-	2.4	2016-17	2.4	NIL	-	2.4	NIL	NIL	NIL
43	2015-16	14वीं वित्त	75 23.12.15	44.02	44.02	01/29.12.15	44.02	-	2016-17	44.02	NIL	-	44.02	NIL	NIL	NIL
44	2015-16	14वीं वित्त	75 23.12.15	5.83	5.83	01/29.12.15	44.02	-	2016-17	5.83	NIL	-	5.83	NIL	NIL	NIL
45	2015-16	पार्षद भत्ता	08 19.05.15	2.10	2.10	RTGS	-	2.10	2016-17	2.10	NIL	-	2.10	NIL	NIL	NIL
46	2015-16	EO वेतन	59 03.11.15	3.24	3.24	RTGS	-	3.24	2016-17	3.24	0.2	-	3.04	NIL	NIL	NIL
47	2015-16	EO वेतन	59 03.11.15	0.2	0.2	RTGS	-	0.2	2016-17	0.2	NIL	-	0.2	NIL	NIL	NIL
48	2015-16	जलापूर्ति	76 28.12.15	236.06	236.06	05/11.03.16	-	236.06	2016-17	236.06	NIL	-	49.77	NIL	NIL	NIL
49	2015-16	नगरीक सुविधा	16 17.07.15	43.63	43.63	03/05.01.16	43.63	-	2016-17	43.63	5.46	-	38.17	NIL	NIL	NIL
50	2015-16	नगरीक सुविधा	16 17.07.15	5.46	5.46	03/05.01.16	5.46	-	2016-17	5.46	NIL	-	5.46	NIL	NIL	NIL
51	2015-16	परिवहन	132 29.03.16	49.77	49.77	04/05 31.03.16	49.77	-	2016-17	49.77	NIL	-	49.77	NIL	NIL	NIL
52	2015-16	13वीं वित्त	11 22.06.15	23.46	23.46	RTGS	-	23.46	2016-17	23.46	NIL	-	23.46	NIL	NIL	NIL
53	2016-17	पार्षद भत्ता	11 18.05.16	5.58	5.58	01 03.09.16	5.58	-	2016-17	5.58	NIL	-	5.58	NIL	NIL	NIL
54	2016-17	कार्यपट्टी का वेतन	20 23.06.16	5.13	5.13	03 09.12.16	5.13	-	2016-17	5.13	NIL	-	5.58	NIL	NIL	NIL
55	2016-17	14वीं वित्त	191 26.12.16	67.09	67.09	01 31.03.17	67.09	-	2016-17	67.09	NIL	-	67.09	NIL	NIL	NIL
56	2016-17	5th Finance Commission	162 19.10.16	90.50	90.50	04 09.12.16	90.50	-	2016-17	90.50	NIL	-	90.50	NIL	NIL	NIL



57	2016-17	5th Finance Commission	162 19.10.16	13.30	13.30	05 09.12.16	13.30	2016-17	4.63	8.68	-	-	13.30	28.02.18	NIL	NIL	NIL
58	2016-17	5th Finance Commission	162 19.10.16	64.55	64.55	06 09.12.16	64.55	2016-17	64.55	NIL	-	-	64.55	28.02.18	NIL	NIL	NIL
59	2016-17	14वाँ वित्त	29 06.07.16	67.57	67.57	01 31.03.17	67.57	2016-17	67.57	NIL	-	-	67.57	12.04.17	NIL	NIL	NIL
60	2016-17	गाली-गली	42 09.08.16	12.42	12.42	02 09.12.16	12.42	2016-17	12.42	NIL	-	-	12.42	18.01.17	NIL	NIL	NIL
61	2016-17	गाली-गली	42 09.08.16	9.69	9.69	01 09.12.16	9.69	2016-17	9.69	NIL	-	-	9.69	18.01.17	NIL	NIL	NIL
62	2016-17	गाली-गली	167 23.10.16	16.56	16.56	08 09.12.16	16.56	2016-17	16.56	NIL	-	-	16.56	18.01.17	NIL	NIL	NIL
63	2017-18	PARSHAD BHATTA	16 15.06.17	3.48	3.48	04/09.08.17	3.48	2018-19	3.48	NIL	-	-	3.48	03.01.20 20	NIL	NIL	NIL
64	2017-18	EO PAYMENT	08 23.05.17	5.00	5.00	05/09.08.17	5.00	2018-19	5.00	NIL	-	-	5.00	03.01.20 20	NIL	NIL	NIL
65	2017-18	14th Finance Commission	34 02.08.17	40.94	40.94	01/09.08.17	40.94	2017-18 2018-19	40.94	NIL	-	-	40.94	03.01.20 20	NIL	NIL	NIL
66	2017-18	SAFAI	44 24.08.17	43.62	43.62	01/12.10.17	43.62	2017-18	43.62	NIL	-	-	42.16	03.01.20 20	1.46	NIL	1.46
67	2017-18	NALI-GALI	128 07.03.18	42.82	42.82	05/16.03.18	42.82	2017-18	42.82	NIL	-	-	38.42	28.08.19	4.4	NIL	4.4
68	2018-19	STATE PLAN	63 27.09.18	39.71	39.71	01/07.12.18	39.71	2018-19	39.71	NIL	-	-	39.71	16.11.19	NIL	NIL	NIL
69	2018-19	STATE PLAN	63 27.09.18	39.71	39.71	02/07.12.18	39.71	2018-19	39.71	NIL	-	-	39.71	16.11.19	NIL	NIL	NIL
70	2019-20	14 th Finance		64.08	64.08	CFMS	64.08	-	-	64.08	-	-	64.08		64.08	NIL	64.08
71	2019-20	14 th Finance		64.08	64.08	CFMS	64.08	-	-	64.08	-	-	64.08		64.08	NIL	64.08
72	2019-20	14 th Finance		64.08	64.08	CFMS	64.08	-	-	64.08	-	-	64.08		64.08	NIL	64.08



94	2020-21	कांढापुरा का बंरा	92	16-07-2020	6.0	6.0	CFMS	6.0	-	-	-	-	-	-	-	-	6.0	12-07-2022	NIL	NIL	NIL	
95	2020-21	दादा दादा प्रविण निगम	183	25-01-2021	22.54	22.54	CFMS	22.5	-	-	-	-	-	-	-	-	22.54	12-07-2022	NIL	NIL	NIL	
96	2020-21	स्वच्छता अभियान	345	15-03-2021	16.87	16.87	CFMS	16.9	-	-	-	-	-	-	-	-	16.87	12-07-2022	NIL	NIL	NIL	
97	2020-21	वाहक भवना	335	12-03-2021	4.92	4.92	CFMS	4.92	-	-	-	-	-	-	-	-	477400	12-07-2022	14600	NIL	14600	
98	2021-22	कांढापुरा का बंरा	25	19-05-2021	3.0	3.0	CFMS	3.0	-	-	-	-	-	-	-	-	238547	12-07-2022	61453	NIL	61453	

कांढापुराक प्रदाधिकारी,
नगर परिषद्, झाका।

