

INTERNAL AUDIT REPORT

OF

MUNICIPAL CORPORATION

BEGUSARAI

FOR THE PERIOD FROM 01st JANUARY, 2017 – 31st MARCH, 2017

INTERNAL AUDIT CONDUCTED BY:-

A.K. SALAMPURIA & ASSOCIATES
CHARTERED ACCOUNTANTS
1ST FLOOR, ABOVE MICA SALES, EXHIBITION ROAD
PATNA- 800 001

FROM 16th - 18th APRIL & 24th - 26th APRIL, 2019

Executive Summary

1. Introduction

- Name of the Municipality :- **MUNICIPAL CORPORATION BEGUSARAI**
- Period Covered under current audit :- **01.04.2017 to 31.03.2018**
- Name of Municipal Commissioner Office for the period under Audit :- **Shri Abdul Hamid**

2. Result & Findings

- Strengths observed during the audit engagement:-
 - a. Area under jurisdiction of the concerned ULB seems potential.
 - b. Office Infrastructure is sufficient for operation
 - c. Response from officers & Clerks are satisfactory.
 - d. Co-operation of officials is satisfactory
- Weaknesses observed in the functioning of office, Maintenance of records etc. Observed during the audit engagement :-
 - a. Lack of Competent manpower at the concerned ULB.
 - b. Huge untraceable difference (₹ 5,08,542.96) between Cash-Book and Bank Statement as on 31.03.2018.
 - c. Demand and Collection details of Holding/Property Tax has not been provided. So, we are unable to quantify the Demand and Collection as on 31.03.2018.
 - d. Delay in deposit of collected Holding/Property Tax by the Tax Collector.(Separate sheet attached.)
 - e. Mobile Tower Tax of Rs. 3,00,000.00 is due as on 31.03.2018.
 - f. Non Maintenance of prescribed books of accounts (ref. point(i) of part-b) especially Demand and Collection Register
 - g. Procurement Files were not provided.
 - h. Failed to comply certain rules and directives of UD & HD.
 - i. Unavailability of information and files relating to TDS, Vat, Royalty & Labour Cess.
 - j. Cash Books were not properly maintained i.e. Bank wise opening and closing balances were not bi-furcated.
 - k. Vouchers were not properly kept, arranged and provided.
 - l. BRS are not prepared on regular intervals.



3. Opinion

As referred above and detailed in the Audit Report, we are of the opinion that The Functions of concerned ULB is confined to collection of Holding Tax. There are many other sources of Revenue which are not explored and taken care of by the officers of concerned ULB. Record keeping is not proper. Transparency in Procurement is lacking due to non availability of proper documents.

4. Audit Recommendation

The concerned officers should explore other areas of Revenue Generation by surveying their area for Tower Tax, Trade Tax, Advertisement Tax, Hoarding Fee, other Fees and Taxes. Record keeping should be done properly so that any document can be traceable as and when required for any purpose. Procurement related documents and files should be made available for verification and transparency purposes. Cash Book should be maintained properly by making entries of balances of each Bank Account separately. Several Books and registers which are not maintained or maintained in improper manner should be done properly. BRS should be prepared and reconciled on regular intervals. Internal Auditor and Accountant should have adequate coordination between them for making the system perfect

5. Comments from Management

Discussion Note with Management has been attached separately as per (*Annexue-I*)

6. Acknowledgement

We would like to express our pleasure for the co-operations extended by the concerned ULB Management and Staff.

Place: Patna

Date: 03-05-2019



For A. K. Salampuria & Associates

Firm Regn. No.-004285C

Chartered Accountants

(CA. Anand Dokania)

Partner

M. No. 400822

Detailed Audit Report

1. Introduction

The internal audit of Municipal Corporation Begusarai covering the period from 01st April, 2017 to 31st March, 2018 was conducted by following persons under guidance of **CA. ANAND DOKANIA & CA. DHIRAJ JAIN**

- I. Mr. Raj Kumar Chopra
- II. Mr. Mohit Goyal
- III. Mr. Shubham Khandelua
- IV. Mr. Munna Kumar

2. Administration

The present body of the ULB has taken charge on 19.03.2016. The incumbency in the key administrative and executive position was as under:

“Sri Upendra Prasad Singh”, Chief Councilor/Chairman from 19.03.2016 to till date & **“Shri Abdul Hamid ”**, Municipal Commissioner from 01.08.2018 to till date.

3. Review of outstanding audit pars : Status of Audit Observation is as under:

S. 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. & dated of compliance report
1.	AG Audit Report for the F.Y.-2014-15, 2015-16, 2016-17 & 2017-18	In spite of repeated request, the concerned officials could not made available neither the audit memos nor the audit report from CAG, and as such we are unable to comment whether the comments of AG had been complied or the paras were remaining to be complied of above mentioned period.						
2.	Internal Audit for the F.Y.-2016-17	11	11	03	--	--	11	Yet not provided.



4. Finance

i. Budgetary provision and expenditure for the last three years

(Amount in `)

Year	2015-16	2016-17	2017-18
Final / Revised Budget	37,90,69,382.00	33,36,94,147.50	2,85,91,84,323.00
Actual Expenditure	40,84,29,447.00	31,62,89,561.00	39,26,18,528.16
Savings(+)/ Excess (-)	-2,93,60,065.00	1,74,04,586.50	2,46,65,65,794.84

ii. Volume of transactions

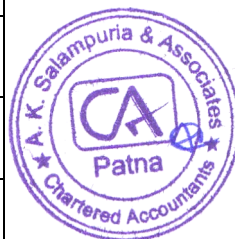
Period	Budgeted (2017-18)	Previous Year (2016-17)	Corresponding Period of Previous Year	Current Period (2017-18)	Cumulative for the current period
Opening balance	36,23,53,323.00	1,93,86,622.23	N.A.	71,07,11,311.91	71,07,11,311.91
Receipts	2,49,77,01,000.00	6,73,10,883.10		52,29,06,230.60	52,29,06,230.60
Total	2,86,00,54,323.00	8,66,97,505.33		1,23,36,17,542.51	1,23,36,17,542.51
Net Expenditure	2,85,91,84,323.00	5,08,16,269.33		39,26,18,528.16	39,26,18,528.16
Closing balance	8,70,000.00	3,58,81,236.00		84,09,99,014.35	84,09,99,014.35



iii. Bank Reconciliation

Bank wise opening and closing balances has not been bifurcated by the concerned ULB and there is no practice of monthly preparation of Bank Reconciliation Statement, during the audit bank passbooks/statements has been demanded by us for verification but they failed to provide the same and it is noticed that no bank passbooks/statements is been maintained except Treasury A/c by the concerned ULB even not for the previous year or current year.

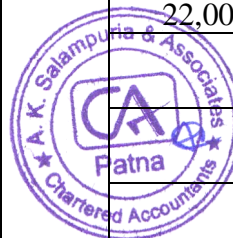
Balance as per Pass Book as on 31.03.2018				Balance as per Cash Book as on 31.03.2018 (in Rs.)	Remarks
S. No.	Bank Name	A/c No.	Balance (in Rs.)		
1.	Treasury PLA		621,089,693.76	84,09,99,014.35	The Cash Book balance is not bi-furcated bank wise, so we are unable to give figure as per cash book bank wise and there is differences of Rs. 5,08,542.96 between Cash Book and Pass Book/bank Statement, which can only be clarified or short out when all bank's balances will be made available and after preparation of Bank Reconciliation Statement
2.	UCO Bank	18880100000077	51,054,241.28		
3.	"	18880100000812	238,495.00		
4.	"	18880100010226	593,754.00		
5.	"	18880100000739	5,369.00		
6.	"	18880100000811	12,386.00		
7.	"	18880100000863	6,414.00		
8.	"	18880100000773	2,598.00		
9.	"	18880100000832	6,224.00		
10.	"	18880100001354	56,728.00		
11.	"	18880100000950	253,050.00		
12.	"	18880110063279	3,277,025.00		
13.	"	18880100000776	28,584.00		
14.	"	18880100000778	21,726,422.00		
15.	"	18880110065266	5,499,581.00		
16.	IDBI BANK	1077104000043245	178,295.00		
17.	"	1077104000018717	124,451.00		
18.	BIHAR GRAMIN BANK	38010100002758	34,189.00		



19.	”	38430110023588	62439137.00		
20.	BANK OF BARODA	12200100017499	114,051.00		
21.	”	12200100021476	6,143,647.00		
22.	ALLAHABAD BANK	50128902413	2,214,063.00		
23.	INDIAN BANK	6029107846	828,128.0		
24.	PNB	132400010018434 1	39,843,026.64		
25.	KOTAK MAHINDRA BANK	9611728471	97,846.00		
26.	H.D.F.C	5010009926440	125,776.00		
27.	”	50100110031249	209,309.00		
28.	”	50100054160731	28,619.00		
29.	”	07551450000256	498,563.63		
30.	”	188801110067444	24,777,891.00		
Total			84,15,07,557.31	84,09,99,014.35	

iv. Revenue Receipts

Period	Budgeted (2017-18)	Previous Year (2016-17)	Corre spond ing Perio d of previ ous Year	Current Period (2017-18)	Cumulative for the current period
(a) Own Source					
Tax Revenue	5,85,93,000.00	2,10,48,117.00		22,00,15,067.60	22,00,15,067.60
Assigned Revenue	9,04,50,000.00	NIL		--	--
Others (Fee & User Charges)	4,59,44,000.00	18,15,331.00		--	--
(b) Administrative grant	NIL	12,72,13,675.00		--	--



(c) Specific Grant (Scheme Wise)***	<u>91,20,00,000.00</u>	<u>74,91,455.00</u>	N.A.	<u>30,28,91,163.00</u>	<u>30,28,91,163.00</u>
Central Government	20,00,00,000.00	NIL		18,40,72,841.00	18,40,72,841.00
State Government	71,20,00,000.00	NIL		--	--
S.B.M.	--	--		14,40,000.00	14,40,000.00
Samajik Suraksha Pension	--	--		9,665.00	9,665.00
Rajiv Awas Yojna	--	--		27,23,122.00	27,23,122.00
SPUR	--	--		26,011.00	26,011.00
B.R.G.F.	--	--		4,63,174.00	4,63,174.00
13 TH Finance	--	--		10,42,92,611.00	10,42,92,611.00
SLUM	--	--		11,18,328.00	11,18,328.00
Bank Interest	--	--		13,21,058.00	13,21,058.00
Samudayik Bhawan	--	--		12,791.00	12,791.00
House For All	--	--		1,20,234.00	1,20,234.00
Rashtriya Matritaw Gram	--	--		71.00	71.00
NULM	--	--		62,08,011.00	62,08,011.00
Balmiki Ambedkar Niwas	--	--		453.00	453.00
A.J.R.	--	--		228.00	228.00
AMRUT Yojna	--	--		10,82,565.00	10,82,565.00
G.Total	110,69,87,000.00	15,75,68,578.00		52,29,06,230.60	52,29,06,230.60

- v. **Status of implementation of Double Entry Accounting System:** - The assignment of implementation of Double Entry Accounting System has been given to “A. P. Sanzgiri & Co., Mumbai. We were not provided any information regarding status of implementation of Double Entry Accounting System at the concerned ULB. Information regarding the same was not available with any of the officers or staffs of the ULB Office. It seems the said agency which was entrusted the work of Double Entry Accounting was not in coordination of any of the staff of the concerned ULB. We have asked Executive Officer, City Manager, Bara babu, Nazir but none were aware of any information regarding the same. It is worthwhile to mention here that Internal Auditor and Accountant should have adequate coordination between them for making the system perfect.
- vi. **Status of Municipal Accounts Committee; if meeting is held:-** As per section 100 of the Bihar Municipal Act, The Municipality shall, at its first meeting in each year or as soon as may be at any meeting subsequent thereto, constitute a Municipal Accounts Committee, it has been told to us that committee has been formed in concerned ULB but no any details relating to this has been provided to us.



5. Audit Observations

I. Part-A (a)

i. Balance as per Cash Book – Balance as per Bank Statement – MAJOR MISMATCH/DEFALCATION:-

Audit Objective – As per Point No. – 4.4 of TOR

Criteria – Huge difference in Balance between Cash Book and Bank Statement as on 31.03.2018 of ₹ 5,08,542.96.

Condition – Balance as per Cash Book as on 31.03.2018 is Rs. 84,09,99,014.35 and Balance as per available Bank Statement (30 Banks) as on 31.03.2018 is Rs 84,15,07,557.31 (This balance has been casted by us from Bank Statements of Treasury and 29 Banks as provided by the concerned office)

Consequence / Effect / Impact – There is huge gap in balance of Cash/Bank as per record and balance as per Bank Statement as on 31.03.2018. Although there is no information with the concerned staff regarding number of Bank Accounts in the name of concerned ULB. We have been provided statements of only one Bank Accounts and we have casted the balance as on 31.03.2018 from this statement. No explanation and further information has been provided to us regarding the same. Also there was no Bank Reconciliation Statement so as to derive the actual figure of mismatch/defalcation.

Cause – This is due to improper maintenance of Cash Book and Bank Book and record of Bank Accounts in the name of ULB.

Corrective Action / Recommendation – List of all Bank Accounts should be prepared and all Bank Statements should be taken. Bifurcation of balance of all Banks in Cash Book should be done immediately.

ii. Holding & Property Tax Collection – Irregularity :-

Audit Objective – As per Point No. – 4.4 of TOR

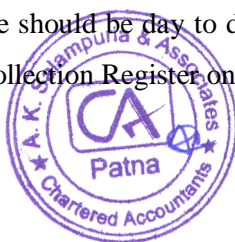
Criteria – Non-Collection of Property Tax/Holding Tax by the concerned ULB.

Condition – Details of arrear of Property Tax has not been provided up to 31.03.2018.

Consequence / Effect / Impact – Due to non collection of Property/Holding Tax there is a operational revenue loss to ULB and there is no record / register to know total current & arrear demand of holding tax. Demand / Collection & Arrear Register have also not been provided to us for verification and arrear of Property Tax is as per a list made available to us during the course of Audit.

Cause – This happens due to non 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 updation of Demand & Collection Register on regular interval.



iii. **Holding & Property Tax Collection – Irregularity :-**

Audit Objective – As per Point No. – 4.4 of TOR

Criteria – Collection of Property Tax/Holding Tax at old rates.

Condition – Receipt of Holding Tax at lower rate.

Consequence / Effect / Impact - Due to old or lower rate of Property/Holding Tax there is an operational revenue loss to ULB, holding/property tax is a main sources of revenue of the ULB but in concerned ULB the new approved rate by the department has not been applied till date.

Cause – This happens due to non approval by the standing committee or in board meeting.

Corrective Action / Recommendation – It must be passed on priority basis as soon as possible.

iv. **Holding & Property Tax Deposit – Irregularity :-**

Audit Objective – As per Point No. – 4.4 of TOR

Criteria – As per Rules 27 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 - Tax Amount is not deposited timely into Bank. In some cases, collected amount has been retained by the Tax Collectors for a period of 64 days from the date of collection of taxes.(separate annexure attached)

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.



v. **Mobile Tower Collection – Irregularity :-**

Audit Objective – As per Point No. – 4.4 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 council area is Rs. 50,000/- per tower and annual renewal fee is Rs. 15,000/- per annum per tower.

Condition –As per details provided to us there are total 12 (Twelve) Mobile Towers registered with this ULB up to 31.03.2018 and **Rs. 3,00,000.00**, is due to be recovered from these tower operators on account of Tower Tax. (*Annexure attached*)

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

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

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



Part-A (b)

- ❖ It is necessary to mention here that inspite of regular visit and repeated request the concerned officials didn't provide any bill/vouchers for our verifications and we are unable to comment on excess payment against bills and voucher.



Part-A (c)

- i. SAS of Property Tax is implemented in the concerned ULB, during the audit we have surveyed and checked 20 high value properties of concerned ULB, List of surveyed 20 high value properties attached separately.

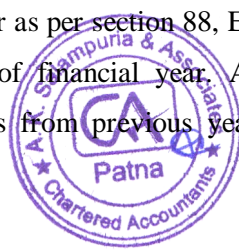


II. Part-B

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

<u>S.No.</u>	<u>Particulars</u>	<u>Status</u>
1.	Cashier's Cash Book	Not properly maintained
2.	Accountant's Cash Book	Not properly maintained
3.	Subsidiary Cash Book	Not properly maintained
4.	Ledger Book	Not Maintained
5.	Grant Register	Not Maintained
6.	Schemes Register	Not Maintained
7.	Advance and Advance Adjustment Register	Not Maintained
8.	Store Register	Not Maintained
9.	Demand & Collection Register of Property Tax, Mobile Tower Tax, Shop Rent	Not properly maintained
10.	Fixed Assets Register	Not Maintained
11.	Pay-Roll Register	Not provided to us
12.	Vehicle LOG Book	Not provided to us

- ii. **Irregularity in Procurement Process:** Inspite of our regular visit and repeated request, no any file relating to procurement or tenders were not made available to us for verification, and upon enquiry regarding total numbers of Procurements/Tenders during the financial year 2017-18, no any detail has been provided by the concerned officials, so we are unable to comment upon it.
- iii. There are certain directives which are not being comply by the concerned ULB regularly, list of non-complied directives are following:
- Directives relating to forming a “Municipal Accounts Committee” have not been complied till date.
 - Directives relating to prepare a practical budget, where budgeted and actual figures has not been deviated more than 10%, but the concerned ULB is failed to comply this directive.
 - Directives relating to not to hire any individual as a daily wages worker by the UD & HD through letter no.-04-u0 v0/1/99/1986/u0 fo0 fo0 25/06/01, but the concerned ULB has failed to comply this directive.
- iv. It has been observed during the audit that the concerned ULB has failed to comply certain provisions of Bihar Municipal Act. With respect to section 86 of Bihar Municipal Act, 2007, Executive Officer of ULBs should prepare Income & Expenditure Accounts. Further as per section 88, E. O. should prepare a financial statement within four months from the date of ending of financial year. As per section 89 he should prepare a comparative statement of Assets and Liabilities from previous years. As per section 90 he should make



available both the statement i.e. Financial Statement and Comparative Statement to “Standing Committee” for their approval, but the concerned ULB has failed to do so.

- v. **Tax Deducted at Source (TDS)** : - TDS has not been deducted properly by the concerned ULB, and payment challans of TDS which has been deducted and shown as deposited, has not been provided to us for verification. Further none of the quarterly TDS return has been provided to us for verification of the F.Y.-2017-18. As per Section 234E of Income Tax Act, 1961, there is a Fine of Rs.200/- per day for delayed filing of Quarterly TDS Return.
- vi. **Royalty, WCT & Labour Cess**:- These taxes are deducted from different type of contractors/suppliers. These taxes are deducted on the date of payment to contractor and deposited in the separate account of different department as like Bihar Commercial Taxes Dept, Mining Dept. & Labour Dept. These Taxes are required to be deducted at the time of accrual or payment whichever is earlier but in the concerned ULB there is no any file / information relating to above mentioned taxes. Due to that it is difficult to know that how much taxes are deducted and deposited in the financial year 2017-18.
- vii. Pay-Roll Register has not been shown to us during the period of internal audit, thus we are unable to comment on deficiency in pay-roll system.
- viii. Grant Register has not been maintained by the concerned ULB and Utilization Certificate relating to fund of **Rs. 6,87,04,220.00** allotted during the F.Y.-2017-18 has been submitted to the department and nil amount of UCs are pending as on date relating to F.Y.-2017-18.
- ix. Inventory/ Stores Register have not been maintained in concerned ULB and in the absence of above register it is difficult to verify the same.
- x. 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.



III. Part-C

- i. It has been observed during the audit that the concerned ULB is maintaining Consolidated Cash Book. There is no record / information regarding number of Bank Accounts in the name of concerned ULB and thus Bank wise opening and closing balances are not available with the office. In Cash Book a consolidated balance of Cash and all Banks are recorded as opening and Closing Balance. Also Bank Reconciliation Statements are not prepared.
- ii. During the course of Audit we have demanded Vehicle LOG Book but the concerned ULB were not provided this to us. It is relevant to mention here that expenses on Fuel & Lubricants are a major head of expenses for ULB. Non maintenance of proper record Indicate suppression of evidence/Fact.
- iii. Survey for New Assessee of Mobile Tower / Advertisement / Hoarding / License Fee etc. should be done on regular interval. We were not provided last survey report.
- iv. As we have already mentioned irregularities in Holding tax related to collection of taxes in point no. (ii) of Part-A, in this regard it is worthwhile to mention that there is no any mechanism for follow-up of tax defaulter and no any notice to tax defaulters has been sent by the concerned ULBs. The concerned ULB has not yet prepared Tax defaulter list for the same.
- v. In spite of our regular visit and repeated request the Vouchers/Bill/Invoices has not been provided for scrutiny. So, we are unable to comment on it.
- vi. As per section 342 of Bihar Municipal Act, 2007, Trade License fee is to be collected from different types of Traders, who are trading in concerned Municipal area but in the concerned ULB it is not implemented yet.



- vii. Chapter XVII OF The Bihar Municipal Act, 2007, requires license for advertisement of any hording, etc. As per the act, Every Person, who erects, exhibits, fixes or retains upon or over any land, building, wall, hoarding, frame, post, kiosk, structure, vehicle, neon-sign or sky-sign any advertisement, or display any advertisement to public view in any manner whatsoever (including any advertisement exhibited by means of cinematograph), visible from a public street or public place in any location in a municipal area, including airport or a port or a railway station, shall pay or every advertisement, which is so erected, exhibited, fixed or retained or so displayed to public view, a tax calculated at such rate as may be determined by regulations. It requires payment of certain fee for advertisement. No record regarding the same has been made available to us during the course of Audit.

Place: Patna
Date: 03-05-2019



For A. K. Salampuria & Associates
Firm Regn. No.-004285C
Chartered Accountants

(CA. Anand Dokania)
Partner
M. No. 400822

MUNICIPAL CORPORATION BEGUSARAI

RECEIPT AND PAYMENT ACCOUNT

For the year ended on 31st March, 2018

(In Rs.)

Receipt	Amount	Payment	Amount
To Opening Balance	710,711,311.91	By Salary & Wages	32,671,576.00
		.. Municipal Fund	78,408,293.32
		.. 5th Finance	17,941,268.00
		.. Stamp Duty	14,217,347.00
.. <u>Receipt during the year</u>		.. 14th Finance	28,681,699.00
Fund for treasury	184,072,841.00	.. Mukhya Mantri Nali-Gali Yojana	23,072,203.00
Municipal Fund	220,015,067.60	.. Pension	4,563,993.00
S.B.M.	1,440,000.00	.. Electricity Bill	20,013,359.00
SPUR	26,011.00	.. Fuel	1,746,578.00
B.R.G.F.	463,174.00	.. Rajya Yojana	11,011,836.00
Samajik suraksha	9,665.00	.. Rajeev Aawas Yojana	16,550,000.00
13th finance	104,292,611.00	.. House for All	4,050,000.00
SULM	1,118,328.00	.. Parshad Bhatta	1,554,000.00
Interest	1,321,058.00	.. IT	1,940,649.00
NULM	6,208,011.00	.. VAT	2,208,430.00
House for All	120,234.00	.. Royalty	828,757.00
Samudayik Bhawan	12,791.00	.. Labour Cess	840,057.00
		.. Salary City Manager	197,220.00
Rastriya Matritaw Gram Yojana	71.00	.. 13th Finance	108,703,663.84
Balmiki Ambedkar Aawas Yojana	453.00	.. AMRUT Yojana	159,840.00
A.J.R.	228.00	.. NULM	3,250,251.00
AMRUT Yojana	1,082,565.00	.. BRGF	1,285,352.00
Rajeev Aawas Yojana	2,723,122.00	.. Nagrik Subidha	15,395,441.00
	522,906,230.60	.. SULM	1,199,057.00
		.. PF	581,000.00
		.. SBM	1,530,500.00
		.. Samudayik Bhawan	16,158.00
		.. Closing Balance	840,999,014.35
Total :	1,233,617,542.51	Total :	1,233,617,542.51

Notes forming part of the accounts
As per our attached report of even date.

For A.K. SALAMPURIA & ASSOCIATES

Firm Regn. No.-004285C

Chartered Accountants



Date : 03.05.2019

Place : Patna

(CA Anand Dokania)

Partner

M.No.400822

Date:- 03.05.2019

To,

The Principal Secretary
Urban Development & Housing Department

Govt. of Bihar
1st Floor, Vikash Bhawan
New Secretariat
Patna – 800 015

Dear Sir,

This is to certify that Utilization Certificate of **Municipal Corporation Begusarai** relating to fund of **Rs. 6,87,04,220.00** allotted during the F.Y.-2017-18 has been submitted to the department and nil amount of UCs are pending as on date relating to F.Y.-2017-18. Details of submission of UCs are as follows:

Name of Scheme/Fund	Financial Year in which Expensed	Amount of UCs (in Rs.)	Date of UCs Submission
14 th Finance	2017-18	3,66,31,468.00	17.06.2017
Mukhya Mantri Sahri Kachhi Gali Nali	2017-18	79,65,817.00	11.10.2018
Mukhya Mantri Sahri Kachhi Gali Nali	2017-18	62,13,571.00	11.10.2018
Peshakar	2017-18	72,72,275.00	01.12.2018
Mukhya Mantri Sahri Kachhi Gali Nali	2017-18	1,06,21,089.00	01.10.2018
Total		6,87,04,220.00	

Thanking You

For, A.K. Salampuria & Associates
Chartered Accountants
Firm Regn. No.-004285C



(CA. Anand Dokania)
Partner
M.No.-400822



Mobile Tower Details for the period 01-04-2017 to 31-03-2018

Sl. No.	Company Name	ID. Code	Total Outstanding	Total Recovery	Total Dues
1.	Vodafone	BRBEGU-013	15,000.00	00.00	15,000.00
2.	Vodafone	BRBEGU-012	15,000.00	00.00	15,000.00
3.	Vodafone	BRBEGU-0006	15,000.00	00.00	15,000.00
4.	Vodafone	BRBEGU-016	15,000.00	00.00	15,000.00
5.	Vodafone	BRBEGU-017	15,000.00	00.00	15,000.00
6.	Vodafone	BRBEGU-001	15,000.00	00.00	15,000.00
7.	Vodafone	BRBEGU-028	15,000.00	00.00	15,000.00
8.	Vodafone	BRBEGU-025	15,000.00	00.00	15,000.00
9.	Vodafone	UC-KRDP001	15,000.00	00.00	15,000.00
10.	ATC Telecom	BR-11158	75,000.00	00.00	75,000.00
11.	ATC Telecom	BR-11160	75,000.00	00.00	75,000.00
12.	Vodafone	BRBEGU-029	15,000.00	00.00	15,000.00
Grand Total					- 3,00,000.00



Details of Delay Deposit of Holding Tax/Property Tax for the F.Y.-2017-18.

Sl. No.	Date of Collection	Receipt No.	Amount	MR. No.	Date of Deposit	No. of days of delay
1.	01.04.17-30.08.17	35601-35700	2,55,235.00	2170	12.09.2017	151
2.	01.09.17-13.12.17	36501-36600	54,749.00	2748	16.01.2018	105
3.	13.12.17-24.01.18	37501-37600	1,33,512.00	3045	28.03.2018	104
4.	25.01.18-19.02.18	38201-38300	1,96,247.00	3046 & 3072	28.03.2018 & 31.03.2018	64
5.	20.02.18-08.03.18	38701-38800	2,77,172.00	3230	17.04.2018	56

