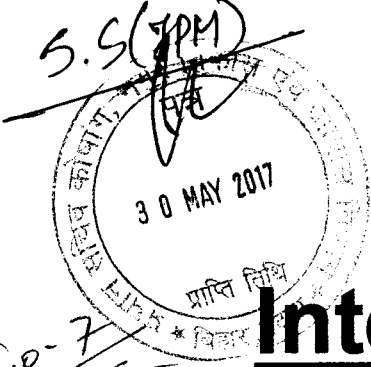


7264
30-5-17

Principal Secretary,

Urban Development & Housing Department, Govt of Bihar

Vikas Bhawan, New Secretariat, Patna



Internal Audit Report
Submitted as per Contract
Agreement No 140
dated 05th April 2016.

श्रीकान्त
कांठ
31/5/17



As submitted by
K R A & Co.
(Chartered Accountant)
Naya Tola, Patna, Bihar
Contact No: 9971179375, 9708747261

APPENDIX – V

Internal Audit Report
ULB

Of Danapur Nagar Parishad

For the period from 01/04/2015 to 31/03/2016

Internal Audit Conducted By

K R A & Co.

(Chartered Accountants)

Naya Tola, Patna, Bihar

Report Issued On...30.05.2017



K R A & o. (Chartered Accountants)

Naya Tola, Patna, Bihar-800004

Mb: 09708747261, 09971179375, E-mail: krapatna@gmail.com

Executive Summary

1. Introduction

- Name of the Municipality – DANAPUR NIZAMAT NAGAR PARISHAD
- Period covered under current audit – 1st April 2015 to 31st March 2016
- Name of Chief Municipal Officer for the period under Audit – Mr. Shashi Bhushan Prasad

2. Results and Findings

A. Strengths observed during the audit engagement:

- Manual Accounting system is in existence though not much effective.
- Responses from Executive officers, Head Clerks were satisfactory.
- Office Infrastructure is sufficient for operation.

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

- Delay in deposit of collected Holding/property tax by the Tax collector.
- Unable to collect mobile transmission tax of Rs 61,60,000/- and shop rent Rs 2,72,128/-
- Non Maintenance of prescribed books of accounts as per BMAR 2014.
- Irregularity/violation of BMAR'14 in disbarment of daily wage.
- Advance register not maintained at ULB.
- Final Payments have been made without M and N form/affidavit from Contractor.
- Non compliance of Income Tax Act & Rules related to TDS & non collection documents from employees.
- Fixed assets register not maintained/updated properly & deviation in sample physical verification of Fixed Assets found.
- Fixed Asset purchased & not capitalized rather expensed off.
- Stores Register not maintained properly.

3. Opinion

In our overall opinion - ULB is not much efficient due to non implementation of proper accounting system and financial management of records and not following Bihar Municipal Accounting Rules 2014 properly.

4. Audit Recommendations

The Concerned Authority at ULB should raised request for proper manpower requirements at ULB. Proper & relevant Training Programs for existing manpower must be developed, depending upon their Key Responsibilities Area (KRA). Further they must be given training on Bihar Municipal Act & Rules so that proper adherence to the Act & Rules could be done at ULB.



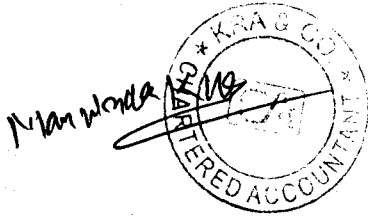
The Concerned Officers should explore other areas of Revenue Generation by surveying their area for Tower tax, Trade tax, Advertisement Tax, Hoarding Fees, Other Fees Taxes & Record Keeping should be done properly. Several Books and registers which are not maintained or maintained in improper manner should be maintained properly. Team at ULB should have adequate coordination between them for making their internal control system perfect.

5. Comments from Management

Due to shortage of competent staff and absence of centralised financial control over reporting, they have not been able to resolve the pending issues. In line with the action plan, requisition of placement of proper staff shall be made in future for better financial management.

6. Acknowledgement

We acknowledge that we have received cooperation at the respective ULB and corporation and acceptance of findings and management will follow the recommendations





K R A & Co. (Chartered Accountants)

Naya Tola, Patna, Bihar-800004

Mb: 09708747261, 09971179375, E-mail: krapatna@gmail.com

Detailed Audit Report

1. Introduction

The Internal audit of Patna Danapur Nagar Parishad covering the period from 01/04/2015 to 31/03/2016 was conducted by our Audit Team under guidance of CA. Manvinder Kaur, Partner, K R A & Co. (Chartered Accountants).

2. Administration

The present body of the ULB has taken charge on 23.06.2012. The incumbency in the key Administrative and executive positions were as under:

Executive Officer : Mr. Shashi Bhushan Prasad
Chairman : Mrs. Sangeeta Devi
Vice-Chairman : Mr. Raj Kishor Yadav
City Manager : Mrs. Abhaya Priya

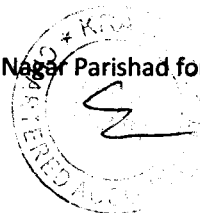
3. Review of Outstanding Audit Paras:

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 compli ance report
1	AG Audit for FY 14-15 & 15-16 done in April'2016	32	32	7	NIL	NIL	32	NA

Particulars of outstanding paras of AG audit are given below:

S. No. of Paras	Particulars
LA/SSI/SPS/01	Misc. receipt not deposited Rs. 0.69 Lakh
LA/SSI/SPS/02	Annual Account and Financial Statement not prepared
LA/SSI/SPS/03	Pending mobile tower registration, renewal fees
LA/SSI/SPS/04	Non revision of assessment
LA/SSI/SPS/05	Compliance of outstanding paras of previous audit report not submitted

[Internal Audit Report - Danapur Nagar Parishad for F.Y. 2015-16

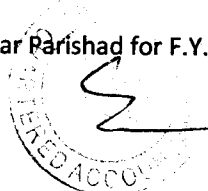


LA/SSI/SPS/06	Internal Audit of ULB not done
LA/SSI/SPS/07	Municipal solid waste management & regulation rules not followed
LA/SSI/SPS/08	completion & ownership certificate not issued
LA/SSI/SPS/09	Contract employee payments
LA/SSI/SPS/10	Non deduction of compensation of late completion of scheme
LA/SSI/SPS/11	Irregular cartage payments
LA/SSI/SPS/12	Short credit
LA/SSI/SPS/13	Unauthorized payment of daily wage
LA/SSI/SPS/14	Non deduction of compensation of late completion of scheme
LA/SSI/SPS/15	Irregular cartage payments
LA/SSI/SPS/16	Collection through H receipt not deposited
LA/SSI/SPS/17	Collection through H receipt not deposited
LA/SSI/SPS/18	Collection through H receipt not deposited
LA/SSI/SPS/19	Municipal licenses not issued
LA/SSI/SPS/20	Movable & immovable assets register not maintained
LA/SSI/SPS/21	Rate of holding tax not revised
LA/SSI/SPS/22	Diversion of funds of 13th Finance Grant
LA/SSI/SPS/23	Irregular cartage payments
LA/SSI/SPS/24	Irregular provision of Labour cess resulting excess payment
LA/SSI/SPS/25	No collection of labour cess in passing maps
LA/SSI/SPS/26	Irregular cartage payments
LA/SSI/SPS/27	No collection of development fees in passing maps
LA/SSI/SPS/28	Municipal council schemes not sent to District Scheme Committee
LA/SSI/SPS/29	Irregular cartage payments
LA/SSI/MM/16	Purchase of Fixed Assets/Equipments without requisition
LA/SSI/MM/30	Non maintenance of demand & collection register
LA/SSI/SPS/32	Shop rent not collected Rs. 2.72 Lakh

4. Finance

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

Year	2015-16	2014-15	2013-14
Final/Revised Budget	58,96,08,100/-	28,80,36,575/-	26,21,55,216/-
Actual Expenditure	36,29,53,898/-	16,89,19,989/-	26,78,63,801/-
Savings(+)/Excess(-)	22,66,54,202/-	11,91,16,586/-	(-)57,08,585/-



II. Volume of transactions

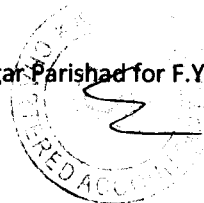
Period	Budgeted (FY 2015-16)	Previous Year (For FY 2014-15)	Cumulative for the current period (FY 2015-16)
Opening balance	18,17,29,922/-	18,17,29,922/-	65,17,29,922/-
Receipts	58,96,08,100/-	64,10,01,695/-	34,88,46,210/-
Total	77,13,38,022/-	82,27,31,617/-	100,05,76,132/-
Net expenditure	58,59,16,500/-	16,89,19,989/-	36,29,53,898/-
Closing balance	18,54,21,522/-	65,17,29,922/-	63,76,22,234/-

III. Bank reconciliation

Bank reconciliation has been done regularly up to 31.03.2016.

Closing Balances as per Passbook & Cashbook are as follows:-

S No.	Bank Name	Amount as per Pass book	Amount as per cash book	Difference
1	Treasury A/c-PLA-130	51,96,60,986.24	51,96,60,986.24	0
2	PNB-A/c No.77873	106761.00	106761.00	0
3	PNB A/c No.628	10744581.27	10744581.27	0
4	Syndicate bank-7316	723027.31	723027.31	0
5	Syndicate bank-5538	1,21,37,091.94	1,21,37,091.94	0
6	Syndicate bank-56429	1,69,599.72	1,69,599.72	0
7	Syndicate bank-56490	81680.39	81680.39	0
8	CANERA BANK-25241	1,64,62,39.00	1,64,62,39.00	0
9	BOI-299	2,31,46,539.08	2,31,46,539.08	0
10	IDBI-2936	1,31,71,900.00	1,31,71,900.00	0
11	IDBI-56489	1,88,89,311.00	1,88,89,311.00	0
12	IDBI-108409	2,73,202.00	2,73,202.00	0
13	IDBI-141048	23,86,813.00	23,86,813.00	0
14	Syndicate bank-5337	4,90,806.73	4,90,806.73	0
15	IDBI-142311	64,87,400.00	64,87,400.00	0
16	SJSRY-9022	10335.00	10335.00	0



17	AXIS BANK-94395	1,04,77,379.68	1,04,77,379.68	0
18	HDFC BANK-49131	78,00,409.00	78,00,409.00	0
19	ORIENTAL BANK -220	50,00,000.00	50,00,000.00	0
	Total	63,34,04,062.36	63,34,04,062.36	0

IV Revenue Receipts

Period	Budgeted (FY 2015-16)	Corresponding Period of Previous Year (FY 2014-15)	Current Period (FY 2015-16)
a) Own source			
Property Tax	2,07,00,000	1,51,82,673	1,58,42,354
Assigned Revenue	15,30,00,000	40,13,41,433	46,11,113
Others (Fee & User Charges)	1,83,32,100	69,83,598	2,91,78,813
(b) Administrative grant	1,92,76,000	2,80,000	0
(c) other Grant	-	-	1,57,02,030
(d) Specific Grant (Scheme wise)	20,00,000	7,09,09,237	-
Family Welfare Grant/Social Security Grant	6,50,00,000	6,95,46,218	2,16,07,200
Census Grant	8,00,000		-
Slump development/toilet Grant			2,12,02,987
state fund	8,00,00,000		-
NULM	20,00,000	91,019	82,335
SPUR Grant under slam	20,00,000		-
Ward Councilors Grant	12,00,000		5,06,215
Special Grants (Kabir Anteyasthi)			3,42,000
Maintenance Grant/E-Governance/ Special grant		9,92,000	1,73,59,200



V. Status of implementation of Double Entry Accounting System

For the relevant financial year i.e. 2015-16 double entry accounting system has not been followed.

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

As per management, no such meeting has been held yet.

5. Audit Observations

I Part-A

(i). Holding Tax collection- Irregularity

Audit Objective- As per point No: - 4.3 of TOR

Criteria –

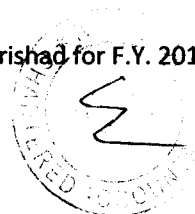
As per rule 27 of Bihar municipal accounting rules 2014, Tax / Revenue Collection has to be deposited on same day before 4:30 PM to the designated personnel for depositing them in the bank.

Condition –

Delays (ranging from 0 to 93 days) observed in handing over the collected tax money to the designated personnel / cashier ultimately resulted in delay in deposit of collected tax / revenue to the bank.

For detail samples, refer to the table given below:

S.N O	Collection Date	Holding No./PI D No.	WAR D No.	Rasi d No	Amount(Rs.)	Tax collector name	Date of Deposit To cashier	Delay in days
1	04.04.2015	141	17	2258	857.54	surarj kant kumar	24.06.2015	81
2	15.03.2016	105	17	1606	3262.00	surarj kant kumar	31.03.2016	16
3	29.07.2015	663	19	2383	1135.00	surarj kant kumar	11.08.2015	13
4	29.07.2015	311	19	2384	2720.00	surarj kant kumar	11.8.2015	13
5	26.09.2015	202	31	4217	4318.16	jintder kumar	30.10.2015	34
6	29.03.2016	338A	31	2702	1869.00	jintder kumar	31.03.2016	2
7	22.12.2015	343A	31	4226	624.00	jintder kumar	19.02.2016	59
8	30.10.2015	93	37	803	18500.00	shyam babu	30.10.2015	0
9	25.11.2015	129	37	806	5704.00	shyam babu	26.02.2016	93



10	12.01.2016	54	37	812	9217.00	shyam babu	8.03.2016	56
11	16.03.2016	233	37	821	2378.00	shyam babu	30.03.2016	14
12	01.10.2015	158	34	902	4405.00	Ishrat imam	1.10.2015	0
13	07.01.2016	1	34	907	4196.00	Ishrat imam	11.01.2016	4
14	18.02.2016	5	34	911	2244.00	Ishrat imam	26.02.2016	8
15	21.03.2016	76A	34	915	1602.00	Ishrat imam	31.03.2016	10
Total					63031.70			

Consequence-

- Misuse of collected money belongs to ULB
- Loss of interest on collected money.
- Cash management at ULB level may be affected.
- Payment to vendors / employees could not be done on time
- Outstanding in the Tax payers' account shown even after payments have been made by them, till the time tax collector deposited money & those are accounted for.

Cause -

- Lack of instruction or follow up by Revenue officer & Cashier
- Lack of education of relevant rules of Bihar Municipal Act

Recommendation -

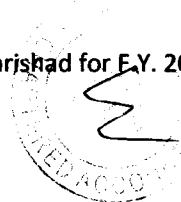
- Day to day monitoring on collection of taxes by revenue officer & Cashier
- Proper training of relevant rules must be given to the concerned personnel
- Penalty should be levied as per relevant rules

(ii) Mobile Transmission Tower Tax (Registration & Renewal) of Rs.61,60,000/- Pending Collection

Audit Objective- As per point No.-4.4 of TOR

Criteria -

- Mobile Transmission Tax should be collected @ Rs. 40000 as Registration fee & @ Rs. 10,000 as Renewal fee per year. If more than one antenna is placed on the tower then, an extra registration & renewal fees @60% per antenna will be collected. Moreover a late fine @ 1.5% would be imposed in case of delay in collection after 30 days of when payment is due. Further after every 5 years renewal fee has to be increased by 25%.
- Further as per Rule 6 (9) of Bihar Communication Towers and Related Structures Rules 2012, in case arrears in respect of registration fee and/or renewal fee for any tower, the municipality reserves the right to seal the tower until the payment is received in full along with accrued interest.



Condition -

- Mobile Transmission Tower Tax (Registration & Renewal fees) of Rs.61,60,000/- as on date was pending to be collected from 15 Mobile Transmission Towers under concerned ULB, based on records produced by Process Owner of the ULB.
- In some cases payments are due to be recovered since 2007-08.
- No records kept for number of antennas placed at each tower
- No late fine imposed for delays in collection of renewal fees

Consequence/Risk -

Non collection of mobile tower tax is a revenue loss to the ULB.

Cause -

- Lack of skilled manpower at ULB
- Lack of strict action against defaulters
- Lack of proper mechanism for supervision and monitoring of Tax (Registration & Renewal Fees) Collection

Corrective Action/Recommendation -

- There should be a proper monitoring mechanism for supervision and monitoring of Tax (Registration & Renewal Fees) collection.
- Also strict actions are required to be taken for collection of Mobile Transmission Tower Tax (Registration & Renewal Fees) by concerned ULB.

(iii) Market/shop Rent Pending Collection of Rs. 2, 72,128/-

Audit Objective- As per point No: - 4.4 of TOR

Criteria -

Market/shop Rent should be collected on time. Further late fine should be imposed on uncollected/pending collection.

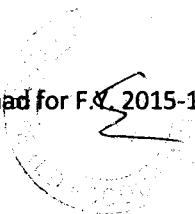
Condition -

- Market/shop rent of Rs. 2, 72,128/- was pending to be recovered on 31st March 2016 from 29 shops at concerned ULB

Consequence/Risk -

Non collection of Market/Shop rent is a revenue loss to ULB.

Cause -



- Lack of skilled manpower at ULB
- Lack of strict action against defaulters
- Lack of proper mechanism for supervision and monitoring of Rent Collection

Corrective Action/Recommendation -

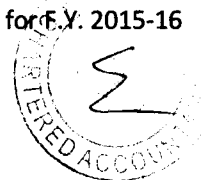
- There should be a proper monitoring mechanism for supervision and monitoring of Rent Collection
- Also strict actions are required to be taken for collection of Market/Shop rent by concerned ULB.

(iv). Field survey of Property Tax of 80 high value properties for F.Y. 2015-16

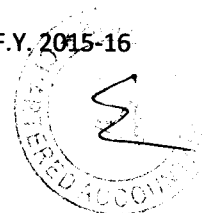
Audit Objective- As per point No: - 4.6 of TOR

Field survey of Property Tax of 80 high value properties has been done & details are given below:-

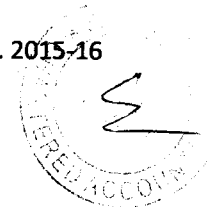
S. NO.	CID NO	WA RD	OWNER NAME	ADDRESS	PLOT AREA	BUILD UP AREA	VACA NT AREA	STATU S (RESID ENTIAL / COM MERCI AL)	AMOU NT OF TAX	Asse ssme nt done
1	270201 0983	19	Prem Kumar	sultanpur, ara machine, danapur cantt, patna	975	975	0	NR	9948	Yes
2	270201 0590	15	Vinita Srivastava	Arpan , Bailey road, Danapur Cantt, Patna	9520	1400	7520	R	10363	Yes
3	270201 2927	18	Kushwaha panchayat	Bibiganj, bhattapar, danapur cantt, patna	2736	2236	0	NR	13503	Yes
4	270201 3394	38	M.V.V.Nya s	M.V.V Nyas, Gyan Niketan School, Ranjan Path, Bailey Road, Danapur	50546	27800	10834	NR	16503 4	Yes



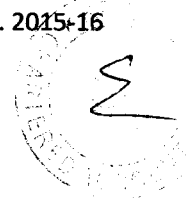
				Cantt, Patna						
5	270201 1848	38	Sangita singh	Gola Road, Bailey Road, Danapur Cantt, Patna	3400	1800	830	NR & R	12612	Yes
6	270201 1098	11	Ms Priyadarshi Motors Pv Ltd, Nikhil Priyadarshi	Saguna More, Danapur	74855	29054	33351	NR	14038 8	Yes
7	270200 6108	39	R.P.S College	R.P.S Mor, Danapur Cantt, Patna	23565	10886	5425	NR	32365	Yes
8	270201 2211	34	Gupta Foods	Nasriganj, digha, danapur	52050	12500	34194	NR	28474	Yes
9	270200 5823	37	lesely baraban galstaun	gola road, bailey road, danapur cantt, patna	24498	264	24121	NR	9720	Yes
10	270208 109	40	Tara Devi	sri sai tara complex, i.a.s colony, danapur	7000	7000	0	NR	9479	Yes
11	270200 9092	11	Murli Manohar Prasad	Khagaul Road, Danapur Cantt	2192.5	1800	0	NR	10087	Yes
12	270200 6168	12	TASKIN BADAR	SAGUNA MORE, DANAPUR CANTT	14971	7485	4279	NR	12962	Yes
13	270200 1862	35	MAHAVIR COLD STORAGE	KHAGRI ROAD, TAKIYA PAR	8940	5500	1083	NR	11668	Yes
14	270200 3833	1	DEEPAK KUMAR PRO DEEPAK PETRO	DAUDPUR, SAHPUR	17693	2050	14765	NR	13307	Yes
15	270200 1513	23	JUGAL KISHORE JHUNJHUN	S.K.INDUST RY GOLA ROAD	22046	11346	5838	NR	13992	Yes



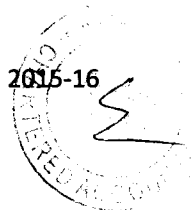
			WALA							
16	270201 1099	11	KESHAV HOS. PVT. LTD.	SAGUNA MOR, KHAGAU L ROAD, DANAPUR CANTT, PATNA	27220	8166	15555	NR	11143 9	Yes
17	270200 8051	39	ANAND SHANKAR	R.P.S MORE, GANGA BIHAR COLONY, BAILEY ROAD	7480	2133	4433	NR & R	11342	Yes
18	270201 3409	12	KISHORE KUMAR AGARWAL	D.S BUSINESS PARK, SAGUNA MOR, DANAPUR	2500	2500	0	NR & R	14040	Yes
19	270200 8498	39	SATYENDR A NARAYAN SINGH	RPS MOR DANAPUR CANTT	4800	4000	0	NR	13824	Yes
20	270200 9414	11	MANJU SINGH	MANJU SHREE COMPLEX, KHAGAU L ROAD	2152	1500	9	NR & R	17175	Yes
21	270201 2039	12	SHANTI DEVI	237, INDO HIROSHIM A BHAWAN, KHAGAU L ROAD, DANAPUR	5100	4159	0	NR	50112	Yes
22	270200 8949	32	SURESH PRASAD SINGH, SANJEEV YATAYAT BPCL	RAMJEECH AK, DIGHA, BATAGANJ	19912	2500	16341	NR	15572	Yes
23	270200 7177	11	AKHILESH WAR NATH SRIVASTAV A	CHITAN BLENDERS AND BOTTEL PVT LTD, DANAPUR KHAGAU L	13610	8360	1668	NR	16603	Yes



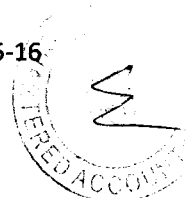
				ROAD						
24	270200 11529	38	ALOK KUMAR	AYODHYA NAGAR, GOLA ROAD	4634	746	3568	NR & R	10064	Yes
25	270200 9705	12	RAN KAUSHAL PRATAP SINGH	VASIKUNJ COMPLEX, SAGUNA MOR, DANAPUR CANTT, PATNA	13000	13000	0	NR	16200	Yes
26	270201 3451	11	MS ARCADE EDUCATIO NAL TRUST	URJA NAGAR KHAGAU L ROAD, DANAPUR	10710	4750	3925	NR	73038	Yes
27	270201 2869	39	DINESH SINGH	SAGUNA, RPS ROAD, BAILEY ROAD	17338	10000	3053	NR	21834	Yes
28	270201 2550	37	INTERNATI ONAL ISSYOG SAMAJ	MSMB BHAWAN, VAISHNAVI PATH, VARUN COLONY	5415	4000	0	NR & R	18220	Yes
29	270201 2414	39	SHASHI PRABHA KHAYATI PVT LTD	SHYAM ARCADE, RPS MORE, BAILEY ROAD, DANAPUR CANTT	3500	3500	0	NR	20412	Yes
30	270200 8577	11	MINA DEVI	Khagaul Road, Danapur Cantt	25498	7500	14784	NR	26922	Yes
31	270200 4027	33	KAUSHAILY A DEVI	SHRI SHANKAR COLD STORAGE, NASRIGANJ , DIGHA, DANAPUR	63967	30280	20712	NR	47121	Yes
32	270201 2212	34	GUPTA NUTRITION PVT. LTD	NASRIGANJ , DIGHA, DANAPUR	28790	12000	11648	NR	38930	Yes



33	270200 5828	37	ST. KARENS SCHOOL	GOLA ROAD, DANAPUR CANTT	32664	11240	16608	NR	18851 5	Yes
34	270201 2024	12	SWADHA DEVELOPE RS PVT LTD	SWADHA SHARDA COMPLEX, KHAGAU L ROAD, DANAPUR	6645	6645	0	NR	20094	Yes
35	270200 5851	12	ST. KARENS SECONDAR Y SCHOOL	KHAGAU L ROAD, DANAPUR CANTT	76216	21282	45815	NR	33738 2	Yes
36	270200 5698	37	ST KARENS NURSERY SCHOOL	GOLA ROAD, DANAPUR CANTT, PATNA	27220	8520	15049	NR	48251	Yes
37	270201 1803	37	GOVINDA CONSTRUC TION	BABA DUDHESH WARI NATH COMPLEX, GOLA ROAD, DANAPUR	10000	10000	0	NR	86400	Yes
38	270200 7176	11	AKHILESH WAR NATH SRIVASTAV A	CHITAN BLENDERS AND BOTTEL PVT LTD, DANAPUR KHAGAU L ROAD	31303	19936	2824	NR	24788	Yes
39	270200 5793	34	ST DOMENIC SAVIOS HIGH SCHOOL	NASRIGANJ , DIGHA, DANAPUR, PATNA	89826	17047	65474	NR	66975	Yes
40	270200 5792	34	GLEN JOSEPH GALSTAUN	NASRIGANJ , DIGHA, DANAPUR	14971	8920	2229	NR	23868	Yes
41	270200 1863	35	MAHADEO COLD STORAGE, URENDRA PRASAD SINGH	TAKIYAPAR, KHAGRI ROAD, DIGHA, DANAPUR, PATNA	11300	7500	586	NR	15644	Yes



42	270200 5312	22	SAAKAR CONSTRUC TION PVT LTD	GOLA ROAD, DANAPUR CANTT, PATNA	4000	3131.9	0	NR	20294	Yes
43	270201 1103	11	SIMA PANKAJ	BLUE BELLS ACADMY, KHAGAUL ROAD, DANAPUR	13610	5000	6468	NR	30388	Yes
44	270200 11100	12	KESHAV HOSPITAL PVT LTD	SAGUNA MORE, BAILEY ROAD, DANAPUR	4083	3267	0	NR	42336	Yes
45	270201 1097	12	PRIYAPUR N AUTO MOB PVT LTD, DR MANISH PRIYAD	PRIYADARS HI FORD, NEW BAILEY ROAD, DANAPUR CANTT,PAT NA	14971	8488	2846	NR	37957	Yes
46	270200 3594	23	NAWAL KISHORE JHUNJHUN WALA	TRIBHUVA N PARK, DANAPUR	11998	4543	5508	NR	22223	Yes
47	270201 0422	30	H.R.DIGHA SHIVALLAY PVT. CHARITABL E TRUST	HATHUA ENCLAVE, BATAGANJ, DIGHA, DANAPUR, PATNA	30000	12000	12858	NR	18642	Yes
48	270200 9998	33	BHOLA RAM STEEL PVT LTD	NASRIGANJ , DIGHA, DANAPUR	272200	6085	26350 8	NR	55023	Yes
49	270200 9551	39	UTTAM KUMAR	NEAR RUPASPUR POLICE STATION BAILEY ROAD, DANAPUR	25000	8000	13572	NR	56725	Yes
50	270200 9549	39	UMESH SINGH	RPS MOR, RPS PATH, BAILEY ROAD	17338	17338	0	NR	64450	Yes
51	270200 9125	30	RAJEEV KUMAR	RAMJEECH AK, BATAGANJ	28581	22000	0	NR	18989	Yes



52	270200 8927	12	LALITA YADAV	GODAWARI PALACE, SAGUNA, DANAPUR	6700	6700	0	NR	23157	Yes
53	270200 8926	12	LALITA YADAV	GODAWARI PALACE, SAGUNA, DANAPUR	6700	6700	0	NR	23157	Yes
54	270200 8920	12	LALITA YADAV	GODAWARI PALACE, SAGUNA, DANAPUR	6700	6700	0	NR	23157	Yes
55	270200 5367	38	ALOK KUMAR	LANE NO-6, KRISHNAPU RAM, DANAPUR, PATNA	20000	15000	0	NR	26922	Yes
56	270200 2826	27	NILESHWA R NARAYAN LAL	RAJPATI PALACE, TAKIYAPAR	8827	6250	0	NR	98035	Yes
57	270200 8058	28	BHARTIYA RESERVE BANK	B.S.COLLEG E, DANAPUR	251146	13303 1	61111	R	23750 5	Yes
58	270200 7827	13	PARASH NATH VERMA	BIBIGANJ, DANAPUR	912	912	0	NR	16035	Yes
59	270200 1266	12	AJAY KUMAR TIWARI	SAGUNA MOR, KHAGAUL ROAD, DANAPUR CANTT, PATNA	3000	2400	0	NR & R	22410	Yes
60	270200 6100	39	TAKSHILA EDUCATIO N SOCIETY	DPS PRIYADARS HI NAGAR, DANAPUR	106611	62390	17486	NR	17334 9	Yes
61	270200 4064	34	MAA DURGA COLD STORAGE PVT LTD	NASRIGANJ , DIGHA, DANAPUR	11250	8863	0	NR	23575	Yes
62	270200 3218	33	SANJAY KUMAR	ANANYA TRACTOR, NASRIGANJ , DIGHA	21776	12950	3277	NR	15185	Yes
63	270201 2413	39	RAMESH KUMAR KHYATI CONSTRUC	SHYAM ARCADE R.P.S MORE,	2540	2540	0	NR	9072	Yes



			TION PVT LTD	DANAPUR						
64	270201 2415	39	SHASHI PRABHA KHAYATI PVT LTD	SHYAM ARCADE R.P.S MORE, DANAPUR	2540	2540	0	NR	9145	Yes
65	270200 1864	38	ARUN KUMAR SINGH	RANJAN PATH, BAILEY ROAD, DANAPUR	19054	6760	9397	R	8104	Yes
66	270200 8040	38	RAJENDRA PRASAD	RANJAN PATH, BAILEY ROAD, DANAPUR	2722	1863	60	NR AND R	7087	Yes
67	270200 1493	39	RAMOCHIT RAJAK	R.P.S MORE, JUGGES COLONY, BAILEY ROAD, DANAPUR CANTT, PATNA	5440	2025	2546	R	7135	Yes
68	270201 1431	22	OM PRAKASH GUPTA	GOLA ROAD, DANAPUR CANTT, PATNA	1520	1520	0	NR	7255	Yes
69	270200 11429	22	OM PRAKASH GUPTA	MAIN ROAD, GOLPAR, DANAPUR	2250	2250	0	NR	9429	Yes
70	270200 7911	15	JUNG BAHADUR SINGH	NEAR RAGHUNAT H PETROL PUMP, BAILEY ROAD, DANAPUR	3500	3200	0	NR	15120	Yes
71	270200 12985	10	BAIJU RAI	NEW MAINPURA , DANAPUR	3900	2200	757	NR	12767	Yes
72	270201 4589	12	THE STAND. CHEM. INDUSTRY LAKSACHA NDRA	SAGUNA MORE, KHAGAUL ROAD, DANAPUR	12000	3128	7532	NR	11634	Yes



73	270200 3186	11	AKHILESH KUMAR GUPTA & OTHERS	NEW MAINPURA , KHARANJA ROAD, DANAPUR	26688	500	25974	NR	11472	Yes
74	270201 0646	11	JITENDRA KUMAR & OTHER	NEW MAINPURA , KHARANJA ROAD, DANAPUR	2700	2000	0	NR	11340	Yes
75	270200 6590	34	SATYENDR A NARAYAN SINHA	RAM JAIPAL NAGAR, DIGHA, DANAPUR	4500	4200	0	NR	11037	Yes
76	270201 2367	39	SURAJ PRASAD	NEAR RPS MAHIA COLLEGE, DANAPUR	12000	11000	0	NR	10886	Yes
77	270201 0591	15	YOGESHW AR NATH SRIVASTAV	ARPAN, BAILEY ROAD, DANAPUR	16320	2000	13463	NR	10517	Yes
78	270200 2781	34	SUMITRA DEVI	NASRIGANJ , PATEL MARKET, DANAPUR	1425	1138	0	NR	10361	Yes
79	270200 0137	39	TAPESHW AR SINGH	RPS MORE, BAILEY ROAD	1361	1361	0	NR & R	10148	Yes
80	270201 2701	12	ARVIND KUMAR SINHA	MAINPURA , SAGUNA, DANAPUR	4623	3323	0	NR & R	9936	Yes

II Part B

(i). Irregularity in disbursement of daily wage

Criteria

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

Condition



- No such acknowledgements were found at ULB. Few sample instances are given below for reference:

S.No.	Name	Month of Payment	Amount
1.	Avdresh Kumar	Feb.2015	4,416/-
2.	Kanchan Ram	Feb.2015	4,416/-
3.	Kavi Kumar Raj(Ward-24)	May.2014	4,368/-

Consequence -

- Violation of Bihar Municipal Accounting Rules 2014
- Chances of wrong payments/payment to non eligible person

Cause -

- Lack of skilled manpower at ULB
- Lack of education of relevant rules of Bihar Municipal Act

Recommendation -

- Rule 75 must be followed for disbursement to the daily wage workers & acknowledgement must be obtained from the workers on the muster payroll (BMAR Form- 33).

(ii). Advance Register not maintained at ULB:

Criteria -

As per Chapter 18 Rule 107 of BMAR 2014, Advance Register must be maintained in form of BMAR Form- 56/57.

Condition -

- No Advance Registers were maintained at ULB as per prescribed rules & in the prescribed forms.

Consequence -

- Chances of non recovery & non adjustments of advances.
- Violation of Bihar Municipal Accounting Rules 2014

Cause -

- Lack of skilled manpower at ULB
- Lack of education of relevant rules of Bihar Municipal Act

Recommendation -

