

# INTERNAL AUDIT REPORT

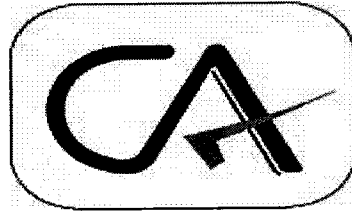
## DUMRAON MUNICIPAL COUNCIL

For the period 01-04-2016 to 30-06-2016

INTERNAL AUDIT CONDUCTED BY

**M/s. R.N. Singh & Co.**

Chartered Accountants



REPORT ISSUED ON -10.01.2017

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Fraser Road Patna- 800001

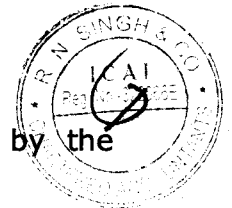
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- (d) Accounting process adopted by Municipal council is Single Entry System based on cash basis of accounting. It is not as per Bihar Municipal Act Manual. Bihar Municipal Act Manual requires adoption on Accrual Basis Double Entry System of Accounting.
- (e) The amount of tax collected by the Tax collector is required to be handed over to the cashier next day of the collection. The same process is not followed. Tax collector hands over the collected cash to the cashier after a time gap of 15 to 30 days. Also, in some cases amount collected in the month of April is not handed over to the cashier till the date of audit. It leads to violation of accounting policy and loss of income. Due to this reason a huge amount is not deposited. Details are given in detailed audit report.
- (f) A lot of Tower tax and renewal charges have not been collected. Details are given in detailed audit report.
- (g) Dumraon municipal council is not in practice to prepare monthly receipt and payment account and the trial balance.
- (h) There is a much scope of improvement in the tax collection process. After being inquiry, it is being found that the levy and collection process is not running effectively.
- (i) During scrutiny of cash book for the 1<sup>st</sup> quarter of 2016-17, the following irregularities in cash book noticed:-
- (1) Voucher number through which payment was made, was not clearly indicated.
  - (2) Head-wise distribution of expenditure was not clearly entered.
  - (3) Cutting and overwriting were found in many pages.
- (j) All vouchers are not serially arranged, numbered and kept properly by the Municipal Council.
- (k) No any assessment and field survey in regard of property tax done from 1973-74.
- (l) Municipal Account committee has not been formed till the date of audit.
- (m) Tax on advertisement, Sairat and footpath soap has not been imposed by the Municipal Council, this is causing recurring loss to the municipal fund.



(n) We observed that internal control are very weak in case of following places:-

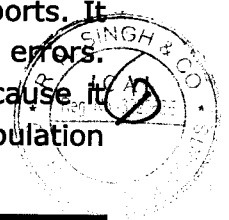
- Collection of holding taxes and miscellaneous income are not entered in cashier cash book on regular basis.
- No any particular person authorized by ULB for collected amount of holding taxes and miscellaneous income are deposit in bank on regularly.
- **Consequence/ effect/impact of weaknesses observed in the functioning of office, maintenance of records etc. during the audit engagement: -**

**Para 2.a-** Non-compliance of statutory provisions would lead to attraction of interest and penalty charges. Attraction of such charges would be a loss to Dumraon Municipal Council.

**Para 2.b-** If fixed assets register has not been properly maintained then there is very Difficulty to identify quantity of each class of fixed assets and chances of theft of fixed assets occur.If stock register has not been maintained properly then no control over how much quantity of stock receipt, Issued and balance and chances of personal use also occur. ,If demand register of shop rent are not made properly then organization unable to identify how much amount are due on concerned person and collection are not properly made. If collection register of holding tax and shop rent are not made properly then organization unable to identify how much amount are required to be deposited.

**Para 2.c-**Generally Grants are allotted on the basis of submission of UCs, if UCs is not submitted then next time grants are not allotted.

**Para 2.d-** Double-entry accounting system helps in easy preparation of financial statements. It presents accurate report of accounts on the Income Statement, Balance Sheet, Cash Flow Statement and other financial statements and reports. It provides checks and balances, which prevent fraudulent activity and reduces errors. It prevents fraud in a simple way than single entry accounting system because it makes it difficult to manipulate accounts. You can easily detect account manipulation



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by examining the initial entries and comparing them to their impact on different accounts.

**Para 2.e-** If collected cash are not deposited on time then chances of Miss-appropriation of cash arises.

**Para 2.f-** If Tower tax and renewal charges have not been collected on time then chances of loss of revenue arises and huge amount of interest lost on these amount.

**Para 2.g-** It is required to prepare monthly receipt and payment account and the trial balance at Municipal Council level for easily identification of receipt position and expense position under different accounting head.

**Para 2.h-** If levy and collection process of tax will not run effectively then revenue of Nagar Panchayat will not increase.

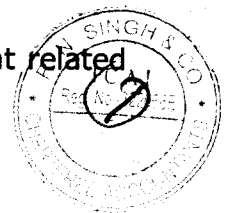
**Para 2.i-** Consequence/ effect/impact in regard of the following irregularities in cash book noticed:-

- (1) If Voucher number through which payment was made, was not clearly indicated in cash book then it is very difficult to identify the particular voucher in respect of concerned expenditure.
- (2) If Head-wise distribution of expenditure was not clearly entered in cash book then particular expenditure are not clearly identify and there is chances of booking of expenditure in wrong head arises.
- (3) If Cutting and overwriting were found in many page of cash book it means chances of miss-appropriation of cash arises.

**Para 2.j-** if all vouchers are not serially arranged, numbered and kept properly by the Municipal Council then it is very difficult to identify the particular voucher in respect of concerned expenditure.

**Para 2.k-** if assessment and field survey in regard of property tax is not done during the year then there is chances of non-levy and short levy of taxes arises.

**Para 2.l-** if Municipal Account committee has not been formed then account related difficulty and progress are not resolved and inspect.



**Para 2.m**-Tax on advertisement Sairatand footpath soap has not been imposed by the Municipal Council, this is causing recurring loss to the municipal fund.

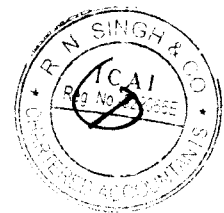
**Para 2.n**- Effect due to observed weaknesses in internal control-

- (1) If collection of holding taxes and miscellaneous income are not recorded on regular basis then misappropriation of cash can be arises.
- (2) If particular person is not authorized by ULB for deposit of collected amount of holding taxes and miscellaneous income then unnecessary delay for deposit of collected tax and ultimately loss to the government revenue.

**3. Overall opinion of audit team about the functioning of Municipality: -**

The Municipal Council functioning is not up to mark rather it has lots of scope of improvement. The Municipal Council is required to improve a lot in the field of

- a. Preparation of Accounts, Ledger, Books, Bank Reconciliation Statement, Various Registers and Records as required.
- b. It requires to Improved its Internal Control Procedures with regards to Demand, Collection of Revenue, and deposit of collected revenue in the Banks.
- c. Due to non-implementation of Double Entry Accounting System and following of Cash basis of Accounting, proper recognition of Income and expenses are not possible in accounts.
- d. There is a much scope of improvement in the tax collection process. After being inquiry, it is being found that the levy and collection process is not running effectively.
- e. It requires to Improved compliance of provision of statutory requirement.
- f. Compliance of AG Audit Report required at Municipality.

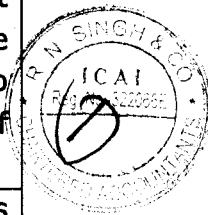


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**4. Audit Recommendations: -**

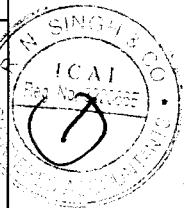
<b>Observed weaknesses</b>	<b>Audit Recommendations</b>
Statutory Dues like VAT, Labor Cess, and Royalty have not been deposited on stipulated time by the Municipal Council and TDS which has been deducted during 1 <sup>st</sup> quarter of 2016-17 are not deposited till the date of audit. Return filling of TDS & VAT has not been made till the date of audit. Details are given in detailed audit report.	Non-compliance of statutory provisions would lead to attraction of interest and penalty charges. Attraction of such charges would be a loss to Dumraon Municipal Council. So it should be deposited on time and statutory compliance should be followed strictly.
Fixed assets register, Stock register and collection register of holding tax and Demand register of shop rent has not been properly maintained at Municipal Council level. Details of fixed assets have not been available at Municipal Council.	If fixed assets register has not been properly maintained then there is very difficulty to identify quantity of each class of fixed assets and chances of theft of fixed assets occur. If stock register has not been maintained properly then no control over how much quantity of stock receipt, Issued and balance and chances of personal use also occur. If demand register of shop rent are not made properly then organization unable to identify how much amount are due on concerned person and collection are not properly made. If collection register of holding tax and shop rent are not made properly then organization unable to identify how much amount are required to be deposited. So it should be required to maintain properly fixed assets register, demand register of shop rent and collection register at ULB level.
Huge amount of grant allotted to Municipal Council but against these allotments few UCs submitted. Details are given in detailed audit report.	Generally Grants are allotted on the basis of submission of UCs, if UCs is not submitted then next time grants are not allotted. So it should be required to submit UCs of grant for allotment of next time grant.
Accounting process adopted by Dumraon	Double-entry accounting system helps



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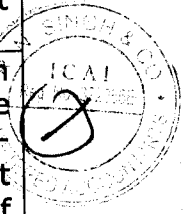
<p>Municipal Council is Single Entry System based on cash basis of accounting. It is not as per Bihar Municipal Act Manual. Bihar Municipal Act Manual requires adoption on Accrual Basis Double Entry System of Accounting.</p>	<p>in easy preparation of financial statements. It presents accurate report of accounts on the Income Statement, Balance Sheet, Cash Flow Statement and other financial statements and reports. It provides checks and balances, which prevent fraudulent activity and reduces errors. It prevents fraud in a simple way than single entry accounting system because it makes it difficult to manipulate accounts. You can easily detect account manipulation by examining the initial entries and comparing them to their impact on different accounts. So it should be required to adopt double entry system as soon as possible at Municipal Council level.</p>
<p>The amount of tax collected by the Tax collector is required to be handed over to the cashier next day of the collection. The same process is not followed. Tax collector hands over the collected cash to the cashier after a time gap of 15 to 30 days. Also, in some cases amount collected in the month of April is not handed over to the cashier till the date of audit. It leads to violation of accounting policy and loss of income. Due to this reason a huge of amount not deposited. Details are given in detailed audit report.</p>	<p>If collected cash are not deposited on time then chances of Miss-appropriation of cash arises. So collected cash should be deposited on time.</p>
<p>A lot of Tower tax and renewal charges have not been collected. Details are given in detailed audit report.</p>	<p>If Tower tax and renewal charges have not been collected on time then chances of loss of revenue arises and huge amount of interest lost on these amount. So it should be required to take strict step in this regard.</p>
<p>Dumraon Municipal Council is not in practice to prepare monthly receipt and payment account and the trial balance.</p>	<p>It is required to prepare monthly receipt and payment account and the trial balance at Municipal Council level for easily identification of receipt position and expense position under different accounting head. So it should</p>



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	be required to prepare on monthly basis.
There is a much scope of improvement in the tax collection process. After being inquiry, it is being found that the levy and collection process is not running effectively.	If levy and collection process of tax will not run effectively then revenue of Municipal Council will not increase. So improvement in the tax collection process is very necessary.
During scrutiny of cash book for the 1 <sup>st</sup> quarter of 2016-17 the following irregularities in cash book noticed:- 1. Voucher number through which payment was made, was not clearly indicated. 2. Head-wise distribution of expenditure was not clearly entered. 3. Cutting and overwriting were found in many pages.	Recommendation in regard of the following irregularities in cash book noticed:- 1. If Voucher number through which payment was made, was not clearly indicated in cash book then it is very difficult to identify the particular voucher in respect of concerned expenditure. So voucher number is required to indicate in cash book. 2. If Head-wise distribution of expenditure was not clearly entered in cash book then particular expenditure are not clearly identify and there is chances of booking of expenditure in wrong head arises. So it should be clearly entered in cash book. 3. If Cutting and overwriting were found in many page of cash book it means chances of miss-appropriation of cash arises. So it should be required to avoid cutting and overwriting in cash book.
All vouchers are not serially arranged, numbered and kept properly by the Municipal Council.	If all vouchers are not serially arranged, numbered and kept properly by the Municipal Council then it is very difficult to identify the particular voucher in respect of concerned expenditure. So it should be serially arranged.
No any assessment and field survey in regard of property tax done from 1973-74.	If assessment and field survey in regard of property tax is not done each year then there is chances of non-levy and short levy of taxes arises. So it should be done each year in respect of each property.





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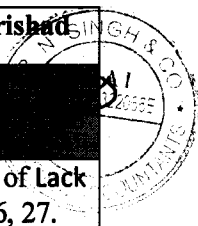
Municipal Account committee has not been formed till the date of audit.	If Municipal Account committee has not been formed then account related difficulty and progress are not resolved and inspect. So it should be required to form as soon as possible.
Tax on advertisement, Sairat and footpath soap has not been imposed by the Municipal council, this is causing recurring loss to the municipal fund.	Tax on advertisement, Sairat and footpath soap has not been imposed by the Municipal council, this is causing recurring loss to the municipal fund. So proper assessment is required to be done in respect of advertisement, Sairat and footpath soap.
We observed that internal control are very weak in case of following places:- <ul style="list-style-type: none"> <li>➤ Collection of holding taxes and miscellaneous income are not entered in cashier cash book on regular basis.</li> <li>➤ No any particular person authorized by ULB for collected amount of holding taxes and miscellaneous income are deposit in bank on regularly.</li> </ul>	Effect due to observed weaknesses in internal control- <ul style="list-style-type: none"> <li>➤ If collection of holding taxes and miscellaneous income are not recorded on regular basis then misappropriation of cash can be arises. So it should be recorded on regular basis.</li> <li>➤ If particular person is not authorized by ULB for deposit of collected amount of holding taxes and miscellaneous income then unnecessary delay for deposit of collected tax and ultimately loss to the government revenue. So ULB should be as soon as possible authorized a particular person and avoid delay of deposit tax.</li> </ul>

**4. Comments from Management: -**

Due to lack of information, the process is not followed. It will be taken care in future.

**5. Compliance Report for the scope of work as per the Contract with Internal Auditor**

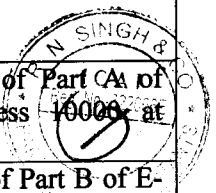
Name of Auditor: R.N. Singh & Co.		Name of ULB: Dumraon Nagar Parishad	
1	4.1	Internal Audit should undertake risk-based review and evaluation of the internal control as discussed in Bihar	Complied in para no 5 of Part B of Lack of internal control at Page no 26, 27.



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Name of Auditor: R.N. Singh & Co.		Name of ULB: Dumraon Nagar Parishad	
		Internal Control Manual. Internal Audit should devote particular attention to any aspects of the internal control environment affected by significant changes to the ULB's risk environment.	
2	4.2 & 4.3	<p>a) Internal Auditor should see the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&amp;HD. In its report there must be a separate section for non-compliance of rules/directives of UD&amp;HD, GoB;</p> <p>b) Report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules,2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR</p> <p><input type="checkbox"/> Rule 22: All moneys to be brought to account</p> <p><input type="checkbox"/> Rule: 27: Collections to be deposited into Bank on the same day</p> <p><input type="checkbox"/> Rule 69: Grant Related Compliance</p> <p><input type="checkbox"/> Rule 120-121: Monthly Receipt &amp; Payment Account and Trial Balance</p> <p><input type="checkbox"/> Rule 130: Audit to be completed &amp; reported within 6 month</p>	<p>1. Complied in para no 3&amp; 4 of Part "B" of related rules &amp; regulation at Page no 25, 26.</p> <p>2. Complied in para no1,2&amp;4 of detailed audit report of Bihar Municipal budget manual at page no 14,16and 17.</p>
3	4.4 & 4.5	<p>a) Report and quantify all major Own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairatetc;</p> <p>b) Check on audit trail of all collection of Taxes and Non-Taxes either through staff or outsourced agency and report of any lapses in controls, if any and also advise recommendations to strengthen the prevailing processes;</p>	<p>a) Complied in para no1 of Part A of Own revenue loss at Page no 17to 21.</p> <p>b) Complied in para no 6 of Part "B" of Taxes &amp; non taxes at Page no 26 to 27</p>
4	4.6	Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should witness some assessment procedures to check any inconsistencies in assessment. At least 20 high value properties in the city /town ( irrespective of the fact that SASis received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Complied in para no 3 of Part A of 20 high value properties in the city at Page no 23 to 25.
5	4.7	Vouch on all payments above Rs. 10,000 and report on adequacy and appropriateness of its documentation, approvals, compliance of procedures etc.	Complied in para no 3of Part A of payments voucher excess 10000 at Page no 23.
6	4.8	Report on Procurement made including through E-	Complied in para no 2 of Part B of E-



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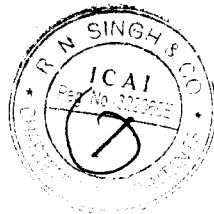
Name of Auditor: R.N. Singh & Co.		Name of ULB: Dumraon Nagar Parishad	
		Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	Tendering at Page no 25.
7	4.9	Internal auditor shall also report on presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	Complied in para no 8 of Part B of U/C at Page no 28-29
8	4.10	Internal Audit can also, provide recommendations to help the ULB management improve the ULB's internal control environment;	Complied in para no D of auditor recommendation at Page no 4 to 5.
9	4.11	Internal Audit should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied in para no 11 of Part B of general observation at Page no 29.

**6. Acknowledgement: -**

We have received satisfactory co-operation and support from the officials and Staffs of the ULB. We convey our sincere thanks for the same.

For R.N. Singh & Co.  
Chartered Accountants

CA Chanakya Shree  
Partner  
Mem No: 079332  
FRN: 322066E



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**Detailed Audit Report**

➤ **Introduction: -**

The internal audit of Dumraon Municipal Council covering the period from 01<sup>st</sup> April 2016 to 30<sup>th</sup> June 2016 was conducted by following persons under guidance of CA Chankya Shree.

i. Ram Kripal Kumar

➤ **Administration: -**

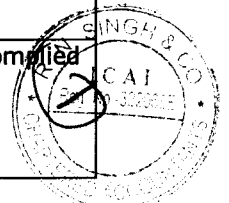
The present body of the ULB has taken charge on 1868<sup>th</sup> the incumbency in the key administration and executive was as under:

Shri Mohan Mishra Chairman from 01-04-2016 to till date.

Shri Anubhuti Srivastava Executive Officer from 01-04-2016 to till date.

➤ **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 recover has been made	Total amount of recovery	Total No. of outstanding para where no action has been taken	No. & date of compliance report
1	AG Audit Report 15-16	33	25	8	0	0	33	Not complied
2	Internal Audit Report (15-16)	11	11	1	0	0	11	Not complied



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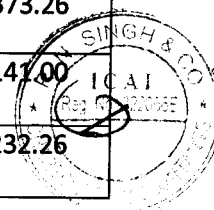
➤ **1. Budgetary provisions and expenditure for the last three years :-**

Year	2014-15	2015-16	2016-17 (01-04-2016 to 30-06-2016)
<b>(A) Final/Revised Budget expenditure</b>	9,50,97,188.00	1,00,00,000.00	7,69,00,000.00*
<b>(B) Actual expenditure</b>	6,85,56,573.00	1,20,14,368.00	2,89,63,141.00
<b>Difference A-B=C</b>	2,65,40,615.00	(20,14,368.00)	4,79,36,859.00

\* Budget of the F.Y 2016-17 is Rs. 30, 76, 00,000.00 we will take only 1/4<sup>th</sup> of the total budget i.e. 7, 69, 00,000.00 in 1<sup>st</sup> quarter.

**ii. Volume of transactions: -**

Period	Budgeted (2016-17)	Previous year(2015-16)	corresponding previous year(01-04- 2015 to 30-06- 2015)	Current period(01-04- 2016 to 30-06- 2016)	Cumulative for the current period(01- 04-2016 to 30-06- 2016)
<b>Opening Balance</b>	30,76,00,000.00	1,89,24,506.00	1,89,24,506.00	6,00,46,167.42	6,00,46,167.42
<b>Receipts</b>	42,97,05,400.00	2,68,84,196.00	55,26,600.00	2,37,99,205.84	2,37,99,205.84
<b>Total</b>	73,73,05,400.00	4,58,08,702.00	2,44,51,106.00	8,38,45,373.26	8,38,45,373.26
<b>Net expenditure</b>	12,79,38,500.00	1,20,14,368.00	30,03,592.00	2,89,63,141.00	2,89,63,141.00
<b>Closing Balance</b>	60,93,66,900.00	3,37,94,334.00	2,14,47,514.00	5,48,82,232.26	5,48,82,232.26

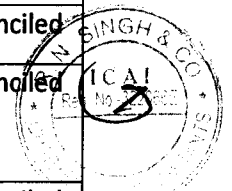


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**i. Bank Reconciliation:-**

Particulars	Name of Bank	Account no.	Balance as per Cash book as on 30-06-2016 (Rs.)	Balance as per Passbook as on 30-06-2016 (Rs.)	Difference (Rs.)	Remarks.
Treasury	PLA	231	525,63,673.64	525,63,673.64	-	Reconciled
5 <sup>th</sup> finance	-	-	119,96,948.00	-	-	-
14 <sup>th</sup> finance	-	-	17,55,427.00	-	-	-
4 <sup>th</sup> finance	-	-	31,38,393.00	-	-	-
Parivahan path pulianirman	-	-	24,66,938.00	-	-	-
City Manager honor.	-	-	2,82,500.00	-	-	-
Parshad Bhatta	-	-	27,515.00	-	-	-
Mahila laptop	-	-	12,004.00	-	-	-
Stamp duty	-	-	130,17,679.00	-	-	-
M- fund	-	-	5,16,702.00	-	-	-
Safai mad	-	-	6,43,800.00	-	-	-
13 <sup>th</sup> finance treasury	-	-	126.00	-	-	-
BRGF	MBGB	65327	5,54,727.00	13,19,388.00	11,73,322.00	Not Reconciled
	OBC	01958		27,795.00		
	SBI	42443		94,479.00		
	PNB	92661		2,86,387.00		
SJSRY	OBC	16728	61,83,548.00	61,83,548.00	-	Reconciled
Nehru Swarojgaryojna	SBI	43127	1,01,18,343.42	78,09,688.70	-	Reconciled
	SBI	43138		23,08,655.42		
Rastriygandiba stiyojna	SBI	43149	4,87,908.20	4,87,908.20	-	Reconciled



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Holding tax & Miscellaneous	SBI	42102	N.A	4,08,517.48	4,08,517.48	Not Reconciled
SBM	OBC	15851	27,54,000.00	33,90,106.00	6,36,106.00	Not Reconciled
JilaYojna	MBGB	32077	36,436.00	36,436.00	-	Reconciled
Sansadyojna	MBGB	22502	6,95,980.00	6,95,980.00	-	Reconciled
Rojgaryojna	PNB	49588	1,17,945.00	1,17,945.00	-	Reconciled
13 <sup>th</sup> finance (BANK)	PNB	13933	12,994.00	37,557.00	24,563.00	Not Reconciled
E- governance	PNB	15001	27,640.00	4,76,409.00	4,48,949.00	Reconciled

**Iv. Revenue Receipts: -**

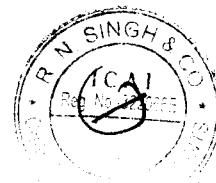
Period	Budgeted (2016-17)	Previous Year (2015-16)	Corresponding Period of Previous Year	Current Period (01-04-2016 to 30-06-2016)	Cumulative for the Current Period
<b>(a) Own Source</b>					
Property Tax	37,49,400.00	9,04,545.00	1,53,153.50	1,85,399.09	1,85,399.09
Assigned Revenue	0.00	0.00	0.00	0.00	0.00
Others (Fee & User Charges)	7,56,000.00	1,76,200.00	66,157.25	1,58,789.00	1,58,789.00
Interest Earned	2,00,000.00	1,50,123.00	50,048.00	2,88,553.00	2,88,553.00
<b>(b) Administrative Grant</b>	0.00	0.00	0.00	0.00	0.00
<b>(c) Specific Grant</b>	42,50,00,000.00	3,28,20,284.00	55,26,600.00	40,00,000.00	40,00,000.00

**V. Status of implementation of Double Entry Accounting System:**

The Double Entry Accounting System has not been implemented at the ULB.

**VI. Status of Municipal Accounts Committee:**

There is no any Municipal Accounting Committee has been formed at the ULB till the date of audit.



**Audit Observations: -**

/s R.N. Singh & Co.  
Chartered Accountants

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**I Part-A**

a. Leakage of own source revenue either due to wrong assessment or non-levy of property tax, mobile tower tax and shop rent or collected amount of tax are not deposited in bank of municipal properties.

(1) **Property tax:** -The amount of tax collected by the Tax collector is required to be handed over to the cashier next day of the collection. The same process is not followed. Tax collector hands over the collected cash to the cashier after a time gap of 15 to 30 days. Also, in some cases amount collected in the month of April is handed over to the cashier in next month which is ultimately recorded in the next quarter. It leads to violation of accounting policy. Due to this reason Amount Rs 1, 76,399.09 which are collected from holding tax receipt are not deposited till the date of audit. Amount Rs. 38,789.00 Which are collected from miscellaneous receipt are not deposited till the date of audit. Details are provided here in below:-

Sl. No.	Slip no.	Tax Collector	Date of Collection	Collected Amount (Rs.)	Amount Deposited in Bank (Rs.)	Amount not Deposited (Rs.)
<b>Holding Tax</b>						
<b>1</b>	401 to 484	Bihari Singh Yadav	05-04-2016 to 30-04-2016	16,481.60	-	16,481.60
	485 to 500	Bihari Singh Yadav	01-05-2016 to 03-05-2016	4,283.07	-	4,283.07
	601 to 700	Bihari Singh Yadav	04-05-2016 to 24-05-2016	26,927.20	-	26,927.20
	801 to 838	Bihari Singh Yadav	25-05-2016 to 31-05-2016	13,171.02	-	13,171.02
	839 to 900	Bihari Singh Yadav	01-06-2016 to 10-06-2016	9,193.70	-	9,193.70
	1101 to 1141	Bihari Singh Yadav	11-06-2016 to 31-06-2016	25,905.00	-	25,905.00
	<b>Total</b>				<b>95,961.59</b>	<b>-</b>
<b>2</b>	300 to 400	Durgesh Singh	04-04-2016 to 14-05-	38,944.00	-	38,944.00



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			2016			
	700 to 800	Durgesh Singh	17-05-2016 to 25-06-2016	29,238.00	9,000.00	20,238.00
	<b>Total</b>			<b>68,182.00</b>	<b>9,000.00</b>	<b>59,182.00</b>
3	901 to 998	Swaminath Prasad	25-04-2016 to 27-06-2016	21,255.50	-	21,255.50
	<b>Total</b>			<b>21,255.50</b>	<b>-</b>	<b>21,255.50</b>
<b>Grand Total</b>						<b>1,76,399.09</b>
<b>Miscellaneous income</b>						
1	2903 to 3000	Durgesh Singh	25-04-2016 to 27-06-2016	58,789.00	20,000.00	38,789.00
	<b>Total</b>			<b>58,789.00</b>	<b>20,000.00</b>	<b>38,789.00</b>
<b>Grand Total</b>						<b>38,789.00</b>

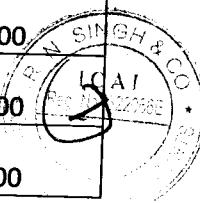
- (2) Arrear of shop rent:** -We observed that total 51 shops have been given on rent by Municipal Council but recovery of shop rent is not satisfactory against the demand. Total loss of Rs. 70,032.00 against shop rent till 30-06-2016. Details are provided here in below:-

Sl. No.	Shop No.	Name of Shop Renter	Rent Per Months	Arrear From	Arrear till 30-06-2016	Total Months	Amounts (Rs.)
1	1	Abdul Alim Hashmi	120.00	01-01-2016	30-06-2016	6	720.00
2	2	Arbind Kumar Ray	120.00	01-01-2015	30-06-2016	18	2,160.00
3	3	Ajay Kumar	120.00	01-01-2016	30-06-2016	18	2,160.00
4	4	Manoj Kumar	120.00	01-05-2015	30-06-2016	14	1,680.00
5	5	Krishna Prasad	120.00	01-02-2015	30-06-2016	17	2,040.00
6	6	Bhola Prasad	120.00	01-02-2015	30-06-2016	17	2,040.00
7	7	Habiburrahman	120.00	01-10-2015	30-06-2016	9	1,080.00
8	8	Manoj Kumar	120.00	01-04-2013	30-06-2016	39	4,680.00
9	9	Binod Kumar	120.00	01-05-2015	30-06-2016	14	1,680.00

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10	10	sudhaKumari	120.00	01-02-2011	30-06-2016	64	7,680.00
11	11	Vijay Kumar Gupta	120.00	01-01-2015	30-06-2016	18	2,160.00
12	12	Arun Kumar	120.00	01-07-2015	30-06-2016	12	1,440.00
13	13	Shivjisingh	120.00	01-01-2015	30-06-2016	18	2,160.00
14	14	Arun Kumar Gupta	120.00	01-05-2015	30-06-2016	14	1,680.00
15	15	ParvejAalam	120.00	01-11-2015	30-06-2016	8	960.00
16	16	Anil Kumar Jaiswal	120.00	01-01-2015	30-06-2016	18	2,160.00
17	31	Rajesh Kumar	96.00	01-05-2015	30-06-2016	14	1,344.00
18	32	Sudhir Ray	96.00	01-06-2014	30-06-2016	25	2,400.00
19	33	Nirmla Devi	96.00	01-11-2015	30-06-2016	8	768.00
20	34	Narnarayan Singh	96.00	01-04-2015	30-06-2016	15	1,440.00
21	35	Atal singh	96.00	01-06-2014	30-06-2016	25	2,400.00
22	36	Asharaf Husain	96.00	01-11-2015	30-06-2016	8	768.00
23	37	shankar Prasad Keshri	96.00	01-01-2016	30-06-2016	6	576.00
24	38	YogendraNathVerma	96.00	01-11-2015	30-06-2016	8	768.00
25	39	Ashok Kumar	96.00	01-11-2015	30-06-2016	8	768.00
26	40	Ramji Prasad Keshri	120.00	01-01-2015	30-06-2016	18	2,160.00
27	41	AmarnathKeshri	120.00	01-01-2015	30-06-2016	18	2,160.00
28	42	Arun Kumar Singh	120.00	01-07-2015	30-06-2016	12	1,440.00
29	43	Rajesh Kumar Singh	120.00	01-12-2014	30-06-2016	19	2,280.00
30	44	Indrasan Ray	120.00	01-06-2014	30-06-2016	25	3,000.00
31	45	BindhyanchalKeshri	120.00	01-08-2015	30-06-2016	11	1,320.00



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32	46	Ganesh Prasad Keshri	120.00	01-08-2015	30-06-2016	11	1,320.00
33	47	Ramdulari Devi	120.00	01-08-2015	30-06-2016	11	1,320.00
34	48	Sanjay Prakash	120.00	01-04-2012	30-06-2016	51	6,120.00
35	49	SimaKumari	120.00	01-09-2015	30-06-2016	10	1,200.00
<b>Grand Total</b>							<b>70,032.00</b>

**(3) Mobile Tower tax:** -As per notification of Bihar Government, The Governor of Bihar made the rules for the mobile tower under the Act. Operator of the mobile has to apply to the ULB for operation of the mobile tower in the concerned area with the Requisite fees of Rs. 40,000/- per Tower and the Renewal fee is Rs. 10,000/- per year. As per verification of records and document during the course of audit and according to the cash book produced by the ULB, it was found that only Rs. 1,20,000/- was realized from the Tower Company till 30-06-2016 resulting in loss of Rs. 11,50,000 /-

It is suggested to the ULB that outstanding mobile tower fees amounting to Rs. 11, 50, 000/- shall be recovered at the earliest.Details are provided here in below:

Sl. No	Name of Tower companies	Registration fee (Rs.)	Renewal fee (Rs.)	Total (Rs.)	Recovery (Rs.)	Balance (Rs.)
1	Reliance	40,000.00	1,10,000.00	1,50,000.00	-	1,50,000.00
2	BSNL	40,000.00	1,30,000.00	1,70,000.00	-	1,70,000.00
3	Tata indicom	40,000.00	1,10,000.00	1,50,000.00	-	1,50,000.00
4	Airtel1	40,000.00	1,00,000.00	1,40,000.00	-	1,40,000.00
5	Airtel2	40,000.00	80,000.00	1,20,000.00	-	1,20,000.00
6	Aircel1	40,000.00	80,000.00	1,20,000.00	-	1,20,000.00
7	Aircel2	40,000.00	60,000.00	1,00,000.00	-	1,00,000.00
8	Uninor	40,000.00	50,000.00	90,000.00	-	90,000.00