

INTERNAL AUDIT REPORT OF NAGAR PANCHAYAT – GOGRI JAMALPUR

SPUR-PMU (Samvardhan)

No..... 682

In Coming Date... 08/4/16

For the Period from April-2014 to March - 2015

INTERNAL AUDIT CONDUCTED BY

THAKUR BHUWANESH & ASSOCIATES

Chartered Accountants

2nd Floor, Nathani Market

Sutapatti, Muzaffarpur

Bihar-842001

Audit Conducted from: 25th April'16 to 29th April'16

Report Issued on 2nd May 2016

NAGAR PANCHAYAT - GOGRI JAMALPUR (KHAGARIYA)**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2014-15****INDEX**

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INTERNAL AUDITOR'S REPORT

Joint Secretary and
Additional Project Director
Urban Development & Housing
Department, Patna

We have conducted internal audit of the Books of Accounts and related document and vouchers of **Nagar Panchayat – GogriJamalpur (ULB)** for the period of **1-4-2014 to 31-03-2015** in terms of agreement with UD&HD dated 21.03.2016. These Books of Accounts and related document and vouchers are the responsibility of Management. Our responsibility is to express an opinion on the Books of Accounts and related document and vouchers based on our audit.

We have conducted our audit in accordance with the **Standard on Internal Audit (SIA) formulated by ICAI**. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Books of Accounts and related document and vouchers are free from material misstatement. An audit includes examining, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our observations. The salient points of the scope covered by the internal audit are as follows:

1. The effectiveness of accounting system.
2. Compliance with the legal and statutory requirements.
3. Risk-based review and evaluation of the Internal Control.
4. Compliance of Bihar Municipal Act.
5. Compliance of Bihar Municipal Accounting Manual.

Moreover, our scope of examination also covered the requirements of the specific points as spelled out by the management of the Urban Development & Housing Department. The result and recommendations of our internal audit are set out in Scope, Observations and Annexure of our report.

The statutory auditor of the Urban Development & Housing Department expresses opinion as to the true and fair view of the financial statements. We have not expressed any opinion on the financial statements and accordingly, this report should not be constructed as our opinion on the financial statements.

For Thakur Bhuwanesh & Associates

Chartered Accountants.

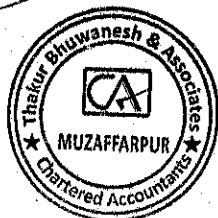
FRN: 019690N

(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date: 2nd May'2016



Executive Summary

1. Introduction

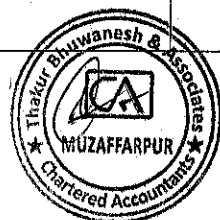
Name of the Municipality : Nagar Panchayat – GogriJamalpur

Period covered under current audit : 01.04.2014 to 31.03.2015

Name of Chief Executive Officer for the period under Audit : Mrs. PoonamKumari

2. Results and Findings

<p>Strength observed during the audit engagement</p>	<ul style="list-style-type: none"> • The following records are available: <ul style="list-style-type: none"> ✓ Cash Book with Subsidiaries ✓ Cheque receipt register ✓ Remittance Register ✓ Log Book of Vehicle ✓ Salary Register ✓ Daily collection Register of Taxes/user charges /Fees & Fines • Staff Cooperation during the Audit period is satisfactory. • Physical verification of movable Fixed Assets has been carried out during performance audit.
<p>Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.</p>	<ul style="list-style-type: none"> • Cashier cash book is not available. • Tax Collector generally deposits the collection amount with the interval of 3-7 days. As per Rule 27 of BMAR it should be deposited on daily basis otherwise a sum of Rs. 500/- per day may be imposed for delayed deposit. • Some cash expenditure has been made against cash collection. • There are some lapses in internal control w.r.t collection of taxes. • Demand collection Register has not been prepared. • Dues from Tower tax has not been collected



	<p>on time.</p> <ul style="list-style-type: none">• Interest @1.5% not imposed on delay payment of Tower registration fees and annual fees beyond 30 days. After 5 years there should be increase by 25% in renewal fee has not been demanded.• Periodical checking of Books of accounts by Chairman or vice chairman has not been done.• There is lack of internal control on deposit of various taxes. Due to cash basis accounting liability of Taxes has not been accounted for hence it is difficult to ascertain tax payable at any point of time. Taxes such as VAT, I.T. Royalty etc are collected from time to time but its payments are made on yearly basis which is not proper. Taxes should be remitted to the Govt. account on timely basis otherwise penal action may be taken by the concerned department for delayed deposit of taxes.Rs. 7120 excess TDS amount paid for A.Y. 14-15. Liability of TDS for A.Y 15-16 has not been paid till date. Quarterly TDS return not shown to us.• Grant Register is not being maintained hence it is difficult to find unutilized grant at any point of time.• Bank Reconciliation Statement is not prepared hence it is difficult to monitor possible fraud, if any.• Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof.• P.F Act has not been followed by the office, Only6% P.F has been deducted from employees and 6 % P.F. contributed by Office. The same amount not remitted to Recognised Provident Fund Commissioner.• Budget has not been prepared before the F.Y. 2014-15.
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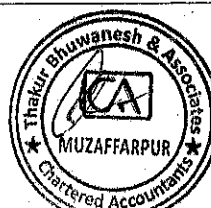


3. Opinion

<p>Overall opinion of the Audit team about the functioning of the Municipality</p>	<p>The overall functioning of the Municipality is very poor due to the following reasons:</p> <ul style="list-style-type: none"> • Most of the prescribed Books of accounts are not maintained • Internal Control w.r.t. collection of taxes, monitoring of grant, monitoring of advances, monitoring of schemes etc. is very poor. • Collection from own sources is very poor. • Grant received for various purposes are not utilized on timely basis. • There are serious lapses in deduction and deposit of statutory dues such as TDS, VAT, Royalty, Labour cess etc.
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4. Audit Recommendations

<ul style="list-style-type: none"> • The recommendations of Audit team on the observed weakness 	<p>We recommend the followings:</p> <ul style="list-style-type: none"> • All the prescribed books of accounts and Registers should be prepared on real time basis • Bank reconciliation Statement should be prepared on monthly basis • Cashier Cash Book should be maintained and written on daily basis. • Collection by tax collector should be deposited on daily basis. • Grant Register should be prepared • All the statutory dues should be deposited on timely basis and returns prescribed under the statute should also be deposited on timely
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	<p>basis.</p> <ul style="list-style-type: none"> • Demand Collection Register of all the wards should be prepared. • Property tax register should be prepared as per new assessment. • Collection from own sources should be improved.
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5. Comments from Management

<p>Comment from Management</p>	<p>The audit report has been discussed with us; we will try our best to remove the irregularities pointed out in the audit report.</p> <div style="text-align: center;">  <p>For Nagar Panchayat GogriJamalpur (Executive Officer)</p> </div>
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6. Acknowledgment

We are thankful to Mrs PoonamKumari (Executive Officer) and Mr. Manoranjan Kumar Dwivedi (Head Clerk) for their support during the period of our audit. We are also thankful to the support staffs of the municipality for their cooperation extended to us during the period of our audit.

ForThakur Bhuwanesh& Associates

Chartered Accountants.

FRN: 019690N



(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date: 2nd May'2016



Detailed Audit Report

1. Introduction

The Internal audit of Nagar Panchayat covering period from 1st April 2014 to 31st March, 2015 was conducted by following persons under guidance of CA. B.K.Thakur

- i. Mr. Amit Kumar
- ii. MohmadParwez

2. Administration

The present body of the ULB has taken charge on 3rd July 2012. The incumbency in the key administrative and executive position was as under:

Smt. RanjitaKumariNishad, Chairman from 03.07.2012 to till date, Mrs. PoonamKumariExecutive officer from 03.09.2015 to till date.

3. Review of outstanding audit paras : Status of Audit Observations are as under: Audit Report of AG not shown to us, the following details as per Compliance report send by Office,

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 paras where no action has been taken	No. & date of Compliance report
1.	Audit report No. 02/12-13	24	14	Nil	Nil	Nil	00	10/03-01-2015



4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2012-13		2013-14		2014-15
Final/ Revised Budget	Budget Prepared	not	Budget Prepared	not	Rs. 6,33,50,000
Actual Expenditure					Rs. 2,16,90,463
Savings (+)/ Excess(-)					Rs. 4,16,59,537

II. Volume of transactions

Period	Budgeted (F.Y.14-15)	Previous year (F.Y. 13-14)	Corresponding period of previous year (F.Y. 13-14)	Current Period (F.Y. 14-15)	Cumulative for the current period (F.Y. 14-15)
Opening Balance		4,83,65,157	4,83,65,157	6,74,04,680	6,74,04,680
Receipts	2,64,10,000	3,76,02,029	3,76,02,029	10,10,31,379	10,10,31,379
TOTAL	2,64,10,000	8,59,67,186	8,59,67,186	16,84,36,059	16,84,36,059
Net Expenditure	6,33,50,000	1,85,62,506	1,85,62,506	2,16,90,463	2,16,90,463
Closing Balance	-3,69,40,000	6,74,04,680	6,74,04,680	14,67,45,596	14,67,45,596

III. Bank Reconciliation

Preparation of Bank Reconciliation Statement is not in practice; however we have verified the cashbook balance and pass book balance and found the same in order, Scheme wise Bank Account has not been maintained:



Sl.No	Name of Bank	Account No.	Balance as on 31.03.2015	Remarks
1	P/L A/c		12,97,91,936.26	Reconciled
2	U.N.Bank	21034	10,58,387.85	Reconciled
3	U.N.Bank	124882	8,69,322	Reconciled
4	SBI Jamalpur	11473997355	62,78,124	Reconciled
5	SBI Jamalpur	31244600249	47,20,645	Reconciled
6	Corp Bank	3215791043	610	Reconciled
7	Tempromy Advance (For Pension)		39,88,261	Reconciled
8	Single Lock		38,309	Details not available
	TOTAL		14,67,45,595.11	
	Total as per C.B		14,67,45,595.11	
	Difference		NIL	

It is suggested that Nagar Panchayat should prepare Bank Reconciliation Statements on monthly basis.

IV. Revenue Receipts

Period	Budgeted	Previous year (For One year)	Corresponding period of previous year	Current Period	Cumulative for the current period
A.Own Source					
	16,60,000	10,01,445	10,01,445		12,92,517



Internal Audit Report -Nagar Panchayat - GogriJamalpur Financial Year 2014-15

Property Tax				12,92,517	
Assigned revenue				748507	748507
Others (Fees & User Charges)		2,88,000	2,88,000		
(b) Administrative Grant					
© Specific Grant (Scheme wise)					
State Government	2,30,00,000				
Other Govt. agencies	1,75,00,000				
Grant for Construction of Road		1920949	1920949	0	0
Grant for Construction of Drain				13835625	13835625
13th Finance Commission Grant		3934681	3934681	1829906	1829906
4th Finance Commission Grant		11014349	11014349	14063060	14063060
Grant for Water Supply				33130125	33130125
BRGF		5380547	5380547	222183	222183
Grant for construction of Building		6140000	6140000	3788125	3788125
KabirAnthesthi Yojna		93000	93000	81000	81000
Grant for salary of Executive Salary		211280	211280	366060	366060



Allowances of Ward Pasad		78000	78000	474000	474000
Salary of Teacher		1020361	1020361		
Social Securities		6291119	6291119	7718000	7718000
Civil Amenities				19611000	19611000
Urban Development Fund				3703000	3703000
OTHERS		516298	516298		
Total					

V. Status of Implementation of Double Entry Accounting System

Till date Double Entry Accounting System is not operational in the Nagar Panchayat.

M/S MukharjeeBiswas and Pathak, Chartered Accountants have been appointed by the UD & HD for implementation of Double Entry Accounting System in the Nagar Panchayat, Work in progress, actual status not explain to us.

VI. Status of Municipal Accounts Committee; if meeting 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 N.P. till the date of our audit.

5. Audit Observations

I. PART- A

All audit objections/ irregularities which have monetary implication, particularly in following areas:

<p>a. Leakage of own source revenue either due to wrong assessment or non- levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax fees etc.</p>	<p>Solid Waste Management: Losses due to non imposition of consumer taxes during 14-15 comes to Rs. 16,08,000/-.The details are as under:</p> <ol style="list-style-type: none"> 1. Residential Houses- 3984*25*12=1195200 2. Shop,Dhabaetc - 530*50*12= 318000 3. Restaurant etc -02*150*12 = 3600 4. Commercial Offices- 26*150*12 = 46800 5. Clinic dispensaries etc 12*100*12 = 14400 6. Hospital (50 bed) -1*1500*12= 30000 <p style="text-align: right;">Total 1608000</p>
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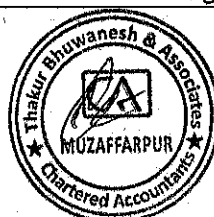
	<p><u>Holding Tax</u></p> <p>i) Total collection of holding tax is Rs. 426366.00 against total demand of Rs. 1633114.00 which is merely 23% of demand.</p> <p><u>Stamp Duty</u></p> <p>Rs. 21742.50 Stamp duty is unrealised up to date of Audit (Detail Attached).</p> <p><u>Mobile Tower</u></p> <p>Rs. 72000.00 loss is assessed on non-demand of Renewal fee at increased rate of 25% of installation. (Detail Attached)</p>
<p>b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs</p>	<p>We have checked the expenditure vouched all above Rs. 10000.00 but no any objectionable thing noticed.</p>
<p>c. Report on findings of field survey of Property Tax of minimum 20 high value properties</p>	<p>Field survey of 80 high value properties has been conducted by us a report thereon is attached in Annexure</p>



PART-B

All audit objections/ irregularities which have no monetary implication, but significant violation of Act, Rules & directives of UD & HD. Mention the reference Act & Rules wherein remedial measures is required. In this part auditor should report in respect of –

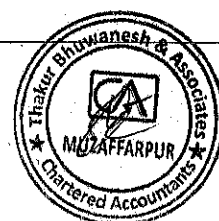
<p>a. Non- maintenance of books of accounts , subsidiary registers</p>	<p>The Nagar Panchayat is maintaining only Cash Book/ Bank Book</p> <p>As per Bihar Municipal Accounting Manual Following primary Books of accounts are required to be maintained :</p> <ol style="list-style-type: none"> 1. Cash Book (Form Gen-IA) 2. Bank Book (Form Gen-IB) 3. Journal Book (Form Gen-2) 4. Ledger (Form Gen-3) <p>Journal Book and Ledger are not maintained.</p> <p>In addition to above following other General Registers and forms are required to be maintained but the same are not being maintained.</p> <ol style="list-style-type: none"> 1 Receipt GEN-8 2 Receipt Register GEN-9 3 Statement on Status of Cheques Received GEN-10 4 Collection Register GEN-11 5 Memorandum of Collection GEN-12 6 Summary of Daily Collection GEN-13 7 Register of Bills for Payment GEN-14 8 Payment Order GEN-15 9 Cheque Issue Register GEN-16 10 Register of Advance GEN-17 11 Register of Permanent Advance GEN-18 12 Deposit Register GEN-19 13 Summary Statement of Deposits Adjusted GEN-20 14 Demand Register GEN-21 15 Bill for Municipal Dues GEN-22 16 Summary Statement of Bills Raised GEN-23 17 Register of Notice Fee, Warrant Fee, Other Fees GEN-24 18 Summary Statement of Notice Fee, Warrant Fee, Other Fees GEN-25 19 Register of Refunds, Remissions and Write-offs GEN-26 20 Summary Statement of Refunds and Remissions GEN-27 21 Summary Statement of Write-Offs GEN-28 22 Statement of Outstanding Liability for Expenses GEN-29 23 Documents Control Register/Stock Account of
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	<p>Receipt/Cheque Book GEN-30 24 Register of Immovable Property GEN-31 25 Register of Movable Property GEN-32 26 Register of Land GEN-33 27 Function-wise Income Subsidiary Ledger GEN-34 28 Function-wise Expense Subsidiary Ledger GEN-35 29 Asset Replacement Register GEN-36 30 Register of Public Lighting System GEN-37</p>
b. Irregularity in procurement process	No major irregularity observed
c. Non-compliance of directives by UD & HD , GOB	Non compliance of the direction issued by UD & HD, GOB vide letter no. 3/UIG- Ref 10/2012-1251 dated 12.07.2013 in respect of Solid Waste Management. No consumer tax has been imposed.
d. Non Compliance of Act & Rules	Various books of accounts and records, as provided in the Act and Rules are not maintained.
e. Lack of internal Control measures	<ul style="list-style-type: none"> • There are some lapses in internal control w.r.t collection of taxes. • Demand collection Register has not been prepared. • Dues from Tower tax has not been collected on time. • Interest @1.5% not imposed on delay payment of Tower registration fees and annual fees beyond 30 days. After 5 years there should be increase by 25% in renewal fee has not been demanded. • Periodical checking of Books of accounts by Chairman or vice chairman has not been done. • There is lack of internal control on deposit of various taxes. Due to cash basis accounting liability of Taxes has not been accounted for hence it is difficult to ascertain tax payable at any point of time. Taxes such as VAT, I.T. Royalty etc are collected from time to time but its payments are made on yearly basis which is not proper. Taxes should be remitted to the Govt. account on timely basis otherwise penal action may be taken by the concerned department for delayed deposit of taxes.Rs. 7120 excess TDS amount paid for A.Y. 14-15. Liability of TDS for A.Y 15-16 has not been paid till date. Quarterly TDS return not shown to us. • Grant Register is not being maintained hence it is difficult to find unutilized grant at any point of time.



	<ul style="list-style-type: none"> • Bank Reconciliation Statement is not prepared hence it is difficult to monitor possible fraud, if any. • Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof. • Budget has not been prepared before the F.Y. 2014-15. • Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof.
f. Non-compliance of TDS, VAT and other relevant Statute	<p>i) Tax deducted at source of Income Tax.</p> <p>ii) VAT& Royalty are deposited on yearly basis which is not proper it should be deposited within the due date prescribed under the respective statute.</p> <p>iii) We observed that Income Tax, VAT, Royalty & labour cess for whole financial year has been deposited in the month of March 2015. Taxes should be remitted to the Govt. account on timely basis otherwise penal action may be taken by the concerned department for delayed deposit of taxes</p>
g. Deficiency in Pay-roll System	The pay-roll system does not contain leave details of employee. P.F Act has not been followed by the office, Only 6% P.F has been deducted from employees and 6 % P.F. contributed by Office. The same amount not remitted to Recognised Provident Fund Commissioner, all the deductions of PF contribution are being deposited in a separate account opened by the municipality.
h. Utilization of Grant and report on missing Utilization Certificates	Grant Register has not been prepared hence it is difficult to ascertain unutilized grant at any particular time. As explained to us Utilization certificates up to 31.03.2015 has been sent to the Government but copy of the same could not be provided to us.
i. Physical verification of inventory/Stores	Inventory/Store Register has not been prepared and physical verification of inventory/stores has also not been done.
j. Advances, their adjustment & recovery	Advance Register has not been prepared hence it is very difficult to monitor advances, their recovery and adjustment.

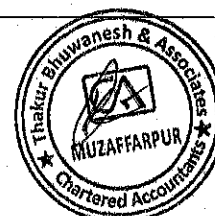


k. Any other matters as may be prescribed in due course.	
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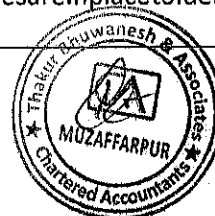
PART- C

General Observations: Auditor should report the deficiencies noticed during their audit and recommend ULB Management to improve internal systems.

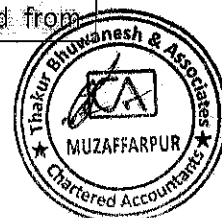
Whether the postings for the entries in the books of original entry have been correctly made in the respective ledger accounts	No, Ledger accounts have not been prepared by the N.P.
Whether all the books of accounts and supplementary registers that are prescribed in the Accounts Manual/other applicable regulations have been properly maintained by the ULB;	No, except General Cash Book and Subsidiary Cash Book no other books of accounts have been maintained.
Whether the Quarterly Financial Statements have been compiled on the basis of the actual entries in the books of accounts;	No quarterly Financial Statements have been prepared by the N.P.
Whether the period-end and reconciliation procedures prescribed have been carried out.	No, period-end and reconciliation procedures as prescribed have not been carried out.
Whether the Bank Reconciliation statements have been prepared and are appropriate	No, Bank Reconciliation Statements have not been prepared by the N.P.
Whether all grants from Government have been accounted at gross value with proper entries to various accounts	Yes, all grants from Government have been accounted at gross value but all transactions are not correctly classified with sufficient details.
Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated in sufficient detail;	No all transactions have been classified as incomes and expenditure only assets and liabilities have not been recognized.
Whether all grants sanctioned or received by the municipality during the year, have been accounted properly, and where any deduction is made out of such grant towards any dues of the ULB? Whether such deductions have been pro	Grant received during the year has been properly accounted for. Information about grant sanctioned and deductions made out of such grant is not available with the ULB.



perly accounted;	
Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created;	No Special fund has been created by the ULB.
In respect of contracts that are in existence during the year, whether there are any deviations from the sanctioned plans and the estimates without the sanction of the competent authority;	On our test check we did not notice any major deviation.
Whether the ULB is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	No, record of fixed assets has not been maintained by the ULB. Physical verification of fixed assets has not been done during the financial year under audit. However movable assets has been physically verified and found the same to be in order.
Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	As explained to us no property of the ULB has been given on lease.
Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores;	No, physical verification of stores has been conducted by the ULB at reasonable intervals.
Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate? If not, the inadequacies in such procedures should be reported;	No
Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the same has been properly dealt with in the books of account;	No physical verification done.
Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in this	No there is no procedures are in place to identify any unse



respect, if any, has been made in the accounts;	viceable or damaged stores
Whether the evaluation of stores is in accordance with the accounting principles laid down in the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;	No valuation of stores has been done.
Whether the parties to whom loans or advances have been given by the UL Bar are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?	There is no case loans and advances other than advance to staff for expenditure.
Whether advances given to municipal employees and interest thereon are being regularly recovered;	Advance Register has not been maintained so we are unable to verify whether it is being recovered regularly or not.
Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	No there does not exist any internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets
Whether applicable procurement rules and procedures are being followed and if so, significant deviations should be identified and reported.	No significant deviation observed.
Whether the municipality is regular in depositing statutory dues including tax deducted at source, 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;	No, the municipality is not regular in depositing statutory dues including tax deducted at source, service tax, VAT, works contract tax, cess payable to the government etc. We observed that all such taxes deducted during the financial year has been deposited in the month of March 2015 only.
Whether the municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the municipality is	The municipality is not giving any contribution to P.F or pension Fund employee contribution to P.F and pension fund is being deducted from



liability towards the retirement dues of its employees, including employees on deputation;	the salary of the employee and are being deposited in a separate bank account opened for the purpose.
Whether any personal expenses have been charged to the municipality's accounts; if so, the details thereof;	We did not notice any such expenses.
Whether all the expenditure incurred by the Municipality is authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently and are in all cases such as are authorized by law;	Yes on our test check we observed that all the expenditure incurred by the Municipality is authorized by appropriate provision in the sanctioned budget
Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	No all revenues have not been properly assessed, accounted for and collected. Recovery action is also not taken on timely basis
Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by law;	No tax collected by the tax collector are not deposited on daily basis. We observed that it is being deposited at interval of 5-7 days.
Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of the demand that no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority;	Yes on our test check we observed that all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of the demand that no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority
Whether the amounts received as specific grants have been utilized for the purposes as stated in the grants sanction order;	Yes on our test check we observed that amounts received as specific grants have been utilized for the purposes as stated in the grants sanction order
Whether bio-metric devices and payroll software are used at the ULB. If not whether there is satisfactory system of pay-roll accounting; otherwise mention the key deficiencies of the system.	No, bio-metric devices and payroll software are not used at the ULB. Pay roll system of the municipality is deficient as it does not contain leave records, details of deductions made etc.
Whether the grievance redressal mechanism for the ULB is sufficient.	No, we did not observe any grievance redressal cell functioning at the ULB.



Detail of Un-realised stamp duty @3%

Sl. No	Year	Name of Sairat	Name of Bidder	Agreement value	Stamp duty to be charged	Stamp Duty collected
1.	2011-12	Tikani Haat	Anil Kumar Sah	3800	114	0.00
	2012-13		Anil Kumar Sah	4000	120	0.00
	2013-14		SambhuSah	4850	145.5	0.00
2.	2011-12	JamalpurHaat	Arvind Yadav	109900	3297	0.00
	2012-13		Ajay Yadav	177000	5310	0.00
	2013-14		Ajay Yadav	153100	4593	0.00
3.	2011-12	GogariHaat	Dinesh Yadav	41500	1245	0.00
	2012-13		Md. JabbarHussain	43100	1293	0.00
	2013-14		Manoj Kumar	131000	3930	0.00
4.	2012-13	Laxmi Nagar Haat	Sunil K Nishad	25000	750	0.00
	2013-14		Md. JabbarHussain	31500	945	0.00
				724750	21742.5	0.00



Detail of due from communication Tower

Sl. No.	Company	Location	Year of Estb.	Annual Fee due for enhancement	Add. Fee @ 25%
1	Vodafone	WN 1	2007-08	2014	4000
2	Vodafone	WN 11	2007-08	2014	4000
3	Vodafone	WN 19	2007-08	2014	4000
4	Airtel	WN 01	2006	2012	8000
5	Airtel	WN 08	2009	2015	2000
6	Airtel	WN 08	2005	2011	10000
7	Airtel	WN 15	2006	2012	8000
8	BSNL	WN 11	2001	2007	18000
9	Reliance	WN 15	2005	2011	10000
10	Vodafone	WN 19	2008	2014	4000
		Total			72000



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**Details of Property Assessed during Audit of 2014-15
Nagar Panchayat -Gogri Jamalpur**

Sl. No.	Name of The Holder	Father's/Husband's Name	Ward	Type of Accommodation	Type of Property	Area	Assessed Value	Area as per assessment of Auditor	Type of Assessment
1	Manju Devi	Sunil Kumar Narnolia	15	Commercial/Residential	Cemented Roofed	8996	8199	8996	Physical Observation
2	Rudra Pratap Narayan Singh	Priyabat Narayan Singh	15	Residential	Cast House	3981	8958	3981	Physical Observation
3	Sanjay Kumar Singh	Ramanand Singh	15	Residential	Cemented Roofed	2886	779	2886	Physical Observation
4	Smt. Mira Devi	Saw Kumar Agarwal	15	Godawn	Cast House	1280	2535	1280	Physical Observation
5	Urmila Devi	Satyanarayan Yadav	15	Residential/Clinic	Cemented Roofed	4200	3276	4200	Physical Observation
6	Sawarmal Chaudhary	Madan Lal Chaudhary	15	Residential/Commercial	Cemented Roofed	3172	1507	3172	Physical Observation
7	Raj Kumar Chaudhary	Chhedi Lal Chaudhary	15	Residential	Cemented Roofed	2684	1275	2684	Physical Observation
8	Gautam Pansali	Om Prakash Pansali	15	Shop	Cemented Roofed	300	810	300	Physical Observation
9	Gaurav Pansali	Om Prakash Pansali	15	Shop	Cemented Roofed	300	810	300	Physical Observation
10	Gunjan Pansali	Om Prakash Pansali	15	Shop	Cemented Roofed	300	810	300	Physical Observation
11	Om Prakash Pansali	Ram al Pansali	15	Shop	Cemented Roofed	8505	2958	8505	Physical Observation
12	Ratan Lal Agarwal	Ram Lal Agarwal	15	Residential	Cemented Roofed	1260	3402	1260	Physical Observation
13	Ashish Kumar	Ramji Shah	15	Residential	Cast House	692	341	692	Physical Observation
14	Nirala Devi	Ramji Shah	15	Residential/Shop	Cemented Roofed	944	882	944	Physical Observation
15	Manorma Devi	Narayan Shah	15	Shop	Cemented Roofed	600	432	600	Physical Observation
16	Rekha Sen Saraswati Mandir	Ghanshyam Thakur(Principal)	15	School	Cemented Roofed	3382	7568	3382	Physical Observation
17	Agrasen Bhawan	Marwari Sangh	15	Commercial/Residential	Cemented Roofed	4032	10887	4032	Physical Observation
18	Lok Siksha Samiti	Ghanshyam Thakur(Principal)	11	School	Cemented Roofed	3720	10044	3720	Physical Observation
19	Laxmi Narayan Kejriwal	Mohan Lal Kejriwal	11	Shop	Cast House	1404	3159	1404	Physical Observation
20	Satyendra Nath Sen	Bijendra Nath Sen	11	Godawn	Cemented Roofed	1411	3810	1411	Physical Observation

