

INTERNAL AUDIT REPORT OF NAGAR PARISHAD- JAMUI

For the Period from April 2016- March 2017

INTERNAL AUDIT CONDUCTED BY

THAKUR BHUWANESH & ASSOCIATES

Chartered Accountants
2nd Floor, Nathani Market,
Sutapatti, Muzaffarpur
Bihar-842001

Audit Conducted from:

NAGAR PARISHAD- JAMUI (JAMUI)**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2016-17****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 Parishad- Jamui (ULB)** for the period of **01-01-2017 to 31-03-2017** 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. Rakesh Kumar Jha)

Partner

M.NO. 412318

Date:



Executive Summary

1. Introduction

Name of the Municipality

Nagar Parishad Jamui

Period covered under current audit

01.04.2016 to 31.03.2017

Name of Chief Executive Officer for the period under Audit

N/A

2. Results and Findings

Strength observed during the audit engagement	<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.
Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.	<p><u>Property Tax</u></p> <p>Rs. 1257655.00 collected as holding tax against demand of Rs. 10956825only 120000.00 in this quarter hence i.e. only 11.47% Tax of demand . (Detail attached)</p> <p><u>Tower Tax</u></p> <p>Dues from communication towers are Rs. 2335000.00. (Detail attached)</p> <ul style="list-style-type: none"> Few Supporting vouchers of expenses over materials were hand made on white computer papers Scheme mentioned in photograph of work done was different with the schemes from which the grant for the work sanctioned.

	<ul style="list-style-type: none">• In few work done by Nagar Parishad no photographs were taken.• Few bills were hand made on estimates from dealer were no VAT no. Was mentioned.• 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. 5000/- may be imposed for delayed There is lack of internal control w.r.t collection of taxes.• 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 lack of personnel collection of own income is very poor.• 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 misstatement, if any.• Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof. Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof.
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3. Opinion

Overall opinion of the Audit team about the functioning of the Municipality	<p>The overall functioning of the Municipality is very poor due to 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

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 basis. ✓ Demand Collection Register of all the
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	<p>wards should be prepared.</p> <ul style="list-style-type: none">✓ 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

Comment from Management	<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> <p>For Nagar Parishad – Jamui</p> <p>(Executive Officer)</p>
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6. Acknowledgment

We thank Mrs Jaya Kumari (Chairman) and Mr.Sankaracharya (Accountant) for their support during the period of our audit. We are also thankful to Tax Daroga and support staffs of the municipality for their cooperation extended to us during the period of our audit.

For Thakur Bhuwanesh & Associates

Chartered Accountants.

FRN: 019690N



(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date:



DETAILED AUDIT REPORT

1. Introduction

The Internal audit of (N.P. Jamui) covering the period from 01.10.2016 .to 31.12.2016 was conducted

by following persons under guidance of CA. Amit Azad

1. Sudip Kumar
2. Shashankkumar

2. Administration

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

1. Smt. Jaya Kumari, Chairman From 12.10.2012 to till date
2. Presently there is no Executive engineer.

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

Sl. No.	Particulars of audit and date of report	Total No. of Audit Paras.	Total No. of Audit Paras where necessary improvement/corrective measure is required	Total No. of Audit Paras where recovery of cash is proposed	Total No. of Audit Paras where recovery has been made	Total Amount of Recovery	Total No. of outstanding para where no action has been taken	No. & dated of complian report
1.	AG Audit- no. 433/15-16	28	28	6	0		0	

1. Para 5-: Receivable from communication tower Rs. 2750000.00

2. Para 8-: Loss in SairayatBandobastiRs. 248000.00

3. Para 9-: Non collection of Holding Tax Rs 83.68 lakhs

4. Para 10 -: Market fee due Rs. 4.94 lakhs



5. Para 3-: Non collection of Development fee for design Rs. 637500.00

6. Para 4-: Non collection of labour cess Rs. 49.01 lakhs

B. Status of Audit Observation is as under : Internal Audit 2015-16

Sl. No.	Particulars of audit and date of report	Audit Observation	Compliance
1.	Annual Audit Report 2015-16	Rs. 1236352 collected as holding tax against demand of Rs. 1080087 hence Rs. 9563735.00 is due to be collected i.e. total 88% Tax is overdue .	Collection is in progress.
2.	-Do-	Dues from communication towers are Rs. 1180000.00.	Notice has been given to company.
3.	-Do-	Dues from shop rent are Rs. 417200 against demand of Rs. 480000.	Collection is in progress.
4.	-Do-	8 sairat agreements did this year against 10 in year 2014-15 due to which a revenue loss of Rs.1023400 happened.	Due to high price sairat was cancelled.
5.	-Do-	Scheme mentioned in photograph of work done was different with the schemes from which the grant for the work sanctioned.	Same will be corrected in this session.
6.	-Do-	Few bills were hand made on estimates from dealer were no VAT no. Was mentioned.	Same will be corrected in this session.
7.	-Do-	Excess payment of Rs. 174695.00 was made due to non deduction of late fine in work completion.	Due natural disaster there was the delay. Same has been implemented in new session.
8.	-Do-	Total 17 house map was passed during the year but no details of area maintained hence labour cess was not levied @ 1%.	As informed implemented in new session .

4. FINANCE:**I. Budgetary provision and expenditure for the last three years**

Year	2014-15	2015-16	2016-17
Final/Revised Budget	229129434	363427000	584876000
Actual Expenditure	138842152	134432080	77512001
Savings(+)/Excess(-)	90287282	228994920	507363999

II. Volume of transaction

Period	Budgeted	Previous Year (2015-16)	Corresponding period of Previous year 2015-16	Current Period (2016-17)	Cumulative for the current period
Opening balance	211075035	267870295	267870295	162915153	287293359
Receipts	455422500	153855144	153855144	37383404	77512001
Total	666497535	421725439	421725439	200298557	364805360
Net expenditure	584876000	134432080.5	134432080.5	63877838	228384641
Closing balance	81621535	287293359	287293359	136420719	136420719

III. Bank Reconciliation

Preparation of Bank Reconciliation Statement is not in practice; however we have verified the cashbook balance and passbook balance and found the same in order.

IV. Revenue Receipts

Particulars	Budgeted	Previous Year (2015-16)	Corresponding period of Previous year	Current Period (2016-17)	Cumulative for the current period
a) Own source					
Property Tax	4420800	1237758	1237758	965233	965233
Assigned Revenue	25000000	63054288	63054288	20610736	20610736
Others (Fee & User Charges)	311001700	4063880	4063880	1007302	1007302
(b) Administrative Grant					

Particulars	Budgeted	Previous Year (2015-16)	Correspondin g period of Previous year	Current Period (2016-17)	Cumulative for the current period
General and dearness grants		15928894	15928894		
SALARY&ALL OWANCES	15000000				
Electricity	1000000				
PENSON	2000000				
OTHER TERMINAL&R ETIRMENT	21100000				
OFFICE MAINTENANC E	500000				
COMMUNICA TION EXP	70000				
BOOKS,PERIO DICALS,PRINT ING & STATIONERY	706000				
TA& CONVEYANCE	120000				
INSURANCE	21100000				
Other Development	230500000	24572000	24572000		
SRGY		9975190	9975190		
BRGF		490412	490412		
5 th Finance commission					
Receipt from 14 th Finance commission	10000000	33022786	33022786	13829272	1382927
CAPITAL RECEIPTS	115000000				
State Plan	10000000				
NUNLM	5000000				
BOQ.				640000	640000
Executive salary				1366185	1366185

Particulars	Budgeted	Previous Year (2015-16)	Correspondin g period of Previous year	Current Period (2016-17)	Cumulative for the curren period
Drainage				1983209	1983209
IHSPD		120798049	120798049		

V. Status of implementation of Double Entry Accounting System

Double entry accounting system is being carried by Mukherjee & Vishwas & Pathak CA firm being appointed by the organisation for the same but status of completion of books of accounts in tally is not known to Nagar Parishad.

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

Municipal accounts committee is not formed by the Nagar Parishad.

Audit Observation**I. Part – A**

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

<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><u>Property Tax</u></p> <p>Rs. 1257655.00 collected as holding tax against demand of Rs. 10956825 only hence i.e. only 11.47% Tax of demand. (Detail attached)</p> <p><u>Tower Tax</u></p> <p>Dues from communication towers are Rs. 2375000.00. (Detail attached)</p> <p><u>Sairat</u></p> <p>As per the detail provided 4 potential sairat tender was not conducted in 2016-17. (Detail attached)</p> <p><u>Shop Rent</u></p> <p>20 Shops of rent 400 per month has been allotted.</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 and observed some deficiency:-</p> <ol style="list-style-type: none"> 1. Supporting vouchers of expenses over materials were hand made on white computer papers 2. In some work done by Nagar Parishad no photographs were taken. 3. Few bills were hand made on estimates from dealer were no VAT no. Was mentioned.
<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>

II. Part – B

All Audit objections/ irregularities which has no monetary implication, but significant violation of Act, Rules & directives of UD&HD.

Sl. No.	Observation& Impact	Recommendation
A	<u>Non-maintenance of books of accounts , subsidiary registers</u>	
	<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 	All the prescribed books shall be maintained.

Sl. No.	Observation & Impact	Recommendation
	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 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	
b	<u>Irregularity in procurement process.</u>	

Sl. No.	Observation& Impact	Recommendation
	i) Our test check does not reveal any of irregularity observed in procurement process.	None.
c	<u>Non-compliance of directives by UD&HD, GOB</u>	
	Our test check reveals that compliance of directive has been made duly.	None
d	<u>Non-compliance of Act & Rules</u>	
	<p>During course of Audit we observed that a significant numbers of Rules and Act are being violated by the Nagar Panchayat because of lack of knowledge or deliberately, they are as follows- :</p> <p>i) As per Bihar Municipal Accounting Rules, 2014 daily collection by bill collector shall be deposited to office before 04:30 on same day of collection and failure to this with attract a disciplinary action including fine of Rs. 5000.00 but this rule is regularly violated.</p> <p>ii) Daily summary of collection is not prepared in BMAR form no. 19 by the cashier and submitted to accountant, nor accountant verify the collection and deposit from Bank statement.</p> <p>iii) Custody of money is kept in single hand and that too in a Amirah safe.</p> <p>iv) As per Bihar Finance Rule 2005 any purchase shall be made through procurement Tender in newspaper, Nagar Panchayat has violated this rule while purchasing few assets.</p> <p>v) As per Bihar Municipal Act 2007 u/s 82 (9) budget shall not deviate above 5% but there is huge deviation in 2014-15 budget.</p> <p>vi) As per Bihar Municipal Act 2007 u/s 98 Accounts committee shall have to be formed</p>	<p>Every rule and Act shall be followed.</p> <p>Bill collector shall be issued an order regarding this and on violation severe disciplinary action shall be taken.</p>

Sl. No.	Observation& Impact	Recommendation
	which is violated by Nagar Panchayat. vii) TDS has not being deposited in time violating the Income tax Act.	
e	<u>Lack of internal control measures</u>	
	During course of audit we came across various loopholes in internal control, they are:- i) Cash collection and safe custody of cash is not proper. ii) Daily collection is being kept by the bill collector for several days. iii) Cash is kept under single person custody. iv) Demand and collection register for holding is not being maintained by the NP. v) Agreement files of shops/markets on lease are not maintained by NP. vi) Advance Register is not kept by NP.	Proper care shall be made of internal control system.
f	<u>Non-compliance of TDS, VAT And other relevant statute</u>	
	i) Details of VAT, Royalty and TDS for the months from March 2015 to July 2015 were not kept by the office. ii) Statutory liabilities are not deducted and deposited on time (Detail in Annexure) ii) Professional Tax of Ex. Engineer has not been deducted in any financial year.	All the dues shall be accessed and payed on regular and timely basis to avoid the penalty provisions.
g	<u>Deficiency in pay-roll system</u>	



Sl. No.	Observation& Impact	Recommendation
	i) EPF deduction and deposition is not proper.	It should be deducted on prescribed rate and deposited to PF account of employees.
h	<u>Utilisation of Grant and report on missing Utilisation Certificates</u>	
	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. Also as per head office various utilisation is pending till date.	It should be maintained in prescribed format.
i	<u>Physical verification of inventory / stores</u>	
	Inventory and store register is not kept by the NP and neither store verification is done.	Inventory and store register shall be kept by the NP and once in a month physical verification shall be done.
j	<u>Advances, their adjustment & recovery</u>	
	Advance register is not maintained..	Advance register shall be prepared and updated on regular basis.
k	<u>Any other matters as may be prescribed in due course.</u>	
	i) As observed that the cash collected by bill collector have significant exposure to risk of theft, robbery and misappropriation, insurance of Cash shall be taken by the Department. ii) There should be proper indemnity bond binding on bill collectors.	None

III. Part – C

General observations: Auditor should report the deficiencies noticed during their audit and recommendation ULB management to improve internal systems.

Particulars	Comments
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 and demand collection register 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 grants towards any dues of the ULB? Whether such deductions have been properly accounted;	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.
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.

Particulars	Comments
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 has been carried out during the audit period.
Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts;	No there is no procedures are in place to identify any unserviceable or damaged stores
Whether the valuation 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 ULB 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.	Not any significant deviation.
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. Royalty and labour cess for the year 2014-15 yet to be deposited.
Whether the municipality is regular in remittance of	The municipality is not giving any contribution

Particulars	Comments
pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation;	to P.F or pension Fund employee contribution to P.F and pension fund.
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 are 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 are 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;	Some delay observed in collection and accounting of taxes by tax collection agents.
Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and 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 them and 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 grant 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 grant sanction order
Whether bio-metric devices and payroll software are used at the ULB. If not whether there is satisfactory system of payroll 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 Holding Tax to be collected

Detail	2015-16	2016-17
Old Outstanding	8368030.00	9563678.00
Present Demand	2532000.00	1393147.00
Total Demand	10800030.00	10956825.00
Collection	1236352.00	1137655.00
Percentage of Collection	12.00	10.38
Dues to be collected	9563678.00	9819170.00

Detail of Dues from Communications Tower

Communication Tower	WARD NO	FIXING YEAR	COLLECTION	TOTAL DUE
AIR TEL	11	2005	0	46000
AIR TEL	6	2009	0	30000
AIR TEL	9	2010	0	26000
AIR TEL	24	2009	0	30000
AIR TEL	25	2008	0	34000
AIR TEL	13	2005	40000	420000
			40000	586000
AIR TEL	19	2011	0	22000
AIR CEL	12	2005	0	46000
AIR CEL	4	2008		34000
			00	102000
VODA	22	2010	0	26000
VODA	21	2010	0	26000
VODA	24	2009	0	30000
VODA	23	2011	0	22000
VODA	11	2009	0	30000
VODA	23	2010	0	26000
			255240	160000
TATA	8	2010	0	26000
TATA	20	2011	0	26000

			0	52000
IDIA	12	2011	0	22000
			0	22000
			0	0
A.T.C	7	2011	0	22000
A.T.C	12	2011	0	22000
A.T.C	25	2010	0	26000
			0	70000
VARJEEN	19	2011	0	22000
RELINCE	22	2009	0	30000
UNINOR	22	2011	0	22000
BHARTI INFATEL	ANJANI KU	2015	40000	0
BHARTI INFATEL	18	2013	40000	0
			0.00	74000
Grand Total			400000	1100000
Other			30000	1235000
Total Due				2375000

Details of 80 High Value properties surveyed.

S.L	Ward No	Holding No	Name	Father's Name	Annual Demand
1	1	1	VED RATAN SAW	LATE GANGA SAW	540.00
2	1	2	TUNTUN SAW	MATHURA SAW	213.00
3	1	3	KHAIRUN NISHA	SAMID KHAN	488.84
4	1	4	NASIR KHAN	LATE RAFIK KHAN	126.00
5	1	5	MUSHO MIYA	LATE RAHIM MIYA	90.00
6	1	6	MD. YASHIN	MD. FAJRUDDIN	36.00
7	1	7	MD. IBRAIL	LATE ULFA ANSARI	36.00
8	1	8	MD. KALIM MIYAN	FAJRUDDIN MIYA	36.00
9	1	9	MD. KADIM MIYA	LATE ALI JAN MIYA	36.00
10	1	10	MD. NUR MOHAMMAD	LATE ALI JAN MIYA	57.60
11	2	1	KEDAR MANDAL	LATE MATHURA MANDAL	194.40
12	2	2	KUNTI DEVI	LATE NARAYAN MANDAL	129.60
13	2	3	KAMLESWARI MANDAL	LATE KISUN MANDAL	97.20
14	2	4	SURESH MANDAL	LATE KISUN MANDAL	97.20
15	2	5	BIKESH MANDAL	SURENDRA MANDAL	97.20
16	2	6	SADANAND MANDAL	KISUN MANDAL	97.20
17	2	7	KAMLESWARI MANDAL	LATE KISUN MANDAL	194.40
18	2	8	MASO DEVI	LATE RADHE MANDAL	97.20
19	2	9	KULDEEP MANDAL	ROHAN MANDAL	64.80
20	2	10	BIMLA DEVI	LATE MOHAN MANDAL	291.60
21	3	1	RAMCHANDRA SHAH	LATE JAMUNA SHAH	54.00
22	3	2	SHAHEB SHAH	LATE GOKHUL SHAH	54.00
23	3	3	ANAR DEVI	LATE BISHASWAR TANTI	10.51
24	3	4	SHANAJ KHATUN	MD.BASI	81.00
25	3	5	MASO DEVI	MANIK SHAH	156.60
26	3	6	RAM KHELAN MANJHI	LATE DUKHAN MANJHI	126.00
27	3	7	SUKDEV MANJHI	LATE DAHO MANJHI	108.00

28	3	8	MITHUN MANJHI	LATE AITWARI MANJHI	81.00
29	3	9	KAILI DEVI	LATE BHUKHAN MANJHI	81.00
30	3	10	TETAR MANJHI	LATE MUNSHI MANJHI	54.00
31	4	1	VINAY KUMAR KARN	LATE BADRI NATH KARN	121.00
32	4	2	LALITA DEVI	LATE JAMUNA RAWAT	18.00
33	4	3	SANKAR RAWAT	LATE GANGA RAWAT	54.00
34	4	4	AWDHESH KUMAR SINHA	LATE RAMANANDAN PRASHAD	36.00
35	4	5	ARUN KR. SINHA		18.00
36	4	6	ASHOK KR. SINHA		28.00
37	4	7	VINOD KR. SINHA	LATE RAMANANDAN PRASAD	36.00
38	4	8	MANOJ KR. SINHA		36.00
39	4	9	LALAN KR. SINHA		108.00
40	4	10	KALI PRASAD VERMA	BALDEV PD VERMA	18.00
41	5	1	BASO RAM	LATE BAIJU RAM	48.60
42	5	2	BHUSHAN RAM	LATE JAGO RAM	54.00
43	5	3	RAMANI SAMAJ BHAWAN		48.60
44	5	4	CHANDRIKA RAM	LATE JEDU RAM	42.00
45	5	5	JAMUNA RAM	JEDU RAM	43.20
46	5	6	KARU RAM	LATE SHYAM LAL RAM	54.00
47	5	7	MANI CHANDRA RAM	SHYAM LAL RAM	54.00
48	5	8	SUKDEV RAM	LATE GOPI RAM	54.00
49	5	9	NAURANGI RAM	BHUNESWAR RAM	27.00
50	5	10	SUNIL RAM	BHUNESWAR RAM	27.00
51	6	1	VIJAY KUMAR SINGH	BHUSAN SINGH	3,859.20
52	6	2	PRADEEP SINGH	GANESH SINGH	129.60
53	6	3	CHANDRA KANT SINGH	LATE TRIVENI SINGH	103.68
54	6	4	VIRENDRA KR MISHRA	GANGA PD MISHRA	322.56
55	6	5	OM PRAKASH SINGH	LATE BRAHMDEV SINGH	180.00
56	6	6	VASANT SINGH	LATE VASUDEV SINGH	498.96
57	6	7	MURARI PRASAD SINGH	LATE RAJPATI SINGH	311.04
58	6	8	BRAJ KISHOR SINGH	BINDESHWARI SINGH	213.84
59	6	9	JAYMALA DEVI	SIYASARAN SINGH	233.28
60	6	10	JAY KISHOR SINGH	LATE BINDESHWARI SINGH	183.60



61	7	1	SASHI KALA SINHA	RAM SHANKAR	108.00
62	7	2	ANODA DEVI	LATE ASWANI PD SINGH	135.00
63	7	3	SUDHIR KUMAR SHAH	RADHA SHAH	36.00
64	7	4	TARA SINHA	LATE SASHIBHUSAN PRASAD	86.40
65	7	5	ABHIMANU PANDEY	LATE ARJUN PANDEY	28.80
66	7	6	RAMCHANDRA SINGH	LATE RAMSWARUP SINGH	108.00
67	7	7	SAODAGAR DAS	LATE JIVANLAL DAS	32.40
68	7	8	GEETA DEVI	SHAMBHU TANTI	54.00
69	7	9	KANTI DEVI	CHANDRA SEKHAR PRASAD	36.00
70	7	10	SUNAINA DEVI	KAPIL DEV	54.00
71	8	1	SHASHIKALA SINGH	JITENDRA PD. SINGH	189.00
72	8	2	NEELAM DEVI	SUNIL KR KESRI	36.00
73	8	3	VINA DEVI	LATE UCHIT PD. SINGH	81.00
74	8	4	HIRA PD. SINGH	LATE MADAN PD. SINGH	108.00
75	8	5	ARVIND KR. SINGH	LATE NAND PD. SINGH	777.00
76	8	6	NIRMAL KR. SINGH	BRAJKISHOR PD. SINGH	648.00
77	8	7	SUDHA DEVI	ASHISH KR SINGH	162.00
78	8	8	DAYANAND PRASAD	LATE SAHDEV PRASAD	151.20
79	8	9	NAVAL KISHOR SINGH	LATE AMBIKA PD. SINGH	129.60
80	8	10	VIPIN KR SINHA		54.00

Details of Sairat

NAME OF SAIRAT	COLACTION	2015-16	DATE	2016-2017
GUEST HOUSE	1021000			
TAMPU STAND	851000	2551500	29-03-2016	2551900
TAXI STAND ON BODHBAN	430000	499500	26-03-2016	501200
TAXI STAND ON LAKHISARAI	421000	489000	26-03-2016	491100
TEMPU STAND ON OIL GODAUN	234000	193100	26-03-2016	194000
TAWARI TAXI STAND	1105000	1272100	29-03-2016	1273000
RIX,TAMTAM,ETC.	27000	32800	26-03-2016	33050
OCTRAI FOR SAND	552000	3055000		No Tender
OCTRAI FOR VEGETABLE SHOP	43900	50800	26-03-2016	51100
TEACHING GROUND	2400	0		No Tender
BYCYCLE TIN TIC				No Tender
SULABH SAUCHALAY				No Tender
TOTAL	4687300	8143800		5095350



Delay in collection and deposition of holding tax in Bank

Collection from	HOLDING TAX JAMUI			Delay in days
	Collection to	Deposited in Bank	Amount	
08-03-2016	11-03-2016	09-04-2016	6,808.00	29
04-09-2016	30-03-2016	09-04-2016	22,968.00	10
04-04-2016	11-04-2016	05-07-2016	11,752.00	112
11-04-2016	13-04-2016	05-07-2016	14,816.00	109
13-04-2016	20-04-2016	05-07-2016	7,032.00	75
03-05-2016	11-05-2016	05-07-2016	3,708.00	54
13-05-2016	26-05-2016	05-07-2016	12,328.00	39
27-05-2016	30-05-2016	05-07-2016	5,072.00	35
01-06-2016	06-06-2016	05-07-2016	62,288.00	29
07-06-2016	27-06-2016	05-07-2016	18,616.00	8
02-07-2016	05-07-2016	15-10-2016	4,032.00	100
09-07-2016	11-07-2016	15-10-2016	3,360.00	94
01-08-2016	12-08-2016	20-09-2016	8,464.00	38
12-08-2016	29-08-2016	20-09-2016	13,336.00	21
29-08-2016	20-09-2016	20-09-2016	18,480.00	41
01-09-2016	09-09-2016	20-09-2016	8,256.00	41
12-09-2016	26-09-2016	29-11-2016	6,028.00	63
17-09-2016	17-09-2016	29-11-2016	4,312.00	72
18-09-2016	24-09-2016	29-11-2016	36,776.00	65
18-09-2016	30-09-2016	29-11-2016	6,028.00	60
03-10-2016	28-10-2016	06-12-2016	5,704.00	38
09-11-2016	26-11-2016	20-12-2016	7,768.00	24
26-11-2016	30-01-2016	20-12-2016	12,332.00	94
07-04-2016	13-04-2016	12-07-2016	9,880.00	89
06-05-2016	30-05-2016	12-07-2016	5,068.00	42
06-06-2016	07-06-2016	12-07-2016	832.00	35
08-06-2016	24-06-2016	12-07-2016	9,168.00	18
11-07-2016	17-08-2016	06-12-2016	2,532.00	109
08-09-2016	28-09-2016	29-11-2016	12,218.00	61
20-09-2016	30-09-2016	29-11-2016	18,792.00	59
06-10-2016	21-10-2016	17-01-2016	5,964.00	88
15-11-2016	24-11-2016	17-01-2017	7,766.00	53
15-12-2016	26-11-2016	11-02-2017	2,543.00	

