

(SPUR-PMU/194/IA-140ULBs & SLMA/G-14/SJA/2016/134/39)

OF

MADHEPURA

F.Y. 2016-17

01.04.2016 to 31.03.2017




Conducted by:

SUMAN JEJANI & ASSOCIATES

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AUDIT METHODOLOGY AND APPROACH

Audit Methodology

We have conducted the internal audit of Nagar Parishad - Madhepura, for the Year ending on 31st March, 2017 (as per TOR). We familiarized ourselves with documents of Nagar Parishad, the internal guidelines and circulars applicable during this period under review. We also reviewed the working of the Nagar Parishad and evaluated the accounting systems and related controls of the Nagar Parishad in order to plan and perform our audit.

We reviewed transactions from **01.04.2016 to 31.03.2017**. Our objective was to check all transactions and to design procedures to detect omissions. We also applied procedures to assess the adequacy of the Nagar Parishad's financial management systems, including internal controls for entire audit period. We applied necessary tests and controls, as we considers necessary under the circumstances.

During the course of our audit we reviewed the below mentioned documents and registers:

- 1) General Cashbook and all Subsidiary Cash Books for the period from 1st April, 2016 to 31st March, 2017 have been maintained manually in the Nagar Parishad.
- 2) Vouchers (Cash, Bank, Journal etc) along with supporting documents;
- 3) Receipt Books
- 4) Cheque Issue Register
- 5) Grant Register
- 6) Budgets prepared by the ULB
- 7) Other necessary records and registers

The major observations during the course of Internal Audit have been discussed with the Executive Officer & Accountant of the Nagar Parishad.



Audit Approach

The purpose of defining the audit approach is to ensure that sufficient, appropriate audit evidence is collected to enable the drawing of a conclusion with respect to each of the audit objectives.

An effective approach will normally incorporate a variety of auditing tools and techniques. Different tools and techniques have various strengths and weaknesses.


Our approach to the internal audit started with an overview of activities through a study and documentation of the existing systems and procedures in all the ULBs. We then identified, evaluated and tested the adequacy, efficiency and effectiveness of internal controls including standard policies and procedures laid down in the TOR and BMAM, for each of the areas included in the Scope of Work. Testing of internal controls was carried out by checking a sample of transactions for the period covered by the audit.

Apart from the test of controls and samples, we also carried out various types of analytical reviews to understand as well as highlight unusual or significant trends in the business.

Our observations, resulting from the audit tests performed on a sample of transactions, are set out under “Part-A, Part-B & Part-C” of the audit report and include our recommendations for addressing these observations.

Place : Ranchi
Date :05/10/2018

For Suman Jejani & Associates
Chartered Accountants


CA. Suman Modi
(Partner)
M.N- 079078

Compliance of Previous Audit Report

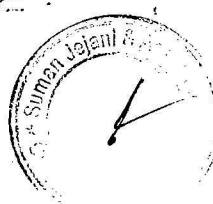
<u>Name of Auditor: Suman Jejani & Associates</u>	<u>Name of ULB: Madhepura</u>
Comments of Previous Audit Report(2015-16)	Current Status of ULB
1. There is a lack of internal control w.r.t collection of taxes. 2. Demand and collection register have not been prepared. 3. There is no proper cash handling neither any locker was kept by the ULB. 4. Taxes collected by tax collector are not deposited on daily basis. 5. Full dependency on the tax collectors for the information on dues and assesses ledgers.	* During the course of Audit (2016-17), we have observed that demand and collection register has not been maintained yet, also there is no any proper cash handling neither any locker was kept by the ULB. Tax collected by tax collector is also not being deposited on the daily basis yet.
6. Non- collection of Market shop rent, mobile tower tax, trade license, & other user fees.	* Mobile tower tax is also not being collected yet, outstanding amount up to 2016-17 is Rs 20,70,000.00/-
7. Not Maintaining the many books of Accounts as per BMAR rules, i.e. Subsidiaries books , Advance Register , Log books ,Stock & Store Register etc.	*During the course of audit, we have found that many of books of accounts have not been prepared yet.
8. Statutory dues such as TDS, Royalty and Labour Cess have not been deposited on time.	*Statutory dues such as TDS, Royalty, Labour cess etc. deducted on various scheme for F.Y. 2015-16 & 2016-17 but not deposited till date and also not shown any payment challan of statutory dues by ULB .



Name of Auditor: Suman Jejani & Associates		Name of ULB: Madhepura	
Sl. No.	Clause No.	Description	Compliance (Mention the para no & Page no of audit report)
1	4.1	Internal Audit should undertake risk-based review and evaluation of the internal control as discussed in Bihar 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.	Complied in Para no 2 of Part 2 of Executive Summary at Page no 8.
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&HD. In its report there must be a separate section for non-compliance of rules/directives of UD&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 & Payment Account and Trial Balance</p> <p><input type="checkbox"/> Rule 130: Audit to be completed & reported within 6 month</p>	<p>Complied in para no 2, 3 & 9 of Part 2 Of Executive Summary at Page no 8.</p> <p>Complied in para no. 10, 14, 15, 16 & 17 of Part of Executive Summary at Page No.8.</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, Sairat etc;</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>	Complied in Para No 5, 6 & 7 of Part 2 of Executive Summary at Page no 8.



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 in-consistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actual as per internal audits;	Complied in Para No 17 of Part 2 of Executive Summary at Page no 9.
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 18 of Part 2 of Executive Summary at Page no 9.
6	4.8	Report on Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs.15,000/-	Complied in Para No 19 of Part 2. of Executive Summary at Page no 9.
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 20 of Part 2 of Executive Summary at Page no 9.
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. 4 of Part Audit Recommendations of Executive Summary at Page no.9.
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 Part A of Part Audit Observations of Main Audit Report at Page no 17 &18.



EXECUTIVE SUMMARY**1. Introduction**

Name of the Municipality	Madhepura Nagar Parishad
Period Covered under Current Audit	1st April, 2016 to 31st March, 2017
Name of the Chief Municipal Officer for the period under Audit	Mr. Manoj Kumar Pawan
Audit Conducted on	10th Jan 2017 To 11th Jan 2017, 5th July, 2017 to 6th July, 2017, 15th Sept, 2017, 16th Sept, 2017, 22nd June 2018 & 26th June 2018.

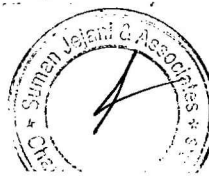
***** During the course of Audit , we have observed that the comments on Strength and Weakness of ULB mentioned in previous F.Y. 2015-16 is remain same in F.Y. 2016-17. So we have discussed here major observation of F.Y. 2016-17.***

2. Result and Findings**Strength observed**

1. The General Cash Book is being maintained by the ULB.
2. Attendance Register of Staff was maintained properly.
3. Salary Register maintained by the ULB.
4. All moneys to be brought to account.

Weakness observed

1. There is a lack of internal control w.r.t collection of taxes.
2. Demand and collection register have not been prepared.
3. There is no proper cash handling neither any locker was kept by the ULB.
4. Taxes collected by tax collector are not deposited on daily basis.
5. Full dependency on the tax collectors for the information on dues and assesses ledgers.
6. Tower tax is not being collected at all. Rs 2070000.00 are outstanding up to 31st December, 2016.



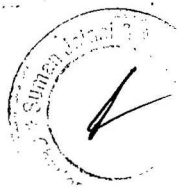
7. There is a lack of internal control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time. **Statutory dues** such as **TDS, Royalty, Labour Cess** have not been deposited on time.
8. Vouchers were not properly kept and arranged.
9. Bank Reconciliation Statement for any of the account is not prepared.
10. The process of audit to be completed and reported within 6 months is in progress.
11. On verification of vouchers on all payments above Rs. 10,000.00, we have found that these are appropriate and is in order with respect to documentation and approval etc.
12. No Self Assessment of property tax is being done.
13. No, Collections have not been deposited into Bank on the same day.
14. Monthly Receipt & Payment Account and Trial Balance is not being made.
15. The process of audit to be completed and reported within 6 months is in progress.
16. Yes, All moneys to be brought to account.
17. On verification of vouchers on all payments above Rs. 10,000.00, we have found that these are appropriate and is in order with respect to documentation and approval etc.
18. No, Register for E-tender & Auction is not been maintained by ULBs.
19. Yes, there is a system of issuance of utilization certificate for the different schemes for any utilisation made during the reporting period.
20. Rent from Let out Shop is due for Rs. 98,200.00 is due till the date of audit.
21. No budget has been prepared and submitted by the officials of Madhepura Nagar Parishad for the Financial Year 2016-17.
22. There is no practice to receive M&N letter from Contractor.
23. Contingency register is not maintained by the ULB.
24. Scheme wise fund register is not maintained by the ULB.
25. Assets of the ULB are not Handling Properly and Fixed Asset register is not maintained by the ULB.
26. Utilization Certificate is not maintained properly and kept in one place.

3. Opinion

Overall opinion of the Audit team about the functioning of the Municipality

The functioning of the Municipality is very weak due to following reasons:

- Collection from own sources is very poor as demand register is not maintained.
- The procurement of fixed assets is not proper and Fixed Asset Register is not available so one cannot determine the value of assets owned by the ULB.
- 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.
- Grant received for various purposes are not utilized on timely basis.

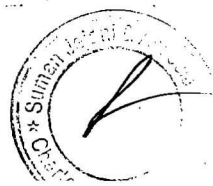


4. Audit Recommendations

We suggest the followings:

The recommendations of Audit team on the observed weakness

- All the prescribed books of accounts and Registers should be prepared on real time basis.
- PF, ESI, Pension Fund should be deducted from salary, if applicable.
- Demand & Collection Register of all the wards should be prepared and calculation should be done as per new assessment.
- Collection from own sources should be improved.
- Collection by tax collector should be deposited on daily basis.
- All the statutory dues should be deposited on timely basis and returns prescribed under respective laws should also be filed on timely basis.
- Cashier and General Cash Book should be written and updated on daily basis.
- New staff is to be appointed by the management for smooth running of the ULB and they should be equipped with regular training to run the ULB smoothly.



Nagar Parishad MadhepuraDISCUSSION NOTE

A discussion was made with Audit Team of Internal Audit Firm, "M/s Suman Jeani & Associates" on the observation of the quarter of F.Y. 2016-17 and will be followed their recommendation and suggestion on the areas of process and control of weaknesses found.

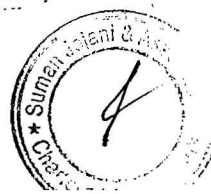
The following observations were discussed —

1. Budget for F.Y. 2016-17 has not been prepared till date as lack of efficient Manpower.
2. Demand & Collection registers will be maintained.
3. Monthly Receipt & Payment Account is not maintained which will be taken care further.
4. Bank Reconciliation Statement is not being maintained regularly, so Rs. 14,82,268.30 found as difference between Cash Book & Pass Book (B3) and Rs. 4,15,64,016.47 found (P4).
5. Log book should be maintained regularly.
6. Subsidiary Cash Book has not been maintained till date.
7. Information not found in respect of TDS, Royalty and Labour etc which will be sorted out.

for Nagar Parishad
Madhepura

16.9.17

for Audit Firm
Suman Jeani & Associates.



Discussion Note of Audit Conducted in ULB on 22nd June 2018 & 26th June 2018

DISCUSSION NOTE

1. No Budget had been prepared and submitted by the officials of Madhepura Nagar Parishad for the Financial Year 2016-2017.
2. Fund wise Cash Book is not maintained by the ULB except following Fund book BRGF, IHSDP Awash, IHSDP infra.
3. There is no practice to receive M&N letter from contractors as said by the officials of ULB.
4. Brief detail of Outstanding holding Tax (name of person, date of outstanding, amount) has not been maintained by ULB only Name of Person whose tax is outstanding is given to us.
5. Mobile Tower Tax is under ongoing Litigation as per Tax Inspector.
6. No advance is given by ULB to anyone.
7. As per ULB officer all scheme work of 2016-17 has been completed in time and no fine is imposed.
8. Government Building Revenue details is not given to us because of Sanction of Government Building is not done as per tax Inspector.
9. Only VAT is paid to respective authority and TDS Royalty Labour Cess are pending till date.
10. No Details of Submission of UC to respective authority is provided to us and also copy of Utilization Certificate is not provided to us.
11. Contingency register is not maintained.
12. Scheme wise fund received and expense are not maintained.
13. No. of Taxes which should be imposed are as follows:-
 - a) Property Tax
 - b) Mobile Tower Tax
 - c) Hording Tax

h. Deep
26/06/18
कार्यालय, नगर पंचायत, मधेपुरा



6. Acknowledgment

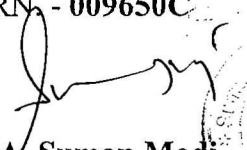
We thank Mr. Manoj Kumar Pawan (Executive Officer), for his support during the period of our audit. We are also thankful to Mr. Md Salam (Accountant), and support staffs of the municipality for their cooperation extended to us during the period of our audit.

Place : Ranchi
Date : 05/10/2018

For Suman Jejani & Associates.

Chartered Accountants

FRN - 009650C


CA. Suman Modi
(Partner)

M.N. - 079078

MAIN AUDIT REPORT

1. Introduction

The Internal audit of Nagar Parishad Madhepura covering period from **01st April, 2016 to 31st March, 2017** was conducted by following persons under guidance of CA Suman Modi-

- i. Tirupati Kumar
- ii. Krishna Kr. Pandey
- iii. Ankit Kheriwal
- iv. Ankit Verma

2. Administration

The present body of the ULB is functioning since 1973. The incumbency in the key administrative and executive position was as under:

- 1. Mr. Vishal Kumar Bablu, Chairman from 2014 to till date
- 2. Mr. Manoj Kumar Pawan, Executive officer from Aug 2015 to till date.

3. Review of outstanding audit paras : Status of Audit Observations are 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 paras where no action has been taken	No. & date of Compliance report
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Audit has been conducted by AG but the report was not available in the Office. So we are unable to comment upon the outstanding Audit Para.



4. Finance**I. Budgetary provisions and expenditure for the last three years**

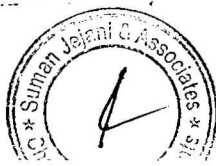
<u>Year</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>
Final/ Revised Budget	3,52,27,55,000.00	32,59,93,000.00	28,97,30,000.00
Actual Expenditure	26,39,75,006.00	2,01,48,507.36	2,63,42,703.00
Savings (+)/ Excess (-)	3,25,87,79,994.00	30,58,44,492.64	26,33,87,297.00

II. Volume of transactions

Period	Budgeted (16-17)	Previous year (15-16)	Current Year (16-17)
Opening Balance	Budget was not Prepared for the F.Y. 2016-17. (Please refer Discussion Note as Attached)	13,43,89,599.16	11,02,89,626.18
Receipts		14,25,90,148.00	25,43,83,757.50
TOTAL		27,69,79,747.16	36,46,73,383.68
Net Expenditure		16,66,90,120.98	13,31,56,982.36
Closing Balance		11,02,89,626.18	23,15,16,401.32

Suggestion regarding preparing of Annual budget

** Preparing of Budget is very essential part of finance for every government body. Nagar Parishad should make his annual budget so that he can know the expenses incurred in his upcoming year and get the funds accordingly.



III. Bank Reconciliation

Details of Bank Accounts and their reconciliation position are as under:

S.No	Name of Bank	Account No.	NAME OF SCHEME	Balance as on 31.03.2017	REMARKS
1	HDFC	XXXXXX6509	BRGF	51,05,881.15	<i>*All the bank balances have been derived from bank balances as per Bank Statement/ Bank Passbook for the month of March, 2017.</i>
2	UCO	XXXXXX2437	SPUR -DFID	3,46,448.00	
3					
4	PNB	XXXXXX1436	IHSDP Aawas Yojna	4,13,81,092.07	
5	PNB	XXXXXX1445	IHSDP infra	2,91,688.00	
6	UBGB	XXXXXX5679	Caste Census	6,210.00	
7	PNB	XXXXXX6024	E-Governance	1,34,010.24	
8	ICICI	XXXXXX0098	Own source	639.00	
9	SBI	XXXXXX4737	Holding Tax, Security Deposit(own source)	9,229.90	
10	PNB	XXXXXX0889	Holding Tax(own source)	8,77,790.00	
11	PNB	XXXXXX1427	NLUM	88,21,508.00	
12	PNB	XXXXXX0852	13th & 14th finance	1,41,08,197.00	
13	SBI	XXXXXX9864	Kabir antysthi (vishesh)	3,33,351.00	
14	SBI	XXXXXX2307	Kabir antysthi (samanya)	1,04,380.00	
15	SBI	XXXXXX5219	Own source	12,28,536.50	
16	SBI	XXXXXX8103		5,90,299.50	
17	UBGB	XXXXXX0032 /0531		2,192.00	<i>*Total of cash balance is derived from General Cash Book provided by the accountant.</i>
18	UBGB	XXXXXX105/ 0032		39,500.00	
19	UBGB	XXXXXX769	Draft Amount, security deposit & others	32,79,292.00	
20	UBGB	XXXXXX278	NAL JAL	1,58,94,342.00	
21	UBGB	XXXXXX261	NALI GALI	23,027.00	
22	CBI	XXXXXX5168	HFA	3,04,59,814.00	
23	Treasury A/c.			10,67,91,876.56	
24	Theft Amount			3,07,767.00	
25	Draft Amount			20,000.00	
26	Fixed Deposit			10,15,723.00	
27	Time Extension Amount			2,97,608.00	
Total of Bank Balance				23,14,70,401.32	
Total as per Cash Book				23,14,70,401.32	
Difference				NIL	



OFFICE NAGAR PARISHAD MADHEPURA

FINANCIAL YEAR 2016-17

CASH BOOK CLOSING BALANCE SHEET FOR MONTH MARCH-2017

Sl. No	Bank Name	A/C No.	Grant Name	March-17			
				MAR O/B	Income	Expanse	MAR C/B
1	2	3	4	5	6	7	8
1	HDFC	50100038426509	BRGF	5105881.15	0	0	5105881.15
2	UCO	22920110012437	DFID	346448.00	0	0	346448.00
3	PL	8448	MIS.	44949624.96	67626285	5784034	106791875.96
4	UBGB	4181/1008001010000769	MIS.	3199614.00	85871	6193	3279292.00
5	PNB	4932000100051436	IHSDP(Resident)	14097799.07	35476233	8192940	41381092.07
6	PNB	4932000100051445	IHSDP(Infra)	288839.00	2849		291688.00
7	UBGB	1008001030005679	Jafi Jn.	6210.00	0	0	6210.00
8	UBGB	10032/1008001010005131		2192.00	0	0	2192.00
9	UBGB	105/1008001110000032		39500.00	0	0	39500.00
10	SBI	32246785219	MIS.	1229169.00	0	632.5	1228536.50
11	SBI	11424748103		590932.00	0	632.5	590299.50
12	SBI	33035172307	Kabir (Vishesh)	103361.00	1019		104380.00
13	SBI	33035119864	Kabir (Saman)	330095.00	3256	0	333351.00
14	SBI	33035164737	Holding	9139.90	90	0	9229.90
15	PNB	4932002100000889	Holding	62591.00	993877	178678	877790.00
16	PNB	4932000100056024	E-Gov.	132701.24	1309		134010.24
17	PNB	4932000100051427	NULM	9014634.00	91414	284540	8821508.00
18	CICI	258401000098	Washuli	633.00	6		639.00
19	PNB	4932002100000852	13 & 14 Finance	18105539.00	145500	4142842	14108197.00
20	UBGB	1008001130000261	NALI-GALI	1290710.00	0.00	1267683.00	23027.00
21	UBGB	1008001130000278	Nal-Jal	15894342.00	0.00	0.00	15894342.00
22	CBI	3588905168	HFA	30459814.00	0.00	0.00	30459814.00
23	लुटी गई राशि			307767.00			307767.00
24	डाफ्ट की राशि			20000.00			20000.00
25	सुरक्षित जमा राशि			1015723.00			1015723.00
26	टाईम एक्स्टेंशन की राशि			297608.00			297608.00
27	Total			146900867.32	104427709.00	19858175.00	231470401.32



IV. Revenue Receipts

Period	Budgeted (16-17)	Previous year (15-16)	Current period (16-17)
a) Own Source			
Property Tax	Budget was not Prepared for the F.Y. 2016-17. (Please Refer Discussion Note)	44,00,814.00	27,62,884.00
Assigned revenue		10,26,600.00	72,04,205.00
Others (Fees & User Charges)		7,69,517.00	4,88,590.00
(b) Administrative Grant			
(c) Specific Grant (Scheme wise)			
13th Finance	Budget was not Prepared for the F.Y. 2016-17. (Please Refer Discussion Note)	39,92,325.00	0.00
E.O salary		0.00	0.00
Admin building		0.00	0.00
Parshad bhatta		2,85,715.00	3,24,000.00
honarium		0.00	0.00
IHSDP		6,30,48,000.00	4,84,38,000.00
Pesakar		0.00	0.00
NULM		1,00,000.00	0.00
4th Finance		0.00	0.00
E-Governance		2,70,000.00	0.00
Bus stand		0.00	0.00
Samrat Ashok Bhawan		0.00	0.00
Social amenities		63,46,200.00	0.00
Kabir Antyesthi Vishesh Ghatak		10,03,000.00	66,000.00
Office expenses		0.00	0.00
City manager salary		0.00	0.00
SBM		40,00,000.00	2,08,01,664.00
Drinking water		0.00	0.00
Stamp(mudrank)		1,00,32,120.00	0.00
Samajik Suraksha Pension		51,90,760.00	0.00
14th Finance	Budget was not Prepared for the F.Y. 2016-17. (Please Refer Discussion Note)	1,61,08,967.00	99,77,565.00
Samajik Suraksha Scheme		1,20,000.00	0.00
Shahari Vikash Yojna		0.00	3,03,60,000.00
5th finance		2,57,22,130.00	5,58,78,118.00
Census		1,74,000.00	0.00
Nagrik Suvidha		0.00	50,00,000.00
Mukhmantri Sahri Payjal Yojana		0.00	3,44,92,654.00
Capital Grant for Road	Budget was not Prepared for the F.Y. 2016-17. (Please Refer Discussion Note)	0.00	0.00
Capital Grant for Sewerage & Drainage		0.00	54,51,801.00



Various Scheme		0.00	3,18,05,582.50
Pariwarik Labh Yojna		0.00	2,20,000.00
Bank Interest	0.00	0.00	7,98,744.00
Tender Fee(BOQ)	0.00	0.00	2,31,680.00
Stale Cheque(SBM)	0.00	0.00	81,000.00
Excess Credited by Bank	0.00	0.00	1270.00
Total	0.00	14,25,90,148.00	25,43,83,757.50

* Full Details and bifurcation of budget not provided to us.

V. Status of Implementation of Double Entry Accounting System

Double Entry Accounting System has been started in the Nagar Parishad.

Appointment of Chartered Accountant firms for implementation of Double Entry Accounting System in the Nagar Parishad is done. A Chartered Accountant firm named **M/s Sarkar Gurumurthy & Associates** has been appointed by the UD&HD.

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 Nagar Parishad till the date of our audit.



5) Audit Observations

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>	<ul style="list-style-type: none"> • <u>Holding & property tax collection: irregularity</u> Due to non availability of demand and collection register, unable to find total arrear and demand of holding tax. Full dependency on the tax collectors for the information on dues and assesses ledgers but during audit period tax collector was not a present there. • <u>Market shop /vendor rent collection: irregularity</u> Due to non collection of market shop/vendor and non imposition of late fine, is major revenue loss for the concerned ULB. Tax collector is also not present during the audit so no any data were provided to us. • <u>Mobile tower collection: irregularity**</u> Tower tax is taxes in communication tower & related structure as defined in Bihar Communication Towers And Related Structure Rules, 2012. During the audit no any information available regarding tax/fee of Tower tax. Non collection of Tower tax/fee is a major revenue loss for the ULB. • <u>Holding & property tax collection: irregularity</u> Due to non collection of property/holding tax there is a major operational revenue loss to ULB and there is no records/register available to know total current & arrear demand of holding tax. We are unable to provide an arrear of property tax on government building because tax collector is not present during the audit and Full dependency on the tax collectors for the information on dues and assesses ledgers. This happens due to non follow up and monitoring of activities of tax inspector &
--	--



	collector by the concerned officers on regulars intervals.
b) Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs	During the course of audit, we did not observe any excess payment against bill, lack of prudence against vouchers etc.
c) Report on findings of field survey of Property Tax of minimum 20 high value properties	During the audit we have demanded the list of high value property for the financial year 2016-17 but no any such type of list or information has been made available to us by the concerned ULB, it is necessary to mention here that the demand and collection register were also not updated and maintain properly.

****The nagar parishad should strong on his collecting of own revenue resources but its failed many times. Due to non collection of property tax, Tower Tax, Advertisement Tax, Trading License, Consumer tax, and many more other taxes, there is a major operational revenue loss to ULB.**

Some of IMPACT, CAUSES, AND RECOMMENDATION are following:-

1.) Holding & property tax collection:

IMPACT:

Due to non collection of property tax/ holding tax there is a major operational loss to ULB and there is no record or register to know total current & arrear demand of holding tax. Demand Collection register also not provide to us for verification and arrear of holding/ property tax.

CAUSES:

Due to non follow up and monitoring to of activities of tax inspector/ collector by the concern officer on regular interval.

RECOMMENDATION:

There should be day to day monitoring on collection of taxes and also maintenance updated register of demand and collection on regular interval.



नगर परिषद मधेपुरा के अन्तर्गत प्रोपर्टी (होल्डिंग) टैक्स के बड़े बकायेदारों की सूची

क्र०	बकायेदारों का नाम	वार्ड सं०	बकाया की अनुमानित राशि	PID NO
01	होटल अंजु निवास	03		
02	राजा कम्पलेक्स	04		
03	मेहता निवास	04		
04	होटल अन्नु गैलेस	10		
05	हीरो मोटोकार्प	17	73365	
06	होटल राज	17		
07	शम्भू गुप्ता	10		
08	दिलीप कुमार	22	44936	2101000610
09	होटल गीन हाउस	04		
10	प्लाई मिल पथराहा	01		
11	प्लाई मिल बस स्टैण्ड	06		
12	जितेन्द्र पब्लिक स्कूल	19	90000	
13	बद्री लाल सराफ	14	67844	2101002098
14	उदयकृष्ण यादव	04		
15	ओटो मोबाइल	14	90056	2101001955
16	मूपेन्द्र यादव		42740	2101000836
17	मुरहो मार्केट	18		
18	कुमार रेस्ट हाउस	16		
19	होटल प्रिंस	20		
20	कृष्णदयाल महेश्वरी	10	60000	
21	चन्द्रिका प्र० साह	14	45000	
22	किरण पब्लिक स्कूल	01		
23	अजुर्न साह कम्पलेक्स	19		
24	दिलीप कुमार	22	35948	2101000824
25	राम निरंजन अग्रवाल	03	33482	2101000768

2.) Mobile Tower Tax:-

Subject: Collection Of Mobile Tower Tax

IMPACT: Due to collection of tower tax/ fee there is a revenue loss to ULB

CAUSES: Status/Condition: No details have been provided to us for total number of Tower installed under the area of ULBs.

No proper Documentation / Survey Report of Installation date of Tower at ULB, so we are unable to calculate outstanding amount of Tower Tax.

The ULB does not have proper mechanisms for Supervision and monitoring of the tower tax/rent due to which result in Revenue Leakage.

RECOMMENDATION: There should be proper monitoring and further steps are required to be taken for collection of Tower Tax by concerned ULB.



कार्यालय नगर परिषद, मधेपुरा।
नगर परिषद क्षेत्रान्तर्गत ट्रान्समिशन टावरों की सूची

क्र०	कम्पनी का नाम	वार्ड सं०	स्थापित वर्ष	निबंधित बकाया शुल्क की राशि	प्रति वर्ष बकाया शुल्क की राशि	अभ्युक्ति
01	02	03	04	05	06	07
01	वोडाफोन	02	2007	40000	80000	
02	वोडाफोन	13	2007	40000	80000	
03	वोडाफोन	15	2008	40000	70000	
04	वोडाफोन	15	2008	40000	70000	
05	वोडाफोन	18	2008	40000	70000	
06	वोडाफोन	21	2008	40000	70000	
07	ए०टी०सी० इण्डिया टावर लिमिटेड, पटना	14	2012	0	30000	
08	टाटा टेलीकॉम	06	2007	0	80000	
09	टाटा टेलीकॉम	18	2007	0	80000	
10	एयरसेल	12/15	2007	0	80000	
11	एयरसेल	03	2009	40000	60000	
12	एयरसेल	11	2009	40000	60000	
13	एयरसेल	17	2009	40000	60000	
14	एयरसेल	13	2007	0	80000	
15	एयरसेल	25	2009	40000	60000	
16	एयरसेल	13	2007	0	80000	
17	भारती एयरटेल लि०	04	2005	40000	100000	
18	भारती इन्फाटेल लि०	06	2008	40000	70000	
19	बी०एस०एन०एल०	10	2005	40000	100000	
20	इण्डिया टेलीकॉम लिमिटेड	01	2008	40000	70000	
21	रिलायंस इंफोकॉम लिमिटेड	20	2004	40000	110000	
22	एस्सार टेलीकॉम प्रा० लि०	19	2009	40000	60000	
23	सिस्टेमा श्याम टेली सर्विसेज लि०	18	2010	40000	50000	
24	भारतीय टेलीमेचर (एयरटेल)	17	2006	40000	90000	
25	बी०एस०एन०एल०	19	2007	40000	80000	
26	भारतीय सेलुलर क० लि०	18	2005	40000	100000	
27	रिलायंस इंफोकॉम लिमिटेड	26	2010	40000	50000	
28	रिलायंस	05	2008	40000	80000	
		कुल-		880000	2070000	

कुल- 08 (छः) कम्पनी का निबंधित शुल्क प्राप्त कर अनापत्ति प्रमाण-पत्र निर्गत किया जा चुका है।

मुख्यपालक पदाधिकारी
नगर परिषद, मधेपुरा।

10/01/17
कार्यालय नगर
सहसचिव, नगर परिषद
मधेपुरा



Details Regarding Shop Rent

15-16				16-17			
15-16				16-17			
क्र.सं.	प्र.सं.	प्रकार का नाम	15-16	16-17	विवरण	कुल	विवरण
1	1	मोठ इलाहाबाद पंचकुलम	41075.00	7800	48875	48875.00	
2	2	मोठ इलाहाबाद पंचकुलम	55475.00	7800	63275	63275.00	
3	3	मोठ इलाहाबाद पंचकुलम	42725.00	7800	50525	50525.00	
4	4	मोठ इलाहाबाद पंचकुलम	43500.00	7800	51300	51300.00	
5	5	मोठ इलाहाबाद पंचकुलम	47410.00	7800	55210	55210.00	
6	6	मोठ इलाहाबाद पंचकुलम	43710.00	7800	51510	51510.00	
7	7	मोठ इलाहाबाद पंचकुलम	60125.00	7800	67925	67925.00	
8	8	मोठ इलाहाबाद पंचकुलम	57475.00	7800	65275	65275.00	
9	9	मोठ इलाहाबाद पंचकुलम	47400.00	7800	55200	55200.00	
10	10	मोठ इलाहाबाद पंचकुलम	36245.00	7800	44045	44045.00	
11	11	मोठ इलाहाबाद पंचकुलम	30825.00	7800	38625	38625.00	
12	12	मोठ इलाहाबाद पंचकुलम	46660.00	7800	54460	54460.00	
13	13	मोठ इलाहाबाद पंचकुलम	50710.00	7800	58510	58510.00	
14	14	मोठ इलाहाबाद पंचकुलम	33560.00	7800	41360	41360.00	
15	15	मोठ इलाहाबाद पंचकुलम	26325.00	7800	34125	34125.00	
16	16	मोठ इलाहाबाद पंचकुलम	46450.00	7800	54250	54250.00	
17	17	मोठ इलाहाबाद पंचकुलम	22400.00	7800	30200	30200.00	
18	18	मोठ इलाहाबाद पंचकुलम	47725.00	7800	55525	55525.00	
19	19	मोठ इलाहाबाद पंचकुलम	35100.00	7800	42900	42900.00	
20	20	मोठ इलाहाबाद पंचकुलम	24710.00	7800	32510	32510.00	
21	21	मोठ इलाहाबाद पंचकुलम	30475.00	7800	38275	38275.00	
22	22	मोठ इलाहाबाद पंचकुलम	12875.00	7800	20675	20675.00	
23	23	मोठ इलाहाबाद पंचकुलम	36300.00	7800	44100	44100.00	
24	24	मोठ इलाहाबाद पंचकुलम	48025.00	7800	55825	55825.00	
25	25	मोठ इलाहाबाद पंचकुलम	31700.00	7800	39500	39500.00	

कोशीका गाव पाटवर्ग मध्येपुनः वीजप्रीत्यपय						
क्र.सं.	पडावा/नि.सं.	पुनःप्राप्त आवाक	15/16 वि.सं.सं.	15/16 वि.सं.सं.	कुल	कुल
26	26	अलीस कुमा (प.सं.सं.)	55875=	7800	63075	
27	27	अलीस कुमा (प.सं.सं.)	6375=	7800	14175	
28	28	अलीस कुमा (प.सं.सं.)	38160=	7800	45960	
कुल 28 (अ.सं.सं.)				कुल नकाश	-	
B.P. मध्येपुनःप्राप्त						
क्र.सं.	पडावा/नि.सं.	पुनःप्राप्त आवाक	15/16 वि.सं.सं.	15/16 वि.सं.सं.	कुल	कुल
1	1	अलीस कुमा (प.सं.सं.)	14640=	7440=	22080	22080
2	2	अलीस कुमा (प.सं.सं.)	2080=	7440=	9520	9520
3	3	अलीस कुमा (प.सं.सं.)	2000=	7440=	9440	9440
4	4	अलीस कुमा (प.सं.सं.)	11620=	7440=	19060	19060
5	5	अलीस कुमा (प.सं.सं.)	2000=	7440=	9440	9440
6	6	अलीस कुमा (प.सं.सं.)	10990=	7440=	18430	18430
7	7	अलीस कुमा (प.सं.सं.)	8390=	7440=	15830	15830

3.) TRADING LICENSE:

As per section 342 of Bihar Municipal Act, 2007, Trade license fee is to be collected from Trader, who are trading in Concerned Municipal area not collected in F.Y.2015-16.

During 2016-2017, there is no any trade licence have been issued OR no any documents has been provided to us.

Survey for Assesses of Trade License not provided to us during the course of audit.

4.) ADVERTISEMENT TAX:

Chapter XVII of the Bihar municipal Act. 2007 required license of Advertisement of any holding, etc. As par act Every person who erects, exhibited, fixes or retain upon or over any land, building ,wall, boarding, frame, post, kiosk, structure, vehicle, neon-sign or sky-sign any advertisement, or display any advertisement to public view in any manner whatsoever (including any advertisement exhibited by means of cinematograph),visible from a public street a public place in any location in a municipal area including airport or a port or a railway station ,shall pay or every advertisement, which is so erected ,exhibited, fixed or retained or so displayed to public view, a tax calculated at such rate as may be determined regulations. it requires payment of certain fee for advertisement.

No record regarding the same has been made available to us during the course of Audit.

5.) CONSUMER TAX:

Nagar Parishad has not collected consumer Tax from Consumers, such as Shop dhaba, Sweet Shop, Restaurant, Dharmshala, Commercial office, Clinic dispensary, Workshop non harmful, Godown and cold storage. Loss due to non imposition of consumer tax.



NAME OF HIGH VALUE TAXPAYER DURING 01.04.2016 TO 31.03.2017

S.no.	Name	WARD No.	Amount
1	Manish Kumar	13	1,04,459.00
2	Kr. Vikash chandya	14	13,714.00
3	Meghraj saraf	22	13,603.00
4	Dr. Ymanand Kumar	20	12,694.00
5	Koushal Kishor Yadav	3	11,960.00
6	Pushpa Devi	3	10,676.00
7	Pulkit Yadav	25	10,372.00
8	Sarmangal Devi	14	9,604.00
9	Vijay Kr. saraf	20	8,662.00
10	Nunulal pandit	26	8,036.00
11	Renu Devi	6	7,478.00
12	Md. Maskur Alam	4	6,940.00
13	Md. Maskur Alam	4	6,940.00
14	Jaykant Yadav	2	6,602.00
15	Jaykant Yadav	2	6,602.00
16	Babita Devi	6	6,495.00
17	Kumar Rajiv Ranjan	13	5,973.00
18	Dr. Dharendra Kr. Yadav	18	5,789.00
19	Jay Kumar	23	5,694.00
20	Triloki Kumar	16	5,571.00
TOTAL			163,405.00

DETAILS OF RENT FROM SHOP OUTSTANDING TILL DATE OF AUDIT

Sl. No.	Name of Shopkeeper	Rate/Month (Rs.)	Shop No.	Amount due till date (Rs)
1	Pumiya Gupta	325.00	16	5,000.00
2	Budhdev Bhagat	325.00	17	3,000.00
3	Becho Bhagat	325.00	18	7,000.00
4	Nadiya Devi	325.00	19	4,000.00



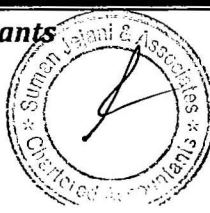
5	Satya Narayan Bhagat	325.00	21	6,000.00
6	Vinadeshawar Bhagat	325.00	23	6,000.00
7	Abadul Hamid	325.00	25	7,000.00
8	Raghunath Sah	325.00	28	3,000.00
9	Rajendra Thakur	325.00	30	2,500.00
10	Gulaten Bhagat	325.00	31	7,000.00
11	Udit Sah	325.00	33	3,000.00
12	Mahendra Ram	325.00	36	2,000.00
13	Ruplal Sah	325.00	37	2,000.00
14	Sakaldeo Gosawami	325.00	39	3,500.00
15	Mo. Salaudin	325.00	41	4,200.00
16	Mo. Ulapat Husain	325.00	42	7,000.00
17	Kimun Mahto	325.00	43	6,000.00
18	Mo. Kalimudin	325.00	44	13,000.00
19.	Ajimudin	325.00	45	8,000.00
Total				98,200.00



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 –

a) Non- maintenance of books of accounts , subsidiary registers	<p>During the audit we observed that except consolidated cash books, the following books of accounts & registers have not been maintained or not properly maintained. (status as mentioned)</p> <table><tr><th>S. No</th><th>particulars</th><th>Status</th></tr><tr><td>1.</td><td>Subsidiary cash book</td><td>Not maintained</td></tr><tr><td>2.</td><td>Cashier' cash book</td><td>Not maintained</td></tr><tr><td>3.</td><td>Ledger book</td><td>Not maintained</td></tr><tr><td>4.</td><td>Scheme registers</td><td>Not properly maintained</td></tr><tr><td>5.</td><td>Advance registers</td><td>Not maintained</td></tr><tr><td>6.</td><td>Store registers</td><td>Not maintained</td></tr><tr><td>7.</td><td>Fixed assets registers</td><td>Not maintained</td></tr><tr><td>8.</td><td>Pay roll registers</td><td>Not maintained</td></tr><tr><td>9.</td><td>Vehicle log book</td><td>Not provided to us</td></tr><tr><td>10.</td><td>Demand & collection registers of property tax, mobile tower tax, shop rent</td><td>Not maintained</td></tr><tr><td>11.</td><td>Pay roll register</td><td>Not maintained</td></tr></table>	S. No	particulars	Status	1.	Subsidiary cash book	Not maintained	2.	Cashier' cash book	Not maintained	3.	Ledger book	Not maintained	4.	Scheme registers	Not properly maintained	5.	Advance registers	Not maintained	6.	Store registers	Not maintained	7.	Fixed assets registers	Not maintained	8.	Pay roll registers	Not maintained	9.	Vehicle log book	Not provided to us	10.	Demand & collection registers of property tax, mobile tower tax, shop rent	Not maintained	11.	Pay roll register	Not maintained
S. No	particulars	Status																																			
1.	Subsidiary cash book	Not maintained																																			
2.	Cashier' cash book	Not maintained																																			
3.	Ledger book	Not maintained																																			
4.	Scheme registers	Not properly maintained																																			
5.	Advance registers	Not maintained																																			
6.	Store registers	Not maintained																																			
7.	Fixed assets registers	Not maintained																																			
8.	Pay roll registers	Not maintained																																			
9.	Vehicle log book	Not provided to us																																			
10.	Demand & collection registers of property tax, mobile tower tax, shop rent	Not maintained																																			
11.	Pay roll register	Not maintained																																			
b) Irregularity in procurement process	In financial year 2016-17, there is no any information regarding Procurement/Tender were provided to us during Audit.																																				
c) Non-compliance of directives by UD & HD , GOB	<p>There are certain directives which are not being compiled by the concerned ULB regularly. List of non complied directives are followings:-</p> <ul style="list-style-type: none">• Directives relating to forming a "municipal account committee" have not been comply till date.• Directives relating to not to hire any individual as a daily wages worker by the UD&HD, But the concerned ULB has failed to comply this directives.																																				
d) Non Compliance of Act & Rules	Various books of accounts and records, as provided in the Bihar Municipal Accounting Act and Rules are not maintained. Also, there is non-compliance of various acts such as Income Tax Act,1961, VAT Rules etc.																																				
e) Non-compliance of TDS, VAT and other relevant Statute	<ul style="list-style-type: none">• TDS has not been deducted properly by the concerned ULB, and payment challans of TDS which has been																																				



	<p>deducted and shown as deposited, has not been provided to us for verification Further it has been told to us that none of the quarterly TDS return has been filed for any quarter of the financial year 2016-17.</p> <ul style="list-style-type: none">• <u>VAT, ROYALTY AND LABOUR CESS</u> These types of taxes are deducted from different types of contractors/suppliers but not deposited in the related department as like Bihar commercial tax dept., mining dept., and Labour department since years. During the audit we have observed following: (Annexure-1) <table><tr><th>Particulars</th><th>Financial year</th><th>Amount</th><th>Status</th></tr><tr><td>TDS</td><td>2015-16 & 2016-17</td><td>25,46,110.00</td><td>NOT DEPOSITED TILL DATE</td></tr><tr><td>ROYALTY</td><td>2016-17</td><td>5,44,780.00</td><td>NOT DEPOSITED TILL DATE</td></tr><tr><td>VAT</td><td>2015-16 & 2016-17</td><td>32,45,780.00</td><td>NOT DEPOSITED TILL DATE</td></tr><tr><td>LABOUR CESS</td><td>2015-16 & 2016-17</td><td>5,12,420.00</td><td>NOT DEPOSITED TILL DATE</td></tr></table>	Particulars	Financial year	Amount	Status	TDS	2015-16 & 2016-17	25,46,110.00	NOT DEPOSITED TILL DATE	ROYALTY	2016-17	5,44,780.00	NOT DEPOSITED TILL DATE	VAT	2015-16 & 2016-17	32,45,780.00	NOT DEPOSITED TILL DATE	LABOUR CESS	2015-16 & 2016-17	5,12,420.00	NOT DEPOSITED TILL DATE
Particulars	Financial year	Amount	Status																		
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VAT	2015-16 & 2016-17	32,45,780.00	NOT DEPOSITED TILL DATE																		
LABOUR CESS	2015-16 & 2016-17	5,12,420.00	NOT DEPOSITED TILL DATE																		
f) Deficiency in Pay-roll System	The pay-roll system is functioning satisfactorily. PF ESI, Pension Fund Contribution, LTA have been deducted from employee.																				
g) Utilization of Grant and report on missing Utilization Certificates	Copy of all Utilization certificates relating to financial year 2016-17 were not available for verification at the time of audit																				
h) Physical verification of inventory/Stores	Stores Register has not been prepared and physical verification of inventory/stores has also not been done.																				
i) Advances, their adjustment & recovery	Advance Register has not been prepared hence it is very difficult to monitor advances, their recovery and adjustment. As discussed with the Accountant there is no advance given to anyone for the financial year 2016-17.																				

* The Nagar Panchayat is suggested to maintain all the above "not maintained" books of accounts and register so the nagar parishad will run smoothly.



Details Regarding Deduction of VAT

योगदान के लिए कटौती की गई कुल की राशि मूल्य
है जो योगदान के लिए कटौती है।

क्रमांक	मदकाना	योगदान है	वैयक्तिक नाम	कटौती राशि
01-	नगी-गली	21/16-17	अमिनकर	₹6345=10
"	"	14/16-17	विंशु कर्मा	₹4684=10
"	"	16/16-17	आनंद प्रसाद	₹67055=10
"	"	15/16-17	जयसिंह	₹2204=10
"	"	18/16-17	प्रमोद कर्मा	₹6378=10
"	"	17/16-17	लाल कर्मा	₹6288=10
"	"	09/16-17	रामदेवी	₹18740=10
"	"	11/16-17	निखिल कर्मा	₹77200=10
"	"	24/16-17	दिनेश कुमार	₹5444=10
"	"	25/16-17	रविंद्र प्रसाद	₹59956=10
कुल योग - ₹ 60314=10				

(ध. गा.प. की हस्त लिखित हस्ताक्षर) लाल कर्मा
नरेंद्र प्रसाद काठिया सरपंच
मदकाना को देव राशि योगदान करने हेतु, बैंक में
के माध्यम से राशि ₹ 60314=10 (ध. गा.प. की हस्त लिखित
हस्ताक्षर) 1000 रु. का चेक नंबर 1000 करने हेतु
माननीय मुख्य प्रमोद मधेपुरा की सहमति प्राप्त
निम्नलिखित राशि है
21/03/17

(21)

इस कार्यलय द्वारा कार्यान्वित योजनाओं में कर्मचारी की गई लेख की शर्तों अनुसार योजनावार निम्नवत है यथा:

क्र.सं.	मद का नाम	योजना सं. एवं वर्ष	संवर्द्धक का नाम	कर्मचारी की शर्त
01	13 वीं वित्त आयोग	21/2016-17	दिनेश दास	19476=00
02	1)	22/2016-17	1)	19030=00
03	2)	05/2016-17	2)	24797=00
04	3)	06/2016-17	3)	46693=00
05	4)	47/2014-15	4)	20876=00
				130802=00
06	नागरिक सुविधा शर्त 2 शर्त	5th Jan 2016-17	कं० एसोसिएट	206433=00

तदनुसार वारिजन्स कर उपायुक्त अर्थपुरा का देय शर्तों के अनुसार के आदेशों से 13 वीं वित्त आयोग मद से चेक सं० 185485 दि०-24-05-2015 एवं नागरिक सुविधा योजना मद से चेक सं०-110698 दि०-24-05-2017 से शर्तों के अनुसार - 206433=00 का चेक हस्ताक्षर हेतु उपायुक्त अर्थपुरा

कार्यपालक पदा।

24/05/17

24/5/17

नाम गानक पदाधिकारी

06/03/18

~~OK~~
6-3-18

बस कापडिप द्वारा कामाक्षि योजनाओं में मेरु क्वॉली
की राशि 17/8/2016 से 30/5/2018 तक का मेरु क्वॉली
पिछला बिकरपी किम प्रकार है।

जी० आर० पी० एफ० योजना

क्रमांक	मह	गोजना संख्या	अंश
①	BRPF	78	9222 = 00
②	BRPF	14-15	21,670 = 00
③	BRPF	33	10,827 = 00
④	BRPF	16-17	75,412 = 00
⑤	BRPF	61	1675 = 00
⑥	BRPF	14-15	1675 = 00
⑦	BRPF	33	9991 = 00
⑧	BRPF	16-17	9991 = 00
⑨	BRPF	33	2010 = 00
⑩	BRPF	16-17	2010 = 00

बनौरी राब कुल योग - 1451.00 -

अतः कांतिज्य कर उपायुक्त मधेपुरा को जुगदान करने हेतु 144,483=00 (मोठ दो लाख चौबतीस हजार चार सौ तेरासी रुपैया) चेक संख्या 000091 दिनांक 01/01/18 का चेक हस्ताक्षर हेतु उपस्थापित 1

कांतिपालक पराधिकारी 31/03/18

NULM रैत कसेरा

इस कांतिज्य द्वारा कांतिज्य योजनाओं में मेर क्वैती की राशि 11/01/17 से 01/03/2018 तक का मेर क्वैती निम्नलिखित विवरणी निम्न प्रकार है।

NULM रैत कसेरा

क्रमांक	मह	पोस्टलेबिलिटी	क्वैती राशि
1) —	<u>NULM</u>	31-17	52,283=00
2) —	"	"	79,986=00
3) —	"	"	89,934=00
4) —	"	"	9105=00

कुल क्वैती राशि - 2,31,308=00

तदनुसार कांतिज्य कर उपायुक्त मधेपुरा को जुगदान करने हेतु 2,31,308=00 (मोठ दो लाख तीस बीस हजार तीन सौ आठ रुपैया) चेक संख्या 185570 दिनांक 01/01/18 का चेक हस्ताक्षर हेतु उपस्थापित 1

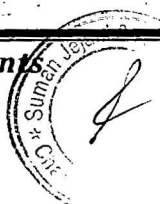
कांतिपालक पराधिकारी 31/03/18



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 Nagar Panchayat.
Whether the Quarterly Financial Statements have been compiled on the basis of the actual entries in the books of accounts;	Quarterly Financial Statements have not been prepared by the Nagar Panchayat.
Whether the Bank Reconciliation statements have been prepared and are appropriate	Bank reconciliation statements are prepared. As mentioned above All the bank balances have been derived from summary of bank given at the end of main cash book provided by the accountant. Bank statements / passbooks not provided to us for verification.
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 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 or any adjustments made or not.
Whether the municipality is regular in remittance of 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;	Yes, Contribution to P.F and pension fund is being deducted from the salary of the employee.
Whether any personal expenses have been charged to the municipality' s accounts; if so, the details thereof;	During the audit, We were not provided any details for such expenses.
Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	No revenue has not been properly assessed, accounted for and collected. Recovery action is also not taken on timely basis.
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 biometric devices and payroll software are used at the ULB. If not whether there is satisfactory	Systems of biometric devices and payroll software have not been adopted by the ULB. Pay



system of payroll accounting; otherwise mention the key deficiencies of the system.

roll system of the municipality is satisfactory as its maintain Attendance register, contain leave records, details of deductions made etc.


Place : Ranchi

Date : 05/10/2018

For Suman Jejani & Associates

Chartered Accountants

FRN- 009650C


CA. Suman Modi

(Partner)

M.N- 079078