

INTERNAL AUDIT REPORT

OF

NAGAR PARISHAD BIHAT

FOR THE FINANCIAL YEAR- 2017- 2018

INTERNAL AUDIT CONDUCTED BY:-

A.K. SALAMPURIA & ASSOCIATES

CHARTERED ACCOUNTANTS

1ST FLOOR, ABOVE MICA SALES, EXHIBITION ROAD

PATNA- 800 001

FROM 16th - 18th APRIL & 24th - 26th APRIL, 2019

INTERNAL AUDITOR'S REPORT

To,
The Principal Secretary
UD & HD, Govt. of Bihar
Patna

Dear Sir,

We have conducted Internal Audit of the Books of Accounts and related document and vouchers of **Nagar Parishad Bihat** for the Financial Year 2017- 2018 in terms of our appointment letter issued by the Assistant Director cum Joint Secretary, UD & HD, Govt. of Bihar, Patna wide Letter No:- 7/आं.अंके-115/2017, Dated:-16/01/2019.

The salient points of the scope covered by the Internal Audit are as follows:

1. The effectiveness of Internal Control System.
2. Compliance or Non-Compliance of Bihar Municipal Act along with their rules and regulations and related directives by UD & HD.
3. Sources of Revenues of ULBs and their proper collection or non -collection with interest and penalty wherever applicable.
4. Status of Implementation of SAS of Property Tax in the ULB.
5. Vouching of payment above Rs.10,000.00 and their adequacy and appropriateness.
6. Verification of Procurement Process made by the ULBs.
7. System of issuance of Utilization Certificate.
8. Compliance with the Legal and Statutory Requirements.

Moreover, our scope of examination also covered the requirements of the specific points as spelled out by the management of the UD & HD. The result and recommendations of our Internal Audit are set out in Scope, Observations and Annexures of our report.

The Statutory Auditor of the UD & HD 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.

Place: Patna
Date : 14.01.2020



for A. K. Salampuria & Associates
Chartered Accountants
Firm Regn. No. - 004285C

Annand Dokania
(CA. Annand Dokania)

Partner
M. No. - 400822

UDIN.-20400822 AAAAX3731

Executive Summary

1. Introduction

- Name of the Municipality :- **NAGAR PARISHAD BIHAT**
- Period Covered under current audit :- **01.04.2017 to 31.03.2018**
- Name of Executive Officer for the period under Audit :- **Shri Shivanshu Shivesh**

2. Result & Findings

- Strengths observed during the audit engagement:-
 - a. Area under jurisdiction of the concerned ULB seems potential.
 - b. Office Infrastructure is sufficient for operation
 - c. Response from officers & Clerks are satisfactory.
 - d. Co-operation of officials is satisfactory
- Weaknesses observed in the functioning of office, Maintenance of records etc. Observed during the audit engagement :-
 - a. Lack of Competent manpower at the concerned ULB.
 - b. Huge untraceable difference (**₹23,892.50**) between Cash-Book and Bank Statement as on 31.03.2018.
 - c. Failed to collect Holding/Property Tax of **Rs.26,65,602.00** up-to 31.03.2018.
 - d. Failed to collect Mobile Tower Tax of **Rs. 49,86,328.00** up-to 31.03.2018.
 - e. Non -Maintenance of prescribed books of accounts (ref. point(i) of part-b) especially Demand and Collection Register
 - f. Procurement Files were not provided.
 - g. Failed to comply certain rules and directives of UD & HD.
 - h. Unavailability of information and files relating to TDS, Vat, Royalty & Labour Cess.
 - i. Cash Books were not properly maintained i.e. Bank wise opening and closing balances were not bi-furcated.
 - j. Vouchers were not properly kept, arranged and provided.
 - k. BRS are not prepared on regular intervals.



3. Opinion

As referred above and detailed in the Audit Report, we are of the opinion that The Functions of concerned ULB is confined to collection of Holding Tax. There are many other sources of Revenue which are not explored and taken care of by the officers of concerned ULB. Record keeping is not proper. Transparency in Procurement is lacking due to non- availability of proper documents.

4. Audit Recommendation

The concerned officers should explore other areas of Revenue Generation by surveying their area for Tower Tax, Trade Tax, Advertisement Tax, Hoarding Fee, other Fees and Taxes. Record keeping should be done properly so that any document can be traceable as and when required for any purpose. Procurement related documents and files should be made available for verification and transparency purposes. Cash Book should be maintained properly by making entries of balances of each Bank Account separately. Several Books and registers which are not maintained or maintained in improper manner should be done properly. BRS should be prepared and reconciled on regular intervals. Internal Auditor and Accountant should have adequate coordination between them for making the system perfect

5. Comments from Management

Comments from Management has been received on 07-06-2019(*Annexure-A attached*)

6. Compliance with TOR

In conducting the audit and preparation of report all the terms of the contract and TOR has been duly complied.

7. Acknowledgement

We would like to express our pleasure for the co-operations extended by the concerned ULB Management and Staff.

Place: Patna

Date: 14-01-2020

For A. K. Salampuria & Associates

Firm Regn. No.-004285C

Chartered Accountants

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. 400822



UDIN.-20400822 AAAAAX3731

Detailed Audit Report

1. Introduction

The internal audit of Nagar Parishad Bihat covering the period from 01st April, 2017 to 31st March, 2018 was conducted by following persons under guidance of **CA. ANNAND DOKANIA**

- I. Ca Dhiraj Jain
- II. Ca Garima Dokania
- III. Mr. Mohit Goyal
- IV. Mr. Subham Khandeliya

2. Administration

The present body of the ULB has taken charge on 01.08.2018. The incumbency in the key administrative and executive position was as under:

“Sri Rajnish Kumar”, Chief Councilor/Chairman from 04.02.2017 to till date & **“Shri Shivanshu Shivesh”**, Executive Officer from 01.08.2018 to till date.

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

S.No	Particulars of audit and date of report	Total no of Audit Paras.	Total No. of Audit Paras Where Necessa ry improvement / corrective measure is required	Total No. of Audit Paras where recovery of cash is proposed	Total No. of Audit Paras Where recove ry has been made	Total Amount of Recovery	Total No. of Outstand ing para where no action has been taken	No. & dated of compliance report
1.	AG Audit Report No.- 650/17-18, Dated 30.01.2018	18	18	11	00	NIL	18	Compliance Report has not been made yet.
2.	Internal Audit for the F.Y.- 2016-17	05	05	03	Nil	Nil	05	Compliance Report has not been made yet.



Particulars of Outstanding paras of AG Audit Report No.-650/17-18 is given below:

<u>S.No. of Paras</u>	<u>Particulars</u>
Para-(I)	Irregular Payment in Mukhya Mantri Sahari nail Gali Yojana of Rs.8.88 Lakhs.
Para-(II)	Negligence of Financial Rules in Purchasing Hand trolley and Garbage rickshaw of Rs. 47.40.
Para-(III)	Irregular Payment in Purchasing Fogging Machine & Generator of Rs. 10.60 Lakhs.
Para-(III)	Irregular Payment in Mukhya Mantri Nail Gali Pakkikaran Yojana of Rs.1.56 Lakhs.
Para-(IV)	Non collection of consumer fee of Rs. 2.43 Lakhs.
Para-(V)	Non deposit of daily collection of Holding Tax of Rs. 4.66 Lakhs.
Para-(VI)	Non deposit of Holding Tax of Rs. 3.32 Lakhs.
Para-(VII)	Non deposit of Royalty, Labour cess & In.come Tax of Rs. 8.79 Lakhs.
Para-(VIII)	Non collection of Mobile Tower Tax of Rs. 10.50 Lakhs.
Para-(IX)	No adjustment of Advance of Rs. 5.26 Lakhs.
Para-(X)	Non collection of Property tax of Rs. 79.44 Lakhs.



4. Finance

i. Budgetary provision and expenditure for the last three years

(Amount in `)

Year	2015-16	2016-17	2017-18
Final / Revised Budget	38,21,50,000.00	64,25,35,000.00	98,48,38,600.00
Actual Expenditure	7,34,03,077.00	11,11,93,051.00	12,23,25,465.72
Savings (+)/ Excess (-)	30,87,46,923.00	53,13,41,949.00	86,25,13,134.30

ii. Volume of transactions

Period	Budgeted (2017-18)	Previous Year (2016-17)	Correspon ding Period of Previous Year	Current Period (2017-18)	Cumulative for the current period
Opening balance	11,83,63,000.00	6,40,00,719.00	N.A.	13,58,99,349.00	13,58,99,349.00
Receipts	87,26,74,000.00	18,30,91,681.00		12,59,68,605.90	12,59,68,605.90
Total	99,10,37,000.00	24,70,92,400.00		26,18,67,954.90	26,18,67,954.90
Net Expenditure	98,48,38,600.00	11,11,93,051.00		12,23,25,465.72	12,23,25,465.72
Closing balance	61,98,400.00	13,58,99,349.00		13,95,42,489.18	13,95,42,489.18



iii. Bank Reconciliation

Bank wise opening and closing balances has not been bifurcated by the concerned ULB and Bank Reconciliation Statement has not been prepared.

Balance as per Pass Book as on 31.03.2018				Balance as per Cash Book as on 31.03.2018	Remarks
S. No.	Bank Name	A/c No.	Balance		
1.	Treasury PLA	199	13,53,48,897.00		The Cash Book balance is not bifurcated bank wise, so we are unable to give figure as per cash book bank wise and there is differences of Rs. 23,892.50 between Cash Book and Pass Book/bank Statement, which can only be clarified or short out when all bank's balances will be made available and after preparation of Bank Reconciliation Statement
2.	SBI	31966026099	1,59,641.60		
3.	SBI	32770842294	28,26,304.50		
4.	BOB	21010100007595	3,20,576.90		
5.	UCO	18880110044742	1,73,691.36		
6.	UCO	18880110060315	11,087.32		
7.	IDBI	1077104000054311	7,26,183.00		
		Total	13,95,42,489.18	13,95,66,381.68	

Suggestion: - Concerned ULB should maintain scheme wise subsidiary cash book and also prepare Bank Reconciliation Statement on monthly basis.



iv. Revenue & Capital Receipts

Income Details (Amounts to be provided in Rupees)						
S. No.	Details	2017-18		2018-19		2019-20
		2017-18	2016-17	2018-19	2017-18	2019-20
	Total Receipts (A+B)	12,59,68,605.90	18,30,91,681.00			
A	Revenue Receipts (1+2+3)	2,55,36,595.90	26,97,616.00			
1	Own Revenue Receipts (a+b)	12,19,126.00	26,97,616.00			
a)	Tax Revenue (levied & collected by municipal body)	12,19,126.00	--			
i)	Property Tax	12,19,126.00	24,32,995.00			
ii)	Other tax (levied and collected by municipal body)	--	--			
b)	Non-tax revenue (levied and collected by municipal body)	--	--			
i)	Fees & Fines		--			
ii)	User Charges	--	2,64,621.00			
iii)	Other non-tax revenue (levied and collected by municipal body)	--	--			
2	Other Revenue Receipts	28,59,286.90	--			
a)	Income from interest/investments	4,26,768.00	--			
b)	Other Revenue Income	24,32,518.90	--			
3	Transfer/Grants/Assigned Revenue	2,14,58,183.00				
a)	State Assigned Revenue	--	--			



b)	State Finance Commission (SFC) Grants/Devolution	--	--				
c)	Octroi Compensation	--	--				
d)	Other State Government Transfers	1,35,21,569.00	--				
e)	Central Finance Commission (CFC) Grant	--	--				
f)	Other Central Government Transfers	79,36,614.00	--				
g)	Others	--	--				
B	Capital Receipts	10,04,32,010.00	18,03,94,065.00				
1	Sale of Municipal Land	--	--				
2	Loans (From State Govt. or Banks etc.)	--	--				
3	State Capital Account Grant (under State Schemes etc.)	4,68,85,997.00	4,09,95,815.00				
4	Central Capital Account Grant (under Central Schemes etc.)	5,35,46,013.00	13,93,98,250.00				
5	Other Capital Receipts	--	--				



v. Revenue & Capital Expenditure Information.

Expenditure Details (Amounts to be provided in Rupees)							
S. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
	Total Expenditure (1+2)	12,23,25,465.72	11,11,93,051.00				
1	Revenue Expenditure	75,90,163.18	--				
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	60,400.00	--				
1.2	Operation and Maintenance (O & M)	14,55,987.78	--				
1.3	Loan Repayment (Interest Payment)	--	--				
1.4	Others (any other revenue expenditure which is not Salaries, O&M or Interest Payment)	60,73,775.40	--				
2	Capital Expenditure	11,47,35,302.54	--				
2.1	All developmental works under Central/State specific schemes	10,28,14,961.00	--				
2.2	Loan Repayments (Principal Amount)	--	--				
2.3	Other Capital Expenditure	1,19,20,341.54	--				

Note: - Details of Expenditure for the F.Y.-2016-17 has not been accounted in concerned ULB as per the required format, thus it is not possible to provide such details.



- v. **Status of implementation of Double Entry Accounting System:** - The assignment of implementation of Double Entry Accounting System has been given to "A. P. Sanzgiri & Co., Mumbai. We were not provided any information regarding status of implementation of Double Entry Accounting System at the concerned ULB. Information regarding the same was not available with any of the officers or staffs of the ULB Office. Details of Serial key of Tally and registered email id were also not provided to us.
- vi. **Status of Municipal Accounts Committee; if meeting is held:-** As per section 100 of the Bihar Municipal Act, The Municipality shall, at its first meeting in each year or as soon as may be at any meeting subsequent thereto, constitute a Municipal Accounts Committee, but in concerned ULB this committee is not yet formed.



5. Audit Observations

I. Part-A (a)

i. Holding & Property Tax Colletion – Irregularity :-

Audit Objective – As per Point No. – 4.4 of TOR

Criteria – Non-Collection of Property Tax/Holding Tax of **Rs. 26,65,602.00** by the concerned ULB.

Condition – Details of arrear of Property Tax has not been provided up to 31.03.2018.

Consequence / Effect / Impact - Due to non -collection of Property/Holding Tax there is a operational revenue loss to ULB and there is no record / register to know total current & arrear demand of holding tax. Demand / Collection & Arrear Register have also not been provided to us for verification and arrear of Property Tax is as per a list made available to us during the course of Audit.

Cause – This happens due to non -follow up and monitoring of activities of Tax Inspector / Collector by the concerned officers on regular interval.

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes and also maintenance and up-dation of Demand & Collection Register on regular interval.

ii. Mobile Tower Collection – Irregularity :-

Audit Objective – As per Point No. – 4.4 of TOR

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for council area is Rs. 50,000/- per tower and annual renewal fee is Rs. 15,000/- per annum per tower.

Condition –As per details provided to us there are total 12 (Twelve) Mobile Towers registered with this ULB up to 31.03.2018 and **Rs. 49,86,328.00**, is due to be recovered from these tower operators on account of Tower Tax.

Consequence / Effect / Impact - Due to non -collection of Tower Rent there is a revenue loss to ULB.

Cause – This happens due to non -follow up and monitoring of activities of concerned person by the concerned officers on regular interval. The ULB does not have proper mechanisms for supervision and monitoring of the Tower Rent due to which result in Revenue leakage.

Corrective Action / Recommendation – There should be proper monitoring and further steps are required to be taken for collection of Mobile Tower Tax by concerned ULB.



Part-A (b)

- ❖ No any excess payment against bills and voucher has been found during the period, in concerned ULB there is no system of preparation of vouchers and payment are being done only though Bill/Invoices. Record keeping of the said bills/vouchers is not done in proper manner.



Part-A (c)

SAS of Property Tax is not fully implemented in the concerned ULB, during the audit we have surveyed and checked 20 high value properties of concerned ULB, List of surveyed 20 high value properties attached separately.



Internal Audit Report of 2017-18
for the period from 01st April to June

Certificate of completion of Survey/Assessment of 20 High Value Properties

Name of ULB :- Nagar Parishad Bahat
Period :- 01-04-17 to 30-06-17
Name of C.A. Firm :- A.K. Salampuria & Associates

This is to certify that following 20 High Value Properties has been surveyed and checked by the concerned C.A. Firm.

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	24	209000961	3964/-	
2	16	0971	3135/-	
3	24	0991	67339/-	
4	24	0992	67339/-	
5	24	0994	3011/-	
6	24	0996	2993/-	
7	04	1049	3509/-	
8	02	0174	3784/-	
9	08	0012	2984/-	
10	18	1070	3642/-	
11	24	1071	20616/-	
12	12	1105	5063/-	
13	15	1117	4057/-	
14	24	1186	27834/-	
15	17	1198	3311/-	
16	03	1206	3811/-	
17	15	1209	6806/-	
18	12	1211	5006/-	
19	28	1232	3075/-	
20	02	0941	6060/-	

Further, the observations/irregularities/deviation noticed during audit are separately discussed and annexed in Discussion Note and will also pointed in Audit Report

[Signature]
06.02.19
Executive Officer

Per Ween Kumar
Tax Inspector 06-02-19



Internal Audit Report of 2017-18
for the period from 01st July to Sep

Certificate of completion of Survey/Assessment of 20 High Value Properties.

Name of ULB :- Nagar Parishad Bahat
Period :- 01-07-17 to 30-09-17
Name of C.A. Firm :- A.K. Salampuria & Associates

This is to certify that following 20 High Value Properties has been surveyed and checked by the concerned C.A. Firm

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	18	20900/277	3387/-	
2	25	1288	7835/-	
3	01	1299	5831/-	
4	15	1301	10394/-	
5	17	1304	13447/-	
6	20	1325	4422/-	
7	24	1339	3676/-	
8	28	1358	6981/-	
9	06	1365	3988/-	
10	16	1388	6158/-	
11	22	1404	5088/-	
12	25	1436	8384/-	
13	26	1439	3783/-	
14	25	1447	9530/-	
15	25	1448	3320/-	
16	13	1487	9242/-	
17	13	1488	3250/-	
18	30	1494	21345/-	
19	01	1504	13329/-	
20	16	1583	3304/-	

Further, the observations/irregularities/deviation noticed during audit are separately discussed and annexed in Discussion Note and will also be pointed in Audit Report.

Signature
06-02-18

Executive Officer

Signature
Perween Kumal
Tax Inspector 06-02-18



Internal Audit Report of 2017-18
for the period from 01st oct to Dec

Certificate of completion of Survey/Assessment of 20 High Value Properties.

Name of ULB :- Nagar Parishad Bihat
Period :- 01-10-17 to 31-12-17
Name of C.A. Firm :- A.K. Salampuria & Associates

This is to certify that following 20 High Value Properties has been surveyed and checked by the concerned C.A. Firm

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	26	209001532	2921/-	
2	08	1680	5942/-	
3	09	1724	2579/-	
4	01	1733	3991/-	
5	01	1743	2389/-	
6	21	1745	2467/-	
7	19	1746	9554/-	
8	10	1701	3676/-	
9	30	1796	4043/-	
10	30	1797	2075/-	
11	02	1798	3323/-	
12	16	1813	3182/-	
13	19	1819	5815/-	
14	26	1820	2409/-	
15	16	1837	3927/-	
16	07	1639	2370/-	
17	18	1589	1747/-	
18	15	1647	1780/-	
19	26	1536	4710/-	
20	17	1730	1973/-	

Further, the observations/irregularities/deviation noticed during audit are separately discussed and annexed in Discussion Note and will also pointed in Audit Report.

Sig
06-02-19
Executive Officer

Perween Kumar
Tax Inspector 06-02-19



Internal Audit Report of 2017-18
for the period from 01st Jan to March

Certificate of completion of Survey/Assessment of 20 High Value Properties

Name of U.L.B. :- Nagar Palikashad Bihat
Period :- 01-01-18 to 31-03-18
Name of C.A. Firm :- A.K. Salampuria & Associates

This is to certify that following 20 High Value Properties has been surveyed and checked by the concerned U.L.B. firm

S No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	01	209001846	7384/-	
2	16	1861	4395/-	
3	01	1869	17581/-	
4	19	1875	3770/-	
5	24	1890	34886/-	
6	03	1896	5637/-	
7	12	1828	3126/-	
8	28	1934	5310/-	
9	16	1943	7327/-	
10	01	1991	3731/-	
11	24	1994	3932/-	
12	17	2007	5116/-	
13	01	1290	6651/-	
14	01	1887	36964/-	
15	27	2012	21310/-	
16	17	2014	14789/-	
17	23	2015	6594/-	
18	01	1740	3609/-	
19	25	2022	4222/-	
20	01	1889	18682/-	

Further, the observations/irregularities/deviation noticed during audit are separately discussed and annexed in Discussion Note and will also pointed in Audit Report

06/02/19
Executive Officer

Perween Kumal
Tax Inspector 06-02-19



II. Part-B

- a. **Non- maintenance of books of accounts, subsidiary registers:** - It has been noticed during the audit that the following Books of Accounts & Subsidiary Registers has not been maintained or not properly maintained.

<u>S.No.</u>	<u>Particulars</u>	<u>Status</u>
1.	Cashier's Cash Book	Not properly maintained
2.	Accountant's Cash Book	Not properly maintained
3.	Subsidiary Cash Book	Not properly maintained
4.	Ledger Book	Not Maintained
5.	Grant Register	Not Maintained
6.	Schemes Register	Not Maintained
7.	Advance and Advance Adjustment Register	Not Maintained
8.	Store Register	Not Maintained
9.	Demand & Collection Register of Property Tax, Mobile Tower Tax, Shop Rent	Not Maintained
10.	Fixed Assets Register	Not Maintained
11.	Pay-Roll Register	Not Maintained
12.	Vehicle LOG Book	Not provided to us

Suggestion: - Concerned ULB should maintain all required register to comply statutory provisions.

- b. **Irregularity in Procurement Process:** In-spite of our visit and repeated request, no any file relating to procurement or tenders for the period from 01st April, 2017 to 31st March, 2018 were made available to us for verification, and thus we are unable to comment on it.
- c. **Non- Compliance of Directives by UD&HD, GOB** :- There are certain directives which are not being compiled by the concerned ULB, list of non-complied directives are following:
- Directives relating to forming a "Municipal Accounts Committee" have not been complied till date.
 - Directives relating to preparation of a practical budget, where budgeted and actual figures should not deviate by more than 10%, but the concerned ULB has failed to comply this directive.
 - Directives relating to non-hiring of any individual as a daily wage worker by the UD & HD through letter no.-04-u0 v0/1/99/1986/u0 fo0 fo0 25/06/01, has also not been complied.



d. Non- Compliance of Act & Rules :-

S. No.	Act & Rules	Auditor's Comments
1.	BMAR Rule No.-22	Tax Collected not deposited on same day in to bank, reported in Part-A(a)(ii)
2.	BMAR Rule No.-27	Not complied, reported in Part-A(a)
3.	BMAR Rule No.-69	Not complied, reported in Part- B(a) & B(h).
4.	BMAR Rule No.-120	Not complied, ULB not preparing a fund wise statement of receipts and payments in BMAR Form No.-71 not later than 20 th of the subsequent month.
5.	BMAR Rule No.-121	Not complied, ULB is not preparing monthly trail balance in BMAR Form No.-72 and not send the Demand Statement in BMAR Form No.-23 to the Director of Local Bodies.
6.	BMAR Rule No.-122	Not complied, ULB is not preparing Receipt and Payment Account (BMAR Form No.-71), Income & Expenditure Statement (BMAR Form No.-73), & Balance Sheet (BMAR Form No.-74).
7.	Section 81 of BMA, 2007.	Not Complied, Investment of Surplus Money are not made.

e. Lack of internal control measures :- We have observed the following areas where internal control measures are required :-

- i) Required Books of Accounts and Registers were not maintained as per BMAM.
- ii) Bank Reconciliation Statement has not been prepared on monthly basis; due to this unadjusted entries could not be ascertained.
- iii) Advance Register has not been maintained, to identify party/person –wise outstanding advances and their adjustment.
- iv) Pay-Roll Register has not been maintained, due to these individual statutory deductions and compliances could not be ascertained.
- v) Receipt & Payment A/c, Income & Expenditure A/c, Monthly Trial Balance, & Annual Financial Statement has not been prepared by the concerned ULB, due to this financial control measures could not be taken.
- vi) Grant /Scheme Register have not been maintained by the concerned ULB, due to these details of pending UCs and Unutilized Grants could not be ascertained on real time basis.



f. **Non- Compliance of TDS, VAT and other relevant Statute :-**

i) **Tax Deducted at Source (TDS)** : - Files or register for the deductions and deposit of TDS has not been maintained by the concerned ULB, so in this situation it is difficult to ascertain the date of deduction and actual date of deposit or amount of payment to departments. However Quarterly Return of TDS of the financial year 2017-2018 has not been made available to us for verification. As per Section 234E of Income Tax Act, 1961, there is a Fine of Rs.200/- per day for delayed filing of Quarterly TDS Return.

ii) **Royalty, WCT & Labour Cess**:- These taxes are deducted from different type of contractors/suppliers. These taxes are deducted on the date of payment to contractor and deposited in the separate account of different department as like Bihar Commercial Taxes Dept, Mining Dept. & Labour Dept. These Taxes are required to be deducted at the time of accrual or payment whichever is earlier but in the concerned ULB there is no any files or register for the deductions and deposit has been maintained, so in this situation it is difficult to ascertain the date of deduction and actual date of deposit or amount of payment to departments.

g. **Deficiency in Pay-Roll System**: - Pay-Roll Register has not been shown to us during the period of internal audit, thus we are unable to comment on deficiency in pay-roll system.

h. **Utilization of Grant and report on missing Utilization Certificates** :- Grant Register has not been maintained by the concerned ULB, however total of **Rs. 927.54 Lakhs** Grant received in the F.Y.-2017-18 out of which Utilization of **Rs. 228.79 Lakhs** have been already submitted by the concerned ULB earlier and Amount of **Rs. 698.75 Lakhs** are lying in Bank A/c.

i. **Physical verification of Inventory/Stores** :- Inventory/ Stores Register have not been maintained in concerned ULB and in the absence of above register it is difficult to verify the same.

j. **Advances, their Adjustment & Recovery** :- Advance Register has not been maintained by the concerned ULB and in the absence of above register it is difficult to check or comments on adjustment and recovery of advances.



k. **Any Other Matters :-**

- i) During the course of Audit, we have demanded Vehicle LOG Book but the concerned ULB were not provided this to us. It is relevant to mention here that expenses on Fuel & Lubricants are a major head of expenses for ULB. Non-maintenance of proper record indicates suppression of evidence /fact.
- ii) We have checked all the Bill/Invoices above Rs. 10,000.00. In concerned ULB there is no system of preparation of vouchers and payment are being done only through Bill/Invoices. Record keeping of the said bills/vouchers is not done in proper manner and it is further noticed that some of the Bills/Invoices were on simple plain paper rather than printed format, and some of the invoices were undated and without invoice number. We have instructed them to get these arranged and maintained in proper manner for vouching purpose. Some of the observation based on our scrutiny are as follows

Date	Particulars	Amount (in Rs.)	Discrepancy
27.06.2017	Maintenance of 2 nd RA Electrical	8,03,500.00	This bill is found without any number, date and tax and on letter head.
09.08.2017	Maintenance of 2 nd RA High mast and Street Lights	13,58,154.00	This bill is found without any number, date and tax and on letter head.



III. Part-C

S.No.	Particulars	Remarks/Observation
a)	Auditor should report in a separate section for non-compliance of rules/directives of UD&HD, GoB; 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.	Reported in Part-B(c) & B (d).
b)	Auditor should 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 Actuals as per internal audits;	We have witnessed the 20 high value properties in the city and survey report separately attached
c)	Auditor should 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	
	• Rule 22: All moneys to be brought to account	Complied
	• Rule: 27: Collections to be deposited into Bank on the same day	Not Complied and reported in Part-A (a) (ii).
	• Rule 69: Grant Related Compliance	Not Complied and reported in Part-B (h).
	• Rule 120-121: Monthly Receipt & Payment Account and Trial Balance	Not Complied and reported in Part-B (d) & (e).
	• Rule 130: Audit to be completed & reported within 6 months	Not Complied and reported in Part-B (d) & (e).
d)	Report on compliance of financial guidelines of schemes of MOHUA and UD & HD, GoB	Not Complied and reported in Part-B (d)
e)	Auditor should 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;	Reported in Part-A (a).
f)	Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 10,000 and above.	Reported in Part-B (k)(ii).
g)	Auditor should 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/	Reported in Part-B (b).
h)	Auditor should Report on presence or absence of a system of issuance of utilisation certificate for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	Reported in Part-B (h).
i)	Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Reported in Executive Summary.
j)	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Reported in Part-A (b) & Part-B (b).



k)	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Reported in Part-A (b) & Part-B (b).
l)	Auditor will report on that the fixed deposit and other funds should be in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No Fixed Deposit found during the audit.
m)	Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement of loss.	Reported in Part-A (a).
n)	Auditor will report on that all kind of tax deductions i.e. Commercial tax, Income tax, provident fund etc. Should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	Reported in Part-B (f).
o)	Internal Auditor will ensure that all the C&AG audit & Internal audit Paras has been complied by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report.	Reported in Point-03 of Detailed Audit Report.

General Observations:- The concerned ULB should explore other areas of revenue generation by surveying their area for Trade Tax, Advertisement Tax, Hoarding Fee, other Fees and Taxes. Record keeping should be done properly so that any document can be traceable as and when required for any purpose. Procurement related registers, documents and files should be maintained. Cash Book should be maintained properly by making entries of balances of each Bank Account separately. Several Books and registers which are not maintained or maintained in improper manner should be done properly. BRS should be prepared and reconciled on regular intervals.

Place: Patna
Date: 14-01-2020

For A. K. Salampuria & Associates

Firm Regn. No.-004285C

Chartered Accountants

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. 400822



7	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	निर्देशानुसार सुधार किया जा रहा है।
8	नगर परिषद, बीहट में होल्डिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	निर्देशानुसार सुधार किया गया है। कुल मौजूदा राशि व वसूली राशि की गणना कर डायलॉग कर दिया जायेगा।
9	नगर परिषद, बीहट में होल्डिंग टैक्स की राशि वसूली के 15-20 दिनों के उपरांत जमा किया जाता है।	वसूली की गई राशि प्रारंभिक जमा करने हेतु कर गारंटी के निर्देशन किया जा चुका है।
10	नगर परिषद, बीहट द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report का Compliance उपलब्ध नहीं कराया गया है।	Internal Compliance के लिए रिपोर्ट किया जा रहा है। गैर आउट के लिए उपरोक्त एक ही ऑडिट अंकेजफ दल को उपलब्ध करा दिया जायेगा।
11	सम्बंधित नगर परिषद के द्वारा सरकारी भवनों से होल्डिंग टैक्स की वसूली नहीं की जाती है।	भोज सबसी जानकारी उपलब्ध करा दी गई है। मोहिस निर्जन करके हेतु डमिन कारवाई की जायेगी। पूर्व से ही काइबेस निर्जन किया जाना है। इसके लिए तारी जायेगी।
12	सम्बंधित नगर परिषद के द्वारा ट्रेड लाइसेंस फीस की वसूली नहीं की जाती है।	वाउचर संधारण के लिए एक मुजाराग किया जायेगा।
13	सम्बंधित नगर परिषद में वाउचर बनाने की प्रक्रिया नहीं अपनाई जाती है, भुगतान विपन्न के माध्यम से ही किया जाता है। जिससे प्रधान सहायक को भी अवगत करा दिया गया है।	आजके अंकेजफ में क्रमवार व्यवस्थित कर प्रस्तुत किया जायेगा।
14	हमें डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	पूर्व के एंटी ड्राइवाइर उपलब्ध नहीं करता। अभी है। उपलब्ध होने ही प्रस्तुत कर दिया जायेगा।
15	सम्बंधित कार्यालय द्वारा खरीदारी से सम्बंधित कोई भी संचिका उपलब्ध नहीं कराई गयी है।	2017-18 के प्रथम तिमाही में कोई खरीदारी नहीं की गई है।
16	Procurement Register का संधारण नगर परिषद के द्वारा नहीं किया जाता है।	सुधारण कर किया जायेगा।
17	संबंधित कार्यालय द्वारा दुकान किराया का वसूली नहीं की जाती है।	नगर परिषद बीहट का कोई अलग दुकान नहीं है।
18	संबंधित कार्यालय द्वारा वर्ष 2017-18 1st Qtr में कोई उपयोगिता प्रमाण पत्र लंबित नहीं है।	जानकारी सचय है।
19	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और अग्रिम समायोजन का पता नहीं लगाया जा सकता है।	सुधारण कर प्रस्तुत कर दिया जायेगा।



7	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	निर्देशानुसार सुचारु किया जा रहा है।
8	नगर परिषद, बीहट में होल्डिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	निर्देशानुसार संधारण कर लिया गया है। कुल मांग राशि व वसूली राशि की गणना कर उपलब्ध करा दिया जाएगा।
9	नगर परिषद, बीहट में होल्डिंग टैक्स की राशि वसूली के 15-20 दिनों के उपरांत जमा किया जाता है।	वसूली की गई राशि प्रतिदिन जमा करने हेतु कर दायीगा को भर्त्सित किया जा चुका है।
10	नगर परिषद, बीहट द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal Audit report का Compliance उपलब्ध नहीं कराया गया है।	Audit Compliance तैयार किया जा रहा है। तैयार होने के उपरान्त एक प्रति आंतरिक अंकेषक एवं को उपलब्ध करा दिया जाएगा।
11	सम्बंधित नगर परिषद के द्वारा सरकारी भवनों से होल्डिंग टैक्स की वसूली नहीं की जाती है।	मांग सबंधी जानकारी उपलब्ध करा दी गई है। नोटिस भिगत करने हेतु उचित बारगाई की जायेगी।
12	सम्बंधित नगर परिषद के द्वारा ट्रेड लाइसेंस फीस की वसूली नहीं की जाती है।	पूर्व से ही लाइसेंस निर्गत किया जाता है। इसमें तेजी लानी जायेगी।
13	सम्बंधित नगर परिषद में वाउचर बनाने की प्रक्रिया नहीं अपनाई जाती है, भुगतान विपत्र के माध्यम से ही किया जाता है जिससे प्रधान सहायक को भी अवगत करा दिया गया है।	वाउचर संधारण के उपरान्त भुगतान किया जायेगा। अगले अंकेषण में क्रमवार व्यवस्थित कर प्रस्तुत किया जायेगा।
14	हमें डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	पूर्व से रखोसी द्वारा डाटा उपलब्ध नहीं करायी गयी है। उपलब्ध होते ही प्रस्तुत कर दिया जायेगा।
15	सम्बंधित कार्यालय द्वारा खरीदारी से सम्बंधित कोई भी संचिका उपलब्ध नहीं कराई गयी है।	2014-18 के द्वितीय तिमाही में कोई खरीदारी नहीं की गई है।
16	Procurement Register का संधारण नगर परिषद के द्वारा नहीं किया जाता है।	संधारण कर लिया जायेगा।
18	संबंधित कार्यालय द्वारा दुकान किराया का वसूली नहीं की जाती है।	नगर परिषद, बीहट का कोई अपना डूकान नहीं है।
19	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि इसके समायोजन का पता नहीं लगाया जा सकता है।	संधारण कर प्रस्तुत कर दिया जायेगा।



20	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	संधारण कर लिया जायेगा।
21	नगर परिषद के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	निर्देशानुसार सुधार कर अनुपालन किया जायेगा।
22	नगर परिषद के द्वारा बिहार मुनिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	निर्देशानुसार वर्ष 2017-20 से अनुपालन किया जा रहा है।
23	वाहन LOG Book में मीटर रीडिंग अंकित नहीं किया जाता है जिसके कारण ईंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का पंजीकरण प्रमाणपत्र, बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	LOG Book संधारण कर प्रस्तुत कर दिया जायेगा। D.T.O. Begusarai से निदेश प्राप्त करने हेतु आवश्यक कारवाही की जायेगी।
24	सम्बन्धित नगर परिषद के द्वारा M/s आशा इलेक्ट्रॉनिक्स कंस्ट्रक्शन को, को इलेक्ट्रिकल रख रखाव के लिए अनियमित तरीके से भुगतान किया गया है। M/s आशा इलेक्ट्रॉनिक्स के द्वारा एकरारनामा के अनुसार मरम्मत के उपरांत बदले गए सामग्री को कार्यालय में जमा नहीं कराया गया तथा बिना कोई कार्यालय आदेश के मरम्मत का कार्य किया गया।	स्टोर पंजी में जमा कर गार सामग्री की प्रविष्टि कर उपलब्ध करा दिया जायेगा।
25	नगर परिषद, बीहट में वित्तीय वर्ष 2018-2019 के 2nd, 3rd & 4th Qtr में जांचोपरान्त यह पाया गया कि पानी टंकी एवं चलंत शौचालय से कर वसूली की गयी है, चकी वित्तीय वर्ष 2017-2018 2nd Qtr के लिए कोई रसीद अथवा इससे सम्बंधित कोई भी जानकारी उपलब्ध नहीं कराई गयी है, इससे यह प्रतीत होता है कि वित्तीय वर्ष 2017-18 के 2nd Qtr में इस मद में की गयी वसूली नगर निधि में जमा नहीं किया गया है।	जांचोपरान्त अवगत करा दिया जायेगा।
26	Reliable Enterprises को रु.1,00,000.00 का EMD नगर निधि से वापस किया गया है, जो की 14th वित से किया जाना था।	चौहद्दी वित्त मंडल में आवंटन उपलब्ध नहीं होने के कारण बोर्ड के निर्णय के अन्तर्गत भुगतान किया गया।
27	अप्रैल माह-2017 में रु.56,925.00 का Godrej Almirah खरीदा गया है, परन्तु इस खरीदारी से सम्बंधित कोई भी विपत्र उपलब्ध नहीं कराया गया है।	जांचोपरान्त उपलब्ध करा दिया जायेगा।
28	संबंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2017-18 तक कोई भी उपयोगिता प्रमाण पत्र लंबित है। दिनांक 08.01.2018, 28.08.2018, 01.12.2018 & 01.02.2019 को सभी लंबित उपयोगिता प्रमाणपत्र समर्पित कर दिया गया है।	कार्य सतम है।

Executive Officer
Nagar Parishad, Bihar



For A.K. Salampuria & Associates
Anish Kumar
Audit Executive


7	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	निर्देशानुसार सुधार किया जा रहा है।
8	नगर परिषद, बीहट में होलिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	निर्देशानुसार संधारण कर लिया गया है। कुल मोंटा राशि व वसूली राशि की गणना कर उपलब्ध करा दिया जायेगा।
9	नगर परिषद, बीहट में होलिंग टैक्स की राशि वसूली के 15-20 दिनों के उपरांत जमा किया जाता है।	वसूली की गई राशि प्रतिदिन जमा करने हेतु कर देता जा कर निश्चित किया जा चुका है।
10	नगर परिषद, बीहट द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal Audit report का Compliance उपलब्ध नहीं कराया गया है।	AG Audit report के उपरान्त एक प्रति आंतरिक अंकित कर को उपलब्ध करा दिया जायेगा।
11	सम्बंधित नगर परिषद के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।	मोंटा सबाबी जानकारी उपलब्ध करा दी गई है। नॉटिस निर्गत करने हेतु उचित कारवाई की जायेगी।
12	सम्बंधित नगर परिषद के द्वारा ट्रेड लाइसेंस फीस की वसूली नहीं की जाती है।	यूथ से ही लाइसेंस निर्गत किया जाता है। इसमें तैजी लानी जायेगी।
13	सम्बंधित नगर परिषद में वाउचर बनाने की प्रक्रिया नहीं अपनाई जाती है, भुगतान विपत्र के माध्यम से ही किया जाता है जिससे प्रधान सहायक को भी अवगत करा दिया गया है।	वाउचर संधारण के उपरान्त भुगतान किया जायेगा। उचित अंकितरण में क्रमवार व्यवस्थित कर प्रस्तुत किया जायेगा।
14	हमें डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	यूथ के सेटिंग्स द्वारा डाटा उपलब्ध नहीं करायी गयी है। उपलब्ध होते ही प्रस्तुत कर दिया जायेगा।
15	सम्बंधित कार्यालय द्वारा खरीदारी से सम्बंधित कोई भी संचिका उपलब्ध नहीं कराई गयी है।	श्री 7-18 के प्रथम तृतीय में कोई खरीदारी नहीं की गई है।
16	Procurement Register का संधारण नगर परिषद के द्वारा नहीं किया जाता है।	संधारण कर लिया जायेगा।
18	सम्बंधित कार्यालय द्वारा दुकान किराया का वसूली नहीं की जाती है।	नगर परिषद, बीहट का कोई अपना डुकान नहीं है।
19	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम इसके समायोजन का पता नहीं लगाया जा सकता है।	संधारण कर प्रस्तुत कर दिया जायेगा।



20	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	संघारण कर लिया जायेगा।
21	नगर परिषद के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	निर्देशानुसार वर्ष सुधार कर अनुपालन किया जायेगा।
22	नगर परिषद के द्वारा बिहार मुनिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	निर्देशानुसार वर्ष 20व-20 से अनुपालन किया जा रहा है।
23	वाहन LOG Book में मीटर रीडिंग अंकित नहीं किया जाता है जिसके कारण ईंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और किसी भी वाहन का पंजीकरण प्रमाणपत्र, बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	LOG Book संघारण कर प्रस्तुत कर दिया जायेगा। D.T.O. Begusarai से भर्खा प्राप्त करने हेतु आवश्यक कारवाई की जायेगी।
24	सम्बन्धित नगर परिषद के द्वारा M/s आशा इलेक्ट्रॉनिक्स कंस्ट्रक्शन को., को इलेक्ट्रिकल रख रखाव के लिए अनियमित तरीके से भुगतान किया गया है। M/s आशा इलेक्ट्रॉनिक्स के द्वारा एकरारनामा के अनुसार मरम्मति के उपरांत बदले गए सामग्री को कार्यालय में जमा नहीं कराया गया तथा बिना कोई कार्यालय आदेश के मरम्मति का कार्य किया गया।	स्टोर पंजी में जमा किए गए सामग्री की प्रविष्टि कर उपलब्ध करा दिया जायेगा।
25	नगर परिषद, बीहट में वित्तीय वर्ष 2018-2019 के 2nd, 3rd & 4th Qtr में जांचोपरान्त यह पाया गया कि पानी टंकी एवं चलंत शौचालय से कर वसूली की गयी है, चकी वित्तीय वर्ष 2017-2018 3rd Qtr के लिए कोई रसीद अथवा इससे सम्बंधित कोई भी जानकारी उपलब्ध नहीं कराई गयी है, इससे यह प्रतीत होता है कि वित्तीय वर्ष 2017-18 के 3rd Qtr में इस मद में की गयी वसूली नगर निधि में जमा नहीं किया गया है।	जांचोपरान्त अवगत करा दिया जायेगा।
26	Reliable Enterprises को ₹.1,00,000.00 का EMD नगर निधि से वापस किया गया है, जो की 14th वित से किया जाना था।	चौधरी वित्त मद में आवंटन उपलब्ध नहीं होने के कारण बोर्ड के निर्णय के आलोक में भुगतान किया गया।
27	अप्रैल माह-2017 में ₹.56,925.00 का Godrej Almirah खरीदा गया है, परन्तु इस खरीदारी से सम्बंधित कोई भी विपत्र उपलब्ध नहीं कराया गया है।	जांचोपरान्त उपलब्ध करा दिया जायेगा।
28	संबंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2017-18 तक कोई भी उपयोगिता प्रमाण पत्र लंबित है। दिनांक 08.01.2018, 28.08.2018, 01.12.2018 & 01.02.2019 को सभी लंबित उपयोगिता प्रमाणपत्र समर्पित कर दिया गया है।	कमशन सत्य है।


 Executive Officer
 नगर कार्यपालक पदाधिकारी
 Nagar Parishad Bijnahat



For A.K. Salamuria & Associates

 Audit Executive
 (Anish Kumar)

Date:- 14.01.2020

To,

The Principal Secretary
Urban Development & Housing Department
Govt. of Bihar
1st Floor, Vikash Bhawan
New Secretariat
Patna – 800 015

Dear Sir,

This is to certify that Utilization Certificate of **Nagar Parishad Bihat** relating to fund of **Rs. 927.54 Lakhs** Grant received in the F.Y.-2017-18 out of which Utilization of **Rs. 228.79 Lakhs** has been already submitted by the concerned ULB earlier and Amount of **Rs. 698.75 Lakhs** are lying in Bank A/c.

Sl No.	Name of Scheme	Grant Received (Amount in Lakhs)	Grant Utilised and UCs submitted. (Rs. in Lakhs)	Unutilised Balance lying in Bank as on 31.03.2018(Amount in Lakhs)
1.	Pesakar Mad	22.74	22.74	-
2.	City Manager Salary	1.97	-	1.97
3.	Vetan Mad	5.41	-	5.41
4.	Nagrik Suvidha	174.80	75.71	99.09
5.	Nali Gali	174.96	-	174.96
6.	14th Finance	238.72	119.51	119.21
7.	Ward Commissioner Bhatta	7.20	6.01	1.19
8.	5th Finance	296.74	-	296.74
9.	E.O.	5.00	4.82	0.18
	Total	927.54	228.79	698.75

for A. K. Salampuria & Associates
Chartered Accountants
Firm Regn. No. - 004285C



Place: Patna
Date : 14.01.2020

(Signature)

(Signature)
(CA. Annand Dokania)
Partner
M. No. - 400822

UDIN.-20400822 AAAAAX3731

कार्यालय- नगर परिषद बीहट

श्री शिवांशु शिवेश
कार्यपालक पदाधिकारी
नगर परिषद बीहट ।

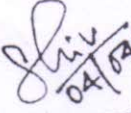
email id-nagarparishadbihat@gmail.com

TO WHOME IT MAY CONCERN
CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED
BY A.K. SALAMPURIA & ASSOCIATES

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and **successfully completed** Internal Audit of Nagar Parishad Bihat of 1st Quarter of F.Y.-2017-2018 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 10.02.2019 to 18.02.2019.

Thanks

Regards


04/04/19
कार्यपालक पदाधिकारी
Executive Officer
नगर परिषद बीहट

Nagar Parishad, Bihat.



कार्यालय- नगर परिषद बीहट

श्री शिवांशु शिवेश

कार्यपालक पदाधिकारी
नगर परिषद बीहट |

email id-nagarparishadbihat@gmail.com

TO WHOME IT MAY CONCERN
CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED
BY A.K. SALAMPURIA & ASSOCIATES

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and **successfully completed** Internal Audit of Nagar Parishad Bihat of 2nd Quarter of F.Y.-2017-2018 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 10.02.2019 to 18.02.2019.

Thanks

Regards

Shiv
02/02/19

कार्यपालक पदाधिकारी
नगर परिषद बीहट

Nagar Parishad. Bihat.



कार्यालय- नगर परिषद बीहट

श्री शिवांशु शिवेश
कार्यपालक पदाधिकारी
नगर परिषद बीहट ।

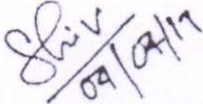
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TO WHOME IT MAY CONCERN
CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED
BY A.K. SALAMPURIA & ASSOCIATES

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and **successfully completed** Internal Audit of Nagar Parishad Bihat of 3rd Quarter of F.Y -2017-2018 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 10.02.2019 to 18.02.2019.

Thanks

Regards


कार्यपालक पदाधिकारी
नगर परिषद बीहट

Nagar Parishad, Bihat.



कार्यालय- नगर परिषद बीहट

श्री शिवांशु शिवेश
कार्यपालक पदाधिकारी
नगर परिषद बीहट ।

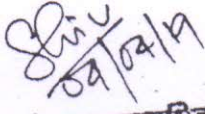
email id-nagarparishadbihat@gmail.com

TO WHOME IT MAY CONCERN
CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED
BY A.K. SALAMPURIA & ASSOCIATES

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and **successfully completed** Internal Audit of Nagar Parishad Bihat of 4th Quarter of F.Y.-2017-2018 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 10.02.2019 to 18.02.2019.

Thanks

Regards


कार्यपालक पदाधिकारी
नगर परिषद बीहट

Nagar Parishad, Bihat.

