

# INTERNAL AUDIT REPORT

OF

NAGAR PANCHAYAT

TEGHRA

FOR THE FINANCIAL YEAR 2018-19

INTERNAL AUDIT CONDUCTED BY:-

**A.K. SALAMPURIA & ASSOCIATES**

CHARTERED ACCOUNTANTS

1<sup>ST</sup> FLOOR, ABOVE MICA SALES, EXHIBITION ROAD

PATNA- 800 001

FROM 20<sup>th</sup> - 22<sup>th</sup> FEBRUARY & 7<sup>th</sup> - 9<sup>th</sup> MARCH, 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 Panchayat - Teghra for the period from 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019 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 : 10.02.2020

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

*Annand Dokania*  
(CA. Annand Dokania)

Partner  
M. No. - 400822



UDIN - 20400822AAAACC4162

## Executive Summary

### 1. Introduction

- Name of the Municipality :- **NAGAR PANCHAYAT TEGHRA**
- Period Covered under current audit :- **01.04.2018 to 31.03.2019**
- Name of Executive Officer for the period under Audit :- **Shri Raman Kumar**

### 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 difference of (₹3,73,040.41) between Cash-Book and Bank Statement as on 31.03.2019.
  - c. Failed to collect Holding/Property Tax of Rs. 3,53,000.00 up to 31.03.2019.
  - d. Failed to collect Mobile Tower Tax of Rs. 4,34,000.00 up to 31.03.2019.
  - 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**

Discussion Note with Management has been obtained on 01.07.2019 (*Annexure-I 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: 10.02.2020

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

*Annand Dokania*  
(CA. Annand Dokania)

Partner  
M. No. 400822

UDIN - 20400822AAAACC4162



## Detailed Audit Report

### 1. Introduction

The internal audit of Nagar Panchayat Teghra covering the period from 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019 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 01.04.2017. The incumbency in the key administrative and executive position was as under:

“Sri Naseema Khatoun”, Chief Councilor/Chairman from 01.04.2017 to till date & “Shri Raman Kumar”, Executive Officer from 20.01.2019 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 improve ment / correctiv e 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.- 14562/82/ 15-16, Dated 22.06.2016	17	17	07	01	Rs.10,800.00	16	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.-14562/82/15-16 is given below:

<u>S.No. of Paras</u>	<u>Particulars</u>
Para- (I)	Irregularity in Purchase of High Mass Light of Rs. 50.96 lacs.
Para- (II)	Unnecessary Purchase of fogging machine of Rs.95,000.00.
Para- (III)	No Entry of Dustbin in Store Register.
Para- (IV)	Location of installed street light not provided and no entry in Store Ledger.
Para- (V)	Irregularity in making payment of Rs. 18.17 loan for SJSRY Scheme.
Para- (VI)	Violation of rules in implementation of scheme.
Para- (VII)	No deduction of late fine of Rs. 0,22 lakhs.
Para- (VIII)	Deviation of fund of Rs. 13.10 lakhs from BRGF.
Para- (IX)	Non collection of Mobile Tower Tax of Rs. 0.80 lakh.
Para- (X)	Excess payment of Rs. 7.53 lakhs in 13 <sup>th</sup> Finance Scheme.
Para- (XI)	Non deduction of TDS from Vehicle hiring Vendor.
Para- (XII)	Non deposit of Holding Tax along with different collected Taxes.
Para- (XIII)	Non maintenance of Grant Register.
Para- (XIV)	Non preparation of Financial statement, Annual Accounts and comparative Statements.
Para- (XV)	Non formation of Municipal Accounts Committee.
Para- (XVI)	Non imposition of Internal Sources Revenue.



#### 4. Finance

##### i. Budgetary provision and expenditure for the last three years

(Amount in Rs.)

Year	2016-17	2017-18	2018-19
Final / Revised Budget	34,49,34,000.00	22,88,47,006.00	1,10,96,86,000.00
Actual Expenditure	12,78,66,275.00	6,95,93,040.71	8,33,45,227.77
Savings (+)/ Excess (-)	<b>21,70,67,725.00</b>	<b>15,92,53,965.29</b>	<b>1,02,63,40,772.23</b>

##### ii. Volume of transactions

Period	Budgeted (2018-19)	Previous Year (2017-18)	Corresponding Period of Previous Year	Current Period (2018-19)	Cumulative for the current period
Opening balance	11,17,43,000.00	9,66,86,050.00	N.A.	11,66,61,074.58	11,66,61,074.58
Receipts	1,00,23,82,000.00	8,95,68,065.29		8,33,86,030.00	8,33,86,030.00
Total	<b>1,11,41,25,000.00</b>	<b>18,62,54,115.29</b>		<b>20,00,47,104.58</b>	<b>20,00,47,104.58</b>
Net Expenditure	1,10,96,86,000.00	6,95,93,040.71		8,33,45,227.77	8,33,45,227.77
Closing balance	<b>44,39,000.00</b>	<b>11,66,61,074.58</b>		<b>11,67,01,876.81</b>	<b>11,67,01,876.81</b>



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 31.03.2019				Balance as per Cash Book as on 31.03.2019	Remarks
S. No.	Bank Name	A/c No.	Balance		
1.	Treasury PLA	----	8,93,23,636.00	Rs.11,67,01,876.81	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 <b>Rs. 3,73,040.41</b> 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	34342111971	1,43,04,154.60		
3.	Central of India	3616753625	1,98,724.00		
4.	ICICI	255601000099	2,47,578.00		
5.	SBI	35241843458	27,735.00		
6.	Bandhan Bank	50160005105050	546.00		
7.	ICICI	255601000263	25,22,178.00		
8.	UCO Bank	13770110103135	33,249.58		
9.	SBI	32802443999	63,557.00		
10.	SBI	32733303867	82,63,340.75		
11.	Bandhan Bank	50160005505297	3,52,532.56		
12.	SBI	34342109020	9,62,995.50		
13.	Bank of Baroda	12200100020134	--		
14.	SBI	33314353616	205.96		
15.	SBI	32802443230	11,612.50		
16.	SBI	33586093539	7,572.00		
17.	SBI	33586091598	1,084.85		
18.	SBI	34148819780	7,525.50		
19.	SBI	33314378529	608.60		
		Total	11,63,28,836.40	11,67,01,876.81	

**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	2018-19
	<b>Total Receipts (A+B)</b>	<b>8,95,68,065.29</b>	<b>16,88,04,808.00</b>	<b>8,33,86,030.00</b>	<b>8,95,68,065.29</b>		
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>	<b>3,96,77,476.19</b>	<b>9,68,11,337.00</b>	<b>4,43,22,803.00</b>	<b>3,96,77,476.19</b>		
<b>1</b>	<b>Own Revenue Receipts (a+b)</b>	<b>62,00,399.19</b>	<b>69,94,839.00</b>	<b>36,16,555.00</b>	<b>62,00,399.19</b>		
a)	<b>Tax Revenue</b> (levied & collected by municipal body)	<b>35,63,368.00</b>	<b>21,58,986.00</b>	<b>23,99,496.00</b>	<b>35,63,368.00</b>		
i)	Property Tax	23,06,118.00	6,49,647.00	20,30,420.00	23,06,118.00		
ii)	Other tax (levied and collected by municipal body)	12,57,250.00	15,09,339.00	3,69,076.00	12,57,250.00		
b)	<b>Non-tax revenue</b> (levied and collected by municipal body)	<b>26,37,031.19</b>	<b>48,35,853.00</b>	<b>12,17,059.00</b>	<b>26,37,031.19</b>		
i)	Fees & Fines	--	--	--	--		
ii)	User Charges	26,37,031.19	--	12,17,059.00	26,37,031.19		
iii)	Other non-tax revenue (levied and collected by municipal body)	--	48,35,853.00	--	--		
<b>2</b>	<b>Other Revenue Receipts</b>	<b>--</b>	<b>--</b>	<b>7,50,371.00</b>	<b>--</b>		
a)	Income from interest/investments	--	--	7,50,371.00	--		
b)	Other Revenue Income	--	--	--	--		
<b>3</b>	<b>Transfer/Grants/Assigned Revenue</b>	<b>3,34,77,077.00</b>	<b>8,98,16,498.00</b>	<b>3,99,55,877.00</b>	<b>3,34,77,077.00</b>		



a)	State Assigned Revenue	--	--	--	--		
b)	State Finance Commission (SFC) Grants/Devolution	1,40,78,439.00	7,95,95,266.00	78,32,196.00	1,40,78,439.00		
c)	Octroi Compensation	--	--	--	--		
d)	Other State Government Transfers	--	--	13,73,298.00	--		
e)	Central Finance Commission (CFC) Grant	1,93,98,638.00	1,02,21,232.00	2,98,66,716.00	1,93,98,638.00		
f)	Other Central Government Transfers	--	--	--	--		
g)	Others	--	--	8,83,667.00	--		
<b>B</b>	<b>Capital Receipts</b>	<b>4,98,90,589.00</b>	<b>7,19,93,471.00</b>	<b>3,90,63,227.00</b>	<b>4,98,90,589.00</b>		
1	Sale of Municipal Land	--	--	--	--		
2	Loans (From State Govt. or Banks etc.)	--	--	--	--		
3	State Capital Account Grant (under State Schemes etc.)	2,09,43,136.00	1,55,55,862.00	1,37,97,600.00	2,09,43,136.00		
4	Central Capital Account Grant (under Central Schemes etc.)	2,89,47,453.00	5,64,37,609.00	2,52,65,627.00	2,89,47,453.00		
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
	<b>Total Expenditure (1+2)</b>	<b>6,95,93,040.71</b>	<b>12,78,66,275.00</b>	<b>8,33,45,227.77</b>	<b>6,95,93,040.71</b>		
<b>1</b>	<b>Revenue Expenditure</b>	<b>1,86,24,007.00</b>	<b>--</b>	<b>1,46,33,401.77</b>	<b>1,86,24,007.00</b>		
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	86,86,211.71	--	1,18,32,075.00	86,86,211.71		
1.2	Operation and Maintenance (O & M)	94,90,796.00	--	26,29,872.00	94,90,796.00		
1.3	Loan Repayment (Interest Payment)	--	--	--	--		
1.4	Others (any other revenue expenditure which is not Salaries, O&M or Interest Payment)	4,47,000.00	--	1,71,453.77	4,47,000.00		
<b>2</b>	<b>Capital Expenditure</b>	<b>5,09,69,033.00</b>	<b>--</b>	<b>6,87,11,826.00</b>	<b>5,09,69,033.00</b>		
2.1	All developmental works under Central/State specific schemes	5,09,69,033.00	--	6,87,11,826.00	5,09,69,033.00		



2.2	<b>Loan Repayments</b> (Principal Amount)	--	--	--	--		
2.3	<b>Other Capital Expenditure</b>	--	--	--	--		

**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.**

- vi. **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.** During Discussion, we were informed that the assignment of Double Entries has been started only from 1<sup>st</sup> January 2019. Details of Serial key of Tally is 775507347, License no. of Tally is AXX9S9JX2 and registered email id is teghra.nagarpanchayat@gmail.com provided to us. *(Annexure-II attached)*
- vii. **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 Collection – Irregularity :-

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

**Criteria** – Non-Collection of Property Tax/Holding Tax of Rs. 3,53,000.00 (as per MPR) by the concerned ULB.

**Condition** – Details of arrear of Property Tax has not been provided up to 31.03.2019.

**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 updating of Demand & Collection Register on regular interval.

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#### 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** – An Arrear of Rs.4,34,000.00 (as per MPR) on Mobile Tower upto 31.03.2019.

**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.

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Part-A (b)

- ❖ It is necessary to mention here that inspite of repeated request the concerned officials didn't provide any bill/vouchers for verifications and we are unable to comment on excess payment against bills and vouchers.



**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 .....

for the period from 01<sup>st</sup> ..... to .....

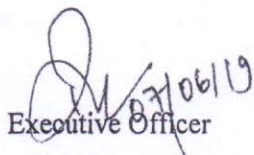
Certificate of completion of Survey/Assessment of 20 High Value Properties.


Name of ULB :- Nagar Panchayat Teghra  
Period :- April 2018 to June 2018  
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	20	-	18771/-	
2	01	-	43021/-	
3	20	-	35891/-	
4	20	-	21691/-	
5	04	-	11161/-	
6	09	06	10191/-	
7	09	-	11191/-	
8	04	-	23541/-	
9	04	-	10021/-	
10	04	-	11401/-	
11	05	-	24821/-	
12	07	322	30101/-	
13	06	-	18031/-	
14	14	-	16781/-	
15	05	-	2805	
16	06	-	2932	
17	10	-	10462	
18	03	81	3434	
19	01	-	2356	
20	102	09	<del>2165</del> 41651/-	

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

  
Executive Officer

  
Tax Inspector



Internal Audit Report of .....

for the period from 01<sup>st</sup> ..... to .....

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

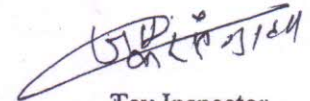
Name of ULB :- Nagar Panchayat Teghra  
 Period :- July-2018 to September-2018 अथ  
 Name of C.A. Firm :- A.K. Salampuria & Associates

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	06	—	1545	
2	<del>356</del> 06	356	2520/-	
3	01	—	7146/-	
4	05	—	3595/-	
5	03	—	3246	
6	08	—	3450/-	
7	06	—	3743/-	
8	03	—	3246/-	
9	03	—	3246/-	
10	07	—	4578	
11	15	—	3303	
12	15	—	3197	
13	04	—	3088	
14	04	—	4623	
15	07	316	4804/-	
16	100	09	4295/-	
17	05	—	26745/-	
18	<del>26</del> 19	26	5196/-	
19	01	320	4719/-	
20	15	273	9386/-	

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

  
 Executive Officer

  
 Tax Inspector



Internal Audit Report of .....

for the period from 01<sup>st</sup> ..... to .....


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

Name of ULB :- Nagar Panchayat Teghra  
Period :- October 2018 to December -2018 एवं 31 -  
Name of C.A. Firm :- A.K. Salampuria & Associates January 2019 तः

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	05	-	3358/-	
2	04	-	3358	
3	05	-	5529/-	
4	05		11459/-	
5	05		64843/-	
6	05	-	25804/-	
7	01	-	8053	
8	05		26745/-	
9	19		9626/-	
10	03		10804/-	
11	06		15635/-	
12	19		7169	
13	09		9175	
14	14	270	14120/-	
15	15	<del>7898</del>	07833/-	
16	03		13081/-	
17	06		17980	
18	20		36781/-	
19	20		10580/-	
20	19		79200/-	गादाम

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

  
Executive Officer

  
Tax Inspector



Internal Audit Report of Nagar Panchayat, Teghra  
for the period from 01<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019

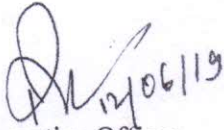
Certificate of completion of Survey/Assessment of 20 High Value Properties.

Name of ULB :- NAGAR PANCHAYAT TEGHRA  
Period :- 01-01-2019 to 31-03-2019  
Name of C.A. Firm :- A.K. Salampuria & Associates

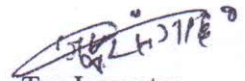
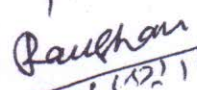
This is to certify that following 20 High Value Properties has been surveyed and checked by the concerned C.A. Firm.

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	16	—	79200/-	
2	05	—	64843/-	
3	05	—	10744/-	
4	14	—	7067/-	
5	20	—	6469/-	
6	08	—	7923/-	
7	08	—	5704/-	
8	16	—	6037/-	
9	19	—	9626/-	
10	16	—	23190/-	
11	16	—	9216/-	
12	07	—	1016/-	
13	09	—	7718/-	
14	06	—	5314/-	
15	05	—	5005/-	
16	05	—	74569/-	
17	03	—	5705/-	
18	06	—	4855/-	
19	05	—	4406/-	
20	09	—	<del>5705</del> 9175/-	

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

  
Executive Officer



  
Tax Inspector  
  
97 (12) 1601

## 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 properly maintained
6.	Schemes Register	Not properly 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 properly maintained

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

- b. **Irregularity in Procurement Process:-** In spite of our several visit and repeated request, no any file relating to procurement or tenders for the period from 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019 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 <sup>th</sup> 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 entry 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 2018-19 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, GST & 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 properly maintained by the concerned ULB. Grant received in F.Y.-2018-19 is Rs.627.87 Lakhs out of which UCs of Rs. 100.57 Lakhs have been submitted to the Department and Rs. 527.30 Lakhs are intact in Treasury PLA.
- j. **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.
- k. **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.
- l. **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.



### 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	Reported in Part-A (b) & Part-



	and policies.	
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: 10.02.2020

For A. K. Salampuria & Associates  
Firm Regn. No.-004285C

Chartered Accountants

*Annand Dokania*  
(CA. Annand Dokania)

Partner

M. No. 400822



# NAGAR PANCHAYAT TEGHRA 2018-19

PO-TEGHRA, DIS -BEGUSARAI

BIHAR

## Receipts & Payments

1-Apr-2018 to 31-Mar-2019

Page 1

Receipts	1-Apr-2018 to 31-Mar-2019	Payments	1-Apr-2018 to 31-Mar-2019
<b>Opening Balance</b>	11,66,61,074.39	<b>Current Liabilities</b>	2,65,09,565.00
Bank Accounts	11,66,61,074.39	5th Finance Fund	84,52,690.00
<b>Current Liabilities</b>	7,82,81,398.00	State Finance (Water Supply)	1,65,99,564.00
5th Finance Fund	1,86,25,640.00	Duties & Taxes	14,57,311.00
Buda	1,37,97,600.00	C.G.S.T	1,17,351.00
Civil Aminites	63,61,200.00	Roylity	10,18,856.00
E&O Salary Mad	7,00,000.00	Sd	2,03,753.00
H.F.A FUND	2,22,60,000.00	S.G.S.T	1,17,351.00
KABIR ANTYOSTI FUBD (NORMAL)	3,60,000.00	<b>Fixed Assets</b>	2,18,72,668.00
Kabir Antyosti Vishesh	9,000.00	Bas Shidhi	1,550.00
Namami Gange Scheem	40,000.00	Ceilling Fan	11,430.00
NULM FUND	94,059.00	DRAINAGE	35,20,713.00
Parshad Bhatta Mad	4,08,000.00	No Entry Board	22,300.00
SBM FUND	73,20,157.00	OFFICE VAN BOLERO	21,289.00
Stamp Duty Fund	63,04,502.00	Public Toilet	19,27,497.00
Duties & Taxes	20,01,240.00	ROAD & BRIDGE	1,38,48,844.00
C.G.S.T	1,53,287.00	Stadium Galary	24,28,000.00
I.G.S.T @2%	61,522.00	SUMMERSABLE PUMP	91,045.00
Labour Cess	2,02,555.00	<b>Current Assets</b>	5,37,700.00
Roylity	4,17,016.00	Loans & Advances (Asset)	5,37,700.00
Sd	10,13,573.00	ASHISH KR	3,09,000.00
S.G.S.T	1,53,287.00	KRISHNA MURARI KR	2,23,700.00
<b>Current Assets</b>	1,50,000.00	PRAVEEN KR	5,000.00
Loans & Advances (Asset)	1,50,000.00	<b>Suspense A/c</b>	1,33,394.00
KRISHNA MURARI KR	1,50,000.00	G.S.T Bank	1,33,394.00
<b>Indirect Incomes</b>	43,36,605.00	<b>Indirect Expenses</b>	3,44,73,210.58
BANK INT	7,49,776.00	ADVERTIESMENT A/C	9,82,888.00
BOARN & DEATH CERTIFICATE FEE	3,410.00	All Infra Assets Repairing Exp A/c	3,36,873.00
BOQ	2,13,000.00	BANK CHARGE	5,202.58
DELUX TOILET INSTOLMENT	18,500.00	Chuna /Bleaching Purchase	20,025.00
HOLDING TAX	20,30,420.00	Computer Consumable Exp	3,450.00
MISLANIOUS INCOME	3,09,839.00	Computer Repairing	10,700.00
NAKSA SULK	3,27,760.00	Drinkning Water Bill	39,250.00
No Entry Fine	6,000.00	DUSTBEEN	45,15,639.70
SAPTIC TANK & WATER TANK	2,43,400.00	ELECTRICAL ASSETS REPAIRING	22,26,010.00
Suspence A/c	3,88,500.00	E.O Salary	10,20,051.00
TOWER RENUAL CHARGE	46,000.00	FESTIVAL EXP	21,500.00
<b>Indirect Expenses</b>	8,28,677.00	Flex Printing	6,146.00
Advance to Supplire &Cont	2,78,787.00	HFA LABHARTHI	63,92,000.00
BANK CHARGE	595.00	HIRE C.C.T.V	25,600.00
E.O Salary	71,308.00	Jharu /chuna /bleaching	29,586.00
HFA LABHARTHI	62,000.00	Kabir Antyosti Labharthi (Normal)	51,000.00
Kabir Antyosti Labharthi (Normal)	21,000.00	KAMBAL EXP	1,37,080.00
SBM LABHARTHI	1,30,500.00	Legal Exp	1,500.00
Carried Over	20,02,57,754.39	Carried Over	8,35,26,537.58



continued ...

Receipts		Payments	
1-Apr-2018 to 31-Mar-2019		1-Apr-2018 to 31-Mar-2019	
Brought Forward	20,02,57,754.39	Brought Forward	8,35,26,537.58
T.D.S	2,64,077.00	Misc Exp	2,110.00
ADMINISTRATIVE EXP	410.00	Mobile Internet Exp	848.00
OFFICE EXP	410.00	Namami Gange Programe Exp	58,984.00
		Office Van and Tractore and Machine Repairing	1,15,411.00
		Pariwarik Labh	20,000.00
		Parshad Bhatta	2,72,000.00
		Postage and Courier Exp	282.00
		R.OFF	0.30
		SBM LABHARTHI	59,43,000.00
		Scheem Programe Exp	19,745.00
		Scruce Driver	1,345.00
		S.H.G	1,60,000.00
		T.D.S	2,01,128.00
		Tep 50 Mtr	190.00
		Wages Arrier	21,591.00
		ADMINISTRATIVE EXP	1,18,32,075.00
		DAILY WAGES	55,50,237.00
		DRINKING WATER BILL	4,560.00
		OFFICE ELECTRICICTY BILL	19,133.00
		OFFICE EXP	70,116.00
		PETROL & DEASEL EXP	3,96,413.00
		PRINTING & STATIONERY EXP	31,640.00
		STREET LIGHT ELECTRIC BILL	57,12,716.00
		TEE & FOOING EXP	35,260.00
		TRAVLLING EXP	12,000.00
		Closing Balance	11,67,01,876.81
		Bank Accounts	11,67,01,876.81
<b>Total</b>	<b>20,02,57,754.39</b>	<b>Total</b>	<b>20,02,28,414.39</b>

Date: - 10.02.2020

UDIN- 20400822 AAAA C4162

Anand DOKANIA









# कार्यालय नगर पंचायत तेघड़ा

श्री रमण कुमार

कार्यालय पदाधिकारी

नगर पंचायत तेघड़ा

email id-teghra.nagarpanchayat@gmail.com

Date:-07/06/2019

## Management reply on initial Internal Audit observation of 2nd Quarter of FY 2018-19

A discussion has been done with the Audit Executive of the Internal Audit Firm, "A. K. Salampuria & Associates" on the Audit Observation of the financial year 2nd Qr of FY 2018-19 and we kept in the mind and follow their recommendation and suggestion on the areas of process and control weakness in best manner. Some of the serious issues has been given below which were discussed with them.

A.K. Salampuria & Associates

Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1	नगर पंचायत, तेघड़ा के द्वारा वित्तीय वर्ष 2018-2019 में भवन कर के लिए कुल रु. 23,75,000.00 की वसूली की जानी थी, परन्तु 2nd Qtr में मात्र रु.5,94,000.00 की गयी।	शेष 21 लाख का बकाया है - (विशेष कर) 31 लाख 6 हजार की - 11 लाख (गुजरा विभाग) है।
2	भवन कर सम्बंधित रसीद क्रमवार निर्गत नहीं किया गया है। इसके लिए निर्गत पंजी प्रस्तुत नहीं की गयी।	वर्तमान में भवन कर और 2 लाख 5 हजार 2 सौ रुपये की मात्र (निर्गत) की जा रही है। यह पंजी कर (विशेष कर) और कर (विशेष कर) है।
3	सम्बंधित कार्यालय के द्वारा Royalty, Labour Cess, Vat, TDS और GST से संबन्धित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है। तथा जमा का कोई विवरण नहीं दिया गया है।	वर्तमान में (विशेष कर) और कर (विशेष कर) की मात्र (विशेष कर) है।
4	सम्बंधित कार्यालय के द्वारा फिक्स्ड एसेट्स रजिस्टर तैयार नहीं किया जाता है।	वर्तमान में FIA Register तैयार (विशेष कर) है।
5	नगर पंचायत, तेघड़ा में रु. 4,34,000.00 का मोबाइल टावर टैक्स बकाया है जिसकी वसूली की जानी है। नगर पंचायत, तेघड़ा में मोबाइल टावर टैक्स से संबंधित माँग और वसूली पंजी का संघारण नहीं किया जाता है जिसके फलस्वरूप इसके मांग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	मोबाइल टावर टैक्स का 11/2 लाख (विशेष कर) और कर (विशेष कर) है।
6	वित्तीय वर्ष 2018-19 के 2nd Qtr का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	Bank Statement to BRS तैयार कर (विशेष कर) है।



7	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार कैश बुक नहीं लिखा जाता है।	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार कैश बुक नहीं लिखा जाता है।
8	नगर पंचायत, तेघड़ा 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।	नगर पंचायत, तेघड़ा 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।
9	नगर पंचायत, तेघड़ा में होलिंग टैक्स की राशि वसूली के 15-20 दिनों के उपरांत जमा किया जाता है।	नगर पंचायत, तेघड़ा में होलिंग टैक्स की राशि वसूली के 15-20 दिनों के उपरांत जमा किया जाता है।
10	नगर पंचायत, तेघड़ा द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report का Compliance उपलब्ध नहीं कराया गया है।	AG Audit, Internal Audit का Compliance report (अनुपालन रिपोर्ट) उपलब्ध नहीं कराया गया है।
11	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।
12	सम्बंधित नगर पंचायत के द्वारा ट्रेड लाइसेंस फीस की वसूली नहीं की जाती है।	सम्बंधित नगर पंचायत के द्वारा ट्रेड लाइसेंस फीस की वसूली नहीं की जाती है।
13	नगर पंचायत तेघड़ा 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।	नगर पंचायत तेघड़ा 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।
14	हमें डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	हमें डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।
15	सम्बंधित कार्यालय द्वारा खरीदारी से सम्बंधित कोई भी संचिका उपलब्ध नहीं कराई गयी है।	सम्बंधित कार्यालय द्वारा खरीदारी से सम्बंधित कोई भी संचिका उपलब्ध नहीं कराई गयी है।
16	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।
17	सम्बंधित कार्यालय द्वारा दुकान किराया का वसूली नहीं की जाती है।	सम्बंधित कार्यालय द्वारा दुकान किराया का वसूली नहीं की जाती है।
18	सम्बंधित कार्यलय द्वारा वर्ष 2003-04 से वर्ष 2018-19 तक कोई भी उपयोगिता प्रमाण पत्र संश्लेषित नहीं है।	सम्बंधित कार्यलय द्वारा वर्ष 2003-04 से वर्ष 2018-19 तक कोई भी उपयोगिता प्रमाण पत्र संश्लेषित नहीं है।







9/11/17 to 18/11/17 (17/11/17) Demand & Collection Register for 17/11/17 to 18/11/17  
 9/11/18 to 18/11/18 (18/11/18) Demand & Collection Register for 18/11/18 to 19/11/18

8	नगर पंचायत, तेघड़ा 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।	9/11/17 to 18/11/17 (17/11/17) Demand & Collection Register for 17/11/17 to 18/11/17
9	नगर पंचायत, तेघड़ा में होलिंग टैक्स की राशि वसूली के 15-20 दिनों के उपरांत जमा किया जाता है।	9/11/18 to 18/11/18 (18/11/18) Demand & Collection Register for 18/11/18 to 19/11/18
10	नगर पंचायत, तेघड़ा द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report का Compliance उपलब्ध नहीं कराया गया है।	9/11/17 to 18/11/17 (17/11/17) Demand & Collection Register for 17/11/17 to 18/11/17
11	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।	9/11/18 to 18/11/18 (18/11/18) Demand & Collection Register for 18/11/18 to 19/11/18
12	सम्बंधित नगर पंचायत के द्वारा ट्रेड लाइसेंस फीस की वसूली नहीं की जाती है।	9/11/17 to 18/11/17 (17/11/17) Demand & Collection Register for 17/11/17 to 18/11/17
13	नगर पंचायत तेघड़ा 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।	9/11/18 to 18/11/18 (18/11/18) Demand & Collection Register for 18/11/18 to 19/11/18
14	हमें डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	9/11/17 to 18/11/17 (17/11/17) Demand & Collection Register for 17/11/17 to 18/11/17
15	सम्बंधित कार्यालय द्वारा खरीदारी से सम्बंधित कोई भी संचिका उपलब्ध नहीं कराई गयी है।	9/11/18 to 18/11/18 (18/11/18) Demand & Collection Register for 18/11/18 to 19/11/18
16	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	9/11/17 to 18/11/17 (17/11/17) Demand & Collection Register for 17/11/17 to 18/11/17
17	संबंधित कार्यालय द्वारा दुकान किराया का वसूली नहीं की जाती है।	9/11/18 to 18/11/18 (18/11/18) Demand & Collection Register for 18/11/18 to 19/11/18
18	संबंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2018-19 तक कोई भी उपयोगिता प्रमाण पत्र लंबित नहीं है।	9/11/17 to 18/11/17 (17/11/17) Demand & Collection Register for 17/11/17 to 18/11/17
19	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समायोजन का पता नहीं लगाया जा सकता है।	9/11/18 to 18/11/18 (18/11/18) Demand & Collection Register for 18/11/18 to 19/11/18



20	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	9th 11th 12th 13th 14th 15th 16th 17th 18th 19th 20th 21st 22nd 23rd 24th 25th 26th 27th 28th 29th 30th 31st 1st 2nd 3rd 4th 5th 6th 7th 8th 9th 10th 11th 12th 13th 14th 15th 16th 17th 18th 19th 20th 21st 22nd 23rd 24th 25th 26th 27th 28th 29th 30th 31st
21	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	
22	नगर पंचायत 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।	General Agency of Garhachya Sagar & Co. 01/11/18, F.A Register 04/06/18 only 01/11/18
23	वाहन LOG Book सही प्रकार से संधारित नहीं किया गया है जिसके कारण ईंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का पंजीयन प्रमाणपत्र, बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	9th 11th 12th 13th 14th 15th 16th 17th 18th 19th 20th 21st 22nd 23rd 24th 25th 26th 27th 28th 29th 30th 31st 1st 2nd 3rd 4th 5th 6th 7th 8th 9th 10th 11th 12th 13th 14th 15th 16th 17th 18th 19th 20th 21st 22nd 23rd 24th 25th 26th 27th 28th 29th 30th 31st
24	P.C.C. सड़क निर्माण कार्य के संचिकाओं में NIT के अनुसार फोटो उपलब्ध नहीं है।	NIT के अंतर्गत उपलब्ध नहीं है।
25	संबंधित कार्यालय के द्वारा 3rd Qtr (2017-2018) में डीलक्स टॉयलेट के लिए रु. 3,22,000.00 का भुगतान किया गया है, परन्तु इससे सम्बंधित कोई संचिका अथवा जानकारी नहीं दी गयी है।	3rd Qtr (2017-2018) में डीलक्स टॉयलेट के लिए रु. 3,22,000.00 का भुगतान किया गया है, परन्तु इससे सम्बंधित कोई संचिका अथवा जानकारी नहीं दी गयी है।
26	कार्गेशन आमंत्रण सूचना सं० 09/2017-18 के माध्यम से 1500 तथा 500 अतिरिक्त कम्बल की खरीदारी की गयी, परन्तु रु. 5,84,080.00 कुल का भुगतान प्राप्त केश मेमो के द्वारा किया गया है, जो अमान्य है। इससे सम्बंधित टैक्स इनवॉइस आपूर्तिकर्ता के द्वारा नहीं दिया गया है, तथा सम्बंधित कर्मों के द्वारा कोई भी विपत्र भुगतान के लिए पास फॉर पेमेंट किया गया है। इस क्रय के लिए रु. 100.00 के स्टाम्प पेपर पर किया गया है, जो अमान्य है।	कार्गेशन आमंत्रण सूचना सं० 09/2017-18 के माध्यम से 1500 तथा 500 अतिरिक्त कम्बल की खरीदारी की गयी, परन्तु रु. 5,84,080.00 कुल का भुगतान प्राप्त केश मेमो के द्वारा किया गया है, जो अमान्य है। इससे सम्बंधित टैक्स इनवॉइस आपूर्तिकर्ता के द्वारा नहीं दिया गया है, तथा सम्बंधित कर्मों के द्वारा कोई भी विपत्र भुगतान के लिए पास फॉर पेमेंट किया गया है। इस क्रय के लिए रु. 100.00 के स्टाम्प पेपर पर किया गया है, जो अमान्य है।
27	सम्बंधित कार्यालय के द्वारा नुक्कर नाटक के लिए दि. 23.01.2018 को रु. 2,33,240.00 का भुगतान किया गया है। परन्तु वाई नं. 02,03,06,07,10,11,15,16,25 के लिए प्रदर्शन प्रमाण नहीं पाया गया है।	23.01.2018 को रु. 2,33,240.00 का भुगतान किया गया है। परन्तु वाई नं. 02,03,06,07,10,11,15,16,25 के लिए प्रदर्शन प्रमाण नहीं पाया गया है।

For A.K. Salampuria & Associates

Anish Kumar  
Audit Executive  
(Anish Kumar)

Executive Officer

Nagar Panchayat Teghra,  
07/10/19



# कार्यालय नगर पंचायत तेघड़ा

श्री रमण कुमार

कार्यालय पदाधिकारी

नगर पंचायत तेघड़ा

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Date:-07/06/2019

## Management reply on initial Internal Audit observation of 4th Quarter of FY 2018-19

A discussion has been done with the Audit Executive of the Internal Audit Firm, "A. K. Salampuria & Associates" on the Audit Observation of the financial year 4th Qr of FY 2018-19 and we kept in the mind and follow their recommendation and suggestion on the areas of process and control weakness in best manner. Some of the serious issues has been given below which were discussed with them.

A.K. Salampuria & Associates  
Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1	नगर पंचायत, तेघड़ा के द्वारा वित्तीय वर्ष 2018-2019 में भवन कर के लिए कुल रु. 23,75,000.00 की वसूली की जानी थी, परन्तु 4th Qr में मात्र रु.20,22,000.00 की गयी।	शोध राशि की वसूली हेतु संबंधित व्यापक विवरण की मोडल निर्गत किया गया है
2	भवन कर सम्बंधित रसीद क्रमवार निर्गत नहीं किया गया है। इसके लिए निर्गत पंजी प्रस्तुत नहीं की गयी।	
3	सम्बंधित कार्यालय के द्वारा Royalty, Labour Cess, Vat, TDS और GST से संबन्धित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है। तथा जमा का कोई विवरण नहीं दिया गया है।	
4	सम्बंधित कार्यालय के द्वारा फिक्स्ड एसेट्स रजिस्टर तैयार नहीं किया जाता है।	
5	नगर पंचायत, तेघड़ा में रु. 4,34,000.00 का मोबाइल टावर टैक्स बकाया है जिसकी वसूली की जानी है। नगर पंचायत, तेघड़ा में मोबाइल टावर टैक्स से संबंधित मांग और वसूली पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप इसके मांग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	
6	वित्तीय वर्ष 2018-19 के 4th Qr का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	
7	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	



8	नगर पंचायत, तेघड़ा 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।	
9	नगर पंचायत, तेघड़ा में होल्डिंग टैक्स की राशि वसूली के 15-20 दिनों के उपरांत जमा किया जाता है।	
10	नगर पंचायत, तेघड़ा द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report का Compliance उपलब्ध नहीं कराया गया है।	
11	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होल्डिंग टैक्स की वसूली नहीं की जाती है।	व्यक्ति पंचायत तेघड़ा द्वारा विख्यात विभागा से होल्डिंग टैक्स राशि वसूल की गई है। शोध भवनों की राशि वसूल किया गया है।
12	सम्बंधित नगर पंचायत के द्वारा ट्रेड लाइसेंस फीस की वसूली नहीं की जाती है।	ट्रेड लाइसेंस फीस वसूलने की प्रक्रिया चालू कर दी गयी है।
13	नगर पंचायत तेघड़ा 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।	
14	हमें डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	
15	सम्बंधित कार्यालय द्वारा खरीदारी से सम्बंधित कोई भी संचिका उपलब्ध नहीं कराई गयी है।	
16	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	
17	सम्बंधित कार्यालय द्वारा दुकान किराया का वसूली नहीं की जाती है।	नगर पंचायत तेघड़ा का ध्यायी दुकान नहीं है।
18	सम्बंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2018-19 तक कोई भी उपयोगिता प्रमाण पत्र लंबित नहीं है।	सत्य है।
19	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समायोजन का पता नहीं लगाया जा सकता है।	
20	सम्बंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	अनुदान पंजी और योजना पंजी उपलब्ध करा दिया गया है।



21	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	
22	नगर पंचायत 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।	
23	वाहन LOG Book सही प्रकार से संधारित नहीं किया गया है जिसके कारण ईंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का पंजीयन प्रमाणपत्र, बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	
24	P.C.C. सड़क निर्माण कार्य के संचिकाओं में NIT के अनुसार फोटो उपलब्ध नहीं है।	NIT में फोटो एवं संबंधित क्लिपकार्ड का नियंत्रण नहीं है।
25	संबंधित कार्यालय के द्वारा 3rd Qtr (2017-2018) में डीलक्स टॉयलेट के लिए रु. 3,22,000.00 का भुगतान किया गया है, परन्तु इससे सम्बंधित कोई संचिका अथवा जानकारी नहीं दी गयी है।	संचिका उपलब्ध करा दिया गया है।
26	कार्टेशन आमंत्रण सूचना सं० 09/2017-18 के माध्यम से 1500 तथा 500 अतिरिक्त कम्बल की खरीदारी की गयी, परन्तु रु. 5,84,080.00 कुल का भुगतान प्राप्त केश मेमो के द्वारा किया गया है, जो अमान्य है। इससे सम्बंधित टैक्स इनवाइस आपूर्तिकर्ता के द्वारा नहीं दिया गया है, तथा सम्बंधित कर्मों के द्वारा कोई भी विपत्र भुगतान के लिए पास फॉर पेमेंट किया गया है। इस क्रय के लिए रु. 100.00 के स्टाम्प पेपर पर किया गया है, जो अमान्य है।	
27	सम्बंधित कार्यालय के द्वारा नुक्कर नाटक के लिए दि. 23.01.2018 को रु. 2,33,240.00 का भुगतान किया गया है। परन्तु वाई नं. 02,03,06,07,10,11,15,16,25 के लिए प्रदर्शन प्रमाण नहीं पाया गया है।	जिस स्थल पर नुक्कर नाटक किया गया व उल्लेख के कारण के लिए प्रमाण पत्र भेजा है।

Executive Officer

Nagar Panchayat, Patna 07/19

For A.K. Salampuria & Associates

Anish Kumar  
Audit Executive  
(Anish Kumar)



**TALLY INSTALLATION CERTIFICATE****From**

Executive Officer  
Teghra Nagar Panchayat  
Teghra

**To**

The Principal Secretary  
Urban Development & Housing Department (UD&HD)  
Vikash Bhawan, Patna

**Subject** - Certificate of Tally Installation at Teghra Nagar Panchayat for project namely

**Project** - "Field Level Agencies for Preparation of Accounts on Double Entry Accounting System in 35 Urban Local Bodies of Bihar."

Respected Sir,

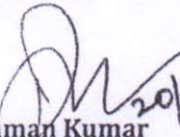
With reference to above subject, we hereby confirm that A.P Sanzgiri & Co., Chartered Accountants has successfully installed Tally in computer system at Teghra Nagar Panchayat.

Given below are the details of Installed Tally -

1.	Tally Licence Number	775507347
2.	Tally Serial Number	AYX9S9JX2
3.	Registered Email ID	teghra.nagarpanchayat@gmail.com
4.	Password	Teghra@123

Also find attached screen shot of tally installation.

Thanking You,

  
Raman Kumar  
(Executive Officer)  
Teghra Nagar Panchayat  
कार्यपालक पदाधिकारी  
नगर पंचायत तेघड़ा

Banerji  
20/08/19

① T. Ram Leda 1 day in Month

② MAS 1 day in Month

③ MAH 5 day in Month  
mid e

Yak  
14.11.19



Date: - 10.02.2020

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 Panchayat Teghra** relating to fund of **Rs.627.87 Lakhs** allotted during the financial year 2018-19, out of which Utilization Certificate of **Rs. 100.57 Lakhs** has been submitted to the department and rest Unutilized Grant of Rs. 527.30 Lakhs are lying in PLA A/C.

Sl. No.	Name of Scheme	Grant Received (Rs. In Lakhs)	Grant Utilised and UCs Submitted. (Rs. In Lakhs)	Grant Utilised but UCs pending. (Rs. In Lakhs)	Unutilized Balance lying in PLA as on 31.03.2019(Rs. In Lakhs)
1	14th Finance	178.21	60.57	-	117.64
2	Nali Gali Pakkikaran Yojana	190.75	20.00	-	170.75
3	5th Finance	186.24	13.00	-	173.24
4	E.O. Salary	7.00	7.00	-	-
5	Ward Parshad Allowance	4.08	-	-	4.08
6	Peshakar	-	-	-	-
7	Nagrik Suvidha	61.59	-	-	61.59
8	Har Ghar Nal ka Jal Yojna	-	-	-	-
9	E Governance	-	-	-	-
<b>Total</b>		<b>627.87</b>	<b>100.57</b>	<b>-</b>	<b>527.30</b>

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

*Annand Dokania*  
(CA. Annand Dokania)

Partner  
M. No. - 400822



UDIN - 20400822AAAACC4162

# कार्यालय- नगर पंचायत तेघड़ा

श्री रमन कुमार  
कार्यपालक पदाधिकारी  
नगर परिषद तेघड़ा ।

email id-teghra.nagarpanchayat@gmail.com

## TO WHOME IT MAY CONCERN

### CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED BYA.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 Panchayat Teghra of 1<sup>st</sup> Quarter of F.Y.-2018-2019 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 20.02.2019 to 22.02.2019 & 07.03.2019 to 09.03.2019.

Thanks

Regards

  
Executive Officer



Nagar Panchayat, Teghra.

# कार्यालय- नगर पंचायत तेघड़ा

श्री रमन कुमार

कार्यपालक पदाधिकारी

नगर परिषद तेघड़ा |

email id-teghra.nagarpanchayat@gmail.com


TO WHOME IT MAY CONCERN

CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED  
BYA.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 Panchayat Teghra of 2<sup>nd</sup> Quarter of F.Y.-2018-2019 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 20.02.2019 to 22.02.2019 & 07.03.2019 to 09.03.2019.

Thanks

Regards

  
Executive Officer

Nagar Panchayat, Teghra.



# कार्यालय- नगर पंचायत तेघड़ा

श्री रमन कुमार

कार्यपालक पदाधिकारी

नगर परिषद तेघड़ा |

email id-teghra.nagarpanchayat@gmail.com

## TO WHOME IT MAY CONCERN


### CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED

### BYA.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 Panchayat Teghra of 3<sup>rd</sup> Quarter of F.Y.-2018-2019 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 20.02.2019 to 22.02.2019 & 07.03.2019 to 09.03.2019.

Thanks

Regards

  
Executive Officer

Nagar Panchayat, Teghra.



# कार्यालय- नगर पंचायत तेघड़ा

श्री रमन कुमार

कार्यपालक पदाधिकारी

नगर परिषद तेघड़ा |

email id-teghra.nagarpanchayat@gmail.com

TO WHOME IT MAY CONCERN

CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED  
BYA.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 Panchayat Teghra of 4<sup>th</sup> Quarter of F.Y.-2018-2019 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 20.02.2019 to 22.02.2019 & 07.03.2019 to 09.03.2019.

Thanks

Regards

  
Executive Officer

Nagar Panchayat, Teghra.

