



नगर विकास एवं आवास विभाग  
URBAN DEVELOPMENT & HOUSING DEPARTMENT  
Government of Bihar

# INTERNAL AUDIT REPORT

FOR  
FY 2018-19

## NASIRGANJ NAGAR PANCHAYAT

**GROUP-06**  
**ULBs-18**

**Vinod & Co. LLP**  
CHARTERED ACCOUNTANTS  
We Plant Quality





To

The Secretary,  
Urban Development & Housing Department,  
Patna-Bihar

**Sub:** Submission of Nasirganj Nagar Panchayat Annual Internal audit report with management comments for the financial year 2018-19.

**Ref No.:** Project No. 07/I.A.-115/17-83 (NTP) dated; 16.01.2019

Dear Sir,

With Referenceto the above, we Vinod Singhal & Co.,LLP Chartered Accountants appointed as internal auditor of 18 ULBs of Bihar under Group-06 for the project namely "Appointment of internal auditor of 140 ULBs of Bihar."

As we have conducted Annual internal audit of Nasirganj Nagar Panchayat for the financial year 2018-19. ThroughThis letter we are submitting Annual internal audit report of Nasirganj Nagar Panchayat for the F.Y.2018-19 with management comments.

We confirm that the internal audit report has been prepared as per terms of reference of RFP.

Thanking You

For Vinod Singhal & Co, LLP  
Chartered Accountants  
FRN: 005826C/C400276



CA Krishan Kumar Sodhani  
M.No:- 404603

UDIN No.:- 20404603AAAA155297

Date: 22-12-2020

Place: Patna

CC:State Level Project Monitoring Unit  
PSP Financials Consultants Pvt. Ltd.

## CONTENTS

Project Title	Internal audit of 18 ULBs of Group-06 of Bihar
Report Title	Annual internal audit report of Nasirganj Nagar Panchayat
Period	1 <sup>st</sup> Apr -2018 to 31 <sup>st</sup> -March-2019
Reporting Entity	Vinod Singhal & Co., LLP, Chartered Accountants
Reporting for	Nasirganj Nagar Panchayat
Report Prepared by	Team, Vinod Singhal & Co. LLP
Date of submission	30 <sup>th</sup> Dec 2019



## EXECUTIVE SUMMARY

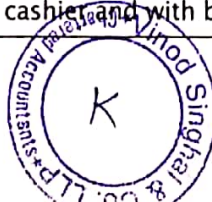
### 1. INTRODUCTION

Name of the Municipality	Nasirganj Nagar panchayat
Period covered under current audit	01.04.2018 to 31.03.2019
Name of Municipal Executive Officer for the period under Audit	Mr.Sushil Kumar

### 2. RESULTS AND FINDINGS

- **Strengths observed during audit engagement**  
In the existing system as prevailing in the Nagar Panchayat day to day work is in progressive manner in respect of execution of the projects.
- **Weaknesses observed in the functioning of office, maintenance of records etc. observed during the audit engagement:**

Sl No	Audit Observations
	Non comply AG report for the F.Y. 2015-16 to 2017-18
2	Budget not prepared in proper manner and guidance given by <u>UD&amp;HD GoB:</u>
3	Non-Maintaining form No. 28 and 29 for Government Grant
4	Not preparing Annual Account for the FY 2015-16, 2016-17, 2017-18 and 2018-19
5	Not preparing financial statement and balance sheet for the FY 2015-16, 2016-17, 2017-18 and 2018-19
6	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.
7	Non-Implementation of Double Entry Accounting System
8	No details were made available regarding meeting of municipal accounts committee held during the Q-1 of financial year 2019-20.
9	<b>Non-levy of following taxes</b> <ul style="list-style-type: none"><li>* Surcharge on transfer of lands and buildings</li><li>* Water tax</li><li>* Fire tax.</li><li>* Surcharge on electricity consumption within the municipal area</li><li>* Tax on congregations.</li><li>* Tax on pilgrims and tourists.</li><li>* Tax on profession.</li><li>* Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles.</li><li>* User Charges for provision of water-supply, drainage and sewerage</li><li>* User Charges for Solid Waste Management</li><li>* User Charges for Parking Facility</li><li>* User Charges for Garbage Clearance</li><li>* Collection of fees for sanction of building plans and issue of completion certificates,</li><li>* Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,</li><li>* Collection of Development Charges</li></ul>
10	Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22



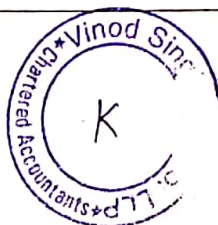
12	Delay in payment of due date bills
13	Non-preparation of vouchers
14	Non-maintenance of required registers as per Rule No. -3 of BMAR-2014
15	Non-maintenance of register for all Procurements with value above Rs. 15,000
16	Missing signature of wages worker and stamp of ULB on muster roll register
17	Non-preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014
18	Non-compliance of statutory compliance
19	Non-availability of records regarding remittance of pension and leave encashment contributions, any other amounts which the municipality is liable to remit towards the retirement dues of employees, including employees on deputation;(BMAR Rule No.-130)
20	Non-providing of records regarding stores
21	Non-investment of surplus fund of ULB
22	Deficiency in payroll system
23	No proper internal control
24	Registration fee and Renewal Charges on mobile tower are also not collated since long
25	Non-Maintaining prescribed form BMAR-1 to BMAR -89

### 3. OPINION

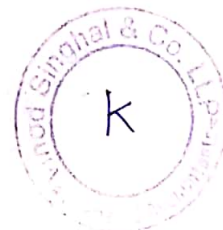
The management has to take stringent effort in forming accountability at various levels of the ULB by introducing reforms in financial management and accounting systems, development of strong internal control and organizational design of Municipalities, ensuring capacity building of the municipal personnel and other matters incidental thereto for overall improvement of the ULB.

### 4. AUDIT RECOMMENDATIONS

SINo	Audit Observations	Auditor Recommendations
1	Non comply AG report for the F.Y. 2015-16 to 2017-18	During audit we observed that the compliance C & AG report for the F.Y.2014-15 to 2016-20 has not done by ulb. Further due to lack of operation we were also unable to help them comply with C & AG audit report. We request to management to nominate someone to comply C & AG audit queries. <i>We suggest that ULB officials should take appropriate action to prepare compliance of C &amp; AG &amp; internal audit compliance.</i>
2	Budget not prepared in proper manner and guidance given by <u>UD&amp;HD GoB</u> :	ULB has not prepared budget in proper manner and guidance as given by UD&HD GoB. Management should ensure that budget to be prepared as per guidelines issue by UD & HD GoB:
3	Non-Maintaining form No. 28 and 29 for Government Grant	ULB is not maintaining form no. 28 and 29 for government grant. Management should ensure that all statutory forms are prepared.
4	Not preparing Annual Account for the FY 2015-16, 2016-17, 2017-18 and 2018-19	ULB is not preparing Annual Account for the 2014-15, 2015-16, 2016-17 and 2017-18. Therefore, Management should ensure that all statutory requirements has been full filled



5	Not preparing financial statement and balance sheet for the FY 2015-16, 2016-17, 2017-18 and 2018-19	ULB Is Not preparing financial statement and balance sheet for the FY 2014-15, 2015-16, 2016-17 and 2017-18. Therefore, Management should ensure that all statutory requirements has been full filled
6	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.	Bank Reconciliation help us to monitor over: 1. Difference between Bank Passbook and Cash Book 2. Unauthorised withdrawal from Bank. 3. Excessive debited by Bank  Therefore, ULB should prepare bank reconciliation of all bank accounts including doormat accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records.
7	Non-Implementation of Double Entry Accounting System	As per requirement of BMAR-2014, Part -A, Chapter -2 Rule -4, "All ULB refereed in Schedule - I shall maintain its Books of Account using the double entry system". Since Koilwar Nagar Panchayat is Covered under Schedule -I, therefore they should have to maintain their accounts on double entry accounting system for stopping the violence of such rule
8	No details were made available regarding meeting of municipal accounts committee held during the Q-1 of financial year 2019-20.	As per requirement of BMA-2007, Chapter-XII, ULB should held meeting of Municipal Accounts Committee each year. During our Audit no any evidence has been produced to us w.r.t. meeting of municipal accounts committee
9	<b>Non-levy of following taxes</b> * Surcharge on transfer of lands and buildings * Water tax * Fire tax. * Surcharge on electricity consumption within the municipal area * Tax on congregations. * Tax on pilgrims and tourists. * Tax on profession. * Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles. * User Charges for provision of water-supply, drainage and sewerage * User Charges for Solid Waste Management * User Charges for Parking Facility * User Charges for Garbage Clearance * Collection of fees for sanction of building plans and issue of completion certificates, * Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings, * Collection of Development Charges	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. ULB should take steps to implement required taxes to boost their revenue
10	Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day or latest before noon of next day on which collection is made. Management should implement a MIS Mechanism towards getting control over collection and deposit of Taxes. Failure to comply with Rule 22 may cause for fine



		of Rs. 5,000
11	Arrear of taxes	Arrear of property tax was observed during audit. ULB should take proper step during collection of arrears. Further a weekly fortnightly meeting with all tax collectors should be held for getting the reason of non-collection and resolving the same.
12	Delay in payment of due date bills	Late payment of utility bills causes to incurr penalty and late payment fee on ULB and may result in barrier in day to day operation. ULB should ensure timely payment/ settlement of bills.
13	Non-preparation of vouchers	ULB should prepare voucher based on receipt voucher as per the provision of Rule No. 15 and 18 of BMAR -2014.
14	Non-maintenance of required registers as per Rule No. -3 of BMAR-2014	ULB should ensure proper maintenance of required Books of Account and register as per list given in Rule -3 of BMAR - 2014. Details of registers not maintained by ULB is mentioned under PART-A (a)
15	Non-maintenance of register for all Procurements with value above Rs. 15,000	ULB should ensure maintenance of register for Procurements with value above Rs. 15,000
16	Missing signature of wages worker and stamp of ULB on muster roll register	While making payment to daily wages worker ULB should ensure signature of wage worker and signature of ULB's competent authority with ULB Stamp
17	Non-preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014	As per Rule No. -122 of BMAR - 2014;  The Chief Municipal officer shall, within three months after the end of each financial year cause to be prepared financial statements for the preceding year in respect of the accounts of the Municipality. The Financial Statement shall comprise of: -  a) Receipt and Payment Account. (BMAR Form -71) b) Income and Expenditure statement for the year (BMAR Form -73) c) Balance Sheet as on 31 <sup>st</sup> March of the year (BMAR Form -74) d) Significant accounting policies adopted by the municipality in presentation of the financial statements. e) Notes of accounts, which shall disclose the Contingent liabilities and such other information as, may be useful in understanding the financial statements clearly.
18	Non-compliance of statutory compliance	As ULB is not proper in statutory compliance, it may cause financial implication on ULB in mode of interest, penalty and Late Fee. So, ULB should ensure statutory compliance on time.



19	Non-availability of records regarding remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation;(BMAR Rule No.-130)	ULB should ensure statutory compliance related to employees on time. As we are not able to comment on compliance of employee's statutory liabilities in absence of records
20	Non-providing of records regarding stores	ULB should prepare/update store registers timely. Further physical verification of stores should be done on timely basis. As no-such details regarding stores was provided by ULB
21	Non-investment of surplus fund of ULB	ULB should invest surplus funds in approved sources as mentioned in BMA/BMAM.
22	Deficiency in payroll system	As ULB is not maintaining salary deduction register, Payment vouchers, Bio-metric and any payroll software. ULB should ensure that all requirements should be in place and complied for effective salary management.
23	No proper internal control	There is no proper internal control over: 1. Assets of ULB 2. Cheque handling 3. Admission and Collection of Municipal Taxes The management has to take serious effort in implementation of Internal control Mechanism for getting a better result from ULB working.
24	Registration fee and Renewal Charges on mobile tower are also not collated since long	ULB should ensure collection of Registration fee and Renewal Charges on mobile tower on timely basis. A MIS Mechanism should be implemented and report should be submitted to Top management on time to time.
25	Non-Maintaining prescribed form BMAR-1 to BMAR -89	As per the provision of BAMR -2014, ULB Should have to maintain prescribed form BMAR -1 to BMAR -89.

5. **COMMENTS FROM MANAGEMENT**  
Audit observations with audit recommendation has been submitted with management for providing management Comments.

5. **ACKNOWLEDGEMENT**  
Considering the Physical Environment, accessibility, literacy of the Human Resources, communication facilities and so many other hindrances, we are in opinion that, the working of the ULB has a deep impact on the economic & social aspects and values of the inhabitants of the demarcated area. And the unit specifically dedicated for the development of Nagar Parishad in the state of Bihar according to plan & for matters ancillary thereto.



**DETAILED AUDIT REPORT****INTRODUCTION:**

S.No	Name Of ULB	Period-covered		Audit Team
		From	TO	
1	Nasirganj Nagar Panchayat	01-04-2018	31-03-2019	1. Name of TL : Krishan Kumar Sodhani 2. Name of MAE: CA Rahul Kumar Shrivastwa 3. Name of MAA: Sanjeev Kumar

**ADMINISTRATION:**

Sl. No	Particulars	Details
1	The present body of the ULB has taken charge on	09-06-2017
2	The incumbency in the key administrative and executive positions was as under:	
2.1	Name of Mayor:	Sulekha Kunwar
2.1.1	Period of Service:	From: 09-06-2017 To: Till date
2.2	Name of Commissioner/Executive Officer:	Mr. Sushil Kumar
2.2.1	Period of Service:	From: 21-01-2019 To: Till date

**REVIEW OF OUTSTANDING AUDIT PARAS:**

Status of Audit Observations is as under:

(Rs. In Lakh)

Particulars of audit and date of report	Total no. of audit paras	Total no. of audit paras where necessary improvement/corrective measures required	Total no. of audit paras where recovery of cash is proposed	Total no. of audit paras where recovery has been made	Total amount of Recovery	Total no. of O/s para where no action has been taken	No. & date of compliance report
Audit report submitted by AG for the F.Y. 2015-16 to 2017-18	37	36	17	-	-	36	Not Provided

**2. Details of total no of audit paras:**

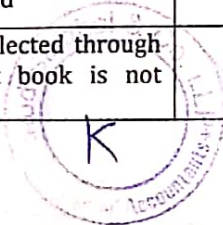
Period of AG audit report : Financial year 2017-18

Compliance report date &amp; Number :

No	Audit Para Number	Heading of the audit para	Amount involved	Recovery Proposed	Recovery Completed	Action Taken or Not
Part-I of AG Audit Report						



1	1 to 10	General Introduction	-	-	-
<b>Part-II (A) of AG Audit Report</b>					
2	1	Non presented Books of Accounts	-	-	-
3	2	Irregular Expenses under Sabke liye awash yojna (urban) on the beneficiaries who have already permanent dwelling	11.78	11.78	-
<b>Part-II (B) of AG Audit Report</b>					
4	3	Allotment of fourteenth finance treated as revenue expenditure	26.83	26.83	-
5	4	Amount not collected on incomplete toilets under SBM	3.90	3.90	-
6	5	Amount not collected for door to door garbage collection	20.52	20.52	-
7	6	Amount expend on incomplete Plan under Sabke liye awash yojna (urban)	116.28	-	-
8	7	Deviation of amount of fifth finance	25.05	25.05	-
9	8	Irregularity in Sairat agreement.	1.50	1.50	-
10	9	Expected misappropriation of amount under samajik suraksha pension yojna and unadjusted amount	7.80	7.80	-
11	10	Irregularity in purchase of Dustbin	7.65	7.65	-
12	11	Irregularity in cleaning work by non-government agency	-	-	-
13	12	Irregularity in establishment of street light	.60	.60	-
14	13	Non adjustment of advances	3.06	3.06	-
15	14	Arrear of holding tax/property tax	2.86	2.86	-
16	15	Arrear of holding tax/property tax on government buildings	35.57	35.57	-
17	16	Non collection of various taxes	-	-	-
18	17	Irregularity in cash book and bank balance of swachh bharat mission	6.46	6.46	-
19	18	Amount withdrawal from treasury deposited into bank, however not taken in cash book	10.05	-	-
20	19	Irregularity in preparation of cash book	-	-	-
22	20	Stock register of property tax receipt book not found	-	-	-
23	21	Arrear shop rent	.48	.48	-
24	22	Receipt books not found	-	-	-
25	23	Deposit of amount collected through miscellaneous receipt book is not clear	9.35	9.35	-



26	24	Deposit of amount of holding tax is not clear	6.49	6.49	-	No
27	25	Irregularity in stock register of miscellaneous receipt book	-	-	-	No
28	26	Gross irregularity in preparation of 13 <sup>th</sup> Finance cash book	-	-	-	No
29	27	Not presented daily collection register and not presented the proof of deposit of the same	-	-	-	No
30	28	Irregularity in preparation of cash book under samajik suraksha pension yojna	.95	.95	-	No
31	29	Amount shown in cash book does not match with bank balances	-	-	-	No

**Part-III (TAN) of AG Audit Report**

32	1	Amount withdrawal from bank but not found in cash book	1.00	-	-	No
33	2	Annual Budget of FY 2015-16 not presented	-	-	-	No
34	3	Grant/ Investment capital	-	-	-	No
35	4	Nagarpalika Accounting committee/ ward committee/ visay committee not prepared	-	-	-	No
36	5	Non preparation of financial statement and trial balance	-	-	-	No
37	6	Non preparation of compliance report of previous audit report.	-	-	-	No
<b>Total</b>						

Refer "Annexure-1"



#### 4. FINANCE

##### I. Budgetary provisions and expenditure for the last three years

Year	Year-2016-17	Actual for the F.Y. 2017-18	Actual for the F.Y. 2018-19
Final/Revised Budget Data	Not Available	31,875,149	12,23,905
Actual Expenditure Data	Not Available	43,228,577	42,421,089
Savings (+)/Excess (-)	Not Available	8,647,545	60,872,816

##### Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 2016-17, 2017-18, 2018-19 & 2019-20 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures.

##### II. Volume of transactions

Period	Budgeted for F.Y. 2018-19	Actual for the F.Y. 2016-17	Actual for the F.Y. 2017-18	Actual for the F.Y. 2018-19	Consolidate for the current period
Opening balance	52,546,138	Not Available	6,95,68,463	73,791,891	73,791,891
Receipts	70,747,767	Not Available	4,81,09,606	66,437,633	66,437,633
<b>Total</b>	<b>123,293,905</b>	<b>Not Available</b>	<b>11,76,78,069</b>	<b>140,229,524</b>	<b>140,229,524</b>
Net expenditure	123,293,905	Not Available	4,32,28,575	42,421,089	42,421,089
<b>Closing balance</b>	<b>-</b>	<b>Not Available</b>	<b>7,44,49,494</b>	<b>97,808,435</b>	<b>97,808,435</b>

##### Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 2016-17, 2017-18, 2018-19 & 2019-20 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures.

##### III. Bank Reconciliation position as on reporting date

Bank Reconciliation position as on 31-03-2019

S. N	Name of Bank	Bank A/C No.	Purpose of Bank Account	Balance as per Cash Book	Balance as per Bank Statement	Are there any discrepancies

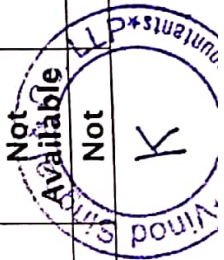
1	Central Bank of India	3230873006	Holding Tax	4,826	1,55,679	(150,853)	No
2	Central Bank of India	3555973341	HFA	1,45,84,646	1,45,84,586	60	No
3	Central Bank of India	3526140213	CM Nali Gali and Pakki Karan	1,27,38,971	42,319	12,696,652	No
4	Central Bank of India	3230873073	Rajaswa Received	1,09,243	4,77,574	(368,331)	No
5	PLA 308	8448001020003	Treasury	-	6,21,53,673	(62,153,673)	No
6	Central Bank of India	3526138827	CM Pay Jal	2,34,36,421	2,35,01,204	(64,783)	No
7	ICICI Bank	243901000785	SBM	17,48,063	27,61,450	(1,013,387)	No

**Comment:**

1. Bank Reconciliation statement has not been prepared by the Nasirganj Nagar Panchayat.

**IV. Revenue & Capital Receipts information:**

Sl No	Details	Income Details (Amount in Rs.)					
		2017-18		2018-19		2019-20	
		2017-18	2018-19	2017-18	2019-20	2018-19	2019-20
A	Total Receipts (A+B)	48,109,606	66,437,633	48,109,606	Not Applicable	66,437,633	66,437,633
	Revenue Receipts (1+2+3)	33,456,886	20,587,028	33,456,886	Not Applicable	20,587,028	20,587,028
1	Own Revenue Receipts (a+b)	2,163,090	1,407,009	2,163,090	Not Applicable	1,407,009	1,407,009
a)	Tax Revenue (levied and collected by municipal body)	1,437,404	1,268,849	1,437,404	Not Applicable	1,268,849	1,268,849
i)	Property tax	1,437,404	1,268,849	1,437,404	Not Applicable	1,268,849	1,268,849
ii)	Other tax (levied and collected by municipal body)	-	-	-	Not Applicable	-	-
b)	Non-tax revenue (levied and collected)	725,686	138,160	725,686	Not Applicable	138,160	138,160





**Comment:**

The above figures have been taken from the Budget Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 2016-17, 2017-18, 2018-19 & 2019-20 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures.

**V. Revenue and Capital Expenditure Information.**

Sl No	Details	Expenditure Details (Amount in Rs.)							
		2017-18		2017-18		2018-19		2019-20	
		2017-18	2016-17	2017-18	2018-19	2017-18	2019-20	2018-19	2019-20
	Total Expenditure (1+2)	43,228,575	Not Available	43,228,575	42,421,089	43,228,575	42,421,093	Not Applicable	42,421,093
1	Revenue Expenditure	20,948,474	Not Available	20,948,474	27,164,331	20,948,474	27,164,335	Not Applicable	27,164,335
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	7,801,670	Not Available	7,801,670	3,512,826	7,801,670	3,512,826	Not Applicable	3,512,826
1.2	Operation and Maintenance (O&M)	3,057,359	Not Available	3,057,359	21,692,632	3,057,359	21,692,636	Not Applicable	21,692,636
1.3	Loan repayment (Interest payments)	-	Not Available	-	724	-	724	Not Applicable	724
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	10,089,445	Not Available	10,089,445	1,958,149	10,089,445	1,958,149	Not Applicable	1,958,149
2	Capital Expenditure	22,280,101	Not Available	22,280,101	15,256,758	22,280,101	15,256,758	Not Applicable	15,256,758
2.1	All developmental works under Central/State specific schemes	22,270,101	Not Available	22,270,101	15,256,758	22,270,101	15,256,758	Not Applicable	15,256,758
2.2	Loan Repayments (Principal Amount)	-	Not Available	-	-	-	-	Not Applicable	-
2.3	Other Capital expenditure	10,000	Not Available	10,000	-	10,000	-	Not Applicable	-

**Comment:**

The above figures have been taken from the Budget Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and receipts & Payments Account for The year 2016-17, 2017-18, 2018-19 & 2019-20 have not been produced before us for verification. Hence, we could not validate the Above-mentioned figures.



**VI. Status of Implementation of Double Entry Accounting System**

The ULB has not yet implemented Double Entry Accounting System.

**VII. Status of Meeting of Municipal Accounts Committee**

No details regarding meeting of municipal accounts committee held during the reporting period was made available. However Meeting of Municipal Standing committee had been held on 2<sup>nd</sup> March 2019.



## AUDIT OBSERVATION

### PART-A

II Audit objections/irregularities which has monetary implication, particularly in following areas:

- a. Leakage of own source revenue either due to wrong assessment or non-levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax, fee etc.
1. **Non-levy of taxes:** As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. *In case of Nasirganj Nagar panchayat*, the following mentioned tax/charges are not implemented that leads to loss of revenue to ULB.

S. No	Particulars	Implemented by ULB or Not
1	Surcharge on transfer of lands and buildings	No
2	Water tax	No
3	Fire tax.	No
4	Tax on advertisements, other than advertisements published in newspapers	No
5	Surcharge on electricity consumption within the municipal area	No
6	Tax on congregations.	No
7	Tax on pilgrims and tourists.	No
8	Tax on profession.	No
9	Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles.	No
10	User Charges for provision of water-supply, drainage and sewerage	No
11	User Charges for Solid Waste Management	No
12	User Charges for Parking Facility	No
13	User Charges for Garbage Clearance	No
14	Collection of fees for sanction of building plans and issue of completion certificates,	No
15	Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,	No
16	Collection of Development Charges	No

**Note:**

**Audit Objective** -As per Point No.- 5.00 of TOR

**Criteria** – Non levied the taxes reported above by ULB.

**Condition** -As per details provided to us the ULB is not charging the above mention taxes.

**Consequence Effect /Impact** - Due to non-collection of taxes with in prescribe time line, ULB incurred interest loss and also the due to non-collection of taxes, and public interest has also been suffered.

**Cause-** We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB has not proper mechanisms for supervision and monitoring of the Taxes due to which result in Revenue leakage.

**Corrective Action / Recommendation** - As per our opinion, management should review the working on timely basis.



**Late deposit of property tax:** As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day or latest before noon of next day on which collection is made.

**In case of Nasirganj Nagar Panchayat,** during verification of receipts book and deposit slips, we have noticed that there was gap of 11-38 days in collection of tax and deposit of tax into bank.

ote:

1. Above calculations has been made on the basis of sample data.
2. Due to non-deposit of cash on timely basis there is loss of interest to ULB. It seems that huge fund easily available with cashier on the cost of Nasirganj ULB.
3. Management should reconcile time to time the physical cash with book for stopping the misuse of cash.
4. Date of receipts has been taken from receipt book and date of deposit into bank has been taken from cash book as well as from bank deposit slip.

**Audit Objective -** As per Point No.- 5.00 of TOR

**Criteria -** As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day or latest before noon of next day on which collection is made. Further we wish to inform that failure to comply with Rule 22 may cause for fine of Rs. 5,000.00

**Condition -**As per details provided to us the ULB is not depositing the amount collected from public on time.

**Consequence Effect /Impact -** Due to non-deposit of cash on timely basis there is loss of interest to ULB. It seems that huge fund easily available with cashier on the cost of Nasirganj ULB.

**Cause-** We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has not proper control, supervision, and monitoring over collection and deposit of taxes.

**Corrective Action / Recommendation -** Management should reconcile time to time the physical cash with cash book for stopping the misuse of cash.

**Non collection of Notice fees:** As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore, but **In case of Nasirganj Nagar Panchayat,** ULB has not provided any information regarding charging and collection of notice fees.

**Audit Objective -** As per Point No.- 5.00 of TOR

**Criteria -**As per sec 158 of Bihar Municipal Act, 2007 the amount of notice fee should be collected by the municipality.

**Condition -**As per details provided to us the ULB is not collecting notice fee.

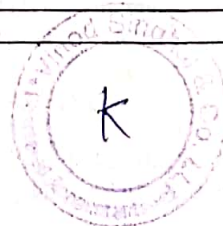
**Consequence Effect /Impact -** Due to non-collection of notice fee there is loss of interest to ULB.

**Cause-** We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has not proper control, supervision, and monitoring over issue of notices and collection of notice fee.

**Corrective Action / Recommendation -** Management should monitor the notices issued on periodic basis towards charging and collection of notice fee.

**Recovery of outstanding taxes/rental income:** As per record provided by ULB, following income was in Arrear as on 31-03-2019.

Details of outstanding arrear of income as on 31-03-2019		
Sl. No	Type of Income	Arrear Amount
1	Property Tax	Details not Provided
2	Advertisement Tax	Details not Provided
3	Rent Income	Details not Provided



**Suggestion:**

- a. ULB should implement a mechanism towards calculation of outstanding/ Arrear tax amount at monthly basis
  - b. ULB should implement/take action to boost collection of arrear revenue to increase their own source revenue
- b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting in loss to ULBs.**
1. **Payment of bills after due date:** We have not received any single bill during audit. Therefore we are unable to comment upon it.
  2. **Pass payment without preparation of payment vouchers:** The ULB does not prepare Payment Voucher before making payment to the parties/vendors. Payment was made on the basis of bills only raised in the name of the parties which is passed by the competent authority.
  3. **Irregularities in payments:** absence of documents we are unable to comment on the same
- c. Report on findings of field survey of Property Tax of minimum 20 high value properties.**

**Comment:**

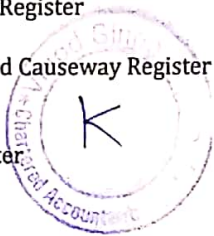
Being no support regarding filed survey has been provided by ULB staff. Therefore we are unable to comment on the same.

**II. PART-B**

**a. Non-maintenance of books of accounts and subsidiary registers:**

The unit has not maintained the following prescribed registers (Please find attached letter to the ULB regarding submission of the following documents):-

1. Journal Book
2. Ledger
3. Contra Voucher
4. Journal Voucher
5. Receipt Voucher
6. Register of Cheque Received
7. Statement on status of cheque received
8. Register of Bills for Payment
9. Payment order
10. Register of Advance
11. Register of Permanent Advance
12. Deposit Received Register
13. Summary statement of Deposits Adjustment
14. Demand register
15. Bill of Income
16. Summary Statement of Bill Raised
17. Register of Notice Fee Warrant Fee other fees
18. Summary statement of Notice Fee Warrant Fee other fees
19. Summary statement of Refund and Remissions
20. Summary statement of Write offs
21. Statement of outstanding liability for expenses
22. Register of Immovable and Movable Property
23. Register of Land
24. Function wise Income Subsidiary Ledger
25. Function wise Expenditure Subsidiary Ledger
26. Asset Replacement Register
27. Register of Public Lighting System
28. Building Register
29. Status and Heritage Assets Register
30. Road and Street register
31. Bridges Flyover Subway and Causeway Register
32. Drains Register
33. Ponds and Lakes Register
34. Plant and Machinery Register



35. Vehicle Register
36. Office Equipment Register
37. Furniture and Fixture Register
38. Computer and Peripheral Register
39. Software Register
40. Grants Register

**Required at - Property Tax and other taxes**

1. Summary Statement of bills raised
2. Summary statement of Demand Adjustment raised
3. Summary statement of refunds and remissions
4. Summary Statement of write-offs
5. Money Receipt Book
6. Hand Book (details due from tax payer)

**Documents required at - water Supply**

1. Summary Statement of Demand raised on assessment
2. Summary statement of Head wise collection
3. Summary statement of refunds remissions
4. Summary statement of write- offs

**Documents required at - Rentals Fees and Other Income**

1. Summary Statement of Demand raised on assessment
2. Summary statement of Head wise collection
3. Summary statement of refunds
4. Summary statement of write- offs

**Documents required at- Public Works**

1. Summary Statement of status of CWIP
2. Work Sheet
3. Deposit works register

**Documents required at - Stores**

1. Material Receipt Note
2. Statement of Material Issues

**Other**

1. Balance confirmation as on 31.12.17
2. BRS of all Bank Accounts (including dormant accounts)
3. Physical Verification report of cash and Stock

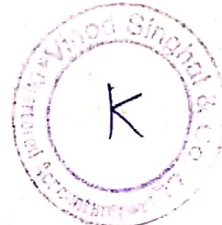
**Final Accounts for the year 2014-15 & 2015-16 & 2016-17**

1. Audited Balance Sheet
2. Audited Income & Expenditure Account
3. Audited Receipts & Payments Account and unaudited Receipts & Payment

**b. Irregularity in procurement process:**

1. Irregularities in tender issue process: We have not received any data for comment.

1. Whether a register is kept for all Procurements with value above Rs. 15,000/-: No procurement register was maintained at ULB level for procurement with value above Rs. 15,000. However, we have observed some discrepancies from invoice file as reported below:



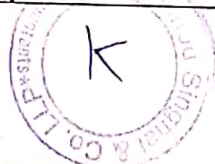
2. As per rule no 75, disbursement to the daily wage workers is to be witnessed by the chief officer / engineer and he has to sign the disbursement certificate after ensuring that acknowledgement has been obtained from the workers on the master payroll (BMAR Form -33):
  - a. As per provided master payroll of daily wages worker, we observed that signature of wages worker their attendance was not available.
  - b. This is noted that stamp of ULB was not affixed on signature done in master payroll.
3. No separate earnest & security deposit register: Earnest money deposit & security deposit register tracking refund of EMD/SD on time to concerned parties, but in ULB, no such register was maintained for verification.

c. **Non-Compliance of directives by UD&HD, GoB:**

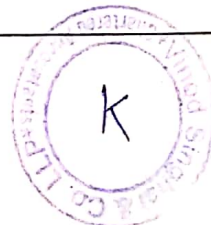
Sl.No.	Direction issued by UDHD	Complied or Not
1	No such non-compliance of directives by UD&HD, GoB was observed during the audit	

d. **Non-Compliance of Act**

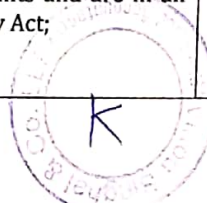
Sl. No	Requirement	Criteria	Auditors Comment
1	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made	BMAR Rule No.-22	<b>Refer point: Part-A (a) (2)</b> No, during audit we observed that there max 11-38 days delay in deposit of tax bank.
2	Whether every bill collector or municipal employee entrusted with the collection of municipal revenue was supplied with a Collection Register in BMAR Form 17 and receipt books.	BMAR Rule No.- 27	Yes, every bill collector or municipal employee entrusted with the collection of municipal revenue was supplied with a Collection Register in BMAR Form 17 and receipt books.
3	Whether the collection register was in the personal custody of the bill collector and the particulars in It shall be written up from the original receipts issued at the time of collection.	BMAR Rule No.- 27	Yes, Collection register was in the personal custody of the bill collector and the particulars in It shall be written up from the original receipts issued at the time of collection.
4	Whether bill collector get its verified collection register as well as the receipt books in his charge to the Revenue inspector/Revenue Officer or the designated stall of the Municipality	BMAR Rule No.- 27	Yes, bill collector gets its verified collection register as well as the receipt books in charge to the Revenue inspector/Revenue Officer or the designated of the Municipality
5	Whether every bill collector invariably remits his collections (in cash and/or cheques) to Cashier dallies before 4.30 PM and take the cashier's acknowledgment in the collection register.	BMAR Rule No.- 27	<b>Refer point: Part-A (a) (2)</b> No, in actual we noted that tax collector was remitting his collections to bank on daily basis. However, We noted that there were delay deposit of tax with bank from day 11 to 38 days.
6	Whether Grant Register as prescribed in BMAR Form 28 was maintained by the Municipality to record receipts and utilization of grants sanctioned by the Government.	BMAR Rule No.- 69	Yes, Scheme wise grant register was maintained by the ULB. However, in absence of proper record during our audit we can't say utilization is as per specified norms or not.
7	Whether specific grants, which have certain conditions attached for utilizing such grants including the requirement to use it for capital purposes or use it in a particular proportion or manner. Usually such grants have requirements for submitting utilization certificates e.g. Finance Commission grant, SFC grant for specific purpose, namely, road repairs. It is the responsibility of the Chief Municipal Officer that the conditions attached to the grant are complied with without exception.	BMAR Rule No.- 69	<b>Refer point: Part-B (h)</b> No such details/information provided.



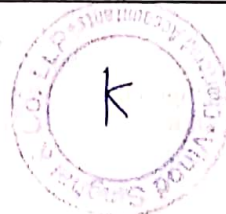
8	Whether The grant received for a specific purpose was diverted for any other purpose.	BMAR Rule No.- 69	No such details/information provided.
9	Whether the Utilization Certificate was signed by Chief Municipal Officer for verification of the financial outlays and physical progress reported on BMAR Form No 29.	BMAR Rule No.- 69	Refer PART-B (h) No, Utilization certificate details produced for verification
10	Whether Municipality has returned unutilized grant for more than three years from date of receipt to the source from where such grant was received	BMAR Rule No.- 69	No related information was provided by ULB.
11	Whether the Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	No, Nasirganj Nagar Panchayat was not preparing a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
12	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	No, Nasirganj Nagar Panchayat was not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.
13	Whether ULB sent the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	BMAR Rule No.- 121	No, Nasirganj Nagar Panchayat was not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter
14	The Chief Municipal Officer shall, within three months after the end of each financial year be prepared financial statements for the preceding year in respect of the accounts of the Municipality. The Financial Statements shall comprise of a. Receipts and Payments Account for the year (BMAR Form No.71) b. Income & Expenditure Statement for the year (BMAR Form No.73) c. Balance Sheet as on 31st March of the year (BMAR Form No.74) d. Significant accounting policies adopted by the Municipality in presentation of the financial statements. e. Notes to Accounts, which shall disclose Contingent liabilities, and such other information as, may be useful in understanding the financial statements clearly. f. Comparative amounts shall be entered on the financial statements for the preceding financial year except. In the case of the first year to which those rules apply	BMAR Rule No.- 122	BMAR Rule No. - 122 were not followed by ULB during the F.Y. 2017-18.
15	Whether the municipality is regular in depositing statutory dues including tax deducted at source, GST, TDS on GST, service tax, VAT, works contract tax, cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited: (BMAR Rule No.-130)	BMAR Rule No.-130	Refer PART-B (f)
16	Whether the municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation; (BMAR Rule No.-130)	BMAR Rule No.-130	Refer PART-B (g)



17	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated in sufficient detail;	BMAR Rule No.-130	No, BMAR Rule No. 130 was not followed by ULB. As Single-entry accounting system
18	Whether all grants sanctioned or received by the municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the ULB? Whether such deductions have been properly accounted;	BMAR Rule No.-130	Yes, all grant received by ULB during the year have been accounted properly in grant account. No details regarding deductions from grant account were made available to comment thereon.
19	Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created;	BMAR Rule No.-130	No details regarding creation of special funds and their use were made available to comment thereon.
20	Whether the ULB is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	BMAR Rule No.-130	ULB was not maintaining fixed assets register for Q-1 of the financial year 2019-20. For no, fixed assets physically verified report was made available to comment upon.
21	Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	BMAR Rule No.-130	No details regarding lease hold property were made available to comment upon.
22	Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	BMAR Rule No.-130	No, ULB is not following adequate internal control procedure for the purchase of stores including components, plant and machinery equipment and other assets.
23	Whether any expenses of personal nature of the Officers or employees has been charged to the municipality's accounts; If so, the details thereof;	BMAR Rule No.-130	We have not observed such type of transactions during audit.
24	Whether the Bank Reconciliation statements have been properly prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis;	BMAR Rule No.-130	<b>Refer Point-04 (III)</b> No, ULB has not prepared bank reconciliation for any bank accounts maintained.
25	Whether the year-end and reconciliation procedures prescribed have been carried out as per the rules;	BMAR Rule No.-130	As ULB has single entry accounting system that case year end provisions and reconciliations were not made during the reporting period.
26	Whether all the expenditure incurred by the Municipality is authorized by appropriate provision in the sanctioned budget. whether made originally or subsequently and are in all cases such as are authorized by Act;	BMAR Rule No.-130	Since proper voucher and expenses invoice were presented for our verification, therefore we can't comment on it.
27	Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	BMAR Rule No.-130	<b>Refer-PART-A (a)(4)</b> Yes, ULB has accounted revenue properly. collection and recovery of taxes was in pace that's why there was arrear of taxes in ULB.
28	Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act;	BMAR Rule No.-130	<b>Refer-PART-A (a)(2)</b> Yes, all sums due to and received by Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act. Except in case of deposit of daily tax collection, that was deposited on average 11-38 days delay in collection.



29	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order;	BMAR Rule No.-130	In absence of specific record during the audit, we can't comment that the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order
30	Whether, proper books of account as required by the Act and Rules have been kept by the Municipality so far as It appears from examination of those books. (Rule-130 of BMAR-2014)	BMAR Rule No.-130	<b>Refer-PART-B (a)</b> No, some required books of accounts as per BMAM/BMAR has not been maintained.
31	Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores;	BMAR Rule No.-130	No store verification report was made available during the reporting period to comment upon.
32	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate?	BMAR Rule No.-130	No, procedures of physical verification of stores followed by the ULB have been provided to comment upon.
33	Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and If so, whether the same has been properly dealt with in the books of account; Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts;	BMAR Rule No.-130	No such details provided
34	Whether the valuation of stores is in accordance with the accounting principles laid down in the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;	BMAR Rule No.-130	No such details provided
35	Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the Interest and If not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?	BMAR Rule No.-130	No such details provided
36	Whether advances given to municipal employees and interest thereon are being regularly recovered;	BMAR Rule No.-130	No such details provided
37	<b>Municipal Fund:</b> Whether ULB has created required fund as mentioned in chapter IX of BMA-2007	BMA,2007: Chapter IX	No, ULB is using single entry accounting system, so there was no fund was accounting followed.
38	<b>Investment of surplus money.</b> Whether municipality has invested surplus fund as per the requirement of the chapter-X of BMA-2007. Auditor will report on the fixed deposit and other funds should be in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period. Check whether comparative interest rate is invited from parties before investing surplus funds:	BMA,2007: Chapter X	No details provided
39	<b>Preparation of budget estimate of Municipality.</b> Whether The budget estimate stated the rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following.	BMA,2007: Chapter XI	Yes, followed by the ULB, however budget is not prepared in proper manner.



40	<b>Maintenance of accounts.</b> Whether the Chief Municipal Officer prepared and maintained accounts of receipts and expenditure of the Municipality in such form, and in such manner, as may be prescribed,	BMA,2007: Chapter XII	As ULB was following single entry accounting system. So, receipts and payments details are being maintained in form of cash book. A separate receipts & payments account as per BMA, 2007 is not prepared by ULB.
41	<b>Financial Statement.</b> Whether the Chief Municipal Officer shall, within four months of the close of a year, cause to prepare a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality,	BMA,2007: Chapter XII	No, ULB was not preparing a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality.
42	<b>Submission of financial statement and balance sheet to auditor.</b> The financial statement prepared under section 88 and the balance sheet of the assets and the liabilities prepared under section 89 shall be placed by the Chief Municipal Officer before the Empowered Standing Committee which, after examination of the same, shall adopt and remit them to the Auditor as may be appointed in this behalf by the State Government.	BMA,2007: Chapter XII	No, Financial Statements were not provided for audit by ULB
43	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act,2007 various tax is applicable on ULBs	BMA,2007: Chapter XV	Refer-PART-A(a)(1) for status of taxes collected by ULB
44	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality shall, by regulations, provide for issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore,	BMA,2007: Chapter XIX	Refer-PART-A(a)(3)

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

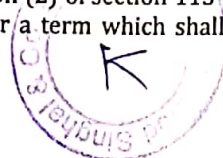
1. Voucher file was not maintained
2. No internal mechanism for statutory compliance
3. No MIS was prepared for tracking of payments
4. Required books of accounts as per BMAM was not maintained
5. Statutory compliance reconciliation was not maintained
6. Year-end reconciliation was not available
7. Bank reconciliation of any bank account was not prepared.
8. Bank balance as per cash book was not maintained.

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

1. **Deposit of TDS:** During the audit, we observed that statutory compliance file not properly maintained by the ULB. Detail was not in the proper manner. They had presented the excel sheet towards deduction of TDS, However, we observed that there are many instances where PAN of the assessee is missing. Further, no any single TDS Challan presented for our verification. We asked several times for TDS Challan along with TDS Return; however, the concerned person has not presented the same for our verification. Therefore, we comment on the deduction and deposit of the same.

**Note:**

1. The above Statutory deductions details were taken from ULB and we have verified the same with concerned files.
2. We have not received statutory compliance register and expenses invoices for our verification.
3. Non-payment of tax on due or before date will attract interest @ 1.5% p.m. or part of month
4. As per provision of sec. 276B, If a person fails to pay to the credit of the Central Government to the amount deducted at source by him as required by or under the provisions of Chapter XVII-B; or the tax payable by him as required by or under sub-section (2) of section 115-O; or the second proviso to section 194B, he shall be punished with rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine.



**Details of TDS returns filled are mentioned below:**

As per provision of Sec. 234E where a person fails to file the TDS/TCS return on or before the due date prescribed in this regard, then he shall be liable to pay, by way of fee, a sum of Rs. 200 for every day during which the failure continues. The amount of late fees shall not exceed the amount of TDS Further as per provision of Sec 271H diductor or collector of tax at source fail to file the return within the stipulated date, he/she can also be penalized with a fee which is not less than Rs 10,000. The amount of penalty could go up to Rs. 1 lakh.

No	Quarter	Due date of Return	Actual date of Return filled	Remark
	Quarter-1 of FY. 2018-19	31 <sup>st</sup> -Jul-2018	Not Available	Can't Comment
	Quarter-2 of FY. 2018-19	31 <sup>st</sup> -Oct-2018		Can't Comment
	Quarter-3 of FY. 2018-19	31 <sup>st</sup> -Jan-2019		Can't Comment
	Quarter-4 of FY. 2018-19	31 <sup>st</sup> -May-2019		Can't Comment

As per provision of Sec. 234E where a person fails to file the TDS/TCS return on or before the due date prescribed in this regard, then he shall be liable to pay, by way of fee, a sum of Rs. 200 for every day during which the failure continues. The amount of late fees shall not exceed the amount of TDS Further as per provision of Sec 271H diductor or collector of tax at source fail to file the return within the stipulated date, he/she can also be penalized with a fee which is not less than Rs 10,000. The amount of penalty could go up to Rs. 1 lakh.

**Downloading of TDS Certificates from TRACES made mandatory:** In this regard, your attention is invited to the **CBDT circulars 04/2013 dated 17.04.2013, CBDT Circular No. 03/2011 dated 13-5-2011 and CBDT Circular No. 01/2012 dated 9-4-2012** on the Issuance of certificate for Tax Deducted at Source in Form 16/16A as per IT Rules 1962. It is now mandatory for all deductor's to Issue TDS certificates after generating and downloading the same from "TDS Reconciliation Analysis and Correction Enabling System" or TRACES Portal. In view of above circulars, it may kindly be noted that the TDS Certificates downloaded only from TRACES Portal will be valid. Certificates issued in any other form or manner will not comply to the requirements referred in the Income-tax Act 1961 read with relevant Rules and Circulars issued in this behalf from time to time. Further as per the provisions of section 203 of the Income Tax Act, 1961 read with rule 31A, Certificate of tax deducted at source is to be **furnished within fifteen (15) days from the due date for furnishing the statement** of tax deducted at source. Failure to comply with the provisions of the Act will attract **penalty under the provisions of section 272A of the Act, a sum of one hundred rupees for every day** during which the failure continues.

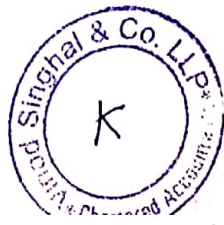
In case of ULB the commissioner/ Executive officer as the case may be in charge will be person who is liable to deduct and pay the TDS and issue of TDS certificate on time. Therefore, management is suggested to take a serious note on the status of Tax collected or deposited, timely submission of return thereof and issuance of TDS Certificate.

- 6. **Deposit of Royalty:** No details of deposit of royalty provided.
- 7. **Deposit of Labour cess:** No details of deposit of Labour cess provided.
- 8. **Details of Delay in deposit of EPF are mentioned below:**

- Note:
- 1. We have not received any documents or information w.r.t. filling of Annual PF return. ( Refer Annexure -12)
  - 2. We observed that ULB is not regular in payment of EPF amount.
  - 3. Usually they are paying accumulated amount of 2-3 month once. (Refer Annexure -12A")
  - 4. Late deposit of EPF may cause of penal damage and late fee. We are submitting below the list of penalty applicable on the assesses due to late deposit of EPF

**Deficiency in payroll system:**

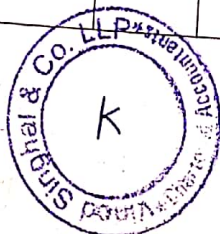
S/No	Particulars	Comments
1	Status of maintenance of salary register for all employees (Permanent/Daily wages/ Contract worker)	Yes, Salary register was maintained for all employees
2	Non availability of Salary payment voucher	ULB was not in practice to issue salary payment voucher, Payment of salary was passed based on approval by competent authority on salary register.



3	Matching of voucher number with cash book	No salary payment voucher number was mentioned in cash book
4	Salary register contains all elements of salary	Yes, all elements of salary were mentioned in salary register.
5	Maintenance of Salary Deduction register	Deductions from salary were mentioned in salary register. No separate deduction register was maintained.
6	Whether biometric devices and payroll software is implemented in ULB. If Yes, then is it integrated with accounting software	Biometric device was and payroll software implemented in ULB.

h. Utilisation of Grant and report on missing Utilisation Certificates:

क्रं सं	वित्तीय वर्ष	आवंटन का मद	स्वीकृत्यादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	विभाग द्वारा महालेखाकार को समायोजन हेतु भेजे गए उपयोगिता प्रमाण पत्र का प्रमाणांक एवं दिनांक	लंबित UC की राशि	पी. एल. खाता में जमा अवशेष राशि
1	2	3	4	5	6	9	10	12	15	16	18
1	2018-19	5th Finance	15/03.07.2018	82.93	82.93	82.93	-	82.93		-	-
2	2018-19	नागरिक सुविधा मद	81/31.10.2018	23.15	23.15	10.70	12.45			10.70	12.45
3	2018-19	14th Finance	82/31.10.2018	50.44	50.44		50.44			-	50.44
4	2018-19	पेशाकर मद	77/24.10.2018	10.32	10.32		10.32			-	10.32
5	2018-19	5th Finance	21/10-07-2018	84.81	84.81	42.41	42.40	42.41		-	42.40
6	2018-19	14th finance	75/120/25.01.2019	50.08	50.08		50.08			-	50.08
7	2018-19	ELECTRIC BIL	174/30.03.2019	153.79	153.79	153.79		153.79	105/28.01.2020	-	-



2018-19	NALI GALI	141/99/06.03 .2019	20.80	20.80	20.80	-	20.80	105/28.01. 2020	-	-	
2018-19	14th Finance	38/11.07.2019	67.67	67.67		67.67			-	67.67	Deposit to PLA

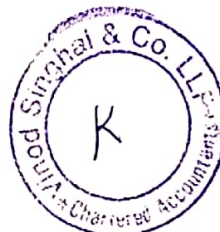
Physical verification of inventory/Stores: Refer point 31-34 PART-B (d)

Advances, their adjustment & Recovery: Refer point 35-36 PART-B (d)


Any other matters as may be prescribed in due course.

**PART-C**

Particulars	Complied or Not
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.	Complied Refer-PART-B(d)
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;	Complied Refer-PART-A(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 Rule 27: Collections to be deposited into Bank on the same day Rule 69: Grant Related Compliance Rule 120-121: Monthly Receipt & Payment Account and Trial Balance Rule 130: Audit to be completed & reported within 6 months	Complied Refer-PART-B(d)
Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Complied Refer-PART-B(c)
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.;	Complied Refer-PART-A(a)
Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 10,000 and above.	Complied Refer-PART-B(b)
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/-	Complied Refer-PART-B(b)
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.	Complied Refer-PART-B(h)
Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied Refer-Audit recommendation
Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Complied Refer-PART-B(b)
Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies	Complied Refer-PART-B(b)



Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies	Complied Refer-PART-B(b)
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.	Complied Refer-PART-B(d)
Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement of loss.	Complied Refer-PART-A(a)
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.	Complied Refer-PART-B(f) & (g)
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.	Complied Point-03 of Detailed Audit Report

Thanking You,  
 Dr Vinod Singhal & Co. LLP  
 Chartered Accountants  
 CIN: 00582667C400276  
  
 Krishna Kumar Sodhani  
 Partner



No. : 404603

DIN No - 20404603/AAAAIS 5297

Date - 22-12-2020

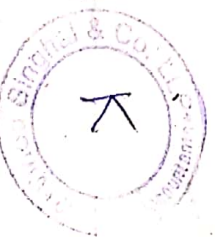
1. INTRODUCTION

Name of the Municipality	Nasriganj Nagar Panchayat
Period covered under current audit	01.04.2018 to 31.03.2019
Name of Executive Officer for the period under Audit	Mr. Sushil Kumar

Sl. No	Audit Observations	Auditor Recommendations	Management Comment
1	Budget not prepared in proper manner and guidance given by UD&HD GOB:	ULB should implement real time budget preparation in prescribed format of BMAM. Further, Budget variance report should be prepared for actual budget report.	Due to lack of skilled man power and professional at the Nasriganj Nagar Panchayat we were unable to prepare the Budget as per required format. However we are improving the same day to day. we are preparing the budget as per required format. Further all your guidelines will be followed by from next budget.
2	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.	<b>Bank Reconciliation help us to monitor over:</b> 1. Difference between Bank Passbook and Cash Book 2. Unauthorised withdrawal from Bank. 3. Excessive debited by Bank 4. Helps to know reasons of differences. Therefore, ULB should prepare bank reconciliation of all bank accounts including doormat accounts on monthly basis. Bank statements of all bank accounts should be kept in separate file for proper records.	We are preparing Reconciliation for the operating accounts. We will submit the same for your verification at next Audit.



<p>3</p> <p>Non-Implementation of Double Entry Accounting System</p> <p>No details were made available regarding meeting of municipal accounts committee held during the financial year 2018-19.</p>	<p>As per requirement of BMA-2014, Part -A, Chapter -2 Rule -4, "All ULB referred in Schedule double entry system". Since Nasriganj Nagar Panchayat is covered under Schedule -1, therefore they should have to maintain their accounts on double entry accounting system in compliance of such rule. We found the detail that double accounting system is implemented at Nasriganj Nagar Panchayat, however we not got any data for verification the same.</p> <p>As per requirement of BMA-2007, Chapter-XII, ULB should held meeting of Municipal Accounts Committee each year. During our Audit no any evidence has been produced to us w.r.t. meeting of municipal accounts committee. ULB should ensure timely meeting of accounts committee in compliance of BMA-2007.</p>	<p>Double entry system was implemented at ULB till FY 2015-16, M/s Manas Das &amp; Co. was working here as DEAS consultant. The appointment of the firm were done by UD &amp; HD head office. Now M/s K. K. Chanani &amp; Associates has been appointed as DEAS consultant with effect from Dec-2019.</p> <p>There is no any accounting committee has been formed at ULB. We have submitted a request letter in board for formation of Municipal accounting Committee.</p>
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5	<p><b>Non-levy of following taxes</b></p> <ul style="list-style-type: none"> <li>* Surcharge on transfer of lands and buildings</li> <li>* Fire tax.</li> <li>* Surcharge on electricity consumption within the municipal area</li> <li>* Tax on congregations.</li> <li>* Tax on pilgrims and tourists.</li> <li>* Tax on profession.</li> <li>* Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy</li> <li>goods vehicles, and buses, which shall be heavy</li> <li>passenger motor vehicles.</li> <li>* User Charges for provision of water-supply, drainage and sewerage</li> <li>* User Charges for Solid Waste Management</li> <li>* User Charges for Parking Facility</li> <li>* User Charges for Garbage Clearance</li> <li>* Collection of fees for sanction of building plans and issue of completion certificates,</li> <li>* Collection of fees for issue of municipal licenses for various non-residential uses of lands and buildings,</li> <li>* Collection of Development Charges</li> </ul>	<p>As per section 127, 128, 129 &amp; 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. <i>ULB should take steps to implement required taxes to boost their revenue</i></p>	<p>Nasriganj is a Nagar Panchayat and many of taxes as reported here are not applicable on it. Further we insure you that we will collect all applicable taxes as soon as possible.</p>
6	<p>Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22</p>	<p>As per Bihar Municipal Act, 2007 &amp; Rules 22 of BMAR-2014 The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day or latest before noon of next day on which collection is made. However, during our audit, we observed that there is a huge delay in depositing the tax at bank. <i>Therefore, management should implement MIS Mechanism towards getting control over collection and deposit of Taxes. Further we wish to inform that failure to comply with Rule 22 may cause for fine of Rs. 5,000</i></p>	<p>Due to work load and filed survey the collector not submitted their collection for deposit into bank. However irrespective of fact we have directed the collector to submit their collection amount as per Rule. Now there is maximum delay in deposit is 2-3 days.</p>



7	Non-Collection of notice fees	From now onwards we will implement the same.
8	Non-recovery of outstanding taxes	The major tax defaulter at our ULB is Government department and electricity department. However, we have served several notices for payment of the arrear taxes on all assessee including and we are continuously try to collect the same at earliest.
9	Non-providing details regarding arrear of advertisement tax, mobile tower tax, rental income	Detail will provided at next Audit
10	Non deposit of outstanding amount of electricity bill.	We have deposited the same dated 30.03.2019
11	Non preparation of payment voucher	With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.

As per the Notification, Section 193 of Municipal Act 2002, Municipality can issue of notice of demand, charging of notice fee, levy be specified, and the amount of penalty therefore, but in case of Nasriganj Nagar Panchayat, Corporation has not provided any information regarding charging and collection of notice fees. ULB should collect notice fees from applicable assesses in compliance of act and to boost ULB revenue.

Nasriganj Nagar Panchayat has provided during audit the detail of outstanding tax and other income, we observed on the basis of the such data that there is huge arrear of taxes at Nasriganj Nagar Panchayat. Therefore, the management should take proper step to boost collection of arrears. Further a weekly or fortnightly meeting with all tax collectors to be held for getting the reason of non-collection and resolving the same.

ULB should prepare proper records for arrear amount and should take proper steps to collect arrears.

ULB should negotiate with electricity board to settle down the dues without late fees.

ULB should prepare voucher based on running voucher as per the provision of Rule No. 16, 17 and 18 of BMAR-2014.



कार्यालय नगर पंचायत नसरिगंज  
 नसरिगंज नगर पंचायत  
 नसरिगंज, नवलपरासी (बर्दघाट सुस्ताव) जिला, कोशी प्रदेश, नेपाल

12	Non-conducting physical survey of 20 high value properties and non-collection of outstanding property tax	Being ULB was not maintaining any details of high value properties, The details given in report has been prepared based on receipts book. Filed Survey of the same could not be conducted due to non-support of tax Daroga & tax collectors in filed survey. <i>ULB should identify and prepare separate list of high value properties by conducting re-assessment of prospective properties on timely basis to boost their revenue.</i>	Due to election duty many of our regular work got pending, therefore we have not visited in filed with your team. However, we ensure that we will visit the filed on your next audit schedule.
13	Non-maintenance of required registers as per Rule No. -3 of BMAR-2014	Detail of registers not maintained by ULB is mentioned under PART-A (a). <i>ULB should ensure proper maintenance of required Books of Account and register as per the list given in Rule -3 of BMAR - 2014.</i>	We will maintain the same at earliest.
14	Non-preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014	<i>ULB should ensure preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014.</i>	Annual Financial statement are prepared till FY 2015-16 by M/s Manas Das & Co.. The appointment of the firm were done by UD & HD head office. Now M/s K. K. Chanani & Associates has been appointed as DEAS consultant with effect from Dec-2019.



15	<p><b>Irregularities in vendor payment process:</b></p> <ul style="list-style-type: none"> <li>▪ Budget Control register was not updated</li> <li>▪ Quality control test report was not available</li> <li>▪ Completion certificate was not available in payment file in case of completed contract.</li> </ul>	<p>Proper tender documents regarding tender approval and allotment was not properly maintained or made available for audit. In provided cases, we are unable to comment on channel of procurement of tender and their required compliances. Further, no statutory compliance register was maintained in regards with statutory dues deducted from party bills. So, ULB should maintained proper tender register and file that include all related documents of tender. Statutory compliance register should be maintained for all statutory deductions made from parties invoices.</p> <p>We are maintaining the file, However due to lack of manpower we were unable to arranged the same on day to day. Now we have arranged the tender file in proper manner. We will show the same on next Audit.</p> <p>Further, statutory compliance are handle by file. We are maintaining the file w.r.t. deduction and deposit of all statutory dues. We will prepare statutory deduction register and will be presented to your team on next visit.</p>
16	<p>Non-maintenance of register for all procurements with value above Rs. 15,000</p>	<p>ULB should ensure maintenance of register for all Procurements with value above Rs. 15,000</p> <p>We are maintaining voucher file w.r.t. all expenses irrespective of amount. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us.. Further we wish to say that with the help of available man power we are trying to serve in best possible manner at earliest.</p>
17	<p>Missing signature of wages worker and stamp of ULB on muster roll register</p>	<p>ULB should ensure proper maintenance of wages register by complying signature and stamping.</p> <p>All concerned person are directed to resolve this issue within 30 days. We will inform you after rectification.</p>
18	<p>No maintenance of separate earnest &amp; security deposit register</p>	<p>EMD and security deposit register help in tracking of balance payable to parties.</p> <p>We are maintain the same with contractor register. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.</p>



19	<p>Non-Compliance of Act &amp; Rules</p>	<p>Refer point of Part-B (d) of audit report for status of non-compliance of Act &amp; Rules. ULB should ensure compliance of all applicable Act &amp; Rules.</p>	<p>With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.</p>
20	<p><b>Lack of internal control measures</b></p> <ol style="list-style-type: none"> <li>1. Voucher file was not maintained</li> <li>2. No internal mechanism for statutory compliance</li> <li>3. No MIS was prepared for tracking of payments</li> <li>4. Required books of accounts as per BMAM was not maintained</li> <li>5. Statutory compliance reconciliation was not maintained</li> <li>6. Year-end reconciliation was not available</li> <li>7. Bank reconciliation of any bank account was not prepared.</li> </ol>	<p>We observed that there is no any internal control mechanism available over collection, recovery, deposit of taxes, assets handling, Cheque handling and Statuary compliances: We suggest that:</p> <ol style="list-style-type: none"> <li>1. MIS System should be implemented over daily collection and deposit.</li> <li>2. Reason for non-deposit/late deposit should be strongly need to ask for minimise delay.</li> <li>3. Need to identify a person to comply with the statutory compliances. In case failure to comply with statutory compliances he should also be penalised.</li> </ol> <p>Therefore, the management has to take serious effort in implementation of Internal control Mechanism for getting a better result from ULB working.</p>	<p>With the help of available man power we are trying to serve in best possible manner. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us. We will try to cover the same at earliest.</p>
21	<p><b>Non-compliance of statutory compliances:</b></p> <ul style="list-style-type: none"> <li>Non preparation of statutory compliance register</li> <li>Non deposit of TDS on timely basis.</li> <li>Non filling of TDS return for due period</li> </ul> <p>Non providing details regarding VAT/PF/Royalty/Labour Cess</p>	<p>As ULB is not proper in statutory compliance, that cause monetary/non-monetary implication on ULB in mode of interest, penalty and Late Fee &amp; Imprisonment. So, management should ensure statutory compliance on time.</p>	<p>Due to lack of trained staff statutory compliances are handled by professional hired by us. We will present all file with you after getting data from them.</p>



- Deficiency in payroll system**
- Non-preparation of salary payment voucher
  - Non-maintaining salary payment reference number in cash book
  - Non-implementation of Bio-metric device and payroll software

Every payment should be accompanied with payment voucher. Further as per Section 2(23) of the Indian Stamp Act 1899 makes it mandatory for affixing of stamp on any receipt as defined therein above Rs 5000. Therefore, management should ensure that the payment is accompanied with payment voucher.

**Meaning of Receipt :**

"Receipt" includes any note, memorandum or writing-

- (a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or
- (b) whereby any other movable property is acknowledged to have been received in satisfaction of a debt, or
- (c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or
- (d) which signifies or imports any such acknowledgment; and whether the same is or is not signed with the name of any person "

All concerned person are directed to resolve this issue within 30 days. We will inform you after rectification.

23  
Non-providing of Utilization certificate for the reporting audit period

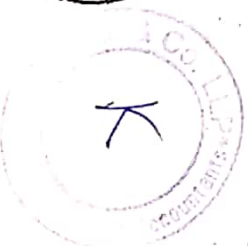
Grant is blood of ULB. Therefore, for getting grant and running the ulb working smoothly it is very important to comply with all necessary requirement of grant. Further timely submission of utilisation certificate helps the grant realising authority to send the money for fulfil the requirement of future. Therefore, management should ensure that UC has been submitted with concerned department on time.

We have submitted various UC at the department. We will submit the same at your next visit. However, Balance UC will be prepared and submitted in March 2020 with the help of your team.

24  
Non-maintaining of inventory/store register and non-conducting of physical verification of inventory and stores available with ULB as per requirement of BMAR-rule 130.

Management should implement the control system over inventory and store. Stock register should be in place and get it verified by a responsible person as authorised by a management time to time. Further any discrepancies arises/ found during such verification should be reported immediately.

We are maintaining the Store register. The same will be show you at your next visit.




We have not given any advance during the period under consideration.

To ensure timely recovery of advance with interest proper calculation should be there with proper recovery plan.

Non providing details of Advances, their adjustment & Recovery

25

  
कायमलोक प्रदायिकाप्री  
मगर प्रयास नाचसैनज  
पेडकाप (बिकर)



कार्यालय :- नगर पंचायत, नासरीगंज (रोहतास)।

पत्रांक 1525

दिनांक 30-11-19

प्रेषक ,

कार्यपालक पदाधिकारी,  
नगर पंचायत नासरीगंज।

सेवा में ,

महालेखाकार (ले०प०),  
बिहार, पटना।

विषय:- अंकेक्षण-प्रतिवेदन सं०-187/2014-15 का लंबित अनुपालन प्रतिवेदन उपलब्ध कराने के संबंध में।

महाशय ,

उपर्युक्त विषय के संबंध में कहना है कि अंकेक्षण-प्रतिवेदन सं०-187/2014-15 का लंबित अनुपालन

प्रतिवेदन तैयार कर इस पत्र के साथ संलग्न कर भेजा जा रहा है।

अतः अनुरोध है कि लंबित अंकेक्षण से मुक्त करने की कृपा की जाए।

अनुलग्नक-यथोक्त

विश्वासभाजन

कार्यपालक पदाधिकारी,  
नगर पंचायत, नासरीगंज।

ज्ञापांक 1525

दिनांक- 30-11-19

प्रतिलिपि:- विशेष सचिव, नगर विकास एवं आवास विभाग, बिहार पटना को अनुलग्नक के प्रति के साथ सादर  
सूचनार्थ समर्पित।

कार्यपालक पदाधिकारी,  
नगर पंचायत, नासरीगंज।



संज्ञिक सं०-07/अंके०- 103/2014..... 48..... नॉनो एवं आठवो  
बिहार सरकार  
नगर विकास एवं आवास विभाग

प्रेषक:-

सहायक निदेशक-राह-संयुक्त सचिव,  
नगर विकास एवं आवास विभाग।

सेवा में,

नगर कार्यपालक पदाधिकारी,  
नगर पंचायत, नारासीगंज।

विषय :- वेतन भुगतान पर लगी रोक को हटाने के संबंध में।

पटना, दिनांक-14/01/2020

प्रसंग :- विभागीय प्रक्रांक-1384 दिनांक- 10.10.2019

महाशय,

निदेशानुसार उपर्युक्त विषयक प्रसंगाधीन पत्र के संबंध में कहना है कि नगर पंचायत, नारासीगंज में लंबित अंकेक्षण प्रतिवेदन संख्या - 187/2016-17 का अनुपालन प्रतिवेदन नगर पंचायत, नारासीगंज के पत्रांक - 1525 दिनांक - 30.11.2019 द्वारा मछलेखाकार (ले०प०), बिहार, पटना एवं विभाग को उपलब्ध करा दिया गया है। तदालोक में विभागीय पत्रांक - 1384 दिनांक - 10.10.2019 से आपके एवं लेखापाल के वेतन भुगतान पर लगाई गई रोक हटाई जाती है।

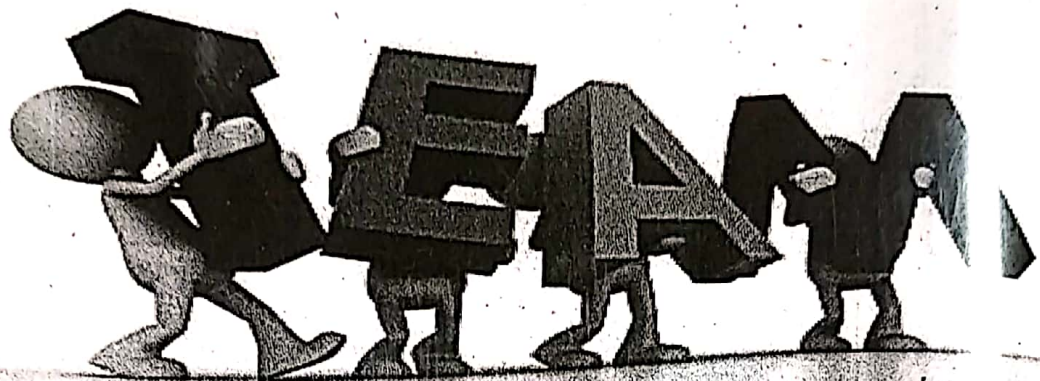
कृपया सूचनार्थ।

विश्वासभाजन,

सहायक निदेशक-राह-संयुक्त सचिव,  
नगर विकास एवं आवास विभाग।



thank you



**Vinod & Co. LLP**  
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