



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

# INTERNAL AUDIT REPORT

FOR  
FY 2018-19

**NOKHA 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 Nokha Nagar Panchayat Annual Internal audit report with management comments for the financial year 2018-19.

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

Dear Sir,

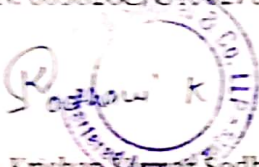
With Reference to the above, we Vinod Singhal & Co.,LLP Chartered Accountants appointed as internal auditor of 18 ULBs of Bihar under Group-06 for the project namely "Appointment of internal auditor of 140 ULBs of Bihar."

As we have conducted Annual internal audit of Nokha Nagar Panchayat for the financial year 2018-19. Through This letter we are submitting Annual internal audit report of Nokha 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: 005826C7C490276



CA Krishan Kumar Sodhani  
M.No- 404603

UDIN No:- 20404603AAAAK07337

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 Nokha Nagar Panchayat
Period	1 <sup>st</sup> Apr -2018 to 31 <sup>th</sup> -March-2019
Reporting Entity	Vinod Singhal & Co., LLP, Chartered Accountants
Reporting for	Nokha Nagar Panchayat
Report Prepared by	Team, Vinod Singhal & Co. LLP
Date of submission	<del>26<sup>th</sup> Dec 2019</del> 27 <sup>th</sup> Dec. 2019



## EXECUTIVE SUMMARY

### INTRODUCTION

Name of the Municipality	Nokha 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

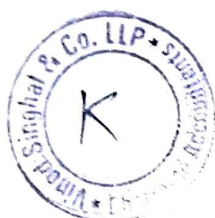
### 2. RESULTS AND FINDINGS

➤ **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.

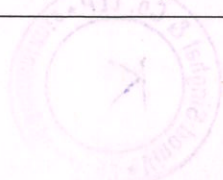
➤ **Weaknesses observed in the functioning of office, maintenance of records etc. observed during the audit engagement:**

SINo	Audit Observations
1	Partial comply AG report for the F.Y. 2013-14 to 2015-16
2	Budget not prepared/ given by <u>UIb</u> .
3	Non-updating of bank reconciliation on monthly basis as per Rule No. 118 of BMAR - 2014.
4	Non-Implementation of Double Entry Accounting System
5	No details were made available regarding meeting of municipal accounts committee held during the of financial year 2018-19.
6	<b>Non-levy of following taxes</b>  Surcharge on transfer of lands and buildings Fire tax. Surcharge on electricity consumption within the municipal area Tax on congregations. Tax on pilgrims and tourists . Tax on profession. 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 Issue of municipal licenses for various non-residential uses of lands and buildings Collection of Development Charges



EXECUTIVE SUMMARY

7	Late-Deposit of tax collection of taxes with cashier and with bank as per provision of BMA rule-22
8	Non-collection of notice fees for defaulter
9	Non-recovery of outstanding taxes
10	Non-providing details regarding arrear of advertisement tax, and rental income
11	Non-preparation of payment vouchers
12	Non-conducting physical survey of 20 high value properties
13	Non-maintenance of required registers as per Rule No. -3 of BMAR-2014
14	Non-preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014
15	<p><b>Irregularities in vendor payment process:</b></p> <ul style="list-style-type: none"> <li>▪ In case of payment to contractor-MB book was not signed by the contractor.</li> <li>▪ PAN number of contractor was not mentioned in payment files.</li> <li>▪ TDS was deducted by normal rate of 01% &amp; 02%, Even PAN number of party was not attached in files.</li> <li>▪ Budget Control Register was not made for payment made.</li> <li>▪ Statutory Compliance register was not maintained for related payments.</li> <li>▪ Final Work Completion certificate was not attached in case of final bill payments.</li> </ul>
16	Non-maintenance of register for all procurements with value above Rs. 15,000
17	Missing signature of wages worker and stamp of ULB on muster roll register
18	No maintenance of separate earnest & security deposit register
19	Non-compliance of Act & Rules
20	<p>Lack of internal control measures</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> <li>8. Bank balance as per cash book was not maintained.</li> </ol>
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> <li>▪ Non providing details regarding VAT/PF/Labour Cess</li> </ul>
22	<p><b>Deficiency in payroll system</b></p> <ul style="list-style-type: none"> <li>▪ Non-preparation of salary payment voucher</li> <li>▪ Non-maintaining salary payment reference number in cash book</li> <li>▪ Non-implementation of Bio-metric device and payroll software</li> </ul>
23	Non-providing approved UCs for the reporting period for audit
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.
25	Non providing details of Advances, their adjustment & Recovery



### 3. OPINION

The management has to take stringent effort in forming accountability at various levels of the ULB, 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

SIN o	Audit Observations	Audit Observations
1	Partial comply AG report for the F.Y. 2013-14 to 2015-16	During audit we observed that the compliance of C & AG report for the F.Y.2013-14 to 2015-2016 has not be fully done by ULB. Further due to lack of co-operation we were also unable to help them in comply with C & AG audit report. We requested to management to nominate someone to comply with 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/ given by <u>ULB</u> .	ULB should implement real time budget preparation in prescribed format of BMAM. Further, Budget variance report should be prepared for actual budget report.
3	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 any other reasons of differences. <i>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.</i>
4	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".
5	No details were made available regarding meeting of municipal accounts committee held during the financial year 2018-19.	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. <i>ULB should ensure timely meeting of accounts committee in compliance of BMA-2007.</i>
6	<b>Non-levy of following taxes</b> Surcharge on transfer of lands and buildings Fire tax. Surcharge on electricity consumption within the municipal area Tax on congregations. Tax on pilgrims and tourists . Tax on profession.	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. <i>ULB should take steps to implement required taxes to boost their revenue</i>



	<p>User Charges for provision of water-supply, drainage and sewerage</p> <p>User Charges for Solid Waste Management</p> <p>User Charges for Parking Facility</p> <p>User Charges for Garbage Clearance</p> <p>Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,</p> <p>Collection of Development Charges</p>	
7	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. However, during our audit, we observed that there is a huge delay in depositing the tax at bank. <i>Therefore, management should implement a 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>
8	Non-collection of notice fees for defaulter	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 Babhua Nagar Parishad, ULB has not provided any information regarding charging and collection of notice fees. <i>ULB should collect notice fees from applicable assesses in compliance of act and to boost ULB revenue.</i>
9	Non-recovery of outstanding taxes	ULB has provided during audit the detail of outstanding tax and other income, we observed on the basis of the data that there is huge arrear of taxes at ULB. <i>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.</i>
10	Non-providing details regarding arrear of advertisement tax, and rental income	ULB should prepare proper records for arrear amount and should take proper steps to collect arrears.
11	Non-preparation of payment vouchers	ULB should prepare voucher based on running voucher as per the provision of Rule No. 16, 17 and 18 of BMAR -2014.
12	Non-conducting physical survey of 20 high value properties	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>
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</i>



		<i>proper maintenance of required Books of Account and register as per the list given in Rule -3 of BMAR - 2014.</i>
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>
15	<b>Irregularities in vendor payment process:</b> <ul style="list-style-type: none"> <li>▪ In case of payment to contractor-MB book was not signed by the contractor.</li> <li>▪ PAN number of contractor was not mentioned in payment files.</li> <li>▪ TDS was deducted by normal rate of 01% &amp; 02%, Even PAN number of party was not attached in files.</li> <li>▪ Budget Control Register was not made for payment made.</li> <li>▪ Statutory Compliance register was not maintained for related payments.</li> <li>▪ Final Work Completion certificate was not attached in case of final bill payments.</li> </ul>	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. <i>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 form parties invoices.</i>
16	Non-maintenance of register for all procurements with value above Rs. 15,000	ULB should ensure maintenance of register for all Procurements with value above Rs. 15,000
17	Missing signature of wages worker and stamp of ULB on muster roll register	ULB should ensure proper maintenance of wages register by complying signature and stamping.
18	No maintenance of separate earnest & security deposit register	EMD and security deposit register help in tracking of balance payable to parties.
19	Non-compliance of Act & Rules	Refer point of Part-B (d) of audit report for status of non-compliance of Act & Rules. <i>ULB should ensure compliance of all applicable Act &amp; Rules.</i>
20	Lack of internal control measures 9. Voucher file was not maintained 10. No internal mechanism for statutory compliance 11. No MIS was prepared for tracking of payments 12. Required books of accounts as per BMAM was not maintained 13. Statutory compliance reconciliation was not maintained 14. Year-end reconciliation was not available 15. Bank reconciliation of any bank account was not prepared. 16. Bank balance as per cash book was not maintained.	We observed that there is no any internal control mechanism available over collection, recovery, deposit of taxes, assets handling, Cheque handling and Statuary compliances:  <b>We suggest that:</b> 1. MIS System should be implemented over daily collection and deposit. 2. Reason for non-deposit/ late deposit should be strongly need to ask for minimise delay. 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. Therefore, the management has to take serious effort in implementation of Internal control Mechanism for getting a better result from ULB working.
21	<b>Non-compliance of statutory compliances:</b> <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> <li>▪ Non providing details regarding VAT/PF/Labour Cess</li> </ul>	Statutory compliance register was maintained in regards with statutory dues deducted from party bills. <i>So, ULB should maintained proper statutory compliance register. Statutory compliance register should be maintained for all statutory deductions made form parties invoices.</i> Non-compliance with statutory dues will cause of penalty, interest and prosecution. <i>Management should insure that all statutory dues are paid on time and returns related thereof filed</i>



		on time.
22	<p><b>Deficiency in payroll system</b></p> <ul style="list-style-type: none"> <li>▪ Non-preparation of salary payment voucher</li> <li>▪ Non-maintaining salary payment reference number in cash book</li> <li>▪ Non-implementation of Bio-metric device and payroll software</li> </ul>	<p>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.</p> <p><b>Meaning of Receipt :</b> "Receipt" includes any note, memorandum or writing-</p> <p>(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</p> <p>(c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or</p> <p>(d) which signifies or imports any such acknowledgment; and whether the same is or is not signed with the name of any person "</p>
23	Non-providing approved UCs for the reporting period for audit	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. <i>Therefore, management should ensure that UC has been submitted with concerned department on time.</i>
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.	<i>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 management time to time. Further any discrepancies arises/ found during such verification should be reported immediately.</i>
25	Non providing details of Advances, their adjustment & Recovery	To ensure timely recovery of advance with interest proper calculation should be there with proper recovery plan.

##### 5. COMMENTS FROM MANAGEMENT

Audit observations with audit recommendation has been submitted with management for providing management Comments.

##### 6. 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 Panchayat in the state of Bihar according to plan & for matters ancillary thereto.



## DETAILED INTERNAL AUDIT REPORT

For the quarter ending June 2018

### 1. INTRODUCTION:

S.NO.	Name Of ULB	Period-covered		Audit Team
		From	To	
1	Nokha Nagar Panchayat	01-04-2018	30-06-2018	1. Name of Team Leader: CA Krishan Kumar Sodhani 2. Name of MAE : CA Rahul Kumar Srivastava 3. Name of MAA:- Nitesh Kumar

### 2. ADMINISTRATION:

SINo	Particulars	Details
1	The present body of the ULB has taken charge on	06-09-2017
2	<b>The incumbency in the key administrative and executive positions was as under:</b>	
2.1	<b>Name of Mayor:</b>	Mr. Tara Chand Singh
2.1.1	<b>Period of Service:</b>	<b>From:</b> 06-09-2017 <b>To:</b> Till date
2.2	<b>Name of Commissioner/Executive Officer:</b>	Mr. Sushil Kumar
2.2.1	<b>Period of Service:</b>	<b>From:</b> 30-04-2019 <b>To:</b> Till date

### 3. REVIEW OF OUTSTANDING AUDIT PARAS:

#### 3.1. Status of Audit Observations is as under:

S.N.	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
1	AG Audit Report for the F.Y. 2013-14 to 2015-16	24	21	10	0	0	21	No compliance report provided.

**Note:** Above details has been taken from the AG Report the F.Y. 2013-14 to 2015-16. Refer annexure-01 for AG audit report.



#### 4. FINANCE

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

Year	Year- 2016-17	Year- 2017-18	Year- 2018-19
Final/Revised Budget Data	3,26,77,810	10,05,29,224	25,400,884
Actual Expenditure Data	2,85,03,413	6,08,89,671	169,339,224
Savings(+)/Excess(-)	41,74,379	3,96,39,553	-143,938,340

##### 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	Cumulative for the current period
Opening balance	3,38,77,372	3,95,52,298	9,23,77,454	105,111,458	105,111,458
Receipts	17,07,95,457	8,13,28,568	7,36,23,675	170,795,457	170,795,457
<b>Total</b>	<b>20,46,72,829</b>	<b>12,08,80,866</b>	<b>16,60,01,129</b>	<b>275,906,915</b>	<b>275,906,915</b>
Net expenditure	16,93,39,224	2,85,03,413	6,08,89,671	169,339,224	169,339,224
<b>Closing balance</b>	<b>3,53,33,605</b>	<b>9,23,77,453</b>	<b>10,51,11,458</b>	<b>106,567,691</b>	<b>106,567,691</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.



**Bank Reconciliation position as on reporting date**

**Bank Reconciliation position as on 31-03-2019**

Name of Bank	Bank A/C No.	Purpose	Balance as per Cash Book	Balance as per Bank Statement	Differences	Reconciled (Yes/No)
State Bank of India	3269901601	State Finance	-	10,86,315	-	No
State Bank of India	11735874202	Administrative Expense	-	4,07,799	-	No
ICICI	133501000495	S.B.M	-	27,34,392	-	No
Punjab National Bank	6484000100008773	BRGF Grant	-	6,88,782	-	No
Punjab National Bank	6484000100015436	MNVY	-	47,695	-	No
Punjab National Bank	6484000100072990	Teacher Salary	-	3,25,657	-	No
State Bank of India	11735874213	Subsidy	-	24,15,867	-	No
Punjab National Bank	6484000100024443	Administration Building	-	15,44,590	-	No
Madhya Bihar Gramin Bank	73800100063286	NSDP	-	17,794	-	No
Punjab National Bank	6484000100059218	Administrative Expense	-	6,74,966	-	No
IDBI Bank	1863104000009072	SBM	-	16,47,199	-	No
PLA	256	Treasury	-	10,94,90,695	-	No
Bank of Baroda	80100021442	HFA	-	1,72,25,301	-	No
Bank of Baroda	80100022129	Deendayal Antodaya Yojna	-	1,08,569	-	No
IDBI Bank	1863104000017824	Vishesh Ghatak	-	31,559	-	No
IDBI Bank	1863104000017815	General Ghatak	-	2,01,750	-	No

ment:

**Reconciliation helps us to monitor over:**

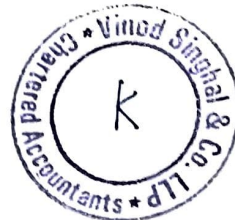
ifference between Bank Passbook and Cash Book.

authorised withdrawal from Bank.

cessive debited by Bank

elps to know any other reasons of differences.

fore, 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 proper records.



venue & Capital Receipts information:

Income Details (Amount in Rs.)						
Details	2017-18		2018-19		2019-20	
	2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
Total Receipts (A+B)	73,623,675	81,328,568	170,795,457	73,623,675	Not Applicable	170,795,457
Revenue Receipts (1+2+3)	25,515,562	3,946,052	16,021,032	25,515,562	Not Applicable	16,021,032
Own Revenue Receipts (a+b)	4,278,412	863,902	4,638,339	4,278,412	Not Applicable	4,638,339
<b>Tax Revenue (levied and collected by municipal body)</b>	<b>2,916,552</b>	<b>760,937</b>	<b>4,222,409</b>	<b>2,916,552</b>	Not Applicable	<b>4,222,409</b>
Property tax	2,607,843	746,937	4,161,409	2,607,843	Not Applicable	4,161,409
Other tax (levied and collected by municipal body)	308,709	14,000	61,000	308,709	Not Applicable	61,000
<b>Non-tax revenue (levied and collected by municipal body)</b>	<b>1,361,860</b>	<b>102,965</b>	<b>415,930</b>	<b>1,361,860</b>	Not Applicable	<b>415,930</b>
Fees & fines	1,361,860	102,965	415,930	1,361,860	Not Applicable	415,930
User Charges	-	-	-	-	Not Applicable	-
Other non-tax revenue (levied and collected by municipal body)	-	-	-	-	Not Applicable	-
<b>Other Revenue Receipts</b>	<b>928,204</b>	<b>75,730</b>	<b>420,000</b>	<b>928,204</b>	Not Applicable	<b>420,000</b>
Income from interest/investments	928,204	75,730	420,000	928,204	Not Applicable	420,000
Other Revenue income	-	-	-	-	Not Applicable	-
<b>Transfers/Grants/Assigned Revenues</b>	<b>20,308,946</b>	<b>3,006,420</b>	<b>10,962,693</b>	<b>20,308,946</b>	Not Applicable	<b>10,962,693</b>
State Assigned Revenue	18,986,926	2,102,550	7,485,568	18,986,926	Not Applicable	7,485,568
State Finance Commission (SFC) Grants/Devolution	-	-	-	-	Not Applicable	-
Octroi compensation	-	-	-	-	Not Applicable	-
Other State Government Transfers	-	-	-	-	Not Applicable	-
	910,770	775,660	3,031,000	910,770	Applicable	3,031,000
Central Finance Commission (CFC) Grant	-	-	-	-	Not Applicable	-

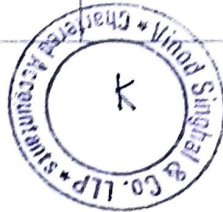
	910,770	775,660	3,031,000	910,770	Applicable	3,031,000
Central Finance Commission (CFC) Grant	-	-	-	-	Not Applicable	-
Other Central Government Transfers	-	-	-	-	Not Applicable	-
Others (Sales & Hire Charges )	411,250	128,210	446,125	411,250	Not Applicable	446,125
<b>Capital Receipts (1+2+3+4+5+6)</b>	<b>48,108,113</b>	<b>77,382,516</b>	<b>154,774,425</b>	<b>48,108,113</b>	Not Applicable	<b>154,774,425</b>
Sale of Municipal Land	-	-	-	-	Not Applicable	-
Loans (from State Govt. or Bank etc.)	-	-	-	-	Not Applicable	-
State Capital Account Grant (under State Schemes etc.)	47,664,932	77,382,516	154,774,425	47,664,932	Not Applicable	154,774,425
Central Capital Account Grant (under Central Schemes etc.)	-	-	-	-	Not Applicable	-
Other Capital Receipts	443,181	-	-	443,181	Not Applicable	-

**ent:**

bove 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 and 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 certify the Above-mentioned figures.

**Revenue and Capital Expenditure Information:**

Expenditure Details (Amount in Rs.)						
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>60,889,670</b>	<b>28,503,413</b>	<b>169,339,224</b>	<b>60,889,670</b>	Not Applicable	<b>277,150,121</b>
<b>Revenue Expenditure</b>	<b>23,676,021</b>	<b>3,835,145</b>	<b>51,782,208</b>	<b>23,676,021</b>	Not Applicable	<b>85,489,863</b>
<b>Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)</b>	<b>2,567,959</b>	<b>3,686,528</b>	<b>6,813,708</b>	<b>2,567,959</b>	Not Applicable	<b>38,367,523</b>



Operation and Maintenance (O&M)	1,596,776	125,300	7,857,500	1,596,776	Not Applicable	39,486,306
Loan repayment (Interest payments)	4,029	391	1,000	4,029	Not Applicable	1,562
Others(any other revenue expenditure which is not salaries,O&M or Interest Payment)	19,507,257	22,926	37,110,000	19,507,257	Not Applicable	7,634,472
<b>Capital Expenditure</b>	<b>37,213,649</b>	<b>24,668,268</b>	<b>117,557,016</b>	<b>37,213,649</b>	<b>Not Applicable</b>	<b>191,660,258</b>
All developmental works under Central/State specific schemes	15,412,937	24,668,268	117,507,016	15,412,937	Not Applicable	190,676,383
Loan Repayments(Principial Amount)	-	-	-	-	Not Applicable	983,875
<b>Other Capital expenditure</b>	<b>21,800,712</b>	<b>-</b>	<b>50,000</b>	<b>21,800,712</b>	<b>Not Applicable</b>	<b>-</b>

**ent:**

bove 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 enditure 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 te the Above-mentioned figures. **Refer "Annexure-2" for Budget.**

**atus of Implementation of Double Entry Accounting System**

LB has not yet implemented Double Entry Accounting System

**atus of Meeting of Municipal Accounts Committee**

is no any accounting committee has been formed at ULB. However standing committee has been and meeting of such standing committee has been held at ULB. We are tting here with copy letter taken from ULB in respect of these committee.



## 5. AUDIT OBSERVATION

### I. PART-A

All 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 Nokha 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	Fire tax.	No
3	Surcharge on electricity consumption within the municipal area	No
4	Tax on congregations.	No
5	Tax on pilgrims and tourists .	No
6	Tax on profession.	No
7	User Charges for provision of water-supply, drainage and sewerage	No
8	User Charges for Solid Waste Management	No
9	User Charges for Parking Facility	No
10	User Charges for Garbage Clearance	No
11	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
12	Collection of Development Charges	No
13	Water Tax	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 within the prescribed 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.

2. **Late deposit of receipts:** 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 on which collection is made. *In case of Nokha Nagar Panchayat*, during verification of receipts book and deposit slips, we have noticed that there was delay of amount deposited into bank from 15 to 44 days.

Receipts Book Serial Number	Date of Collection		Collection Amount	Date of Deposit	Delay in Deposit	
	From	To			Min.	Max.
5401-5488	10-04-2018	30-06-2018	28,695	30-06-2018	0	81



**Note:**

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 Mohaniya 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 Nokha 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.

3. **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 Nokha Nagar Panchayat**, ULB was 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.

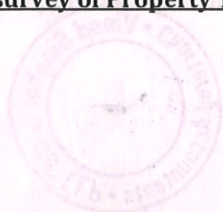
**Cause**- We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has not proper control, supervision, and monitoring over issue of notices and collection of notice fee.

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

- b. **Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs.**

1. **Payment of bills after due date:** During audit we observed that ULB have not provided any bill for our verification.
  2. **Pass payment without preparation of payment vouchers:** The ULB does not prepare Payment Vouchers for making payment to the parties/vendors. Payment was made on the basis of bills only raised in the name of ULB 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, subsidiary registers

The municipality has not maintained/provide for verification the following prescribed registers.

SINo	Name of register	Maintained/Up dated or Not
1	Cash Book –Cashier	No
2	Cash Book- Accountant	No
3	Register of Advance	No
4	Register of Permanent Advance	No
5	Summary statement of deposit adjusted	No
6	Summary Statement of Notice Fees, Warrant Fees, Other Fees	No
7	Register of Refunds, Remissions and Write off	No
8	Summary statement of Refunds and Remissions	No
9	Summary Statement of Write-offs	No
10	Statement of outstanding Liability for Expenses	No
11	Fixed Assets Register	No
	<b>Property Tax &amp; Other Taxes</b>	No
12	Summary Statement of Refunds	No
13	Summary Statement of Write off	No
	<b>Rentals, Fees &amp; Other Income</b>	No
14	Summary Statement of Demand Raised on assessment	No
15	Summary Statement of Head wise Collection of Other Income	No
16	Summary Statement of Refunds	No
17	Summary Statement of Write off	No
	<b>Public Works</b>	No
18	Summary Statement of Status of Capital work in progress	No
19	Work Sheet	No
20	Deposit Works Register	No
	<b>STORIES</b>	No
21	Store Ledger	No
22	Statement of Closing Stock	No
	<b>Other</b>	No
23	BRS of all Bank accounts(including dormat accounts)	No
	<b>Final Accounts for the F.Y 2012-13 To 2018-19(QTR-1)</b>	No
24	Audited Balance Sheet	No
25	Audited Income & Expenditure Account	No
26	Audited Receipt & Payment Account	No

### b. Irregularity in procurement process:

#### 1. Compliance regarding tender issued by the ULBs:

2. **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/-

3. **Details of Vehicle Log Book Maintained:** Log Book was not made available for audit

4. **As per rule no 75, disbursement to the daily wage workers is to be witnessed by the chief municipal officer / engineer and he has to sign the disbursement certificate after ensuring that the acknowledgement has been obtained from the workers on the master payroll (BMAR Form -33):** Wages register was not made available for audit.

5. **No separate earnest & security deposit register:** Earnest money deposit & security deposit register help in tracking refund of EMD/SD on time to concerned parties, but in ULB, no such register was provided for verification.

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



SlNo.	Direction issued by UDHD	Complied or Not
1	As per department, ULB has to submit utilization certificate for allotment received by ULB in form of grant/scheme. During audit, ULB has not provided approved copies of UC submitted to department	Can't comment in absence of data

**d. Non-Compliance of Act & Rules:**

SI 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 the audit we observed that the tax collectors not handed over there collections to cashier. However, They have directly deposited the amount into bank which takes maximum delay of 15-44 days into 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 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
5	Whether every bill collector invariably remit his collections (in cash and/or cheques) to Cashier dally before 4.30 PM and take the cashier's acknowledgment in the collection register.	BMAR Rule No.- 27	<b>Refer point: Part-A (a)</b> No, Every bill collector or municipal employee pay their collection directly into bank account with average 9-28 days delay after collection of tax.
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.
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	Grant allotment letter & Utilization certificate submitted by the ULB was not made available to audit. Even Excel working has been provided by the ULB that is annexed in point Part-(B)(h).
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	<b>Refer PART-B (h)</b> No, Signed Utilization certificate details produced for verification, Even Excel working has been provided by the ULB that is annexed in point Part-(B)(h).
10	Whether Municipality has returned unutilized grant for more than three years from date of receipt to the source	BMAR Rule No.- 69	No related information was provided by ULB.



	from where such grant was received		
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, ULB was not prepared 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, ULB was not prepared 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, Nokha Nagar Panchayat was not send 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
	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. <b>The Financial Statements shall comprise of</b> 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		
14		BMAR Rule No.- 122	BMAR Rule No. - 122 was not followed by ULB during the Quarter ending June 2018.
15	Whether the municipality is regular in depositing statutory dues including tax deducted at source, GST, TDS on GST, 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	<b>Refer PART-B (f)</b>
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	<b>Refer PART-B (g)</b>
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 was followed by ULB. ULB was booking only income & expenditure only according to cash method.
18	Whether all grants sanctioned or	BMAR Rule	Details of sanctioned of grant and deductions from grant

	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;	No.-130	was made available for audit.
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 related information was provided by ULB
20	Whether the ULB is maintaining proper records showing full particulars, including quantitate 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 reporting period. Further 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 was 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	Yes, ULB followed adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets. But there were no assets register was maintained by ULB.
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 transaction during audit.
24	Whether the Bank Reconciliation statements have been property 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, in that case year end provisions and reconciliation was not made during the reporting period.
26	Whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget. whether made originally or subsequently and are in all cases such as are authorized by Act;	BMAR Rule No.-130	Payments files was not made available.
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) (2) &amp; (4)</b> No, As per referred point, this is clear that ULB was not recognising collection of taxes as and when collected, further there was arrears of revenue with 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)(3)</b> No, As per referred point this is clear that In case of deposit of daily tax collection, that is deposited on average 9-28 days delay of 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	Grant sanction order was not produced



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 has 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	Bihar Municipal Accounting Manual, 2014, every year budget should be prepared for receipts and expenditure in Performa 75,77 and 80 Preparing Budgets as per the Rules framed under Bihar Municipal Accounts Rule 2014. Rule 132 regarding Public Participation in Preparation Of Budget. Moreover, as required under provisions of Rule 139, mid -year review of Budget.	BMAR Rule No.-132	No such details provided
38	<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.
39	<b>Investment of surplus money.</b> Whether municipality has invested surplus fund as per the requirement of the chaptor-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	BMA,2007: Chapter X	No details provided by ULB regarding investment done.



	rate is invited from parties before investing surplus funds:		
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 were being maintained in form of cash book. Audited receipts & payments account as per BMAM was 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	Not maintaining
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 <b>this behalf by the State Government.</b>	BMA,2007: Chapter XII	Not followed
43	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act,2007 various tax are applicable on ULBs.	BMA,2007: Chapter XV	<b>Refer-PART-A(a)(1)</b> for details
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	<b>Refer-PART-A(a)(3)</b>

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

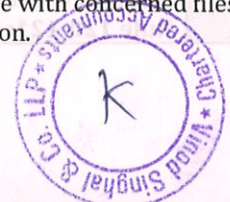
1. Voucher file was not maintained
2. No internal mechanism for statutory compliance
3. No MIS was prepared for tracking of payments
4. Required books of accounts as per BMAM was not maintained
5. Statutory compliance reconciliation was not maintained
6. Year-end reconciliation was not available
7. Bank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



punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine.

1. **Filing of TDS Return:** No details regarding TDS return filed by ULB during reporting period was provided during audit.
2. **Deposit of Royalty:** No details of deposit of royalty provided.
3. **Deposit of Labour cess:** No details of deposit of Labour cess provided.
4. **Details of delay of deposit of EPF:** No details of deposit of EPF Provided.
5. **Details of delay of deposit of TDS on GST:** No details of deposit of TDS Provided.

g. **Deficiency in payroll system:**

Sl No	Particulars	Comments
1	Status of maintenance of salary register for all employees (Permanent/Daily wages/Contract worker)	Yes, Salary Register maintained for all employees
2	Non availability of Salary payment voucher	Salary Payment Voucher not provided to us
3	Matching of voucher number with cash book	Voucher and cash book not provided to us
4	Maintenance of Salary Deduction register	Salary Deduction register was not maintained
5	Whether biometric devices and payroll software is implemented in ULB If Yes, then is it integrated with accounting software	No, biometric devices and payroll software was implemented in ULB

h. **Utilisation of Grant and report on missing Utilisation Certificates:** ULB has not provided any hard and soft copy of approved utilization certificate letter send to the department. However, we have taken some abstract from cash book and detail of such abstract are given below :

Sr. No.	Name of Scheme	Allotment No. and Date	Amount Alloted	Amount withdrawn	Amount expended	Balance amount	Amount deposited in PLA Account	Amount of UC Submitted	Status of UC	Remarks
1	City Manager Salary	08/24-05-2018	1.97	1.97		1.97	1.97			Amount deposited in PLA
2	नगरिक सुविधा	10/01-06-2018	30.08	30.08	25.5	4.58	4.58			Amount deposited in PLA
3	14th Finance	32/82/31.10.2018	68.12	68.12		68.12	68.12			Amount deposited in PLA
4	5th Fin	15/03.07.2018	116.72	116.72		116.72	116.72			Amount deposited in PLA



5	प्रशासनिक भवन	29/79/24.10.2018	61.4	61.4	61.4	61.4	61.4	61.4	61.4	Amou depo: ed ii PLA
6	पेशाकर मद	27/77/24.10.2018	11.83	11.83	11.83	11.83	11.83	11.83	11.83	Amou depo: ed ii PLA
7	पार्श्व भता	123/31.01.2019	2.88	2.88	2.88	0	0	2.88	2.88	UC ni Proviid
8	14 th finance	120/25.01.2019	67.64	67.64	67.64	67.64	67.64	67.64	67.64	Amou depo: ed ii PLA
9	नाली गली	131/89.22.02.2019	75.56	75.56	75.56	75.56	75.56	75.56	75.56	Amou depo: ed ii PLA
10	विधुत विपत्र	174/30.03.2019	13.47	13.47	11.26	2.21	2.21	2.21	2.21	Amou depo: ed ii PLA
11	5th Finance	21/10-07-2018	119.37	119.37	119.37	119.37	119.37	119.37	119.37	Amou depo: ed ii PLA

i. Physical verification of inventory/Stores: Refer point 31-40 PART-B (d)

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

k. Any other matters as may be prescribed in due course.

### III. PART-C

SINO	Particulars	Complied or Not
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.	Complied Refer-PART-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; 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:	Complied Refer-PART-A(c)
c	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	Complied Refer-PART-B(d)



Rule 130: Audit to be completed & reported within 6 month		
d	Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Complied Refer-PART-B(c)
e	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 etc.;	Complied Refer-PART-A(a)
f	Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 15,000 and above.	Complied Refer-PART-B(b)
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/-	Complied Refer-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.	Complied Refer-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.	Complied Refer-Audit recommendation
j	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Complied Refer-PART-B(b)
k	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies	Complied Refer-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.	Complied Refer-PART-B(d)
m	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)
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.	Complied Refer-PART-B(f) & (g)
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.	Complied Point-03 of Detailed Audit Report

Thanking you,

For Vinod Singhal & Co. LLP

(Chartered Accountants)

FRN: 005826C/C400276

CA Krishan Kumar Sodhani

Partner

M. No. : 40460

UDEN:- 20904603 AAAA K07337

DATE:- 22-12-2020



Management Comments

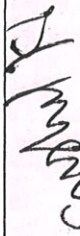
**1. INTRODUCTION**

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

Sl. No	Audit Observations	Auditor Recommendations	Management Comment
1	Budget not prepared in proper manner and guidance given by <u>UD&amp;HD</u> <u>GOB</u> :	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 training and information and professional at the Nokha 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.
3	Non-Implementation of Double Entry Accounting System	As per requirement of BMAR-2014, Part -A, Chapter - 2 Rule -4, "All ULB referred in Schedule -I shall	Double entry system was implemented at ULB till FY 2015-16, M/s Manas Das & Co. was working here as



2018-19

  
**नगर कायपालक पदधिकारी**  
 नगर पंचायत नोखा

		<p>maintain its Books of Account using the double entry system". Since Nokha Nagar Panchayat is Covered under Schedule -I, 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 Nokha Nagar Panchayat, however we not got any data for verification the same.</p>	<p>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-Period?</p>
4	<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-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>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. First meeting of municipality is not held in this year due to MCC. It will be formed soon the first board meeting.</p>
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 goods vehicles, and buses, which shall be heavy passenger motor vehicles.</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. ULB should take steps to implement required taxes to boost their revenue</p>	<p>Letter sent for electricity surcharge SWM – User Fee is to be imposed Details • Sairat – Done • Toll-Tax – Done • Fee for sanction of building planes • Fee for municipal licences – For commercial activities.</p>

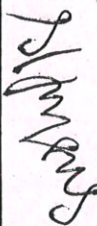


*S. K. Singh*

नगर कार्यपालक वरिष्ठकारी  
नगर न्यायालय नोखा

	<ul style="list-style-type: none"> <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>		
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. Therefore, management should implement a 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</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	<p>Non-Collection of notice fees</p>	<p>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 Nokha 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.</p>	<p>From now onwards we will implement the same.</p>
8	<p>Non-recovery of outstanding taxes</p>	<p>Nokha Nagar Panchayat has provided during audit the detail of outstanding tax and other income, we</p>	<p>The major tax defaulter at our ULB is Government department and electricity department. However, we</p>



  
 नगर कार्यपालिका कार्यालय

		observed on the basis of the such data that there is huge arrear of taxes at Nokha 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.	have served several notices for payment of the arrear taxes on all assesse 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	ULB should prepare proper records for arrear amount and should take proper steps to collect arrears.	Detail will provided at next Audit. Agency in engaged notice sent to all mobile company.
10	Non deposit of outstanding amount of electricity bill.	ULB should negotiate with electricity board to settle down the dues without late fees.	We have deposited the same dated
11	Non preparation of payment voucher	ULB should prepare voucher based on running voucher as per the provision of Rule No. 16, 17 and 18 of BMAR -2014.	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.
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. 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.	Underway – Completed end of February.
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). ULB should ensure proper maintenance of required Books of Account and	We will maintain the same at earliest.



*Singhal & Co.*

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	register as per the list given in Rule -3 of BMAR - 2014.	
14	<p>Non-preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014</p>	<p>ULB should ensure preparation of Annual Financial Statement as per the provision of Rule 122 of BAMR - 2014</p>
15	<ul style="list-style-type: none"> <li>▪</li> <li>▪</li> <li>▪</li> </ul> <p><b>Irregularities in vendor payment process:</b>            Budget Control register was not updated            Quality control test report was not available            Completion certificate was not available in payment file in case of completed contract.</p>	<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 form parties invoices.</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>
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>

Double entry system was implemented at ULB till FY 2015-16, M/s Manas Das & Co. was working here as DEAS consultant. 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.

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. 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.

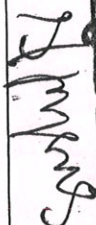
We are maintaining voucher file w.r.t. all expenses irrespective of amount. However, due to lack of manpower and excess work load some of rules are not followed by or missed by us.. Further we wish to say that with the help of available man power we are trying to serve in best possible manner at earliest.  
 All concerned person are directed to resolve this issue within 30 days. We will inform you after rectification.



*Handwritten signature and text:*  
 Sd/- [Signature]  
 [Text]

18	No maintenance of separate earnest & security deposit register	EMD and security deposit register help in tracking of balance payable to parties.	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.
19	Non-Compliance of Act & Rules	Refer point of Part-B (d) of audit report for status of non-compliance of Act & Rules. ULB should ensure compliance of all applicable Act & Rules.	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.
20	<p>1. Lack of internal control measures</p> <p>3. Voucher file was not maintained</p> <p>4. No internal mechanism for statutory compliance</p> <p>5. No MIS was prepared for tracking of payments</p> <p>6. Required books of accounts as per BMAM was not maintained</p> <p>7. Statutory compliance reconciliation was not maintained</p> <p>Year-end reconciliation was not available</p> <p>Bank reconciliation of any bank account was not prepared.</p>	<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:</p> <p><b>We suggest that:</b></p> <p>1. MIS System should be implemented over daily collection and deposit.</p> <p>2. Reason for non-deposit/ late deposit should be strongly need to ask for minimise delay.</p> <p>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. 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 filing of TDS return for due period</li> </ul> <p>Non providing details regarding VAT/PF/Royalty/Labour Cess</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 & imprisonment. So, management should ensure statutory compliance on time.	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.
22	<p><b>Deficiency in payroll system</b></p> <ul style="list-style-type: none"> <li>▪ Non-preparation of salary payment voucher</li> <li>▪ Non-maintaining salary payment reference</li> </ul>	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	All concerned person are directed to resolve this issue within 30 days. We will inform you after rectification.



  
 नगर कार्यपालक अधिकारी  
 नगर न्यायालय नोवा

<p>number in cash book</p> <ul style="list-style-type: none"> <li>Non-implementation of Bio-metric device and payroll software</li> </ul>	<p>stamp on any receipt as defined therein above Rs 5000. Therefore, management should ensure that the payment is accompanied with payment voucher.</p> <p><b>Meaning of Receipt :</b></p> <p>"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 "</p> <p>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.</p>	<p>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 January 2020 with the help of your team.</p>
<p>23</p> <p>Non-providing of Utilization certificate for the reporting audit period</p>	<p>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 management time to time. Further any discrepancies arises/ found during such verification should be reported immediately.</p>	<p>We are maintaining the Store register. The same will be show you at your next visit.</p>
<p>24</p> <p>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.</p>	<p>To ensure timely recovery of advance with interest proper calculation should be there with proper recovery plan.</p>	<p>We have not provided any advance during the year under consideration.</p>
<p>25</p> <p>Non providing details of Advances, their adjustment &amp; Recovery</p>		



*Singhal*

नगर कार्यपालक पदधिकारी  
नगर संचालन सेवा

नगर विकास एवं आवास विभाग

नगर विकास का नाम गैर आवासीय योजना

नगर विकास द्वारा जमा किये गये उपयोगिता प्रमाण पत्र की विवरणी जमा की तिथि 10.04.19

क्र.सं.	नदी/कुल्चादेश सं./दिनांक	आवतनादेश सं./दिनांक	सूचना/नोट का नाम	नदी/कुल्चादेश में दर्जित कुल आवासीय गति	नगर विकास की आवंटित गति	जमा किये गये कुल उपयोगिता प्रमाण पत्र की गति	शेष बची हुई गति	अभिवृत्ति
1	142/30.8.16	—	AND	—	2418665=	418372=	1500293=	
2	81/28.2.14	—	वसति/आवासीय	—	16000000=	14920000=	1080000=	
3	68/19.11.14	—	आवासीय	—	40000000=	40000000=	0=	
4	43/24.8.17	—	आवासीय	—	26288000=	26288000=	0=	
5	38/11.8.17	—	आवासीय	—	18922968=	18922968=	0=	
6	38/11.8.17	—	आवासीय	—	18922968=	18922968=	0=	
7	191/26.12.16	—	आवासीय	—	2504538=	17531806=	750732=	
8	191/26.12.16	—	आवासीय	—	2504538=	17531806=	750732=	
9	123/21.3.16	—	आवासीय	—	5958782=	462269=	5496513=	
10	142/30.8.16	—	आवासीय	—	813667=	813667=	0=	
11	167/25.10.16	—	आवासीय	—	1134488=	1134488=	0=	
					कुल →	32170945=		

कल योग

नगर कार्यपालक प्रदाधिकारी  
नगर पंचायत नोखा



# कार्यालय नगर पंचायत, नोखा(रोहतास)

पत्रांक.....दिनांक.....

प्रेषक,

नगर कार्यपालक पदाधिकारी,  
नगर पंचायत, नोखा

50-7  
2  
संख्या में, 14.1.19

श्री. संजय  
23/1/19

महालेखाकार (ले०प०)  
बिहार, पटना

विषय :-

अंकेक्षण प्रतिवेदन का लंबित अनुपालन प्रतिवेदन भेजने के संबंध में।

प्रसंग :-

सहायक निदेशक-सह-संयुक्त सचिव, नगर विकास एवं आवास विभाग, बिहार पटना के पत्रांक-3288 दिनांक-07.12.2018।

महाशय,

उपर्युक्त विषयक के संबंध में कहना है कि नगर पंचायत नोखा के अंकेक्षण प्रतिवेदन सं०- 298/2016-17 की कंडिकाओं का अनुपालन प्रतिवेदन साक्ष्य सहित इस पत्र के साथ संलग्न कर समर्पित किया जा रहा है।

कृप्या प्राप्ति स्वीकार करने की कृपा की जाय।

विश्वासभाजन

14.1.19  
नगर कार्यपालक पदाधिकारी,  
नगर पंचायत, नोखा

ज्ञापांक.....29.....

दिनांक 14.1.19.....

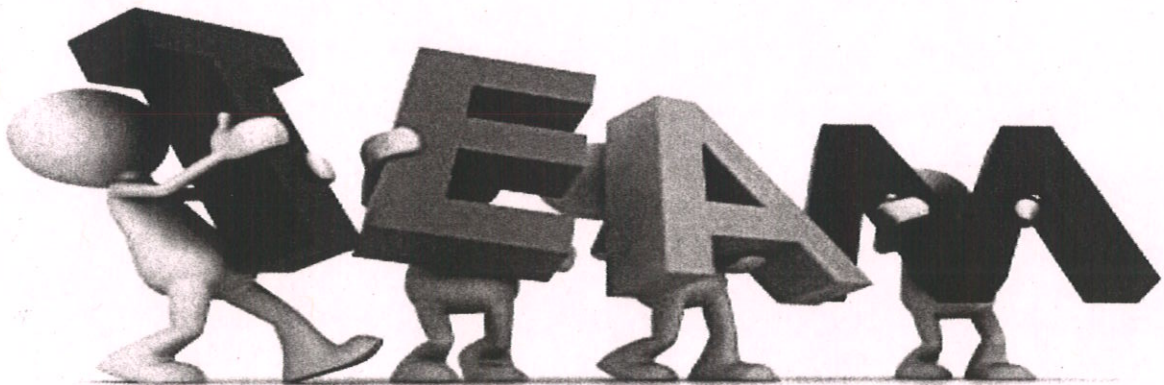
प्रतिलिपि:-

सहायक निदेशक-सह-संयुक्त सचिव, नगर विकास एवं आवास विभाग, बिहार पटना के पत्रांक-3288 दिनांक-07.12.2018 के क्रम में सादर सूचनार्थ समर्पित।

14.1.19  
नगर कार्यपालक पदाधिकारी,  
नगर पंचायत, नोखा



thank you



**Vinod & Co. LLP**

**CHARTERED ACCOUNTANTS**

*We Plant Quality*

**510, SUMATI PALANCE, OPPOSITE ALANKAR  
JEWELERS, BORING ROAD, PATMA-800001**

**TEAM**  
**TOGETHER  
EVERYONE  
ACHIEVES  
MORE**