

# INTERNAL AUDIT REPORT

OF

NAGAR PANCHAYAT

TEGHRA

FOR THE FINANCIAL YEAR 2017-2018

INTERNAL AUDIT CONDUCTED BY:-

**A.K. SALAMPURIA & ASSOCIATES**

CHARTERED ACCOUNTANTS

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

PATNA- 800 001

FROM 20<sup>th</sup> - 22<sup>th</sup> FEBRUARY & 7<sup>th</sup> - 9<sup>th</sup> MARCH, 2019

**INTERNAL AUDITOR'S REPORT**

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

Dear Sir,

We have conducted Internal Audit of the Books of Accounts and related document and vouchers of Nagar Panchayat - Teghra for the period from 01<sup>st</sup> April 2017 to 31<sup>st</sup> March, 2018 in terms of our appointment letter issued by the Assistant Director cum Joint Secretary, UD & HD, Govt. of Bihar, Patna wide Letter No:- 7/आं.अंके-115/2017, Dated:-16/01/2019.

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

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

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

*The Statutory Auditor of the UD & HD expresses opinion as to the true and fair view of the financial statements. We have not expressed any opinion on the financial statements and accordingly, this report should not be constructed as our opinion on the financial statements.*

for A. K. Salampuria & Associates

Chartered Accountants

Firm Regn. No. - 004285C

*Annand Dokania*

(CA. Annand Dokania)

Partner

M. No. - 400822

UDIN.-20400822AAAA BD 2423

Place: Patna

Date : 20.01.2020



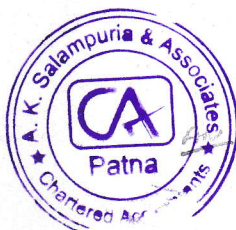
## Executive Summary

### 1. Introduction

- Name of the Municipality :- **NAGAR PANCHAYAT TEGHRA**
- Period Covered under current audit :- **01.04.2017 to 31.03.2018**
- Name of Executive Officer for the period under Audit :- **Shri Raman Kumar**

### 2. Result & Findings

- Strengths observed during the audit engagement:-
  - a. Area under jurisdiction of the concerned ULB seems potential.
  - b. Office Infrastructure is sufficient for operation
  - c. Response from officers & Clerks are satisfactory.
  - d. Co-operation of officials is satisfactory
- Weaknesses observed in the functioning of office, Maintenance of records etc. Observed during the audit engagement :-
  - a. Lack of Competent manpower at the concerned ULB.
  - b. There is a difference of (Rs.173.23) between Cash-Book and Bank Statement as on 31.03.2018.
  - c. Failed to collect Holding/Property Tax of Rs. 4,75,000.00 up-to 31.03.2018.
  - d. Failed to collect Mobile Tower Tax of Rs. 4,34,000.00 up-to 31.03.2018.
  - e. Non -Maintenance of prescribed books of accounts (ref. point(i) of part-b) especially Demand and Collection Register
  - f. Procurement Files were not provided.
  - g. Failed to comply certain rules and directives of UD & HD.
  - h. Unavailability of information and files relating to TDS, Vat, Royalty & Labour Cess.
  - i. Cash Books were not properly maintained i.e. Bank wise opening and closing balances were not bi-furcated.
  - j. Vouchers were not properly kept, arranged and provided.
  - k. BRS are not prepared on regular intervals.



**3. Opinion**

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

**4. Audit Recommendation**

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

**5. Comments from Management**

Comments from management has been received on 01-07-2019. (*Annexure-A attached*)

**6. Compliance with TOR**

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

**7. Acknowledgement**

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

Place: Patna

Date: 20-01-2020

For A. K. Salampuria & Associates

Firm Regn. No.-004285C

Chartered Accountants

*Annand Dokania*

(CA. Annand Dokania)

Partner

M. No. 400822



UDIN.-20400822AAAA *BD 2423*

## Detailed Audit Report

### 1. Introduction

The internal audit of Nagar Panchayat Teghra covering the period from 01<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018 was conducted by following persons under guidance of **CA. ANNAND DOKANIA**

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

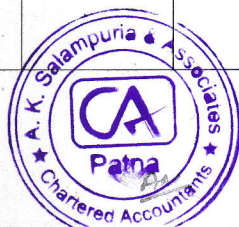
### 2. Administration

The present body of the ULB has taken charge on 01.04.2017. The incumbency in the key administrative and executive position was as under:

“Sri Naseema Khatoun”, Chief Councilor/Chairman from 01.04.2017 to till date & “Shri Raman Kumar”, Executive Officer from 20.01.2019 to till date.

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

S.No	Particulars of audit and date of report	Total no of Audit Paras.	Total No. of Audit Paras Where Necessary improvement / corrective measure is required	Total No. of Audit Paras where recovery of cash is proposed	Total No. of Audit Paras Where recovery has been made	Total Amount of Recovery	Total No. of Outstanding para where no action has been taken	No. & dated of compliance report
1.	AG Audit Report No.- 14562/83/15-16, Dated 22.06.2016	17	17	07	01	Rs.10,800.00	16	Compliance Report has not been made yet.
2.	Internal Audit for the F.Y.- 2016-17	02	02	01	Nil	Nil	02	Compliance Report has not been made yet.



Particulars of Outstanding paras of AG Audit Report No.-14562/83/15-16 is given below:

<u>S.No. of Paras</u>	<u>Particulars</u>
Para- (I)	Irregularity in Purchase of High Mass Light of Rs. 50.96 lacs.
Para- (II)	Unnecessary Purchase of fogging machine of Rs.95,000.00.
Para- (III)	No Entry of Dustbin in Store Register.
Para- (IV)	Location of installed street light not provided and no entry in Store Ledger.
Para- (V)	Irregularity in making payment of Rs. 18.17 loan for SJSRY Scheme.
Para- (VI)	Violation of rules in implementation of scheme.
Para- (VII)	No deduction of late fine of Rs. 0.22 lakhs.
Para- (VIII)	Deviation of fund of Rs. 13.10 lakhs from BRGF.
Para- (IX)	Non collection of Mobile Tower Tax of Rs. 0.80 lakh.
Para- (X)	Excess payment of Rs. 7.53 lakhs in 13 <sup>th</sup> Finance Scheme.
Para- (XI)	Non deduction of TDS from Vehicle hiring Vendor.
Para- (XII)	Non deposit of Holding Tax along with different collected Taxes.
Para- (XIII)	Non maintenance of Grant Register.
Para- (XIV)	Non preparation of Financial statement, Annual Accounts and comparative Statements.
Para- (XV)	Non formation of Municipal Accounts Committee.
Para- (XVI)	Non imposition of Internal Sources Revenue.



#### 4. Finance

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

(Amount in Rs.)

Year	2015-16	2016-17	2017-18
Final / Revised Budget	36,09,21,268.00	34,49,34,000.00	22,88,47,006.00
Actual Expenditure	19,43,85,601.00	12,78,66,275.00	6,95,93,040.71
Savings (+)/ Excess (-)	<b>16,65,35,667.00</b>	<b>21,70,67,725.00</b>	<b>15,92,53,965.29</b>

##### ii. Volume of transactions

Period	Budgeted (2017-18)	Previous Year (2016-17)	Correspon ding Period of Previous Year	Current Period (2017-18)	Cumulative for the current period
Opening balance	9,66,86,550.00	5,57,47,517.00	N.A.	9,66,86,050.00	9,66,86,050.00
Receipts	24,39,03,677.00	16,88,04,808.00		8,95,68,065.29	8,95,68,065.29
Total	<b>34,05,90,227.00</b>	<b>22,45,52,325.00</b>		18,62,54,115.29	18,62,54,115.29
Net Expenditure	22,88,47,006.00	12,78,66,275.00		6,95,93,040.71	6,95,93,040.71
Closing balance	<b>11,17,43,221.00</b>	<b>9,66,86,050.00</b>		<b>11,66,61,074.58</b>	<b>11,66,61,074.58</b>



iii. **Bank Reconciliation**

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

Balance as per Pass Book as on 31.03.2018				Balance as per Cash Book as on 31.03.2018	Remarks
S. No	Bank Name	A/c No.	Balance		
1.	Treasury PLA	----	11,17,49,125.00	The Cash Book balance is not bifurcated bank wise, so we are unable to give figure as per cash book bank wise and there is differences of <b>Rs. 173.23</b> between Cash Book and Pass Book/bank Statement, which can only be clarified or short out when all bank's balances will be made available and after preparation of Bank Reconciliation Statement	
2.	SBI	34342111971	7,55,119.00		
3.	Bank of India	460010111000798	00.00		
4.	ICICI	255601000099	2,41,140.00		
5.	SBI	35241843458	27,035.00		
6.	Bandhan Bank	50160005105050	531.00		
7.	ICICI	255601000263	25,21,045.00		
8.	SBI	33860549285	00.00		
9.	SBI	32802443999	61,910.00		
10.	SBI	32733303867	64,317.25		
11.	Bandhan Bank	50160005505297	1,51,314.56		
12.	SBI	34342109020	10,63,249.40		
13.	Bank of Baroda	12200100020134	30.00		
14.	SBI	33314353616	256.60		
15.	SBI	32802443230	11,311.00		
16.	SBI	33586093539	5,599.00		
17.	SBI	33586091598	1,083.40		
18.	SBI	34148819780	7,330.00		
19.	SBI	33314378529	651.60		
	Total-		11,66,61,247.81	11,66,61,074.58	

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



iv. Revenue & Capital Receipts

Income Details (Amounts to be provided in Rupees)							
S. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
	<b>Total Receipts (A+B)</b>	<b>8,95,68,065.29</b>	<b>16,88,04,808.00</b>				
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>	<b>3,96,77,476.19</b>	<b>9,68,11,337.00</b>				
<b>1</b>	<b>Own Revenue Receipts (a+b)</b>	<b>62,00,399.19</b>	<b>69,94,839.00</b>				
a)	<b>Tax Revenue</b> (levied & collected by municipal body)	<b>35,63,368.00</b>	<b>21,58,986.00</b>				
i)	Property Tax	23,06,118.00	6,49,647.00				
ii)	Other tax (levied and collected by municipal body)	12,57,250.00	15,09,339.00				
b)	<b>Non-tax revenue</b> (levied and collected by municipal body)	<b>26,37,031.19</b>	<b>48,35,853.00</b>				
i)	Fees & Fines	--	--				
ii)	User Charges	26,37,031.19	--				
iii)	Other non-tax revenue (levied and collected by municipal body)	--	48,35,853.00				
<b>2</b>	<b>Other Revenue Receipts</b>	<b>--</b>	<b>--</b>				
a)	Income from interest/investments	--	--				
b)	Other Revenue Income	--	--				
<b>3</b>	<b>Transfer/Grants/Assigned Revenue</b>	<b>3,34,77,077.00</b>	<b>8,98,16,498.00</b>				
a)	State Assigned Revenue	--	--				
b)	State Finance	1,40,78,439.00	7,98,03,786.00				



	Commission (SFC) Grants/Devolution						
c)	Octroi Compensation	--	--				
d)	Other State Government Transfers	--	--				
e)	Central Finance Commission (CFC) Grant	1,93,98,638.00	1,02,21,232.00				
f)	Other Central Government Transfers	--	--				
g)	Others	--	--				
<b>B</b>	<b>Capital Receipts</b>	<b>4,98,90,589.00</b>	<b>7,19,93,471.00</b>				
1	Sale of Municipal Land	--	--				
2	Loans (From State Govt. or Banks etc.)	--	--				
3	State Capital Account Grant (under State Schemes etc.)	2,09,43,136.00	1,55,55,862.00				
4	Central Capital Account Grant (under Central Schemes etc.)	2,89,47,453.00	5,64,37,609.00				
5	Other Capital Receipts	--	--				



v. Revenue & Capital Expenditure Information.

Expenditure Details (Amounts to be provided in Rupees)							
S. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
	<b>Total Expenditure (1+2)</b>	<b>6,95,93,040.71</b>	<b>12,78,66,275.00</b>				
<b>1</b>	<b>Revenue Expenditure</b>	<b>1,86,24,007.00</b>	<b>--</b>				
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	86,86,211.71	--				
1.2	Operation and Maintenance (O & M)	94,90,796.00	--				
1.3	Loan Repayment (Interest Payment)	--	--				
1.4	Others (any other revenue expenditure which is not Salaries, O&M or Interest Payment)	4,47,000.00	--				
<b>2</b>	<b>Capital Expenditure</b>	<b>5,09,69,033.00</b>	<b>--</b>				
2.1	All developmental works under Central/State specific schemes	5,09,69,033.00	--				
2.2	Loan Repayments (Principal Amount)	--	--				
2.3	Other Capital Expenditure	--	--				

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



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



## 5. Audit Observations

### I. Part-A (a)

#### i. Holding & Property Tax Collection – Irregularity :-

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

**Criteria** – Non-Collection of Property Tax/Holding Tax of Rs. 4,75,000.00(as per MPR) by the concerned ULB.

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

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

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

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

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#### ii. Mobile Tower Collection – Irregularity :-

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

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

**Condition** – As per details provided to us there are total 14 (Fourteen) Mobile Towers registered with this ULB up to 31.03.2018 and **Rs. 4,34,000.00**(as per MPR) is due to be recovered from these tower operators on account of Tower Tax.

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

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

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



Part-A (b)

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



**Part-A (c)**

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



Internal Audit Report of .....

for the period from 01"..... to .....

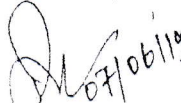
Certificate of completion of Survey/Assessment of 20 High Value Properties.


Name of ULB :- Nagar panchayat Teghra  
Period :- 01-April-2017 to 30-June 2017  
Name of C.A. Firm :- A.K. Salampuria & Associates

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

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	12	100	200/-	
2	12		200/-	
3	12		200/-	
4	15		200/-	
5	15		200/-	
6	13		200/-	
7	13		200/-	
8	13		200/-	
9	24		200/-	
10	21		200/-	
11	24		200/-	
12	20	140	200/-	
13	04		200/-	
14	04		200/-	
15	07	138	200/-	
16	07		216	
17	07		216	
18	19		2253	
19	16		1006	
20	19		2253	

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

  
07/06/19  
Executive Officer

  
Tax Inspector



Internal Audit Report of .....

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

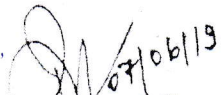
Certificate of completion of Survey/Assessment of 20 High Value Properties.


Name of ULB :- Nagar Panchayat Teghra  
Period :- July 2017 to September 2017  
Name of C.A. Firm :- A.K. Salamuria & Associates

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

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	22	—	200/-	
2	23	—	200/-	
3	13	—	200/-	
4	13	—	200/-	
5	15	—	200/-	
6	15	—	200/-	
7	23	—	200/-	
8	05	—	200/-	
9	08	147	200/-	
10	250	21	200/-	
11	21	—	200/-	
12	03	—	7551	
13	07	—	<del>1179</del> H-18	
14	06	—	1179	
15	02	—	1851	
16	03	—	1575	
17	07	316	4804	
18	15	273	3386/-	
19	08	—	6885/-	
20	16	—	5208/-	

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

  
07/06/19  
Executive Officer

  
Tax Inspector



# कार्यालय- नगर पंचायत तेघडा

Internal Audit Report of .....  
for the period from 01<sup>st</sup> ..... to .....

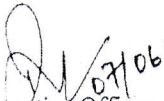
## Certificate of completion of Survey/Assessment of 20 High Value Properties.


Name of ULB :- Nagar Panchayat Tegha  
Period :- October 2017 to December 2017  
Name of C.A. Firm :- A.K. Salampuria & Associates

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

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	02	401	11380	
2	06	383	3742	
3	04	312	1413	
4	05	380	1109	
5	16	33	1660	
6	15	272	3900	
7	16	—	1916	
8	04	—	1663	
9	06	—	1652	
10	14	—	5155	
11	08	—	6880	
12	04	352	1552	
13	16	—	2582	
14	06	383	2284	
15	09	—	4845/-	
16	08	—	3927/-	
17	08	285	3020/-	
18	03	—	10173/-	
19	04	—	8238/-	
20	05	25	2291/-	

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

  
07/06/19  
Executive Officer

  
Tax Inspector



Internal Audit Report of .....

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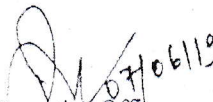
Certificate of completion of Survey/Assessment of 20 High Value Properties.


Name of ULB :- Nagar Panchayat, Teghra  
Period :- January-2018 to March-2018  
Name of C.A. Firm :- A.K. Salampuria & Associates

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

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	06	—	4321	
2	04	—	6969	
3	07	216	11887	
4	09	—	9175/-	
5	20	—	18500/-	
6	05	—	14828/-	
7	20	—	36781/-	
8	16	—	24825/-	
9	66	—	5778	
10	05	—	12764	
11	05	—	22998	
12	05	—	7966	
13	05	—	6082	
14	16	—	9216	
15	16	—	23190/-	
16	16	—	75200	
17	16	—	10831/-	
18	05	—	14828	
19	05	286	79231/-	
20	05	—	6082/-	

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

  
Executive Officer

  
Tax Inspector



## II. Part-B

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

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

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

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



d. Non- Compliance of Act & Rules: -

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

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

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

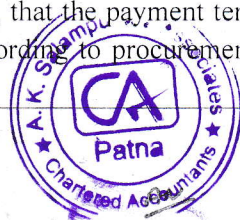


- f. **Non- Compliance of TDS, VAT and other relevant Statute :-**
- i. **Tax Deducted at Source (TDS) :-** Files or register for the deductions and deposit of TDS has not been maintained by the concerned ULB, so in this situation it is difficult to ascertain the date of deduction and actual date of deposit or amount of payment to departments. However Quarterly Return of TDS of the financial year 2017-18 has not been made available to us for verification. As per Section 234E of Income Tax Act, 1961, there is a Fine of Rs.200/- per day for delayed filing of Quarterly TDS Return.
  - ii. **Royalty, WCT & Labour Cess:-** These taxes are deducted from different type of contractors/suppliers. These taxes are deducted on the date of payment to contractor and deposited in the separate account of different department as like Bihar Commercial Taxes Dept, Mining Dept. & Labour Dept. These Taxes are required to be deducted at the time of accrual or payment whichever is earlier but in the concerned ULB there is no any files or register for the deductions and deposit has been maintained, so in this situation it is difficult to ascertain the date of deduction and actual date of deposit or amount of payment to departments.
- g. **Deficiency in Pay-Roll System:** - Pay-Roll Register has not been shown to us during the period of internal audit, thus we are unable to comment on deficiency in pay-roll system.
- h. **Utilization of Grant and report on missing Utilization Certificates :-** Grant Register has not been maintained by the concerned ULB, however total of **Rs. 665.07 Lakhs** Grant received in the F.Y.-2017-18 out of which Utilization of **Rs. 126.08 Lakhs** has been already submitted by the concerned ULB earlier and amount of **Rs. 10.75 Lakhs** UCs are pending and rest of unutilized grant of **Rs. 528.24 Lakhs** is lying in the PLA.
- i. **Physical verification of Inventory/Stores :-** Inventory/ Stores Register have not been maintained in concerned ULB and in the absence of above register it is difficult to verify the same.
- j. **Advances, their Adjustment & Recovery :-** Advance Register has not been maintained by the concerned ULB and in the absence of above register it is difficult to check or comments on adjustment and recovery of advances.
- k. **Any Other Matters :-**
- i. During the course of Audit, we have demanded Vehicle LOG Book but the concerned ULB were not provided this to us. It is relevant to mention here that expenses on Fuel & Lubricants are a major head of expenses for ULB. Non-maintenance of proper record indicates suppression of evidence /fact.
  - ii. In spite of our visit and repeated request the concerned ULB didn't provide any bills/vouchers to us for verification, so we are unable to comment on it.



### III. Part-C

S.No.	Particulars	Remarks/Observation
a)	Auditor should report in a separate section for non-compliance of rules/directives of UD&HD, GoB; Auditor should see the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	Reported in Part-B(c) & B (d).
b)	Auditor should Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should witness some assessment procedures to check any in-consistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	We have witnessed the 20 high value properties in the city and survey report separately attached
c)	Auditor should Report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR	
	• Rule 22: All moneys to be brought to account	Complied
	• Rule: 27: Collections to be deposited into Bank on the same day	Not Complied and reported in Part-A (a) (ii).
	• Rule 69: Grant Related Compliance	Not Complied and reported in Part-B (h).
	• Rule 120-121: Monthly Receipt & Payment Account and Trial Balance	Not Complied and reported in Part-B (d) & (e).
	• Rule 130: Audit to be completed & reported within 6 months	Not Complied and reported in Part-B (d) & (e).
d)	Report on compliance of financial guidelines of schemes of MOHUA and UD & HD, GoB	Not Complied and reported in Part-B (d)
e)	Auditor should Report and quantify all major own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc;	Reported in Part-A (a).
f)	Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 10,000 and above.	Reported in Part-B (k)(ii).
g)	Auditor should Report on Procurement made including through E-Tendering and E-Auction indicating exceptions , if any and whether a register is kept for all Procurements with value above Rs. 15,000/	Reported in Part-B (b).
h)	Auditor should Report on presence or absence of a system of issuance of utilisation certificate for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	Reported in Part-B (h).
i)	Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Reported in Executive Summary.
j)	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Reported in Part-A (b) & Part-B (b).



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

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

Place: Patna  
Date: 20-01-2020

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

*Annand Dokania*

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



**NAGAR PANCHAYAT TEGHRA(2015-17)**

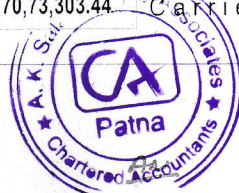
TEGHRA  
BEGUSARAI

**Receipts & Payments**

1-Apr-2017 to 31-Mar-2018

Page 1

Receipts	1-Apr-2017 to 31-Mar-2018	Payments	1-Apr-2017 to 31-Mar-2018
<b>Opening Balance</b>	<b>9,67,00,472.00</b>	<b>Current Liabilities</b>	<b>10,07,042.00</b>
Bank Accounts	9,66,86,050.00	SD	7,53,619.00
Cash-in-hand	14,422.00	Duties & Taxes	2,53,423.00
<b>Current Liabilities</b>	<b>7,77,966.00</b>	<b>Fixed Assets</b>	<b>93,22,492.00</b>
Labour Cess	33,683.00	Chapakal	2,00,435.00
ROYLITY	1,21,934.00	Computer & Tablet	1,20,300.00
SD	2,39,921.00	Delux Toilet	3,22,000.00
Duties & Taxes	3,82,428.00	Drainage	16,06,800.00
<b>Current Assets</b>	<b>14,77,450.00</b>	Furniture	2,96,274.00
Loans & Advances (Asset)	14,77,450.00	Mobile	16,900.00
<b>Indirect Incomes</b>	<b>42,35,647.00</b>	Road & Bridge	59,82,421.00
Death & Birth Certificate Fee	4,340.00	SUMMERSABLE PUMP	30,000.00
Delux Toilet Income	9,500.00	Yatri Parav Sed	7,47,362.00
Election Voter List	10,600.00	<b>Current Assets</b>	<b>44,11,519.00</b>
Holding Tax	23,06,118.00	Code-4604000000 Advance to Suppliers and Contractor	27,53,807.00
Maping Fee for House	1,01,620.00	Loans & Advances (Asset)	16,57,712.00
Misc Income	1,150.00	<b>Indirect Incomes</b>	<b>1,150.00</b>
No Entry Charge	20,000.00	Misc Income	1,150.00
OTHER INCOME	50,032.00	<b>Indirect Expenses</b>	<b>3,55,39,857.86</b>
Received Bank Intrest	3,71,837.00	Adjustment A/c	28.44
SAPTIC TANK & WATER TANK	1,97,200.00	Advertiesment	6,24,511.00
TEMPU STAND	4,80,000.00	Bank Charges	3,844.42
Tower Tax	16,000.00	ELECTION EXP	1,435.00
Trad Licence Fee	5,000.00	H.F.A Labharthi	20,00,000.00
BOQ INCOME	6,62,250.00	HIRE C.C.T.V	24,000.00
<b>Indirect Expenses</b>	<b>15,56,602.44</b>	Hire Godwn and Garage	64,000.00
Adjustment A/c	28.44	Holiday & Festival Exp	36,000.00
Bank Charges	116.00	KABIR ANTYOSHTI LABHARTHI	3,000.00
LEGAL EXP(Income)	6,342.00	KAMBAL EXP	4,47,000.00
S.B.M LABHARTHI	12,91,500.00	LEGAL EXP(Income)	45,730.00
Establishment Exp	2,58,616.00	MELA & FESTIVAL EXP	39,000.00
Code 320000000 Grant & Contribution for Specific Pu	8,23,25,166.00	MISC EXP	5,608.00
CHEAF LIBRARION FUND	79,239.00	Nukar Natak	2,33,240.00
E&O SALARY MAD	5,00,000.00	OTHER WELFARE EXP	6,206.00
H.F.A Fuhd(Cent Gov)	3,32,000.00	RANOVATION	33,980.00
KABIR ANTYOSHTI (NORMAL)	21,000.00	S.B.M LABHARTHI	1,46,87,000.00
NULM FUND	2,57,019.00	Adminstrative Exp	44,787.00
S.B.M FUND	1,77,67,119.00	Establishment Exp	77,83,673.00
TEACHER SALARY FUND	14,02,751.00	Operation & Maintenance	94,56,816.00
Treasury P/I Fund	6,19,66,038.00	Code 320000000 Grant & Contribution for Specific Pu	2,01,22,910.00
		KABIR ANTYOSHTI (NORMAL)	1,14,000.00
		NAGAR SHARKAR BHAWAN	1,69,56,000.00
		S.B.M FUND	30,52,910.00
<b>Carried Over</b>	<b>18,70,73,303.44</b>	<b>Carried Over</b>	<b>7,04,04,970.86</b>



continued ...

Receipts		Payments	
1-Apr-2017 to 31-Mar-2018		1-Apr-2017 to 31-Mar-2018	
Brought Forward	18,70,73,303.44	Brought Forward	7,04,04,970.86
		Closing Balance	11,66,68,332.58
		Bank Accounts	11,66,61,074.58
		Cash-in-hand	<u>7,258.00</u>
<b>Total</b>	<b>18,70,73,303.44</b>	<b>Total</b>	<b>18,70,73,303.44</b>

date - 20-01-2020

UDIN - 20400892 AAAA BD 2423

Annand Dokania







21	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	
22	नगर पंचायत के द्वारा बिहार मनिसेपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	हालांकि Agency Memorandum Serial 860 कोर्स B.R.S./F.A/BIS 4 सुद के अधीन है
23	वाहन LOG Book सही प्रकार से संधारित नहीं किया गया है जिसके कारण ईंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का पंजीयन प्रमाणपत्र, बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	वहन वाहन बीमा कोर्स बॉक त्रुटि का लिख रहे हैं
24	P.C.C. सड़क निर्माण कार्य के संचिकाओं में NIT के अनुसार फोटो उपलब्ध नहीं है।	NIT के अनु(11) कोर्स कोर्स ए
25	संबंधित कार्यालय के द्वारा 3rd Qtr (2017-2018) में डीलक्स टॉयलेट के लिए रु. 3,22,000.00 का भुगतान किया गया है, परन्तु इससे सम्बंधित कोई संचिका अथवा जानकारी नहीं दी गयी है।	डिलक्स टॉयलेट का (1575) कोर्स
26	कादेशन आमंत्रण सूचना सं० 09/2017-18 के माध्यम से 1500 तथा 500 अतिरिक्त कम्बल की खरीदारी की गयी, परन्तु रु. 5,84,080.00 कुल का भुगतान प्राप्त केश मेमो के द्वारा किया गया है, जो अमान्य है। इससे सम्बंधित टैक्स इनवॉइस आपूर्तिकर्ता के द्वारा नहीं दिया गया है, तथा सम्बंधित कर्मों के द्वारा कोई भी विपत्र भुगतान के लिए पास फॉर पेमेंट किया गया है। इस क्रय के लिए रु. 100.00 के स्टाम्प पेपर पर किया गया है, जो अमान्य है।	सुद 4 का कोर्स का सुद 4 का कोर्स सुद 4 का कोर्स का सुद 4 का कोर्स
27	सम्बंधित कार्यालय के द्वारा नुक्कर नाटक के लिए दि. 23.01.2018 को रु. 2,33,240.00 का भुगतान किया गया है। परन्तु वार्ड नं. 02,03,06,07,10,11,15,16,25 के लिए प्रदर्शन प्रमाण नहीं पाया गया है।	डिपॉजिट - 11205 का सुद 4 का कोर्स का सुद 4 का कोर्स सुद 4 का कोर्स का सुद 4 का कोर्स

Executive Officer

Nagar Panchayat Teghra, 10/07/19

For A.K. Salampuria & Associates

Audit Executive



# कार्यालय नगर पंचायत तेघड़ा

श्री रमण कुमार

कार्यालय पदाधिकारी

नगर पंचायत तेघड़ा

email: id-teghra.nagarpanchayat@gmail.com

Date: -07/06/2019

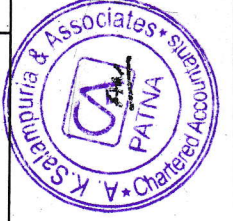
## Management reply on initial Internal Audit observation of 2nd Quarter of FY 2017-18

A discussion has been done with the Audit Executive of the Internal Audit Firm, "A. K. Salampuria & Associates" on the Audit Observation of the financial year 2nd Qr of F/Y 2017-18 and we kept in the mind and follow their recommendation and suggestion on the areas of process and control weakness in best manner. Some of the serious issues has been given below which were discussed with them.

A. K. Salampuria & Associates

Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1	नगर पंचायत, तेघड़ा के द्वारा वित्तीय वर्ष 2017-2018 में भवन कर के लिए कुल रु. 27,83,000.00 की वसूली की जानी थी, परन्तु 2nd Qtr में मात्र रु.4,92,000.00 की गयी।	वर्षात में 21/07 को बिलिड 3119488 को भिजो को वास में है
2	भवन कर सम्बंधित रसीद क्रमवार निर्गत नहीं किया गया है। इसके लिए निर्गत पंजी प्रस्तुत नहीं की गयी।	21/07 को कार रशीद क्रमवार में भुगतान (निर्गत को वास में है)
3	सम्बंधित कार्यालय के द्वारा Royalty, Labour Cess, Vat, TDS और GST से संबन्धित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है। तथा जमा का कोई विवरण नहीं दिया गया है।	21/07 को (21/07 को कर को) मासिक कर पंजी तैयार कर के वास में है
4	सम्बंधित कार्यालय के द्वारा फिक्स्ड एसेट्स रजिस्टर तैयार नहीं किया जाता है।	वर्षात में PIA रजिस्टार तैयार (को वास में है)
5	नगर पंचायत, तेघड़ा में रु.4,34,000.00 का मोबाइल टावर टैक्स बकाया है जिसकी वसूली की जानी है। नगर पंचायत, तेघड़ा में मोबाइल टावर टैक्स से संबंधित मांग और वसूली पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप इसके मांग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	21/07 में मोबाइल टावर का मासिक कर तैयार कर भिजो को वास में है
6	वित्तीय वर्ष 2017-18 के 2nd Qtr का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	21/07 को बैंक स्टेटमेंट (B.S) तैयार कर भिजो को वास में है
7	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	21/07 को (बुकिंग) तैयार (को वास में है)





20	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	एन एच डी-31745 45 नंवा 54 नंवा (एन एच डी) 54 नंवा एन एच डी,
21	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	
22	नगर पंचायत के द्वारा बिहार मूनिस्पल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	ग्राम्य Agency में मालान स्टार 80 अर्थ-मिशन 09 1986/98/19/19/19 मिशन एन 54 नंवा 54 नंवा एन
23	वाहन LOG Book सही प्रकार से संधारित नहीं किया गया है जिसके कारण ईंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का पंजीयन प्रमाणपत्र, बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	एन एच डी (21/174) 5131-108/108/108/108 नंवा एन एच डी 54 नंवा एन एच डी
24	P.C.C. सड़क निर्माण कार्य के संचिकाओं में NIT के अनुसार फोटो उपलब्ध नहीं है।	NIT के 317 (11) एन डी 54 नंवा ए

Executive Officer

Nagar Panchayat Teghra.  


For A.K. Salampuria & Associates

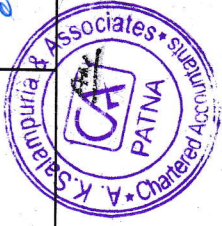
Audit Executive

108/108/108/108





8	नगर पंचायत, तेघड़ा में होलिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	वर्तमान में (टीएचके) Demand & Collection Register बनाने का कार्य सही है।
9	नगर पंचायत, तेघड़ा में होलिंग टैक्स की राशि वसूली के 15-20 दिनों के उपरांत जमा किया जाता है।	वर्तमान में (टीएचके) सही पंजीकरण सही है।
10	नगर पंचायत, तेघड़ा द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report का Compliance उपलब्ध नहीं कराया गया है।	वर्तमान में A.G. Audit & Internal Audit का Compliance Report उपलब्ध है।
11	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।	वर्तमान में (टीएचके) सही पंजीकरण सही है।
12	सम्बंधित नगर पंचायत के द्वारा ट्रेड लाइसेंस फीस की वसूली नहीं की जाती है।	वर्तमान में (टीएचके) सही पंजीकरण सही है।
13	नगर पंचायत तेघड़ा में वाउचर बनाने की प्रक्रिया नहीं अपनाई जाती है, भुगतान विपन्न के माध्यम से ही किया जाता है। जिससे प्रधान सहायक को भी अवगत करा दिया गया है।	वर्तमान में (टीएचके) सही पंजीकरण सही है।
14	हमें डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	Double A/c (Year wise) सही पंजीकरण सही है।
15	सम्बंधित कार्यालय द्वारा खरीदारी से सम्बंधित कोई भी संचिका उपलब्ध नहीं कराई गयी है।	Double A/c (Year wise) सही पंजीकरण सही है।
16	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	Procurement Register सही पंजीकरण सही है।
17	संबंधित कार्यालय द्वारा दुकान किराया का वसूली नहीं की जाती है।	70% तक सही पंजीकरण सही है।
18	संबंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2017-18 तक कोई भी उपयोगिता प्रमाण पत्र लंबित नहीं है।	नगर पंचायत में (टीएचके) सही पंजीकरण सही है।
19	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समायोजन का पता नहीं लगाया जा सकता है।	वर्तमान में (टीएचके) सही पंजीकरण सही है।
20	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	वर्तमान में (टीएचके) सही पंजीकरण सही है।



21	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	
22	नगर पंचायत के द्वारा बिहार मунिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणों से सम्बंधित है का अनुपालन नहीं किया जाता है।	7040 (6) ग्राम पंचायत Agency Memorandum 51042 B Com Ser NIS, C.A समितियों का (1982 म) ग्राम पंचायत का लेखा-लेखा-बुक ग्राम C.A का (1982) के 97 (1982)
23	वाहन LOG Book सही प्रकार से संधारित नहीं किया गया है जिसके कारण ईंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का पंजीयन प्रमाणपत्र, बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	NIT obgudal का 24/1/2018 है
24	P.C.C. सड़क निर्माण कार्य के संचिकाओं में NIT के अनुसार फोटो उपलब्ध नहीं है।	द्वारा 24/1/2018 का 97 (1982) है
25	संबंधित कार्यालय के द्वारा 3rd Qtr (2017-2018) में डीलक्स टॉयलेट के लिए रु. 3,22,000.00 का भुगतान किया गया है, परन्तु इससे सम्बंधित कोई संचिका अथवा जानकारी नहीं दी गयी है।	

Executive Officer

Nagar Panchayat Teghra  
20/01/19

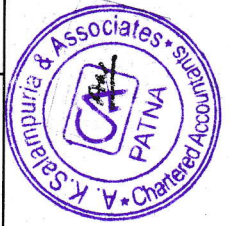
For A.K. Salampuria & Associates

Audit Executive  
Patna





7	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार कैश बुक नहीं लिखा जाता है।	निर्देशांक- द्वारा बिहार वा 2 है।
8	नगर पंचायत, तेघड़ा में होलिंग टैक्स का Demand और Collection का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही गणना और वसूली नहीं हो रहा है या नहीं यह निश्चित करना मुश्किल है।	कॉल्लेक्शन ऑफ डीमांड एंड कलेक्शन रजिस्ट्रार द्वारा वा 2 है।
9	नगर पंचायत, तेघड़ा में होलिंग टैक्स की राशि वसूली के 15-20 दिनों के उपरांत जमा किया जाता है।	वसूली बिना पंजाप में ग्राहक के राशि बिना वा 2 है।
10	नगर पंचायत, तेघड़ा द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report का Compliance उपलब्ध नहीं कराया गया है।	AG Audit, Internal Audit & का Compliance वसूली बिना पंजाप में वा 2 है।
11	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।	वसूली बिना पंजाप में वा 2 है।
12	सम्बंधित नगर पंचायत के द्वारा ट्रेड लाइसेंस फीस की वसूली नहीं की जाती है।	वसूली बिना पंजाप में वा 2 है।
13	नगर पंचायत तेघड़ा में वाउचर बनाने की प्रक्रिया नहीं अपनाई जाती है, भुगतान विपत्र के माध्यम से ही किया जाता है। जिससे प्रधान सहायक को भी अवगत करा	वसूली बिना पंजाप में वा 2 है।
14	हमें डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	वसूली बिना पंजाप में वा 2 है।
15	सम्बंधित कार्यालय द्वारा खरीदारी से सम्बंधित कोई भी संचिका उपलब्ध नहीं कराई गयी है।	वसूली बिना पंजाप में वा 2 है।
16	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	वसूली बिना पंजाप में वा 2 है।
17	सम्बंधित कार्यालय द्वारा दुकान किराया का वसूली नहीं की जाती है।	वसूली बिना पंजाप में वा 2 है।
18	सम्बंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2017-18 तक कोई भी उपयोगिता प्रमाण पत्र लंबित नहीं है।	वसूली बिना पंजाप में वा 2 है।



19	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समायोजन का पता नहीं लगाया जा सकता है।	वर्तमान तपन अग्रिम पंजी का प्रोचालन नहीं पा रही है
20	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	वर्तमान तपन अग्रिम पंजी, जो पंजी नहीं कर प्रोचालन नहीं पा रही है
21	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	
22	नगर पंचायत के द्वारा बिहार मूनिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	प्रोचालन Agency Mammohan Singh & Co. के अग्रिम, वन लाइन पर वित्तीय विवरणी-कार्यालय का प्रोचालन नहीं कर रही है
23	वाहन LOG Book सही प्रकार से संधारित नहीं किया गया है जिसके कारण ईंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का पंजीयन प्रमाणपत्र, बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	वर्तमान तपन के वाहन प्रोचालन नहीं कर रही है

For A.K. Salampuria & Associates

Executive Officer

Nagar Panchayat Tegna

Audit Executive



Date:- 20.01.2020

To,

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

Dear Sir,

This is to certify that Utilization Certificate of **Nagar Panchayat Teghra** relating to fund of **Rs.665.07 Lakhs** allotted during the financial year 2017-18, out of which Utilization Certificate of **Rs. 126.08 Lakhs** has been submitted to the department and amount of Rs 10.75 Lakhs UCS are Pending rest of unutilized grant of **Rs. 528.24 Lakhs** is lying in the PLA accounts. Details of submission of UCs are as follow: -

Sl No.	Name of Scheme	Grant Received(Rs . In Lakhs)	Grant Utilised and UCs Submitted (Rs. In Lakhs)	Grant Utilised but UCs pending (Rs. In Lakhs)	Unutilised Balance lying in PLA as on 31.03.2018(Rs. In Lakhs)
1	14th Finance	196.04	49.07	-	146.97
2	Nali Gali Pakkikaran Yojana	181.97	-	-	181.97
3	5th Finance	191.30	-	-	191.30
4	E.O. Salary	7.58	7.58	-	-
5	Ward Parshad Allowance	4.80	4.80	-	-
6	Peshakar	18.75	-	10.75	8.00
7	Nagrik Suvidha	64.63	64.63	-	-
<b>Total</b>		<b>665.07</b>	<b>126.08</b>	<b>10.75</b>	<b>528.24</b>

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

*Annand Dokania*  
(CA. Annand Dokania)

Partner  
M. No. – 400822

Place: Patna  
Date : 20.01.2020



UDIN.-20400822AAAA *BD 2423*

# कार्यालय- नगर पंचायत तेघड़ा

श्री रमन कुमार  
कार्यपालक पदाधिकारी  
नगर परिषद तेघड़ा ।


email id-teghra.nagarpanchayat@gmail.com

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

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and **successfully completed** Internal Audit of Nagar Panchayat Teghra of 1<sup>st</sup> Quarter of F.Y.-2017-2018 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 20.02.2019 to 22.02.2019 & 07.03.2019 to 09.03.2019.

Thanks

Regards

  
Executive Officer

Nagar Panchayat, Teghra.



# कार्यालय- नगर पंचायत तेघड़ा

श्री रमन कुमार

कार्यपालक पदाधिकारी

नगर परिषद तेघड़ा |

email id-teghra.nagarpanchayat@gmail.com

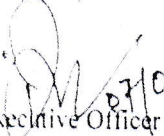
TO WHOME IT MAY CONCERN

CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED  
BY A.K. SALAMPURIA & ASSOCIATES

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and **successfully completed** Internal Audit of Nagar Panchayat Teghra of 2<sup>nd</sup> Quarter of F.Y.-2017-2018 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 20.02.2019 to 22.02.2019 & 07.03.2019 to 09.03.2019.

Thanks

Regards

  
Executive Officer

Nagar Panchayat, Teghra.



# कार्यालय- नगर पंचायत तेघड़ा

श्री रमन कुमार

कार्यपालक पदाधिकारी

नगर परिषद तेघड़ा।

email id-teghra.nagarpanchayat@gmail.com


TO WHOME IT MAY CONCERN

CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED  
BY A.K. SALAMPURIA & ASSOCIATES

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and **successfully completed** Internal Audit of Nagar Panchayat Teghra of 3<sup>rd</sup> Quarter of F.Y.-2017-2018 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 20.02.2019 to 22.02.2019 & 07.03.2019 to 09.03.2019.

Thanks

Regards

  
Executive Officer

Nagar Panchayat, Teghra.



# कार्यालय- नगर पंचायत तेघड़ा

श्री रमन कुमार  
कार्यपालक पदाधिकारी  
नगर परिषद तेघड़ा ।

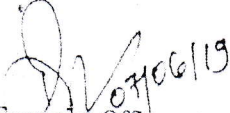
email id-teghra.nagarpanchayat@gmail.com

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

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and **successfully completed** Internal Audit of Nagar Panchayat Teghra of 4<sup>th</sup> Quarter of F.Y.-2017-2018 by the respective "Team Leader", Municipal Audit Expert & Audit Assistants from 20.02.2019 to 22.02.2019 & 07.03.2019 to 09.03.2019.

Thanks

Regards

  
Executive Officer



Nagar Panchayat, Teghra.