

INTERNAL AUDIT REPORT

OF

NAGAR PANCHAYAT NIRMALI

FOR THE FINANCIAL YEAR-2018-2019

INTERNAL AUDIT CONDUCTED BY:-

A.K. SALAMPURIA & ASSOCIATES

CHARTERED ACCOUNTANTS

1ST FLOOR, ABOVE MICA SALES, EXHIBITION ROAD
PATNA- 800 001

ON 10th JULY & 11th JULY, 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 - Nirmali** for the period from 01st April, 2018 to 31st March, 2019 in terms of our appointment letter issued by the Assistant Director cum Joint Secretary, UD & HD, Govt. of Bihar, Patna wide Letter No:- 7/आं.अंके-115/2017, Dated:-16/01/2019.

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

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

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

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

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

Place: Patna
Date : 12.03.2020



Annand Dokania
(CA. Annand Dokania)

Partner

M. No. - 400822

UDIN-20400822AAAA EU 7675

Executive Summary

1. Introduction

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

2. Result & Findings

- Strengths observed during the audit engagement:-
 - a. Area under jurisdiction of the concerned ULB seems potential.
 - b. Office Infrastructure is sufficient for operation
 - c. Response from officers & Clerks are satisfactory.
 - d. Co-operation of officials is satisfactory
- Weaknesses observed in the functioning of office, Maintenance of records etc. Observed during the audit engagement :-
 - a. Lack of Competent manpower at the concerned ULB.
 - b. Huge untraceable difference (Rs.2,08,03,252.00) between Cash-Book and Bank Statement as on 31.03.2019.
 - c. Failed to Collect Holding/Property Tax properly for e.g. Rs.14,69,026.00 of Property Tax is due to be collected up to 31.03.2019.
 - d. Delay in deposit of collected Holding/Property Tax by the Tax Collector.
 - e. Failed to Collect Mobile Tower Tax of Rs.7,46,400.00 up to 31.03.2019.
 - f. Non Maintenance of prescribed books of accounts (ref. point(i) of part-b) especially Demand and Collection Register.
 - g. Procurement Files were not provided.
 - h. Failed to comply certain rules and directives of UD & HD.
 - i. Unavailability of information and files relating to TDS, Vat, Royalty & Labour Cess.
 - j. Cash Books were not properly maintained i.e. Bank wise opening and closing balances were not bi-furcated.
 - k. Vouchers were not properly kept, arranged and provided.
 - l. 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 20.08.2019. *(Annexure-I attached)*

6. Compliance with TOR

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

7. Acknowledgement

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

Place: Patna
Date: 12-03-2020



For A. K. Salampuria & Associates

Firm Regn. No.-004285C

Chartered Accountants

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. 400822

Detailed Audit Report

1. Introduction

The internal audit of Nagar Panchayat Nirmali covering the period from 01st April, 2018 to 31st March, 2019 was conducted by following persons under guidance of **CA. SUJJET K SINGHANIA**

- I. Ca Lalit Kr. Agrawal
- II. Ca Akshya Singhania
- III. Mr. Rahul Kumar
- IV. Mr. Ravi Prakash Bajaj

2. Administration

The present body of the ULB has taken charge on 09.06.2017. The incumbency in the key administrative and executive position was as under: -

“Smt. Dulari Devi”, Chief Councilor/Chairman from 09.06.2017 to till date & “Shri Pramod Kumar Rajak”, Executive Officer from 18.01.2019 to till date.

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

S. No	Particulars of audit and date of report	Total no of Audit Paras.	Total No. of Audit Paras Where Necessa rly improve ment / correctiv e measure is required	Total No. of Audit Paras where recovery of cash is propose d	Total No. of Audit Paras Where recove ry has been made	Total Amount of Recovery	Total No. of Outstan ding para where no action has been taken	No. & dated of complianc e report
1.	AG Audit for the F.Y.-2013-14 & 2014-15 30/11/2015	10	10	5	--	--	10	L.No.-450 Dated :- 21/04/2016
2.	Internal Audit for the F.Y.-2016-17 30/07/2018	20	20	02	--	--	20	Yet not provided.



Particulars of Outstanding paras of AG Audit is given below:

<u>S.No. of Paras</u>	<u>Particulars</u>
Part-(I)	Failed to collect Mobile Tower Tax of Rs.5.92 Lakh.
Part-(II)	Non deposition of Holding Tax of Rs. 1,99,830.00 into Bank.
Part-(III)	Reversal Entry of Canceled Cheque has not been taken into Cash Book of Rs. 6,20,340.00
Part-(IV)	Unadjusted Advance of Rs. 6,41,100.00.
Part-(V)	Failed to collect Holding Tax of Rs.89,467.00.
Part-(VI)	Failed to collect Rent and Miscellaneous of Rs.7,87,065.00.
Part-(VII)	Observation relating to 4 th Finance
Part--(VIII)	Service Register of employee has not been updated.
Part-(IX)	Non deposition of P.F. deduction amount in related employee P.F. Account.



4. Finance

i. Budgetary provision and expenditure for the last three years

(Amount in Rs.)

Year	2016-17	2017-18	2018-19
Final / Revised Budget	62,77,55,000.00	23,97,00,000.00	73,74,90,000.00
Actual Expenditure	8,68,45,643.00	2,76,71,908.60	4,88,14,480.56
Savings (+)/ Excess (-)	54,09,09,357.00	21,20,28,091.40	68,86,75,519.44

ii. Volume of transactions

Period	Budgeted (2018-19)	Previous Year (2017-18)	Corresponding Period of Previous Year	Current Period (2018-19)	Cumulative for the current period
Opening balance	10,03,59,457.00	3,47,06,081.00	N.A.	3,61,04,827.40	3,61,04,827.40
Receipts	73,75,50,000.00	2,90,70,655.00*		6,98,09,322.94	6,98,09,322.94
Total	83,79,09,457.00	6,37,76,736.00		10,59,14,150.34	10,59,14,150.34
Net Expenditure	73,74,90,000.00	2,76,71,908.60		4,88,14,480.56	4,88,14,480.56
Closing balance	10,04,19,457.00	3,61,04,827.40		5,70,99,669.78	5,70,99,669.78



iii. Bank Reconciliation

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

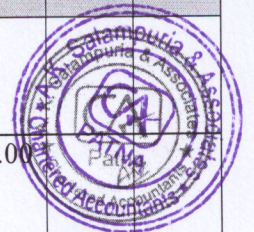
Balance as per Pass Book as on 31.03.2019				Balance as per Cash Book as on 31.03.2019 (in Rs.)	Remarks
S. No.	Bank Name	A/c No.	Balance (in Rs.)		
1.	Treasury PLA	167	4,65,87,255.00	5,70,99,669.78	The Cash Book balance is not bi-furcated bank wise, so we are unable to give figure as per cash book bank wise and there is differences of Rs. 2,08,03,252.00 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.	CBI	3565924597	11,52,469.15		
3.	CBI	3552617933	2,39,05,046.40		
4.	CBI	3360042449	27,83,782.15		
5.	CBI	2130702122	30,69,432.89		
6.	HDFC	50100128054281	30,493.00		
7.	HDFC	50100119648500	1,87,102.00		
8.	HDFC	50100049556871	27,173.00		
9.	SBI	11875199869	1,60,168.19		
Total			7,79,02,921.78	5,70,99,669.78	

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

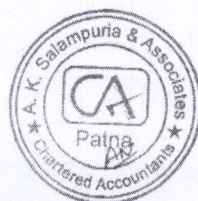


iv. Revenue & Capital Receipts

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
	Total Receipts (A+B)	2,90,70,655.00	3,60,65,711.00	6,98,09,322.94	2,90,70,655.00		
A	Revenue Receipts (1+2+3)	50,39,983.00	3,23,74,420.00	5,35,39,752.94	50,39,983.00		
1	Own Revenue Receipts (a+b)	7,33,446.00	11,67,766.00	17,59,058.00	7,33,446.00		
a)	Tax Revenue (levied & collected by municipal body)	3,83,475.00	11,12,766.00	11,84,715.00	3,83,475.00		
i)	Property Tax	3,83,475.00	11,12,766.00	11,84,715.00	3,83,475.00		
ii)	Other tax (levied and collected by municipal body)	--	--	--	--		
b)	Non-tax revenue (levied and collected by municipal body)	3,49,971.00	55,000.00	5,74,343.00	3,49,971.00		
i)	Fees & Fines	3,49,971.00	55,000.00	5,49,313.00	3,49,971.00		
ii)	User Charges	--	--	--	--		
iii)	Other non-tax revenue (levied and collected by municipal body)	--	--	25,030.00	--		
2	Other Revenue Receipts	15,000.00	--	45,95,225.94	15,000.00		
a)	Income from interest/investments	--	--	9,17,596.94	--		
b)	Other Revenue Income	15,000.00	--	36,77,629.00	15,000.00		
3	Transfer/Grants /Assigned	42,91,537.00	3,12,06,654.00	4,71,85,469.00	42,91,537.00		



	Revenue						
a)	State Assigned Revenue	31,68,050.00	17,91,200.00	--	31,68,050.00		
b)	State Finance Commission (SFC) Grants/Devolution		--	--			
c)	Octroi Compensation		--	--			
d)	Other State Government Transfers	11,23,487.00	9,26,061.00	21,35,069.00	11,23,487.00		
e)	Central Finance Commission (CFC) Grant	--	--	--	--		
f)	Other Central Government Transfers	--	1,17,180.00	4,50,50,400.00	--		
g)	Others	--	2,83,72,213.00	--	--		
B	Capital Receipts	2,40,30,672.00	36,91,291.00	1,62,69,570.00	2,40,30,672.00		
1	Sale of Municipal Land	--	--	--	--		
2	Loans (From State Govt. or Banks etc.)	--	--	--	--		
3	State Capital Account Grant (under State Schemes etc.)	86,44,342.00	--	73,50,397.00	86,44,342.00		
4	Central Capital Account Grant (under Central Schemes etc.)	1,53,86,330.00	29,64,469.00	89,19,173.00	1,53,86,330.00		
5	Other Capital Receipts	--	7,26,822.00	--	--		



v. Revenue & Capital Expenditure Information.

Expenditure Details (Amounts to be provided in Rupees)							
S. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
	Total Expenditure (1+2)	2,76,71,908.00	8,68,45,643.00	4,88,14,480.56	2,76,71,908.00		
1	Revenue Expenditure	87,92,011.00		1,17,61,628.56	87,92,011.00		
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	56,64,834.00		74,21,268.00	56,64,834.00		
1.2	Operation and Maintenance (O & M)	13,49,861.00		4,48,607.00	13,49,861.00		
1.3	Loan Repayment (Interest Payment)	--		--	--		
1.4	Others (any other revenue expenditure which is not Salaries, O&M or Interest Payment)	17,77,316.00		38,91,753.56	17,77,316.00		
2	Capital Expenditure	1,88,79,897.00		3,70,52,852.00	1,88,79,897.00		
2.1	All developmental works under Central/State specific schemes	1,69,76,998.00		3,38,89,928.00	1,69,76,998.00		
2.2	Loan Repayments (Principal Amount)	--			--		
2.3	Other Capital Expenditure	19,02,899.00		31,62,924.00	19,02,899.00		

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



- vi. **Status of Implementation of Double Entry Accounting System:** - The assignment of implementation of Double Entry Accounting System has been given to "M/s Sarkar Gurumurthy & Associates. 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. We were not provided any information regarding serial key of Tally and registered email id.
- vii. **Status of Municipal Accounts Committee; if meeting is held:-** As per section 100 of the Bihar Municipal Act, The Municipality shall, at its first meeting in each year or as soon as may be at any meeting subsequent thereto, constitute a Municipal Accounts Committee, it has been told to us that committee has been not been formed yet in concerned ULB.



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. 14,69,026.00 by the concerned ULB.

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

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

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

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

ii. Various Tax Deposit – Irregularity :-

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

Criteria – As per Rules 27 of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.

Condition - Tax Amount is not deposited timely into Bank. In some cases, collected amount has been retained by the Tax Collectors for a period of 11days from the date of collection of taxes.(separate **Annexure-IV** attached)

Consequence / Effect / Impact - Due to non deposit of Tax on due time, ULBs is suffering from Revenue Loss in the form of Bank Interest which could have been earned on these Receipts. Further this is a lapse on Internal Control due to non submission of Counterfoil and record updation of assesses due.

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

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes by Tax Inspector/Collectors and deposit of collection into Bank either on same day or latest before noon on the following working day.



iii. **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 06 (Six) Mobile Towers and 05 additional antenna registered with this ULB up to 31.03.2019 and **Rs. 7,46,400.00** is due to be recovered from these tower operators on account of Tower Tax. (*Annexure-II attached*).

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.

iv. **Holding & Property Tax Collection – Irregularity :-**

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

Criteria – Non-Collection of Property Tax/Holding Tax by the concerned ULB.

Condition – An arrear of Property Tax on Government Building of **Rs. 6,79,249.44** up to 31.03.2019. (*Annexure-III attached*)

Consequence / Effect / Impact - Due to non collection of Property/Holding Tax there is a major 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 on Govt. building 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 updation of Demand & Collection Register on regular interval.



Part-A (b)

❖ There are following vouchers/bills on which excess payment has been made by the concerned ULB:

- a) Payment of Rs. 6,82,986.00 has been made to a NGO- "Jeevan Jyoti Soutadih" on 09.04.2018 for the services of door to door garbage collection but only TDS of Rs. 6,891.00 has been deducted instead of Rs. 13,798.00 as per work-order from the suppliers, so in this case excess payment of Rs. 6,891.00 has been made by the concerned ULB.
- b) Payment of Rs. 4,32,324.00 has been made to a NGO- "Jeevan Jyoti Soutadih" on 30.06.2018 for the services of door to door garbage collection but only TDS of Rs. 4,599.00 has been deducted instead of Rs. 8,738.00 as per work-order from the suppliers, so in this case excess payment of Rs. 4,139.00 has been made by the concerned ULB.
- c) Payment of Rs. 6,60,212.00 has been made to a NGO- "Jeevan Jyoti Soutadih" on 10.10.2018 for the services of door to door garbage collection but only TDS of Rs. 6,669.00 has been deducted instead of Rs. 13,338.00 as per work-order from the suppliers, so in this case excess payment of Rs. 6,669.00 has been made by the concerned ULB.
- d) Payment of Rs. 4,62,724.00 has been made to a NGO- "Koshi Care Foundation" on 03.01.2019 for the services of door to door garbage collection but only TDS of Rs. 4,135.00 has been deducted instead of Rs. 8,269.00 and TDS on GST of Rs. 8,269.00 has not been deducted as per work-order from the suppliers, so in this case excess payment of Rs. 12,403.00 has been made by the concerned ULB.
- e) Payment of Rs. 4,01,065.00 has been made to a NGO- "Koshi Care Foundation" on 07.03.2019 for the services of door to door garbage collection but only TDS of Rs. 4,135.00 has been deducted instead of Rs. 8,269.00 and TDS on GST of Rs. 8,269.00 has been deducted as per work-order from the suppliers, so in this case excess payment of Rs. 12,403.00 has been made by the concerned ULB.



Part-A (c)

SAS of Property Tax is not 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 NIRMALI
for the period from 01st April 2018 to 30th June 2018

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

Name of ULB :- NIRMALI
Period :- 01st April 2018 to 30th June 2018
Name of C.A. Firm :- A.K. Salampuria & Associates

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

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	02	104	15,236.00	No
2	07	423	639.00	No
3	02	215	2,729.00	No
4	09	162	2,620.00	No
5	01	73	1,680.00	No
6	05	120	1,500.00	No
7	12	358	1,480.00	No
8	11	173	1,408.00	No
9	08	349	2,015.00	No
10	05	235	1,535.00	No
11	07	366	888.00	No
12	08	344	770.00	No
13	08	176	775.00	No
14	05	121	777.00	No
15	05	265	2,256.00	No
16	02	105	4,069.00	No
17	06	152	582.00	No
18	07	210	519.00	No
19	07	188	338.00	No
20	07	200	320.00	No

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

KS
03-06-2019
Executive Officer

कार्यपालक पदाधिकारी
नगर पंचायत निर्मली



Tax Inspector

विश्वनाथ कुमार राय
31/6/19
जीपाल चौधरी
3/6/19

Internal Audit Report of NIRMALI

for the period from 01st July 2018 to 30th September 2018

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

Name of ULB :- NIRMALI

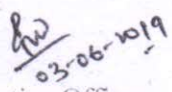
Period :- 01st July 2018 to 30th September 2018

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	07	16	46,840.00	No
2	04	80	6,485.00	No
3	10	110	9,858.00	No
4	10	02	8,298.00	No
5	11	48	8,149.00	No
6	04	80	6,485.00	No
7	11	109	6,309.00	No
8	10	19	4,856.00	No
9	12	356	4,795.00	No
10	12	442	4,474.00	No
11	11	60	1,960.00	No
12	07	424	1,128.00	No
13	08	263	972.00	No
14	11	101	764.00	No
15	05	141	3,645.00	No
16	11	178	1,512.00	No
17	11	179	1,296.00	No
18	08	416	1,300.00	No
19	07	391	593.00	No
20	06	367	532.00	No

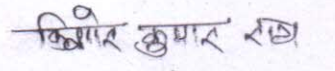
Further, the observations/irregularities/deviation noticed during audit are separately discussed and annexed in Discussion Note and will also pointed in Audit Report.


03-06-2019
Executive Officer

कार्यपालक पदाधिकारी
नगर पंचायत निर्मली



Tax Inspector


3.6.19
जीपाल चौधरी
3/06/19

Internal Audit Report of NIRMALI

for the period from 01st October 2018 to 31st December 2018

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

Name of ULB :- NIRMALI

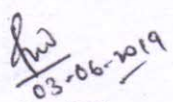
Period :- 01st October 2018 to 31st December 2018

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	04	347	9,722.00	No
2	10	72	9,076.00	No
3	04	187	7,647.00	No
4	03	77	5,366.00	No
5	12	326	4,884.00	No
6	04	20	4,446.00	No
7	10	152	3,512.00	No
8	11	30	3,258.00	No
9	04	18	2,677.00	No
10	04	260	2,697.00	No
11	07	37	1,720.00	No
12	11	103	6,705.00	No
13	11	119	6,916.00	No
14	11	121	1,568.00	No
15	11	183	2,112.00	No
16	07	406	1,000.00	No
17	05	136	900.00	No
18	08	395	2,048.00	No
19	11	23	1,776.00	No
20	08	346	1,116.00	No

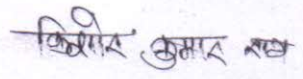
Further, the observations/irregularities/deviation noticed during audit are separately discussed and annexed in Discussion Note and will also pointed in Audit Report.


03-06-2019
Executive Officer

कार्यपालक पदाधिकारी
नगर प्रंचायत निर्मली



Tax Inspector


3.6.19
जीपाल चौधरी
3/06/19

Internal Audit Report of NIRMALI
for the period from 01st January 2019 to 31st March 2019


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

Name of ULB :- NIRMALI
Period :- 01st January 2019 to 31st March 2019
Name of C.A. Firm :- A.K. Salampuria & Associates

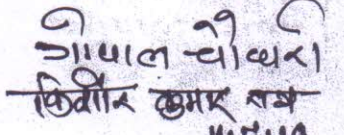
This is to certify that following 20 High Value Properties has been surveyed and checked by the concerned C.A. Firm.

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	07	16	46,840.00	No
2	02	104	15,236.00	No
3	04	158	15,091.00	No
4	01	347	9,722.00	No
5	10	110	9,858.00	No
6	10	02	8,298.00	No
7	10	72	9,076.00	No
8	11	48	8,149.00	No
9	11	67	7,184.00	No
10	04	187	7,647.00	No
11	04	80	6,485.00	No
12	11	145	6,309.00	No
13	03	77	5,366.00	No
14	12	326	4,884.00	No
15	08	11	5,156.00	No
16	11	04	5,112.00	No
17	11	23	14,946.00	No
18	10	19	4,856.00	No
19	12	356	4,795.00	No
20	12	442	4,474.00	No

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


11-07-2019
Executive Officer
नगर पंचायत, निर्मली




Tax Inspector
11-7-19

कार्यालय- नगर पंचायत अमरपुर

श्री नीलम श्वेता

कार्यपालक पदाधिकारी

नगर पंचायत अमरपुर

Email- nagarpanchayat.amarpur@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 Amarpur of 04th Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants from 07.11.19, 08.11.19, 09.11.19, 10.11.19 & 11.11.19 .

Thanks

Regards

M. Salampuria
11.11.19.
Executive Officer पदाधिकारी
Nagar Panchayat अमरपुर
कार्यपालक अमरपुर



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 maintained
3.	Subsidiary Cash Book	Not properly maintained
4.	Ledger Book	Not Maintained
5.	Grant Register	Not Maintained
6.	Schemes Register	Not Maintained
7.	Advance and Advance Adjustment Register	Not Maintained
8.	Store Register	Not Maintained
9.	Demand & Collection Register of Property Tax, Mobile Tower Tax, Shop Rent	Not properly maintained
10.	Fixed Assets Register	Not Maintained
11.	Pay-Roll Register	Not provided to us
12.	Vehicle LOG Book	Not provided to us

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

- b. **Irregularity in Procurement Process:** We already mention in our earlier report that the concerned ULB is not providing all files/documents relating to procurement and tender of F.Y.-2018-19, however few files/documents were given and observation on those are given below:
- A work-order for door to door garbage collection has been given to "Jeevan Jyoti Soutadih" only on the basis of quotation instead of E-Tendering and total of Rs. 6,82,986.00 has been paid on 09.04.2018 under this head.
 - A work-order for door to door garbage collection has been given to "Jeevan Jyoti Soutadih" only on the basis of quotation instead of E-Tendering and total of Rs. 4,32,324.00 has been paid on 30.06.2018 under this head.
 - A work-order for door to door garbage collection has been given to "Jeevan Jyoti Soutadih" only on the basis of quotation instead of E-Tendering and total of Rs. 6,60,212.00 has been paid on 10.10.2018 under this head.
 - A work-order for door to door garbage collection has been given to "Koshi Care Foundation" only on the basis of quotation instead of E-Tendering and total of Rs. 4,62,724.00 has been paid on 03.01.2019 under this head.
 - A work-order for door to door garbage collection has been given to "Koshi Care Foundation" only on the basis of quotation instead of E-Tendering and total of Rs. 4,01,065.00 has been paid on 07.03.2019 under this head.



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:

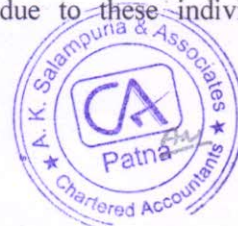
- Directives relating to forming a “Municipal Accounts Committee” have not been complied till date.
- Directives relating to preparation of a practical budget, where budgeted and actual figures should not deviate by more than 10%, but the concerned ULB has failed to comply this directive.
- Directives relating to non-hiring of any individual as a daily wages worker by the UD & HD through letter no.-04-u0 v0/1/99/1986/u0 fo0 fo0 25/06/01, has also not been complied.

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

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

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

- i) Required Books of Accounts and Registers were not maintained as per BMAM.
- ii) Bank Reconciliation Statement has not been prepared on monthly basis; due to this unadjusted entries could not be ascertained.
- iii) Advance Register has not been maintained, to identify party/person –wise outstanding advances and their adjustment.
- iv) Pay-Roll Register has not been maintained, due to these individual statutory deductions and compliances could not be ascertained.



- v) Receipt & Payment A/c, Income & Expenditure A/c, Monthly Trial Balance, & Annual Financial Statement has not been prepared by the concerned ULB, due to this financial control measures could not be taken.
- vi) Grant /Scheme Register have not been maintained by the concerned ULB, due to these details of pending UCs and Unutilized Grants could not be ascertained on real time basis.

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

i) **Tax Deducted at Source (TDS)** : - Files or register for the deductions and deposit of TDS has not been maintained by the concerned ULB, so in this situation it is difficult to ascertain the date of deduction and actual date of deposit or amount of payment to departments, 4th Quarter Return of TDS of the financial year 2018-19 has not been made available to us for verification. As per Section 234E of Income Tax Act, 1961, there is a Fine of Rs.200/- per day for delayed filing of Quarterly TDS Return. Further it is necessary to mention here that during the audit we found some documents on the basis of which TDS of **Rs. 94,587.00** is still due to be deposit up to 31.03.2019.

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. However during the audit we found some documents on the basis of which Royalty of **Rs. 86,191.00**, and Labour Cess of **Rs. 90,051.00** are still due to be deposit up to 31.03.2019.

- 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. 2,06,17,020.00 Grant received in the F.Y.-2018-19 out of which Utilization of Rs. 2,06,17,020.00 has been already submitted by the concerned ULB earlier.
- i. **Physical verification of Inventory/Stores** :- Inventory/ Stores Register have not been maintained in concerned ULB and in the absence of above register it is difficult to verify the same.
- j. **Advances, their Adjustment & Recovery** :- Advance Register has not been maintained by the concerned ULB and in the absence of above register it is difficult to check or comments on adjustment and recovery of advances.



k. Any Other Matters :-

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

Date	Particulars	Amount (in Rs.)	Discrepancy
09.04.2018	Door to Door Garbage Collection Bill	6,82,986.00	Invoice is on Letter head without any number.
30.06.2018	Door to Door Garbage Collection Bill	4,32,324.00	Invoice is on Letter head without any number.
30.06.2018	Purchase of repairing items	1,73,958.00	This bill is found to be without any number.
05.08.2018	Purchase of repairing items	12,700.00	This bill is found to be without GST separately charged.
10.10.2018	Door to Door Garbage Collection Bill	6,60,212.00	Invoice is on Letter head without any number.
22.10.2018	Purchase of repairing items	18,500.00	This bill is found to be without any number.
03.01.2019	Door to Door Garbage Collection Bill	4,62,724.00	Invoice is on Letter head without any number.
07.03.2019	Door to Door Garbage Collection Bill	4,01,065.00	Invoice is on Letter head without any number.



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: 12-03-2020



For A. K. Salampuria & Associates

Firm Regn. No.-004285C

Chartered Accountants

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. 400822

URBAN LOCAL BODY, NIRMALI

(NIRMALI NAGAR PANCHAYAT)

RECEIPT AND PAYMENT ACCOUNT

For the year ending 31st March, 2019

(In Rs.)

Receipt	Amount	Payment	Amount
To Opening Balance	3,61,04,827.40	By Salary & Wages	72,37,144.00
„ Holding Tax	11,84,715.00	„ Gali - Nali	71,42,681.00
„ HFA	4,48,92,900.00	„ 5th Finance Expenses	53,58,674.00
„ Bank Interest	9,17,596.94	„ HFA	2,15,50,000.00
„ Receipt from Internal Sources	4,22,343.00	„ Employee Provident Fund	1,84,124.00
„ Kabir Antyethsti	2,96,000.00	„ Travelling Expenses	1,000.00
„ BOQ receipt	1,82,500.00	„ 14th Finance	11,58,533.00
„ Marriage registration	1,000.00	„ TDS	2,03,991.00
„ Saftik Tank	61,500.00	„ Community Loilet	2,92,389.00
„ Map Fee	7,000.00	„ Vehicle Hire Charges	1,98,331.00
„ LED amount reverse from Vendor	5,51,929.00	„ Misc	2,87,836.00
„ EO Salary	7,00,000.00	„ Kabir Antyethsti	5,19,000.00
„ Nali Gali	73,50,397.00	„ Advertisement Expenses	2,40,903.00
„ Gudari Collection	4,19,700.00	„ Nal Jal	7,30,760.00
„ Taxi Stand	14,53,400.00	„ Parshad Bhatta	2,31,000.00
„ Bus Stand	8,07,000.00	„ Road Construction	4,00,022.00
„ Rajsua Hat	39,400.00	„ Collection agent commission	15,110.00
„ 14th Finance	89,19,173.00	„ Land Rent for Solid waste	1,32,200.00
„ Meet Hat	83,500.00	„ Inverter and Battery Purchase	78,560.00
„ Fish Hat	1,97,700.00	„ Soil	90,800.00
„ Peshakar	8,75,069.00	„ Festival Expenses	2,00,000.00
„ Parshad Bhatta	2,52,000.00	„ Hording Printing	9,22,727.00
„ Office Exp	25,000.00	„ SD return	75,593.00
„ Pension	12,000.00	„ Bank Charges	2,841.56
„ SBM	1,57,500.00	„ Fan	6,537.00
		„ GST	57,094.00
		„ Legal fee	10,079.00
		„ Printing & Stationery	1,16,030.00
		„ Fuel	2,49,276.00
		„ Repair & Maintenance	11,21,245.00
		„ Closing Balance	5,70,99,669.78
Total :	10,59,14,150.34	Total :	10,59,14,150.34

Date : 12.03.2020
Place : Patna



Notes forming part of the accounts
As per our attached report of even date.

For A.K. SALAMPURIA & ASSOCIATES

Firm Regn. No.-004285C

Chartered Accountants

Annand Dookania

(CA. ANNAND DOKANIA)

Partner

M.No.400822

UDIN-20400822AAAAEVR7675

कार्यालय नगर पंचायत, निर्मली

कार्यालय पदाधिकारी नगर पंचायत, निर्मली		Date:- 10/05/2019
Management reply on initial Internal Audit observation of 1st Quarter of F.Y -2018-19		
A discussion has been done with the Audit Executive of the Internal Audit Firm, "A. K. Salampuria & Associates" on the Audit Observation of the financial year 1st quarter of F.Y 2018-19 and we kept in the mind and follow their recommendation and suggestion on the areas of process and control weakness in best manner. Some of the serious issues has been given below which were discussed with them.		
A.K. Salampuria & Associates <i>Chartered Accountants</i>		
Sl. No.	Audit Observations	Remarks by Management
1	सम्बंधित कार्यालय के द्वारा Royalty, Labour Cess और TDS से संबंधित रजिस्टर तैयार नहीं किया जाता है। साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है तथा इनसे सम्बंधित जमा का कोई विवरण नहीं दिया गया है। रिटर्न फाईल की प्रति उपलब्ध नहीं कराई गई है।	अधतन की जा रही है और जमा विवरणी अगले अंकेक्षण में उपलब्ध करा दी जाएगी
2	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
3	नगर पंचायत, निर्मली में मोबाइल टावर टेक्स से संबंधित माँग और वसूली पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप इसके माँग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	विचार विमर्श के दौरान मोबाइल टावर की माँग एवं वसूली पंजी उपलब्ध करा दी गई है
4	वित्तीय वर्ष 1st Qtr 2018-19 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	आगे से की जायेगी
5	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी
6	नगर पंचायत, निर्मली में होलिंग टेक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	विचार विमर्श के दौरान माँग एवं वसूली पंजी उपलब्ध करा दी गई है



7	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।	पूर्ण रूप से वसूली नहीं हो पाई है जिसके लिए करवाई की जा रही है
8	नगर पंचायत निर्मली में वाउचर बनाने की प्रक्रिया नहीं अपनाई जाती है, भुगतान विपत्र के माध्यम से ही किया जाता है।	आगे से वाउचर के द्वारा ही भुगतान किया जायेगा
9	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
10	संबंधित कार्यालय द्वारा व्यापार अनुज्ञापि शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
11	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
12	वाहन LOG Book में मीटर रीडिंग अंकित नहीं किया जाता है जिसके कारण इंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
13	सम्बंधित कार्यालय के द्वारा Master Cash book रजिस्टर तैयार नहीं किया गया है।	आगे से संधारण किया जायेगा
14	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	आगे से संधारण किया जायेगा
15	सम्बंधित कार्यालय के द्वारा Cashier Cash book रजिस्टर तैयार नहीं किया गया है।	आगे से संधारण किया जायेगा
16	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	आगे से अनुपालन किया जायेगा
17	नगर पंचायत के द्वारा बिहार मुनिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	आगे से अनुपालन किया जायेगा



18	<p>नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 6,82,986.00 का भुगतान किया गया है, जिसका भुगतान Jeevan Jyoti Soutadih को 09-04-2018 को किया गया है, विपत्र Letter head पर है। Jeevan Jyoti Soutadih एक NGO है जिस पर 2 % TDS Rs. 13,798.00 की कटौती की जानी चाहिए लेकिन नगर पंचायत के द्वारा सिर्फ 1 % Rs. 6,891.00 की कटौती की गई है। यह अनुबंध दिनांक 01/02/2016 को हुआ था जिस पर अनुबंध की अवधि दर्शायी नहीं गई है। Jeevan Jyoti Soutadih द्वारा नगर पंचायत का वाहन सफाई कार्य में उपयोग किया गया जिसके भाड़े की कटौती नगर पंचायत द्वारा नहीं की गई है और संवेदक किराया समय पर कार्यालय में जमा नहीं कर रहा है।</p>	इस पर जाँच की जाएगी
19	<p>नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 4,32,324.00 का भुगतान किया गया है, जिसका भुगतान Jeevan Jyoti Soutadih को 30-06-2018 को किया गया है, जिसमें TDS on GST - Rs. 9,198.00 की कटौती नहीं की गयी है, Jeevan Jyoti Soutadih एक NGO है जिस पर 2 % TDS Rs. 8,738.00 की कटौती की जानी चाहिए लेकिन नगर पंचायत के द्वारा सिर्फ 1 % Rs. 4,599.00 की कटौती की गई है। यह अनुबंध दिनांक 01/02/2016 को हुआ था जिस पर अनुबंध की अवधि दर्शायी नहीं गई है। Jeevan Jyoti Soutadih द्वारा नगर पंचायत का वाहन सफाई कार्य में उपयोग किया गया जिसके भाड़े की कटौती नगर पंचायत द्वारा नहीं की गई है और संवेदक किराया समय पर कार्यालय में जमा नहीं कर रहा है।</p>	इस पर जाँच की जाएगी

For A.K. Salampuria & Associates

(Signature)
(Auth. Sig.)



(Signature)
20-08-2019
Executive Officer
Nagar Panchayat, Nirmali

कार्यालय नगर पंचायत, निर्मली

कार्यालय पदाधिकारी

नगर पंचायत, निर्मली

Date:-10/05/2019

Management reply on initial Internal Audit observation of 2nd Quarter of F.Y -2018-19

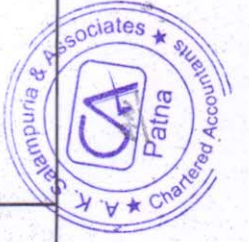
A discussion has been done with the Audit Executive of the Internal Audit Firm, "A. K. Salampuria & Associates" on the Audit Observation of the financial year 2nd quarter of F.Y 2018-19 and we kept in the mind and follow their recommendation and suggestion on the areas of process and control weakness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

A.K. Salampuria & Associates
Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1	सम्बंधित कार्यालय के द्वारा Royalty, Labour Cess और TDS से संबंधित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है तथा इनसे सम्बंधित जमा का कोई विवरण नहीं दिया गया है रिटर्न फाईल की प्रति उपलब्ध नहीं कराई गई है।	अधतन की जा रही हैं और जमा विवरणी अगले अकेक्षण में उपलब्ध करा दी जाएगी
2	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
3	नगर पंचायत, निर्मली में मोबाइल टावर टैक्स से संबंधित माँग और वसूली पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप इसके माँग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	विचार विमर्श के दौरान मोबाइल टावर की माँग एवं वसूली पंजी उपलब्ध करा दी गई है
4	वित्तीय वर्ष 2nd Qtr-2018-19 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	आगे से की जायेगी
5	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी
6	नगर पंचायत, निर्मली में होल्डिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	विचार विमर्श के दौरान माँग एवं वसूली पंजी उपलब्ध करा दी गई है



7	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।	पूर्ण रूप से वसूली नहीं हो पाई है जिसके लिए करवाई की जा रही है
8	नगर पंचायत निर्मली में वाउचर बनाने की प्रक्रिया नहीं अपनाई जाती है, भुगतान विपत्र के माध्यम से ही किया जाता है।	आगे से वाउचर के द्वारा ही भुगतान किया जायेगा
9	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
10	संबंधित कार्यालय द्वारा व्यापार अनुज्ञापि शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
11	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
12	वाहन LOG Book में मीटर रीडिंग अंकित नहीं किया जाता है जिसके कारण ईंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
13	सम्बंधित कार्यालय के द्वारा Master Cash book रजिस्टर तैयार नहीं किया गया है।	आगे से संधारण किया जायेगा
14	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	आगे से संधारण किया जायेगा
15	सम्बंधित कार्यालय के द्वारा Cashier Cash book रजिस्टर तैयार नहीं किया गया है।	आगे से संधारण किया जायेगा
16	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	आगे से अनुपालन किया जायेगा
17	नगर पंचायत के द्वारा बिहार मुनिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	आगे से अनुपालन किया जायेगा



<p>18</p>	<p>नगर पंचायत द्वारा नाली गली योजना के तहत वार्ड न०-03 में लक्ष्मी मंडल के घर से जीवछ महतो के घर तक पक्का नाला ढक्कन सहित निर्माण कार्य हेतु दिनांक 03/02/2018 को कार्य प्रारंभ किया जाना था, इस कार्य की समाप्ति दिनांक 02/04/2018 तक होना था। मापी पुस्तिका के अनुसार कार्य समाप्ति की तिथि 29/03/2018 है, लेकिन संवेदक को किये गए भुगतान की तिथि 14/07/2018 है। इस योजना का भुगतान नाली गली से हुआ है मद् में पर्याप्त राशि रहने के बाद भी संवेदक के भुगतान में काफी समय लिया गया है। दिनांक 24/10/2018 को संवेदक को GST (5%) की राशि वापस कर दी गई है।</p>
<p>इस पर जाँच की जाएगी</p>	

For A.K. Salampuria & Associates

David

(Auth. Sig.)

20/8-80-20

Executive Officer

Nagar Panchayat, Nirmali

20/8/19



कार्यालय नगर पंचायत, निर्मली

कार्यालय पदाधिकारी

नगर पंचायत, निर्मली

Date:- 10/05/2019

Management reply on initial Internal Audit observation of 3rd Quarter of F.Y -2018-19

A discussion has been done with the Audit Executive of the Internal Audit Firm, "A. K. Salampuria & Associates" on the Audit Observation of the financial year 3rd quarter of F.Y 2018-19 and we kept in the mind and follow their recommendation and suggestion on the areas of process and control weakness in best manner. Some of the serious issues has been given below which were discussed with them.

A.K. Salampuria & Associates

Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1.	सम्बंधित कार्यालय के द्वारा Royalty, Labour Cess, GST और TDS से संबंधित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है तथा इनसे सम्बंधित जमा का कोई विवरण नहीं दिया गया है। रिटर्न फाईल की प्रति उपलब्ध नहीं कराई गई है।	अधतन की जा रही है और जमा विवरणी अगले अंकेक्षण में उपलब्ध करा दी जाएगी
2.	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
3.	नगर पंचायत, निर्मली में मोबाइल टावर टैक्स से संबंधित माँग और वसूली पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप इसके माँग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	विचार विमर्श के दौरान मोबाइल टावर की माँग एवं वसूली पंजी उपलब्ध करा दी गई है
4.	वित्तीय वर्ष 3rd Qtr 2018-19 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	आगे से की जायेगी
5.	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी
6.	नगर पंचायत, निर्मली में होल्लिंग 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।	विचार विमर्श के दौरान माँग एवं वसूली पंजी उपलब्ध करा दी गई है



7	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होल्डिंग टैक्स की वसूली नहीं की जाती है।	पूर्ण रूप से वसूली नहीं हो पाई है जिसके लिए करवाई की जा रही है
8	नगर पंचायत निम्नलिखित में वाउचर बनाने की प्रक्रिया नहीं अपनाई जाती है, भुगतान विपत्र के माध्यम से ही किया जाता है।	आगे से वाउचर के द्वारा ही भुगतान किया जायेगा
9	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
10	संबंधित कार्यालय द्वारा व्यापार अनुज्ञप्ति शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
11	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
12	वाहन LOG Book में मीटर रीडिंग अंकित नहीं किया जाता है जिसके कारण ईंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
13	सम्बंधित कार्यालय के द्वारा Master Cash book रजिस्टर तैयार नहीं किया गया है।	आगे से संधारण किया जायेगा
14	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	आगे से संधारण किया जायेगा
15	सम्बंधित कार्यालय के द्वारा Cashier Cash book रजिस्टर तैयार नहीं किया गया है।	आगे से संधारण किया जायेगा
16	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	आगे से अनुपालन किया जायेगा
17	नगर पंचायत के द्वारा बिहार मुनिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	आगे से अनुपालन किया जायेगा

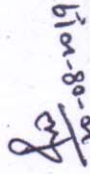


नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 6,60,212.00 का भुगतान किया गया है, जिसका भुगतान Jeevan Jyoti Soutadhi को 10-10-2018 को किया गया है, जिसमें TDS on GST - Rs. 13,338.00 की कटौती नहीं की गयी है, विपत्र Letter head पर है, विपत्र क्रमांक नहीं पाया गया और साथ ही साथ GST विपत्र भी नहीं पाया गया है, विपत्र को Paid & Cancelled कार्यपालक पदाधिकारी द्वारा नहीं किया गया है। Jeevan Jyoti Soutadhi एक NGO है जिस पर 2 % TDS Rs. 13,338.00 की कटौती की जानी चाहिए लेकिन नगर पंचायत के द्वारा सिर्फ 1 % Rs. 6,669.00 की कटौती की गई है। यह अनुबंध दिनांक 01/02/2016 को हुआ था जिस पर अनुबंध की अवधि दर्शायी नहीं गई है। Jeevan Jyoti Soutadhi द्वारा नगर पंचायत का वाहन सफाई कार्य में उपयोग किया गया जिसके भाड़े की कटौती नगर पंचायत द्वारा नहीं की गई है और संवेदक किराया समय पर कार्यालय में जमा नहीं कर रहा है।

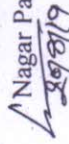
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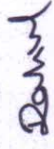
इस पर जाँच की जाएगी

For A.K. Salampuria & Associates



Executive Officer
Nagar Panchayat, Nirmali




(Auth. Sig.)



कार्यालय नगर पंचायत, निर्मली,

कार्यालय पदाधिकारी

नगर पंचायत, निर्मली

Date:-12/07/2019

Management reply on initial Internal Audit observation of 4th Quarter of F.Y -2018-19

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

A.K. Salampuria & Associates
Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1	सम्बंधित कार्यालय के द्वारा Royalty, Labour Cess, GST और TDS से संबंधित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है तथा इनसे सम्बंधित जमा का कोई विवरण नहीं दिया गया है रिटर्न फाईल की प्रति उपलब्ध नहीं कराई गई है।	अधतन की जा रही है और जमा विवरणी अगले अंकेक्षण में उपलब्ध करा दी जाएगी
2	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
3	नगर पंचायत, निर्मली में मोबाइल टावर टेक्स से संबंधित माँग और वसूली पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप इसके माँग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	विचार विमर्श के दौरान मोबाइल टावर की माँग एवं वसूली पंजी उपलब्ध करा दी गई है
4	वित्तीय वर्ष 4th Qtr 2018-19 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	आगे से की जायेगी
5	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी
6	नगर पंचायत, निर्मली में होल्डिंग टेक्स 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।	विचार विमर्श के दौरान माँग एवं वसूली पंजी उपलब्ध करा दी गई है



7	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।	पूर्ण रूप से वसूली नहीं हो पाई है जिसके लिए करवाई की जा रही है
8	नगर पंचायत निर्मली में वाउचर बनाने की प्रक्रिया नहीं अपनाई जाती है, भुगतान विपत्र के माध्यम से ही किया जाता है।	आगे से वाउचर के द्वारा ही भुगतान किया जायेगा
9	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
10	संबंधित कार्यालय द्वारा व्यापार अनुज्ञापति शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
11	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
12	वाहन LOG Book में मीटर रीडिंग अंकित नहीं किया जाता है जिसके कारण ईंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
13	सम्बंधित नगर पंचायत के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
14	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	आगे से संधारण किया जायेगा
15	सम्बंधित कार्यालय के द्वारा Master Cash book रजिस्टर तैयार नहीं किया गया है।	आगे से संधारण किया जायेगा
16	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	आगे से अनुपालन किया जायेगा
17	नगर पंचायत के द्वारा बिहार मुनिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	आगे से अनुपालन किया जायेगा



18	<p>नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 4,62,724.00 का भुगतान किया गया है, जिसका भुगतान Koshi Care Foundation को 03-01-2019 को किया गया है, विपत्र Letter head पर है, विपत्र क्रमांक नहीं पाया गया Koshi Care Foundation एक NGO है जिस पर 2 % TDS Rs. 8,269.00 की कटौती की जानी चाहिए लेकिन नगर पंचायत के द्वारा सिर्फ 1 % Rs. 4,135.00 की कटौती की गई है, TDS on GST Rs. 8,269.00 की कटौती नहीं की गई है।</p>	अगले विपत्र में कटौती कर ली जाएगी
19	<p>नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 4,01,065.00 का भुगतान किया गया है, जिसका भुगतान Koshi Care Foundation को 07-03-2019 को किया गया है, विपत्र Letter head पर है, विपत्र क्रमांक नहीं पाया गया Koshi Care Foundation एक NGO है जिस पर 2 % TDS Rs. 8,269.00 की कटौती की जानी चाहिए लेकिन नगर पंचायत के द्वारा सिर्फ 1 % Rs. 4,135.00 की कटौती की गई है, TDS on GST Rs. 8,269.00 की कटौती नहीं की गई है।</p>	अगले विपत्र में कटौती कर ली जाएगी

For A.K. Salampuria & Associates

[Handwritten Signature]

Executive Officer

Nagar Panchayat, Nirmali

[Handwritten Signature]

[Handwritten Signature]

(Auth. Sig.)



NAGAR PANCHAYAT NIRMALI
Uncollected Tower Tax/Rent

S. No.	Tower Company Name	Additional Antina	Period from	Registration Fee	Renewal Fee	Interest	Collection	Total Dues (in Rs.)
1	AIRTEL		2006-07 TO 2018-19	30,000.00	96,000.00	1,200.00	60,000.00	67,200.00
		VODAFONE	2008-09 TO 2018-19	18,000.00	48,000.00	720.00	-	66,720.00
		IDEA	2008-09 TO 2018-19	18,000.00	48,000.00	720.00	-	66,720.00
2	BSNL	JIO	2008-09 TO 2018-19	30,000.00	80,000.00	1,200.00	-	1,11,200.00
			2016-17 TO 2018-19	18,000.00	9,600.00	720.00	-	28,320.00
3	AIRTEL	VODAFONE	2007-08 TO 2018-19	30,000.00	88,000.00	1,200.00	30,000.00	89,200.00
			2010-11 TO 2018-19	18,000.00	38,400.00	720.00	-	57,120.00
4	RELIANCE	JIO	2009-10 TO 2018-19	30,000.00	72,000.00	1,200.00	-	1,03,200.00
			2016-17 TO 2018-19	18,000.00	9,600.00	720.00	-	28,320.00
5	TATA INDICOM		2007-08 TO 2016-17	30,000.00	80,000.00	1,200.00	-	1,11,200.00
6	AIRTEL		2016-17 TO 2018-19	30,000.00	16,000.00	1,200.00	30,000.00	17,200.00
Total								7,46,400.00



- NAGAR PANCHAYAT NIRMALI

DUES OF PROPERTY TAX ON GOVT. BUILDING

S.No.	NAME OF TAX HOLDER	WARD No.	H.No.	PERIOD	TOTAL DUES IN (RS.)
1	Kanya Madhya Vidyalaya	3	107	Up to 2018-19	75,937.56
2	Madhya Vidyalaya Dwitiya Khand	6	402	Up to 2018-19	26,860.00
3	Nirmali Thana	8	1	Up to 2018-19	3,223.00
4	Nirmali Thana Staff Quarter	8	155	Up to 2018-19	12,150.00
5	Primery Vidyalaya Pratham Khand	8	193	Up to 2018-19	9,408.00
6	Nirmali High School Nirmali	12	38	Up to 2018-19	1,04,341.00
7	Nirmali O.P.	12	128	Up to 2018-19	17,864.00
8	Nirmali Post Office	10	99	Up to 2018-19	18,096.00
9	Girl High School	10	115	Up to 2018-19	60,720.00
10	Nirmali Block Office	7	48	Up to 2018-19	6,075.36
11	Nirmali Block Guard room	7	49	Up to 2018-19	1,215.36
12	Nirmali Prakhand Community Hall	7	50	Up to 2018-19	3,037.92
13	Murgi Palan Kendra	7	51	Up to 2018-19	1,129.92
14	Nirmali Prakhand Padadhikari Niwas	7	52	Up to 2018-19	3,037.92
15	Nirmali Prakhand Staff Quarter	7	53	Up to 2018-19	8,627.04
16	Nirmali Hospital	7	54	Up to 2018-19	9,201.60
17	Chikitsa Padadhikari Niwas	7	55	Up to 2018-19	6,197.28
18	Chikitsa Padadhikari Staff Quarter	7	56	Up to 2018-19	10,449.60
19	Adhikshan Engineer Paschimi Koshi Nahar Office	7	57	Up to 2018-19	17,317.56
20	Nahar Office Padadhikari Niwas	7	58	Up to 2018-19	11,846.88
21	Godown-04	7	59	Up to 2018-19	72,900.00
22	Padadhikari Niwas	7	60	Up to 2018-19	16,403.04
23	Paschimi Koshi Nahar Staff Quarter	7	61	Up to 2018-19	91,108.80
24	Niramli Prabhari Chikitsa Padadhikari staff quarter	7	62	Up to 2018-19	36,450.24
25	Nirmali Vyapar Mandal	7	174	Up to 2018-19	2,079.36
26	Anchal Padadhikari Nirmali	7	175	Up to 2018-19	1,620.00
27	Koshi Project "E" Type	7	176	Up to 2018-19	4,696.00
28	Koshi Project "F" Type	7	177	Up to 2018-19	7,776.00
29	Koshi Project "I" Type	7	178	Up to 2018-19	4,864.00
30	Koshi Project "B" Type	7	179	Up to 2018-19	3,888.00
31	Koshi Project "C" Type	7	180	Up to 2018-19	2,512.00
32	Koshi Project "D" Type	7	181	Up to 2018-19	1,368.00
33	Koshi Project S.D.O.	7	182	Up to 2018-19	3,600.00
34	Koshi Project Godam	7	183	Up to 2018-19	7,080.00
35	Koshi Project Pramandal Office	7	184	Up to 2018-19	6,368.00
36	Koshi Project Nirikshan Bangla	7	185	Up to 2018-19	9,800.00
	TOTAL				6,79,249.44



NAGAR PANCHAYAT NIRMALI
Late deposit of different tax collection amount
For the Financial Year-2018-19

<u>S.No.</u>	<u>Date</u>	<u>M.R.No.</u>	<u>Amount (Rs.)</u>	<u>Deposit Date</u>	<u>No. of days of delay</u>
1	15-03-2019	26201	340.00	26-03-2019	11
2	15-03-2019	26202	476.00		
3	16-03-2019	26203	1,364.00		
4	16-03-2019	26204	96.00		
5	16-03-2019	26205	141.00		
6	16-03-2019	26206	84.00		
7	18-03-2019	26207	2,312.00		
8	18-03-2019	26208	1,168.00		
9	18-03-2019	26209	852.00		
10	18-03-2019	26210	1,168.00		
11	18-03-2019	26211	848.00		
12	18-03-2019	26212	1,096.00		
13	18-03-2019	26213	3,328.00		
14	18-03-2019	26214	2,754.00		
15	18-03-2019	26215	136.00		
16	19-03-2019	26216	48.00		
17	19-03-2019	26217	48.00		
18	19-03-2019	26218	1,640.00		



Date:- 12.03.2020

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 Nirmali** relating to fund of **Rs. 2,06,17,020.00** allotted up to the period out of which Utilization Certificate of Rs. 2,06,17,020.00 has been submitted to the department. Details of submission of UCs are as follows:

Name of Scheme/Fund	Financial Year in which Expensed	Amount of UCs (in Rs.)	Letter No. & Date of UCs Submission
Executive Officer Salary	2018-19	5,00,000.00	29.01.2018
Peshakar	2018-19	6,73,487.00	01/05.01.2019
14 th Finance	2018-19	19,18,121.00	01/05.01.2019
14 th Finance	2018-19	19,18,121.00	01/05.01.2019
Mukhya Mantri Gali Nali	2018-19	13,99,793.00	01/05.01.2019
Mukhya Mantri Gali Nali	2018-19	13,99,793.00	01/05.01.2019
Nagrik Suvidha	2018-19	23,04,600.00	01/05.01.2019
5 th Finance	2018-19	38,26,996.00	01/05.01.2019
5 th Finance	2018-19	38,26,997.00	01/05.01.2019
Mukhya Mantri Gali Nali	2018-19	14,13,711.00	01/05.01.2019
Mukhya Mantri Gali Nali	2018-19	8,77,925.00	01/05.01.2019
Mukhya Mantri Gali Nali	2018-19	1,07,476.00	01/05.01.2019
Executive Officer Salary	2018-19	4,50,000.00	01/05.01.2019
Total		2,06,17,020.00	



for A. K. Salampuria & Associates
Chartered Accountants

Firm Regn. No. - 004285C

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. - 400822

कार्यालय- नगर पंचायत, निर्मली

श्री प्रमोद कुमार रजक
कार्यपालक पदाधिकारी
नगर पंचायत, निर्मली |

email id- nagarpanchayatnirmali@gmail.com

TO WHOME IT MAY CONCERN

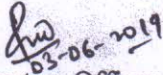
CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED BY A.K. SALAMPURIA & ASSOCIATES

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and successfully completed Internal Audit of Nagar Panchayat Nirmali of 01st Quarter of F.Y.-2018-19 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants from 12.03.2019 to 19.03.2019.



Thanks

Regards


03-06-2019
Executive Officer

Nagar Panchayat, Nirmali

कार्यालय- नगर पंचायत, निर्मली

श्री प्रमोद कुमार रजक
कार्यपालक पदाधिकारी
नगर पंचायत, निर्मली |

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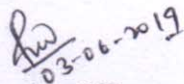
CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED BY A.K. SALAMPURIA & ASSOCIATES

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and successfully completed Internal Audit of Nagar Panchayat Nirmali of 02nd Quarter of F.Y.-2018-19 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants from 12.03.2019 to 19.03.2019.



Thanks

Regards


03-06-2019
Executive Officer

Nagar Panchayat, Nirmali

कार्यालय- नगर पंचायत, निर्मली

श्री प्रमोद कुमार रजक
कार्यपालक पदाधिकारी
नगर पंचायत, निर्मली |

email id- nagarpanchayatnirmali@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 Nirmali of 03rd Quarter of F.Y.-2018-19 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants from 12.03.2019 to 19.03.2019.



Thanks

Regards


03-06-2019
Executive Officer

Nagar Panchayat, Nirmali

कार्यालय- नगर पंचायत, निर्मली

श्री प्रमोद कुमार रजक
कार्यपालक पदाधिकारी
नगर पंचायत, निर्मली।

email id- nagarpanchayatnirmali@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, Nirmali of 04th Quarter of F.Y.-2018-19 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants from 10.07.2019 to 11.07.2019.



Thanks

Regards


11-07-2019
Executive Officer

Nagar Panchayat, Nirmali
कार्यपालक पदाधिकारी
नगर पंचायत, निर्मली