

**INTERNAL AUDIT REPORT**

**OF**

**KATEYA NAGAR PANCHAYAT**

FOR THE PERIOD 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

20/05/2019, 21/05/2019 & 29/06/2019 to 01/07/2019

**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 - Kateya 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 DMA cum Joint Secretary, UD & HD, Govt. of Bihar, Patna wide Letter No:-7/आं, अंके0-115/2017,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 Annexure of our report.

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

Place: Patna  
Date : 20.01.2020

**For A. K. Salampuria & Associates**  
Chartered Accountants  
Firm Regn. No. - 004285C  
*Annand Dokania*  
**(CA. Annand Dokania)**

Partner  
M. No. - 400822  
UDIN.-20400822AAAAA BM.2.S.28



## Executive Summary

### • Introduction

- Name of the Municipality :- **Nagar Panchayat Kateya**
- Period Covered under current audit :- **01.04.2017 to 31.03.2018**
- Name of Executive Officer for the Period Under Audit :- **Shri Rahul Dhar Dubey**

### • Result & Findings

- Strengths observed during the audit engagement:-

- a. Man-Powers at the concerned ULB is found to be competent.
- b. Area under jurisdiction of the concerned ULB seems potential.
- c. Office Infrastructure is sufficient for operation

- Weaknesses observed in the functioning of office, Maintenance of records etc. Observed during the audit engagement:-

- a) Huge untraceable difference of **Rs. Rs. 61,07,969.30**, between Cash-Book and Bank Statement as on 31.03.2018.
- b) Failed to collect Holding Tax on Government Building of **Rs. 24,59,144.00**.
- c) Details of Holding/Property Tax has not been provided. So, we are unable to quantify the Demand and Collection as on 31.03.2018.
- d) Details of Mobile Tower Tax has not been provided. So, we are unable to quantify the Demand and Collection as on 31.03.2018.
- e) Details of Shop Rent has not been provided. So, we are unable to quantify the Demand and Collection as on 31.03.2018.
- f) Non Maintenance of prescribed books of accounts (ref. point( i) of part-b) especially Demand and Collection Register.
- g) Procurement Files has not been 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 bifurcated.
- k) Vouchers were not provided.
- l) BRS were not prepared on regular intervals.



- **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.

- **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

- **Comments from Management**

- Comments from Management have been received on 01.07.2019. (*Annexure-I attached*)

- **Compliance with TOR**

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

- **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



## Detailed Audit Report

### 1. Introduction

The internal audit of Kateya Nagar Panchayat 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. SUJEET KR. SINGHANIA

- I. CA Lalit Kr. Agrawal
- II. CA Akshya Singhania
- III. Mr. Amit Kumar
- IV. Mr. Anish Kumar

### 2. Administration

The present body of the ULB has taken charge on 09.06.2012. The incumbency in the key administrative and executive position was as under: "Rajesh Kumar Rai", Chief Councilor/Chairman from 09.06.2012 to till date & "Shri Rahul Dhar Dubey", Executive Officer from 23.01.2019 to till date.

### 3. Review of outstanding audit pars : 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(Report No. 14588/196 dated 20.09.2016)	25	25	07	NIL	NIL	25	Inspite of repeated request, but the concerned ULB did not provide the Compliance Report.
2.	Internal Audit (2016-17)	10	10	NIL	NIL	NIL	10	Inspite of repeated request, but the concerned ULB did not provide the Compliance Report.



**Particulars of Outstanding paras of AG Audit is given below:**

<b><u>S.No. of Paras</u></b>	<b><u>Particulars</u></b>
Part-(1)	Non preparation of Budget.
Part-(2)	Non maintenance of Grant Register.
Part-(3)	Non maintenance of scheme wise subsidiary cash book.
Part-(4)	Excess payment of Rs.1.92 Lakhs in purchase of loader from 13 <sup>th</sup> Finance.
Part-(5)	Irregularities in Procurement of 60 watt LED Bulb under 4 <sup>th</sup> Finance Scheme.
Part-(6)	Non deposit of collected sairat bandobasti amount Rs.0.69 Lakhs.
Part-(7)	Excess payment of Rs.1,554.00 under BRGF.
Part-(8)	Non deposit of collected revenue in bank account within time period.
Part-(9)	Survey of holding and revision of holding tax has not been done on time to time basis.
Part-(10)	Non Registration and Insurance of purchased tractor.
Part-(11)	Non collection of holding tax of Rs.9.68 Lakhs.
Part-(12)	Non collection of interest on holding tax.
Part-(13)	Store Register has not been maintained properly.
Part-(14)	Non publication of tender notice in news paper.
Part-(15)	Implemented Schemes not passed by District Planning Office.
Part-(16)	Non Formation of Municipal Accounts Committee.
Part-(17)	Non preparation of Annual Accounts, Financial Statements and comparative figures.
Part-(18)	Non preparation of books of accounts as per rules.
Part-(19)	Non acceptance of man power of ulb by the government.
Part-(20)	Non collection of different taxes.
Part-(21)	Non deposit of collected tax amounts.
Part-(22)	Non maintenance of date and birth register.
Part-(23)	Non maintenance of Advance Register.
Part-(24)	Amount of Interest is not utilized properly.
Part-(25)	Non transfer of stamp value of Rs.82,996.00.



#### 4. Finance

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

(Amount in ₹)

Year	2015-16	2016-17	2017-18
Final / Revised Budget	Copy of Budget not provided to us.	2,17,32,642.00	1,50,81,814.00
Actual Expenditure	1,51,92,037.00	6,61,86,795.00	*4,84,99,470.00
Savings(+)/ Excess (-)		(4,44,54,153.00)	(3,34,17,926.00)

##### ii Volume of transactions

(Amount in ₹)

Period	Budgeted (2017-18)	Previous Year (Actual) (2016-17)	Corresponding Period of Previous Year	Current Period (2017-18)	Cumulative for the current period
Opening balance	--	8,23,09,524.70	N.A.	10,38,52,099.70	10,38,52,099.70
Receipts	4,08,96,210.00	8,77,29,370.00		5,94,83,741.00	5,94,83,741.00
Total	4,08,96,210.00	17,00,38,894.70		16,33,35,840.70	16,33,35,840.70
Net Expenditure	1,50,81,814.00	6,61,86,795.00		4,84,99,470.00	4,84,99,470.00
Closing balance	2,58,14,396.00	10,38,52,099.70		11,48,36,370.70	11,48,36,370.70



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.

<b><u>Balance as per Pass Book as on 31.03.2018</u></b>				<b>Balance as per Cash Book as on 31.03.2018 (in Rs.)</b>	<b><u>Remarks</u></b>	
S.No.	Bank Name	A/c No.	Balance (in Rs.)			
3	IDBI BANK	43625	5,03,600.00		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. <b>61,07,969.30</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.	
4	ICICI BANK	10005	25,09,492.00			
5	IDBI BANK	37077	1,31,30,749.00			
6	SBI BANK	6845	12,16,415.50			
7	UTTAR BIHAR GRAMIN BANK	1596	60,93,356.70			
8	SBI BANK	6529	85.50			
9	PNB	35654	1,31,06,614.30			
10	IDBI BANK	15482	70,42,745.00			
11	IDBI BANK	80909	1,45,86,019.00			
12	TREASURY	PLA288	6,27,55,263.00			
<b>Total</b>			<b>12,09,44,340.00</b>	<b>11,48,36,370.70</b>		

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



iv. Revenue Receipts 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>5,94,83,741.00</b>	<b>8,77,29,370.00</b>				
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>	<b>4,76,17,014.00</b>	<b>8,18,74,163.00</b>				
<b>1</b>	<b>Own Revenue Receipts (a+b)</b>	<b>6,07,716.00</b>	<b>65,94,594.00</b>				
a)	Tax Revenue (levied & collected by municipal body)	6,07,716.00	--				
i)	Property Tax	6,07,716.00	65,94,594.00				
ii)	Other tax (levied and collected by municipal body)	--	--				
b)	Non-tax revenue (levied and collected by municipal body)	--	--				
i)	Fees & Fines	--	--				
ii)	User Charges	--	--				
iii)	Other non-tax revenue (levied and collected by municipal body)	--	--				
<b>2</b>	<b>Other Revenue Receipts</b>	<b>1,44,74,289.00</b>	<b>--</b>				
a)	Income from interest/investments	25,88,675.00	--				



b)	Other Revenue Income	1,18,85,614.00	--				
<b>3</b>	<b>Transfer/Grants/Assigned Revenue</b>	<b>3,25,35,009.00</b>	<b>7,52,79,569.00</b>				
a)	State Assigned Revenue	19,49,119.00	5,17,559.00				
b)	State Finance Commission (SFC) Grants/Devolution	1,51,65,817.00	1,52,15,844.00				
c)	Octroi Compensation	--	--				
d)	Other State Government Transfers	195000.00	85,43,648.00				
e)	Central Finance Commission (CFC) Grant	--	3,44,83,236.00				
f)	Other Central Government Transfers	--	1,65,19,282.00				
g)	Others	1,52,25,073.00					
<b>B</b>	<b>Capital Receipts</b>	<b>1,18,66,727.00</b>	<b>58,55,207.00</b>				
1	Sale of Municipal Land	--	--				
2	Loans (From State Govt. or Banks etc.)	--	--				
3	State Capital Account Grant (under State Schemes etc.)	28,00,141.00	58,55,207.00				
4	Central Capital Account Grant (under Central Schemes etc.)	90,66,586.00	--				
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>4,84,99,470.00</b>	<b>6,61,86,795.00</b>	-	-	-	-
<b>1</b>	<b>Revenue Expenditure</b>	<b>1,41,42,158.00</b>	--	-	-	-	-
1.1	<b>Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)</b>	<b>1,15,33,636.00</b>	--	-	-	-	-
1.2	<b>Operation and Maintenance (O &amp; M)</b>	<b>19,69,176.00</b>	--	-	-	-	-
1.3	<b>Loan Repayment (Interest Payment)</b>	<b>5,73.00</b>	--	-	-	-	-
1.4	<b>Others (any other revenue expenditure which is not Salaries, O&amp;M or Interest Payment)</b>	<b>6,38,773.00</b>	--	-	-	-	-
<b>2</b>	<b>Capital Expenditure</b>	<b>3,43,57,312.00</b>	--	-	-	-	-
2.1	<b>All developmental works under Central/State specific schemes</b>	<b>343,57,312.00</b>	--	-	-	-	-
2.2	<b>Loan Repayments (Principal Amount)</b>	-	--	-	-	-	-
2.3	<b>Other Capital Expenditure</b>	-	--	-	-	-	-

**Note: - Details of Expenditure for the F.Y.-2016-17 has not been provided by the 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. Details of Serial key of Tally and registered email id were also not provided to us.
- 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 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 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 updation of Demand & Collection Register on regular interval.

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#### ii. Market/Shop Rent Collection – Irregularity :-

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

**Criteria** – No provision of Collection of Market/Shop Rent and imposition of late fine by the concerned ULB.

**Condition** – Details of arrear of Market/Shop rent has not been provided.

**Consequence / Effect / Impact** - Due to non collection of Shop 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 Rent which results in Revenue leakage.

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

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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 30,000/- per tower and annual renewal fee is 8,000/- per annum per tower.

**Condition** –Details of arrear of Mobile Tower Tax has not been provided up to 31.03.2018. (*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.

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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. 24,59,144.00. (*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.

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v. **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 **44 days** from the date of collection of taxes. *(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.

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**Part-A (b)**

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



**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 Kateya Nagar Panchayat**

for the period of 01<sup>st</sup> April 2017.. to 30<sup>th</sup> June 2017

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

Name of ULB :- Kateya Nagar Panchayat

Period :- 01<sup>st</sup> April 2017.. to 30<sup>th</sup> 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	Party Name	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	Jai Narayan Prasad	5	263	1012.00	Assessment not done
2	Nand Kishor Prasad	5	273	2211.00	Assessment not done
3	Rajesh Kumar	4	518	2008.00	Assessment not done
4	Md. Wakil	6	127	1688.00	Assessment not done
5	Deenanath Prasad	5	257	1146.00	Assessment not done
6	Barkat Husain	4	361	1560.00	Assessment not done
7	Ram Chandra Chaudhry	5	149	1847.00	Assessment not done
8	Markandey Warnwal	9	75	2438.00	Assessment not done
9	Ram Pravesh Dubey	5	439	3960.00	Assessment not done
10	Kanhaiya Prasad Warnwal	2	185	5562.00	Assessment not done
11	Raghunath Sah	6	12	3142.00	Assessment not done
12	Rama Shankar Prasad	3	143	1652.00	Assessment not done
13	Vijay Chaubey	8	14	1753.00	Assessment not done
14	Triloki Warnwal	3	243	1742.00	Assessment not done
15	Bharat Gupta	13	73	1515.00	Assessment not done
16	Sallaudin Miyan	6	143	712.00	Assessment not done
17	Kudarat Hussain	4	362	1560.00	Assessment not done
18	Shaukat Hussain	4	363	1560.00	Assessment not done
19	Ram Ashish Manjhi	5	33	2607.00	Assessment not done
20	Ashok Prasad	9	73	1556.00	Assessment not done

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

*R. Dubey*  
1.7.19  
Executive  
कटेया नगर पंचायत  
कटेया



Tax Inspector

**Internal Audit Report of Kateya Nagar Panchayat**

for the period of 01<sup>st</sup> July 2017 to 30<sup>th</sup> Sep 2017

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

Name of ULB :- Kateya Nagar Panchayat

Period :- 01<sup>st</sup> July 2017 to 30<sup>th</sup> Sep 2017

Name of C.A. Firm :- A.K. Salampuriah & Associates

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

S.No	Party Name	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	Rishikesh Shukul	3	124	1395.00	Assessment not done
2	Gora Prasad	5	20	1332.00	Assessment not done
3	Amrendra Prasad	3	247	1490.00	Assessment not done
4	Maneger Rajmar	1	158	2003.00	Assessment not done
5	Ramayan Prasad Sah	10,4,8	13,179,122	36460.00	Assessment not done
6	Kashinath Sah	5	80	2001.00	Assessment not done
7	Baby Rani	3	232	2145.00	Assessment not done
8	Faruk miyan	3	201	2082.00	Assessment not done
9	Santosh Kumar Agradari	5	105	2012.00	Assessment not done
10	Santosh Prasad Warnwal	9	91	1140.00	Assessment not done
11	Dhananjay Kumar Warnwal	3	216	3948.00	Assessment not done
12	Ramchandra Chaudhry	5	149	1944.00	Assessment not done
13	Vakil Miyan	3	233	2013.00	Assessment not done
14	Premchandra Prasad	4	265	1530.00	Assessment not done
15	Surya Nath Prasad	7	17	1788.00	Assessment not done
16	Surendra Warnwal	9	160	1046.00	Assessment not done
17	Sushil Warnwal	4	267	2608.00	Assessment not done
18	Vijay Prasad	4	337	2135.00	Assessment not done
19	Santosh Sah	3	224	2141.00	Assessment not done
20	Bitu Warnwal	9	74	1618.00	Assessment not done

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

*R. Dey*  
1-7-19  
Executive Officer  
कमिश्नरि क पदा  
नगर पंचायत कटेया



Tax Inspector

**Internal Audit Report of Kateya Nagar Panchayat**  
for the period of 01<sup>st</sup>Oct 2017.. to 31<sup>st</sup>Dec 2017

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

Name of ULB :- Kateya Nagar Panchayat  
Period :- 01<sup>st</sup>Oct 2017.. to 31<sup>st</sup>Dec 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	Party Name	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	Rakesh Kumar Prasad	5	69	1253.00	Assessment not done
2	Surendra Agrahari	4	184	1532.00	Assessment not done
3	Gujeshwar Sah	10	56	1516.00	Assessment not done
4	Lalan Agrahari	5	59	5526.00	Assessment not done
5	Krishna Prasad Kalwar	5	5	1866.00	Assessment not done
6	Ramnaresh Kurmi	10	142	2738.00	Assessment not done
7	Paras Sah	5	465	5398.00	Assessment not done
8	Dharmraj Sah	5	83	3566.00	Assessment not done
9	Rameshwar Prasad	3	192	1722.00	Assessment not done
10	Riyaz Miyan	3	128	1154.00	Assessment not done
11	Gujeshwar Sah	10	56	1516.00	Assessment not done
12	Rakesh Chandra Prasad	5	69	1253.00	Assessment not done
13	Virendra Sah	5	213	2323.00	Assessment not done
14	Arvind Prasad	10	4	1871.00	Assessment not done
15	Arvind Umar	4	181	1762.00	Assessment not done
16	Nagendra Warnwal	4	286	1459.00	Assessment not done
17	Sudhakar Chaubey	5	10	367.00	Assessment not done
18	Jitendra	10	165	560.00	Assessment not done
19	Satyendra Pathak	2	368	908.00	Assessment not done
20	Aajay Singh	13	7	957.00	Assessment not done

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

*(Signature)*  
1.7.19  
Executive Officer  
कटेया नगर पंचायत कटेया



Tax collector

**Internal Audit Report of Kateya Nagar Panchayat**  
**for the period of 01<sup>st</sup> Jan 2018.. to 31<sup>st</sup> March 2018**

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

**Name of ULB** :- Kateya Nagar Panchayat  
**Period** :- 01<sup>st</sup> Jan 2018.. to 31<sup>st</sup> 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	Party Name	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	Anil Singh	13	8	2138.00	Assessment not done
2	Pashupati Nath Jiaswal	9	382	1042.00	Assessment not done
3	Lalan Prasad	3	108,200,228	3742.00	Assessment not done
4	Vibhuti Sah	3	194	2794.00	Assessment not done
5	Om Prakash Sah	5	88	2158.00	Assessment not done
6	Munna Warnwal	4	285	1509.00	Assessment not done
7	Yaseen Ansari	1	152	2206.00	Assessment not done
8	Jagdish Raunipar	4	180	1734.00	Assessment not done
9	Pashuram Jaisawal	3	71	3616.00	Assessment not done
10	Madan Mohan Prasad	5	101	1072.00	Assessment not done
11	Ram Lakhan Prasad	5	91	1171.00	Assessment not done
12	Ashok Kumar	5	110	1371.00	Assessment not done
13	Anandi Prasad	8	31	1009.00	Assessment not done
14	Pradeep Kumar	3	209	1737.00	Assessment not done
15	Harihar Sah	2	276	1581.00	Assessment not done
16	Jamaludin Ansari	10	26	982.00	Assessment not done
17	Mustafa Husain	3	137	958.00	Assessment not done
18	Rajendra Prasad	5	408	974.00	Assessment not done
19	Vibhuti Sah	3	194	2794.00	Assessment not done
20	Raj Kumar	5	437	1297.00	Assessment not done

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

1-7-19  
कार्यपालक पदाधिकारी  
नगर पंचायत कटेया



Tax collector

## 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.

<b>S.No.</b>	<b>Particulars</b>	<b>Status</b>
1.	Cashier's Cash Book	Not 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 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	Maintained but not up to date
11.	Pay-Roll Register	Not Properly Maintained
12.	Vehicle LOG Book	Not provided.
13.	Security Deposit Register	Not Maintained

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

- b) **Irregularity in Procurement Process:-** In spite of regular visit and repeated request, no any files/documents relating to procurement and tender has been made available to us by the concerned ULB during the course of audit.
- c) **Non- Compliance of Directives by UD&HD, GOB:-** There are certain directives which are not being comply by the concerned ULB regularly, list of non-complied directives are following:
- Directives relating to forming a "Municipal Accounts Committee" have not been complied till date.
  - Directives relating to prepare a practical budget, where budgeted and actual figures has not been deviated more than 10%, but the concerned ULB is failed to comply this directive.
  - Directives relating to not to hire any individual as a daily wages worker by the UD & HD through letter no.-04-न० अ०/1/99/1986/न० वि० वि०25/06/01, but the concerned ULB has failed to comply this directive.



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 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 properly, 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. 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 200/- per day for delayed filing of Quarterly TDS Return.
- ii) **Royalty, WCT & Labour Cess:-** These taxes are deducted from different type of contractors/supplier. 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 ascertained 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 maintained properly, 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. 261.59 Lakhs** Grant received in the F.Y.-2017-18 out of which Utilization of **Rs. 261.59 Lakhs** has been already submitted by the concerned ULB.
- 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.



## II. Part-C

S.No.	Particular	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 PT 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 Tower 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 . 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. 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 tender and rate offer 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 tender and rate offer 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 ledge.	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 Doleania*

(CA. Annand Dokania)

Partner

M. No. 40082



URBAN LOCAL BODY, KATEYA

(KATEYA NAGAR PANCHAYAT)

RECEIPT AND PAYMENT ACCOUNT  
For the year ended 31st March, 2018

(In Rs.)

Receipt	Amount	Payment	Amount
To, Opening Balance	103,852,099.70	By, Salary & Wages	-
„ Internal Resources	12,493,330.00	„ Swatch Bharat Mission	5,576,275.00
„ Member Allowance	654,068.00	„ 13th Finance	1,525,800.00
„ Professional Fee	1,295,051.00	„ Nagrik Suvidha	2,841,800.00
„ Housing For All	15,215,000.00	„ 5th Finance	2,225,845.00
„ Bank Interest	2,588,675.00	„ Internal Resources	11,317,609.30
„ 14th Finance	9,066,586.00	„ 4th Finance	9,060,091.00
„ Samajik Suraksha Pension	195000.00	„ Housing For All	3,750,430.70
„ Nali-Gali Yojna	2800141.00	„ Professional Fee	677,997.00
„ 4th Finance	5742150.00	„ 14th Finance	9,377,070.00
„ 5th Finance	9423667.00	„ Samajik Suraksha Pension	628,700.00
„ Animal Counting	10,073.00	„ Member Allowance	123,533.00
		„ Bazar Dak Nibandhan	1,383,673.00
		„ Pashu Ganna	10,073.00
		„ Bank Charges	573.00
		„ <u>Closing Balance</u>	114,836,370.70
<b>Total :</b>	<b>163,335,840.70</b>	<b>Total :</b>	<b>163,335,840.70</b>

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

Date : 20.01.2020  
Place : Patna



For A.K. SALAMPURIA & ASSOCIATES

Firm Regn. No.-004285C

Chartered Accountants

*Annand Dokania*

( CA ANNAND DOKANIA )

Partner

M.No.400822

UDIN.-20400822AAAA BM 25-28

Nagar Panchayat Kateya

Mr. Rahul Dhar Dubey  
Executive Officer  
Nagar Panchayat, Kateya

email Id-Kateya.ulb@gmail.com

Management reply on initial Internal Audit observation of 1<sup>st</sup> Quarter of F/Y 2017-18

1

प्रोजना संख्या - 02

प्रोजना का नाम - मुख्यमंत्री शहरी नली वाली पक्कीकरण  
निर्माण प्रोजनाधीन वार्ड नंबर - 04 में  
पण प्रकाश साह के धर से पक्की  
नाला रेलवे के साथ विश्वनाथ कानु  
के धर होते हुए अनुमान में धर के  
पीढ़े मुख्य नाला तक नाला च निमीष

संपर्क -

राजकीयता राशि - 682308 (दिनांक 25/06/18)

रुझारनामा राशि - 682308

मापी पुलत की राशि - 712703

काली समाप्ती की राशि - 6 माह  
प्रीति

(i) रुझारनामा की तारी पर दिनांक नहीं लिखा  
हुआ है जिससे कि दिनांक से संपर्क  
के साथ काली समाप्ती होने हेतु रुझारनामा  
जमाया गया, नहीं जात होता है।

(ii) अधिक भुगतान

रुझारनामा के अनुसार काली की राशि 682308

तक तक हुई परंतु मापी पुलत के अनुसार

712703 की राशि का भुगतान किया गया

संपर्क की अभी तक की जाती है 630942

का भुगतान दिनांक 11/1/2019 के तहत

630942 ले किया गया। उर की जाती

राशि 81961 है।

सं



## Nagar Panchayat Kateya

Mr. Rahul Dhar Dubey  
Executive Officer  
Nagar Panchayat, Kateya

email Id-Kateya.ulb@gmail.com

Management reply on initial Internal Audit observation of 1st Quarter of F/Y 2017-18

(iii) Quality Report दिनांक 08/12/18 से  
तैयार किया गया। इस तरह Quality  
Report, कभी समाप्त होने पर तैयार किया  
गया।

कर्म सारंग कर्ष के पहले जा इस में  
समाप्ती की Quality नहीं देखी जाती है।

② Internal Audit Report, विनिर्दिष्ट वर्ष 16-17  
340047 नहीं कराया गया।

③ दोहरा लेखा प्रणाली का अनुपालन नहीं किया  
जाता है।

④ नगरपालीक अधिनियम, 2007 के धारा 98  
के अन्तर्गत Municipal Accounts Committee  
का गठन करना अनिवार्य है।

नगर पंचायत की स्तरों में  
अभी तक Municipal Accounts Committee  
का गठन नहीं किया गया।

⑤ प्रोजेक्ट संख्या - 07/17-18

प्रोजेक्ट का नाम - नगर पंचायत स्तरों का कार्यालय के  
उत्तर दिशा में प्रत्येक परिसर में वाटर  
ATM अद्यतन कार्य से संबंधित  
कार्य



# Nagar Panchayat Kateya

Mr. Rahul Dhar Dubey  
Executive Officer  
Nagar Panchayat, Kateya

email Id-Kateya.ulb@gmail.com

Management reply on initial Internal Audit observation of 1st Quarter of F/Y 2017-18

संबंधक - श्री. शंभु शरण तलाक (J.E)

आकलित व्यय - 620800/-

भाषीपुस्तिका संख्या - 566363/-

दिनांक - 12/10/17

भाषी पुस्तिका निर्गत तिथि - 07/02/18.

कार्य समाप्ती तिथि - 21/06/18.

### कमीयाँ

① मशीन रूप में रूप तपणाली का अनुवृणन नहीं किया गया

- दिनांक 03/06/18 को M/s Gaxmi Trading Co. से ₹ 23220 का Machine का रूप किया गया

- इस रूप के दौरान 94049800 की मौज नहीं गई

- बिना 94049800 के संबंधक शंभु शरण तलाक द्वारा मशीन रूप का आकलन व्यय तालतुत किया गया।

② Measurement Book, काम को Step-by-step पूरी करने के पश्चात ही उपचयन नहीं किया गया। सभी कार्य समाप्ती के बाद दिनांक 21/06/18 को M.B उपचयन किया गया।



# Nagar Panchayat Kateya

Mr. Rahul Dhar Dubey  
Executive Officer  
Nagar Panchayat, Kateya

email Id-Kateya.ulb@gmail.com

Management reply on initial Internal Audit observation of 1st Quarter of F/Y 2017-18

(iii) मशीन तथा ले सम्बंधित सभी बिल  
बिना मुहर, बिना बिल नं०, बिना  
कम्प्यूटराइज पात्रा गारा ।

(iv) Quality Control Report नहीं पात्रा गारा ।

(v) कार्यादेश को कार्य पूर्ण तक लगभग  
8 माह का समय संकेतक द्वारा  
लिखा गारा ।

(vi) मशीन रख रखाव, गारंटी की तारीख  
नहीं पाई गई ।

⑧ कट संग्रहक नहीं रक्युल द्वारा कट संग्रह कट  
बैंक में भसा नहीं की गई राशि

कट संग्रह की गई राशि - 194325

भसा की गई राशि - 148601

भसा नहीं की गई राशि - 45724

⑨ चलत ऑन्याला के रख रखाव में कमी  
पाई गई । चलत ऑन्याला का उपयोक्त  
नगर पंचायत द्वारा अंतोषजनक पात्रा  
गारा ।



# Nagar Panchayat Kateya

Mr. Rahul Dhar Dubey  
Executive Officer  
Nagar Panchayat, Kateya

email Id-Kateya.ulb@gmail.com

Management reply on Initial Internal Audit observation of 1<sup>st</sup> Quarter of F/Y 2017-18

(8) नगर पंचायत कटेया द्वारा Bank Reconciliation Statement नहीं बनायी जाता है।

(9) नगर पंचायत कटेया द्वारा विज्ञापन मुद्रा, नहीं वसूल जाता है।

(10) Compliance Report, An Audit और Internal Audit क्वॉटर उपलब्ध नहीं करवाया गया।

(11) मोटा एवं पत्तली पंजी का संवर्धन होस्टिंग टैक्स, मोटरवाहन टैक्स, Trade licence fee के उचित गणना हेतु नहीं किया जाता है।

(12) Cashier Cash Book, Store Register, Advance Register, Grant Register, Ledger Book, Procurement Register का संवर्धन नहीं किया जाता Security deposit

(13) ₹1000 का उपर का विपत्र उपलब्ध नहीं करवाया गया।

(14) Tender/procurement से संबंधित file और फॉर्म में दस्तावेज उपलब्ध नहीं करवाया गया।

A.K Salampuria & Associates

Chartered Accountant  
Patna

Executive Officer  
Kateya Nagar Panchayat



Nagar Panchayat Kateya

Mr. Rahul Dhar Dubey  
Executive Officer  
Nagar Panchayat, Kateya

email Id-Kateya.ulb@gmail.com

Management reply on initial Internal Audit observation of 2<sup>nd</sup> Quarter of F/Y 2017-18

① विभिन्न वर्ष 2016-17, Internal Audit Report  
प्रस्तुत नहीं किया गया

② विभिन्न वर्ष 2014-15, 2015-16, 2016-17,  
Internal Audit Report का Compliance  
नहीं किया गया

③ हर संवत् नयी स्कूल काएरु हर संवत् हर  
बैंक में जमा नहीं की गई राशि

इस की बचत राशि -	45724
हर संवत् की गई राशि -	140340
	<hr/>
	186064
जमा की गई राशि -	<del>152223</del>
जमा नहीं की गई राशि	<hr/>
	33841

④ Bank Reconciliation Statement नहीं बनाया जाता है

⑤ Municipal Accounts Committee का गठन नहीं किया गया

⑥ A.I. Report का Compliance उपलब्ध नहीं है

⑦ दायीं लेखांकन पद्धति नहीं अपनाया जाता है

⑧ मॉडल व्यवहारी कंपनी का अंशधारण होस्टिंग सेवा,  
मोबाइल वाक सेवा, Trade licence-fee के  
उचित गणना हेतु नहीं किया जाता है

⑧ Cashier Cash Book, Store Register, Security deposit  
Register, Grant Register, ledger Book, Procurement  
Register का अंशधारण नहीं किया जाता है

⑨ ₹10000 से उपर का विपन्न डिम्बर नहीं चलाया गया

⑩ Tender/procurement से संबंधित सीलमार्फ  
वर्ग की दस्तावेज उपलब्ध नहीं चलाया गया



*Rahul Dhar Dubey*  
7/19  
उपनिवेशक अधिकारी  
नगर पंचायत कटेया

# Nagar Panchayat Kateya

Annexure - I

Mr. Rahul Dhar Dubey  
Executive Officer  
Nagar Panchayat, Kateya

email Id-Kateya.ulb@gmail.com

**Management reply on initial Internal Audit observation of 3rd Quarter of F/Y 2017-18**

① कुल संग्रहक नवी बन्दूक काटा छ स १ कुली  
कुल अमा नवी सी गई रशिग

पूर्व सी रशिग —	33841
पसुली सी गई रशिग —	77300
	111141
अमा सी गई रशिग —	75947
बैंक में अमा नवी सी गई रशिग	35194

- ② Internal Audit Report (16-17), Abt Report  
के साथ Compliance Byometer नवी चलाया गया
- ③ Bank Reconciliation Statement नवी अनामा जाता है।
- ④ Municipal Accounts Committee का गठन  
नवी किया गया।
- ⑤ आम दोहरी लेखांकन पद्धति नवी अपनाया जाता है।
- ⑥ मॉडर्न पंजी की संयोजन होमिंग  
केम मोबाइल वेयर टैक्स, Trade licence  
फी के उचित गणना हेतु नवी किया जाता है।
- ⑦ Cashier Cash Book, Store Register, Security  
deposit Register, Inventory Register, ledger Book  
Procurement Register का संयोजन नवी किया  
जाता है।
- ⑧ ₹10000 से उपर का निपट Byometer नवी चलाया गया
- ⑨ Tender/procurement से हीटिलर फी और  
बैंक की दस्तावेज Byometer नवी चलाया गया।



*Rahul Dhar Dubey*  
1.7.19

# Nagar Panchayat Kateya

Annexure - I

Mr. Rahul Dhar Dubey  
Executive Officer  
Nagar Panchayat, Kateya

email Id-Kateya.ulb@gmail.com

## Management reply on Initial Internal Audit observation of 4<sup>th</sup> Quarter of F/Y 2017-18

① कट्टे बिलबुड नकी रसूल काए कट्टे से 9 कुली कट्टे भसा नही सी गरी रसिग

पूर्व से रसिग -	35194
कुली से रसिग -	95881
	131075
भसा से रसिग -	79279
भसानही से रसिग -	51796

② Internal Audit Report (16-17), An Report for Compliance Summary नही खलासा जना।

③ Bank Reconciliation Statement नही बनाया जायत।

④ Municipal Accounts Committee से गठरी नही भिजा जना।

⑤ दाहरी नगरपालिका पद्धति नही अपनाया जाता है।

⑥ मोगा फॉर कुली पंपी का सिंचाण एरिया में बिना Trade Licence फी के उमिस जगका हेतु नही भिजा जाता है।

⑦ Cashier Cash Book, Store Register, Security deposit Register, Grant Register, Ledger Book, Procurement Register से लेखाओं नही भिजा जना।

⑧ ₹ 10000 का उपरु का निम्न Summary नही खलासा जना।

⑨ Trade / Procurement से संबंधित file ऑफिस में नही खलासेय Summary नही खलासा जना।



  
 राहुल धर दुबेय  
 नगर पंचायत कटेया

Annexure - II

Internal Audit Report of Kateya Nagar Panchayat  
for the period of 01<sup>st</sup> April 2017.. to 31<sup>st</sup> March 2018

Name of ULB :- Kateya Nagar Panchayat

Period :- 01<sup>st</sup> April 2017.. to 31<sup>st</sup> March 2018

Name of C.A. Firm :- A.K. Salampuria & Associates

1. List of big debtor having huge of tax dues amount(Tower Tax with license fee and renewal)

Sr no.	Name of party	holding no./ward No.	Outstanding amount up to 31.3.18	collection	Dues
1.					
2.	Information not provided				
3.					
4.					
5.					
6.					
7.					
8.					

Executive Officer

1.7.19  
कार्यपालक प्रमुख  
कटेया नगर पंचायत

Tax Collector



Annexure - III

Internal Audit Report of Kateya Nagar Panchayat

for the period of 01<sup>st</sup> April 2017.. to 31<sup>st</sup> March 2018

Name of ULB :- Kateya Nagar Panchayat

Period :- 01<sup>st</sup> April 2017.. to 31<sup>st</sup> March 2018

Name of C.A. Firm :- A.K. Salampuria & Associates

List of big debtor having huge of tax dues amount (Govt Department Dues)

Sr no.	Name of party	holding no./ward No.	Outstanding amount up to 31.3.18	collection	Dues
1.	Rajaswa Vibhag	1/2	18849.00	-	18849.00
2.	Gramin Vikash Vibhag	2/2	3438.00	-	3438.00
3.	Udhyog Vibhag	3/2	573.00	-	573.00
4.	Pashu & Matasya Vibhag	4/2	4904.00	-	4904.00
5.	Khadya Udhyog Sanrakshan Vibhag	5/2	8777.00	-	8777.00
6.	Urja Vibhag	6/2	44636.00	-	44636.00
7.	Shiksha Vibhag		1490847.00	-	1490847.00
8.	Krishi Vibhag	8/2	9337.00	-	9337.00
9.	Sahkarita Vibhag	9/2	133342.00	-	133342.00
10.	Sawasthy Vibhag	10/2	642461.00	-	642461.00
11.	Grih Vibhag	10/7	50783.00	-	50783.00
12.	Laghu Sicha Vibhag	12/2	51197.00	-	51197.00
				Total	2459144.00

Note- collect documentary evidence, for eg Departmental letter Issue for Dues

Amount

Executive Officer  
कटेया नगर पंचायत  
कटेया नगर पंचायत

Tax Collector

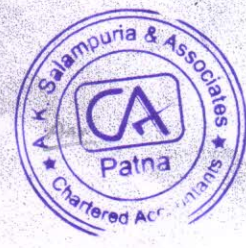


Annexure - IV

Details of Delay Deposit of Holding Tax/Property Tax for the F.Y.-2017-18.

Sl. No.	Date of Collection	Receipt No.	Amount	MR. No./Vol. No.	Date of Deposit	Deposit amount	No. of days of delay
1.	From 01.04.2017 to 30.06.2017	5858 to 66047	194325.00	59 to 66	04.05.17, 03.06.17	148601.00	34
2.	From 01.07.2017 to 30.09.2017	66048 to 6982	140340.00	69 to 70	04.07.17, 01.08.17, 06.09.17, 12.10.17	152223.00	34
3.	From 01.10.2017 to 31.12.2017	6983 to 7089	77300.00	70 to 72	12.10.17, 16.11.17, 11.12.17	75947.00	44
4.	From 01.01.2018 to 31.03.2018	7656 to 7789	95881.00	77 to 78	11.01.18, 07.02.18, 12.03.18	79279.00	23

विश्वासभाजन  
 1.7.19  
 कार्यपालक पदाधिकारी,  
 नगर पंचायत कार्यालय,  
 नगर ईश्वर कटेवा



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 Kateya relating to fund of **Rs. 261.59 Lakhs** allotted up to 31 March 2018, out of which UCs of Rs. 261.59 Lakhs has been submitted by the concerned ULB. Details of submission of UCs are as follows:

Name of Scheme/Fund	Financial Year in which Expensed	Amount of UCs (in Lakhs)	Date of Submission
4 <sup>th</sup> Finance	2017-18	9.12	22.09.2017
Professional Tax	2017-18	4.31	26.05.2017
5 <sup>th</sup> Finance	2017-18	91.44	23.03.2018
Nagrik Suvidha	2017-18	3.82	22.11.2018
14 <sup>th</sup> Finance	2017-18	41.58	06.03.2018
5 <sup>th</sup> Finance	2017-18	95.51	23.03.2018
E.O. Salary	2017-18	15.81	06.03.2018
<b>Total</b>		<b>261.59</b>	

Thanking You

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

*Annand Dokania*

**(CA. Annand Dokania)**

Partner

M. No. - 400822



# कार्यालय नगर पंचायत, कटेया

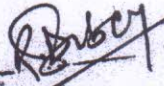
email id-kateya.ulb@gmail.com

## 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 kateya of 01<sup>st</sup> Quarter of F.Y.-2017-18 with their respective "municipal Audit expert & Audit Assistants from 20.05.2019 to 21.05.2019 and from 29.06.2019 to 01.07.2019

Thanks

Regards

  
1.7.19  
Executive officer  
Nagar Panchayat, Kateya





कार्यालय नगर पंचायत, कटेया

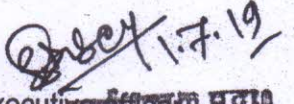
email id-kateya.ulb@gmail.com

**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 kateya of 03<sup>rd</sup> Quarter of F.Y.-2017-18 with their respective "municipal Audit expert & Audit Assistants from 20.05.2019 to 21.05.2019 and from 29.06.2019 to 01.07.2019

Thanks

Regards

  
Executive Officer  
नगर पंचायत कटेया  
Nagar Panchayat, Kateya



# कार्यालय नगर पंचायत, कटेया

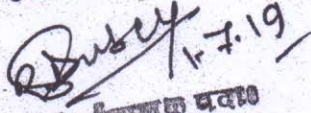
email id-kateya.ulb@gmail.com

## 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 kateya of 04<sup>th</sup> Quarter of F.Y.-2017-18 with their respective "municipal Audit expert & Audit Assistants from 20.05.2019 to 21.05.2019 and from 29.06.2019 to 01.07.2019

Thanks

Regards

  
Executive officer  
नगर पंचायत कटेया  
Nagar Panchayat, Kateya

