

INTERNAL AUDIT REPORT

OF

NAGAR PARISHAD MADHEPURA

FOR THE FINANCIAL YEAR- 2018-19

INTERNAL AUDIT CONDUCTED BY:-

A.K. SALAMPURIA & ASSOCIATES

CHARTERED ACCOUNTANTS

1ST FLOOR, ABOVE MICA SALES, EXHIBITION ROAD

PATNA- 800 001

ON 12th JULY & 13th JULY, 2019

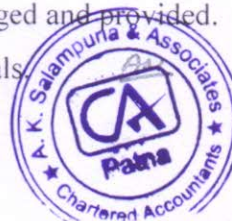
Executive Summary

1. Introduction

- Name of the Municipality :- **NAGAR PARISHAD MADHEPURA**
- Period Covered under current audit :- **01.04.2018 to 31.03.2019**
- Name of Executive Officer for the period under Audit :- **Shri Praveen Kumar**

2. Result & Findings

- Strengths observed during the audit engagement:-
 - a. Area under jurisdiction of the concerned ULB seems potential.
 - b. Office Infrastructure is sufficient for operation
 - c. Response from officers & Clerks are satisfactory.
 - d. Co-operation of officials is satisfactory
- Weaknesses observed in the functioning of office, Maintenance of records etc. Observed during the audit engagement :-
 - a. Lack of Competent manpower at the concerned ULB.
 - b. Huge untraceable difference (Rs.16,256.00) between Cash-Book and Bank Statement as on 31.03.2019.
 - c. Failed to Collect Holding/Property Tax properly for eg. Rs.1,14,67,493.00 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. Details of Mobile Tower Tax have not been provided. So, we are unable to quantify the Demand and Collection as on 31.03.2019
 - f. Non-Collection of Market/Shop Rent and Non imposition of late fine there on and Rs.22,00,030.00 is due to be collect from Shop Owner up to 31.03.2019.
 - g. Non Maintenance of prescribed books of accounts (ref. point(i) of part-b) especially Demand and Collection Register
 - h. Procurement Files were not provided.
 - i. Failed to comply certain rules and directives of UD & HD.
 - j. Unavailability of information and files relating to TDS, Vat, Royalty & Labour Cess.
 - k. Cash Books were not properly maintained i.e. Bank wise opening and closing balances were not bi-furcated.
 - l. Vouchers were not properly kept, arranged and provided.
 - m. BRS are not prepared on regular intervals.



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 Parishad - Madhepura** 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.अंके०-115/2017, Dated:-16/01/2019.

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

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

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

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

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

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. - 400822

UDIN.-20400822AAAA.D.S2902

Place: Patna

Date : 05.03.2020



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 31.08.2019. (*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: 05.03.2020

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 Parishad Madhepura covering the period from 01st April, 2018 to 31st March, 2019 was conducted by following persons under guidance of **CA. SUJEET KUMAR 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 May, 2018. The incumbency in the key administrative and executive position was as under:

“Smt Sudha Kumari”, Chief Councilor/Chairman from May- 2018 to till date & “Shri Praveen Kumar”, Executive Officer from 31.01.2019 to till date.

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

S. No	Particulars of audit and date of report	Total no of Audit Paras.	Total No. of Audit Paras Where Necessary improvement / corrective measure is required	Total No. of Audit Paras where recovery of cash is proposed	Total No. of Audit Paras Where recovery has been made	Total Amount of Recovery	Total No. of Outstanding para where no action has been taken	No. & dated of compliance report
1.	AG Audit Report for the F.Y.-2014-15, 2015-16, 2016-17 & 2017-18		Inspite of repeated request, the concerned officials could not made available neither the audit memos nor the audit report from CAG, and as such we are unable to comment whether the comments of AG had been complied or the paras were remaining to be complied of above mentioned period.					
2.	Internal Audit for the F.Y.-2016-17		Inspite of repeated request, the concerned officials could not made available the Internal Audit Report, and as such we are unable to comment whether the comments of Internal Auditor had been complied or the paras were remaining to be complied of above mentioned period.					

Done in D's



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	Not Provided	1,19,15,50,000.00	3,57,06,10,000.00
Actual Expenditure	10,50,96,092.86	20,91,31,545.32	17,52,04,024.52
Savings(+)/ Excess (-)	Indeterminate	98,24,18,454.68	3,39,54,05,975.48

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	15,71,24,349.48	23,14,70,401.32	N.A.	18,92,91,229.00	18,92,91,229.00
Receipts	3,50,43,35,000.00	16,69,52,373.00		20,00,41,009.00	20,00,41,009.00
Total	3,66,14,59,349.48	39,84,22,774.32		38,93,32,38.00	38,93,32,38.00
Net Expenditure	3,57,06,10,000.00	20,91,31,545.32		17,52,04,024.52	17,52,04,024.52
Closing balance	9,08,49,349.48	18,92,91,229.00		21,41,28,213.48	21,41,28,213.48



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	8448	6,41,49,465.96	21,41,28,213.48	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. 16,256.00 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 <i>Scheme wise cash book</i>
2.	UBGB	1008001010005131	2,379.00		
3.	UBGB	1008001130000261	48,97,206.00		
4.	UBGB	1008001030005679	6,739.00		
5.	UBGB	1008001130000278	2,27,60,021.00		
6.	PNB	4932000100051427	47,82,536.30		
7.	PNB	4932000100051436	4,27,76,292.32		
8.	PNB	4932000100056024	1,43,869.09		
9.	PNB	4932000100051445	0.00		
10.	PNB	4932002100000852	94,06,646.49		
11.	ICICI	258401000098	687.00		
12.	ICICI	258401000145	26,80,615.00		
13.	CBI	3588905168	5,80,42,981.10		
14.	HDFC	50100038426509	4,41,956.15		
15.	SBI	33035164737	2,498.90		
16.	SBI	33035172307	4,07,191.00		
17.	SBI	33035119864	6,72,871.00		
18.	SBI	32246785219	14,19,544.50		
19.	SBI	11424748103	5,89,001.50		
20.	UBGB	1008001010000769	4,38,423.70		
21.	PNB	4932002100000889	4,91,032.47		
Total			21,41,11,957.48	21,41,28,213.48	

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)	16,69,52,373.00	22,62,76,868.00	20,00,41,009.00	16,69,52,373.00		
A	Revenue Receipts (1+2+3)	7,82,12,960.00	14,23,21,367.00	11,02,47,144.00	7,82,12,960.00		
1	Own Revenue Receipts (a+b)	41,07,230.00	1,48,48,251.00	56,62,915.00	41,07,230.00		
a)	Tax Revenue (levied & collected by municipal body)	39,84,480.00	1,21,25,087.00	45,29,350.00	39,84,480.00		
i)	Property Tax	37,94,690.00	38,33,935.00	30,79,499.00	37,94,690.00		
ii)	Other tax (levied and collected by municipal body)	1,89,790.00	82,91,152.00	14,49,851.00	1,89,790.00		
b)	Non-tax revenue (levied and collected by municipal body)	1,22,750.00	27,23,164.00	11,33,565.00	1,22,750.00		
i)	Fees & Fines	20,000.00	27,23,164.00	1,00,000.00	20,000.00		
ii)	User Charges	1,02,750.00	--	10,33,565.00	1,02,750.00		
iii)	Other non-tax revenue (levied and collected by municipal body)	--	--	--	--		
2	Other Revenue Receipts	25,28,576.00	--	25,05,321.00	25,28,576.00		
a)	Income from interest/investments	25,28,576.00	--	25,05,321.00	25,28,576.00		
b)	Other Revenue Income	--	--	--	--		
3	Transfer/Grants/Assigned Revenue	7,15,77,154.00	12,74,73,116.00	10,20,78,908.00	7,15,77,154.00		
a)	State Assigned Revenue	2,08,06,891.00	--	--	2,08,06,891.00		



b)	State Finance Commission (SFC) Grants/Devolution	15,75,000.00	4,93,09,300.00	8,67,500.00	15,75,000.00		
c)	Octroi Compensation	--	--	--	--		
d)	Other State Government Transfers	13,73,000.00	2,63,14,952.00	2,46,40,211.00	13,73,000.00		
e)	Central Finance Commission (CFC) Grant	4,78,22,263.00	5,18,48,864.00	1,34,71,138.00	4,78,22,263.00		
f)	Other Central Government Transfers	--	--	6,31,00,059.00	--		
g)	Others	--	--	--	--		
B	Capital Receipts	8,87,39,413.00	8,39,55,501.00	8,97,93,865.00	8,87,39,413.00		
1	Sale of Municipal Land	--	--	--	--		
2	Loans (From State Govt. or Banks etc.)	--	--	--	--		
3	State Capital Account Grant (under State Schemes etc.)	5,03,21,118.00	80,50,983.00	4,84,41,984.00	5,03,21,118.00		
4	Central Capital Account Grant (under Central Schemes etc.)	3,84,18,295.00	7,59,04,518.00	4,13,51,881.00	3,84,18,295.00		
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
	Total Expenditure (1+2)	20,91,31,545.32	10,50,96,092.86	17,52,04,024.52	20,91,31,545.32		
1	Revenue Expenditure	1,44,39,776.32		4,51,22,621.52	1,44,39,776.32		
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	96,36,449.00		1,29,27,424.00	96,36,449.00		
1.2	Operation and Maintenance (O & M)	28,80,694.00		8,34,751.00	28,80,694.00		
1.3	Loan Repayment (Interest Payment)	--		--	--		
1.4	Others (any other revenue expenditure which is not Salaries, O&M or Interest Payment)	19,22,633.32		3,13,60,446.52	19,22,633.32		
2	Capital Expenditure	19,46,91,769.00		13,00,81,403.00	19,46,91,769.00		



2.1	All developmental works under Central/State specific schemes	19,34,61,595.00		10,07,27,237.00	19,34,61,595.00		
2.2	Loan Repayments (Principal Amount)	--		--	--		
2.3	Other Capital Expenditure	12,30,174.00		2,93,54,166.00	12,30,174.00		

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. 1,14,67,493.00 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 updation 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 **48 days** from the date of collection of taxes. *(Annexure-II 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. **Market/Shop Rent Collection – Irregularity :-**

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

Criteria – Non-Collection of Market/Shop Rent and imposition of late fine by the concerned ULB.

Condition – There are 113 shops under concerned ULB. and **Rs. 22,00,030.00**, is due on account of Shop Rent up to 31.03.2019. (*Annexure-III attached*)

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.

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. 4,64,76,274.00** up to 31.03.2019. (*Annexure-IV 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.



v. **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. 40,000/- per tower and annual renewal fee is Rs. 10,000/- per annum per tower.

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

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

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

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



Part-A (b)

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

- a) Payment of Rs. 11,54,146.00 has been made to M/s Obling Electronics & Technologies LLP on 18.05.2018 for LED Light installation & maintenance but TDS of Rs. 19,562.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs.19,562.00 has been made by the concerned ULB. . Further it is necessary to mention here that as per letter no.- 6174 & 6308, dated-13.09.17 & 21.09.2017 of UD & HD Dept., No fresh work order was to be given by any ULBs for the installation of LED with effect from the date of letter, but the concerned ULB has given work order to M/s Obling Electronics & Technologies LLP for the installation of fresh LED.
- b) Payment of Rs. 12,04,247.00 has been made to M/s Obling Electronics & Technologies LLP on 18.06.2018 for LED Light installation & maintenance but TDS of Rs. 20,411.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs.20,411.00 has been made by the concerned ULB. . Further it is necessary to mention here that as per letter no.- 6174 & 6308, dated-13.09.17 & 21.09.2017 of UD & HD Dept., No fresh work order was to be given by any ULBs for the installation of LED with effect from the date of letter, but the concerned ULB has given work order to M/s Obling Electronics & Technologies LLP for the installation of fresh LED.
- c) Payment of Rs. 24,83,760.00 has been made to M/s Obling Electronics & Technologies LLP on 30.06.2018 for LED Light maintenance but TDS of Rs. 49,675.00 has not been deducted as per work-order from the supplier and one (01) month excess payment to the Contractor, so in this case excess payment of Rs.4,63,635.00 has been made by the concerned ULB. . Further it is necessary to mention here that as per letter no.- 6174 & 6308, dated-13.09.17 & 21.09.2017 of UD & HD Dept., No fresh work order was to be given by any ULBs for the installation of LED with effect from the date of letter, but the concerned ULB has given work order to M/s Obling Electronics & Technologies LLP for the installation of fresh LED.
- d) Payment of Rs. 74,810.00 has been made to M/s Balajee Iron & Steel on 27.09.2018 for Iron Steel Shed but TDS of Rs. 748.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs.748.00 has been made by the concerned ULB.
- e) Payment of Rs. 1,81,071.00 has been made to M/s Vishwakarma Engineering on 30.08.2018 for Section Machine equipment but TDS of Rs. 1,811.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs.1,811.00 has been made by the concerned ULB.
- f) Payment of Rs. 38,95,647.00 has been made to M/s Priya Trading Company on 05.10.2018 for High Mask Light but TDS of Rs. 77,913.00 and TDS on GST of Rs. 77,913.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs.1,55,826.00 has been made by the concerned ULB.



- g) Payment of Rs. 49,44,523.00 has been made to a NGO- "Jeevan Jyoti Soutadih" on 31.01.2019 for the services of door to door garbage collection but TDS of Rs. 1,16,144.00 has been deducted instead of TDS amount of Rs. 2,32,287.00 and TDS on GST of Rs. 2,32,287.00 has not been deducted as per work-order from the suppliers, so in this case excess payment of Rs. 3,48,430.00 has been made by the concerned ULB.
- h) Payment of Rs. 56,72,863.00 has been made to a NGO- "Jagdev Swansevi Sansth" on 31.01.2019 for the services of door to door garbage collection but TDS of Rs. 1,16,144.00 has been deducted instead of TDS amount of Rs. 2,32,287.00 and TDS on GST of Rs. 2,32,287.00 has not been deducted as per work-order from the suppliers, so in this case excess payment of Rs. 3,48,430.00 has been made by the concerned ULB.
- i) Payment of Rs. 12,64,800.00 has been made to M/s Priya Trading Company on 04.01.2019 for LED Light installation & maintenance but TDS of Rs. 20,743.00 and TDS on GST of Rs. 20,743.00 have not been deducted as per work-order from the supplier, so in this case excess payment of Rs.41,486.00 has been made by the concerned ULB. Further it is necessary to mention here that as per letter no.- 6174 & 6308, dated- 13.09.17 & 21.09.2017 of UD & HD Dept., No fresh work order was to be given by any ULBs for the installation of LED with effect from the date of letter, but the concerned ULB has given work order to M/s Priya Trading Company for the installation of fresh LED.
- j) Payment of Rs. 19,47,825.00 has been made to M/s Priya Trading Company on 04.01.2019 for LED Light installation & maintenance but TDS of Rs. 31,944.00 and TDS on GST of Rs. 31,944.00 have not been deducted as per work-order from the supplier, so in this case excess payment of Rs.63,888.00 has been made by the concerned ULB. Further it is necessary to mention here that as per letter no.- 6174 & 6308, dated- 13.09.17 & 21.09.2017 of UD & HD Dept., No fresh work order was to be given by any ULBs for the installation of LED with effect from the date of letter, but the concerned ULB has given work order to M/s Priya Trading Company for the installation of fresh LED.



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 Madhepura
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 :- Madhepura
Period :- April-2018 to 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	03	227005054	20,863.00	NO
2	03	227005055	10,463.00	NO
3	10	227005019	6,657.00	NO
4	13	227005088	14,446.00	NO
5	13	227005090	14,446.00	NO
6	13	227002830	11,209.00	NO
7	14	227005093	14,359.00	NO
8	18	227005099	7,691.00	NO
9	19	227005103	9,807.00	NO
10	05	227005104	9,102.00	NO
11	21	227005105	8,571.00	NO
12	21	227005107	8,915.00	NO
13	19	227005015	15,851.00	NO
14	17	227002392	23,450.00	NO
15	20	227004098	13,559.00	NO
16	03	227005035	11,053.00	NO
17	03	227005040	17,471.00	NO
18	03	227005044	11,277.00	NO
19	03	227005022	16,403.00	NO
20	01	227004965	10,388.00	NO

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

Dr. E
12/9/18
कार्यवाही अधिकारी
नगर परिषद्, मधेपुरा

Jor
12/9/18
Tax Inspector



Internal Audit Report of Madhepura
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 :- Madhepura
Period :- July-2018 to 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	20	227001126	10,780.00	NO
2	02	227005126	9,598.00	NO
3	03	227005134	22,822.00	NO
4	21	227005144	10,345.00	NO
5	13	227005145	10,556.00	NO
6	09	227005150	31,185.00	NO
7	16	227005152	69,221.00	NO
8	15	227005153	14,403.00	NO
9	04	227000490	5,889.00	NO
10	04	227000778	7,391.00	NO
11	21	227003341	37,113.00	NO
12	10	227000630	7,189.00	NO
13	13	227005146	6,796.00	NO
14	24	227005147	6,064.00	NO
15	17	227001167	4,549.00	NO
16	20	227002713	4,857.00	NO
17	21	227003628	4,232.00	NO
18	20	227003697	3,035.00	NO
19	15	227005124	3,078.00	NO
20	18	227003145	3,547.00	NO

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

Dr. K.
12/9/19
कार्यपालक अधिकारी
नगर परिषद, मधेपुरा

12/9/19
Tax Inspector



Internal Audit Report of Madhepura
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 :- Madhepura
Period :- October -2018 to 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	227005156	11,031.00	NO
2	06	227005155	88,260.00	NO
3	03	227005170	11,127.00	NO
4	09	227005177	62,225.00	NO
5	20	227005175	35,115.00	NO
6	21	227000150	61,079.00	NO
7	23	227005180	9,093.00	NO
8	20	227000251	4,297.00	NO
9	11	227005184	3,515.00	NO
10	04	227003160	4,070.00	NO
11	04	227005167	2,892.00	NO
12	18	227001628	2,639.00	NO
13	04	227005172	2,603.00	NO
14	21	227000534	2,480.00	NO
15	09	227005159	2,036.00	NO
16	21	227002015	1,877.00	NO
17	26	227002982	1,717.00	NO
18	06	227005154	1,730.00	NO
19	20	227001110	1,638.00	NO
20	20	227005176	1,641.00	NO

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

Plu E
12/4/19
कार्यपालक पदाधिकारी
नगर पालिका, मधेपुरा

10/ *12/4/19*
Tax Inspector



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

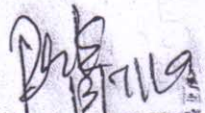
Certificate of completion of Survey/Assessment of 20 High Value Properties.

Name of ULB :- Madhepura
Period :- January -2019 to March -2019
Name of C.A. Firm :- A.K. Salampuria & Associates

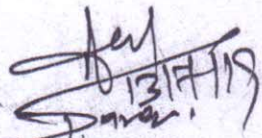
This is to certify that following 20 High Value Properties has been surveyed and checked by the concerned C.A. Firm.

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	16	227004093	1,42,337.00	NO
2	17	227000441	80,268.00	NO
3	20	227000824	3,761.00	NO
4	20	227005193	3,465.00	NO
5	13	227002863	6,280.00	NO
6	22	227000268	6,848.00	NO
7	10	227005215	4,499.00	NO
8	02	227005213	4,299.00	NO
9	04	227005217	1,71,418.00	NO
10	04	227005218	1,35,279.00	NO
11	18	227000161	3,637.00	NO
12	20	227000226	4,361.00	NO
13	13	227003298	24,200.00	NO
14	08	227005185	2,711.00	NO
15	06	227000737	2160.00	NO
16	21	227000233	2,165.00	NO
17	20	227004373	1,860.00	NO
18	02	227005189	1,740.00	NO
19	20	227004835	1,536.00	NO
20	18	227000201	1,485.00	NO

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


Executive Officer
नगर कार्यपालक निदेशाधिकारी
नगर परिषद, मधेपुरा




Tax Inspector

II. Part-B

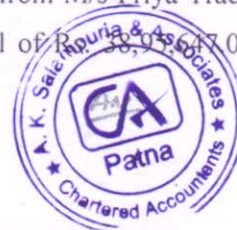
- a. **Non- maintenance of books of accounts, subsidiary registers:** - It has been noticed during the audit that the following Books of Accounts & Subsidiary Registers has not been maintained or not properly maintained.

<u>S.No.</u>	<u>Particulars</u>	<u>Status</u>
1.	Cashier's Cash Book	Not properly maintained
2.	Accountant's Cash Book	Not properly maintained
3.	Subsidiary Cash Book	Not properly maintained
4.	Ledger Book	Not Maintained
5.	Grant Register	Not 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:

- i) Procurement for the LED installation & maintenance has been made from M/s Obling Electronics & Technologies" only on the basis of quotation instead of E-Tendering and total of Rs. 11,54,146.00 has been paid on 18.05.2018 under this head.
- ii) Procurement for the LED installation & maintenance has been made from M/s Obling Electronics & Technologies" only on the basis of quotation instead of E-Tendering and total of Rs. 12,04,247.00 has been paid on 18.06.2018 under this head.
- iii) Procurement for the LED maintenance has been made from M/s Obling Electronics & Technologies" only on the basis of quotation instead of E-Tendering and total of Rs. 24,83,760.00 has been paid on 30.06.2018 under this head.
- iv) Procurement for the Saction Machine Equipment has been made from M/s Vishwakarma Engineering" only on the basis of quotation instead of E-Tendering and total of Rs. 1,81,071.00 has been paid on 30.08.2018 under this head.
- v) Procurement for the LED high Mask Light has been made from M/s Priya Trading Company" only on the basis of quotation instead of E-Tendering and total of Rs. 30,95,647.00 has been paid on 05.10.2018 under this head.



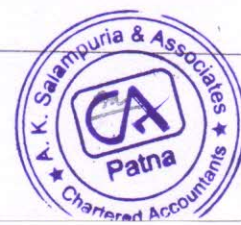
- vi) A work-order for door to door garbage collection has been given to “Jeevan Jyoti Soutadih” only on the basis of quotation instead of E-Tendering and total of Rs. 49,44,523.00 has been paid on 31.01.2019 under this head.
- vii) A work-order for door to door garbage collection has been given to “Jagdeo Syamsevi Santha” only on the basis of quotation instead of E-Tendering and total of Rs. 56,72,863.00 has been paid on 31.01.2019 under this head.
- viii) Procurement for the LED high Mask Light has been made from M/s Priya Trading Company” only on the basis of quotation instead of E-Tendering and total of Rs. 12,64,800.00 has been paid on 04.01.2019 under this head.
- ix) Procurement for the LED high Mask Light has been made from M/s Priya Trading Company” only on the basis of quotation instead of E-Tendering and total of Rs. 19,47,825.00 has been paid on 30.01.2019 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-न० अ०/1/99/1986/न० वि० वि० 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 :-

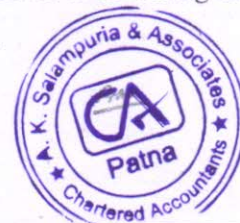
- i) Required Books of Accounts and Registers were not maintained as per BMAM.
- ii) Bank Reconciliation Statement has not been prepared on monthly basis; due to this unadjusted entries could not be ascertained.
- iii) Advance Register has not been maintained, to identify party/person –wise outstanding 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. 2,17,007.00** 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. 3,98,947.00**, and Labour Cess of **Rs. 2,23,402.00** 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 fund of **Rs. 730.36 Lakhs** allotted during the F.Y.-2018-19 out of which Utilization Certificate of **Rs. 478.44 Lakhs** have been submitted to the department and rest of unutilized grant of **Rs. 251.92 Lakhs** is lying in the bank accounts.
- 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 through 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
30.06.2018	LED installation & maintenance	24,83,760.00	This bill is found to be without any number and date.
27.09.2018	Purchase of Park Equipment	74,810.00	This bill is found to be without GST Separately Charged.
N.A.	Purchase of Bricks	50,000.00	This bill is found to be without date.
N.A.	Purchase of Bricks	50,000.00	This bill is found to be without date.
31.01.2019	Door to Door Garbage Collection	9,67,863.00	Invoice is on Letter head without any number.
31.01.2019	Door to Door Garbage Collection	9,67,863.00	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 month	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.

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

Place: Patna

Date: 05.03.2020

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. 400822



URBAN LOCAL BODY, MADHEPURA

(MADHEPURA NAGAR PARISHAD)

RECEIPT AND PAYMENT ACCOUNT

For the year ending 31st March, 2019

(In Rs.)

Receipt	Amount	Payment	Amount
To Opening Balance	189,291,229.00	By Salary & Wages	12,927,424.00
.. Receipt from Internal Sources	1,449,851.00	.. Parshad Bhatta	438,128.00
.. Bank Interest	2,505,321.00	.. Nal Jal	23,606,909.00
.. House Tax	3,079,499.00	.. Swaksh Bharat Mission	5,080,356.00
.. Kust Kalyan Scheme	12,000.00	.. Flood	499,854.00
.. SBM	3,839,459.00	.. Bank Charges	3,375.52
.. BOQ Receipt	460,750.00	.. BRGF	37,308,276.00
.. Shop Rent	522,815.00	.. Advertisement	971,247.00
.. Gali- Nali	48,441,984.00	.. Stamp Duty	6,880,247.00
.. Tower	100,000.00	.. Gali- Nali	20,847,405.00
.. NULM	1,510,000.00	.. Kust Kalyan	13,500.00
.. Rastriya Pariwarik Labh scheme	180,000.00	.. Vehicle Hire Charges	150,000.00
.. Kabir Antyosthi (Special)	27,291.00	.. Printing Expenses	25,220.00
.. Kabir Antyosthi (General)	68,236.00	.. Fogging Machine (Chemical)	24,780.00
.. Parshad Bhatta	843,500.00	.. Hand Pump	229,568.00
.. 14th Finance	26,848,068.00	.. Telephone Expenses	23,794.00
.. Peshu Kar	2,000,130.00	.. HFA	4,400,000.00
.. HFA	50,400,000.00	.. Peshu Kar	4,623,311.00
.. Door-to- Door	7,935,600.00	.. Rastriya Pariwarik Labh	180,000.00
.. 5th Finance	27,974,951.00	.. LED Light	10,963,217.00
.. Kewal receipt	50,000.00	.. 5th Finance	3,546,888.00
.. Electricity Scheme	21,761,748.00	.. Road Construction	953,937.00
.. Samajik Suraksha Pension	29,806.00	.. Repair & Maintenance	213,975.00
		.. Nagrik Suvidha	4,944,523.00
		.. Day Special Exp	14,965.00
		.. Battery Inverter	29,806.00
		.. Electricity Exp	21,761,748.00
		.. Royalty	2,361,839.00
		.. Labour Cess	1,525,106.00
		.. Festival Expenses	542,119.00
		.. Community Toilet Expenses	100,000.00
		.. 14th Finance	6,672,863.00
		.. Fuel	684,751.00
		.. Travelling Expenses	79,785.00
		.. Misc Expenses	791,039.00
		.. Tube well	48,000.00
		.. NULM	1,736,069.00
		.. Closing Balance	214,128,213.48
Total	389,332,238.00	Total	389,332,238.00

Notes forming part of the accounts
As per our attached report of even date.For A.K. SALAMPURIA & ASSOCIATES
Firm Regn. No. 004285C
Chartered AccountantsAnnand Dookania
(CA. ANNAND DOKANIA)
Partner

M.No 400822

UDIN -20400822AAAAA052902

Date : 05.03.2020
Place : Patna

कार्यालय नगर परिषद, मधेपुरा

	Annexure - I
	Date: -09/03/2019

कार्यपालक पदाधिकारी

नगर परिषद, मधेपुरा

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
Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1	नगर परिषद, मधेपुरा के द्वारा 30.06.2018 तक बैंक पासबुक उपलब्ध नहीं कराया गया है, जिसके कारण 30.06.2018 तक का अंत-शेष अप्राप्त है और यह पता लगाना की केश बुक और बैंक बुक में कितने का अंतर है असंभव है।	अंकेक्षण के दौरान बैंक के द्वारा पासबुक अधतन कर नहीं दिया गया, बाद में अंकेक्षण के बाद उपलब्ध करा दी गई है
2	संबंधित कार्यालय के द्वारा Royalty, Labour Cess, Vat, TDS और GST से संबंधित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है। तथा जमा का कोई विवरण नहीं दिया गया है।	अधतन की जा रही है
3	संबंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
4	नगर परिषद, मधेपुरा में मोबाइल टावर टेक्स से संबंधित मांग और वसूली पर्जी का संधारण नहीं किया जाता है जिसके फलस्वरूप इसके मांग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	अधतन की जा रही है
5	वित्तीय वर्ष 1st Qm 2018-19 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	आगे से की जायेगी
6	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी



7	नगर परिषद, मधेपुरा में होलिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	विचार विमर्श के दौरान मांग और वसूली रजिस्टर उपलब्ध करा दी गई है
8	नगर परिषद, मधेपुरा में होलिंग टैक्स के अलावे सभी वसूली (नापी फॉस, नक्सा, NOC फॉस, JCB भाड़ा आदि) का जमा निर्धारित समय(same day) पर नहीं किया जाता है।	आगे से समय पर की जाएगी
9	सम्बंधित नगर परिषद 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
10	नगर परिषद, मधेपुरा द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report और उसका Compliance उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
11	नगर परिषद मधेपुरा 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
12	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	DEAS का काम M/s Sarkar Gurumurthy & Associates को दिया गया है ये यहाँ से डाटा ले गए है लेकिन उसके बाद से अभी तक डाटा एंट्री का कोई काम हमारे यहाँ नहीं किया गया है इसलिए इसकी जानकारी नहीं है
13	संबंधित कार्यालय द्वारा दुकान किराया और व्यापार अनुज्ञापि शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	अंकेक्षण के बाद उपलब्ध करा दिया गया है
14	संबंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2017-18 तक 1627.05 लाख की उपयोगिता प्रमाण पत्र लंबित है और सम्बंधित नगर परिषद को हमारे द्वारा उचित सहयोग दिए जाने के बावजूद कोई भी उपयोगिता प्रमाण पत्र नहीं बनाया जा सका है।	अंकेक्षक के सहयोग से बनाया गया है बाकी अगले अंकेक्षण में सहयोग ले के बना लिया जायेगा
15	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
16	वाहन LOG Book में मोटर 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
17	सम्बंधित नगर परिषद के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	आगे से संधारण किया जायेगा
18	Procurement Register के संधारण नगर परिषद के द्वारा नहीं किया जाता है।	आगे से संधारण किया जायेगा



19	<p>अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समायोजन का पता नहीं लगाया जा सकता है।</p>	<p>विचार विमर्श के दौरान उपलब्ध करा दी गई</p>
20	<p>नगर परिषद के द्वारा Led Centralised System के लिए Rs. 11,54,146.00 का भुगतान किया गया है, जिसका भुगतान Obling Electronics & Technologies LLP को 18-05-2018 को किया गया है, जिसमें TDS - Rs. 19,562.00 की कटौती नहीं की गयी है, बिल पर GST No. नहीं पाया गया। इसके लिए e-tendor की प्रक्रिया का अनुपालन नहीं किया गया है। क्रय करने की निर्धारित प्रक्रिया का उलंघन भी किया गया है, नियम के अनुसार कम से कम 3 Quotation मंगाया जाना था जहाँ सिर्फ 02 Quotation पर ही किया गया है। अनुबंध पत्र की मूल प्रति संलग्न नहीं पाया गया छाय प्रतिसंलग्न है। प्रति इकाई लागत खर्च कायदिय में वर्णित नहीं है, जिसके कारण बिल की सत्यता की जाँच कर पाना असंभव है। (Bill date 10/03/2018 Invoice No. 002 Quantity 47 Rs. 19,82,400.00, Bill date 08/05/2018 Invoice No. 001 Quantity 47 Rs. 11,54,146.00)</p>	<p>इस पर जाँच की जाएगी</p>
21	<p>नगर परिषद के द्वारा Led Centralised System के लिए Rs. 12,04,247.00 का भुगतान किया गया है, जिसका भुगतान Obling Electronics & Technologies LLP को दिनांक 18-06-2018 को किया गया है, जिसमें TDS - Rs. 20,411.00 की कटौती नहीं की गयी है, बिल पर GST No. नहीं पाया गया। इसके लिए e-tendor की प्रक्रिया का अनुपालन नहीं किया गया है। क्रय करने की निर्धारित प्रक्रिया का उलंघन भी किया गया है, नियम के अनुसार कम से कम 3 Quotation मंगाया जाना था जहाँ सिर्फ 02 Quotation पर ही किया गया है। अनुबंध पत्र की मूल प्रति संलग्न नहीं पाया गया छाय प्रतिसंलग्न है। प्रति इकाई लागत खर्च कायदिय में वर्णित नहीं है, जिसके कारण बिल की सत्यता की जाँच कर पाना असंभव है। (Bill date 10/03/2018 Invoice No. 002 Quantity 47 Rs. 19,82,400.00, Bill date 08/05/2018 Invoice No. 001 Quantity 47 Rs. 11,54,146.00, Bill date 14/06/2018 Invoice No. 002 Quantity 56 Rs. 12,04,247.00)</p>	<p>इस पर जाँच की जाएगी</p>
22	<p>नगर परिषद के द्वारा Led Street Light Maintenance के लिए Rs. 24,83,760.00 का भुगतान किया गया है, जिसका भुगतान Obling Electronics & Technologies LLP को दिनांक 30-06-2018 को किया गया है, जिसमें TDS की कटौती नहीं की गयी है, बिल पर GST No. नहीं पाया गया तथा without GST bill है। इसके लिए e-tendor की प्रक्रिया का अनुपालन नहीं किया गया है। क्रय करने की निर्धारित प्रक्रिया का उलंघन भी किया गया है, नियम के अनुसार कम से कम 3 Quotation मंगाया जाना था जहाँ सिर्फ 02 Quotation पर ही किया गया है। अनुबंध पत्र की मूल प्रति संलग्न नहीं पाया गया छाय प्रतिसंलग्न है। बिल अवधि 18/12/2017 से 17/05/2018 तक का है, इस अवधि के लिए 06 माह का भुगतान किया गया है जबकि यह अवधि 05 माह का ही है इस तरह से Rs. 4,13,960.00 का अधिक भुगतान किया गया है।</p>	<p>इस पर जाँच की जाएगी</p>



23	नगर परिषद के द्वारा Municipal Accounts Committee, से सम्बन्धित निर्देशों का पालन नहीं किया गया है।	आगे से पालन किया जायेगा
24	नगर परिषद के द्वारा बिहार मुनीसिपल एक्ट के धारा 86 जो को आय व्यय खाता और वित्तीय विवरणी से सम्बन्धित है का अनुपालन नहीं किया जाता है।	आगे से पालन किया जायेगा

A.K. Salampuria
Executive Officer

समर्थन के पदाधिकारी

नगर परिषद, मधेपुरा

For A.K. Salampuria & Associates

A.K. Salampuria
(Auth. Sig.)



कार्यालय नगर परिषद, मधेपुरा

Annexure - I

कार्यपालक पदाधिकारी

नगर परिषद, मधेपुरा

Date: -09/03/2019

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. Salamपुरia & 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. Salamपुरia & Associates
Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1	नगर परिषद, मधेपुरा के द्वारा 30.09.2018 तक बैंक पासबुक उपलब्ध नहीं कराया गया है, जिसके कारण 30.09.2018 तक का अंत-शेष अप्राप्त है और यह पता लगाना की केश बुक और बैंक बुक में कितने का अंतर है असंभव है।	अंकेक्षण के दौरान बैंक के द्वारा पासबुक अधतन कर नहीं दिया गया, बाद में अंकेक्षण के बाद उपलब्ध करा दी गई है
2	संबंधित कार्यालय के द्वारा Royalty, Labour Cess, Vat, TDS और GST से संबंधित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है। तथा जमा का कोई विवरण नहीं दिया गया है।	अधतन की जा रही है
3	संबंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
4	नगर परिषद, मधेपुरा में मोबाइल टावर टेक्स से संबंधित मांग और वसूली पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप इसके मांग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	अधतन की जा रही है
5	वित्तीय वर्ष 2nd Qtr 2018-19 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	आगे से की जायेगी
6	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी



7	नगर परिषद, मधेपुरा में होलिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	विचार विमर्श के दौरान मांग और वसूली रजिस्टर उपलब्ध करा दी गई है
8	नगर परिषद, मधेपुरा में होलिंग टैक्स के अलावे सभी वसूली (नार्पो फीस, नक्सा, NOC फीस, JCB भाड़ा आदि) का जमा निर्धारित समय(same day) पर नहीं किया जाता है।	आगे से समय पर की जाएगी
9	सम्बंधित नगर परिषद 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
10	नगर परिषद, मधेपुरा द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report और उसका Compliance उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
11	नगर परिषद मधेपुरा 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
12	उबल अकाउंटिंग सिस्टम के अतगत डाटा एंट्री को कोई जानकारी उपलब्ध नहीं कराई गयी है।	DEAS का काम M/s Sarkar Gurumurthy & Associates को दिया गया है ये यहाँ से डाटा ले गए है लेकिन उसके बाद से अभी तक डाटा एंट्री का कोई काम हमारे यहाँ नहीं किया गया है इसलिए इसकी जानकारी नहीं है
13	संबंधित कार्यालय द्वारा दुकान किराया और व्यापार अनुज्ञापित शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	अंकेक्षण के बाद उपलब्ध करा दिया गया है
14	संबंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2017-18 तक 1627.05 लाख की उपयोगिता प्रमाण पत्र लंबित है और संबंधित नगर परिषद को हमारे द्वारा उचित सहयोग दिए जाने के बावजूद कोई भी उपयोगिता प्रमाण पत्र नहीं बनाया जा सका है।	अंकेक्षक के सहयोग से बनाया गया है बाकी अगले अंकेक्षण में सहयोग ले के बना लिया जायेगा
15	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
16	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
17	संबंधित नगर परिषद के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	आगे से संधारण किया जायेगा



18	Procurement Register का संधारण नगर परिषद के द्वारा नहीं किया जाता है।	आगे से संधारण किया जायेगा
19	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समायोजन का पता नहीं लगाया जा सकता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
20	नगर परिषद मधेपुरा द्वारा Cashier Cash Book August-18 से अपडेट नहीं किया गया है।	अगले अंकेक्षण में अपडेट कर के Auditor को दिखला दिया जायेगा
21	नगर परिषद के द्वारा डॉ० ए०पी०जे० अब्दुल कलाम पार्क परिसर में आपरन स्टील शेड निर्माण के लिए Rs. 74,810.00 दिनांक 27/09/2018 को M/s Balajee Iron & Steel को भुगतान किया गया। बिल पर क्रमांक pre-printed नहीं पाया गया, बिल पर सामान का कोड (HSN code) नहीं पाया गया जो कि GST बिल पर होना अनिवार्य है। तुलनात्मक विवरणी दिनांक 07/07/2018 को बनाया गया आपूर्ति आदेश भी दिनांक 07/07/2018 को दिया गया जबकि M/s Balajee Iron & Steel के द्वारा उपलब्ध कराये गए Quotation पर तारीख नहीं है।	इस पर जाँच की जाएगी
22	नगर परिषद के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	आगे से पालन किया जायेगा
23	नगर परिषद 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 पालन किया जायेगा

For A.K. Salampururia & Associates

(Signature)
(Auth. Sig.)

(Signature)

Executive Officer

Nagar Parishad, Madhepuria
कार्यपालक पदाधिकारी

नगर परिषद, मधेपुरा



कार्यालय नगर परिषद, मधेपुरा

	Annexure - I
	Date: -09/03/2019

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. Salamपुरia & 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. Salamपुरia & Associates
Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1	नगर परिषद, मधेपुरा के द्वारा 31.12.2018 तक बैंक पासबुक उपलब्ध नहीं कराया गया है, जिसके कारण 31.12.2018 तक का अंत-शेष अप्राप्त है और यह पता लगाना की केश बुक और बैंक बुक में कितने का अंतर है असंभव है।	अंकेक्षण के दौरान बैंक के द्वारा पासबुक अधतन कर नहीं दिया गया, बाद में अंकेक्षण के बाद उपलब्ध करा दी गई है
2	संबंधित कार्यालय के द्वारा Royalty, Labour Cess, Vat, TDS और GST से संबंधित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है। तथा जमा का कोई विवरण नहीं दिया गया है।	अधतन की जा रही है
3	संबंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
4	नगर परिषद, मधेपुरा में मोबाइल टावर टैक्स से संबंधित मांग और वसूली पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप इसके मांग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	अधतन की जा रही है
5	वित्तीय वर्ष 3rd Qtr 2018-19 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	आगे से की जायेगी
6	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी
7	नगर परिषद, मधेपुरा में होलिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	विचार विमर्श के दौरान मांग और वसूली रजिस्टर उपलब्ध करा दी गई है



8	नगर परिषद, मधेपुरा में होलिंग टैक्स के अलावे सभी वसूली (नापी फीस, नक्सा, NOC फीस, JCB भाड़ा आदि) का जमा निर्धारित समय (same day) पर नहीं किया जाता है।	आगे से समय पर की जाएगी
9	सम्बंधित नगर परिषद 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
10	नगर परिषद, मधेपुरा द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report और उसका Compliance उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
11	नगर परिषद, मधेपुरा 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
12	डबल अकाउंटिंग सिस्टम के अतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	DEAS का काम M/s Sarkar Gurnumrthy & Associates को दिया गया है ये यहाँ से डाटा ले गए है लेकिन उसके बाद से अभी तक डाटा एंट्री का कोई काम हमारे यहाँ नहीं किया गया है इसलिए इसकी जानकारी नहीं है
13	संबंधित कार्यालय द्वारा दुकान किराया और व्यापार अनुज्ञप्ति शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	अंकेक्षण के बाद उपलब्ध करा दिया गया है
14	संबंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2017-18 तक 1627.05 लाख की उपयोगिता प्रमाण पत्र लंबित है और सम्बंधित नगर परिषद को हमारे द्वारा उचित सहयोग दिए जाने के बावजूद कोई भी उपयोगिता प्रमाण पत्र नहीं बनाया जा सका है।	अंकेक्षक के सहयोग से बनाया गया है बाकी अगले अंकेक्षण में सहयोग ले के बना लिया जायेगा
15	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
16	वाहन LOG Book में मोटर 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
17	सम्बंधित नगर परिषद के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	आगे से संधारण किया जायेगा
18	Procurement Register का संधारण नगर परिषद के द्वारा नहीं किया जाता है।	आगे से संधारण किया जायेगा
19	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समायोजन का पता नहीं लगाया जा सकता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई



20	नगर परिषद मधेपुरा द्वारा Cashier Cash Book August-18 से अपडेट नहीं किया गया है।	अगले अंकेक्षण में अपडेट कर के Auditor को दिखला दिया जायेगा
21	नगर परिषद के द्वारा Sri Laxmi Enterprises को ईट के लिए दिनांक 05/11/2018 को Rs.3,00,000.00 का भुगतान किया गया है, जिसमें Royalty की कटौती नहीं की गयी है।	चिमनी मालिक से वसूली कर जमा कर दिया जायेगा
22	नगर परिषद के द्वारा दिनांक 05/10/2018 को Priya Trading Company को LED हाई मास्ट लाइट लगाने के लिए Rs.38,95,647.00 का भुगतान किया गया, जिसके भुगतान पर TDS on GST की कटौती नहीं हुई है। बिल पर GST Rs.6,82,992.00 तथा IGT Rs.18,225.00 जोड़ा गया है यह राज्य के भीतर के आपूर्तिकर्ता का बिल है जिस पर IGT की राशि गलत है। भौतिक सत्यापन प्रमाणपत्र उपलब्ध नहीं कराया गया, साथ ही E-Tender की प्रक्रिया पूरी नहीं की गयी है। NIT के अनुसार 5%(S.D) की कटौती के बाद ही भुगतान करना था, जिसकी कटौती नहीं की गयी है। NIT की शर्त के अनुसार गारंटी / वारंटी की अवधि कम से कम 02 वर्ष का होना जबकि आपूर्तिकर्ता ने सिर्फ सिर्फ 01 वर्ष की वारंटी दिया है जो NIT की शर्तों के विरुद्ध है।	अगले विपत्र से कटौती कर लिया जायेगा
23	अंकेक्षण के दौरान कुछ Misc. Receipt ऐसा पाया गया जो की रिक्त है पर जिसमें रोकड़ पाल का हस्ताक्षर किया गया है, लेकिन राशि दर्शाया नहीं गया है। ये रशीद(6033) दीपक कुमार (सहायक नगर परिषद), रशीद(6034) मो.सलाम (सहायक नगर परिषद), रशीद(6035) सचिवानंद यादव (अनुसूचक नगर परिषद) को जरी किया गया था।	ऑन-लाइन भुगतान होने के कारण रशीद रिक्त रह गया
24	नगर परिषद के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	अगले से पालन किया जायेगा
25	नगर परिषद के द्वारा बिहार मुनेसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	अगले से पालन किया जायेगा

For A.K. Salampuria & Associates

Soni
(Auth. Sig.)

M. B. Singh
5/11/18

Executive Officer

Nagar Parishad, Madhepura

गायपालक पदाधिकारी

नगर परिषद, मधेपुरा



कार्यालय नगर परिषद, मधेपुरा

Annexure - I

कार्यपालक पदाधिकारी

नगर परिषद, मधेपुरा

Date:-13/07/2019

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, TDS और GST से संबंधित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है। तथा जमा का कोई विवरण नहीं दिया गया है।	अधतन की जा रही है
2	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
3	नगर परिषद, मधेपुरा में मोबाइल टावर टैक्स से सम्बंधित मांग और वसूली पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप इसके मांग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	अधतन की जा रही 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 कैश बुक नहीं लिखा जाता है।	आगे से की जायेगी
6	नगर परिषद, मधेपुरा में होलिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	विचार विमर्श के दौरान मांग और वसूली रजिस्टर उपलब्ध करा दी गई है
7	नगर परिषद, मधेपुरा में होलिंग टैक्स के अलावे सभी वसूली (लापी फीस, नक्सा, NOC फीस, JCB भाड़ा आदि) का जमा निर्धारित समय(same day) पर नहीं किया जाता है।	आगे से समय पर की जाएगी
8	सम्बंधित नगर परिषद 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



9	नगर परिषद, मधेपुरा द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report और उसका Compliance उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
10	नगर परिषद मधेपुरा में वाउचर बनाने की प्रक्रिया नहीं अपनाई जाती है, भुगतान विपत्र के माध्यम से ही किया जाता है।	अगले से वाउचर के द्वारा ही भुगतान किया जायेगा
11	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	DEAS का काम M/s Sarkar Gurusurthy & Associates को दिया गया है ये यहाँ से डाटा ले गए है लेकिन उसके बाद से अभी तक डाटा एंट्री का कोई काम हमारे यहाँ नहीं किया गया है इसलिए इसकी जानकारी नहीं है
12	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
13	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
14	संबंधित नगर परिषद के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	अगले से संधारण किया जायेगा
15	Procurement Register का संधारण नगर परिषद के द्वारा नहीं किया जाता है।	अगले से संधारण किया जायेगा
16	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समावोजन का पता नहीं लगाया जा सकता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
17	नगर परिषद के द्वारा Municipal Accounts Committee. से सम्बंधित निर्देशों का पालन नहीं किया गया है।	अगले से पालन किया जायेगा
18	नगर परिषद 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।	अगले से पालन किया जायेगा
19	नगर परिषद के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs.49,44,523.00 का भुगतान किया गया है, जिसका भुगतान Jeevan Jyoti Souadith को 31-01-2019 को किया गया है, जिसमे TDS - Rs. 2,32,287.00 की कटौती नहीं की गयी सिर्फ TDS - Rs. 1,16,143.56 की कटौती की गयी है तथा TDS on GST - Rs. 2,32,287.00 की कटौती नहीं की गयी, बिल Letter head पर है, बिल क्रमांक नहीं पाया गया। नगर परिषद के द्वारा सेवेदक को Tractor, Bobcat तथा JCB उपलब्ध कराई जा रही लेकिन कार्यालय के द्वारा सिर्फ Tractor का भाड़ा की कटौती कर भुगतान किया जा रहा है Bobcat तथा JCB का भाड़ा की वसूली नहीं की जा रही है।	अगले विपत्र में कटौती कर ली जाएगी



20	<p>नगर परिषद के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs.56,72,863.00 का भुगतान किया गया है, जिसका भुगतान जगदेव स्वयंसेवी संस्था को 31-01-2019 को किया गया है, जिसमे TDS - Rs. 2,32,287.00 की कटौती नहीं की गयी सिर्फ TDS - Rs 1,16,143.56 की कटौती की गयी है तथा TDS on GST- Rs. 2,32,287.00 की कटौती नहीं की गयी. बिल Letter head पर है, बिल क्रमांक नहीं पाया गया। नगर परिषद के द्वारा स्वेटक को Tractor, Bobcat तथा JCB उपलब्ध कराई जा रही लेकिन कार्यालय के द्वारा सिर्फ Tractor का भाड़ा की कटौती कर भुगतान किया जा रहा है Bobcat तथा JCB का भाड़ा की वसूली नहीं की जा रही है।</p>	<p>अगले विपत्र में कटौती कर ली जाएगी</p>
21	<p>नगर परिषद के द्वारा Led Centralised System के लिए Rs.12,64,800.00 का भुगतान किया गया है, जिसका भुगतान Priya Trading Company को 04-01-2019 को किया गया है, जिसमे TDS on GST - Rs. 20,743.00 तथा TDS - Rs. 20,743.00 की कटौती नहीं की गयी है। इसके लिए e-tendor की प्रक्रिया का अनुपालन नहीं किया गया है। नगर विकास एवं आवास विभाग के पत्रांक-6174 दिनांक 13/09/2017 के विरुद्ध यह अनुबंध हुआ है।</p>	<p>इसका पूर्ण भुगतान नहीं किया गया है, शेष राशि के भुगतान के समय कटौती कर लिया जायेगा। सशक्त स्थायी समिति के निर्णय पर अनुबंध किया गया था।</p>
22	<p>नगर परिषद के द्वारा Led Centralised System के लिए Rs.19,47,825.00 का भुगतान किया गया है, जिसका भुगतान Priya Trading Company को 30-01-2019 को किया गया है, जिसमे TDS on GST - Rs. 31,944.00 तथा TDS - Rs. 31,944.00 की कटौती नहीं की गयी है। इसके लिए e-tendor की प्रक्रिया का अनुपालन नहीं किया गया है। नगर विकास एवं आवास विभाग के पत्रांक-6174 दिनांक 13/09/2017 के विरुद्ध यह अनुबंध हुआ है।</p>	<p>इसका पूर्ण भुगतान नहीं किया गया है, शेष राशि के भुगतान के समय कटौती कर लिया जायेगा। सशक्त स्थायी समिति के निर्णय पर अनुबंध किया गया था।</p>

(Signature)
3/11/2019

Executive Officer

Nagar Parishad, Madhepura

कार्यपालक पदाधिकारी

नगर परिषद, मधेपुरा

For A. K. Salampuria & Associates

(Signature)
(Auth. Sig.)



NAGAR PARISHAD MADHEPURA
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</u>	<u>Deposit Date</u>	<u>No. of days of delay</u>
1	08/05/2018	5861	500.00	22/05/2018	14
2	11/05/2018	5862	500.00		
3	11/05/2018	5863	500.00		
4	16/05/2018	5864	50.00		
5	19/05/2018	5865	5,544.00		
6	19/05/2018	5866	6,728.00		
7	19/05/2018	5867	3,088.00		
8	19/05/2018	5868	1,827.00		
9	19/05/2018	5869	1,836.00		
10	19/05/2018	5870	4,504.00		
11	19/05/2018	5871	2,902.00		
12	19/05/2018	5872	2,436.00		
13	19/05/2018	5873	7,962.00		
14	22/05/2018	5874	500.00		
15	12/07/2018	5939	500.00	30/07/2018	18
16	14/07/2018	5940	50.00		
17	24/07/2018	5941	500.00		
18	24/07/2018	5942	500.00		
19	24/07/2018	5943	7,010.00		
20	30/07/2018	5944	1,415.00		
21	11/01/2019	900	956.00	28/02/2019	48
22	21/01/2019	907	3,761.00		
23	21/01/2019	906	1,372.00		
24	30/01/2019	911	2,160.00		
25	31/01/2019	912	762.00		



Annexure-III

NAGAR PARISHAD MADHEPURA

Uncollected Shop Rent/Market Rent up to 31.03.2019

Shop No.	Shop Owner Name	Rate	Total Dues (in Rs.)
A. SDO CAMPUS			
12	Md. Meer Ayub	325.00	8,775.00
16	Puran Pd. Gupta	325.00	26,300.00
17	Buddhdev Bhagat	325.00	8,775.00
18	Becho Bhagat	325.00	32,175.00
19	Smt. Nagiya Devi	325.00	17,875.00
21	Satya Narayan Bhagat	325.00	8,775.00
23	Bindeshwari Bhagat	325.00	26,975.00
27	Narendra Ghosh	325.00	5,850.00
28	Raghunath Sah	325.00	8,775.00
30	Rajendra Thakur	325.00	8,125.00
31	Gulten Bhagat	325.00	32,175.00
32	Akhtar Husain	325.00	12,675.00
33	Udit Sah	325.00	20,800.00
34	Asarfi Sah	325.00	3,900.00
35	Md Yunus	325.00	9,425.00
36	Mahendra Ram	325.00	10,400.00
39	Sakaldev Goswami	325.00	12,675.00
41	Md. Salauddin	325.00	13,000.00
42	Md. Ulayat Husain	325.00	10,725.00
43	Kishun Mahto	325.00	34,125.00
44	Md Kalim	325.00	52,650.00
46	Md Mukhtar	325.00	7,800.00
48	Uday Yadav	325.00	31,850.00
Total (A)			404,600.00

B. SBI BANK ROAD			
1	Ajay Kumar	360.00	18,828.00
2	Ramshankar Pd. Singh Yadav	360.00	91,260.00
3	Laleshwar Pd. Gupta	360.00	43,700.00
4	Pramod Kumar Gupta	360.00	61,120.00
5	Md. Firoz Khan	360.00	39,920.00
6	Md. Haider Imam	360.00	65,540.00
7	Md. Saleem	360.00	56,780.00
8	Ramsevak Mahto	360.00	55,360.00
9	Kameshwar Singh	360.00	45,160.00
10	Md. Kadir	360.00	35,820.00
11	Suraj Rai	360.00	52,540.00
12	Raju Kumar	360.00	75,160.00



13	Umesh Pd. Sah	360.00	78,160.00
14	Anil Pd. Sah	360.00	81,660.00
15	Jaykrishna Sah	360.00	72,160.00
16	Ramdev Sah	360.00	66,660.00
17	Banarasi Sah	360.00	74,160.00
18	Md. Jumman	360.00	50,640.00
20	Vinay Kumar Das	360.00	48,720.00
21	Kumar Indrabhushan	360.00	13,680.00
22	Krishna Kumar	360.00	5,480.00
23	Saroj Kumar Singh	360.00	10,880.00
24	Arun Kumar	360.00	4,320.00
25	Muzzafar Ahmad	360.00	11,202.00
26	Rajesh Kumar	360.00	72,900.00
27	Chandeshwari Mahto	360.00	60,440.00
28	Shashi Kumar	360.00	24,940.00
29	Ramu Rajak	360.00	32,560.00
30	Rajdeep Rajak	360.00	52,540.00
Total (B)			1,402,290.00

C. B.P. MANDAL PATH			
2	Raman Kumar	325.00	45,075.00
3	Mukund Bhagat	325.00	32,325.00
5	Pramod Kumar Singh	325.00	37,010.00
7	Raj Kumar Das	325.00	49,625.00
8	Ranjit Singh	325.00	42,325.00
9	Rajesh Kumar	325.00	32,010.00
14	Navikaran	325.00	19,825.00
16	Gajendra Yadav	325.00	24,110.00
23	Bhupendra Pd. Kumud	325.00	23,185.00
24	Santosh Kumar	325.00	39,900.00
26	Satya Narayan Sah	325.00	47,750.00
Total ©			393,140.00

GRAND TOTAL (A+B+C)		2,200,030.00
----------------------------	--	---------------------



NAGAR PARISHAD MADHEPURA

DUES OF PROPERTY TAX ON GOVT. BUILDING

S.No.	NAME OF TAX HOLDER	PERIOD	TOTAL DUES IN (RS.)
1	कार्यपालक अभियंता, पथ प्रमण्डल मधेपुरा	2012-13 to 2018-19	1,086,466.00
2	कार्यपालक अभियंता, एन. एच. प्रमण्डल मधेपुरा	2017-18 to 2018-19	8,183.00
3	मंत्री गौशाला, मधेपुरा	1983-84 to 2018-19	1,424,251.00
4	प्रखण्ड विकास पदाधिकारी, मधेपुरा	2013-14 to 2018-19	1,980,364.00
5	नन्दन प्र० मंडल उच्चतर माध्यमिक विद्यालय, मधेपुरा	1995-96 to 2018-19	8,842,718.00
6	आरक्षी अधीक्षक कार्यालय, मधेपुरा	2012-13 to 2018-19	133,904.00
7	महिला शिक्षक प्रशिक्षण विद्यालय, मधेपुरा	2013-14 to 2018-19	729,661.00
8	जिला पशुपालन अस्पताल, मधेपुरा	2012-13 to 2018-19	281,694.00
9	राजकीय कन्या मध्य विद्यालय, मधेपुरा	2011-12 to 2018-19	520,278.00
10	महिला थाना, मधेपुरा	2011-12 to 2018-19	87,725.00
11	अनुसूचित जाति/ जनजाति थाना, मधेपुरा	2011-12 to 2018-19	92,607.00
12	भूपेद्र ना० मण्डल विश्वविद्यालय, मधेपुरा	1995-96 to 2018-19	9,484,995.00
13	केशव कन्या उच्चतर मा० विद्यालय, मधेपुरा	1995-96 to 2018-19	2,045,017.00
14	जिला उपभोक्ता फोरम कार्यालय, मधेपुरा	1995-96 to 2018-19	506,674.00
15	सदर अस्पताल, मधेपुरा	1995-96 to 2018-19	4,345,244.00
16	सदर थाना, मधेपुरा	1995-96 to 2018-19	1,693,223.00
17	जिला योजना कार्यालय, मधेपुरा	1995-96 to 2018-19	380,994.00
18	उत्पाद कार्यालय, मधेपुरा	1995-96 to 2018-19	297,176.00
19	उपभोक्ता फोरम, मधेपुरा	1995-96 to 2018-19	214,679.00
20	मुख्य डाकघर, मधेपुरा	1995-96 to 2018-19	142,206.00
21	लोक स्वास्थ्य अभियंत्रण विभाग, मधेपुरा	1995-96 to 2018-19	544,985.00
22	वाणिज्य कर कार्यालय मधेपुरा	1995-96 to 2018-19	245,958.00
23	अनुमण्डल कार्यालय, मधेपुरा	1995-96 to 2018-19	553,829.00
24	कॉमर्स कॉलेज, मधेपुरा	1995-96 to 2018-19	2,559,885.00
25	पार्वती विज्ञान महाविद्यालय, मधेपुरा	1995-96 to 2018-19	2,429,365.00
26	टी०पी०कॉलेज, मधेपुरा	1995-96 to 2018-19	5,844,193.00
Total			46,476,274.00



Date:- 28.08.2019

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 Parishad Madhepura** relating to fund of **Rs. 730.36 Lakhs** allotted during the F.Y.-2018-19 out of which Utilization Certificate of Rs. 478.44 Lakhs has been submitted to the department and rest of unutilized grant of Rs. 251.92 Lakhs is lying in the bank accounts Details of submission of UCs are as follows:

Name of Scheme/Fund	Financial Year in which Expensed	Amount of UCs (in Rs.)	Date of UCs Submission	Un-utilized Grant lying in Bank A/c
14 th Finance	2018-19	57.75 Lakhs	14.09.2018	57.59 Lakhs
14 th Finance	2018-19	57.75 Lakhs	14.09.2018	57.59 Lakhs
Water Supply	2018-19	362.94 Lakhs	28.05.2019	46.8 Lakhs
Civic Amenities	2018-19	-	-	62.35 Lakhs
Counselor Salary	2018-19	-	-	.04 Lakhs
4 th Finance	2018-19	-	-	27.55 Lakhs
Total		478.44 Lakhs		251.92 Lakhs

for A. K. Salampuria & Associates

Chartered Accountants

Firm Regn. No. – 004285C

Annand Dokania
(CA. Annand Dokania)

Partner

M. No. – 400822



BTC FORM - 42A
FORM FOR UTILIZATION CERTIFICATE
(See Rule 271)

Major Head <u>2215</u>	Treasury Code <u>RDP</u>
Sub Major Head <u>01</u>	DDO Code <u>RUR-011</u>
Minor Head <u>192</u>	Bill Code <u>48-2215011920101</u>
Sub Head <u>0101</u>	

UTILIZATION CERTIFICATE No / Bill No. _____ Date: _____
 OFFICE OF Nagar Panchayat madhepura MONTH OF May 2019
 1. Certified that out of Rs. 3,62,94,500/- of Grants-in aid sanctioned during the year 17-18 in favour of water supply under this Department letter no. given in the table below and Rs. Nil on account of unspent balance of the previous year, a sum of Rs. 3,62,94,500/- has been utilized for the purpose for which it was sanctioned and that the balance of Rs. Nil remained unutilized at the end of the year 19-20 has been surrendered to the Govt. vide letter No. Nil dated Nil will be adjusted towards the grants-in aid payable during the next financial year.

A. For the Grant to Government Offices for various scheme.

Certified that the remaining undrawn grant amount Rs. Nil (in words) Nil has been surrendered vide letter no. Nil dated Nil and the remaining drawn grant amount Rs. Nil has been deposited in the treasury vide challan no. Nil dated Nil has been sent along with the surrender letter.

2. Kinds of checks exercised. (Audited Accounts, Cash Book, Asset Register, Distribution Register, Stock Register, Purchase Register etc.)

- i. Cash books
- ii. Pass books
- iii. _____
- iv. Others _____



3. Particulars of Grants-in-aid.

Sl. No.	Sanction/ Allotment letter No. and date.	Name of the grantee Institution/ Office	Purpose of the grant/name of scheme	Bill No. Date	Amount of grants drawn	T.V. No. & date	Amount UC	Balance amo. nt.	Amount Surrendered. (with letter no. & date)	Challan No. & Date
1	2	3	4	5	6	7	8	9	10	11
1	139 15/3/18	Water Supply M.P. Madhepur	Water supply.		36299500	C/8448/00023 15/03/2019	36299500	Nil	Nil	Nil

Signature & Stamp of Grantee Agency/Institution/Office
 कोशीमालिक पदाधिकारी
 नगर परिषद, मधेपुरा
 28/05/2019

This is certified that

1. Audited Accounts Report has been obtained from the Grantee Agency/Institution & the same has been kept in this office.
2. This Grantee Agency/Institution has been exempted from producing Audited Accounts Reports & in this case, Utilization Certificate is being countersigned on the basis of checking of

Books of Accounts/Records.

Counter Signature & Stamp by Sanctioning Authority/Officer authorized by him

Signature & Stamp of Sanctioning Authority/Officer authorized by him
 कोशीमालिक पदाधिकारी
 नगर परिषद, मधेपुरा
 28/05/2019



कार्यालय- नगर परिषद्, मधेपुरा

श्री प्रवीण कुमार
कार्यपालक पदाधिकारी
नगर परिषद्, मधेपुरा ।

email id- nagarparishadmadhepura@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 Parisad Madhepura of 01st Quarter of F.Y.-2018-19 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants on dated 02/02/2019, 05/02/2019, 06/02/2019, 11/02/2019, 12/02/2019, 13/02/2019, 23/02/2019, 26/02/2019, 01/03/2019 and 02/03/2019.

Thanks

Regards

Plm E
12/4/19
कार्यपालक पदाधिकारी
Nagar Parisad, Madhepura
नगर परिषद्, मधेपुरा



कार्यालय- नगर परिषद्, मधेपुरा

श्री प्रवीण कुमार
कार्यपालक पदाधिकारी
नगर परिषद्, मधेपुरा ।

email id- nagarparishadmadhepura@gmail.com

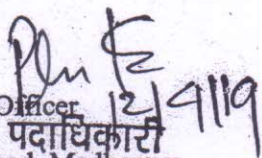
TO WHOME IT MAY CONCERN

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 Parisad Madhepura of 02nd Quarter of F.Y.-2018-19 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants on dated 02/02/2019, 05/02/2019, 06/02/2019, 11/02/2019, 12/02/2019, 13/02/2019, 23/02/2019, 26/02/2019, 01/03/2019 and 02/03/2019.

Thanks

Regards


Executive Officer
कार्यपालक पदाधिकारी
Nagar Parisad, Madhepura
नगर परिषद्, मधेपुरा



कार्यालय- नगर परिषद्, मधेपुरा

श्री प्रवीण कुमार
कार्यपालक पदाधिकारी
नगर परिषद्, मधेपुरा ।

email id- nagarparishadmadhepura@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 Parisad Madhepura of 03rd Quarter of F.Y.-2018-19 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants on dated 02/02/2019, 05/02/2019, 06/02/2019, 11/02/2019, 12/02/2019, 13/02/2019, 23/02/2019, 26/02/2019, 01/03/2019 and 02/03/2019.

Thanks

Regards

Executive Officer

कार्यपालक पदाधिकारी
Nagar Parisad, Madhepura

नगर परिषद्, मधेपुरा



कार्यालय- नगर परिषद, मधेपुरा

श्री प्रवीण कुमार
कार्यपालक पदाधिकारी
नगर परिषद, मधेपुरा ।

email id- nagarparishadmadhepura@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 Parisad Madhepura of 04th Quarter of F.Y.-2018-19 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants from 12.07.2019 to 13.07.2019.

Thanks

Regards,


13/7/19
Executive Officer

Nagar Parisad, Madhepura

नगर परिषद, मधेपुरा

13/07/19

