

INTERNAL AUDIT REPORT

OF

NAGAR PANCHAYAT SIMARI BAKHTIYARPUR

FOR THE FINANCIAL YEAR-2017- 2018

INTERNAL AUDIT CONDUCTED BY:-

A.K. SALAMPURIA & ASSOCIATES

CHARTERED ACCOUNTANTS

1ST FLOOR, ABOVE MICA SALES, EXHIBITION ROAD

PATNA- 800 001

FROM 14th - 16th FEBRUARY, 25th & 28th FEBRUARY, 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 - Simari Bakhtiyarpur** for the period from 01st April, 2017 to 31st March, 2018 in terms of our appointment letter issued by the Assistant Director cum Joint Secretary, UD & HD, Govt. of Bihar, Patna wide Letter No:- 7/आं.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.-20400822AAAAA.P.6720

Place: Patna

Date : 14.01.2020



Executive Summary

1. Introduction

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

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. 34,00,676.17) between Cash-Book and Bank Statement as on 31.03.2018.
 - c. Demand and Collection details of Holding/Property Tax have not been provided. So, we are unable to quantify the Demand and Collection as on 31.03.2018.
 - d. Delay in deposit of collected Holding/Property Tax by the Tax Collector.
 - e. Failed to Collect Mobile Tower of Rs.7,94,000.00 up to 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 were not provided.
 - h. Failed to comply certain rules and directives of UD & HD.
 - i. Unavailability of information and files relating to TDS, Vat, Royalty & Labour Cess.
 - j. Cash Books were not properly maintained i.e. Bank wise opening and closing balances were not bi-furcated.
 - k. Vouchers were not properly kept, arranged and provided.
 - l. BRS are not prepared on regular intervals.



3. **Opinion**

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

4. **Audit Recommendation**

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

5. **Comments from Management**

Comments from Management has been received on 30.08.2019. (*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: 14-01-2020

For A. K. Salampuria & Associates

Firm Regn. No.-004285C

Chartered Accountants

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. 400822

UDIN.-20400822AAAAA.P.67.20



Detailed Audit Report

1. Introduction

The internal audit of Nagar Panchayat Simari Bakhtiyarpur covering the period from 01st April, 2017 to 31st March, 2018 was conducted by following persons under guidance of CA. SUJJET K SINGHANIA

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

2. Administration

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

“Smt Roushan Aara”, Chief Councilor/Chairman from 09.06.2017 to till date & “Shri Kamlesh Kumar Prasad”, Executive Officer from 19.01.2019 to till date.

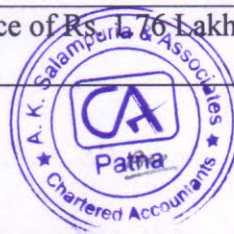
3. Review of outstanding audit pars : Status of Audit Observation is as under:

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 for the F.Y.-2016-17 18/01/2018	20	20	7	--	--	20	Yet not provided
2.	Internal Audit for the F.Y.-2016-17 30/07/2018	16	16	04	--	--	16	Yet not provided



Particulars of Outstanding paras of AG Audit is given below:

<u>S.No. of Paras</u>	<u>Particulars</u>
Part-(I)	Loss of Rs. 3.47 Lakhs on purchase due to excess bid amount over minimum bid and other irregularities of Rs. 53.21 Lakhs.
Part-(II)	Refund of Security Deposit amounting Rs.0.60 Lakh to Contractor before prescribed time limit.
Part-(III)	Irregularity of Rs.2.24 Lakh due to single bidder.
Part-(IV)	Failed to collect Performance Gurantee of Rs.0.39 Lakh.
Part-(V)	Suspicious Scheme work of Rs. 3.27 Lakh.
Part-(VI)	Excess payment and irregularities in Scheme of Rs. 0.24 Lakh
Part-(VII)	Excess payment and irregularities in Scheme of Rs. 1.27 Lakh
Part-(VIII)	Non deposition of VAT, TDS, Royalty and Labour cess of Rs. 7.55 Lakh.
Part-(IX)	Non deposition of Rs. 0.13 Lakh into Bank and expensed.
Part-(X)	Excess payment and irregularities in Scheme of Rs. 1.66 Lakh
Part-(XI)	Unspent Balance of Rs.21.33 Lakh of 13 th Finance Commission.
Part-(XII)	Irregular Expense of Rs. 12.27 Lakhs over allotment guidelines.
Part-(XIII)	Unspent Balance of Rs. 32.33 Lakhs of SJSRY.
Part-(XIV)	Work Allotted of Rs. 4.88 Lakh to Single Bidder.
Part-(XV)	Unspent Balance of Rs.82.16 Lakh of different schemes.
Part-(XVI)	Excess payment and irregularities in Laptop Purchase Rs. 0.31 Lakhs.
Part-(XVII)	Non deposit of BOQ collection amount Rs. 0.42 Lakh into bank account.
Part-(XVIII)	Irregularity in payment Rs. 0.99 Lakh without any agreement and without passing a single voucher/bill.
Part-(XIX)	Non availability of vehicle log book and payment of Rs.2.28 Lakhs on vehicle hiring and its fuel.
Part-(XX)	Unadjusted Advance of Rs. 1.76 Lakh.



4. Finance

i. Budgetary provision and expenditure for the last three years

(Amount in Rs.)

Year	2015-16	2016-17	2017-18
Final / Revised Budget	Not provided	Not provided	16,08,30,600.00
Actual Expenditure	7,31,00,204.00	6,11,76,858.51	7,76,00,408.11
Savings (+)/ Excess (-)	Indeterminate	Indeterminate	8,32,30,191.89

ii. Volume of transactions

(Amount in Rs.)

Period	Budgeted (2017-18)	Previous Year (2016-17)	Corresponding Period of Previous Year	Current Period (2017-18)	Cumulative for the current period
Opening balance	13,74,14,473.00	9,03,51,968.24	N.A.	12,96,55,307.98	12,96,55,307.98
Receipts	16,08,08,000.00	10,04,80,198.25		7,33,66,035.00	7,33,66,035.00
Total	29,82,22,473.00	19,08,32,166.49		20,30,21,342.98	20,30,21,342.98
Net Expenditure	16,08,30,600.00	6,11,76,858.51		7,76,00,408.11	7,76,00,408.11
Closing balance	13,73,91,873.00	12,96,55,307.98		12,54,20,934.87	12,54,20,934.87



iii. Bank Reconciliation

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

Balance as per Pass Book as on 31.03.2018				Balance as per Cash Book as on 31.03.2018 (in Rs.)	Remarks
S. No.	Bank Name	A/c No.	Balance (in Rs.)		
1.	Treasury A/c	XXXXX8448	7,80,82,214.00	12,54,20,934.87	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. 34,00,676.17 between Cash Book and Pass Book/bank Statement, which can only be clarified or short out when all bank's balances will be made available and after preparation of Bank Reconciliation Statement
2.	Allahabad	50255859356	5,31,942.00		
3.	BOI	583210210000009	17,420.17		
4.	BOI	583210210000010	0.00		
5.	BOI	583210210000008	13,09,357.09		
6.	Canara Bank	5861101001966	23,08,747.00		
7.	Canara Bank	5861101003449	34,21,498.00		
8.	Canara Bank	5861101001965	91,34,716.00		
9.	Canara Bank	5861101001798	95,73,909.00		
10.	SBI	32537825924	17,77,216.69		
11.	SBI	33290421216	56,246.00		
12.	SBI	33290423983	14,118.00		
13.	SBI	33702954343	6,091.00		
14.	SBI	33702945204	7,839.00		
15.	SBI	33290555228	2,883.00		
16.	SBI	33292745558	68,305.00		
17.	SBI	33290547331	3,194.00		
18.	SBI	33290567889	833.00		
19.	SBI	33290338214	3,783.00		
20.	SBI	33290568497	6,352.00		
21.	SBI	33290559856	18,441.00		
22.	Canara Bank	5861101004083	53,430.17		
23.	BOI	583210210000007	0.00		
24.	BOI	583210110004921	40,98,944.92		
25.	Canara Bank	5861101003450	1,83,24,131.00		
Total			12,88,21,611.04	12,54,20,934.87	

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)	7,33,66,035.00	10,04,80,198.25				
A	Revenue Receipts (1+2+3)	5,45,84,349.00	4,74,47,234.00				
1	Own Revenue Receipts (a+b)	6,62,458.00	7,17,200.00				
a)	Tax Revenue (levied & collected by municipal body)	4,24,958.00	--				
i)	Property Tax	1,33,920.00	--				
ii)	Other tax (levied and collected by municipal body)	2,91,038.00	--				
b)	Non-tax revenue (levied and collected by municipal body)	2,37,500.00	7,17,200.00				
i)	Fees & Fines	--	7,17,200.00				
ii)	User Charges	2,37,500.00	--				
iii)	Other non-tax revenue (levied and collected by municipal body)	--	--				
2	Other Revenue Receipts	19,50,272.00	15,02,824.00				
a)	Income from interest/investments	19,50,272.00	--				
b)	Other Revenue Income	--	15,02,824.00				
3	Transfer/Grants/Assigned Revenue	5,19,71,619.00	4,52,27,210.00				
a)	State Assigned Revenue	7,22,391.00	32,63,286.00				
b)	State Finance Commission (SFC) Grants/Devolution	25,98,600.00	19,78,554.00				



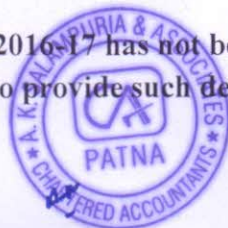
c)	Octroi Compensation	--	--				
d)	Other State Government Transfers	77,27,231.00	3,99,85,370.00				
e)	Central Finance Commission (CFC) Grant	--	--				
f)	Other Central Government Transfers	4,05,51,397.00	--				
g)	Others	3,72,000.00	--				
B	Capital Receipts	1,87,81,686.00	5,30,32,964.25				
1	Sale of Municipal Land	--	--				
2	Loans (From State Govt. or Banks etc.)	--	--				
3	State Capital Account Grant (under State Schemes etc.)	1,07,97,237.00	1,81,40,968.00				
4	Central Capital Account Grant (under Central Schemes etc.)	79,84,449.00	3,48,91,996.25				
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)	7,76,00,408.11	6,11,76,858.51				
1	Revenue Expenditure	47,54,629.11	--				
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	11,42,919.00	--				
1.2	Operation and Maintenance (O & M)	1,70,251.00	--				
1.3	Loan Repayment (Interest Payment)	--	--				
1.4	Others (any other revenue expenditure which is not Salaries, O&M or Interest Payment)	34,41,459.11	--				
2	Capital Expenditure	7,28,45,779.00	--				
2.1	All developmental works under Central/State specific schemes	7,28,45,779.00	--				
2.2	Loan Repayments (Principal Amount)	--	--				
2.3	Other Capital Expenditure	--	--				

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



- 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. 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 126 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 updating 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.

ii. Mobile Tower Collection – Irregularity :-

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

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for council area is Rs. 30,000/- per tower and annual renewal fee is Rs. 08,000/- per annum per tower.

Condition – As per details provided to us there are total 08 (Eight) Mobile Towers registered with this ULB up to 31.03.2018 and **Rs. 7,94,000.00**, is due to be recovered from these tower operators on account of Tower Tax. (**Annexure-III 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.



Part-A (b)

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

- a) Payment of Rs. 11,08,162.00 has been made to a NGO- "Jeevan Jyoti Soutadih" on 29.12.2017 for the services of door to door garbage collection but TDS of Rs. 22,163.00 has not been deducted as per work-order from the suppliers, so in this case excess payment of Rs. 22,163.00 has been made by the concerned ULB.



Part-A (c)

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



Internal Audit Report of SIMARI BAKHTIYARPUR

for the period from 01st April 2017 to 30th June 2017

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

Name of ULB :- SIMARI BAKHTIYARPUR


Period :- 01st April 2017 to 30th June 2017

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

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

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	03	01/03	1,155.00	No
2	07	04/07	1,026.00	No
3	13	01/13	972.00	No
4	09	01/09	945.00	No
5	11	04/11	918.00	No
6	07	01/07	831.00	No
7	10	01/10	795.00	No
8	06	04/06	717.00	No
9	03	02/03	921.00	No
10	12	02/12	528.00	No
11	11	05/11	459.00	No
12	04	01/04	459.00	No
13	06	03/06	339.00	No
14	07	05/07	303.00	No
15	01	01/01	339.00	No
16	02	01/02	405.00	No
17	06	01/06	288.00	No
18	10	02/10	243.00	No
19	10	05/10	231.00	No
20	06	02/06	189.00	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 पदाधिकारी
नगर पंचायत सिमरी बख्तियारपुर
05/06/19



Internal Audit Report of SIMARI BAKHTIYARPUR
for the period from 01st July 2017 to 30th September 2017

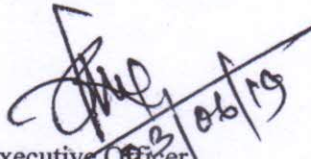
Certificate of completion of Survey/Assessment of 20 High Value Properties.

Name of ULB :- SIMARI BAKHTIYARPUR
Period :- 01st July 2017 to 30th September 2017
Name of C.A. Firm :- A.K. Salampuria & Associates

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

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	02	08/02	2,025.00	No
2	11	19/11	1,890.00	No
3	01	16/01	1,284.00	No
4	11	22/11	945.00	No
5	09	23/09	891.00	No
6	12	09/12	1,350.00	No
7	15	06/15	837.00	No
8	01	11/01	945.00	No
9	15	05/15	771.00	No
10	02	10/02	756.00	No
11	03	09/03	918.00	No
12	03	08/03	717.00	No
13	03	10/03	675.00	No
14	13	18/13	1,080.00	No
15	12	12/12	945.00	No
16	11	22/11	945.00	No
17	12	18/12	405.00	No
18	03	04/03	339.00	No
19	11	10/11	366.00	No
20	05	14/05	513.00	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 पदाधिकारी
नगर पंचायत सिमरी बख्तियारपुर
03/06/19 सहरसा



Internal Audit Report of SIMARI BAKHTIYARPUR
for the period from 01st October 2017 to 31st December 2017

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

Name of ULB :- SIMARI BAKHTIYARPUR

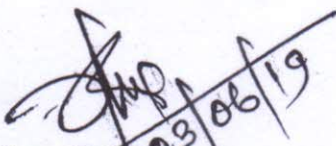
Period :- 01st October 2017 to 31st December 2017

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

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

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	02	14/02	432.00	No
2	02	28/02	360.00	No
3	02	40/02	360.00	No
4	02	16/02	345.00	No
5	02	33/02	324.00	No
6	02	35/02	324.00	No
7	02	24/02	308.00	No
8	02	24/02	308.00	No
9	02	26/02	308.00	No
10	02	27/02	288.00	No
11	02	12/02	288.00	No
12	02	20/02	270.00	No
13	02	21/02	270.00	No
14	02	22/02	270.00	No
15	02	23/02	270.00	No
16	02	15/02	270.00	No
17	02	29/02	260.00	No
18	02	11/02	268.00	No
19	12	22/12	264.00	No
20	12	23/12	264.00	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 पदाधिकारी
कमल पंचायत, सिमरी बख्तियारपुर
03/06/19



Internal Audit Report of SIMARI BAKHTIYARPUR
for the period from 01st January 2018 to 31st March 2018


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

Name of ULB :- SIMARI BAKHTIYARPUR
Period :- 01st January 2018 to 31st March 2018
Name of C.A. Firm :- A.K. Salampuria & Associates

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

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	07	02/07	891.00	No
2	08	08/08	675.00	No
3	01	02/01	405.00	No
4	05	01/05	447.00	No
5	06	05/06	297.00	No
6	05	02/05	540.00	No
7	07	01/07	303.00	No
8	06	08/06	216.00	No
9	06	09/06	270.00	No
10	06	03/06	312.00	No
11	05	07/05	378.00	No
12	03	09/03	216.00	No
13	03	01/03	378.00	No
14	02	02/02	162.00	No
15	08	04/08	289.00	No
16	10	09/10	111.00	No
17	05	03/05	108.00	No
18	02	07/02	108.00	No
19	02	06/02	162.00	No
20	02	09/02	162.00	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 कायपालक पदाधिकारी
नगर पंचायत सिमरी बख्तियारपुर
05/06/19 सहरसा



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 properly Maintained
7.	Advance and Advance Adjustment Register	Not Maintained
8.	Store Register	Not Maintained
9.	Demand & Collection Register of Property Tax, Mobile Tower Tax, Shop Rent	Not maintained
10.	Fixed Assets Register	Not Maintained
11.	Pay-Roll Register	Not maintained
12.	Vehicle LOG Book	Not 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.-2017-18, however few files/documents were given and observation on those are given below:
- A work-order for door to door garbage collection has been given to "Jeevan Jyoti Soutadih" only on the basis of quotation instead of E-Tendering and total of Rs. 11,08,162.00 has been paid during the current period under this head.
 - Procurement for the Riksha and Thela has been made from M/s Rajdhani Cycle Store" work order has been issued by concern ULB on dated 03/01/2018, but Bill dated on 18/02/2017.
- c. **Non- Compliance of Directives by UD&HD, GOB** :- There are certain directives which are not being complied 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 2017-18 has not been made available to us for verification. As per Section 234E of Income Tax Act, 1961, there is a Fine of Rs.200/- per day for delayed filing of Quarterly TDS Return. Further it is necessary to mention here that during the audit we found some documents on the basis of which TDS of **Rs. 79,452.00** is still due to be deposited up to 31.03.2018.

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. 1,19,188.00**, and Labour Cess of **Rs. 68,485.00** are still due to be deposited up to 31.03.2018.

g. **Deficiency in Pay-Roll System**: - Pay-Roll Register has not been shown to us during the period of internal audit, thus we are unable to comment on deficiency in pay-roll system.

h. **Utilization of Grant and report on missing Utilization Certificates** :- Grant Register has not been maintained by the concerned ULB, however total of **Rs. 1,71,58,013.00** Grant received in the F.Y.-2017-18 out of which Utilization of **Rs. 47,61,228.00** has been already submitted by the concerned ULB earlier. Unutilized grant of **Rs. 1,23,96,785.00** 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 :-**

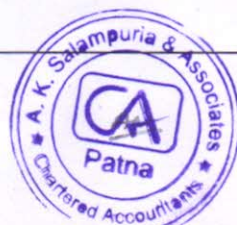
- i) During the course of Audit we have demanded Vehicle LOG Book but the concerned ULB were not provided this to us. It is relevant to mention here that expenses on Fuel & Lubricants are a major head of expenses for ULB. Non-maintenance of proper record indicates suppression of evidence /fact.
- ii) 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
29.12.2017	Door to Door Garbage Collection	11,08,162.00	Invoice is on Letter head without any number.
20.01.2018	Purchase of Thela	1,29,306.00	This Invoice is found without GST charged.



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.

Place: Patna
Date: 14-01-2020

For A. K. Salampuria & Associates

Firm Regn. No.-004285C

Chartered Accountants

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. 400822



URBAN LOCAL BODY, SIMARI BAKHTIYARPUR

(SIMARI BAKHTIYARPUR NAGAR PANCHAYAT)

RECEIPT AND PAYMENT ACCOUNT

For the year ending 31st March, 2018

(In Rs.)

Receipt	Amount	Payment	Amount
To Opening Balance	129,655,307.98	By Salary & Wages	1,142,919.00
„ Hat Receipt	291,038.00	„ HFA	43,390,195.00
„ SBM	12,579,355.00	„ 4th Finance	3,360,995.00
„ SBM (Return)	372,000.00	„ Kabir Anteyasthi Yojna (General)	270,000.00
„ Bank Interest	1,950,272.00	„ Kabir Anteyasthi Yojna (Special)	285,000.00
„ 14th Finance	7,972,828.00	„ Nagrik Suvidha	2,314,397.15
„ 4th Finance	11,621.00	„ Vehicle Hire Charges	118,221.00
„ HFA	27,972,042.00	„ Bank Charges	3,138.96
„ Parshad Bhatta	288,000.00	„ SBM	10,230,375.00
„ Mukhyamantri Shahari vikas yojna	5,839,293.00	„ 5th Finance	7,829,722.00
„ Pesha Kar	722,391.00	„ Gali- Nali	3,431,869.00
„ EO Salary	1,022,300.00	„ Misc	42,222.00
„ Receipt from Internal Sources	133,920.00	„ Parshad Bhatta	383,920.00
„ BOQ Receipt	237,500.00	„ 14th Finance	862,040.00
„ Gali- Nali	10,797,237.00	„ Pesha Kar	142,781.00
„ Nagrik Suvidha	2,598,600.00	„ BRGF	3,740,583.00
„ Kabir Anteyasthi Yojna (Special)	196,799.00	„ Bio Metric Charges	52,030.00
„ Kabir Anteyasthi Yojna (General)	360,839.00		
„ Samajik Suraksha	20,000.00		
		„ <u>Closing Balance</u>	125,420,934.87
Total :	203,021,342.98	Total :	203,021,342.98

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

For A.K. SALAMPURIA & ASSOCIATES

Firm Regn. No.-004285C

Chartered Accountants

Annand DOKANIA

(CA ANNAND DOKANIA)

Partner

M.No.400822

UDIN.-20400822AAAAAP 6720

Date :14.01.2020

Place : Patna



कार्यालय नगर पंचायत, सिमरी बख्तियारपुर *Annexure - 3*

कार्यालय पदाधिकारी

नगर पंचायत, सिमरी बख्तियारपुर

Date:-09/03/2019

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

A discussion has been done with the Audit Executive of the Internal Audit Firm, "A. K. Salampuria & Associates" on the Audit Observation of the financial year 1st quarter of F.Y 2017-18 and we kept in the mind and follow their recommendation and suggestion on the areas of process and control weakness in best manner. Some of the serious issues has been given below which were discussed with them.

A.K. Salampuria & Associates
Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1	नगर पंचायत, सिमरी बख्तियारपुर के द्वारा चेक निर्गत रजिस्टर तैयार नहीं किया जाता है, जिसके फलस्वरूप लेखापाल रजिस्टर में स-समय निर्गत चेक संख्या को दर्शाया नहीं जाता है, जिससे निर्गत चेक की जानकारी प्राप्त नहीं होती है।	आगे से बनाई जाएगी
2	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
3	नगर पंचायत, सिमरी बख्तियारपुर 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 हैं
4	वित्तीय वर्ष 1st Qtr 2017-18 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	आगे से की जायेगी
5	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी
6	नगर पंचायत, सिमरी बख्तियारपुर में होल्डिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	आगे से की जायेगी
7	नगर पंचायत, सिमरी बख्तियारपुर में सभी वसूली (मापी फीस, नक्सा, NOC फीस, JCB भाड़ा, हटिया आदि) का जमा निर्धारित समय(same day) पर नहीं किया जाता है।	आगे से समय पर की जाएगी



8	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होल्डिंग टैक्स की वसूली नहीं की जाती है।	कारवाई की जाएगी
9	नगर पंचायत, सिमरी बख्तियारपुर द्वारा वित्तीय वर्ष 2016-17 का AG Audit Report और Internal Audit Report पर Compliance उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
10	नगर पंचायत, सिमरी बख्तियारपुर 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
11	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
12	संबंधित कार्यालय द्वारा व्यापार अनुगति शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
13	संबंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2017-18 तक 4.28 लाख की उपयोगिता प्रमाण पत्र लंबित है और सम्बंधित नगर पंचायत को हमारे द्वारा उचित सहयोग दिए जाने के बावजूद कोई भी उपयोगिता प्रमाण पत्र नहीं बनाया जा सका है।	अगले अंकेक्षण में सहयोग ले के बना लिया जायेगा
14	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
15	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
16	सम्बंधित नगर पंचायत के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
17	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
18	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समायोजन का पता नहीं लगाया जा सकता है।	आगे से संधारण किया जायेगा
19	सम्बंधित कार्यालय के द्वारा Cashier Cash book रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी



20	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	आगे से अनुपालन किया जायेगा
21	नगर पंचायत के द्वारा बिहार मुनिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	आगे से अनुपालन किया जायेगा

[Handwritten Signature]
20/08/19

Executive Officer

Nagar Panchayat, Simari Bazar, Patna

नगर पंचायत, सिमरी बजार, पटना

नगर पंचायत, सिमरी बजार, पटना

20/08/19

For A.K. Salampuria & Associates

[Handwritten Signature]
(Auth. Sig.)



कार्यालय नगर पंचायत, सिमरी बख्तियारपुर Annexure - I

कार्यालय पदाधिकारी

नगर पंचायत, सिमरी बख्तियारपुर

Date:-09/03/2019

Management reply on initial Internal Audit observation of 2nd Quarter of F.Y -2017-18

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

A.K. Salampuria & Associates
Chartered Accountants

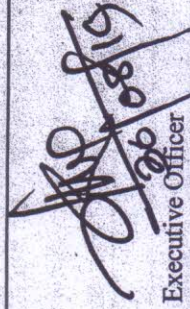
Sl. No.	Audit Observations	Remarks by Management
1	नगर पंचायत, सिमरी बख्तियारपुर के द्वारा चेक निर्गत रजिस्टर तैयार नहीं किया जाता है, जिसके फलस्वरूप लेखापाल रजिस्टर में समय निर्गत चेक संख्या को दर्शाया नहीं जाता है, जिससे निर्गत चेक की जानकारी प्राप्त नहीं होती है।	आगे से बनाई जाएगी
2	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
3	नगर पंचायत, सिमरी बख्तियारपुर में मोबाइल टावर टेक्स से संबंधित माँग और वसूली पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप इसके माँग, वसूली और बकाया राशि की गणना नहीं की जा सकती है।	अधतन की जा रही हैं
4	वित्तीय वर्ष 2nd Qtr 2017-18 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	आगे से की जायेगी
5	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी
6	नगर पंचायत, सिमरी बख्तियारपुर में होल्डिंग टेक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	आगे से की जायेगी



7	नगर पंचायत, सिमरी बख्तियारपुर में सभी वसूली (नापी फीस, नक्सा, NGC फीस, JCB भाड़ा, हटिया आदि) का जमा निर्धारित समय(same day) पर नहीं किया जाता है।	आगे से समय पर की जाएगी
8	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होल्डिंग टैक्स की वसूली नहीं की जाती है।	कारवाई की जाएगी
9	नगर पंचायत, सिमरी बख्तियारपुर द्वारा वित्तीय वर्ष 2016-17 का AG Audit report और Internal audit report पर Compliance उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
10	नगर पंचायत सिमरी बख्तियारपुर 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
11	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
12	संबंधित कार्यालय द्वारा व्यापार अनुज्ञप्ति शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
13	संबंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2017-18 तक 4.28 लाख की उपयोगिता प्रमाण पत्र लंबित है और संबंधित नगर पंचायत को हमारे द्वारा उचित सहयोग दिए जाने के बावजूद कोई भी उपयोगिता प्रमाण पत्र नहीं बनाया जा सका है।	अगले अंकेक्षण में सहयोग ले के बना लिया जायेगा
14	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
15	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
16	सम्बंधित नगर पंचायत के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
17	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
18	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समायोजन का पता नहीं लगाया जा सकता है।	आगे से संधारण किया जायेगा



19	सम्बन्धित कार्यालय के द्वारा Cashier Cash book रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
20	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बन्धित निर्देशों का पालन नहीं किया गया है।	आगे से अनुपालन किया जायेगा
21	नगर पंचायत के द्वारा बिहार मुनिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणों से सम्बन्धित है का अनुपालन नहीं किया जाता है।	आगे से अनुपालन किया जायेगा



Executive Officer

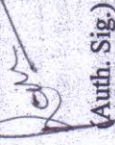
Nagar Panchayat, Simari Bakhtiyarpur

नगर कार्यपालक पदाधिकारी

नगर पंचायत, सिमरी बख्तियारपुर

30.08.19

For A.K. Salampuria & Associates


(Auth. Sig.)



कार्यालय नगर पंचायत, सिमरी बख्तियारपुर Annexure - I

कार्यालय पदाधिकारी

नगर पंचायत, सिमरी बख्तियारपुर

Date: -09/03/2019

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

A discussion has been done with the Audit Executive of the Internal Audit Firm, "A. K. Salampuria & Associates" on the Audit Observation of the financial year 3rd quarter of F.Y 2017-18 and we kept in the mind and follow their recommendation and suggestion on the areas of process and control weakness in best manner. Some of the serious issues has been given below which were discussed with them.

A.K. Salampuria & Associates
Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1	नगर पंचायत, सिमरी बख्तियारपुर के द्वारा चेक निर्गत रजिस्टर तैयार नहीं किया जाता है, जिसके फलस्वरूप लेखापाल रजिस्टर में स-समय निर्गत चेक संख्या को दर्शाया नहीं जाता है, जिससे निर्गत चेक की जानकारी प्राप्त नहीं होती है।	आगे से बनाई जाएगी
2	सम्बन्धित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
3	नगर पंचायत, सिमरी बख्तियारपुर में मोबाइल टावर टैक्स से सम्बन्धित माँग 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 3rd Qtr 2017-18 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	आगे से की जायेगी
5	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी



6	नगर पंचायत, सिमरी बख्तियारपुर 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।	आगे से की जायेगी
7	नगर पंचायत, सिमरी बख्तियारपुर में सभी वसूली (नापी फीस, नक्सा, NOC फीस, JCB भाड़ा, हटिया आदि) का जमा निर्धारित समय(same day) पर नहीं किया जाता है।	जाने से समय पर की जाएगी
8	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।	कारवाई की जाएगी
9	नगर पंचायत, सिमरी बख्तियारपुर द्वारा वित्तीय वर्ष 2016-17 का A.G Audit report और Internal audit report पर Compliance उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
10	नगर पंचायत सिमरी बख्तियारपुर 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
11	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
12	संबंधित कार्यालय द्वारा व्यापार अनुज्ञप्ति शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
13	संबंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2017-18 तक 4.28 लाख की उपयोगिता प्रमाण पत्र लंबित है और सम्बंधित नगर पंचायत को हमारे द्वारा उचित सहयोग दिए जाने के बावजूद कोई भी उपयोगिता प्रमाण पत्र नहीं बनाया जा सका है।	अगले अंकेक्षण में सहयोग ले के बना लिया जायेगा
14	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
15	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



16	सम्बंधित नगर पंचायत के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
17	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
18	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समायोजन का पता नहीं लगाया जा सकता है।	आगे से संधारण किया जायेगा
19	सम्बंधित कार्यालय के द्वारा Cashier Cash book रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
20	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	आगे से अनुपालन किया जायेगा
21	नगर पंचायत के द्वारा बिहा: मुनिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	आगे से अनुपालन किया जायेगा
22	नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 11,08,162.00 का भुगतान Jeevan Jyoti, Soutadli को 29-12-2017 को किया गया है जिसमे से TDS की राशि Rs. 22,163.00 की कटौती नहीं की गयी है, विपत्र Letter head पर है, विपत्र क्रमांक नहीं पाया गया और साथ ही साथ GST विपत्र भी नहीं पाया गया है, विपत्र को Paid & Cancelled कार्यपालक पदाधिकारी द्वारा नहीं किया गया है तथा प्रकाशित निविदा की विज्ञापन कॉपी भी उपलब्ध नहीं कराया गया। Jeevan Jyoti Soutadli द्वारा नगर पंचायत का वाहन सफाई कार्य में उपयोग किया गया जिसके भाड़े की कटौती नगर पंचायत द्वारा नहीं की गई है, जो की नगर पंचायत का Revenue की हानि को दिखता है।	इस पर जाँच की जाएगी



Executive Officer

Nagar Panchayat, Simari Bakhtiyarpur
नगर कार्यपालक पदाधिकारी

नगर पंचायत, सिमरी बखियारपुर

30.08.19

For A.K. Salampuria & Associates



(Auth. Sig.)

कार्यालय नगर पंचायत, सिमरी बख्तियारपुर Annexe-I

कार्यालय पदाधिकारी

नगर पंचायत, सिमरी बख्तियारपुर

Date:-09/03/2019

Management reply on initial Internal Audit observation of 4th Quarter of F.Y -2017-18

A discussion has been done with the Audit Executive of the Internal Audit Firm, "A. K. Salampuria & Associates" on the Audit Observation of the financial year 4th quarter of F.Y 2017-18 and we kept in the mind and follow their recommendation and suggestion on the areas of process and control weakness in best manner. Some of the serious issues has been given below which were discussed with them.

A.K. Salampuria & Associates
Chartered Accountants

Sl. No.	Audit Observations	Remarks by Management
1	नगर पंचायत, सिमरी बख्तियारपुर के द्वारा चेक निर्गत रजिस्टर तैयार नहीं किया जाता है, जिसके फलस्वरूप लेखापाल रजिस्टर में स-समय निर्गत चेक संख्या को दर्शाया नहीं जाता है, जिससे निर्गत चेक की जानकारी प्राप्त नहीं होती है।	आगे से बनाई जाएगी
2	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
3	नगर पंचायत, सिमरी बख्तियारपुर 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 हैं
4	वित्तीय वर्ष 4th Qtr 2017-18 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	आगे से की जायेगी
5	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी



6	नगर पंचायत, सिमरी बख्तियारपुर 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।	आगे से की जायेगी
7	नगर पंचायत, सिमरी बख्तियारपुर में सभी वसूली (नापी फीस, नक्सा, NOC फीस, JCB भाड़ा, हटिया आदि) का जमा निर्धारित समय(same day) पर नहीं किया जाता है।	आगे से समय पर की जाएगी
8	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।	कारवाई की जाएगी
9	नगर पंचायत, सिमरी बख्तियारपुर द्वारा वित्तीय वर्ष 2016-17 का AG Audit report और Internal audit report पर Compliance उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
10	नगर पंचायत सिमरी बख्तियारपुर 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
11	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
12	संबंधित कार्यालय द्वारा व्यापार अनुज्ञप्ति शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	अगले अंकेक्षण में उपलब्ध करा दिया जायेगा
13	संबंधित कार्यालय द्वारा वर्ष 2003-04 से वर्ष 2017-18 तक 4.28 लाख की उपयोगिता प्रमाण पत्र लंबित है और सम्बंधित नगर पंचायत को हमारे द्वारा उचित सहयोग दिए जाने के बावजूद कोई भी उपयोगिता प्रमाण पत्र नहीं बनाया जा सका है।	अगले अंकेक्षण में सहयोग ले के बना लिया जायेगा
14	संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
15	वाहन LOG Book में मीटर रीडिंग अंकित नहीं किया जाता है जिसके कारण इंधन पर व्यय की गयी राशि को प्रमाणित नहीं किया जा सकता है, और वाहन का बीमा प्रमाणपत्र और प्रदुषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
16	सम्बंधित नगर पंचायत के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई



17	Procurement Register का संधारण नगर पंचायत के द्वारा नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
18	अग्रिम पंजी का संधारण नहीं किया जाता है जिसके फलस्वरूप अग्रिम राशि और इसके समायोजन का पता नहीं लगाया जा सकता है।	आगे से संधारण किया जायेगा
19	सम्बंधित कार्यालय के द्वारा Cashier Cash book रजिस्टर तैयार नहीं किया गया है।	आगे से तैयार की जायेगी
20	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	आगे से अनुपालन किया जायेगा
21	नगर पंचायत के द्वारा बिहार मुनिसिपल एक्ट के धारा 86 जो की आय व्यय खाता और वित्तीय विवरणी से सम्बंधित है का अनुपालन नहीं किया जाता है।	आगे से अनुपालन किया जायेगा
22	नगर पंचायत के द्वारा रिक्सा ठेला क्रय के लिए Rs. 1,29,306.00, दिनांक 20/01/2018 को Rajdhani Cycle Store को भुगतान किया गया है। विपत्र बिना GST का पाया गया, विपत्र को Paid & Cancelled कार्यपालक पदाधिकारी द्वारा नहीं किया गया है। विपत्र की तारीख 18/02/2017 की है जबकि कार्यदेश की तारीख 03/01/2018 की है, जो पर्दशित करता है कि कार्यदेश से पहले ही वस्तु की खरीदारी कर ली गयी। इस कार्यदेश के लिए तुलनात्मक विवरणी नहीं बनायी गयी है।	इस पर जाँच की जाएगी


Executive Officer

Nagar Panchayat, Simari Bakhtiyarpur
नगर कायपालक पदाधिकारी

नगर पंचायत, सिमरी बखियारपुर

30-08-19



For A.K. Salampuria & Associates

(Auth. Sig.)

NAGAR PANCHAYAT SIMARI BAKHTIYARPUR**Late deposit of different tax collection amount****For the Financial Year-2017-18**

<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	22/04/2017	301	162.00		
2	22/04/2017	303	96.00		
3	22/04/2017	304	378.00		
4	22/04/2017	305	81.00		
5	22/04/2017	306	81.00		
6	22/04/2017	307	81.00		
7	22/04/2017	308	270.00		
8	22/04/2017	309	108.00		
9	22/04/2017	310	270.00		
10	22/04/2017	311	216.00		
11	22/04/2017	312	162.00		
12	22/04/2017	313	378.00		
13	22/04/2017	314	351.00		
14	22/04/2017	315	312.00		
15	22/04/2017	316	111.00		
16	22/04/2017	317	108.00		
17	22/04/2017	318	162.00		
18	22/04/2017	319	162.00		
19	22/04/2017	320	162.00		
20	22/04/2017	321	189.00		
21	22/04/2017	322	108.00		
22	22/04/2017	323	216.00		
23	22/04/2017	324	111.00		
24	22/04/2017	325	108.00		
25	22/04/2017	326	108.00		
26	22/04/2017	327	108.00		
27	22/04/2017	328	162.00		
28	22/04/2017	329	108.00		
29	22/04/2017	330	162.00	26/08/2017	126
30	22/04/2017	331	216.00		
31	22/04/2017	332	405.00		
32	22/04/2017	333	243.00		
33	24/04/2017	334	675.00		
34	24/04/2017	335	108.00		
35	24/04/2017	336	285.00		
36	24/04/2017	337	108.00		
37	24/04/2017	338	945.00		
38	24/04/2017	339	270.00		
39	24/04/2017	340	540.00		
40	24/04/2017	341	297.00		
41	24/04/2017	342	243.00		
42	24/04/2017	343	447.00		
43	25/04/2017	345	1,284.00		
44	25/04/2017	346	108.00		
45	25/04/2017	347	108.00		
46	25/04/2017	348	108.00		
47	25/04/2017	349	303.00		



48	25/04/2017	350	183.00
49	25/04/2017	351	891.00
50	25/04/2017	352	324.00
51	25/04/2017	353	108.00
52	25/04/2017	357	285.00
53	11/07/2017	359	1,572.00
54	12/07/2017	360	1,692.00
55	12/07/2017	361	772.00
56	12/07/2017	362	772.00

57	28/11/2017	401	264.00
58	28/11/2017	402	264.00
59	28/11/2017	403	264.00
60	28/11/2017	404	264.00
61	28/11/2017	405	264.00
62	28/11/2017	406	165.00
63	28/11/2017	407	165.00
64	28/11/2017	408	165.00
65	28/11/2017	409	165.00
66	28/11/2017	410	165.00
67	28/11/2017	411	165.00
68	28/11/2017	412	165.00
69	28/11/2017	413	165.00
70	28/11/2017	414	268.00
71	28/11/2017	415	288.00
72	28/11/2017	418	216.00
73	28/11/2017	419	432.00
74	28/11/2017	420	270.00
75	28/11/2017	421	345.00
76	28/11/2017	422	184.00
77	28/11/2017	423	216.00
78	28/11/2017	424	230.00
79	28/11/2017	425	270.00
80	28/11/2017	426	270.00
81	28/11/2017	427	270.00
82	28/11/2017	428	270.00
83	28/11/2017	429	308.00
84	28/11/2017	430	308.00
85	28/11/2017	431	308.00
86	28/11/2017	432	288.00
87	28/11/2017	433	360.00
88	28/11/2017	434	260.00
89	28/11/2017	435	232.00
90	28/11/2017	436	208.00
91	28/11/2017	437	324.00
92	28/11/2017	438	260.00
93	28/11/2017	439	324.00
94	28/11/2017	440	208.00
95	28/11/2017	441	260.00
96	28/11/2017	442	232.00

27/02/2018

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Annexure-III

NAGAR PANCHAYAT SIMARI BAKHTIYARPUR
Uncollected Tower Tax/Rent

S. No.	Tower Company Name	Period from	Total Dues (in Rs.)
1	RELIANCE	up to 2017-18	118,000.00
2	AIRTEL	up to 2017-18	96,000.00
3	VODAFONE	up to 2017-18	110,000.00
4	BSNL	up to 2017-18	102,000.00
5	AIRCEL	up to 2017-18	94,000.00
6	VODAFONE	up to 2017-18	94,000.00
7	BSNL	up to 2017-18	94,000.00
8	VODAFONE	up to 2017-18	86,000.00
Total			794,000.00



Date:- 14.01.2020

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 Simari Bakhtiyarpur** relating to fund of Rs. **1,71,58,013.00** allotted during the F.Y.-2017-18 out of which Utilization Certificate of Rs. 47,61,228.00 has been submitted to the department and rest of unutilized grant of Rs. 1,23,96,785.00 is lying in the bank accounts Details of submission of UCs and Un-utilized grant are as follows:

Name of Scheme/Fund	Financial Year in which Expensed	Amount of UCs (in Rs.)	Letter no. & Date of UCs Submission	Un-utilized Grant lying in Bank A/c
Parshad Bhatta	2017-18	1,98,354.00	15/18-19	89,646.00
Nali Gali	2017-18	30,02,874.00	04/18-19	25,73,320.00
Nagrik Suvidha	2017-18	15,60,000.00	03/18-19	10,38,600.00
Pesakar	2017-18	-		7,22,391.00
14th	2017-18	-		79,72,828.00
Total		47,61,228.00		1,23,96,785.00

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

Annand Dokania
(CA. Annand Dokania)

Partner

M. No. – 400822

UDIN.-20400822AAAAA.P.6720

Place: Patna
Date : 14.01.2020



कार्यालय-नगर पंचायत,सिमरी बख्तियारपुर (सहरसा)

श्री कमलेश कुमार प्रसाद

कार्यपालक पदाधिकारी

नगर पंचायत,सिमरी बख्तियारपुर (सहरसा)| email id- npsimribakhtiyarpur@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 Simari Bakhtiyarpur of 01st Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants on dated 14.02.2019, 15.02.2019, 16.02.2019, 25.02.2019 and 28.02.2019.

Thanks

Regards

Executive Officer

Nagar Panchayat, Simari Bakhtiyarpur (Saharsa)

नगर कार्यपालक पदाधिकारी
नगर पंचायत सिमरी बख्तियारपुर
सहरसा



कार्यालय-नगर पंचायत,सिमरी बख्तियारपुर (सहरसा)

श्री कमलेश कुमार प्रसाद
कार्यपालक पदाधिकारी
नगर पंचायत,सिमरी बख्तियारपुर (सहरसा)| email id- npsimribakhtiyarpur@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 Simari Bakhtiyarpur of 02nd Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants on dated 14.02.2019, 15.02.2019, 16.02.2019, 25.02.2019 and 28.02.2019.

Thanks

Regards

Executive Office

Nagar Panchayat, Simari Bakhtiyarpur (Saharsa)

नगर कार्यपालक पदाधिकारी
नगर पंचायत सिमरी बख्तियारपुर
सहरसा



कार्यालय-नगर पंचायत,सिमरी बख्तियारपुर (सहरसा)

श्री कमलेश कुमार प्रसाद

कार्यपालक पदाधिकारी

नगर पंचायत,सिमरी बख्तियारपुर (सहरसा)| email id- npsimribakhtiyarpur@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 Simari Bakhtiyarpur of 03rd Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants on dated 14.02.2019, 15.02.2019, 16.02.2019, 25.02.2019 and 28.02.2019.

Thanks

Regards

Executive Officer

Nagar Panchayat, Simari Bakhtiyarpur (Saharsa)

नगर कार्यपालक पदाधिकारी
नगर पंचायत सिमरी बख्तियारपुर
सहरसा

