

INTERNAL AUDIT REPORT

OF

NAGAR PANCHAYAT MURLIGANJ

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

07/02/2019, 08/02/2019, 20/02/2019, 21/02/2019, 22/02/2019, 02/05/2019 &
03/05/2019

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 - Murliganj** 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

Place: Patna
Date : 10.01.2020



Annand Dokania
(CA. Annand Dokania)
Partner

M. No. - 400822
UDIN.-20400822AAAAAL3668

Executive Summary

1. Introduction

- Name of the Municipality :- **NAGAR PANCHAYAT MURLIGANJ**
- Period Covered under current audit :- **01.04.2017 to 31.03.2018**
- Name of Executive Officer for the period under Audit :- **Shri Shankar 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.12,49,676.00) 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 Tax of Rs.9,32,000.00 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 02.09.2019. (*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: 10-01-2020

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

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. 400822

UDIN.-20400822AAAAA13668



Detailed Audit Report

1. Introduction

The internal audit of Nagar Panchayat Murliganj 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 June, 2017. The incumbency in the key administrative and executive position was as under:

“**Shri Shwet Kamal**”, Chief Councilor/Chairman from June, 2017 to till date & “**Shri Shankar Prasad**”, Executive Officer from 07.07.2018 to till date.

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

S. No	Particulars of audit and date of report	Total no of Audit Paras.	Total No. of Audit Paras Where Necessary improvement / corrective measure is required	Total No. of Audit Paras where recovery of cash is proposed	Total No. of Audit Paras Where recovery has been made	Total Amount of Recovery	Total No. of Outstanding para where no action has been taken	No. & dated of compliance report
1.	AG Audit Report for the F.Y.-2008-09 to 2014-15	25	25	10	--	--	25	1340 Dated 28.11.20 17
2.	Internal Audit for the F.Y.-2016-17	24	24	03	--	--	24	Yet not provided



Particulars of Outstanding paras of AG Audit is given below:

<u>S.No. of Paras</u>	<u>Particulars</u>
Part-(I)	Failed to collect Mobile Tower Registration charge and renewal fee of Rs.7.56 Lakh.
Part-(II)	Non deduction of late fine of Rs. 2.43 Lakh.
Part-(III)	Less deduction of Labour Cess of Rs. 1,24,582.00.
Part-(IV)	Non deposition of VAT, Royalty and Labour Cess of Rs.20,58,989.00.
Part-(V)	Government revenue Loss of Rs. 1.20 Lakh due to Agreement without Stamp Paper.
Part-(VI)	Non deduction of VAT/ TDS on High mask Light Purchase of Rs. 1,14,708.00
Part-(VII)	Irregularity of Rs.2.08 Lakh on Computer Purchase.
Part-(VIII)	Unadjusted Advance of Rs. 3.32 Lakh.
Part-(IX)	Failed to collect Holding Tax of Rs.2.73 Lakh.
Part-(X)	Failed to collect Holding Tax on Government Building of Rs.2.10 Lakh.
Part-(XI)	Non deposition of Rs. 1.43 Lakh into Bank.
Part-(XII)	Irregularity of Rs.4.57 Lakh on Daily Wages.
Part-(XIII)	Government Subsidies register not made by ULB.
Part-(XIV)	Non presence of receipt book.
Part-(XV)	Fixed Assets register not made by ULB.



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	19,90,90,684.00	Not Provided	14,33,65,000.00
Actual Expenditure	21,41,47,645.00	8,70,03,121.06	10,37,27,915.26
Savings(+)/ Excess (-)	(-) 1,50,56,961.00	Indeterminate	3,96,37,084.74

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	8,32,78,833.00	8,28,66,254.96	N.A.	11,59,31,816.40	11,59,31,816.40
Receipts	30,60,10,000.00	12,00,68,682.50		7,48,05,167.00	7,48,05,167.00
Total	38,92,88,833.00	20,29,34,937.46		19,07,36,983.40	19,07,36,983.40
Net Expenditure	14,33,65,000.00	8,70,03,121.06		10,37,27,915.26	10,37,27,915.26
Closing balance	24,59,23,833.00	11,59,31,816.40		8,70,09,068.14	8,70,09,068.14

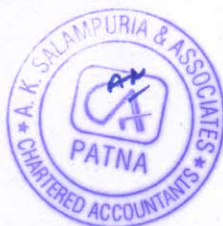


iii. **Bank Reconciliation**

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 P/L	XXXXX	3,78,84,557.57	8,70,09,068.14	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. 12,49,676.00 between Cash Book and Pass Book/bank Statement, which can only be clarified or short out when all bank's balances will be made available and after preparation of Bank Reconciliation Statement
2.	SBI	11634739392	77,20,333.56		
3.	UBGB	1008371030055162	9,24,480.4		
4.	SBI	33010045073	3,59,299.00		
5.	SBI	32718990314	25,08,049.00		
6.	SBI	11634671116	8,13,251.59		
7.	SBI	11634739381	53,395.94		
8.	SBI	32788219360	26,42,352.00		
9.	BOI	584910110014050	47,76,105.08		
10.	Canara Bank	6106101002860	1,85,019.00		
11.	Canara Bank	6106101003545	2,90,19,749.00		
12.	Canara Bank	6106101003546	1,58,709.00		
13.	SBI	33010041123	2,13,443.00		
14.	ICICI	258401000336	10,00,000.00		
Total			8,82,58,744.14	8,70,09,068.14	

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)	7,48,05,167.00	12,00,68,682.50				
A	Revenue Receipts (1+2+3)	3,66,16,207.00	9,29,66,693.50				
1	Own Revenue Receipts (a+b)	63,80,018.00	21,78,633.50				
a)	Tax Revenue (levied & collected by municipal body)	23,79,958.00	13,38,500.00				
i)	Property Tax	1,37,158.00	1,33,850.00				
ii)	Other tax (levied and collected by municipal body)	22,42,800.00	12,04,650.00				
b)	Non-tax revenue (levied and collected by municipal body)	40,00,060.00	8,40,133.50				
i)	Fees & Fines	--	--				
ii)	User Charges	10,04,300.00	8,40,133.50				
iii)	Other non-tax revenue (levied and collected by municipal body)	29,95,760.00	--				
2	Other Revenue Receipts	13,26,960.00	--				
a)	Income from interest/investments	--	--				
b)	Other Revenue Income	13,26,960.00	--				
3	Transfer/Grants/Assigned Revenue	2,89,09,229.00	9,07,88,060.00				
a)	State Assigned Revenue	--	13,50,400.00				



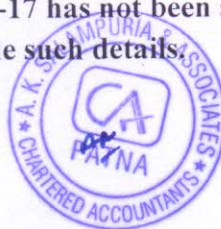
b)	State Finance Commission (SFC) Grants/Devolution	8,50,675.00	8,00,09,804.00				
c)	Octroi Compensation	--	--				
d)	Other State Government Transfers	19,40,035.00	86,51,182.00				
e)	Central Finance Commission (CFC) Grant	2,61,18,519.00	7,76,674.00				
f)	Other Central Government Transfers	--	--				
g)	Others	--	--				
B	Capital Receipts	3,81,88,960.00	2,71,01,989.00				
1	Sale of Municipal Land	--	--				
2	Loans (From State Govt. or Banks etc.)	--	--				
3	State Capital Account Grant (under State Schemes etc.)	1,46,50,174.00	27,17,985.00				
4	Central Capital Account Grant (under Central Schemes etc.)	2,35,38,786.00	2,43,84,004.00				
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)	10,37,27,915.26	8,70,03,121.06				
1	Revenue Expenditure	1,27,28,981.26	--				
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	89,97,806.00	--				
1.2	Operation and Maintenance (O & M)	12,98,568.26	--				
1.3	Loan Repayment (Interest Payment)	--	--				
1.4	Others (any other revenue expenditure which is not Salaries, O&M or Interest Payment)	24,32,607.00	--				
2	Capital Expenditure	9,09,98,934.00	--				
2.1	All developmental works under Central/State specific schemes	6,30,35,647.00	--				
2.2	Loan Repayments (Principal Amount)	--	--				
2.3	Other Capital Expenditure	2,79,63,287.00	--				

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. But the said agency completed the work of double entries only up to 31st March, 2016 and after that concerned ULB doing it by self. 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 by the concerned ULB.

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

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

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

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

ii. Mobile Tower Collection – Irregularity :-

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

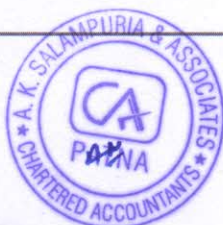
Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication 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 10 (Ten) Mobile Towers registered with this ULB up to 31.03.2018 and **Rs. 9,32,000.00**, is due to be recovered from these tower operators on account of Tower Tax. (*Annexure-II attached*)

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

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

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



iii. **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. 16,92,004.00** up to 31.03.2018.
(Annexure-III attached)

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

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

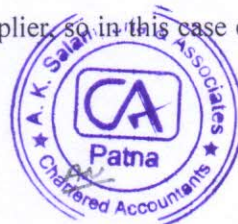
Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes and also maintenance and updation of Demand & Collection Register on regular interval.



Part-A (b)

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

- a) Payment of Rs. 5,38,380.00 has been made to a NGO- "Shivam Jan Swasthya Even Sarvangin Vikash Kendra" on 25.04.2017 for the services of door to door garbage collection but TDS of Rs. 10,768.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs. 10,768.00 has been made by the concerned ULB.
- b) Payment of Rs. 4,56,930.00 has been made to a NGO- "Jagdev Swangsevi Sanstha" on 25.04.2017 for the services of door to door garbage collection but TDS of Rs. 9,139.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs. 9,139.00 has been made by the concerned ULB.
- c) Payment of Rs. 5,35,730.00 has been made to a NGO- "Shivam Jan Swasthya Even Sarvangin Vikash Kendra" on 18.05.2017 for the services of door to door garbage collection but TDS of Rs. 10,715.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs. 10,715.00 has been made by the concerned ULB.
- d) Payment of Rs. 4,51,180.00 has been made to a NGO- "Jagdev Swangsevi Sanstha" on 17.05.2017 for the services of door to door garbage collection but TDS of Rs. 9,024.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs. 9,024.00 has been made by the concerned ULB.
- e) Payment of Rs. 5,76,000.00 has been made to a NGO- "Shivam Jan Swasthya Even Sarvangin Vikash Kendra" on 17.06.2017 for the services of door to door garbage collection but TDS of Rs. 11,520.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs. 11,520.00 has been made by the concerned ULB.
- f) Payment of Rs. 4,87,200.00 has been made to a NGO- "Jagdev Swangsevi Sanstha" on 17.06.2017 for the services of door to door garbage collection but TDS of Rs. 9,744.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs. 9,744.00 has been made by the concerned ULB.
- g) Payment of Rs. 28,68,254.00 has been made to M/s Kumar Maintenance on 19.04.2017 for the procurements of LED street Light but TDS of Rs. 25,923.00 and VAT of Rs. 2,75,989 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs.3,01,912.00 has been made by the concerned ULB.
- h) Payment of Rs. 5,76,000.00 has been made to a NGO- "Shivam Jan Swasthya Even Sarvangin Vikash Kendra" on 19.07.2017 for the services of door to door garbage collection but TDS of Rs. 11,520.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs. 11,520.00 has been made by the concerned ULB.



- i) Payment of Rs. 5,76,000.00 has been made to a NGO- "Shivam Jan Swasthya Even Sarvangin Vikash Kendra" on 19.08.2017 for the services of door to door garbage collection but TDS of Rs. 11,520.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs. 11,520.00 has been made by the concerned ULB.
- j) Payment of Rs. 9,74,400.00 has been made to a NGO- "Jagdev Swangsevi Sanstha" on 17.08.2017 for the services of door to door garbage collection but TDS of Rs. 19,488.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs. 19,488.00 has been made by the concerned ULB.
- k) Payment of Rs. 4,95,109.00 has been made to M/s Indraj Construction on 16.09.2017 for the procurements of Table with Chairs but TDS of Rs. 9,902.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs.9,902.00 has been made by the concerned ULB.
- l) Payment of Rs. 5,70,240.00 has been made to a NGO- "Shivam Jan Swasthya Even Sarvangin Vikash Kendra" on 28.10.2017 for the services of door to door garbage collection but only TDS of Rs. 5,760.00 has been deducted instead of Rs. 11,520.00 as per work-order from the supplier, so in this case excess payment of Rs. 5,760.00 has been made by the concerned ULB.
- m) Payment of Rs. 4,82,328.00 has been made to a NGO- "Jagdev Swangsevi Sanstha" on 03.11.2017 for the services of door to door garbage collection but only TDS of Rs. 4,872.00 has been deducted instead of Rs. 9,744.00 as per work-order from the supplier, so in this case excess payment of Rs. 4,872.00 has been made by the concerned ULB.
- n) Payment of Rs. 11,40,480.00 has been made to a NGO- "Shivam Jan Swasthya Even Sarvangin Vikash Kendra" on 11.12.2017 for the services of door to door garbage collection but only TDS of Rs. 11,520.00 has been deducted instead of Rs. 23,040.00 as per work-order from the supplier, so in this case excess payment of Rs. 11,520.00 has been made by the concerned ULB.
- o) Payment of Rs. 5,70,240.00 has been made to a NGO- "Jagdev Swangsevi Sanstha" on 09.02.2018 for the services of door to door garbage collection but only TDS of Rs. 5,760.00 has been deducted instead of Rs. 11,520.00 as per work-order from the supplier, so in this case excess payment of Rs. 5,760.00 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 MURLIGANJ
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 :- MURLIGANJ
Period :- 01st April 2017 to 30th June 2017
Name of C.A. Firm :- A.K. Salampuria & Associates

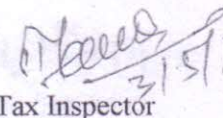
This is to certify that following 20 High Value Properties has been surveyed and checked by the concerned C.A. Firm.

S.No.	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	08	41	7,484.00	No
2	13	08	1,048.00	No
3	10	30	1,536.00	No
4	12	05	1,219.00	No
5	07	67	3,249.00	No
6	08	60	2,863.00	No
7	07	59	6,523.00	No
8	09	03	8,769.00	No
9	09	10	5,333.00	No
10	09	28	4,536.00	No
11	06	08	9,269.00	No
12	09	32	6,824.00	No
13	09	18	7,258.00	No
14	08	46	5,227.00	No
15	08	61	3,692.00	No
16	07	96	3,058.00	No
17	08	21	3,326.00	No
18	08	27	2,807.00	No
19	08	17	4,805.00	No
20	06	46	3,364.00	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



Tax Inspector



Internal Audit Report of MURLIGANJ
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 :- MURLIGANJ
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	01	17	4,876.00	No
2	01	16	3,532.00	No
3	01	15	5,646.00	No
4	14	03	3,270.00	No
5	07	74	6,945.00	No
6	07	120	1,782.00	No
7	07	122	3,068.00	No
8	09	52	1,426.00	No
9	12	199	1,120.00	No
10	13	40	2,264.00	No
11	01	52	9,900.00	No
12	08	102	16,943.00	No
13	08	149/205	13,295.00	No
14	08	91	36,936.00	No
15	08	52	1,094.00	No
16	08	26	3,807.00	No
17	09	48	2,805.00	No
18	07	125	7,252.00	No
19	08	257	5,090.00	No
20	04	65	4,148.00	No

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

Shri...
21/05/19

Executive Officer



...
31/5/19

Tax Inspector

Internal Audit Report of MURLIGANJ
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 :- MURLIGANJ
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	09	315	4,750.00	No
2	12	223	4,750.00	No
3	13	12	4,456.00	No
4	13	91	2,693.00	No
5	13	12	4,456.00	No
6	09	364	13,740.00	No
7	09	101	4,683.00	No
8	12	60	9,699.00	No
9	08	32	25,400.00	No
10	09	37	4,560.00	No
11	08	23	1,680.00	No
12	08	237	1,960.00	No
13	06	06	7,834.00	No
14	05	05	1,114.00	No
15	12	12	13,240.00	No
16	15	15	3,406.00	No
17	09	09	3,180.00	No
18	07	07	4,136.00	No
19	06	18	3,290.00	No
20	03	14	1,825.00	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


Tax Inspector



Internal Audit Report of MURLIGANJ
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 :- MURLIGANJ
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	03	69	4,278.00	No
2	07	58	11,850.00	No
3	08	139/01	16,343.00	No
4	07	46	15,348.00	No
5	09	44	12,855.00	No
6	09	25	13,320.00	No
7	09	26	13,650.00	No
8	09	47	5,368.00	No
9	09	24	31,104.00	No
10	07	95	17,412.00	No
11	07	147	10,708.00	No
12	04	109	9,555.00	No
13	04	39	8,490.00	No
14	08	49	2,152.00	No
15	08	18	7,258.00	No
16	08	07	1,170.00	No
17	09	32	6,824.00	No
18	11	223	2,600.00	No
19	08	17	4,805.00	No
20	06	08	9,269.00	No

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

[Handwritten Signature]
21/05/18

Executive Officer

[Handwritten Signature]
31/5/18

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 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.-2017-18, however few files/documents were given and observation on those are given below:

- i. Procurement for the LED street Light has been made from M/s Kumar Maintenance" only on the basis of quotation instead of E-Tendering and total of Rs. 26,68,254.00 has been paid on 19.04.2017 under this head.
- ii. A work-order for door to door garbage collection has been given to "Shivam Jan Swasthya Even Sarvangin Vikash Kendra" only on the basis of quotation instead of E-Tendering and total of Rs. 5,38,380.00 has been paid on 25.04.2017 under this head.
- iii. 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. 4,56,930.00 has been paid on 25.04.2017 under this head.
- iv. A work-order for door to door garbage collection has been given to "Shivam Jan Swasthya Even Sarvangin Vikash Kendra" only on the basis of quotation instead of E-Tendering and total of Rs. 5,35,730.00 has been paid on 18.05.2017 under this head.
- v. 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. 4,51,180.00 has been paid on 17.05.2017 under this head.



- vi. A work-order for door to door garbage collection has been given to “Shivam Jan Swasthya Even Sarvangin Vikash Kendra” only on the basis of quotation instead of E-Tendering and total of Rs. 5,76,000.00 has been paid on 17.06.2017 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. 4,87,200.00 has been paid on 17.06.2017 under this head.
- viii. A work-order for door to door garbage collection has been given to “Shivam Jan Swasthya Even Sarvangin Vikash Kendra” only on the basis of quotation instead of E-Tendering and total of Rs. 5,76,000.00 has been paid on 19.07.2017 under this head.
- ix. A work-order for door to door garbage collection has been given to “Shivam Jan Swasthya Even Sarvangin Vikash Kendra” only on the basis of quotation instead of E-Tendering and total of Rs. 5,76,000.00 has been paid on 19.08.2017 under this head.
- x. 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. 9,74,400.00 has been paid on 17.08.2017 under this head.
- xi. Procurement of Rs. 4,95,109.00 for the Table & Chairs has been made only on the basis of single (1) quotation instead of minimum three(3) quotation from M/s Indraj Construction, which doesn't seem proper.
- xii. A work-order for door to door garbage collection has been given to “Shivam Jan Swasthya Even Sarvangin Vikash Kendra” only on the basis of quotation instead of E-Tendering and total of Rs. 5,70,240.00 has been paid on 28.10.2017 under this head.
- xiii. 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. 4,82,328.00 has been paid on 03.11.2017 under this head.
- xiv. A work-order for door to door garbage collection has been given to “Shivam Jan Swasthya Even Sarvangin Vikash Kendra” only on the basis of quotation instead of E-Tendering and total of Rs. 11,40,480.00 has been paid on 11.12.2017 under this head.
- xv. A work-order for door to door garbage collection has been given to “Shivam Jan Swasthya Even Sarvangin Vikash Kendra” only on the basis of quotation instead of E-Tendering and total of Rs. 5,70,240.00 has been paid on 09.02.2018 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, Quarterly Return of TDS of the financial year 2017-18 has not been made available to us for verification. As per Section 234E of Income Tax Act, 1961, there is a Fine of Rs.200/- per day for delayed filing of Quarterly TDS Return. Further it is necessary to mention here that during the audit we found some documents on the basis of which TDS of **Rs. 2,41,976.00** 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. 3,28,921.00**, and Labour Cess of **Rs. 2,31,708.00** 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. 3,94,34,065.00 Grant received in the F.Y.-2017-18 out of which Utilization of Rs. 1,32,32,582.00 has been already submitted by the concerned ULB earlier. Unutilized grant of Rs. 2,11,44,733.00 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 :-**

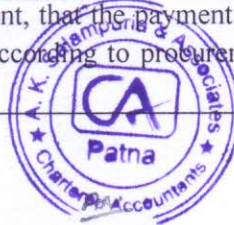
- i) During the course of Audit we have demanded Vehicle LOG Book but the concerned ULB were not provided this to us. It is relevant to mention here that expenses on Fuel & Lubricants are a major head of expenses for ULB. Non-maintenance of proper record indicates suppression of evidence /fact.
- ii) 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 though Bill/Invoices. Record keeping of the said bills/vouchers is not done in proper manner and it is further noticed that some of the Bills/Invoices were on simple plain paper rather than printed format, and some of the invoices were undated and without invoice number. We have instructed them to get these arranged and maintained in proper manner for vouching purpose. Some of the observation based on our scrutiny are as follows

Date	Particulars	Amount (in Rs.)	Discrepancy
25.04.2017	Door to Door Garbage Collection	5,38,380.00	Invoice is on Letter head without any number.
25.04.2017	Door to Door Garbage Collection	4,56,930.00	Invoice is on Letter head without any number.
18.05.2017	Door to Door Garbage Collection	5,35,730.00	Invoice is on Letter head without any number.
17.05.2017	Door to Door Garbage Collection	4,51,180.00	Invoice is on Letter head without any number.
17.06.2017	Door to Door Garbage Collection	5,76,000.00	Invoice is on Letter head without any number.
17.06.2017	Door to Door Garbage Collection	4,87,200.00	Invoice is on Letter head without any number.
19.07.2017	Door to Door Garbage Collection	5,76,000.00	Invoice is on Letter head without any number.
19.08.2017	Door to Door Garbage Collection	5,76,000.00	Invoice is on Letter head without any number.
17.08.2017	Door to Door Garbage Collection	9,74,400.00	Invoice is on Letter head without any number.
25.08.2017	Purchase of Printing & Stationery items	16,100.00	This bill is found to be without VAT charged.
22.09.2017	Purchase of Printing & Stationery items	20,948.00	This bill is found to be without VAT charged.
28.10.2017	Door to Door Garbage Collection	5,70,240.00	Invoice is on Letter head without any number.
03.11.2017	Door to Door Garbage Collection	4,82,328.00	Invoice is on Letter head without any number.
11.12.2017	Door to Door Garbage Collection	11,40,480.00	Invoice is on Letter head without any number.
09.02.2018	Door to Door Garbage Collection	5,70,240.00	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.

Place: Patna
Date: 10-01-2020

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

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



URBAN LOCAL BODY, MURLIGANJ
(MURLIGANJ NAGAR PANCHAYAT)

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

(In Rs.)

Receipt	Amount	Payment	Amount
To Opening Balance	115,931,816.40	By Salary & Wages	8,764,106.00
.. Receipt from Internal Sources	3,684,189.00	.. HFA	10,000,000.00
.. SBM	25,933,500.00	.. Peshakar	1,024,520.00
.. Kabir Antyosthi	663,000.00	.. Swaksh Bharat Mission	27,302,905.00
.. Staff Pension	84,631.00	.. State Plan	12,528,844.00
.. Bank Interest	2,183,889.00	.. Advance to Staff for Expenses	97,700.00
.. EO Salary	982,929.00	.. BRGF	992,055.61
.. Atirikt Mudra Grant	1,326,960.00	.. 5th Finance	3,852,851.00
.. Pesha Kar	957,106.00	.. 4th Finance	535,686.73
.. 14th Finance	11,673,190.00	.. DFID, SPUR	1,811,239.66
.. Pariwarik Labh Scheme	80,000.00	.. VAT	2,432,607.00
.. Gali- Nali	11,208,574.00	.. Mobile Purchase	25,200.00
.. 5th Finance	11,865,596.00	.. Bank Charges	8,545.26
.. Nagrik Suvidha (Cleaning)	3,441,600.00	.. Rastriya Pariwarik Labh Scheme	160,000.00
.. BOQ Receipt	276,000.00	.. Advertisement	683,719.00
.. Building Permission	98,782.00	.. Kabir Antyosthi	135,000.00
.. Holding Tax	137,158.00	.. Surveyar Fee	39,570.00
.. Samajik Suraksha	23,044.00	.. Parshad Bhatta	132,000.00
.. NULM	185,019.00	.. Peripheral Purchase	16,100.00
		.. Family Pension	1,206,410.00
		.. Amin Fee	4,000.00
		.. Road Construction	94,159.00
		.. Family Welfare	300,000.00
		.. 13th Finance	651,537.00
		.. 14th Finance	2,534,598.00
		.. Telephone Expenses	23,954.00
		.. Misc	46,854.00
		.. Electricity Expenses	170,077.00
		.. Office Maintenance	74,662.00
		.. Nagrik Suvidha	17,946,409.00
		.. NEWS paper	46,899.00
		.. Furniture Purchase	635,220.00
		.. Return filing Expenses	55,800.00
		.. Gali- Nali	4,708,223.00
		.. Nal- Jal	4,537,976.00
		.. Vehicle Hire Charges	19,200.00
		.. Printing & Stationery	129,288.00
		.. Closing Balance	87,009,068.14
Total	190,736,983.40	Total	190,736,983.40

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

For A.K. SALAMPURIA & ASSOCIATES
Firm Regn. No.-004285C

Chartered Accountants

Annand Dookania
(CA ANNAND DOOKANIA)

Partner

M.No 400822

UDIN.-20400822AAAA AL3668

Date : 10.01.2020
Place : Patna



कार्यालय नगर पंचायत, मुरलीगंज

Annexure - I

कार्यालय पदाधिकारी

नगर पंचायत, मुरलीगंज

Date: -22/05/2019

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	सम्बंधित कार्यालय के द्वारा Royalty, Labour Cess, Vat और TDS से संबन्धित रजिस्टर तैयार नहीं किया जाता है। साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है। तथा जमा का कोई विवरण नहीं दिया गया है। रिटर्न की कॉपी उपलब्ध नहीं कराया गया है।	अधतन की जा रही हैं। जमा विवरणी अगले अंकेक्षण में उपलब्ध करा दी जाएगी
2	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	अधतन की जा रही हैं अगले अंकेक्षण में उपलब्ध करा दी जाएगी
3	वित्तीय वर्ष 1st Qtr 2017-18 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	बैंक समाधान विवरणी तैयार कर ली गयी हैं अगले अंकेक्षण में उपलब्ध करा दी जाएगी
4	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी
5	नगर पंचायत, मुरलीगंज में होल्डिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
6	नगर पंचायत, मुरलीगंज में होल्डिंग 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
7	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होल्डिंग टैक्स की वसूली नहीं की जाती है।	पूर्ण रूप से वसूली नहीं हो रही हैं इस पर कार्यवाई की जा रही हैं



Shruti 22/05/19 नगर पंचायत, मुरलीगंज (मधेपुरा)

8	नगर पंचायत, मुरलीगंज द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report और उसका Compliance उपलब्ध नहीं कराया गया है।	वर्ष 2016-17 का AG Audit नहीं हुआ है Financial Audit हुआ है जिसका Audit report अभी तक अप्राप्त है। Internal Audit report अंकेक्षण के बाद उपलब्ध करा दी गई है।
9	नगर पंचायत मुरलीगंज 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
10	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	विभाग के द्वारा CA Firm के माध्यम से वित्तीय वर्ष 2015-16 तक किया गया था, इसके बाद नगर पंचायत अपने स्तर से किया जा रहा है
11	संबंधित कार्यालय द्वारा दुकान किराया और व्यापार अनुमति शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान वसूली, जमा एवं बकाया विवरणी उपलब्ध करा दी गई 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 प्रदूषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
14	संबंधित नगर पंचायत के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
15	Procurement Register का संधारण नगर परिषद के द्वारा नहीं किया जाता है।	आगे से संधारण किया जायेगा
16	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 जा रहा है
17	संबंधित कार्यालय के द्वारा Cashier Cash book रजिस्टर तैयार नहीं किया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
18	नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs.5,38,380.00 का भुगतान किया गया है, जिसका भुगतान Shivam Jan Swasthya Even Sarvangin Vikash Kendra को 25-04-2017 को किया गया है, जिसमें TDS - Rs. 10,768.00 की कटौती नहीं की गयी है, बिल Letter head पर है, बिल क्रमांक नहीं पाया गया। बिल पर Paid & Cancelled का verify कार्यपालक पदाधिकारी द्वारा नहीं पाया गया। कचड़ा संग्रहक (संवेदक) के द्वारा हाउस होल्ड से collection की राशि प्रति माह कार्यालय में जमा नहीं किया जा रहा है।	TDS आगे कटौती कर ली गई है, आगे से बिल, क्रमांक सह बिल विपत्र ही किया जायेगा, आगे से प्रतिमाह collection की राशि जमा के बाद ही भुगतान किया जायेगा



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मुरलीगंज
नगर पंचायतक पदाधिकारी

19	नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs.5,35,730.00 का भुगतान किया गया है, जिसका भुगतान Shivam Jan Swasthya Even Sarvangin Vikash Kendra को 18-05-2017 को किया गया है, जिसमें TDS - Rs. 10,715.00 की कटौती नहीं की गयी है, बिल Letter head पर है, बिल क्रमांक नहीं पाया गया। बिल पर Paid & Cancelled का verify कार्यपालक पदाधिकारी द्वारा नहीं पाया गया। कचड़ा संग्रहक (संवेदक) के द्वारा हाउस होल्ड से collection की राशि प्रति माह कार्यालय में जमा नहीं किया जा रहा है।	TDS आगे कटौती कर ली गई है, आगे से बिल, क्रमांक सह बिल विपत्र ही लिया जायेगा, आगे से प्रतिमाह collection की राशि जमा के बाद ही भुगतान किया जायेगा
20	नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs.5,76,000.00 का भुगतान किया गया है, जिसका भुगतान Shivam Jan Swasthya Even Sarvangin Vikash Kendra को 17-06-2017 को किया गया है, जिसमें TDS - Rs. 11,520.00 की कटौती नहीं की गयी है, बिल Letter head पर है, बिल क्रमांक नहीं पाया गया। बिल पर Paid & Cancelled का verify कार्यपालक पदाधिकारी द्वारा नहीं पाया गया। कचड़ा संग्रहक (संवेदक) के द्वारा हाउस होल्ड से collection की राशि प्रति माह कार्यालय में जमा नहीं किया जा रहा है।	TDS आगे कटौती कर ली गई है, आगे से बिल, क्रमांक सह बिल विपत्र ही लिया जायेगा, आगे से प्रतिमाह collection की राशि जमा के बाद ही भुगतान किया जायेगा
21	नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 4,56,930.00 का भुगतान किया गया है, जिसका भुगतान जगदेव स्वयंसेवी संस्था को 25-04-2017 को किया गया है, जिसमें TDS - Rs. 9,139.00 की कटौती नहीं की गयी है, बिल Letter head पर है, बिल क्रमांक नहीं पाया गया। बिल पर Paid & Cancelled का verify कार्यपालक पदाधिकारी द्वारा नहीं पाया गया। कचड़ा संग्रहक (संवेदक) के द्वारा हाउस होल्ड से collection की राशि प्रति माह कार्यालय में जमा नहीं किया जा रहा है।	TDS आगे कटौती कर ली गई है, आगे से बिल, क्रमांक सह बिल विपत्र ही लिया जायेगा, आगे से प्रतिमाह collection की राशि जमा के बाद ही भुगतान किया जायेगा
22	नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 4,51,180.00 का भुगतान किया गया है, जिसका भुगतान जगदेव स्वयंसेवी संस्था को 17-05-2017 को किया गया है, जिसमें TDS - Rs. 9,024.00 की कटौती नहीं की गयी है, बिल Letter head पर है, बिल क्रमांक नहीं पाया गया। बिल पर Paid & Cancelled का verify कार्यपालक पदाधिकारी द्वारा नहीं पाया गया। कचड़ा संग्रहक (संवेदक) के द्वारा हाउस होल्ड से collection की राशि प्रति माह कार्यालय में जमा नहीं किया जा रहा है।	TDS आगे कटौती कर ली गई है, आगे से बिल, क्रमांक सह बिल विपत्र ही लिया जायेगा, आगे से प्रतिमाह collection की राशि जमा के बाद ही भुगतान किया जायेगा
23	नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 4,87,200.00 का भुगतान किया गया है, जिसका भुगतान जगदेव स्वयंसेवी संस्था को 17-06-2017 को किया गया है, जिसमें TDS - Rs. 9,744.00 की कटौती नहीं की गयी है, बिल Letter head पर है, बिल क्रमांक नहीं पाया गया। बिल पर Paid & Cancelled का verify कार्यपालक पदाधिकारी द्वारा नहीं पाया गया। कचड़ा संग्रहक (संवेदक) के द्वारा हाउस होल्ड से collection की राशि प्रति माह कार्यालय में जमा नहीं किया जा रहा है।	TDS आगे कटौती कर ली गई है, आगे से बिल, क्रमांक सह बिल विपत्र ही लिया जायेगा, आगे से प्रतिमाह collection की राशि जमा के बाद ही भुगतान किया जायेगा



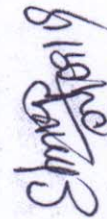
Shamir
02/07/19

कार्यपालक पदाधिकारी
नगर पंचायत, मुरलीगंज
(मधेपुरा)

<p>अगले विपत्र में कटौती कर ली गई है अनबंध पत्र में typing गलती के कारण गलत लिखा गया है लेकिन कार्य निविदा के अनुसार ही हो रहा है कार्यपालक पदाधिकारी की स्वीकृति प्राप्त है </p>	<p>नगर पंचायत के द्वारा LED street Light के लिए Rs. 28,68,254.00 का भुगतान किया गया है , जिसका भुगतान Kumar Maintenance को 19-04-2017 को किया गया है, जिसमें TDS - Rs. 25,923.00 की कटौती नहीं की गयी है, VAT Rs. 2,75,989.00 की कटौती नहीं की गयी है बिल पर Paid & Cancelled का verify कार्यपालक पदाधिकारी द्वारा नहीं पाया गया e-tender की प्रक्रिया नहीं अपनाई है निविदा की शर्तों के अनुसार LED का रख रखाव 05 वर्षों तक करना है, जबकि अनबंध पत्र में दर्शाया गया है की रख रखाव की जिम्मेदारी आपूर्तिकर्ता की नहीं होगी, अनबंध पत्र पर पत्रांक और दिनांक लिखा हुआ नहीं है तथा कार्यपालक पदाधिकारी का हस्ताक्षर भी नहीं है</p>
<p>आगे से अनुपालन किया जायेगा</p>	<p>नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है </p>
<p>आगे से अनुपालन किया जायेगा</p>	<p>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 </p>

For A.K. Salampuria & Associates

 (Auth. Sig.)


 Executive Officer
 Nagar Panchayat, Murliganj



कार्यालय नगर पंचायत, मुरलीगंज Annex- I

कार्यालय पदाधिकारी

नगर पंचायत, मुरलीगंज

Date: -22/05/2019

Management reply on initial Internal Audit observation 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	सम्बंधित कार्यालय के द्वारा Royalty, Labour Cess, Vat, GST और TDS से संबन्धित रजिस्टर तैयार नहीं किया जाता है। साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है। तथा जमा का कोई विवरण नहीं दिया गया है। रिटर्न की कॉपी उपलब्ध नहीं कराया गया है।	अधतन की जा रही हैं जमा विवरणी अगले अंकेक्षण में उपलब्ध करा दी जाएगी
2	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	अधतन की जा रही हैं अगले अंकेक्षण में उपलब्ध करा दी जाएगी
3	वित्तीय वर्ष 2nd Qtr 2017-18 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	बैंक समाधान विवरणी तैयार कर ली गयी हैं अगले अंकेक्षण में उपलब्ध करा दी जाएगी
4	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार केश बुक नहीं लिखा जाता है।	आगे से की जायेगी
5	नगर पंचायत, मुरलीगंज में होल्डिंग टैक्स का Demand और Collection रजिस्टर का संधारण नहीं किया जा रहा है जिसके कारण इसकी सही सही गणना और वसूली सही हो रहा है या नहीं यह निश्चित करना मुश्किल है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
6	नगर पंचायत, मुरलीगंज में होल्डिंग 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
7	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होल्डिंग टैक्स की वसूली नहीं की जाती है।	पूर्ण रूप से वसूली नहीं हो रही हैं इस पर कार्यवाई की जा रही हैं



Signature of the Chartered Accountant
A. K. Salampuria & Associates
Chartered Accountants, Patna

<p>वर्ष 2016-17 का AG Audit नहीं हुआ है Financial Audit हुआ है जिसका Audit report अभी तक अप्राप्त है Internal Audit report अकेक्षण के बाद उपलब्ध करा दी गई है।</p>	<p>नगर पंचायत, मुरलीगंज द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report और उसका Compliance उपलब्ध नहीं कराया गया है।</p>
<p>आगे से वाउचर के द्वारा ही भुगतान किया जायेगा</p>	<p>9 नगर पंचायत मुरलीगंज में वाउचर बनाने की प्रक्रिया नहीं अपनाई जाती है, भुगतान विपत्र के माध्यम से ही किया जाता है।</p>
<p>विभाग के द्वारा CA Firm के माध्यम से वित्तीय वर्ष 2015-16 तक किया गया था, इसके बाद नगर पंचायत अपने स्तर से किया जा रहा है</p>	<p>10 डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।</p>
<p>विचार विमर्श के दौरान वसूली, जमा एवं बकाया विवरणी उपलब्ध करा दी गई है</p>	<p>11 संबंधित कार्यालय द्वारा दुकान किराया और व्यापार अनुज्ञप्ति शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।</p>
<p>विचार विमर्श के दौरान उपलब्ध करा दी गई</p>	<p>12 संबंधित कार्यालय के द्वारा अनुदान और योजना पंजी का संधारण नहीं किया जाता है।</p>
<p>विचार विमर्श के दौरान उपलब्ध करा दी गई</p>	<p>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 प्रदूषण प्रमाणपत्र उपलब्ध नहीं कराया गया है।</p>
<p>विचार विमर्श के दौरान उपलब्ध करा दी गई</p>	<p>14 सम्बंधित नगर पंचायत के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।</p>
<p>आगे से संधारण किया जायेगा</p>	<p>15 Procurement Register का संधारण नगर परिषद के द्वारा नहीं किया जाता है।</p>
<p>आगे से संधारण किया जा रहा है</p>	<p>16 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>	<p>17 सम्बंधित कार्यालय के द्वारा Cashier Cash book रजिस्टर तैयार नहीं किया गया है।</p>
<p>TDS आगे कटौती कर ली गई है, आगे से बिल, क्रमांक सह बिल विपत्र ही लिया जायेगा, आगे से प्रतिमाह collection की राशि जमा के बाद ही भुगतान किया जायेगा</p>	<p>18 नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 5,76,000.00 का भुगतान किया गया है, जिसका भुगतान Shivam Jan Swasthya Even Sarvagin Vikash Kendra को 19-07-2017 को किया गया है, जिसमें TDS - Rs. 11,520.00 की कटौती नहीं की गयी है, बिल Letter head पर है, बिल क्रमांक नहीं पाया गया। बिल पर Paid & Cancelled का verify कार्यपालक पदाधिकारी द्वारा नहीं पाया गया कचड़ा संग्रहक (संवेदक) के द्वारा हाउस होल्ड से collection की राशि प्रति माह कार्यालय में जमा नहीं किया जा रहा है।</p>



Shivam Jan Swasthya Even Sarvagin Vikash Kendra
 Chartered Accountants
 Patna

19	नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 5,76,000.00 का भुगतान किया गया है, जिसका भुगतान Shivam Jan Swasthya Even Sarvangin Vikash Kendra को 19-08-2017 को किया गया है, जिसमें TDS - Rs. 11,520.00 की कटौती नहीं की गयी है, बिल Letter head पर है, बिल क्रमांक नहीं पाया गया। बिल पर Paid & Cancelled का verify कार्यपालक पदाधिकारी द्वारा नहीं पाया गया। कचड़ा संग्रहक (संवेदक) के द्वारा हाउस होल्ड से collection की राशि प्रति माह कार्यालय में जमा नहीं किया जा रहा है।	TDS आगे कटौती कर ली गई है, आगे से बिल, क्रमांक सह बिल विपत्र ही लिया जायेगा, आगे से प्रतिमाह collection की राशि जमा के बाद ही भुगतान किया जायेगा
20	नगर पंचायत के द्वारा Door-to-Door कचरा संग्रहण के लिए Rs. 9,74,400.00 का भुगतान किया गया है, जिसका भुगतान जगदेव स्वयंसेवी संस्था को 17-08-2017 को किया गया है, जिसमें TDS - Rs. 19,488.00 की कटौती नहीं की गयी है, बिल Letter head पर है, बिल क्रमांक नहीं पाया गया। बिल पर Paid & Cancelled का verify कार्यपालक पदाधिकारी द्वारा नहीं पाया गया। कचड़ा संग्रहक (संवेदक) के द्वारा हाउस होल्ड से collection की राशि प्रति माह कार्यालय में जमा नहीं किया जा रहा है।	TDS आगे कटौती कर ली गई है, आगे से बिल, क्रमांक सह बिल विपत्र ही लिया जायेगा, आगे से प्रतिमाह collection की राशि जमा के बाद ही भुगतान किया जायेगा
21	नगर पंचायत के द्वारा कुर्सी तथा टेबल के लिए Rs. 4,95,109.00 का भुगतान दिनांक 16-09-2017 को M/s Indraj Construction को किया गया है, बिल पर TDS Rs. 9,902.00 की कटौती नहीं की गयी है। विज्ञापन प्रकाशित नहीं हुआ है तथा सिर्फ 01 Quotation लेकर आपूर्ति आदेश दे दिया गया है। बिल पर Paid & Cancelled का verify कार्यपालक पदाधिकारी द्वारा नहीं पाया गया।	नगर निकाय बोर्ड से पारित निर्णय के अलोक में प्रतिष्ठत GODREJ COMPANY के एक मात्र जिलास्तरीय आपूर्ति कर्ता फार्म से कुर्सी, टेबल आदि का विधीवत क्रय किया गया है।
22	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	आगे से अनुपालन किया जायेगा
23	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

For A.K. Salampuria & Associates

Shivam Jan Swasthya
Executive Officer

Nagar Panchayat, Murliganj



Ravi
(Auth. Sig.)

कार्यालय नगर पंचायत, मुरलीगंज

Annexure - I

कार्यालय पदाधिकारी

नगर पंचायत, मुरलीगंज

Date:-22/05/2019

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	सम्बंधित कार्यालय के द्वारा Royalty, Labour Cess, Vat, GST और TDS से संबन्धित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है। तथा जमा का कोई विवरण नहीं दिया गया है। रिटर्न की कॉपी उपलब्ध नहीं कराया गया है।	अधतन की जा रही हैं जमा विवरणी अगले अंकेक्षण में उपलब्ध करा दी जाएगी
2	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	अधतन की जा रही हैं अगले अंकेक्षण में उपलब्ध करा दी जाएगी
3	वित्तीय वर्ष 3rd Qtr 2017-18 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	बैंक समाधान विवरणी तैयार कर ली गयी हैं अगले अंकेक्षण में उपलब्ध करा दी जाएगी
4	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार कैश बुक नहीं लिखा जाता है।	आगे से की जायेगी
5	नगर पंचायत, मुरलीगंज में होल्डिंग 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 उपलब्ध करा दी गई
6	नगर पंचायत, मुरलीगंज में होल्डिंग टैक्स के अलावे सभी वसूली (नार्थ, मध्य, दक्षिण, NOC फीस, JCB भाड़ा आदि) का जमा निर्धारित समय (same day) पर नहीं किया जाता है।	आगे से समय पर की जाएगी



Shyam Kumar Prasad
नगर पंचायत, मुरलीगंज
(महेश्वर)

7	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होल्डिंग टैक्स की वसूली नहीं की जाती है।	पूर्ण रूप से वसूली नहीं हो रही है इस पर कार्यवाई की जा रही है
8	नगर पंचायत, मुरलीगंज द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report और उसका Compliance उपलब्ध नहीं कराया गया है।	वर्ष 2016-17 का AG Audit नहीं हुआ है Financial Audit हुआ है जिसका Audit report अभी तक अप्राप्त है। Internal Audit report अंकेक्षण के बाद उपलब्ध करा दी गई है।
9	नगर पंचायत मुरलीगंज 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
10	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	विभाग के द्वारा CA Firm के माध्यम से वित्तीय वर्ष 2015-16 तक किया गया था, इसके बाद नगर पंचायत अपने स्तर से किया जा रहा है
11	संबंधित कार्यालय द्वारा दुकान किराया और व्यापार अनुसूक्ति शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान वसूली, जमा एवं बकाया विवरणी उपलब्ध करा दी गई 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	सम्बंधित नगर पंचायत के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
15	Procurement Register का संधारण नगर परिषद के द्वारा नहीं किया जाता है।	आगे से संधारण किया जायेगा
16	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 जा रहा है
17	सम्बंधित कार्यालय के द्वारा Cashier Cash book रजिस्टर तैयार नहीं किया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
18	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित विवरणी की पालन नहीं किया गया है।	विचार विमर्श के दौरान उपलब्ध करा दी गई आगे से अनुपालन किया जायेगा



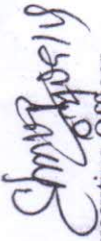
Signature and official stamp of the Municipal Accounts Committee, Pains.

19	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
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For A.K. Salampuria & Associates



(Auth. Sig.)



Executive Officer

Nagar Panchayat, Murliganj



कार्यालय नगर पंचायत, मुरलीगंज

Annexure - I

कार्यालय पदाधिकारी

नगर पंचायत, मुरलीगंज

Date: -22/05/2019

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	सम्बंधित कार्यालय के द्वारा Royalty, Labour Cess, Vat, GST और TDS से संबन्धित रजिस्टर तैयार नहीं किया जाता है साथ ही साथ योजना के अनुसार कोई मासिक विवरणी नहीं बनाई जाती है। तथा जमा का कोई विवरण नहीं दिया गया है। रिटर्न की कॉपी उपलब्ध नहीं कराया गया है।	अधतन की जा रही हैं जमा विवरणी अगले अंकेक्षण में उपलब्ध करा दी जाएगी
2	सम्बंधित कार्यालय के द्वारा Fixed Assets रजिस्टर तैयार नहीं किया गया है।	अधतन की जा रही हैं अगले अंकेक्षण में उपलब्ध करा दी जाएगी
3	वित्तीय वर्ष 4th Qtr 2017-18 का बैंक समाधान विवरणी प्रस्तुत नहीं किया गया है।	बैंक समाधान विवरणी तैयार कर ली गयी हैं अगले अंकेक्षण में उपलब्ध करा दी जाएगी
4	बिहार मुनिसिपल अकाउंटिंग पद्धति के अनुसार कैश बुक नहीं लिखा जाता है।	आगे से की जायेगी
5	नगर पंचायत, मुरलीगंज में होल्डिंग 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 उपलब्ध करा दी गई



विचार विमर्श के दौरान उपलब्ध करा दी गई
 शोभा चंद्रा देवी, मुरलीगंज
 (मुरलीगंज)

6	नगर पंचायत, मुरलीगंज 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
7	सम्बंधित नगर पंचायत के द्वारा सरकारी भवनों से होलिंग टैक्स की वसूली नहीं की जाती है।	पूर्ण रूप से वसूली नहीं हो रही है इस पर कार्यवाई की जा रही है
8	नगर पंचायत, मुरलीगंज द्वारा वित्तीय वर्ष 2016-17 का AG Audit report, Internal audit report और उसका Compliance उपलब्ध नहीं कराया गया है।	वर्ष 2016-17 का AG Audit नहीं हुआ है Financial Audit हुआ है जिसका Audit report अभी तक अप्राप्त है। Internal Audit report अंकेक्षण के बाद उपलब्ध करा दी गई है।
9	नगर पंचायत मुरलीगंज 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
10	डबल अकाउंटिंग सिस्टम के अंतर्गत डाटा एंट्री की कोई जानकारी उपलब्ध नहीं कराई गयी है।	विभाग के द्वारा CA Firm के माध्यम से वित्तीय वर्ष 2015-16 तक किया गया था, इसके बाद नगर पंचायत अपने स्तर से किया जा रहा है
11	संबंधित कार्यालय द्वारा दुकान किराया और व्यापार अनुज्ञप्ति शुल्क की वसूली और बकाया राशि उपलब्ध नहीं कराया गया है।	विचार विमर्श के दौरान वसूली, जमा एवं बकाया विवरणी उपलब्ध करा दी गई 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	सम्बंधित नगर पंचायत के द्वारा सहायक रोकड़ पंजी का संधारण नहीं किया जाता है।	विचार विमर्श के दौरान उपलब्ध करा दी गई
15	Procurement Register का संधारण नगर परिषद के द्वारा नहीं किया जाता है।	आगे से संधारण किया जायेगा
16	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 जा रहा है
17	सम्बंधित कार्यालय के द्वारा Cashier Cash book रजिस्टर तैयार नहीं किया गया है।	



कार्यालय पंचायत
 नगर पंचायत, मुरलीगंज विचार विमर्श के

18	नगर पंचायत के द्वारा Municipal Accounts Committee, से सम्बंधित निर्देशों का पालन नहीं किया गया है।	आगे से अनुपालन किया जायेगा
19	नगर पंचायत के द्वारा बिहार मन्सिपल 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

Shamshad

Executive Officer

Nagar Panchayat, Murliganj

For A.K. Salampuria & Associates

For A.K. Salampuria & Associates

(Auth. Sig.)



Annexure-II

NAGAR PANCHAYAT MURLIGANJ
Uncollected Tower Tax/Rent

S. No.	Tower Company Name	Period	Total Dues (in Rs.)
1	Reliance Communication	2006-07 to 2017-18	110,000.00
2	Bharti Celular Ltd.	2006-07 to 2017-18	110,000.00
3	Bharti Infractecture Ltd.	2007-08 to 2017-18	102,000.00
4	Aircel tower transmision	2007-08 to 2017-18	102,000.00
5	Voda Communication	2008-09 to 2017-18	94,000.00
6	Voda Communication	2008-09 to 2017-18	94,000.00
7	Disnet wireless Ltd.	2009-10 to 2017-18	86,000.00
8	Quva Infractecture	2009-10 to 2017-18	86,000.00
9	G.T.S. Tower Ltd.	2009-10 to 2017-18	86,000.00
10	A.T.C. Ltd.	2012-13 to 2017-18	62,000.00
Total			932,000.00

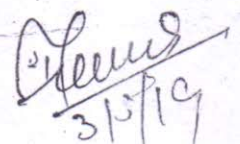


कार्यालय नगर पंचायत मुरलीगंज (मधेपुरा)

सरकारी भवनों पर गृहंकर बकाया एवं वर्तमान वर्ष तक का मांग

क्रमांक	विभाग का नाम	बकाया राशि 31.03.2018तक	31.03.2019 वर्तमान वर्ष की मांग	अभियुक्ति
01	व्यवस्थापक, व्यापार मंडल सहयोग समिति मुरलीगंज	140691.00	46897.00	
02	प्रखंड सह अंचल कार्यालय मुरलीगंज	103231.00	85585.00	
03	कार्यपालक अभियंता सिचाई प्रमण्डल मुरलीगंज	141442.00	141442.00	
04	अवर सहायक अभियंता प्रमण्डल पदाधिकारी मुरलीगंज	193700.00	49354.00	
05	जिला परिषद /कलाभवन मुरलीगंज	37368.00	23940.00	
06	पथ निर्माण विभाग मुरलीगंज	169396.00	84998.00	
07	प्राथमिक स्वास्थ्य केन्द्र मुरलीगंज	60679.00	47164.00	
08	सहायक अभियंता विधुत आपूर्ति विभाग मुरलीगंज	62404.00	31202.00	
09	सचिव कृषि उत्पादन बाज़ार समिति मुरलीगंज	213143.00	53286.00	
10	परियोजना पदाधिकारी कृषि फार्म मुरलीगंज	-	170124.00	
11	औद्योगिक प्रबंधक प्रांगण मुरलीगंज	127783.00	40535.00	
12	पशुपालन औषधालय मुरलीगंज	34712.00	17356.00	
13	आरक्षी अधीक्षक /थाना मुरलीगंज मधेपुरा	37368.00	13428.00	
14	प्रखण्ड संसाधन केन्द्र मुरलीगंज	34287.00	11429.00	




 31/3/19

15	बलदेव लक्ष्मी उ० वि० मुरलीगंज	58848.00	58848.00	
16	प्राचार्य भुवनेश्वरी मुरोह उ० वि० मुरलीगंज	59108.00	59108.00	
17	प्राचार्य ,प्रोजेक्ट कन्या उ० वि० मुरलीगंज	15484.00	15484.00	
18	प्रधानाध्यापक ,आ० म० वि० मुरलीगंज	76534.00	38267.00	
19	सोनी म० वि० मुरलीगंज	18491.00	18491.00	
20	उत्कर्मित म० वि० पंचगछिया मुरलीगंज	38286.00	12762.00	
21	उत्कर्मित म० वि० जयरामपुर मुरलीगंज	18283.00	18283.00	
22	बुधिया म० वि० मुरलीगंज	18283.00	18283.00	
23	मध्य विधालय रहिका टोला मुरलीगंज	14200.00	14200.00	
24	चन्द्रमणि कन्या मध्य वि० जयरामपुर मुरलीगंज	18283.00	18283.00	
	कुल राशि	1692004.00	1088749.00	

Alexis
3/5/19



Date:- 10.01.2020

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 Murliganj** relating to fund of **Rs. 3,94,34,065.00** allotted during the F.Y.-2017-18 out of which Utilization Certificate of Rs. 1,32,32,582.00 has been submitted to the department and amount of Rs. 50,56,750.00 UCs are pending as on date relating to F.Y.-2017-18, further rest of unutilized grant of Rs. 2,11,44,733.00 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
Mukhya Mantri Gali Nali	2017-18	12,47,637.00	09.04.2019
Mukhya Mantri Gali Nali	2017-18	20,09,053.00	09.04.2019
Mukhya Mantri Gali Nali	2017-18	1,52,736.00	09.04.2019
Mukhya Mantri Gali Nali	2017-18	39,78,548.00	09.04.2019
Total		1,32,32,582.00	

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

Annand Dokania
(CA. Annand Dokania)

Partner
M. No. - 400822

UDIN.-20400822AAAAAL3668

Place: Patna
Date : 10.01.2020



कार्यालय- नगर पंचायत, मुरलीगंज (मधेपुरा)

श्री शंकर प्रसाद
कार्यपालक पदाधिकारी
नगर पंचायत, मुरलीगंज (मधेपुरा) |
email id- executiveofficermurliganj.ulb@gmail.com

TO WHOME IT MAY CONCERN

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

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and successfully completed Internal Audit of Nagar Panchayat Murliganj of 01st Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants on dated 07.02.2019, 08.02.2019, 20.02.2019, 21.02.2019, 22.02.2019, 02.05.2019 and 03.05.2019.

Thanks

Regards


Executive Officer

Nagar Panchayat, Murliganj (Madhepura)



कार्यालय- नगर पंचायत, मुरलीगंज (मधेपुरा)

श्री शंकर प्रसाद
कार्यपालक पदाधिकारी
नगर पंचायत, मुरलीगंज (मधेपुरा) ।
email id- executiveofficermurliganj.ulb@gmail.com

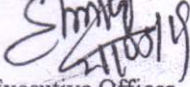
TO WHOME IT MAY CONCERN
CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED
BY A.K. SALAMPURIA & ASSOCIATES

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and successfully completed Internal Audit of Nagar Panchayat Murliganj of 02nd

Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants on dated 07.02.2019, 08.02.2019, 20.02.2019, 21.02.2019, 22.02.2019, 02.05.2019 and 03.05.2019.

Thanks

Regards


Executive Officer

Nagar Panchayat, Murliganj (Madhepura)



कार्यालय- नगर पंचायत, मुरलीगंज (मधेपुरा)

श्री शंकर प्रसाद
कार्यपालक पदाधिकारी
नगर पंचायत, मुरलीगंज (मधेपुरा) ।
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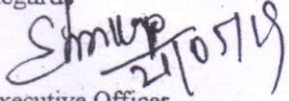
TO WHOME IT MAY CONCERN

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 Murliganj of 03rd Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants on dated 07.02.2019, 08.02.2019, 20.02.2019, 21.02.2019, 22.02.2019, 02.05.2019 and 03.05.2019.

Thanks

Regards


Executive Officer

Nagar Panchayat, Murliganj (Madhepura)



कार्यालय- नगर पंचायत, मुरलीगंज (मधेपुरा)


श्री शंकर प्रसाद
कार्यपालक पदाधिकारी
नगर पंचायत, मुरलीगंज (मधेपुरा) ।
email id- executiveofficermurliganj.ulb@gmail.com

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

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and successfully completed Internal Audit of Nagar Panchayat Murliganj of 04th Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants on dated 07.02.2019, 08.02.2019, 20.02.2019, 21.02.2019, 22.02.2019, 02.05.2019 and 03.05.2019.

Thanks

Regards


Executive Officer

Nagar Panchayat, Murliganj (Madhepura)

