

INTERNAL AUDIT REPORT

OF

SONPUR NAGAR PANCHAYAT

FOR THE FINANCIAL YEAR 2017-18

INTERNAL AUDIT CONDUCTED BY:-

A.K. SALAMPURIA & ASSOCIATES
CHARTERED ACCOUNTANTS
1ST FLOOR, ABOVE MICA SALES, EXHIBITION ROAD
PATNA- 800 001

27/04/2019, 29/04/2019, 30/04/2019, 27/05/2019, 28/05/2019
& 13/05/2019

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 - SONPUR** for the period from 01st April to 31st March,2018 in terms of our appointment letter issued by the DMA cum Joint Secretary, UD & HD, Govt. of Bihar, Patna wide Letter No:-7/vka] vads0-115/2017,dated:-16/01/2019

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

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

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

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

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

Annand Dokania
(CA. Annand Dokania)

Partner

M. No. - 400822

UDIN-20400822AAAABK1208

Place: Patna

Date : 20.01.2020



Executive Summary

1. Introduction

- Name of the Municipality :- **Nagar Panchayat Sonpur**
- Period Covered under current audit :- **01.04.2017 to 31.03.2018**
- Name of Executive Officer for the Period Under Audit :- **Shri Pankaj kumar**

2. Result & Findings

- Strengths observed during the audit engagement:-
 - a. Man-Powers at the concerned ULB is found to be competent.
 - b. Area under jurisdiction of the concerned ULB seems potential.
 - c. Office Infrastructure is sufficient for operation
- Weaknesses observed in the functioning of office, Maintenance of records etc. Observed during the audit engagement:-
 - a. Huge untraceable difference (Rs12,53,484.13) between Cash-Book and Bank Statement as on 31.03.2018
 - b. Details of Holding/Property Tax has not been provided. So, we are unable to quantify the Demand and Collection as on 31.03.2018.
 - c. Details of Shop Rent has not been provided. So, we are unable to quantify the Demand and Collection as on 31.03.2018.
 - d. Failed to Collect Mobile Tower Tax/Fees of Rs.13,19,200.00
 - e. Failed to Collect Govt. Department building Tax/Fees of Rs.63,38,470.00
 - f. Non Maintenance of prescribed books of accounts (ref. point(i) of part-b) especially Demand and Collection Register
 - g. Procurement Files were also not maintained.
 - 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 and arranged.
 - l. BRS were not prepared.
 - m. Failed to deposit Tax collected Amount in to bank same day.



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 24.06.2019. (*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: 20.01.2020



For A. K. Salampuria & Associates

Firm Regn. No.-004285C

Chartered Accountants

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. 400822

UDIN-20400822AAAABK1208

Detailed Audit Report

1. Introduction

The internal audit of Sonpur Nagar Panchayat covering the period from 01st April, 2017 to 31st March, 2018 was conducted by following persons under guidance of **CA. SUJEET Kr. SINGHANIA**

- I. Ca Lalit Kr. Agrawal
- II. Ca Akshya Singhania
- III. Mr. Ravi Kumar
- IV. Mr. Anish Kumar

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: **“Shree Amzad Hussain”**, Chief Councilor/Chairman from 09.06.2017 to till date & **“Shri Pankaj Kumar”**, Executive Officer from 18.01.2019 to till date.

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

S.No	Particulars of audit and date of report	Total no of Audit Paras.	Total No. of Audit Paras Where 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 of 2011-12(275-13/14)	8	8	3	1	52,800.00	8	Compliance Report has not been made yet.
2.	Internal Audit for the F.Y.- 2016-17	In-spite of repeated request, the concerned officials could not made available the Internal Audit Report, and as such we are unable to comment whether the comments of Internal Auditor had been complied or the paras were remaining to be complied of above mentioned period.						



Particulars of Outstanding paras of AG Audit Report No.-275/13-14 is given below:

<u>S.No. of Paras</u>	<u>Particulars</u>
Para- (I)	Un-utilization of Grants of Rs. 168.43 Lakhs.
Para- (II)	Short Deposit of Collected Miscellaneous Receipts of Rs. 0.13 Lakh
Para- (III)	Non imposition of Taxes.
Para- (IV)	Non maintenance of Stock Register of Receipts.
Para- (V)	Outstanding Balance of Mobile Tower Registration and renewal fees of Rs.1.2 Lakhs.
Para- (VI)	Payment Register has not made available.
Para- (VII)	Advance Register has not made available.
Para- (VIII)	General Observation.



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	8,24,24,000.00	Copy of Budget not made available.	1,76,39,830.00
Actual Expenditure	2,86,02,100.20	5,58,30,845.17	8,44,18,331.25
Savings (+)/ Excess (-)	5,38,21,899.80	Indeterminate	(6,67,78,501.25)

ii. Volume of transactions

(Amount in Rs.)

Period	Budgeted (2017-18)	Previous Year (Actual) (2016-17)	Corresponding Period of Previous Year	Current Period (2017-18)	Cumulative for the current period
Opening balance	13,54,76,623.00	7,41,38,890.00	N.A.	14,87,32,320.83	14,87,32,320.83
Receipts	1,90,16,568.00	13,04,24,276.00		8,03,02,208.00	8,03,02,208.00
Total	15,44,93,191.00	20,45,63,166.00		22,90,34,528.83	22,90,34,528.83
Net Expenditure	1,76,39,830.00	5,58,30,845.17		8,44,18,331.25	8,44,18,331.25
Closing balance	13,68,53,361.00	14,87,32,320.83		14,46,16,197.58	14,46,16,197.58



iii

Bank Reconciliation

Bank wise opening and closing balances has not been bifurcated by the concerned ULB and there is no practice of monthly preparation of Bank Reconciliation Statement.

Balance as per Pass Book as on 31.03.2018				Balance as per Cash Book as on 31.03.2018	<u>Remarks</u>
S. No.	Bank Name	A/c No.	Balance (in Rs.)		
1.	SBI	11633101124	5,247,541.39	14,46,16,197.58	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. 12,53,484.13 between Cash Book and Pass Book/bank Statement ,which can only be clarified or short out when all bank's balances will be made available and after preparation of Bank Reconciliation Statement.
2.	CBI	2248949327	3,364,180.00		
3.	PNB	81872	4,165,146.00		
4.	PNB	65973	47,483.00		
5.	PNB	57691	49,087.00		
6.	PNB	14464	12,749,377.00		
7.	PNB	97872	727,544.62		
8.	PNB	191	72,219.64		
9.	PNB	14906	61,690.90		
10.	PNB	20414	186,320.90		
11.	PNB	5688	937,908.00		
12.	SBI	76042	7,430.00		
13.	PNB	35772	314,105.00		
14.	PLA		115,432,680.00		
Total			143,362,713.45		

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)	8,03,02,208.00	13,04,24,276.00				
A	Revenue Receipts (1+2+3)	3,19,88,858.00	1,24,31,220.00				
1	Own Revenue Receipts (a+b)	26,12,746.00	10,39,800.00				
a)	Tax Revenue (levied & collected by municipal body)	26,12,746.00	10,00,000.00				
i)	Property Tax	26,12,746.00	7,00,000.00				
ii)	Other tax (levied and collected by municipal body)	--	3,00,000.00				
b)	Non-tax revenue (levied and collected by municipal body)	0.00	39,800.00				
i)	Fees & Fines	0.00	--				
ii)	User Charges	0.00	39,800.00				
iii)	Other non-tax revenue (levied and collected by municipal body)	--	--				
2	Other Revenue Receipts	20,50,715.00	6,40,753.00				
a)	Income from interest/investments	20,50,715.00	5,30,523.00				
b)	Other Revenue Income	--	1,10,230.00				
3	Transfer/Grants/Assigned Revenue	2,73,25,397.00	1,07,50,667.00				



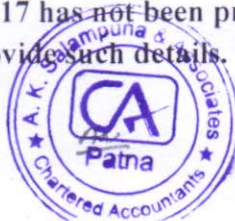
a)	State Assigned Revenue	77,40,173.00	22,39,215.00				
b)	State Finance Commission (SFC) Grants/Devolution	9,33,000.00	85,11,452.00				
c)	Octroi Compensation	--	--				
d)	Other State Government Transfers	16,02,205.00	--				
e)	Central Finance Commission (CFC) Grant	1,68,65,000	--				
f)	Other Central Government Transfers	1,85,019.00	--				
g)	Others	--	--				
B	Capital Receipts	4,83,13,350.00	11,79,93,056.00				
1	Sale of Municipal Land	--	--				
2	Loans (From State Govt. or Banks etc.)	--	--				
3	State Capital Account Grant (under State Schemes etc.)	3,44,22,666.00	--				
4	Central Capital Account Grant (under Central Schemes etc.)	1,38,90,684.00	11,79,93,056.00				
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)	8,44,18,331.25	5,58,30,845.17				
1	Revenue Expenditure	1,00,70,689.67	--				
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	44,60,087.30	--				
1.2	Operation and Maintenance (O & M)	51,55,966.37	--				
1.3	Loan Repayment (Interest Payment)	--	--				
1.4	Others (any other revenue expenditure which is not Salaries, O&M or Interest Payment)	4,54,636.00	--				
2	Capital Expenditure	7,43,47,641.58	--				
2.1	All developmental works under Central/State specific schemes	7,43,47,641.58	--				
2.2	Loan Repayments (Principal Amount)	--	--				
2.3	Other Capital Expenditure		--				

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



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



5. Audit Observations

I. Part-A (a)

i. Holding & Property Tax Collection – Irregularity:-

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

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

Condition–Details of Arrear has not been provided.

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 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. Market/Shop Rent Collection – Irregularity :-

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

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

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

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

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

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



iii. **Mobile Tower Collection – Irregularity :-**

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

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for council area is Rs. 30,000/- per tower and annual renewal fee is Rs. 8,000/- per annum per tower.

Condition – An arrear of Mobile Tower Tax of Rs.13,19,200.00(*Annexure-II attached.*)

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

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

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

iv. **Holding & Property Tax Colletion – 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. 63,38,470.00 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.



v. **Various Tax Deposit – Irregularity:-**

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

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

Condition - Tax Amount is not deposited timely into Bank. In some cases, collected amount has been retained by the Tax Collectors for a period of **32 days** from the date of collection of taxes. (*Annexure-IV attached*)

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

Cause – This happens due to non followup 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.



Part-A (b)

- ❖ There are following vouchers/bills on which excess payment has been made by the concerned ULB.
- a) Payment of Rs 12,56,727.00 has been made to contactor Sunil kumarsingha for construction of Prassanik Bhawan without deduction of TDS. So, in this case excess payment of Rs 12,567.00 has been made by the concerned ULB.
 - b) Payment has been made to contactor Subodh Kumar singh of Rs 8,56,170.00 without deduction of Income Tax Rs. 8,562.00 and labour-cess Rs. 8,562.00 so, excess payment of Rs. 17,123.00 has been made by concerned ULB.
 - c) Payment of Rs. 8,56,170.00 has been made to Subodh kumar singh under Mukhaya mantra Satt Nischay during this period but TDS of Rs. 47,744.00 has not been deducted as per work-order from the supplier, so in this case excess payment of Rs.47,744.00 has been made by the concerned ULB.



Part-A (c)

SAS of Property Tax is 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 are attached separately.



Internal Audit Report of Sonpur..... Nagar Panchayat
for the period of 01st April 2017.. to 30th June 2017

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

Name of ULB :- Sonpur..... Nagar Panchayat
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.	Party Name	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	KUMAR BALRAM SINGH	10	0190	1950/-	Assessment not done
2	ASHOK RAM, VISHNU RA	06	556	1083/-	Assessment not done
3	ASHOK SINGH	12	527	1388/-	Assessment not done
4	BULAKI SINGH	17	0025	1222/-	Assessment not done
5	SHAIENDTA PRASAD SINGH	17	0202	1180	Assessment not done
6	KALINDI	19	0032	1076/-	Assessment not done
7	ABHAY KUMAR SHRIVASTAV	02	0078	266/-	Assessment not done
8	PARASNATH SINGH	05	358	688/-	Assessment not done
9	LULAN PRASAD SINGH	19	413	1778/-	Assessment not done
10	RUDAL KUMAR SINGH	12	221	1268/-	Assessment not done
11	RUDAL KUMAR SINGH	12	108	1802/-	Assessment not done
12	SUNIL DUBE	16	144	594/-	Assessment not done
13	KAILASH RAY	15	672	764/-	Assessment not done
14	KAILASH RAY	15	1058	1362/-	Assessment not done
15	LALAN RAY	03	0066	4886/-	Assessment not done
16	MANOJ RAY	15	830	404/-	Assessment not done
17	NISHANT KUMAR GAUTAN	04	0094	420/-	Assessment not done
18	RISHDEVRAJ	06	0816	608/-	Assessment not done
19	SHPAHI RAY	11	0144	574/-	Assessment not done
20	RAJU SINGH	02	0086	232/-	Assessment not done

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

Executive Officer
कार्यपालक पदाधिकारी
नगर पंचायत, सोनपुर
24/5/17

Tax Collector
24/5/17



Internal Audit Report of SonpurSonpur..... Nagar Panchayat
for the period of 01st July 2017 to 30th Sep 2017

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

Name of ULB :- Sonpur..... Nagar Panchayat
Period :- 01st July 2017 to 30th Sep 2017
Name of C.A. Firm :- A.K. Salampuria & Associates

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

S.No	Party Name	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	AKATAR HUSAIN	03	0035	459/-	Assessment not done
2	KRISHNA SAH	07	0103	405/-	Assessment not done
3	MD .ESLAM	04	0211	405/-	Assessment not done
4	RAJENDRA PRASAD	09	0364	1164/-	Assessment not done
5	VIJAY KUMARAI	20	670	1875/-	Assessment not done
6	CHANDRA DEV PASWAN	07	87	153/-	Assessment not done
7	KUNDAN KUMAR SHIVAM KUMAR	02	0536	276	Assessment not done
8	SONU KUMAR SINGH	14	435	1758/-	Assessment not done
9	DEV SHARAN BAITHA	6	0654	1170/-	Assessment not done
10	CHANDRASHKHAR TIWARI	05	0240	4266/-	Assessment not done
11	SUJIT KUMAR	05	0007	156/-	Assessment not done
12	SHARVANAND RAY, KAMESHWAR PRASAD SII	03	0064	5204/-	Assessment not done
13	RAJ KUMAR PRASAD	10	0177	138/-	Assessment not done
14	SHYAM SINGH	11	230	1760/-	Assessment not done
15	SUMITRA DEVI	04	0460	402/-	Assessment not done
16	SHAILENDRA SINGH	02	0142	978/-	Assessment not done
17	YUGAL KISHOR RAM	11	0300	465/-	Assessment not done
18	PUSHPA DEVI	19	0394	1010/-	Assessment not done
19	DHAN I DEVI	10	0087	534/-	Assessment not done
20	PRABHAVATI DEVI	16	330	915/-	Assessment not done

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

Executive Officer

कार्यपालक पदाधिकारी
नगर पंचायत, सोनपुर, सारन
24/5/19

Tax Collector



Internal Audit Report of SonpurSonpur..... Nagar Panchayat
for the period of 01stOct 2017.. to 31stDec 2017

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

Name of ULB :- Sonpur..... Nagar Panchayat
Period :- 01stOct 2017.. to 31stDec 2017
Name of C.A. Firm :- A.K. Salampuria & Associates

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

S.No	Party Name	Ward No.	Holding No	Amount (in Rs.)	Remarks
1	LAKSHMAN RAM	04	0344	363/-	Assessment not done
2	VIJAY PRASAD GUPTA	17	0481	1296/-	Assessment not done
3	MITLESHWAR SINGH	18	0347	1014/-	Assessment not done
4	KRISHNKANT SINGH	17	0101	405/-	Assessment not done
5	SAVITA SINGH	09	191	1134/-	Assessment not done
6	YASHO MATI DEVI	13	264	186/-	Assessment not done
7	GANAUR PANDIT	03	0128	657/-	Assessment not done
8	SUDARSHAN SAH	04	0027	621/-	Assessment not done
9	NARANDRA	04	0075	309/-	Assessment not done
10	DHARMENDRA KUMAR CHAU	15	0918	144/-	Assessment not done
11	CHANDRAMA PANDIT	14	0270	86/-	Assessment not done
12	UMESH RAY	15	0563	189/-	Assessment not done
13	RAMESH RAY	15	0564	189/-	Assessment not done
14	SUNDRAYA RAY	15	0562	384/-	Assessment not done
15	AUDHESH SINGH	17	0386	1065/-	Assessment not done
16	SHANKAR RAY	15	0664	384	Assessment not done
17	CHANDRA KISHOR RAY	11	0048	1068/-	Assessment not done
18	SHILA DEVI	12	0685	686/-	Assessment not done
19	OM PRAKASH RAY	15	0831	1386/-	Assessment not done
20	OM PRAKASH	15	0836	966/-	Assessment not done

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

Executive Officer
कार्यपालक पदाधिकारी
नगर पंचायत, सोनपुर, सारण
24/12/17

Tax Collector
24/12/17



Internal Audit Report of Sonpur.....Nagar Panchayat
for the period of 01st Jan 2018.. to 31st March 2018

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

Name of ULB :- Sonpur..... Nagar Panchayat
Period :- 01st Jan 2018.. to 31st March 2018
Name of C.A. Firm :- A.K. Salampur & Associates

This is to certify that following 20 High Value Properties has been surveyed and checked by the concerned C.A. Firm. Comment [A1]:

S.No	Party Name	Ward No.	Holding No.	Amount (in Rs.)	Remarks
1	NORTH BIHAR POWER DISTRBUTION COMP.LTD	10	0419	156000/-	Assessment not done
2	VISHWAK KUMAR	08	0354	452/-	Assessment not done
3	HARIHAR SINGH	14	0511	1980/-	Assessment not done
4	OM PRASASH SINGH	17	0423	424/-	Assessment not done
5	KRISHNDEV PRASAD SINGH	17	429	123/-	Assessment not done
6	DHANANJAY SINGH	17	0424	174/-	Assessment not done
7	ARUN SINGH	17	0427	174/-	Assessment not done
8	DHEERAJ KUMAR	02	0007	201/-	Assessment not done
9	SHIV SAH	05	0204	621/-	Assessment not done
10	NAGESHWAR SAH	05	0199	70/-	Assessment not done
11	KAMAL KISHOR	04	0006	453/-	Assessment not done
12	MITLESH PRASAD	05	0185	666/-	Assessment not done
13	SARSWATI DEVI	05	0200	525/-	Assessment not done
14	MADHUSUDAN SAH	05	202	308/-	Assessment not done
15	URMILA DEVI	05	0206	885/-	Assessment not done
16	VAKIL THAKUR	04	0187	198/-	Assessment not done
17	YUGESHWAR SAH	04	0052	243/-	Assessment not done
18	VIJAY SAH, AJAY GUPTA	04	0051	1254/-	Assessment not done
19	SHRIDEV KUMAR SINGH	04	0384	561/-	Assessment not done
20	RAMESHWAR SHARMA	15	0305	1005/-	Assessment not done

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

Executive Officer

कार्यपालक पदाधिकारी
नगर पंचायत, सोनपुर, सारण

24/5/19

Tax Collector 1/5/19



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	Properly Maintained
3.	Subsidiary Cash Book	Properly Maintained
4.	Ledger Book	Not Maintained
5.	Grant Register	Not Maintained
6.	Schemes Register	Maintained but not up to date
7.	Advance and Advance Adjustment Register	Not Maintained
8.	Store Register	Not Maintained
9.	Demand & Collection Register of Property Tax, Mobile Tower Tax, Shop Rent	Not Properly Maintained
10.	Fixed Assets Register	Maintained but not up to date
11.	Pay-Roll Register	Maintained but not up to date
12.	Vehicle LOG Book	Not Properly Maintained
13.	Security Deposit Register	Not Maintained

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) During the course for audit, we have observed that only two quotations have been received by the concerned ULB for purchase of Inverter and battery of Rs.44,000.00 and no any comparative chart has been made available to us, hence we are unable to comment on the process of this procurement.
- ii) During the course of audit we have observed that purchases of chair for Rs 28,800.00 without any procurement process followed by the concerned ULB.
- iii) During the course of audit we have observed that Labour License has not been taken by the contractor before starting the work and quality test of material has not been done before work started by the the concerned ULB of Scheme No. -13/2017-18, scheme name- Road and Nala Construction from Primary School to Shiv Mandir in ward no. -02 under MukhyaMantri 7 Nischay Yojna .



c) **Non- Compliance of Directives by UD&HD, GOB** :-There are certain directives which are not being comply by the concerned ULB regularly, list of non-complied directives are following:

- Directives relating to forming a “Municipal Accounts Committee” have not been complied till date.
- Directives relating to prepare a practical budget, where budgeted and actual figures has not been deviated more than 10%, but the concerned ULB is failed to comply this directive.
- Directives relating to not to hire any individual as a daily wages worker by the UD & HD through letter no.-04-u0 v0/1/99/1986/u0 fo0 fo025/06/01, but the concerned ULB has failed to comply this directive.

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

S. No.	Act & Rules	Auditor's Comments
1.	BMAR Rule No.-22	Tax Collected not deposited on same day in to bank, reported in Part-A(a)(ii)
2.	BMAR Rule No.-27	Not complied, reported in Part-A(a)
3.	BMAR Rule No.-69	Not complied, reported in Part-B(a)& B(h).
4.	BMAR Rule No.-120	Not complied, ULB not preparing a fund wise statement of receipts and payments in BMAR Form No.-71 not later than 20 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 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.
 - (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.
- 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.



- 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. 77,98,494.00** Grant received in the F.Y.-2017-18 out of which Utilization of **Rs. 77,98,494.00** has been already submitted by the concerned ULB.
- i) **Physical verification of Inventory/Stores**: Inventory/ Stores Register have not been maintained in concerned ULB and in the absence of above register it is difficult to verify the same.
- j) **Advances, their Adjustment & Recovery**:- Advance Register has not been maintained by the concerned ULB. However, Advance of Rs. 3000.00 to Anita Devi (Ward Parsad) dated- 26.03.2009 and Rs 1000.00 to Indrasan Ram dated- 02.06.1989 are still pending for adjustment.
- 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.
- | Date | Particulars | Amount (in `) | Discrepancy |
|------------|----------------------|---------------|---------------------------|
| 22.06.2017 | Purchase of Inverter | 44,000.000 | Tax Invoice not provided. |
- iii) Fund of Kabir Anteyesthi of Rs 16,52,303.00 has not been utilized from 17.04.2017.
- iv) Tax collected amount Rs 68,712.00 has not been deposited by Tax Collector till 30.6.2017.



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, Sairatetc;	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 &	Reported in Part-A (b) & Part-B (b).



	conditions of tenders and rate offers are according to procurement law and policies.	
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: 20.01.2020

For A. K. Salampuria & Associates

Firm Regn. No.-004285C

Chartered Accountants

Annand Dokania

(CA. Annand Dokania)

Partner

M. No. 400822



URBAN LOCAL BODY, SONPUR
(SONPUR NAGAR PANCHAYAT)
RECEIPT AND PAYMENT ACCOUNT
For the Year ending 31st March 2018

			(In Rs.)
Receipt	Amount	Payment	Amount
To Opening Balance	14,87,32,320.83	By Salary & Wages	39,83,881.30
" Holding tax and Antrik Sansadhan	26,12,746.00	" Antik Sansadhan	51,55,966.37
" Executive Officer Salary	8,47,765.00	" Hath Maila	4,25,836.00
" City Manager	3,94,440.00	" Executive Off Salary	4,76,206.00
" Nibandhan	64,80,000.00	" BRGF	2,68,710.00
" 7 Nishay	2,24,05,891.00	" SBM	20,09,725.00
" Kabir Anteysthi	9,33,000.00	" 5th Finance	42,04,757.00
" House For All	1,68,65,000.00	" 7 Nishay yojna	42,01,760.00
" Interest	20,50,715.00	" Gandhi Basti	28,800.00
" DAY Nulm	1,85,019.00	" House For All	5,63,27,799.58
" Pahleja Ghat	81,86,975.00	" 13th Finance	3,50,198.00
" Mandey Parshad	3,60,000.00	" 14th finance	59,34,692.00
" Peshakar Mad	12,60,173.00	" Nagrik Suvidha	10,50,000.00
" Nagrik Suvidha	38,29,800.00	" <u>Closing Balance</u>	14,46,16,197.58
" 5th finance	1,38,90,684.00		
Total :	22,90,34,528.83	Total :	22,90,34,528.83

Date : 20.01.2020
Place : Patna

Notes forming part of the accounts
As per our attached report of even date.
For A.K. SALAMPURIA & ASSOCIATES
Firm Regn. No.-004285C
Chartered Accountants

Annand Dokania
(CA ANNAND DOKANIA)

Partner
M.No.400822

UDIN-20400822AAAA BK1208



Nagar Panchayat sonpur

Annexure - I

Mr. PANKAJ Kumar
Executive Officer
Nagar Panchayat, SONPUR

email Id- npsonpur@gmail.com

Management reply on initial Internal Audit observation of 1 st Quarter of F/Y 2017-18	
Auditor Observation	Management Reply:
<p><u>पार्षदों का मानदेह राशि</u> स्वीकृत एवं आवंटन राशि-582068 संबंधित मद की व्यय की राशि-354000 लंबित राशि- 228068</p>	<p>CFMS की प्रक्रिया प्रारम्भ होने के पश्चात, इस राशि को व्यय करने की प्रक्रिया की जायेगी।</p>
<p><u>पेशाकर मद</u> स्वीकृत एवं आवंटन राशि-1260173 संबंधित मद की व्यय की राशि-1257966 लंबित राशि-2207</p>	<p>CFMS की प्रक्रिया प्रारम्भ होने के पश्चात, इस राशि को व्यय करने की प्रक्रिया की जायेगी।</p>
<p><u>14वाँ वित्त</u> स्वीकृत राशि एवं आवंटन राशि-3240619 संबंधित मद की व्यय की राशि-3118055 लंबित राशि-122564</p>	<p>CFMS की प्रक्रिया प्रारम्भ होने के पश्चात, इस राशि को व्यय करने की प्रक्रिया की जायेगी।</p>
<p><u>शवदाह गृह</u> स्वीकृत राशि एवं आवंटन राशि-8186975 संबंधित मद की व्यय राशि-nil लंबित राशि-8186975</p>	<p>विभगीय निदेशानुसार आवंटित राशि को बिहार शहरी आधार भूत संरचना विकास निगम लि0 बिहार,पटना को स्थानान्तरित किया गया है।</p>
<p><u>पंचम</u> स्वीकृत राशि एवं आवंटन राशि-13674908 संबंधित मद की व्यय की राशि- NIL लंबित राशि-13674908</p>	<p>उल्लिखित राशि नल जल योजना की राशि है। नल जल योजना का कार्य चल रहा है। CFMS चालू होते ही लंबित राशि का भुगतान किया जायेगा।</p>
<p><u>जल जमाव</u> स्वीकृत एवं आवंटन राशि -4743800 संबंधित मद की व्यय राशि-NIL लंबित राशि-4743800</p>	<p>आर्दश आचार संहिता लागू होने के कारण निविदा का प्रकाशन नहीं हो सका। समाप्ति के पश्चात् निविदा प्रकाशन की कारवाई चल रही है।</p>
<p>प्रशासनिक भवन निर्माण हेतु संवेदक सुनिल कुमार सिन्हा को रू01256727 का भुगतान किया गया परन्तु इस राशि पर TDS की कटौती नहीं की गई। TDS की राशि - 12567 होगी।</p>	<p>संवेदक के विवर से I.T./S.T./Royalty labourcess इत्यादि की कटौती की गई है। TDS काटने का प्रावधान की जानकारी नहीं रहने के कारण TDS की कटौती नहीं की गई है।</p>



P. P. P.
24.6.19
कार्यपालक पदाधिकारी
नगर पंचायत, सोनपुर, सारण
22/6/19

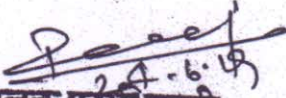
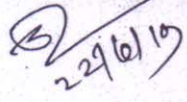
<p>PLA A/C में अंतर प्लस माइनस रिपोर्ट के अनुसार 31.3.18 की अंतिम राशि -115432680 सहायक रोकड़ पंजी क अनुसार- 11572599 अंतर -37919</p>	<p>अंतर की राशि मो0-37919=रू0 जाँच कोषगार पंजी से की जा रही है।</p>
<p>दिनांक 03.02.17 को आम सभा की बैठक में डोर- टू-डोर कचड़ा प्रबंधन की Agency की समाप्त अवधि एवं पुराने दर को बढ़ाने की प्रस्ताव पारित किया गया परन्तु दल बोर्ड की बैठक में कितना बढ़ा दर होगा इसकी जानकारी नहीं दी गई, इस संबंध में बैठक में कोई चर्चा नहीं हुआ। बढ़ा हुआ दर से Agency को निम्नलिखित भुगतान किया गया। दिनांक 13.4.17 की Voucher के अनुसार Agency को रू 304000 दिया गया जो निम्नलिखित प्रकार से है। 15.2.17- से -14.3.17-98000(old rate) 15.3.17-से-14.4.17- 101500(New rate) 14.4.17- से-14.5.17-105000</p>	<p>स्थायी सशक्त समिति के द्वारा संचिका पर दिनांक-16.2.17 को पारित आदेश के आलोक में पूर्व में NGO का प्रतिमाह निर्धारित दर मो0-98000/- को प्रतिमाह बढ़ोत्तरी करते हुए 1,05,000=रू0 भुगतान करने का आदेश पारित है।</p>
<p>Diversion of fund (अलग मद को भुगतान) योजना सं0 22/16-17 एवं योजना सं0-30/16-17 को श्रीकान्त सिंह को रू0 21972 एवं रू 18842 का भुगतान वेतन मद से किया गया।</p>	<p>चतुर्थ राज्य वित्त आयोग द्वारा अनुसंधित राशि के वेतन /पेशान मद में वेतन से अधिक राशि का आवंटन होने पर विभागीय निदेशानुसार योजना ली गई है इसमें विचलन नहीं हुआ है।</p>
<p>योजना सं0-4/16-17 ,05/16-17 एवं 06/16-17 के अन्तर्गत व्यय दिनांक-18.5.17 को मनोरंजन कुमार राय को स्टाम्प ड्यूटी की राशि से भुगतान किया गया।</p>	<p>आंतरिक संशाधन मद की उपलब्ध राशि के अन्तर्गत उल्लिखित योजना ली गई है। आंतरिक संशाधन मद में स्टाम्प ड्यूटी की राशि भी आती है।</p>
<p>Double Entry Accounting System follow नहीं किया जा रहा</p>	<p>CFMS लागू होने तथा नया system की खरीदगी के पश्चात् Double entry Accounting system को लागू किया जायेगी।</p>
<p>अग्रिम भुगतान रू 4000 विगत कई वर्षों से समायोजन नहीं हुआ।</p>	<p>1000=रू0 अनुमंडल पदाधिकारी छपरा सह अध्यक्ष, अधि0 क्षे0 स0 को सेमिनार में दिल्ली जाने , हेतु दिया गया था। 3000/- रू0 कवीर अन्त्येष्टि मद में वार्ड पार्षद को दिया गया है।</p>
<p>कबीर अन्त्येष्टि मद की अवशेष राशि पर 1652303 दिनांक 17.4.18 के बाद उपयोग में नहीं लाया गया।</p>	<p>सहायक निदेशक , सा0सु0 को0 सारण, छपरा के निदेशानुसार लाभको को जिला स्तर से on line भुगतान करने की प्रक्रिया अपनायी गई है। इस अवशेष राशि को वापस कर दी जायेगी।</p>



[Signature]
कार्यपालक पदाधिकारी
सहायक निदेशक, सा0सु0 को0 सारण, छपरा

Tax collector द्वारा वसुली 01.4.17 से 30.6.17 तक की गई राशि-396323 में केवल 327611 की बैंक में जमा की गई शेष राशि 68712 Tax collector के पास ही है।

अवशेष राशि को अगले माह में जमा कर दी गई है।


कार्यपालक पदाधिकारी
नगर पंचायत, सोनपुर, सारण

22/6/17



Nagar Panchayat sonpur

Annexure - I

Mr. PANKAJ Kumar

Executive Officer

email Id-npsonpur@gmail.com

Nagar Panchayat, SONPUR

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

<p>कर संग्रहक द्वारा कर की वसुली 117895/रु हई परंतु केवल 114174 ही बैको में जमा की गई इस जमा राशि में पिछले तिमाही का बचा वसुली रकम भी है। इस तरह पुरानी राशि-68712 कर वसुली - 117895 कुल योग-186607 घटाव बैक में जमा-114174 कर संग्रह के पास 72433 राशि-</p>	<p>अवशेष राशि को अगले माह में जमा कर दी गई है।</p>
<p>डिमांड एण्ड कलेक्शन रजिस्टर नहीं बनाया गया।</p>	<p>रजिस्टर बनाने की प्रक्रिया की जायेगी।</p>
<p>बिड (Bid) रजिस्टर, स्थाई सम्पत्ति रजिस्टर , Log बुक नहीं बनाया जाता है।</p>	<p>निदेशानुसार रजिस्टर बना दी जायेगी।</p>
<p>आदेश का अवहेलना योजना संख्या-01/07-08 प्रशासनिक भवन पत्रांक 05-05/12 दिनांक 07/05/2013 के अनुसार प्रशासनिक भवन का बचा निर्माण कार्य E-Tender के माध्यम से चयनीत संवेदक द्वारा कराया जाना था परन्तु नगर पंचायत, सोनुपर द्वारा पुराने संवेदक के माध्यम से ही पूरा कार्य कराया गया।</p>	<p>प्रशासनिक भवन के निर्माण हेतु विभाग के द्वारा प्रथम किस्त के रूप में 28.87 रु० का आवंटन मिला था जिसके आलोक में कार्य काराया गया। आवंटन पत्र में निदेशित था कि 75% राशि विभाग के द्वारा तथा 25% राशि नगर पंचायत अपने आंतरित संशाधन से व्यय करेगी। इसी आलोक में संवेदक द्वारा लगातार कार्य को प्रगति पर रखा गया। आवंटित राशि से अतिरिक्त राशि का कार्य संवेदक के द्वारा कराया गया इसी क्रम में विभाग के द्वारा द्वितीय किस्त का आवंटन दिया गया जिसमें E-Tendring के माध्यम से कार्य कराने को निदेश दिया गया। चूँकि कार्यालय पहले से किराया में चल रहा था और प्रतिमाह अच्छी राशि का भुगतान कार्यालय द्वारा करना पड़ रहा था। इसी को देखते हुए संवेदक से कार्य में तेजी लाने हेतु निदेश दिया गया था</p>



24-6-19
कर संग्रहक पदाधिकारी
नगर पंचायत, सोनुपर, सारण
22/6/19

Nagar Panchayat sonpur

Annexure - I

Mr. PANKAJ Kumar

Executive Officer

email Id-npsonpur@gmail.com

Nagar Panchayat, SONPUR

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

कर संग्रह द्वारा वसुली की गई कर रु 49148 रिकांड 31.2.17 तक बैंको में जमा नहीं किया गया।	राशि को जमा कर दी गई है।
computerized Accunting sector नगर पंचायत सोनपुर में follow नहीं किया गया।	Assests or CFMS बनने के बाद इसको Follow किया जायेगा।
नगर पंचायत, सोनपुर में सैरात की वसुली नहीं की जाती।	नगर पंचायत के पास सैरात नहीं है।
नगर पंचायत सोनपुर में Bank Reconciliation statement नहीं बनाया जाता है।	रजिस्टर तैयार कार ली जायेगी।
नगर पंचायत सोनपुर द्वारा A.G audit Report () Internal audit report 2014-2015-16 का एक भी conphance नहीं किया।	कर्मों के कमी के कारण Audit Report तैयार नहीं हो सका। Report तैयार करने की कारवाई की जा रही है।
Internal audit report वित्तिय वर्ष -16-17 उपलब्ध नहीं कराया गया।	Internal Audit 2016-17 को तैयार किया जा रहा है।
नगर पंचायत द्वारा आय व्यय खाता प्राप्ति एवं भुगतान खाता आर्थिक चिह्न नहीं बनाया जाता है।	रजिस्टर तैयार कर ली जायेगी।



Pankaj Kumar
4.6.17
कार्यपालक पदाधिकारी
नगर पंचायत, सोनपुर, सारण
22/6/17

Mr. PANKAJ Kumar
Executive Officer
Nagar Panchayat, SONPUR

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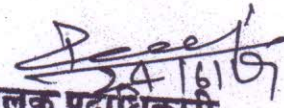
Management reply on initial Internal Audit observation of 4th Quarter of
F/Y 2017-18

<u>Auditor Observation</u>	<u>Management Reply:</u>
<p>नियमित अन्तराल पर स्थाई सम्पत्ति का भौतिक सत्यापन नहीं किया जाता है।</p> <p>स्थायी सम्पत्ति के रख रखाव में कमी। मुख्यमंत्री शहरी नली -गली पक्करण निश्चय योजना के कार्यान्वयन हेतु प्रधान सचिव, नगर विकास एवं आवास विभाग, बिहार के पत्रांक -1152 दिनांक- 1.8.2017 को प्राप्त हुआ जिसका राशि रु 12678516.00 (एक करोड़ छब्बीस लाख आठत्तर लाख पाँच सौ सोलह) दिनांक- 09.01.2018 को प्राप्त किया गया परन्तु अभी तक इस राशि का उपयोग नहीं किया गया।</p>	<p>दिनांक-31.3.2019 को उक्त राशि का आवंटन प्राप्त हुआ। दिनांक 10.4.19 को आदर्श आचार संहिता लागू होने के कारण तथा CFMS नही बनने के कारण निविदा का प्रकाशन तथा भुगतान नहीं किया गया।</p>
<p>Tower tax की बकाया शुल्क रु 1319200 अभी तक वसुली नहीं की गई।</p>	<p>Jio कम्पनी के द्वारा Tower tax दिया गया है, शेष कम्पनी को नोटिश दिया जायेगा।</p>
<p>नगर पंचायत, सोनपुर के अन्तर्गत विभागों के जिम्मे रु 6100307, 2015-16 से 2017-18 तक राजस्व बकाया।</p>	<p>होल्डिंग टैक्स के रूप</p>
<p>वित्तीय वर्ष 2017-18 में केवल 4 (चार) आम सभा बैठक हुई।</p> <p>नियमित अन्तराल पर कोई सम्पत्ति का भौतिक सत्यापन नहीं किया जाता।</p> <p>स्थायी सम्पत्ति के रख रखाव हेतु स्थान की कमी।</p>	<p>आम बैठक मुख्य पार्षद के द्वारा आहुत की जाती है।</p> <p>स्थायी सम्पत्ति का भौतिक सत्यापन किया जाता है।</p> <p>स्थायी सम्पत्ति के रख-रखाव हेतु अलग से भूमि की खोज की जा रही है।</p>
<p>नगर पंचायत, सोनपुर के अन्तर्गत 11 विभाग के जिम्मे रु 6338730.00 रु 2015-2016 से 2017-18 तक राजस्व बकाया।</p>	<p>सम्बन्धित विभाग को नोटिश निर्गत किया गया है।</p>



24.6.19
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22/6/19

पुराना सेकड़ बही की अंतिम राशि 128373416.33	सही है।
नई रोकड़ बही की प्रारंभिक राशि 125485147.65 अंतर-2888268.68	अन्तर की राशि की खोज की जा रही है।
कर संग्रह द्वारा वसुल की गई सभी कर ,बैंकों में 31.3.178 तक जमा कर दी गई। परन्तु प्रावधानों के अनुसार बैंकों में अगले वित्तिय से जमा किया जाए उसके लिए एक को ठोस कदम अठाना चाहिए।	निदेश का अनुपालन किया जायेगा।
मुख्यमंत्री शहरी नली-गली पक्कीकरण निश्चय योजना के कार्यान्वयन हेतु प्रधान सचिव नगर विकास एवं आवास विभाग ,बिहार के पत्रांक 1152 दिनांक 1.8.17 को प्राप्त हुआ जिसके आलोक में राशि रु 12678516 (एक करोड़ छब्बीस लाख अठहत्तर हजार पाच सौ सोलह) दिनांक-9. 1.18 को प्राप्त किया गया परन्तु अभी तक इस राशि का उपयोग नहीं किया गया।	निविदा सं०- 1/18-19 का प्रकाशन कर इस प्राप्त राशि के अर्न्तगत योजनाओं के कियान्वयन हेतु संवेदको से एकरारनामा किया गया परन्तु आदर्श आचार संहिता एवं CFMS के कारण कुछ योजनाओं का एकरारनामा नहीं किया गया तथा कुछ कार्य किये गये योजनाओं पर भुगतान नहीं हो सका । पंजीकरण की प्रक्रिया चल रही है।
वाहन का पंजीकरण नहीं है।	


 कार्यपालक पदाधिकारी
 नगर पंचायत, सोनपुर, सारण
 22.6.19



for the period of 01st April 2017.. to 31st March 2018

Name of ULB :- Sonpur Nagar Panchayat
 Period :- 01st April 2017.. to 31st March 2018
 Name of C.A. Firm :- A.K. Salampuria & Associates

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

Sr no.	Name of party	Address	Outstanding amount up to 31.3.18	colle ction	Dues
1	Aircel	Ajay singh Gola bazar By pass ,wn-1	92000/-	Nil	92000/-
2	BSNL	BSNL	92000/-	Nil	92000/-
3	Wireless IT	nand kishor singh s/o- Late Ayodhya singh dudhaila	92000/-	Nil	92000/-
4	Aircel	Rajnikant singh,s/o- Late subendra singh	92000/-	Nil	92000/-
5	Aircel	Awdesh singh,s/o-Late Dwarika Prasad singh,Paharichak	92000/-	Nil	92000/-
6	GTL(Aircel)	Vinay kumar singh	92000/-	Nil	92000/-
7	Airtel	Vinay kumar singh	92000/-	Nil	92000/-
8	India Telecom	Lalan singh,s/o- Late Dwarika Prasad singh Registry baza,sonpur wn-13	92000/-	Nil	92000/-
9	Reliance	Chandrika singh,sonpur Block wn-12	92000/-	Nil	92000/-
10	Airtel	Sanjay kumar chauhan s/o- Mukteshwar Prasad singh ,wn-13	92000/-	Nil	92000/-
11	Vodafon	Shanti devi	92000/-	Nil	92000/-
12	Idea	Vijay kumar singh	61600/-	Nil	61600/-
13	Aircel	Ajay kumar singh	61600/-	Nil	61600/-
14	GtL(Aircel)	Shreemati rita devi, w/o-Shri Abhimanyu kumar	92000/-	Nil	92000/-
15	Airtel	Manish kumar/Ravindra singh	92000/-	Nil	92000/-
Total-			1319200/-	0	1319200/-

Executive Officer
 नगर पंचायत, सोनपुर, सारण

24/5/19



Tax Collector

Annexure - III

Internal Audit Report of Sonpur. Nagar Panchayat

for the period of 01st April 2017 to 31st March 2018

Name of ULB :- Sonpur Nagar Panchayat

Period :- 01st April 2017 to 31st March 2018

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

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

Sr no.	Name of party	Outstanding amount up to 31.03.18	collection	Dues
1	SCHOOL (BIHAR GOVERNMENT) EDUCATION DEPARTMENT	1,17,351.00	0.00	1,17,351.00
2	PATH NIRMAN VIBHAG (PWD)	3,51,744.00	0.00	3,51,744.00
3	ELECTRICITY DEPARTMENT	1,03,893.00	0.00	1,03,893.00
4	BSNL (BHARAT SANCHAR NIGAM LIMITED)	17,232.00	0.00	17,232.00
5	CENTRAL SCHOOL	6,090.00	0.00	6,090.00
6	POLICE DEPARTMENT	78,129.00	0.00	78,129.00
7	POSTAL DEPARTMENT	28,122.00	0.00	28,122.00
8	BIHAR GOVERNMENT DEPARTMENT	3,79,857.00	0.00	3,79,857.00
9	HEALTH DEPARTMENT	89,166.00	0.00	89,166.00
10	INDIAN RAILWAY	47,94,667.00	0.00	47,94,667.00
11	JILA PRISHAD	3,72,219.00	0.00	3,72,219.00
Total		63,38,470.00	0.00	63,38,470.00



**Internal Audit Report of Sonpur..... Nagar Panchayat
for the period of 01st April 2017.. to 31st March 2018**

Name of ULB :- Sonpur..... Nagar Panchayat

Period :- 01st April 2017.. to 31st March 2018

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

Revenue Collection and Deposit date in to Bank

	Total Collection Amount	Deposit Date and Amount	Bank Name and A/c No	Cash holding days with Tax Collector
From 01.04.17 to 30.06.17	396323/-	48380/-(16/05/2017), 56064/-(17/05/2017) 49114/-(23/05/2017) 53419/-(30/05/2017) 45964/-(13/06/2017) 6330/-(15/06/2017) 68340/-(15/06/2017) TOTAL-327611/-	PUNJAB NATIONAL BANK, SONPUR A/C NO- 0889000102214906	46 days
From 01.07.17 to 30.09.17	117895/-	25004/- (12/07/2017) 44893/-(13/07/2017) 44277/-(11/09/2017) TOTAL-114174/-	PUNJAB NATIONAL BANK, SONPUR A/C NO- 0889000102214906	42 days
From 01.10.17 to 31.12.17	85322/-+156000 (BY SAMAYOJAN)=241322/-	16401/-(07/10/2017) 49376/-(07/10/2017) 12830/-(09/10/2017) 30000/-(23/11/2017) 156000/-(21/12/2017 BY SAMAYOJAN) TOTAL- 108607+156000=264607/-	PUNJAB NATIONAL BANK, SONPUR A/C NO- 0889000102214906	43 days
From 01.01.18 to 31.03.18	66912/-	34191/-(15/01/2018) 27381/-(16/02/2018) 28349/-(13/03/2018) 26139/-(26/03/2018) TOTAL-116060/-	PUNJAB NATIONAL BANK, SONPUR A/C NO- 0889000102214906	NILL 32 days

Executive Officer



20/3/18
Tax Inspector

A.K. Salampuria & Associates
Chartered Accountant

1st Floor, Above Mica Sales
Near Chanakya Cinema, Exhibition Road
Patna- 800001, Mob.-9835224585

Date:- 06.08.2019

To,

The Principal Secretary
Urban Development & Housing Department
Govt. of Bihar
1st Floor, Vikash Bhawan
New Secretariat
Patna – 800 015

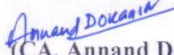
Dear Sir,

This is to certify that Utilization Certificate of **Nagar Panchayat, Sonepur** relating to fund of **Rs. 77,98,494.00** allotted during the up to 31 March 2018 **Rs. 77,98,494.00** has been submitted to the department and **NIL** amount of UCs are pending as on date relating up to 31 March 2018. Details of submission of UCs are as follows:

Name of Scheme/Fund	Financial Year in which Expensed	Amount of UCs (in Rs.)	Date of Submission	UCs
Mukhya Mantri Nali Gali	2017-18	9,94,326.00	21.08.2018	
Mukhya Mantri Nali Gali	2017-18	12,74,729.00	21.08.2018	
Mukhya Mantri Nali Gali	2017-18	16,99,639.00	21.08.2018	
Nagrik suvidha	2017-18	38,29,800.00	21.08.2018	
Total		77,98,494.00		

Thanking You:

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


(CA. Anand Dokania)

Partner
M.No.-400822



UDIN-20400822AAAABK1208

Place: Patna
Date : 20.01.2020

कार्यालय नगर पंचायत, सोनपुर (सारण)

श्री पंकज कुमार
कार्यपालक पदाधिकारी
नगर पंचायत सोनपुर

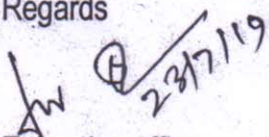
email id-npsonpur@gmail.com

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 Sonpur of 01st Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants from 27/04/2019, 29/04/2019 to 30/04/2019, 27/05/2019, 28/05/2019 13/06/2019 & 23/06/2019

Thanks

Regards


Executive officer

Nagar Panchayat, Sonpur

कार्यपालक पदाधिकारी
नगर पंचायत, सोनपुर, सारण



कार्यालय नगर पंचायत, सोनपुर (सारण)

श्री पंकज कुमार
कार्यपालक पदाधिकारी
नगर पंचायत सोनपुर

email id-npsonpur@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 Sonpur of 02nd Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants from 27/04/2019, 29/04/2019 to 30/04/2019, 27/05/2019, 28/05/2019

13/06/2019 & 23/06/2019

Thanks

Regards

[Handwritten Signature]
23/7/19

Executive officer

Nagar Panchayat, Sonpur

कार्यपालक पदाधिकारी
नगर पंचायत, सोनपुर, सारण



कार्यालय नगर पंचायत, सोनपुर (सारण)

श्री पंकज कुमार
कार्यपालक पदाधिकारी
नगर पंचायत सोनपुर

email id-npsonpur@gmail.com

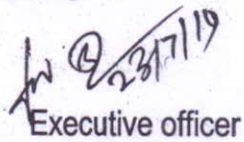
TO WHOME IT MAY CONCERN
CERTIFICATE REGARDING AUDIT CONDUCTED & COMPLETED
BY A.K. SALAMPURIA & ASSOCIATES

This is to certify that M/s A.K. Salampuria & Associates (Chartered Accountants) have conducted and Successfully completed Internal Audit of Nagar panchayat Sonpur of 03rd Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants from 27/04/2019, 29/04/2019 to 30/04/2019, 27/05/2019, 28/05/2019

13/06/2019 & 23/06/2019

Thanks

Regards


Executive officer

Nagar Panchayat, Sonpur

कार्यपालक पदाधिकारी
नगर पंचायत, सोनपुर, सारण



कार्यालय नगर पंचायत, सोनपुर (सारण)

श्री पंकज कुमार
कार्यपालक पदाधिकारी
नगर पंचायत सोनपुर

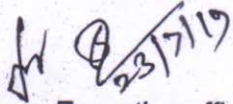
email id-npsonpur@gmail.com

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 Sonpur of 04th Quarter of F.Y.-2017-18 by their respective "Team Leader", Municipal Audit Expert & Audit Assistants from 27/04/2019, 29/04/2019 to 30/04/2019, 27/05/2019, 28/05/2019 13/06/2019 & 23/06/2019

Thanks

Regards



Executive officer

Nagar Panchayat, Sonpur

कार्यपालक पदाधिकारी
नगर पंचायत, सोनपुर, सारण

