

SPUR-PMU (Samvardhan)

No.....453.....

In Coming Date..16/7/16.....

Internal Audit Report Of Koilwar Nagar Panchyat (District – Bhojpur)

FOR THE FINANCIAL YEAR: 2014-15

INTERNAL AUDIT CONDUCTED BY:



M& SANJAY JAGANNATH & ASSOCIATES

Chartered Accountants

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Report Issued on : 14/07/2016

To,
The Joint Secretary, UD & HD
Urban Development and Housing Dept.
Govt. of Bihar
101, 1st Floor, Vikash Bhawan
New Secretariat
Bailey Road
Patna - 800 015 (BIHAR)

Dear Sir,

Sub: Internal Audit of Koilwar Nagar Panchayat for the Financial Year 2014-15

With reference to Notice to proceed (NTP) for the assignment of Internal Audit of 140 ULBs of Bihar, Tender no:-SPUR-PMU/194/IA-140ULBs & State Level Monitoring Agency /2015/130 - Group-16 was received on 5th April, 2016. We have conducted Internal Audit of Koilwar Nagar Panchayat from the period 01/04/2014 to 31/03/2015, we have undergone the applicable guidelines, rules, Accounting standards, Bihar Municipal Accounting Manual and the provisions of Bihar Financial Rules (as amended, 2005) / Bihar Municipal Act 2007 / Bihar Municipal Accounts Rules 2014/Bihar Municipal Budget Manual and compliance with financing agreements under the various Schemes/Programmes of the Central and State Government. We also reviewed the activities of the Nagar Panchayat and evaluated the internal control system in order to perform the Internal Audit.

This Internal Audit Report explains about the procedures of checking and examination of Books of account of Koilwar Nagar Panchayat by M/s. Sanjay Jagannath & Associates, Chartered Accountants as per scope of Internal Audit as given in "Terms of Reference".

for Sanjay Jagannath & Associates
Chartered Accountants
Firm Registration No. - 018906N

[CA. Sanjay Kumar]
Partner

Membership No. 501621



Place : Patna
Date : 14/07/2016

Internal Audit Report of Koilwar Nagar Panchayat
Sanjay Jagannath & Associates (Chartered Accountants)

INTERNAL AUDIT REPORT
KOLLWAR NAGAR PANCHAYAT

INDEX

Sr. No.	Particulars	Page No.
1.	Executive Summary	4-6
2.	Detailed Audit Report	
	1. INTRODUCTION	7
	2. ADMINISTRATION	7
	3. REVIEW OF OUTSTANDING AUDIT PARAS	8
	4. FINANCE	9-11
	5. AUDIT OBSERVATIONS	
	Part - A	12
	Part - B	13
	Part - C	14-18
	6. SUMMARY OF RECEIPTS & PAYMENTS A/C	19
	7. ANNEXURE - A, B AND C	20-22
	8. CERTIFICATE OF EXECUTIVE OFFICER ATTACHED	23-25



EXECUTIVE SUMMARY

1. Introduction

>	Name of the Municipality	:	Koilwar Nagar Panchayat
>	Period covered under current Audit	:	01/04/2014 to 31/03/2015
>	Name of Chief Municipal Officer for the period under audit	:	1. Sri Krishna Mohan Singh

2. Results and Findings

> Strengths Observed : Nil

> Weaknesses Observed :

A. Functioning of Office

- Weak Internal Control as discussed in Bihar Internal Control Manual on the Administration and Collection of Municipal Taxes as follows :
 - No proper control on the maintenance of attendance, Leave not considered for salary calculation.
 - No Proper control for Safe Guard of Municipal Assets.
 - No properties tax collection has been started by the Nagar Panchayat till date
 - Non availability of Centralise database of the House hold at the Nagar Panchayat level.
 - Registration Fee and Renewal charges on Mobile Tower in the Nagar Panchayat area is also not being collected since long.
 - Insurance of Vehicles has not been done.



B. Maintenance of Records

- Books of Accounts are not followed double entry system as per Bihar Municipal Accounting Manual.

→ Cash Book for Kabir Antyesthi Grant Vojna is not maintained. No proper applications/vouchers are maintained for the scheme. It is very difficult to comment on this. It cannot be deny from financial irregularities, So management should take immediate actions.

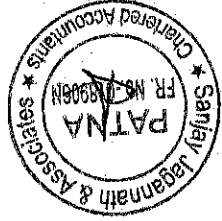
- Advance Register is not maintained
- Log Book is not maintained.
- Fixed Assets Register is not maintained.

3. Opinion

As per our opinion the functioning of the Nagar Panchayat is not good and not maintained proper cash book and other books of accounts which are required. TDS, VAT, Royalty and Labour cess has been deducted but deposited late into Government Account. ETDS return has not been filed by nagar panchayat.

4. Audit Recommendation

- Need to develop system of internal check.
- Need to implement double entry system of accounting immediately.
- Need for placement of competent manpower for preparation of manual accounts and other records.
- Immediate need for bank reconciliation for all accounts.
- Immediate need to survey property, implement SAS Form and collect holding tax.
- Immediate need of computerisation for assessment and collection of municipal tax from agency having similar experience.
- Strengthening tax collection department for timely identification, assessment of new holdings and collection of taxes
- Immediate need of making the bio-metric system functional.
- Immediate requirement for insurance of vehicles.
- System of proper checking of the log book should be implemented with respect to the distance travelled and fuel consumed.





for Sanjay Jagannath & Associates
Chartered Accountants
Firm Registration No. - 018906N
[CA. Sanjay Kumar]
Partner
Membership No. 501621

Place : Patna
Date : 14/07/2016

- 5. Comments from Management**
Details audit observations have been discussed. We are trying regularly for corrections and strengthen the system. We are also trying to develop internal control and internal check. So that resources can be used at optimum level.
- 6. Acknowledgement**
We are really thankful to the staff of Koilwar Nagar Panchayat for support in completion internal audit in time.

DETAILED AUDIT REPORT

1. INTRODUCTION

The Internal Audit of Kollwar Nagar Panchayat covering the period from 01/04/2014 to 31/03/2015 was conducted by following persons under guidance of CA. Sanjay Kumar.

1. Madan Kumar
2. Rajesh Kumar

2. ADMINISTRATION

The present body of ULB has taken charge on 19/05/2012. The incumbency in the key administrative and executive positions was as under:

Smt. Sundari Devi	Chairman	01/04/2014 to till date
Sri Raj Kumar	Vice Chairman	01/04/2014 to till date
Sri Krishna Mohan Singh	Executive Officer	01/04/2014 to 24/08/2015



3. REVIEW OF OUTSTANDING AUDIT PARAS :

Sr. No.	Particulars of audit and date of report	Total No. of Audit Paras where necessary improvement measure is required	Total No. of Audit Paras where corrective measure is required	Total No. of Audit Paras where cash is proposed	Total No. of Audit Paras where recovery has been made	Total No. of Amount of outstanding report	Total No. of compliance report	No. of outstanding compliance report	No. of compliance report
1.	AG Audit Report Dated - 24/12/2014 (2012-13 and 2013-14)								

Major deficiency Pointed Out in AG Audit Report (2012-13 & 2013-14):-

1. General Cash Book has not been maintained by the Nagar Panchayat.
2. Register for Government Grant has not been maintained.
3. Rs 60,060.00 have not collected as stamp fees for tender of Bus-jeep-taxi Stand. Tender Amount was Rs. 20,02,000.00.
4. Financial Loss of Rs.9,17,581.00 due to full amount has not been deposited in time and tender paper has allotted to him after 5 month 15 days at reduced price.
5. Rs. 11,85,492.00 have been paid to M/s Bhojpur Furniture without deducting VAT of Rs.1,07,292.00 for purchase/installation of 200pcs Sodium vapour light .
6. Without legal connection of electricity, Assistant engineer has given clearance of the connection.
7. Loss of Rs. 72,00,000.00 due to tender(Sairat-Sand ghat-truck/tractor professional tax) has not been awarded in the year 2013-14. For the year 2012-13 bidding was done for Rs. 72,00,000.00 but after receiving complain, department has collected itself. But no documents/registers have been produced.
8. Rs. 4,21,231.00 was not deposited in Concerned deptt. i.e Sales Tax-Rs 242516.00, Income Tax-97004.00, Royalty Rs. 40870.00 and labour cess Rs. 40841.00 of the F. Y 2013-14.
9. Rs. 1,12,812.00 have not been deducted for late completion of schemes.
10. Proof of deposit of Rs. 12,45,750.00 have not been produced. The various receipts have been allotted to Sri Ramesh Kumar Ram.
11. Rs.1,94,958.00 have been expended for Daily Wages against directions/orders given by the Government.



4. FINANCE :

I. Budgetary provisions and expenditure for the last three years

Year	2011-12	2012-13	2013-14
Final/Revised Budget	Not available	2,00,11,150.00	3,63,50,150.00
Actual Expenditure	Not Provided	3,69,17,556.00	3,89,17,556.00
Savings (+)/Excess (-)	Not ascertainable	(-),1,69,06,406.00	(-) 25,67,407.00

II. Volume of Transactions

Period	Budgeted (2014-15)	Previous Year (For One period of year)	Corresponding period of previous year	Current period (2014-15)	Current period	Cumulative for the current period
Opening Balance		Nagar Panchayat does not maintain expenditure wise ledger.		54007033.76	N.A	
Receipts	38232898.00			21270774.16		
Total	38232898.00			75277807.92		
Net Expenditure	38232898.00	Financial Statements i.e		40134955.80		
Closing Balance		Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2011-12, 2012-13, 2013-14 and 2014-15 have not been produced before us for verification.		35142852.12		





Sr. No.	Name of Bank	A/C No.	Balance as Per Cash	Balance as Per Pass Book	Difference
A. NAGAR NIDHI					
1	Co-op. Bank	534029003584	3188481.37	3173833.37	14648.00
B. NAGAR NIDHI (VIVIDH)					
1	PNB	725000100099209	4588582.20	1097180.20	3491402.00
C. SJSRY, 13TH FIN. & BHAWANN NIRMAN					
	PNB	725000100122037			
1	Bhawanm Nirman	4415000.00			
2	13TH Fin.	1880196.00			
3	SJSRY	2931670.65			
Total					
			9226866.65	8268290.65	958576.00
D. B.R.G.F					
	PNB	149400010054688	3170533.90	3269343.90	-98810.00
E.					
	PLA		16374793.00	16820893.00	-446100.00

Details of Closing Balance as on 31/03/2015

III. Bank Reconciliation
Bank Reconciliation is not being prepared.

IV. Revenue Receipts

Period	Budgeted Year (2014-15)	Previous Year (For One Year) (2013-14)	Correspo nding period of previous Year	Cumulative for the current period (2014-15)
a) Own source				
Property Tax	393600.00	---		---
Assigned Revenue	531850.00	---		---
Others (Fee & User Charges)	2452000.00	2057551.00		2008500.00
(b) Administrative grant	6100000.00	3499809.00		4770940.00
c) Specific Grant (Scheme wise)				
i) Kabir Antyeshthi	700000.00			522000.00
ii) 12th Fin.	13584.00			
iii) 13th Fin.	8000000.00	2520332.00		2372715.00
iv) Road, Nall, Ghat Etc	2500000.00	4266765.00		4847106.00
v) Adm. Building Ghat	2000000.00	1228000.00		247125.00
vi) Counsellor, city manager Allowance	408000.00	307200.00		441600.00
vii) BRGF	1500000.00	2060018.00		1146600.00
viii) Census/Election	10000.00			
ix) SJSRY	3000000.00	0.00		0.00
d) Interest earned	100000.00			
e) Other Income (Professional Tax & Laptop)	50000.00	381097.00		479530.00
		0.00		210000.00





Property tax has not been collected in the Nagar Panchayat.

c. Report on findings of field survey of property Tax of 20 high value properties as follows:

b. Excess Payment : NIL

→ Tin Ticket Regd. Fee : Tender has not been awarded during the F.Y 2014-15.

→ Stamp Fees : Rs. 60,255.00 not collected from vendor.
(As per Annexure-B)

a. Revenue Leakage :
→ Mobile Tower : Rs. 5,34,000.00 due upto 31.03.2015 (Interest should also be charge @1.5% for late Payment)
(As per Annexure-A)

All Audit Objections/Irregularities Which has Monetary Implication, Particularly in following areas :

I. PART-A

1) AUDIT OBSERVATIONS :

Koilwar Nagar Panchayat is yet to form Municipal Accounts Committee under section 98 of the Municipal Act, 2007.

VI. Status of Municipal Accounts Committee: if meeting is held :

Books of Accounts are not followed double entry system as per Bihar Municipal Accounting Rule.

V. Status of implementation of Double Entry Accounting System :



- reason is attached).
- H. Utilisation certificates are yet to submit for financial year 2014-15 according to the Nagar Panchayat. They have told us all pending UCS will be send immediately. (Letter of Executive officer with
- g. Advance register is not maintained by the Nagar Panchayat.
- f. Casual leave Register is not maintained.
- e. No proper control on the maintenance of Attendance registers. Attendance register is not authenticated by concerned officer on daily basis.
- d. Scheme wise bank account is not maintained. One Bank account is operated for more than two or three schemes. Expenditures of different schemes have been booked in different cash book. Hence it is very difficult to reconcile and find out closing balance of any scheme on any particular day.
- c. Books of accounts are not being maintained as per Bihar Municipal Accounts Rules 2013.
- b. As per Rule 18 of Bihar Municipal Accounting Manual 2014, Performa by Nagar Panchayat Koilwar. Performa 75, 77 and 80. It is not prepared as per prescribed year budget should be prepared for receipts and expenditure in Performa 136 of Bihar Municipal Accounting Manual 2014, every voucher should be maintained serially for different schemes in different code, but it is not maintaining accordingly.
- a. As per Rule 136 of Bihar Municipal Accounting Manual 2014, every year budget should be prepared for receipts and expenditure in Performa 75, 77 and 80. It is not prepared as per prescribed Performa by Nagar Panchayat Koilwar.
- Objections/irregularities which have no monetary implication, but significant violation of Act, Rules & directives of UD & HD:-

II. PART-B

III. PART-C

General Observations:

1. Property Tax Collection has not been started till date in the Nagar Panchayat.

2. TDS, Sales Tax, Royalty and Labour cess has been deducted and not deposited in time. (As per Annexure-C)

3. Agreement has been done with M/s Bhojpur Enterprises for Supply/installation of 16 metre high mast light. No numbers and rates are mentioned in agreement.

4. The following payments to M/s Bhojpur Enterprises have been made for LED high mast light and C.F.L without deducting VAT:-

Sr. No.	Date	Total Bill Amount
1	24/12/2014	250000.00
2	20/01/2015	293000.00
3	28/01/2015	592000.00
4	28/01/2015	350000.00
5	16/03/2015	1200000.00
6	18/03/2015	1200000.00

5. The following payments have been made to various party without deducting VAT. The details are as under:-

Sr. No.	Name of Vendor	Invoice No.	VAT not deducted	Amount Paid
1	Rita Enterprises	009/2014-15	36667.00	770000.00
2	Reliable Enterprises	018/2014-15	31472.00	264600.00
3	Reliable Enterprises	017/2014-15	145530.00	1223530.00
4	Reliable Enterprises	019/2014-15	93418.00	785400.00
5	Raj Automobiles	636/23/01/2015	21286.00	617000.00





11. Deep Stand fees has received Rs. 13,500.00 dated 07/10/2014 but deposited into bank (PNB A/C no. - 0725000100099209) only Rs. 13,350.00.
12. Blankets have been purchased from New Sudh Khadi Bhandar, Boring Canal Road, Patna of Rs. 5,39,000.00. Quotation and bill is submitted in the name of New Sudh Khadi Bhandar but Payment has been done in the name of Md. Sahab. Bill is raised on letter head and VAT has not been deducted by the Nagar Panchayat.

Date	Amount
12/08/2014	5,000.00
27/09/2014	30,000.00
24/10/2014	33,300.00
27/10/2014	40,000.00
11/11/2014	13,348.00
05/02/2015	8,900.00

10. Advance register has not been maintained by the nagar panchayat. So it is very difficult to comment regarding advances and their adjustments. The following payments have been made to Mr. Ramesh kumar Ram (Staff) :-

Date	Amount
05/05/2014	45,070.00
04/07/2014	38,801.00
08/08/2014	28,175.00
27/09/2014	70,035.00
06/06/2014	54,600.00

9. The amount has been withdrawn through bearer cheque by Md. Hasim (Head clerk cum Accountant) regularly for payment of Daily wages worker and allowance of ward counsellors. For example following amounts have withdrawn through bearer cheque in the name of Md. Hasim:-

8. Interest of Rs. 70920.00 has been credited by bank (PNB A/C - 0725000100225495) dated 70920.00 but not entered in the cash book. (Scheme- Salary Payment).

7. Amount of Rs. 304020.00 has been entered in cash book on 08/04/2014 but cheque has been presented and cleared in bank dated 31/03/2014.

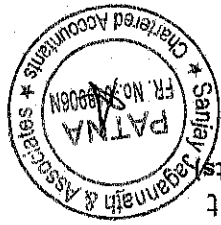
6. Security Deposit has not been deducted from vendors/contractors.



Sr. No.	Scheme	Observations
1	Scheme No.17/14-15	1. Date not mentioned on Vr. No.- 86 of Rs. 2,52,336.00. 2. Date not mentioned on Vr. for Bricks of Rs. 139478.00 3. Muster Roll of Rs. 19879.00, Rs. 29200.00, Rs. 21535.00 and Rs. 27931.00, date and scheme name is not mentioned.
2	Scheme No.21/14-15	1. Date not mentioned on Vr. No.- 162 of Rs. 3,98,482.00. 2. Date not mentioned on Vr. for Bricks of Rs. 176588.00
3.	Scheme No.06/14-15	1. Voucher No. and Date not mentioned on bill of Rs. 2,70,160.00. 2. Voucher No. and Date not mentioned on bill of Rs. 86,334.00. 3. Voucher No. and Date not mentioned on bill of Rs. 1,57,392.00.
4.	Scheme No.05/14-15	1. Date not mentioned on Vr. No.- 200 of Rs. 84,960.00 2. Date not mentioned on Vr. for Bricks of Rs. 55145.00
5.	Scheme No.04/14-15	1. Date not mentioned on Vr. No.- 35 of Rs. 98,361.00
6.	Scheme No.03/14-15	1. Date not mentioned on Vr. No.-

The details of discrepancies found during audit as follows:

13. Sales Tax Rs. 1,17,717.00, Income Tax Rs 47,087.00 and Royalty Rs. 17319.00 has been written in cash book dated 10/02/2015 but challan and proof of deposits have not been shown to us.
14. The Various development works have been done in the nagar panchayat by department through engineer Mr. Pratik Rawidhan and engineer Mr. Ramesh Kumar Singh as Agent.



15. Opening balance of Rs. 3,81,097.00 of Scheme- Professional Tax has not been taken in the cash book on 01/04/2014. This amount is added on 01/10/2015 in the cash book.
16. Dated 25/03/2015 Rs.12,00,000.00 credited in cash book on account of M/s bhojpur enterprises but no payment has been received. Accountant is unable to explained it. (Scheme- Nagar Nidhi- Vividh)

Sr. No.	Scheme	Observations
1	Scheme No.4/14-15	1. Date and V. No. not mentioned of Rs. 2,03,660.00, 2. Date and V. No. not mentioned of Rs. 74,585.00 3. Executive officer has not signed/authenticated but payment has been done.
2	Scheme No.01/14-15	1. Date not mentioned on Vr. No.- 1076 of Rs. 4,01,675.00 2. Date not mentioned on Vr. No.- 114 of Rs. 32,720.00 3. Measurement book has not signed by the Executive officer.
3.	Scheme No.05/14-15	1. Voucher No. and Date not mentioned on bill of Rs. 1,90,160.00. 2. Voucher No. and Date not mentioned on bill of Rs. 1,12,479.00.
4.	Scheme No.07/14-15	1. Voucher No. and Date not mentioned on bill of Rs. 62,100.00. 2. Voucher No. and Date not mentioned on bill of Rs. 1,83,280.00

2.	Date not mentioned on Vr. No.- 72 of Rs. 1,46,620.00	
3.	Date and V. No. not mentioned 30 of Rs. 47,6220.00	
	of Rs. 86,724.00	



17. In General Cash book Closing balance dated 29/09/2014 is Rs. 4,93,94,804.36 but opening balance taken on 30/09/2014 is Rs. 4,94,18,267.36. So, differences of Rs. 23,463.00 persist in closing balance as on 31/03/2015.

ii) SUMMARY RECEIPTS & PAYMENTS A/C:-

Summary Receipts and Payments Accounts for the year 2014-15:-

Sr. No.	Particulars/ Schemes	Opening Balance	Receipt	Payments	Closing Balance
1	Nagar Nidhi-114	5318324.21	129421.16	2259264.00	3188481.37
2	Nagar Nidhi (Vividh)	1747948.60	5617225.00	2776591.00	4588582.20
3	13 th Finance	4973065.00	2555782.00	5648651.00	1880196.00
4	SJSRY	2770580.65	161090.00	0.00	2931670.65
5	BRGF	3053883.30	1258952.00	1142301.40	3170533.90
6	Asambadh	6741864.00	2841600.00	4683468.00	4899996.00
7	Lok Swasth	1787068.00	161778.00	1777412.00	171434.00
8	Vidyut Vipatra	1028057.00	679585.00	935197.00	772445.00
9	Vikash Karya (Nagrye Sadak)	1984370.00	1595905.00	1919194.00	1661081.00
10	Bhawan Nirman	15167875.00	247125.00	11000000.00	4415000.00
11	Karmchhari Vetan	7196419.00	4770940.00	6523643.00	5443716.00
12	Sadko Ke liye Roshani & Jalapurti	1342134.00	409838.00	1142500.00	609472.00
13	Nagrik Suidha	895445.00	1748821.00	1690089.00	954177.00
14	PLA	33235238.00	11186301.00	28046746.00	16374793.00
15	Professional Tax	0.00	479530.00	0.00	479530.00
16	General Cash Book	54007033.76	21270774.16	40134955.80	35142852.12

for Sanjay Jagannath & Associates
Chartered Accountants
Firm Registration No. - 018906N

[CA. Sanjay Kumar]
Partner

Membership No. 501621



Place : Patna
Date : 14/07/2016

Internal Audit Report of Koilwar Nagar Panchyat
Sanjay Jagannath & Associates (Chartered Accountants)



**STATEMENT OF OUTSTANDING REGISTRATION FEES /
RENEWAL FEES OF MOBILE TOWER UP TO 31/03/2015**

ANNEXURE-A

Sr. No.	Particulars	Place of Installation	Year	Regd. Fee	Renewal Fee	Deposit (Rs.)	Due up to 31/03/2015
1	BSNL	Block Campus, Kollwar Ward No-9	2008-09	30,000.00	64,000.00		94000.00
2	Reliance	Near PNB, Kollwar Ward No.-12	2008-09	30,000.00	64,000.00		94000.00
3	Idea	Land of Shiv Pujan, Rai, Kollwar Ward No-9	2008-09	30,000.00	64,000.00		94000.00
4	TATA Indicom	Land of Motdur, Rehman, Kollwar Ward No-9	2008-09	30,000.00	64,000.00		94000.00
5	Aircel	Land of Bachhan Singh, Kollwar Ward No-8	2008-09	30,000.00	64,000.00	30000.00	64000.00
6	Airtel	Land of Bachhan Singh, Kollwar Ward No-9	2008-09	30,000.00	64,000.00		94000.00
						TOTAL (Rs.)	5,34,000.00
							30,000.00



STATEMENT OF STAMP FEES NOT TAKEN FOR SAIRAT TENDER FOR THE YEAR 31/03/2015

ANNEXURE-B

Sr. No.	Particulars	Tender Amount	Stamp Fees	Name of Vendor/ Contractor
1	Comm. Vehicle Fees	19,55,000.00	58,650.00	Mr. Sushil Kumar
2	Bazar Halt	53,500.00	1,605.00	Mr. Sushil Kumar
TOTAL			60,255.00	

ANNEXURE - C

Delay in deposit of TDS, VAT, Labour Cess, Royalty

Nagar Panchayat - KOLLIVAR

Date of Deduction	Scheme Name	IT	VAT	TS	Royalty
A. Own Source					
22/04/2014	08/13-14	9750.00	24375.00	4875.00	3373.00
22/04/2014	09/13-14	9874.00	24684.00	6936.00	3498.00
22/04/2014	10/13-14	9775.00	24430.00	4888.00	3712.00
12/08/2014	11/13-14	9859.00	24646.00	4929.00	3393.00
21/02/2015	01/14-15	808.00	2019.00	404.00	0.00
22/02/2015	04/14-15	1336.00	3341.00	668.00	203.00
B. BRGF					
09/04/2014	08/13-14	8118.00	20295.00	4058.00	2249.00
06/02/2015	10/13-14	3323.00	8289.00	1662.00	1911.00
20/03/2015	04/14-15	8258.00	20646.00	4129.00	6194.00
26/02/2015	08/14-15	2666.00	6666.00	1333.00	2000.00
06/02/2015	03/14-15	7473.00	18683.00	3736.00	5605.00
C. 13th Finance					
02/02/2015	03/14-15	13831.00	34579.00	6916.00	0.00
04/03/2015	02/14-15	9803.00	24507.00	4901.00	5521.00
D. Nagarik Suvdha					
25/01/2015	07/14-15	8951.00	22378.00	4475.00	4322.00
04/01/2015	04/14-15	9934.00	24835.00	4967.00	4416.00
20/01/2015	02/14-15	8986.00	22465.00	4499.00	4376.00
25/01/2015	04/15-16	9934.00	24834.00	4967.00	4384.00
E. 4th Finance					
09/04/2014	01/13-14	6744.00	16860.00	3372.00	2847.00
09/04/2014	07/13-14	9506.00	23767.00	4753.00	5813.00
09/04/2014	06/13-14	4437.00	11093.00	2219.00	2187.00
26/02/2015	01/14-15	13831.00	34579.00	6916.00	0.00
14/02/2015	03/14-15	7339.00	18347.00	3669.00	0.00
20/02/2015	04/14-15	14146.00	35366.00	7073.00	10670.00
15/02/2015	05/14-15	3439.00	8596.00	1719.00	0.00
02/03/2015	06/14-15	11778.00	29445.00	5889.00	8834.00
20/02/2015	09/14-15	5431.00	13596.00	2716.00	4650.00
02/03/2015	10/14-15	8272.00	20679.00	4136.00	6204.00
16/03/2015	11/14-15	14105.00	35263.00	7053.00	8694.00
02/03/2015	13/14-15	12364.00	30910.00	6182.00	9293.00
Date of Deposit					
07/06/2016	07/06/2016				
Deposit Challan not shown to us.					



COMMENTS FROM MANAGEMENT

Nagar Panchayat, Kollwar

Details audit observations have been discussed. We are trying regularly for corrections and strengthen the system. We are also trying to develop internal control and internal check. So that resources can be used at optimum level.

Date:- 14/07/2016

For Nagar Panchayat Kollwar

Place:- Kollwar

(Executive Officer)

18/7/16





30/11/2017
 राधाश्याम कर्मचारी
 खाते का बंदी
 का प्रमाणपत्र

किताब में है।

उपरोक्त विवरण के साथ ही प्रमाणित किया जाता है कि दिनांक 2014-15 में पूर्ण के साथ अडिटा वही

हस्ताक्षर

दिनांक :- दिनांक 2014-15 में पूर्ण अडिटा करने के साथ ही।

रजिस्ट्रार के पास

राज्य राजस्व एवं भूजमा दर

में है,

राजस्थान राज्य

राजस्थान राज्य

के

दिनांक 30/11/16

राजस्थान राज्य राजस्व एवं भूजमा दर

