

MC Patiala

Reform No. 3

Augmenting Double Entry Accounting

MILESTONE

1. Complete migration to double entry accounting system and obtaining an audit certificate to the effect from FY 2012-13 onwards

Status: - Achieved

Documents Attached

1. Double entry report from 2013-14 to 2015-16
2. Copy of Audit certificate


Executive Engineer
Municipal Corporation
Patiala


Commissioner,
Municipal Corporation,
Patiala

To

Deputy Controller (Finance & Accounts),
Local Government, Municipal Bhawan,
35-A Chandigarh.

Subject :- Reforms Under Amrut Scheme -- Video conference on 29-03-2017 at 11:00 AM regarding Achievement of Milestone

Ref :- Memo No. Acctt.3DCFA-DLG-2017/SPL.1 Dated: 27-03-2017

It is inform that according above subject the status of municipal corporation Patiala regarding the double entry system is mention below:-

1. The Municipal Corporation Patiala already completes a double entry system and prepares a balance sheet from 2013-2014, 2014-2015 and 2015-2016 & obtaining audit certificate (copy attached).
2. The Municipal Corporation Patiala already published a financial statement report and balance sheet report on website.
3. The Municipal Corporation Patiala already appointed an internal auditor on the contract basis.
4. The Municipal Corporation Patiala already published an internal auditor report on ULB website.

All three

146/04m
28-3-17

S. C. Sh
Nodal officer 28/3
AMRUT/XEN (O&M)
Municipal Corporation Patiala

S. C. Sh
Executive Engineer
Municipal Corporation
Patiala

[Signature]
Commissioner,
Municipal Corporation,
Patiala

MUNICIPAL CORPORATION, PATIALA

Rs. In Lacs

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2016

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To CONTINGENT EXPENSES		TAX REVENUE	
To Carriage	5,712.69	House Tax	1,287.71
Electricity (Street Light & Tubewell)	1,597.38	Octroi in lieu of VAT	3,451.36
Development Charges	473.78	Octroi of Electricity	346.81
		Advertisement Tax	106.36
		Show Tax	2.65
		Entertainment Tax	0.79
To NON-COMMITTED EXPENSES	417.21		
Development Charges		NON TAX REVENUE	
To CONTINGENT EXPENSES		Licence Fee	16.77
Petrol & Diesel	118.81	Cartage Receipts	2.14
General & Water Supply	9.85	Rent Receipts	34.23
Maintenance of Cars	20.25	Parking Fee	14.71
Office Electricity Bills	3.87	Building, Tower & Plot Regulation Fee	1,107.86
Employee's Uniforms	11.62	Other Income	144.08
		Dead Animals Income	7.52
To OTHER EXPENSES	28.17	Water Supply & Sewerage Charges	1,140.38
Sale of Property (Loss)		Additional Excise Duty	356.00
To DEPRECIATION	8,440.29		
		Excess of Expenditure over Income	8,814.55
TOTAL	16,833.92	TOTAL	16,833.92

By

To Municipal Corporation
Patiala
City Engineer
Patiala

To Municipal Corporation
Patiala
City Engineer
Patiala

To Municipal Corporation
Patiala
City Engineer
Patiala

To Municipal Corporation
Patiala
City Engineer
Patiala

By

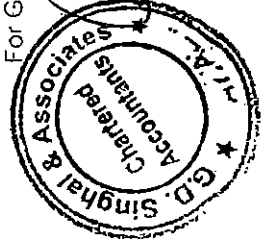
(D.C.F.A)

(ACCOUNTANT)
Commissioner,
Municipal Corporation,
Patiala

(C.E.N.H.O)

(COMMISSIONER)

For G.D. Singhal & Associates
Chartered Accountants



Partner

Rupees in Lacs

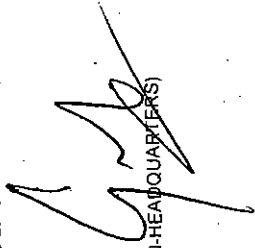
MUNICIPAL CORPORATION, PATIALA

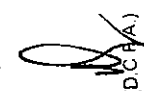
SCHEDULE OF FIXED ASSETS & DEPRICIATION FOR THE YEAR ENDING ON 31-03-2016

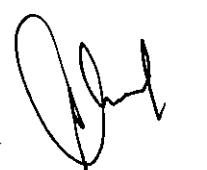
Sl. No.	NAME OF FIXED ASSET	Opening Balance as on 01-04-2015		Additions during the year 01-04-2015 to 31/03/2016		Sales/ Transfers/ Adjustments	Total	Dep. Rate	Dep. Amount	Balance as on 31/03/2016
		01-04-2015	03/10/2015	01-04-2015 to 03/10/2015	04-10-2015 to 31/03/2016					
1	BUILDING - A - TANK	892.45	-	-	-	-	892.45	2.25%	20.08	872.37
2	BUILDING - FIRE BREGADE	2231.12	-	-	-	-	2,231.12	2.25%	50.20	2,180.92
3	BUILDING - GOVT. PRESS	1433.26	-	-	-	-	1,433.26	2.25%	32.25	1,401.01
4	BUILDING - LIBRARY	312.36	-	-	-	-	312.36	2.25%	7.03	305.33
5	BUILDING - OFFICE MC	4088.77	-	-	-	-	4,088.77	2.25%	92.00	3,996.78
6	FURNITURE & FIXTURE	94.99	-	-	-	-	94.99	6.00%	5.70	89.29
7	LAND	2688.00	-	-	-	-	2,688.00	0.00%	0.00	2,688.00
8	LIBRARY BOOKS	0.59	-	-	-	-	0.59	6.00%	0.04	0.56
9	MACHINES, MOTORS ETC	309.26	60.00	-	-	-	369.26	6.00%	22.16	347.10
10	OVERHEAD SERVICE RESERVOIRS	5301.60	1,000.00	-	-	-	6,301.60	6.00%	378.10	5,923.50
11	PARKS	26020.89	-	-	7,478.17	-	18,542.72	6.00%	1,112.56	17,430.16
12	POLES	-35.41	-	-	-	-	35.41	6.00%	2.12	33.29
13	PROPERTIES ON LEASE/ RENT	25418.38	-	-	-	-	25,418.38	2.25%	571.91	24,846.46
14	ROADS	30297.23	-	-	-	-	30,297.23	18.00%	5,453.50	24,843.73
15	SEWERAGE LINES	7157.43	1,745.00	-	-	-	8,902.43	3.00%	267.07	8,635.35
16	STREET LIGHTS	418.51	-	-	-	-	418.51	6.00%	25.11	393.40
17	TUBEWELLS	1764.19	45.00	-	-	-	1,809.19	3.00%	54.28	1,754.91
18	VEHICLES (FIRE DIVISION)	20.65	70.00	-	-	-	90.65	6.00%	5.44	85.21
19	VEHICLES (OTHER THAN FIRE DIVISION)	109.74	1.10	-	-	-	110.84	6.00%	6.00	104.84
20	WATER LINES	10373.42	785.00	-	-	-	11,158.42	3.00%	334.75	10,823.67
Total		1,18,968.24	3,706.10	-	7,478.17	-	1,15,196.17		8,440.29	1,06,755.88

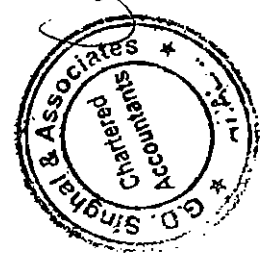
NOTE - Depreciation on the assets purchased after 03-10-2015, if any, has been charged at half of the rates prescribed above.


(COMMISSIONER)


(XEN-HEADQUARTERS)


(ACCOUNTANT)


Commissioner,
Municipal Corporation,
Patiala



MUNICIPAL CORPORATION, PATIALA

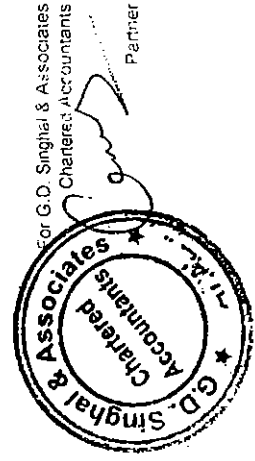
(Rs. in Lacs)

BALANCE SHEET AS ON 31.03.2014

<u>LIABILITIES</u>		<u>ASSETS</u>	
<u>AMOUNT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
	1,27,865.20		
<u>MUNICIPAL FUND:</u>		<u>FIXED ASSETS:</u>	
<u>SECURED LOANS:</u>		BUILDING - A - TANK	912.99
<u>UNSECURED LOANS:</u>		BUILDING - FIRE BREGADE	2,282.48
IMPROVEMENT TRUST, PATIALA	1,000.00	BUILDING - GOVT. PRESS	1,466.25
PUDA, PATIALA	971.00	BUILDING - LIBRARY	319.55
		BUILDING - OFFICE MC	4,182.89
		FURNITURE & FIXTURE	101.05
		LAND	2,686.00
		LIBRARY BOOKS	0.63
<u>CURRENT LIABILITIES & PROVISIONS:</u>		MACHINES, MOTORS ETC	329.00
AUDIT FEE	170.00	OVERHEAD SERVICE RESERVOIRS	5,640.00
DIRECTORATE CHARGES	20.00	PARKS	27681.7968
EARNEST MONEY	87.82	POLES	37.68
CONTRACTORS' LIABILITIES	100.00	PROPERTIES ON LEASE/ RENT	26,003.46
ELECTION CHARGES	12.38	ROADS	36,947.84
LABOUR CESS	100.00	SEWERAGE LINES	7,378.75
ELECTRICITY BILLS (STREET LIGHTS & TUBEWELLS)	116.34	STREET LIGHTS	445.22
ELECTRICITY BILLS (OFFICE)	0.63	TUBEWELLS	1,818.75
TELEPHONE BILLS	0.18	VEHICLES (FIRE DIVISION)	21.97
ACTUATING CHARGES	0.75	VEHICLES (OTHER THAN FIRE DIVISION)	83.49
INTERNAL AUDIT FEE	0.89	WATER LINES	10,694.25
OUTSTANDING EMPLOYEES' REMUNERATION	64.70		1,26,036.08
OUTSTANDING G.P.F. & PENSION CONTRIBUTION	516.97		
		<u>CURRENT ASSETS:</u>	
		ARREARS OF HOUSE TAX	492.18
		ARREARS OF RENT & THE BAZARI	34.88
		ARREARS OF WATER & SEWERAGE CHARGES	578.91
		BALANCE IN BANKS	884.53
			1,960.51
		<u>TOTAL</u>	<u>1,31,026.59</u>

S.C. Singh
Executive Engineer
Municipal Corporation
Patiala

(Signature)
(COMMISSIONER)



Commissioner,
Municipal Corporation,
Patiala

(Signature)
(D.C.P.A.)

(Signature)
(HEADQUARTERS)

MUNICIPAL CORPORATION, PATIALA

Rupees in Lacs

SCHEDULE OF FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDING ON 31-03-2014

Sr. No.	NAME OF FIXED ASSET	Opening Balance as on 01-04-2013	Additions during the year		Total	Dep. Rate	Dep. Amount	Balance as on 31/03/2014
			01-04-2013 to 03/10/2013	04-10-2013 to 31/03/2014				
1	BUILDING - A - TANK	934.01	-	-	934.01	2.25%	21.02	912.99
2	BUILDING - FIRE BREGADE	2,335.02	-	-	2,335.02	2.25%	52.54	2,282.48
3	BUILDING - GOVT. PRESS	1,500.00	-	-	1,500.00	2.25%	33.75	1,466.25
4	BUILDING - LIBRARY	326.90	-	-	326.90	2.25%	7.36	319.55
5	BUILDING - OFFICE MC	4,279.17	-	-	4,279.17	2.25%	96.28	4,182.89
6	FURNITURE & FIXTURE	107.50	-	-	107.50	6.00%	6.45	101.05
7	LAND	2,688.00	-	-	2,688.00	0.00%	0.00	2,688.00
8	LIBRARY BOOKS	0.67	-	-	0.67	6.00%	0.04	0.63
9	MACHINES, MOTORS ETC	350.00	-	-	350.00	6.00%	21.00	329.00
10	OVERHEAD SERVICE RESERVOIRS	6,000.00	-	-	6,000.00	6.00%	360.00	5,640.00
11	PARKS	29448.72	-	-	29,448.72	6.00%	1,766.92	27,681.80
12	POLES	40.08	-	-	40.08	6.00%	2.40	37.68
13	PROPERTIES ON LEASE/ RENT	26,602.00	-	-	26,602.00	2.25%	598.55	26,003.46
14	ROADS	45,088.34	-	-	45,088.34	18.00%	8,110.50	36,947.84
15	SEWERAGE LINES	7,607.00	-	-	7,607.00	3.00%	228.21	7,378.79
16	STREET LIGHTS	473.64	-	-	473.64	6.00%	28.42	445.22
17	TUBEWELLS	1,875.00	-	-	1,875.00	3.00%	56.25	1,818.75
18	VEHICLES (FIRE DIVISION)	23.37	-	-	23.37	6.00%	1.40	21.97
19	VEHICLES (OTHER THAN FIRE DIVISION)	88.82	-	-	88.82	6.00%	5.33	83.49
20	WATER LINES	11,025.00	-	-	11,025.00	3.00%	330.75	10,694.25
Total		1,40,763.24	-	-	1,40,763.24		11,727.16	1,29,036.08

S. C. S. W.
Executive Engineer
Municipal Corporation
Patiala

NOTE - Depreciation on the assets purchased after 03-10-2013, if any, has been charged at half of the rates prescribed above.

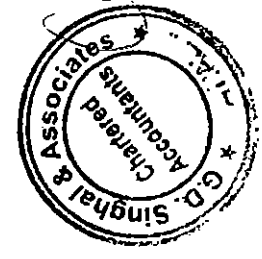
[Signature]
 (D.C.F.A.)

[Signature]
 (ACCOUNTANT)

[Signature]
 (XEN-HEADQUARTERS)

[Signature]
 (COMMISSIONER)

Commissioner,
Municipal Corporation,
Patiala



MUNICIPAL CORPORATION, PATIALA

(Rs. in Lacs)

BALANCE SHEET AS ON 31.03.2015

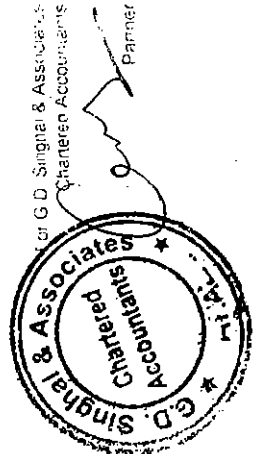
LIABILITIES		ASSETS	
AMOUNT	AMOUNT	AMOUNT	AMOUNT
MUNICIPAL FUND:	1,15,764.27	FIXED ASSETS:	
SECURED LOANS:		BUILDING - A - TANK	892.45
SECURED LOANS:		BUILDING - FIRE BREGADE	2,231.12
WELFARE MOVEMENT TRUST, PATIALA		BUILDING - GOVT PRESS	1,433.26
WELFARE TRUST, PATIALA		BUILDING - LIBRARY	312.36
		BUILDING - OFFICE MC	4,088.77
		FURNITURE & FIXTURE	94.99
		LAND	2,688.00
		LIBRARY BOOKS	0.58
CURRENT LIABILITIES & PROVISIONS:		MACHINES, MOTORS ETC	309.76
AUDIT FEE	191.85	OVERHEAD SERVICE RESERVOIRS	5,301.60
DIRECTORATE CHARGES	20.00	PARKS	26020.89
EARNEST MONEY	17.97	POLES	35.41
CONTRACTORS' LIABILITIES	150.00	PROPERTIES ON LEASE/ RENT	25,416.38
ERECTION CHARGES	12.38	ROADS	30,297.23
LABOUR CESS	150.00	SEWERAGE LINES	7,137.43
MUNICIPAL BHAIWAN	20.00	STREET LIGHTS	416.51
ELECTRICITY BILLS (STREET LIGHTS & TUBEWELLS)	115.30	TUBEWELLS	1,764.19
ELECTRICITY BILLS (OFFICE)	1.47	VEHICLES (FIRE DIVISION)	20.65
TELEPHONE BILLS	0.55	VEHICLES (OTHER THAN FIRE DIVISION)	109.74
ACCOUNTING CHARGES	1.50	WATER LINES	10,373.42
INTERNAL AUDIT FEE	1.79		
OUTSTANDING EMPLOYEES' REMUNERATION	124.70	CURRENT ASSETS:	
OUTSTANDING G.P.F. PENSION CONTRIBUTION	1,216.67	ARREARS OF HOUSE TAX	156.94
		ARREARS OF RENT & THE BAZARI	14.23
		ARREARS OF WATER & SEWERAGE CHARGES	117.21
		BALANCE IN BANKS	406.40
		TOTAL	1,19,663.02

(XEN-HEADQUARTERS)

(COMMISSIONER)

(D.C/A)

(ACCOUNTANT)



Commissioner,
Municipal Corporation,
Patiala

Executive Engineer
Municipal Corporation
Patiala

MUNICIPAL CORPORATION, PATIALA

Rs. In Lacs

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2015

<u>EXPENDITURE</u>		<u>AMOUNT</u>	<u>AMOUNT</u>	<u>INCOME</u>
COMMITTED EXPENSES				
To	Salaries	5,234.69		TAX REVENUE
To	Electricity (Street Light & Tubewell)	1,419.50		House Tax
To	Development Charges	326.33		Octroi in lieu of VAT
To	Loan Adjusted Amount	146.43	7,126.95	Octroi of Electricity
				Show Tax
				Entertainment Tax
				NON TAX REVENUE
			854.12	Licence Fee
				Cartage Receipts
				Rent Receipts
				Parking Fee
				Building, Tower & Plot Regulation Fee
				Other Income
			163.31	Water Supply & Sewerage Charges
				Additional Excise Duty
				10,657.35
				By Excess of Expenditure over Income
			14.00	
			10,101.08	
			<u>18,259.46</u>	TOTAL
				<u>18,259.46</u>

**Executive Engineer
Municipal Corporation
Patiala**

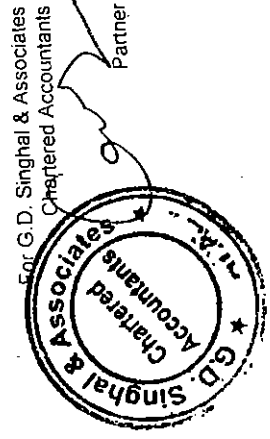
(Signature)
(D.C.F.A)

(Signature)
(ACCOUNTANT)

(Signature)
(XEMHO)

(Signature)
(COMMISSIONER)

**Commissioner,
Municipal Corporation,
Patiala**



MUNICIPAL CORPORATION, PATIALA

Rupees in Lacs

SCHEDULE OF FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDING ON 31-03-2015

Sr. No.	NAME OF FIXED ASSET	Opening Balance as on 01-04-2014	Additions during the year		Total	Dep. Rate	Dep. Amount	Balance as on 31/03/2015
			01-04-2014 to 03/10/2014	04-10-2014 to 31/03/2015				
1	BUILDING - A - TANK	912.99	-	-	912.99	2.25%	20.54	892.45
2	BUILDING - FIRE BREGADE	2,282.48	-	-	2,282.48	2.25%	51.36	2,231.12
3	BUILDING - GOVT. PRESS	1,466.25	-	-	1,466.25	2.25%	32.99	1,433.26
4	BUILDING - LIBRARY	319.55	-	-	319.55	2.25%	7.19	312.36
5	BUILDING - OFFICE MC	4,182.89	-	-	4,182.89	2.25%	94.11	4,088.77
6	FURNITURE & FIXTURE	101.05	-	-	101.05	6.00%	6.06	94.99
7	LAND	2,688.00	-	-	2,688.00	0.00%	0.00	2,688.00
8	LIBRARY BOOKS	0.63	-	-	0.63	6.00%	0.04	0.59
9	MACHINES, MOTORS ETC	329.00	-	-	329.00	6.00%	19.74	309.26
10	OVERHEAD SERVICE RESERVOIRS	5,640.00	-	-	5,640.00	6.00%	338.40	5,301.60
11	PARKS	27681.7968	-	-	27,681.80	6.00%	1,660.91	26,020.89
12	POLES	37.68	-	-	37.68	6.00%	2.26	35.41
13	PROPERTIES ON LEASE/ RENT	26,003.46	-	-	26,003.46	2.25%	585.08	25,418.38
14	ROADS	36,947.84	-	-	36,947.84	18.00%	6,650.61	30,297.23
15	SEWERAGE LINES	7,378.79	-	-	7,378.79	3.00%	221.36	7,157.43
16	STREET LIGHTS	445.22	-	-	445.22	6.00%	26.71	418.51
17	TUBEWELLS	1,818.75	-	-	1,818.75	3.00%	54.56	1,764.19
18	VEHICLES (FIRE DIVISION)	21.97	-	-	21.97	6.00%	1.32	20.65
19	VEHICLES (OTHER THAN FIRE DIVISION)	83.49	33.25	-	116.74	6.00%	7.00	109.74
20	WATER LINES	10,694.25	-	-	10,694.25	3.00%	320.83	10,373.42
Total		1,29,036.08	33.25	-	1,29,069.33		10,101.08	1,18,968.24

NOTE: Depreciation on the assets purchased after 03-10-2014, if any, has been charged at half of the rates prescribed above.

(Signature)
(COMMISSIONER)

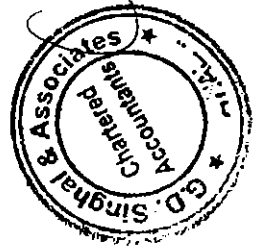
(Signature)
(XEN-HEADQUARTERS)

(Signature)
(D.C.F.A.)

(Signature)
(ACCOUNTANT)

(Signature)

Commissioner,
Municipal Corporation,
Patiala



(Signature)
Executive Engineer
Municipal Corporation
Patiala

1st Floor, Sanauri Gate, Patiala. Telefax : 5005066, 9781225066, 9814325066
E-mail : ca.sanjaygupta@yahoo.co.in, ca.sanjaygupta@icai.org

Municipal Corporation Patiala

Internal Audit report on Double Entry Accounting System

For the years Ended 31st march 2014,2015 & 2016

1. BACKGROUND

1.1 Municipal Corporation Prepares its accounts on Manual basis which are further based on single entry accounting system. This is an integrated system that comprises General Cash book, classified, establishment register, Demand collection registers, contractors' ledgers etc.

1.2 Now Municipal Corporation has started to convert its single-entry system to double entry system using computerized environment and TALLY. 9 ERP Software. Income & Expenditure figures represent actual figures as per available records, whereas no proper records have been maintained for accounting of Assets & Liabilities.


2. SCOPE AND OBJECTIVES

2.1 Scope of our Audit assignment is to evaluate the double entry accounting system with a view to delivering reasonable assurance to the authority over the adequacy of this system, to review the nature of income and expenses whether they are properly accounted for, to find out the discrepancies so that Double entry accounting system can be properly implemented.

AUDIT OBSERVATIONS

1. MUNICIPAL FUND

It reflects the difference of Total Assets & Total Liabilities of the corporation as on date, because there are no proper records wherein assets & liabilities are recorded.


Executive Engineer
Municipal Corporation
Patiala



Commissioner,
Municipal Corporation,
Patiala

2. SECURED LOANS

It is clear from the records presented before us that the corporation has not taken any type of Secured loan from any Financial institution.

3. UNSECURED LOANS

Unsecured Loans represent amount received from Improvement Trust, Patiala taken on Interest & from PUDA, Patiala free of interest.

4. CURRENT LIABILITIES

Earnest Money Amount outstanding in this account represent the amount received from various contractors and creditors as earnest before allocation of contracts and this amount is refundable after the completion of allocated works and if work is not allocated to any contractor than it is refunded after application for refund made by contractor and creditors.

Contactors' Liabilities include securities received from contractors which are refundable after a due time from satisfactory completion of work. Creditors for Expenses are accounted on payment basis.

SUGGESTED IMROVEMENTS

Creditors should be recorded on the basis of accrual of expenditure i.e. when the amount is due or the bill is presented for the payment whichever is earlier, Expenditure should be recorded on that date.


5. PROVISIONS


Provisions are made for the expenditure which are incurred in the current Financial Year But are payable in following financial years. Expenses of the following nature are provided for-

- I. Electricity Expenses
- II. Telephone Expenses

6. FIXED ASSESTS

There are no registers maintained for Fixed assets. Figures in balance sheet regarding fixed assets are taken as provided by the corporation, which as explained to us are mostly estimates & without any valuation by the civil engineer or qualified


Executive Engineer
Municipal Corporation
Patiala


Commissioner,
Municipal Corporation,
Patiala



valuer. Dates of additions & sales of assets was not provided to us, leading to incorrect charging of depreciation.

Depreciation on Fixed assets is provided on straight line method basis and life of asset provided by the office.

SUGGESTED IMPROVEMENT

Fixed assets Register should be maintained showing opening balances, additions & sales with dates and closing balances, so that Fixed Assets can be properly accounted for in the books & accurate depreciation could be charged thereon.

7. INVESTMENT

As per the information provided to us, there are no investment in Govt. securities or in any Financial instrument as on balance sheet dates.

8. CURRENT ASSETS :

STOCK-IN-HAND

Adjustments for stock-in-hand are not made in the books of accounts, as no information was provided for the stock of Street Light Material, Sanitation Material etc.

SUNDRY DEBTORS

It Includes the amount outstanding as receivable from public as their dues for water and sewerage bills, Rent, The bazari & house tax.

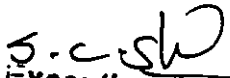
SUGGESTED IMPROVEMENTS

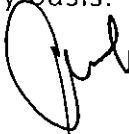
Provisions should be made for the amount which are receivable but are bad or doubtful in nature.

CASH & BANK BALANCES

There is no balance of cash in hand as the amount collected is deposited into the bank accounts on day to day basis, for bank holidays it is deposited in following working day and all the payments are routed through banking channels.

Bank Balances are reconciled with the bank on a monthly basis.


Executive Engineer
Municipal Corporation
Patiala


Commissioner,
Municipal Corporation,
Patiala



9. INCOME :

Incomes are categorized differently as per the nature of income. Most of the income are covered under Tax Revenue & Non Tax. Tax revenue includes amounts received for the Taxes levied by the municipal corporation as per the Municipal Act. Fees and User Charges represent amounts that are received from the public for providing any kind of service.

10. EXPENDITURE :

Expenditures are also categorized differently as per the nature of expenditure. Most of the expenses are covered under these 4 heads-

- i. Committed Expenses
- ii. Non Committed Expenses
- iii. Contingent Expenses
- iv. Other/ General Expenses

CONCLUSION

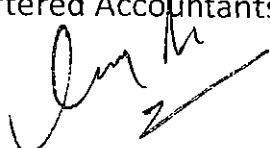
Comments by the management would be noted and the steps will be taken to rectify the deficiencies found in evaluation during the next audit or a follow-up audit.

Our Internal Audit is entirely based on the records provided by Municipal Corporation.

For Sanjay Ramkali & Associates

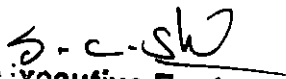
Chartered Accountants




(CA. Sanjay Gupta)

Prop.

23rd March, 2017


Executive Engineer
Municipal Corporation
Patiala


Commissioner,
Municipal Corporation,
Patiala