

INTERNAL AUDIT REPORT

(SPUR-PMU/194/IA-140ULBs & SLMA/G-14/SJA/2016/134/39)

OF NAGAR PARISHAD ARARIA

FOR THE PERIOD
01ST APRIL, 2015
TO
31ST MARCH, 2016



Conducted by:

M/s MANMOHAN SINGH & Co.

2ND FLOOR, VYAPAR BHAWAN

LALJI HIRJI, RANCHI

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AUDIT METHODOLOGY AND APPROACH

Audit Methodology

We have conducted the internal audit of Nagar Parishad –Araria, for the year ending on 31st March, 2016 (as per TOR). We familiarized ourselves with documents of Nagar Parishad, the internal guidelines and circulars applicable during this period under review. We also reviewed the working of the Nagar Parishad and evaluated the accounting systems and related controls of the Nagar Parishad in order to plan and perform our audit.

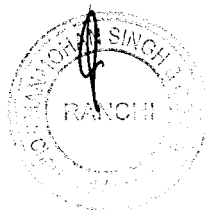
We reviewed transactions from April 01, 2015 to March 31, 2016. Our objective was to check all transactions and to design procedures to detect omissions. We also applied procedures to assess the adequacy of the Nagar Parishad's financial management systems, including internal controls for entire audit period. We applied necessary tests and controls, as we considers necessary under the circumstances.



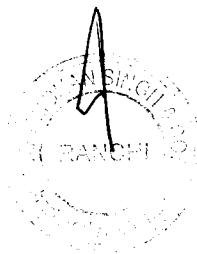
EXECUTIVE SUMMARY**1. Introduction**

Name of the Municipality	Araria Nagar Parishad
Period Covered under Current Audit	1 st April 2015 to 31 st March 2016
Name of the Chief Municipal Officer for the period under Audit	Sri Bhavesh Kumar
Audit Conducted on	21 July to 23 July , 2016.

Name of Auditor : M/s Manmohan Singh & Co.		Name of ULB : Araria	
Sl. No.	Relevant Clause of Scope of Work of the Contract		Compliance (Mention the para no & Page no of audit report)
	Clause No.	Description	
1	4.1	Internal Audit should undertake risk-based review and evaluation of the internal control as discussed in Bihar Internal Control Manual. Internal Audit should devote particular attention to any aspects of the internal control environment affected by significant changes to the ULBs's risk environment.	Complied in Para No.2 of Part.2 of Executive summary at Page no 6.
2	4.2 & 4.3	<p>a) Internal 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. In its report there must be a separate section for non-compliance of rules/directives of UD&HD, GoB;</p> <p>b) 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</p> <p><input type="checkbox"/> Rule 22: All moneys to be brought to account</p> <p><input type="checkbox"/> Rule: 27: Collections to be deposited into Bank on the same day</p> <p><input type="checkbox"/> Rule 69: Grant Related Compliance</p> <p><input type="checkbox"/> Rule 120-121: Monthly Receipt & Payment Account and Trial Balance</p> <p><input type="checkbox"/> Rule 130: Audit to be completed & reported within 6 month</p>	<p>Complied in Para No. 8,12,13 &15 of Part 2 of Executive Summary at Page no .. 6&7..</p> <p>Complied in Para No. 17,18,19,20 of Part.2. of Executive Summary . at Page no ..7..</p>



3	4.4 & 4.5	<p>a) Report and quantify all major Own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc;</p> <p>b) Check on audit trail of all collection of Taxes and Non-Taxes either through staff or outsourced agency and report of any lapses in controls, if any and also advise recommendations to strengthen the prevailing processes;</p>	Complied in Para No. 1,2 & 3 of Part 2. of Executive Summary at Page no ..6..
4	4.6	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 SASis received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Complied in Para no 19 of Part 2 of Executive Summary at Page no. 7.
5	4.7	Vouch on all payments above Rs. 10,000 and report on adequacy and appropriateness of its documentation, approvals, compliance of procedures etc.	Complied in para no 21 of Part...2.. of Executive Summary . at Page no ..7.
6	4.8	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/-	Complied in para no 22 of Part 2 of Executive Summary at Page no 7
7	4.9	Internal auditor shall also report on presence or absence of a system of issuance of utilization 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.	Complied in para no 23 of Part 2 of Executive Summary at Page no ..7.
8	4.10	Internal Audit can also, provide recommendations to help the ULB management improve the ULB's internal control environment;	Complied in para no 1 to 10 of Part 13 of Executive Summary at Page No. 9 & 10
9	4.11	Internal Audit should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied in Para No.A of Part 5 of Main Audit Report at Page no ..8..



2. Result and Findings

The major **Weaknesses** and observations during the course of internal audit have been found & discussed with the Executive Officer & Accountant of the Nagar Parishad.

1. Failed to collect Holding/Property tax from Residential Building and Government Department/Organizations - **List Attached:**
 Government Building :- 66,34,860.00/-Residential Building :- 11,52,091.00/-
 Non Collection of Market/Shop Rent and Non Collection of late Fine Rs.1,72,240.00/- **List Attached**
2. Failed to Collect Mobile Tower Tax/Fees of Rs.12,88,000.00- **List Attached**
3. Advertisement Tax and Trade License not Collected During the year.
4. Delay in Deposit of Collected Holding/Property Tax by the Tax Collector.
5. Daily Collection Register is not maintained by Tax Daroga, Tax Collector & Nazir for the F.Y.2015-16.
6. Executive Officer and Cashier (Nazir) Signature was Missing in Cashier (Nazir) Cash book.
7. Vouchers were not properly kept and arranged and Prenumbered.
8. Bank Reconciliation Statement not Prepared by Management.
9. Lacking of Internal Control on Collection of Taxes.
10. Unavailability of Information and Files relating to Security Deposits, TDS, VAT, Royalty & Labour Cess.
11. There is no proper cash handling neither any locker was kept by the ULB.
12. Fixed Assets Register is not Maintained Properly.
13. Attendance Register is neither maintained properly nor authenticated by concerned Officer on daily basis. Casual leave of staff was also blank in attendance Register.
14. Registration of the following vehicles has not been done with Transport Office.

<u>S.N.</u> <u>Vehicles</u>	<u>Name of vehicles</u>	<u>Total no. of</u>
1.	Auto (Old)	4
2.	Auto (New)	10
3.	Tractors	2
4.	Loader	1
5.	Section Machine	1
	Total	18

15. Nagar Parishad has failed to comply with certain rules and directives of UD & HD.
 - a). Directives relating to forming a "Municipal Accounts Committee" have not been complied till date.



- b). Directives relating to prepare a practical budget have not been complied with
16. Yes, All moneys have been brought to account.
 17. No, Collections have not been deposited into Bank on the same day.
 18. Monthly Receipt & Payment Account and Trial Balance is not being made.
 19. No Self Assessment of property tax is being done.
 20. The process of audit to be completed and reported within 6 months is in progress.
 21. On verification of vouchers on all payments above Rs. 10,000.00, we have found that these are appropriates and is in order with respect to documentation and approval etc.
 22. No, Register for E-tender & Auction is not been maintained by ULBs.
 23. Yes, there is a system of issuance of utilization certificate for the different schemes for any utilisation made during the reporting period.

3) Opinion

As referred above and detailed in 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 officer 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 Generations by surveying their area has Tower Tax, Advertisement Tax, Holding Fee, Trade License Fees, Others Fees and Taxes. Record keeping should done properly that any document can 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 making the system perfect.

During the course of Audit, we have found requisitioned all receipts counterfoils, upon our requisition it has been told to us that the counterfoils has not been submitted by the Tax collector to the "Nazir" or "Head Clerk" it is being held by tax collector with themselves. Even new 'H' book is being made available to them without depositing the counterfoils of exhausted 'H' Book. There is a major lapse on internal control system which should be made effective. This can result in serious irregularity if not taken care of.



5) Maintenance of Cash Book:-

- I. Cash book is not closed on daily basis and signed by Cashier and Account officer on monthly basis.
- II. Cash collected during the day has not been remitted to the bank on the next working day.

6) Statutory Deductions

1) Tax Deducted at Source(TDS):-

- I. TDS has been deducted at the rate 2.26 % in all contractor Payment (Construction Works).
- II. TDS has not been Deducted in Salary except EO salary.
- III. TDS has not been paid to Concerned Govt. Department within stipulated Due date.
- IV. Quarterly Return not shown to us during the course of audit . As per Sec.234E Of Income Tax Act,1961 late fees of RS.200 Per day is imposed if the return is not filed within the Due date.

2) VAT, Royalty & Labour Cess:- These taxes are deducted from different type of Contractors & Suppliers. These taxes are deducted on the payment to contractor and deposited in appropriate Govt. of different Department as like Bihar Commercial Taxes Dept. Mining Deptt. & Labour Deptt. these taxes are required to be deducted at the time of accrual or payment whichever is earlier but in the concerned ULB all taxes paid to the appropriate Govt. Account after the Stipulated Due Date. Taxes such as Sales Tax(VAT), Royalty, and Labour Cess etc are collected from time to time but payments were made after due date which is not proper.

3) Security Deposit/EMD Register:-

- I. There is a lack of internal control on deduction and Payment of Security Deposit.
- II. Unit has not maintained register for earnest money deposit, security deposit from contractors.

4) Pay-Roll Register:- During the course of Audit Pay-roll Register not shown to us, thus we are unable to comment on deficiency in pay- roll system.

5) Inventory/Stores Register:-

Inventory/Stores Register is not maintained properly.
As per discussion with management ,Inspection of Store is done by management at regular intervals but no inspection report/evidence provide by management during the course of audit.

6) Grant Register & Utilization Certificates:- Grant Register has not provided to us during the course of audit so we are unable to comment on same and upon enquiry of status of Utilization certificate, the E.O. and Accountant has explained to us that all Utilization certificates relating to financial year 2014-15 and prior period has already been submitted to concerned office.

Summary of utilization certificates given to us, list attached.

7) Deduction Of PF:- Deduction of PF and ESI have been made but Deposited in separate account maintained with Bank of Baroda. List Attached



8) Fixed Assets Register

- I. The procurement of fixed assets is not proper and non-maintenance of Fixed Asset Register would lead to failure of determining the replacement cost.
- II. There is lack of knowledge in respect of maintaining fixed assets register amongst the ULB personals.
- III. The unit has not done the number mark for the assets physically lying with the unit.
- IV. Any loss and obsolescence of fixed assets during the year has not been reported to us. Duplicate copy of fixed asset is attached at end of the report.

9) Bank Reconciliation Statement:-

- I. Bank Reconciliation statement not prepared by ULB, thus we are unable to comment on Difference between Balance of Cash book & Bank Book.
- II. During the discussion with E.O. and Accountant we have suggest for the preparation of BRS on monthly basis for each schemes.

10) Vehicle Log Book:- Log Book is not maintained properly, starting kilometer and closing kilometer is not written. A lump sum kilometer is written only and it is not authenticated by concerned officer on daily basis.
Logbook is relevant for check/internal control on expenses for fuel and lubricants which are major heads of expenses for ULB.

11) Vouching:- in ULB there is no system of preparation of vouchers and payment has been done only though Bill/Invoices. There is no where mention the voucher no. on the Bill/invoices and without a voucher no. it is a tough task to identify any particular day vouchers and Bill/Invoices.

12) Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement

- I. There is a lack of internal control w.r.t collection of taxes.
- II. Tower tax is being levied but full recovery has not been done.
- III. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.
- IV. Taxes collected by Tax Collector are not deposited on daily basis.

13) We suggest the followings: Audit Recommendations

1. All the prescribed books of accounts and Registers should be prepared on real time basis.
2. TDS should be deducted from salary, if applicable.
3. Bank reconciliation Statement should be prepared on monthly basis.
4. Demand & Collection Register of all the wards should be prepared as per BMAM format and calculation should be done as per new assessment.
5. Collection from own sources should be improved.
6. Collection by tax collector should be deposited on daily basis.
7. Compliance of AG audit report should be made as early as report is received.
8. Cashier and General Cash Book should be updated on timely basis.
9. All the statutory dues should be deposited on timely basis and returns prescribed under respective laws should also be filed on timely basis.
10. New staff should be equipped with regular training to run the ULB smoothly.



Acknowledgment

We thank Mr. Bhavesh kumar(Executive Officer) for their support during the period of our audit. We are also thankful to Mr. Chandan kumar (Accountant) and support staffs of the municipality for their cooperation extended to us during the period of our audit.

Place: Ranchi

Date: Dec 30,2016

For Manmohan Singh & Co.
Chartered Accountants
FRN No.-000107N



CA. J.P. Sharma
(Partner)
M.N.- 402655



MAIN AUDIT REPORT

1. Introduction

The Internal audit of Nagar Parishad Araria covering period from 1st April 2015 to 31st March, 2016 was conducted by following persons under guidance of CA J P Sharma.

- i. Venkatesh Pathak
- ii. Durgesh Kumar Singh

2. Administration

The present body of the ULB is functioning since 1912. The incumbency in the key administrative and executive position was as under:

1. Sri Bhavesh Kumar, Executive officer from 29 March 2016 till date.
2. Sri Afsana Praveen, Chairman from 11 March 2015 till date.

3. Review of outstanding audit paras : Status of Audit Observations are as under:

Sl.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 paras where no action has been taken	No. & date of Compliance report
1.	AG AUDIT (19-09-14)	20	06	-	-	-	-	(19-09-14)

Particulars of outstanding paras is given below:-

particulars

- Non preparation of bank reconciliation statement.
- Non follow up govt. rule on scheme 03/12-13.
- Failed to collect tower tax of Rs.12,88,000.00
- Failed to collect rent on shop of Rs.1,72,240.0



4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2015-16	2014-15	2013-14
Final/ Revised Budget	39,19,27,972.00	65,04,79,285.00	1,16,40,79,285.00
Actual Expenditure	71,90,98,993.00	1,32,62,677.00	58,46,258.00
Savings (+)/ Excess (-)	(32,71,71,021)	63,72,16,608.00	1,15,82,33,027.00

II. Volume of transactions

Period	Budgeted (15-16)	Previous year (14-15)	Corresponding Period of Previous year (14-15)	Current Period (15-16)	Cumulative for the current period (15-16)
Opening Balance	30,71,94,988.00	28,48,78,535.00	28,48,78,535.00	39,69,45,748.00	39,69,45,748.00
Receipts	85,30,86,218.00	12,53,29,890.00	12,53,29,890.00	56,28,08,491.35	56,28,08,491.35
TOTAL	1,16,028,1206.00	41,02,08,425.00	41,02,08,425.00	95,97,54,239.35	95,97,54,239.35
Net Expenditure	39,19,27,972.00	1,32,62,677.00	1,32,62,677.00	71,90,98,993.00	71,90,98,993.00
Closing Balance	76,83,53,234.00	39,69,45,748.00	39,69,45,748.00	24,06,55,245.47	24,06,55,245.47

III. Bank Reconciliation

Details of Bank Accounts and their reconciliation position are as under:

Sl. No	Name of Bank	Account No.	Balance as on 31.03.2016	Name of Scheme	Reconciliation position
1	Central Bank	XXXX3885	83,00,382.00	N.U.L.M	Reconciled
2	State Bank of India	XXXX3575	63,91,209.13	IHSDP	Reconciled
	HDFC	XXXX7961	9,32,331.00	14TH FINANCE	
3	Bank of Baroda	XXXX0793	6,23,026.00	SJSRY	Un-reconciled
4	Bank of Baroda	XXXX0794	40,85,448.00	BRGF	Reconciled
5	PUNJAB NATIONAL BANK	XXXX3588	22,40,588.00	13 th FINANCE	Reconciled
6	PUNJAB NATIONAL BANK	XXXX3560	2,21,879.00	INRENAL RESOURCES (DP)	Reconciled
7	Bank of Baroda	XXXX0797	4,95,47,631.50	IHSDP (INFRA)	Un-reconciled
8	Bank of Baroda	XXXX0796	1,32,33.50	IDSMT	Reconciled
9	Union Bank	XXXX8269	93,774.00	E GOVERNANCE	Reconciled
10	Bank of Baroda	XXXX1002	1,14,318.50	KABIR ANTESTHI	Reconciled
11	UNION BANK	XXXXX868	37,35,850.00	IHSDP (AWAS)	No Difference
12	SBI	XXXX3564	1,37,24,980.00	RAJYA YOJNA	Reconciled
13	SBI	XXXX2298	19,90,571.46	INTERNAL RESOURCES	No Difference
14	Treasury		20,51,02335.84	VARIOUS SCHEMES	
	Total Bank Balance		29,71,04,324.43		
	Total of Cash Book Balance		24,06,55,245.47		
	Difference		5,64,49,078.96		

Bank Reconciliation Statements have not been prepared by the N.P. There is a difference of Rs.5,64,49,078.96 between Cash Book and Consolidated Balance as per Passbook of all accounts.

The N.P. is suggested to reconcile the above mentioned differences immediately and prepare BRS on monthly basis

IV. Revenue Receipts

Period	Budgeted (15-16)	Previous year (14-15)	Corresponding Period of Previous year (14-15)	Current Period (15-16)	Cumulative for the current period (15-16)
a) Own Source					
Property Tax	2,55,12,169.00	30,86,777.00	30,86,777.00	47,25,224.00	47,25,224.00
Assigned revenue	3,27,24,010.00			2401242.00	2401242.00
Others (Fees & User Charges)	1708000.00	10,65,78,113.00	10,65,78,113.00	2,40,1242.00	2,40,1242.00
(b) Administrative Grant	5,74,5000.00	1,56,65,000.00	1,56,65,000.00	64,19,5,858.00	64,19,5,858.00
(c) Specific Grant (Scheme wise)					
Census	200000.00	13,17,000.00	13,17,000.00	-	-
Border Area development	10000000.00	-	-	-	-
NULM	5549410.00			5549410.00	
E GOV.	9,11,634.00			9,11,634.00	
IHSDP	204002325.			204002325	
SBM	8417000.00			8417000.00	
CNC	12,97,94,083.00			8,97,94,083.00	
BPL	500000.00	-	-	-	-
IDSMT	1000000.00	242.00	242.00	252.00	252.00
IHSDP(Awas)	180000000.00	1,82,91,000.00	1,82,91,000.00	50823628.00	50823628.00
SJSRY	300000000.00	91,033.00	91,033.00	24,193.00	24,193.00
12th/13th/14th Finance	90000000.00	76,97,801.00	76,97,801.00	9601200.00	9601200.00
BRGF	103556617.00	58,54,603.00	58,54,603.00	79203.00	79203.00
NSDP	2500000.00	-	-	-	-
DPR	50066.00	-	-	-	-
Admin Building	20000000.00	-	-	-	-
Cremation	7500000.00	-	-	-	-
Balika Samridhi	500000.00	-	-	-	-
Rajeev Awas yojna	190000000.00	-	-	-	-
Nagarik Suvidha	15000000.00	-	-	-	-
Kabir Antyesthi	5000000.00	-	-	-	-
UIDMMST	2000000.00	-	-	12441.00	12441.00
4 th Finance	20000000.00	5,11,02,393.00	5,11,02,393.00	-	-
TOTAL	85,30,86,218.00	23,23,21,569.00	23,23,21,569.00	36,92,15,369.00	36,92,15,369.00

Deduction Of PF:- Deduction of PF and ESI have been made but Deposited in separate account maintained with Bank of Baroda. List Attached.

SI NO.	NAME OF STAFFS	A/C NO	DEPOSIT AMOUNT
01	MO Attikurheman	30420100001310	4500.00
02	Shri Dharmnath ray	30420100001311	4077.00
03	MO Kayum	30420100001308	3444.00
04	MO Aslam	30420100001344	3444.00
05	MO Jabir	30420100001312	3764.00
06	Mahendra kumar malik	30420100001313	2499.00
07	Shri Jitender thakur	30420100001314	2274.00
08	Shrimati Mina mehtrani	30420100001329	4116.00
09	Shrimati Kalawati mehtrani	30420100001328	7362.00
10	Shrimati Mnkiya mehtrani	30420100001335	2577.00
11	Shri Banarshi mehtar	30420100001318	6378.00
12	Shri Gopali mehtar	30420100001319	2878.00
13	Shri Bechan mehtar	30420100001321	3378.00
14	Shri Gendda mehtar	30420100001325	4878.00
15	Shri Suresh mehtra	30420100001338	5990.00
16	Shri Narayan mehtra	30420100001339	3878.00
17	Shri Kirtyanand mehtra	30420100001340	3878.00
18	Shri Raju mehtra	30420100001316	5256.00
19	Shri Balkishun balmiki	30420100001322	3876.00



5. Audit Observation

PART-A

All audit objections/ irregularities which have monetary implication, particularly in following areas:

Collection of Revenue (own source)Holding & Property Tax Collection

Subject : Collection of Property Tax/Holding Tax by the Concerned ULB.

- ☐ An arrear of property Tax on Government Building of Rs.66,34,860.00/-
- ☐ An arrear of property Tax on Residential Building of Rs.11,52,091.00/-

S.No.	Particulars		Residential Building	Government Building	Total
1	Outstanding Demand (Opening Balance)	1	1826961.00	6397389.00	8224350.00
2	Current Demand	2	3804710.00	774152.00	4578862.00
3	Total Demand	3=1+2	5631671.00	7171541.00	12803212.00
4	Outstanding Demand Collection	4	2142615.00	334913.00	2477528.00
5	Collection From Current Demand	5	2336965.00	201768.00	2538733.00
6	Total Collection	6=4+5	4479580.00	536681.00	5016261.00
7	Late Fine	7	1438381.00	260479.00	1698860.00
8	Total Collection	8=6+7	5917961.00	797160.00	6715121.00
9	O/s Demand	9=3-6	1152091.00	6634860.00	7786951.00

Impact: Due to non Collection of Property/holding Tax there is s major operational Revenue Loss to ULB and there is no record/register to know total current & arrear demand of holding tax.

Demand and Arrear Register have also not provided to us for verification and arrear of Holding /Property Tax on Govt. Building is as per a list made available to us during the course of Audit.

Cause: Due to non follow up and monitoring of activities of Tax Inspector/Collector by the Concerned officers on regular intervals.

Recommendation: There Should be day to day monitoring on Collection of Taxes and also maintenance and updation Of Demand and Collection Register on Regular interval.
Survey Report should be prepared for construction of new Residential/Commercial building on Yearly basis.

Mobile Tower Tax:

Subject: Collection Of Mobile Tower Tax

Tower Tax is taxes on communication Tower & related Structure Defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES,2012. As per the rules 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 and Annual Fees as follow Fee for Registration:- Rs.40000.00 (Forty Thousand) Annual Fees :- Rs.10000.00 (Ten Thousand)

Status/Condition: As per Details Provided to us there are total 34 (Thirty Four) Mobile Towers registered with this ULB up to 31.03.2016 and Rs.12,88,000/-is due to be recovered from these tower operators on account of Tower Tax. List Attached

S.No	Name of Mobile Company	Place of Installation/Site ID & Year	Registration Fees(Realized UP to 31.03.15	Annual Fees Realized 31.03.2016	Outstanding as on 31.03.2016
1	Reliance -JIO	0001/2013-14	40000.00	20000.00	00.00
2	Reliance -JIO	0002/2013-14	40000.00	20000.00	00.00
3	Reliance -JIO	0003/2013-14	40000.00	20000.00	00.00
4	Reliance -JIO	0004/2013-14	40000.00	20000.00	00.00
5	Reliance -JIO	0005/2013-14	40000.00	20000.00	00.00
6	Reliance -JIO	0006/2013-14	40000.00	20000.00	00.00
7	Reliance -JIO	0007/2013-14	40000.00	20000.00	00.00
8	Reliance -JIO	0008/2013-14	40000.00	20000.00	00.00
9	Reliance -JIO	0009/2013-14	40000.00	20000.00	00.00
10	Reliance -JIO	0010/2013-14	40000.00	20000.00	00.00
11	Reliance -JIO	0011/2013-14	40000.00	20000.00	00.00
12	Reliance -JIO	0012/2013-14	40000.00	20000.00	00.00
13	Vodafone	2008-09	40000.00	20000.00	00.00
14	Vodafone	2008-09	40000.00	20000.00	50000.00
15	Vodafone	2008-09	40000.00	20000.00	50000.00
16	Vodafone	2008-09	40000.00	20000.00	50000.00
17	Vodafone	2008-09	40000.00	20000.00	50000.00
18	Vodafone	2008-09	40000.00	20000.00	50000.00
19	Vodafone	2008-09	40000.00	20000.00	50000.00
20	Vodafone	2008-09	40000.00	20000.00	50000.00
21	Vodafone	2008-09	40000.00	20000.00	50000.00

