

INTERNAL AUDIT REPORT OF NAGAR PANCHAYAT - BALLIA

SPUR-PMU (Samvardhan)

No.....682.....

In Coming Date...08/5/16.....

For the Period from April-2014 to March - 2015

INTERNAL AUDIT CONDUCTED BY

THAKUR BHUWANESH & ASSOCIATES

Chartered Accountants

2nd Floor, Nathani Market

Sutapatti, Muzaffarpur

Bihar-842001

Audit Conducted from: 25th April' 16 to 2nd May' 16

Report Issued on 8th May 2016

NAGAR PANCHAYAT - BALLIA (BEGUSARAI)**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2014-15****INDEX**

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INTERNAL AUDITOR'S REPORT

Joint Secretary and
Additional Project Director
Urban Development & Housing
Department, Patna

We have conducted internal audit of the Books of Accounts and related document and vouchers of **Nagar Panchayat – Ballia (ULB)** for the period of **1-4-2014 to 31-03-2015** in terms of agreement with UD&HD dated 21.03.2016. These Books of Accounts and related document and vouchers are the responsibility of Management. Our responsibility is to express an opinion on the Books of Accounts and related document and vouchers based on our audit.

We have conducted our audit in accordance with the **Standard on Internal Audit (SIA) formulated by ICAI**. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Books of Accounts and related document and vouchers are free from material misstatement. An audit includes examining, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our observations. The salient points of the scope covered by the internal audit are as follows:

1. The effectiveness of accounting system.
2. Compliance with the legal and statutory requirements.
3. Risk-based review and evaluation of the Internal Control.
4. Compliance of Bihar Municipal Act.
5. Compliance of Bihar Municipal Accounting Manual.

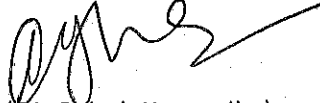
Moreover, our scope of examination also covered the requirements of the specific points as spelled out by the management of the Urban Development & Housing Department. The result and recommendations of our internal audit are set out in Scope, Observations and Annexure of our report.

The statutory auditor of the Urban Development & Housing Department 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 Thakur Bhuwanesh & Associates

Chartered Accountants.

FRN: 019690N



(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date: 8th May'2016



Executive Summary

1. Introduction

Name of the Municipality : Nagar Panchayat – Ballia

Period covered under current audit : 01.04.2014 to 31.03.2015

Name of Chief Executive Officer for the period under Audit : Mr. Naveen Kumar Kanth

2. Results and Findings

<p>Strength observed during the audit engagement</p>	<ul style="list-style-type: none"> • The following records are available: <ul style="list-style-type: none"> ✓ Cash Book with Subsidiaries ✓ Cheque issue register ✓ Log Book of Vehicle • Staff Cooperation during the Audit period is satisfactory.
<p>Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.</p>	<ul style="list-style-type: none"> • Cashier cash book is not available. • There are some lapses in internal control w.r.t collection of taxes. • Dues from Tower tax has not been collected on time. • Interest @1.5% not imposed on delay payment of Tower registration fees and annual fees beyond 30 days. After 5 years there should be increase by 25% in renewal fee has not been demanded. • Periodical checking of Books of accounts by Chairman or vice chairman has not been done. • There is lack of internal control on deposit of various taxes. Due to cash basis accounting liability of Taxes has not been accounted for hence it is difficult to ascertain tax payable at any point of time. Taxes such as VAT, I.T. Royalty etc are collected from time to time but its payments are made on yearly basis which is not proper. Due to late payment of TDS, interest has been imposed to Rs.46,380 and late filing fee u/s 234E of Income Tax Act-1961 demanded to Rs. 1,33,200/-. • Grant Register is not being maintained



	<p>hence it is difficult to find unutilized grant at any point of time.</p> <ul style="list-style-type: none"> • Bank Reconciliation Statement is not prepared hence it is difficult to monitor possible fraud, if any. • Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof. • Holding tax not collected during F.Y. 2014-15 • Scheme wise Bank Account has not been maintained. • Salary register not maintained.
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3. Opinion


<p>Overall opinion of the Audit team about the functioning of the Municipality</p>	<p>In our opinion some improvements are required in the functioning of the Municipality due the following reasons</p> <ul style="list-style-type: none"> • Most of the prescribed Books of accounts are not maintained • Internal Control w.r.t. collection of taxes, monitoring of grant, monitoring of advances, monitoring of schemes etc. is very poor. • Grant received for various purposes are not utilized on timely basis. • There are serious lapses in deposit of statutory dues such as TDS, VAT, Royalty, Labour cess etc. • Bank Reconciliation statement has not been prepared on monthly basis. • Scheme wise Bank Account has not been maintained
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4. Audit Recommendations

<ul style="list-style-type: none"> The recommendations of Audit team on the observed weakness 	<p>We recommend the followings:</p> <ul style="list-style-type: none"> All the prescribed books of accounts and Registers should be prepared on real time basis Bank reconciliation Statement should be prepared on monthly basis Cashier Cash Book should be maintained and written on daily basis. Grant Register should be prepared All the statutory dues should be deposited on timely basis and returns prescribed under the statute should also be deposited on timely basis. Collection from own sources should be improved.
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5. Comments from Management

<p>Comment from Management</p>	<p>The audit report has been discussed with us; we will try our best to remove the irregularities pointed out in the audit report.</p> <p style="text-align: center;">  For Nagar Panchayat Baliya (Executive Officer) </p>
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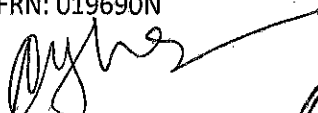
6. Acknowledgment

We are thankful to Mr Naveen Kumar Kanth (Executive Officer) and Mr. Sanjay Kumar (Head Clerk) for their support during the period of our audit. We are also thankful to the support staffs of the municipality for their cooperation extended to us during the period of our audit.

For Thakur Bhuwanesh & Associates

Chartered Accountants.

FRN: 019690N



(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318



Detailed Audit Report

1. Introduction

The Internal audit of Nagar Panchayat covering period from 1st April 2014 to 31st March, 2015 was conducted by following persons under guidance of CA. B.K.Thakur

- i. Mr. Amit Kumar
- ii. MohmadParwez

2. Administration

The present body of the ULB has taken charge on 08th April'2011. The incumbency in the key administrative and executive position was as under:

Smt. Champa Devi, Chairman from 08th April'2011 to till date, Mr. Naveen Kumar Kanth Executive officer from 18.04.2016 to till date.

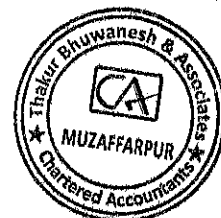
3. Review of outstanding audit paras : Status of Audit Observations are as under:No Audit has been carried out till date

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
Not Applicable due to no audit has been carried out till date								

4. Finance

i. Budgetary provisions and expenditure for the last three years

Year	2012-13	2013-14	2014-15
Final/ Revised Budget	30,43,56,428	28,95,07,428	34,53,36,328
Actual Expenditure	1,77,26,141	2,58,77,507	5,87,95,812
Savings (+)/ Excess(-)	28,66,30,287	26,36,29,921	28,65,40,516



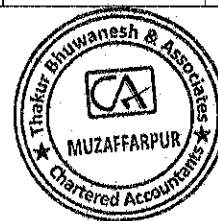
II. Volume of transactions

Period	Budgeted (F.Y.14-15)	Previous year (F.Y. 13-14)	Corresponding period of previous year (F.Y. 13-14)	Current Period (F.Y. 14-15)	Cumulative for the current period (F.Y. 14-15)
Opening Balance	-1,77,26,141	3,12,88,312	3,12,88,312	7,54,58,519	7,54,58,519
Receipts	36,28,19,768	7,00,47,714	7,00,47,714	4,54,94,188	4,54,94,188
TOTAL	34,50,93,627	10,13,36,026	10,13,36,026	12,09,52,707	12,09,52,707
Net Expenditure	34,53,36,328	2,58,77,507	2,58,77,507	5,87,95,812	5,87,95,812
Closing Balance	-2,42,701	7,54,58,519	7,54,58,519	6,21,56,895	6,21,56,895

III. Bank Reconciliation

Preparation of Bank Reconciliation Statement is not in practice; however we have verified the cashbook balance and pass book balance and found the same in order except the following:

Sl.No	Name of Bank	Account No.	Balance as per Pass Book as on 31.03.2015	Balance as per Register/Bank Book	Differences
1	P/L A/c		4,78,40,700	4,79,08,767	-68,067
2.	SBI	169	8,75,924	8,89,352	-13,428 (not identified)
3	SBI	572	14,67,295	15,19,898	-52,603
4	Bihar Gramin Bank		1,88,388	1,92,703	-4315.29 (Interest not taken in to Book)
5	Single Lock			10,33,560	Details not available
6	Unposted			83106	Details not available



2. Cheque issued but not present for Payments:

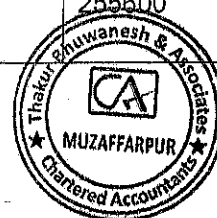
Cheque No./Date	Amt.	Remarks
037740 31/10/14	28,195/-	Cheque cancelled, Entry to be reversed
037756 26/03/15	24,408/-	Cleared on 02/04/2015

Scheme wise Bank Account has not been maintained

It is suggested that Nagar Panchayat should prepare Bank Reconciliation Statements on monthly basis.

IV. Revenue Receipts

Period	Budgeted (F.Y. 2014-15)	Previous year (For One year)(F.Y. 2013-14)	Corresponding period of previous year	Current Period	Cumulative for the current period
A. Own Source					
Property Tax	1900000	0	0	0	0
Assigned revenue	21492000	0	0	953934	953934
Others (Fees & User Charges)	25835000				
(b) Administrative Grant					
© Specific Grant (Scheme wise)					
S.J.R.Y	10000000	3000000	3000000		
BRGF	10000000	2492348	2492348	3396983	3396983
Rajya Sabha Member Fund	5000000				
M.P. Fund	5000000				
Grant for Water Supply System and Construction	20000000				
13th Finance Commission Grant	10000000	<u>7884220</u>	<u>7884220</u>	6942853	6942853
4th Finance Commission Grant	20000000	<u>29832900</u>	<u>29832900</u>	17193638	17193638
Grant from State Misc. Fund	1200000	15580000	15580000		
General & Special Grant	45500000				
Allowances of Ward Parsad		85200	85200	255600	255600



Salary of Teacher		4955088	4955088	4165348	4165348
Social Securities	10000000	5675155	5675155	11009183	11009183
Loan from Financial Institution	1000000				
Civil Amenities	50000000				
Urban Development Fund	50000000				
OTHERS	1105000	542803	542803	1576649	1576649
Total	288032000	70047714	70047714	45494188	45494188

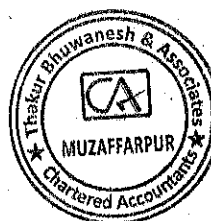
V. Status of Implementation of Double Entry Accounting System

Till date Double Entry Accounting System is not operational in the Nagar Panchayat.

M/S MukharjeeBiswas and Pathak, Chartered Accountants have been appointed by the UD & HD for implementation of Double Entry Accounting System in the Nagar Panchayat, Work in progress, actual status not able to explain us.

VI. Status of Municipal Accounts Committee; if meeting held

As per section 98 of Bihar Municipal Act, 2007 it is necessary for the Municipality to constitute a Municipal Accounts Committee at its first meeting in each year or as soon as may be at any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the N.P. till the date of our audit.



5. Audit Observations

I. PART- A

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

<p>a. Leakage of own source revenue either due to wrong assessment or non- levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax fees etc.</p>	<p><u>Property Tax</u></p> <ol style="list-style-type: none"> 1. Rs. 0.00 has been collected a Property tax. 2. Revised charges for Mobile tower pending Rs. 20000.00 not demanded. 3. Penal charges for revised registration charges for mobile tower Rs. 750 not imposed.
<p>b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs</p>	<p>We have checked the expenditure vouched all above Rs. 10000.00 but no any objectionable thing noticed.</p>
<p>c. Report on findings of field survey of Property Tax of minimum 20 high value properties</p>	<p>Field survey of 80 high value properties has been conducted by us a report thereon is attached in Annexure</p>



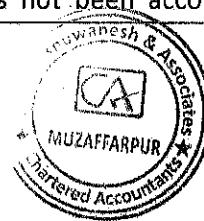
PART-B

All audit objections/ irregularities which have no monetary implication, but significant violation of Act, Rules & directives of UD & HD. Mention the reference Act & Rules wherein remedial measures is required. In this part auditor should report in respect of –

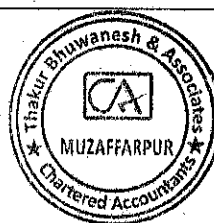
<p>a. Non- maintenance of books of accounts , subsidiary registers</p>	<p>The Nagar Panchayat is maintaining only Cash Book/ Bank Book</p> <p>As per Bihar Municipal Accounting Manual Following primary Books of accounts are required to be maintained :</p> <ol style="list-style-type: none"> 1. Cash Book (Form Gen-IA) 2. Bank Book (Form Gen-IB) 3. Journal Book (Form Gen-2) 4. Ledger (Form Gen-3) <p>Journal Book and Ledger are not maintained.</p> <p>In addition to above following other General Registers and forms are required to be maintained but the same are not being maintained.</p> <ol style="list-style-type: none"> 1 Receipt GEN-8 2 Receipt Register GEN-9 3 Statement on Status of Cheques Received GEN-10 4 Collection Register GEN-11 5 Memorandum of Collection GEN-12 6 Summary of Daily Collection GEN-13 7 Register of Bills for Payment GEN-14 8 Payment Order GEN-15 9 Cheque Issue Register GEN-16 10 Register of Advance GEN-17 11 Register of Permanent Advance GEN-18 12 Deposit Register GEN-19 13 Summary Statement of Deposits Adjusted GEN-20 14 Demand Register GEN-21 15 Bill for Municipal Dues GEN-22 16 Summary Statement of Bills Raised GEN-23 17 Register of Notice Fee, Warrant Fee, Other Fees GEN-24 18 Summary Statement of Notice Fee, Warrant Fee, Other Fees GEN-25
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	<p>19 Register of Refunds, Remissions and Write-offs GEN-26 20 Summary Statement of Refunds and Remissions GEN-27 21 Summary Statement of Write-Offs GEN-28 22 Statement of Outstanding Liability for Expenses GEN-29 23 Documents Control Register/Stock Account of Receipt/Cheque Book GEN-30 24 Register of Immovable Property GEN-31 25 Register of Movable Property GEN-32 26 Register of Land GEN-33 27 Function-wise Income Subsidiary Ledger GEN-34 28 Function-wise Expense Subsidiary Ledger GEN-35 29 Asset Replacement Register GEN-36 30 Register of Public Lighting System GEN-37</p>
b. Irregularity in procurement process	<p>No major irregularity observed except in the case of purchases of Mobile Toilet for Rs 8,78,888/- under 13th Finance.</p> <ul style="list-style-type: none"> • Only two financial proposals have been considered. • Financial proposal of those bidder should not be opened if they are not qualified in Technical bid. • Material supplied after prescribed time but no liquidated damage has been charges as no LD clause mentioned in agreement.
c. Non-compliance of directives by UD & HD , GOB	<p>Non-compliance of the direction issued by UD & HD, GOB vide letter no. 3/UIG- Ref 10/2012-1251 dated 12.07.2013 in respect of Solid Waste Management. No consumer tax has been imposed.</p>
d. Non Compliance of Act & Rules	<p>Various books of accounts and records, as provided in the Act and Rules are not maintained.</p>
e. Lack of internal Control measures	<ul style="list-style-type: none"> • There are some lapses in internal control w.r.t collection of taxes. • Demand collection Register has not been prepared. • Dues from Tower tax has not been collected on time. • Interest @1.5% not imposed on delay payment of Tower registration fees and annual fees beyond 30 days. After 5 years there should be increase by 25% in renewal fee has not been demanded. • Periodical checking of Books of accounts by Chairman or vice chairman has not been done. • There is lack of internal control on deposit of various taxes. Due to cash basis accounting liability of Taxes has not been accounted for hence it is



	<p>difficult to ascertain tax payable at any point of time. Taxes such as VAT, I.T. Royalty etc are collected from time to time but its payments are made on yearly basis which is not proper. Taxes should be remitted to the Govt. account on timely basis otherwise penal action may be taken by the concerned department for delayed deposit of taxes.</p> <ul style="list-style-type: none"> • Grant Register is not being maintained hence it is difficult to find unutilized grant at any point of time. • Bank Reconciliation Statement is not prepared hence it is difficult to monitor possible fraud, if any. • Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof. • Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof.
<p>f. Non-compliance of TDS, VAT and other relevant Statute</p>	<p>Tax deducted at source of Income Tax, VAT& Royalty are deposited on yearly basis which is not proper it should be deposited within the due date prescribed under the respective statute. Royalty for the year 2014-15 yet to be deposited.</p> <p>Interest of Rs.46,380/- on delay payment of TDS amount has been imposed.</p> <p>Delay return file fee of Rs. 1,33,200/ demanded on late return filing of TDS.</p> <p>Both amount unpaid till date.</p>
<p>g. Deficiency in Pay-roll System</p>	<p>No pay roll system has been prevailed as all employees except Executive officer and Accountant are on daily basis.</p>
<p>h. Utilization of Grant and report on missing Utilization Certificates</p>	<p>Grant Register has not been prepared hence it is difficult to ascertain unutilized grant at any particular time. As explained to us Utilization certificates up to 31.03.2015 has been sent to the Government but copy of the same could not be provided to us. Also as per head office various utilisation is pending till date.</p>



i. Physical verification of inventory/Stores	Inventory/Store Register has not been prepared and physical verification of inventory/stores has also not been done.
j. Advances, their adjustment & recovery	Advance Register has not been prepared hence it is very difficult to monitor advances, their recovery and adjustment.
k. Any other matters as may be prescribed in due course.	

PART- C

General Observations:

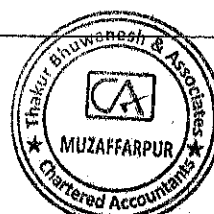
Whether the postings for the entries in the books of original entry have been correctly made in the respective ledger accounts	No, Ledger accounts have not been prepared by the N.P.
Whether all the books of accounts and supplementary registers that are prescribed in the Accounts Manual/other applicable regulations have been properly maintained by the ULB;	No, except General Cash Book and Subsidiary Cash Book no other books of accounts have been maintained.
Whether the Quarterly Financial Statements have been compiled on the basis of the actual entries in the books of accounts;	No quarterly Financial Statements have been prepared by the N.P.
Whether the period-end and reconciliation procedure sprescribed have been carried out.	No, period-endandreconciliationprocedures as prescribed have not beencarriedout.
Whether the Bank Reconciliation statements have been prepared and are appropriate	No, Bank Reconciliation Statements have not been prepared by the N.P.
Whether all grants from Government have been accounted at gross value with proper entries to various accounts	Yes, all grants from Government have been accounted at gross value but all transactions are not correctly classified with sufficient details.
Whether all transactions (incomes, expenditures, assets and liabilities)are correctly classified and stated insufficient detail;	No all transactions have been classified as incomes and expenditure only assets and liabilities have not been recognized.
Whether all grants sanctioned or received by the municipality during the year, have been accounted properly and where any deduction is made out of such grants to wards any dues of	Grant received during the year has been properly accounted for. Information about grant sanctioned and deductions made out of such



the ULB? Whether such deductions have been properly accounted;	grant is not available with the ULB.
Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created;	No Special fund has been created by the ULB.
In respect of contracts that are in existence during the year, whether there are any deviations from the sanctioned plans and the estimates without the sanction of the competent authority;	On our test check we did not notice any major deviation.
Whether the ULB is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	No, record of fixed assets has not been maintained by the ULB. Physical verification of fixed assets has not been done during the financial year under audit.
Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	As explained to us no property of the ULB has been given on lease.
Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores;	No, physical verification of stores has been conducted by the ULB at reasonable intervals.
Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate? If not, the inadequacies in such procedures should be reported;	No
Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the same has been properly dealt with in the books of account;	No physical verification has been carried out during the audit period.
Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts;	No there is no procedures are in place to identify any unserviceable or damaged stores



<p>Whether the valuation of stores is in accordance with the accounting principles laid down in the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;</p>	<p>No valuation of stores has been done.</p>
<p>Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?</p>	<p>There is no case loans and advances other than advance to staff for expenditure.</p>
<p>Whether advances given to municipal employees and interest thereon are being regularly recovered;</p>	<p>Advance Register has not been maintained so we are unable to verify whether it is being recovered regularly or not.</p>
<p>Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?</p>	<p>No there does not exist any internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets</p>
<p>Whether applicable procurement rules and procedures are being followed and if so, significant deviations should be identified and reported.</p>	<p>Purchase of Mobile Toilet under 13th Finance – Rs. 8,78,888/- Procurement made on the basis of only two financial proposals. After disqualification in technical proposal, no financial proposal should be opened. No penalty clause observed in the case of delay in delivery.</p>
<p>Whether the municipality is regular in depositing statutory dues including tax deducted at source, service tax, VAT, works contract tax, cess payable to the government etc., and if not, the nature and cause of such delay and the amount not deposited;</p>	<p>No, the municipality is not regular in depositing statutory dues including tax deducted at source, service tax, VAT, works contract tax, cess payable to the government etc. Royalty and labour cess for the year 2014-15 yet to be deposited.</p>
<p>Whether the municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the</p>	<p>The municipality is not giving any contribution to P.F or pension Fund employee contribution to P.F and pension fund.</p>



retirement dues of its employees, including employees on deputation;	
Whether any personal expenses have been charged to the municipality's accounts; if so, the detail thereof;	We did not notice any such expenses.
Whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently and are in all cases such as are authorized by law;	Yes on our test check we observed that all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget
Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	No all revenues have not been properly assessed, accounted for and collected. Recovery action is also not taken on timely basis
Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by law;	Not applicable because no holding tax collected during the year under audit i.e. 2014-15
Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority;	Yes on our test check we observed that all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority
Whether the amounts received as specific grants have been utilized for the purposes as stated in the grants sanction order;	Yes on our test check we observed that amounts received as specific grants have been utilized for the purposes as stated in the grants sanction order
Whether bio-metric devices and payroll software are used at the ULB. If not whether there is satisfactory system of pay-roll accounting; otherwise mention the key deficiencies of the system.	No, bio-metric devices and payroll software are not used at the ULB. Pay roll system of the municipality is deficient as it does not contain leave records, details of deductions made etc.
Whether the grievance redressal mechanism for the ULB is sufficient.	No, we did not observe any grievance redressal cell functioning at the ULB.



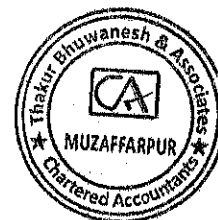
S.No.	Lander's Name	Ward No.	Com. Name	Agreement Date	Revision of Rent @ 2500	Penel Charge @1.5%
1	Pankaj yadav	22	Airtel	2008	2500	75
2	Md. Firoj	19	Vodafone	2007	2500	112.5
3	Md. Nijamuddin	12	Airtel	2008	2500	75
4	Md. Nijamuddin	12	Airtel	2008	2500	75
5	Jagarnath Bhagat	9	Tata Indicom, MTS, Uninor	2007	2500	112.5
6	Vimla Devi	9	Vodafone, Idea	2007	2500	112.5
7	Lalita Devi	3	Reliance CDMA & GSM	2008	2500	75
8	Dr. Afak	4	Vodafone, Idea	2007	2500	112.5
					20000	750



Annex-A

Details of Property Assessed during Audit of 2014-15
Nagar Panchyat - Baliya

Sl. No.	Name of The Holder	Ward	Type of Accommodation	Type of Property	Area	Rate	Assessed Tax	Area as per assessment of Auditor	Type of Assessment
1	Uma Nursing Home	2	Commercial cum Residential	RCC	14820	32/11	24595	14820	Physical
2	Abid Hussain Public School	6	Commercial cum Residential	RCC	6106	32/11	15327	6106	Physical
3	Golden Del School	2	School	Corrugated	7170	22	14196	7170	Physical
4	Animal Hospital	2	Hospital	RCC	3300	32	7128	3300	Physical
5	Govind Prashad Aggarwal	12	Commercial cum Residential	RCC	6800	32/11	3329	6800	Physical
6	Vyapar Mandal Office	2	Commercial cum Residential	RCC	3734	32	6452	3734	Physical
7	Anil Kumar Pandit	3	Commercial cum Residential	RCC	3628	32/11	4341	3628	Physical
8	Sunil Kumar Pandit	3	Commercial cum Residential	RCC	1814	32/11	2062	1814	Physical
9	Rajendra Bhagat	9	Commercial cum Residential	RCC	3150	11//4	3258	3150	Physical
10	Purnachandra Tulshiyani	12	Commercial cum Residential	RCC	6075	32/11	5254	6075	Physical
11	Arjun Pd. Agarwal	12	Commercial cum Residential	RCC	13636	32/11	13417	13636	Physical
12	Shambhu Paswan	2	Commercial cum Residential	RCC/corrugated	6800	32/11	9582	6800	Physical
13	Purnachandra Tulshiyani	2	Vacant Land	Land	32472	0.28	9092	32472	Physical
14	Manoj Kumar Tulshiyani	16	Vacant Land	Land	11880	0.28	7219	11880	Physical
15	Deepak Kumar	2	Vacant Land	Land	68200	0.11	7502	68200	Physical
16	Praod Kumar Mahto	2	Commercial cum Residential	RCC	3480	0.11	3291	3480	Physical
17	Md. Harun Rashid	12	Residential	RCC	400	32	922	400	Physical
18	Raj Kumar Rastogi	12	Commercial cum Residential	RCC	1365	22	1327	1365	Physical
19	Dr. Susant Das Gupta	12	Residential	RCC	880	0.11	167	880	Physical
20	Sanjay Kumar Chaudhary	12	Residential	RCC	1910	11	844	1910	Physical



Nagar Panchayat Baliya

S.No.	Lander's Name	Ward No.	Com. Name	Agreement Date	Revision of Rent @ 2500	Penel Charge @1.5%
1	Pankaj yadav	22	Airtel	2008	2500	75
2	Md. Firoj	19	Vodafone	2007	2500	112.5
3	Md. Nijamuddin	12	Airtel	2008	2500	75
4	Md. Nijamuddin	12	Airtel	2008	2500	75
5	Jagamath Bhagat	9	Tata Indicom, MTS, Uninor	2007	2500	112.5
6	Vimla Devi	9	Vodafone, Idea	2007	2500	112.5
7	Lalita Devi	3	Reliance CDMA & GSM	2008	2500	75
8	Dr. Afak	4	Vodafone, Idea	2007	2500	112.5
Total					20000	750



NP BALIYA

Sr.no	NAME	FATHER/HUSBAND NAME	ARIYA	HOLDING NO.	RATE	WARD NO.	TOTAL TEX
21	Bhanu Bhushan Singh	Ram sumaran pr singh	504	613	4	2	172
22	Shashi Bhushan pr	Ram sumaran pr singh	1962	614	11	2	1845
23	Asharaf khan	Md. Salamat khan	44	449	32	2	120
24	Md. Naushad khan	Late Sah Tahirullah	117	441	32	2	247
25	Ravi shankar pr	Late Geeta pr	330	444	32	2	722
26	Dev shankar pr	Late Geeta pr	335	467	32	2	734
27	Mithilesh podhhar	Late jagdambi podhar	117	440	32	2	247
28	Uma shankar pr	Late Geeta pr	66	639	32	2	145
29	Md S. M. Asrsf	Late Md. Saiyad	444	447	32	2	972
30	Girish pr singh	Late Ram Anugrah singh	115.5	411	32	2	253
31	Sidharat kumar	Kamal pr. Singh	82.5	456	32	2	180
32	Saurav kumar	Kamal pr. Singh	82.5	448	32	2	180
33	Nutan devi	Uma shankar sha	1755.5	126	22	2	2642
34	Ishwar sagar ram	Uma shankar sha	435.5	127	7	2	209
35	Kailash ku. Ram	Uma shankar sha	452.25	128	0.28	2	121
36	Premranjan sinha	Late krishnand sinha	117	443	32	2	257
37	Bhawesh ku sinha	Late krishnand sinha	199.5	477	32	2	437
38	Sanjay ku.chaudhari	Late ram vilas chaudhari	435	436	32/11	2	660
39	Sahebh singh	Latebateshwar singh	120	437	32	2	262
40	Manjesh kumar	Late suresh pr singh	490	652	32/7	2	488
41	Rani devi	Ramesh sah	35	635	32	2	77
42	Md. Sakir	Md shoeb	200	370	22	2	482
43	Md. Sagil	Md shoeb	200	371	22	2	482
44	Niranjan kumar anal	Sachidanand mehata	82.5	462	32	2	180
45	Jaikishor singh	Late madan mohan singh	115.5	435	32	2	253
46	Dev shankar pr	Md ibrahim	349.5	446	32	2	765
47	Uma shankar pr	Ram yatan singh	65	445	32	2	142
48	Md. Akram	Md ishahak	234	485	32	2	512
49	Anil ku. Singh	Late ramishvar pr. Singh	382.5	438	32	2	837
50	Md ishambul	Late abdul jabbar	124.5	473	32	2	295
51	Md manjur aalam	Late md. Rauf	242	409	32	2	530
52	Md shud aalam	Late md. Rauf	115.5	653	32	2	253
53	Md mashud aalam	Late md. Rauf	115.5	654	32	2	253
54	Md mansur aalam	Late md. Rauf	115.5	655	32	2	253
55	Afshana khatun	Md.saud aalam	216	656	32	2	473
56	Shufiya khatun	Md.masud	216	657	32	2	473
57	Shahida khatun	Md.munsur aalam	216	658	32	2	473
58	Rabiya shultana	Md.munsur aalam	216	659	32	2	473
59	Md mansur aalam	Late mansur aalam	150	661	32	2	329
60	Md masud aalam	Late mansur aalam	150	660	32	2	329
61	Dinesh prashad shin	Latenarayan pr. Sinha	117	439	32	2	247
62	Bramdhev bhagat	Late narayanbhagat	50	465	32	2	109
63	Raman kumar	Shashi bhushan pr singh	242	468	32	2	529
64	Md arshad aalam	Late md.mohsim	70	462	32	2	153
65	Anil ku. Tanti	Late rambadan tanti	50	464	32	2	109
66	S.m akilarham	S.m.smeemrahman	82.5	453	32	2	180
67	Navalkishor jha	Late ramashe jha	115.5	466	32	2	253
68	Yougendra mahato	Late chando mahato	137.5	463	32	2	301
69	Ajit ku. Yadav	Late mahendra yadav	127.5	495	32	2	279
70	Anil ku bhagat	Ram bahadur bhagat	671.5	478	32/7	2	1062
71	Anjani ku.singh	Late nidrdev singh	117	487	32	2	256
72	Annu kumari	Bablu kumar	68	472	32/7	2	57
73	Omna saki	Pankaj kumar singh	82.5	451	32	2	180



74	Sarita devi	Darogi kumari	330	463	32	2	722
75	Ranjeet ku. Singh	Uma shankar singh	137.5	450	32	2	301
76	Radha mohan chaudhar	Late ram lochan chaudhari	105	366	32	2	230
77	Md.aajam	Md.usman	150	415	32	2	329
78	Rajendra pr.gupta	Late jaynaran gupta	2700	493	32	2	1284
79	Ramlal rastogee	Kedar lal	150	367	32	2	329
80	Rajaram sah	Late medhu sah	363	489	32	2	794

