

INTERNAL AUDIT REPORT OF NAGAR PANCHAYAT- BHAKHRI

For the Period from April 2016 to March 2017

INTERNAL AUDIT CONDUCTED BY

THAKUR BHUWANESH & ASSOCIATES

Chartered Accountants

7 commercial Building, Ground floor,

Sri Krishna puri, Boring Road,

Patna-800001 (Bihar)

Audit Conducted from:

NAGAR PARISHAD- BAKHRI (BEGUSARAI)**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2016-17****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 – Bakhri (ULB)** for the period of **1-04-2016 to 31-03-2017** 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:



Executive Summary

1. Introduction

Name of the Municipality	Nagar PanchayatBakhri
Period covered under current audit	01.01.2017 to 31.03.2017
Name of Chief Executive Officer for the period under Audit	ArvindPaswan

2. Results and Findings

Strength observed during the audit engagement	<ul style="list-style-type: none"> The following records are available: <ul style="list-style-type: none"> ✓ Cash Book with Subsidiaries ✓ Cheque receipt register ✓ Remittance Register ✓ Log Book of Vehicle ✓ Salary Register ✓ Daily collection Register of Taxes/user charges /Fees & Fines Staff Cooperation during the Audit period is satisfactory. Physical verification of movable Fixed Assets has been carried out during performance audit.
Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.	<ul style="list-style-type: none"> Rs. 353669.00 collected as Holding Tax this year. Property register is still not complete.. Demand collection Register has not been prepared. Dues from Tower tax Rs. 558000/- up to the end of financial year 2016-17 Lobour Cess Rs. 75916/- and sales Tax Rs. 2089482/- deducted but not deposited to government account. Periodical checking of Books of accounts by Chairman or vice chairman has not been done. Grant Register is not being maintained hence it is difficult to find un-utilized 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

	<p>difficult to monitor for advances given and adjustment thereof. Grant Register is not being maintained hence it is difficult to find un-utilized 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.
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3. Opinion

Overall opinion of the Audit team about the functioning of the Municipality	<p>The overall functioning of the Municipality is under average to following reasons:</p> <ul style="list-style-type: none"> • Most of the prescribed Books of accounts are maintained but not in proper format. • Internal Control w.r.t. collection of taxes, monitoring of grant, monitoring of advances, monitoring of schemes etc. is very poor. • Collection from own sources is very poor. • Grant received for various purposes are not utilized on timely basis. • There are serious lapses in deduction and deposit of statutory dues such as TDS, VAT, Royalty, Labour cess etc.
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4. Audit Recommendations

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.
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	<ul style="list-style-type: none">✓ Collection by tax collector should be deposited 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.✓ Demand Collection Register of all the wards should be prepared.✓ Property tax register should be prepared as per new assessment.✓ Collection from own sources should be improved.
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5. Comments from Management

Comment from Management	<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>For Nagar Panchayat – Bakhri (Executive Officer)</p>
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6. Acknowledgment

We thank Mr ArvindPaswan(Executive Officer) for their support during the period of our audit. We are also thankful to Tax Daroga and support staffs of the municipality for their cooperation extended to us during the period of our audit.

ForThakurBhuwanesh& Associates

Chartered Accountants.

FRN: 019690N


(CA. Rakesh Kumar Jha)

Partner

M.NO. 412318



DETAILED AUDIT REPORT

1. Introduction

The Internal audit of (N.P. Bakhri) covering the period from 01.01.2017 .to 31.03.2017 was conducted

by following persons under guidance of CA. Rajesh Kumar Jha

1. Amitkumar
2. ShashiShekhar

2. Administration

The present body of the ULB has taken charge. from 2014. The incumbency in the key administrative and executive positions was as under:

1. Smt. Geeta DeviKushwaha, Chairman From 01.11.2014 to till date
2. ShriArvindPaswanExecutive officer From 25.10.2013 to till date

3. Review of outstanding audit paras:

A. Status of Audit Observation is as under : AG audit 2014-15

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 para where no action has been taken	No. & dated of compliance report
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As informed to us AG audit has not been conducted on date.

A. Status of Audit Observation is as under : Internal Audit 2015-16

Sl. No.	Particulars of audit and date of report	Audit Observation	Compliance
1.	Annual Audit Report 2015-16	Dues from Tower taxRs. 558000.00 up to the year 2016-17has not been collected till date of Audit.	No compliance in this quarter
2.	-Do-	Iron rod cost inflated to Rs. 78.00 per kg which is very high in compare to market rate	No compliance in this quarter
3.	-Do-	Few vouchers are passed but no date	No compliance in this quarter



		or serial no. Are available on voucher.	
4.	-Do-	Completion date of scheme not mentioned on file.	No compliance in this quarter
5.	-Do-	There is lack of internal control on deposit of various taxes.	No compliance in this quarter
6.	-Do-	Labour cess of Rs. 79254.45 not collected on the house plan approved.	No compliance in this quarter

1.FINANCE:

I. Budgetary provision and expenditure for the last three years

Year	2014-15	2015-16	2016-17 Q4
Final/Revised Budget	1176763087.62	1241468472.00	1241468472
Actual Expenditure	1241468472	96800793.56	108203286
Savings(+)/Excess(-)	-64705384.38	1144667678.44	164516810

II. Volume of transaction

Period	Budgeted	Previous Year (2015-16)	Corresponding period of Previous year	Current Period (2016-17) Q3	Cumulative for the current period
Opening balance	38957087	61146136.27	61146136.27	100753961	10075396
Receipts	1137806000	225318320.8	41902725	115652612	11565261
Total	1176763087	286464457.1	103048861.3	216406573	21640657
Net expenditure	1241468472	96800793.56	84085197	108203286	10820328
Closing balance	64705384.38	18963663.44	18963663.44	197112988	19711298

III. Bank Reconciliation

Preparation of Bank Reconciliation Statement is not in practice; however we have verified the cashbook balance and passbook balance and found the same in order.

IV. Revenue Receipts

Particulars	Budgeted	Previous Year (2015-16)	Corresponding period of Previous year	Current Period (2016-17) Q4	Cumulative for the current period
a) Own source					
Property Tax	2379000	292517	292517	353669	35366

Particulars	Budgeted	Previous Year (2015-16)	Corresponding period of Previous year	Current Period (2016-17) Q4	Cumulative for the current period
Assigned Revenue	11500000	748507	748507	17713520	1771352
Others (Fee & User Charges)	587460000	1000421	1000421	308009	30800
(b) Administrative Grant					
Salary grants	495000	1250000			
Parivaarkalyann	22000000				
Administrative Building		3788125	3788125		
State Plan	193943000			2280000	228000
Other Development	5500000	13835625	13835625	6314648	631464
Social Security	10000000			903862	90386
Grants	5000000				
Receipt from 13 Finance commission	22857000	1829906	1829906		
BRGF	19250000	222183	222183		
Receipt from 14 Finance commission	32364000			6964756	696475
SRGY	27500000			252068	25206
Hand pump	5858000	33130125	33130125		
Natural disaster	500000				
B.P.L	10000000				
IHSDP	400000000				
SBM	102000000			26062500	2606250
KABIR ANTUSTY	638000	81000	81000		
Salaries, wages and bonus	15510000				
Office maintenance	96000				

Particulars	Budgeted	Previous Year (2015-16)	Corresponding period of Previous year	Current Period (2016-17) Q4	Cumulative for the current period
Communication Expenses	154000				
Books & periodicals	5000				
Printing & stationary	600000				
Travelling & conveyance	1100000	474000	474000		
Insurance	300000				
Audit fees	100000				
Legal expenses	108000				
Professional & other fees	500000				
Advertisement & publicity	413000				
Other administrative expenses	1000000	366060	366060		
Power & fuel	5167000				
Consumption of stores	1548000				
Hire charges	800000				
Repair & maintenance	10100000	19611000	19611000		
Programme expenses	464164000	3703000	3703000		
Interest & finance	4000				
4 th and 5 th finance		14063060	14063060	36924867	3692486
Social Securities		7718000	7718000		

V. Status of implementation of Double Entry Accounting System

Double entry accounting system is being carried by Manmohan Singh & Co. CA firm being appointed by the organisation for the same but status of completion of books of accounts in tally is not known to Nagar Panchayat.



VI. Status of Municipal Account Committee; if meeting is held

As informed to us Municipal accounts committee has formed by the Nagar Panchayat, but no meeting is held till date.

1. Audit Observation**I. Part – A**

All Audit objections/irregularities which has monetary implication, particularly in following area

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.	Holding Tax collection up to year fourth quarter 468267.00 Dues from Tower tax Rs. 558000.00 up to the year 2015-16 has not been collected till date of Audit. (Details as per annexure)
b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs	We have checked the expenditure vouched all above Rs. 10000.00, few observation are following:- 1. Few vouchers are passed but no date or serial no. Are available on voucher. 2. Completion date of scheme not mentioned on file. 3. Labour Cess Rs. 75916/- and sales Tax Rs. 2089482/- deducted but not deposited to government account. 4. Other observation (non financial impacts) are detailed in annual report.
c. Report on findings of field survey of Property Tax of minimum 20 high value properties	Field survey of 25 high value properties has been conducted by us a report thereon is attached in Annexure A (only list of 25 no. of property is with NP)

II. Part – B

All Audit objections/ irregularities which has no monetary implication, but significant violation of Act, Rules & directives of UD&HD.

Sl. No.	Observation& Impact	Recommendation
A	<u>Non-maintenance of books of accounts , subsidiary registers</u>	
	<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 	<p>All the register should be duly maintained.</p> <p>Bank Reconciliation shall be done on regular basis.</p> <p>These register shall be maintained for control purpose.</p>

Sl. No.	Observation& Impact	Recommendation
	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 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	
B	<u>Irregularity in procurement process</u>	

Sl. No.	Observation & Impact	Recommendation
	No such observation.	None.
C	<u>Non-compliance of directives by UD&HD, GOB</u>	
	Nagar Panchayat generally follows the directives issued time to time by GOB or UD&HD	None
D	<u>Non-compliance of Act & Rules</u>	
	<p>During course of Audit we observed that a significant numbers of Rules and Act are being violated by the Nagar Panchayat because of lack of knowledge or deliberately, they are as follows-</p> <p>i) As per Bihar Municipal Act 2007 u/s 82 (9) budget shall not deviate above 5% but there is more than 85% of deviation in 2014-15 budget.</p> <p>ii) As per Bihar Municipal Act 2007 u/s 98 Accounts committee shall have to be formed which is violated by Nagar Panchayat.</p> <p>iii) TDS has not being deposited in time also TDS return has not been submitted violating the Income tax Act.</p>	<p>Every rule and Act shall be followed.</p> <p>TDS collection and deposition shall be done on due time.</p> <p>TDS return not submitted till date which attract penalty Rs. 200.00 per day per return.</p>
E	<u>Lack of internal control measures</u>	
	<p>During course of audit we came across various loopholes in internal control, they are:-</p> <p>i) Cash collection and safe custody of cash is not proper.</p> <p>ii) Demand and collection register for holding is not being maintained by the NP.</p> <p>iii) Agreement files of shops/markets on lease are not maintained by NP.</p>	Proper care shall be made of internal control system.

Sl. No.	Observation& Impact	Recommendation
	iv) Advance Register is not kept by NP.	
F	<u>Non-compliance of TDS,VAT And other relevant statute</u>	
	i)TDS, VAT, Royalty and Labour cess has been deducted but has deposited on 19.03.2016. ii) TDS deposited in f.y. 2015-16 but TDS return has not filed till date which will attract a late fine u/s 231 of IT act of Rs. 200/- per day per return. iii) Professional Tax of Ex. Engineer has not been deducted in any financial year.	All the dues shall be accessed and payed on regular and timely basis to avoid the pena provisions.
G	<u>Deficiency in pay-roll system</u>	
	i) EPF deduction and deposition is not proper.	It should be deducted on prescribed rate and deposited to PF account of employees.
H	<u>Utilisation of Grant and report on missing Utilisation Certificates</u>	
	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.	N/A
I	<u>Physical verification of inventory/ stores</u>	
	Inventory and store register is not kept by the NP and neither store verification is done.	Inventory and store register shall be kept by the NP and once in a month physical verification shall be done.
J	<u>Advances, their adjustment & recovery</u>	



Sl. No.	Observation& Impact	Recommendation
	Advance register is not maintained, however as explained Salary advance is being adjusted through acutance.	Advance register shall be prepared and updated on regular basis.
K	<u>Any other matters as may be prescribed in due course.</u>	
	<p>i) As observed that the cash collected by bill collector have significant exposure to risk of theft, robbery and misappropriation, insurance of Cash shall be taken by the Department.</p> <p>ii) There should be proper indemnity bond binding on bill collectors.</p>	None

III. Part – C

General observations: Auditor should report the deficiencies noticed during their audit and recommendation ULB management to improve internal systems.

Particulars	Comments
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 procedures prescribed have been carried out.	No, period end and reconciliation procedures as prescribed have not been carried out.
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 in sufficient 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 towards any dues of the ULB? Whether such deductions have been properly accounted;	Grant received during the year has been properly accounted for. Information about grant sanctioned and deductions made out of such grant is not available with the ULB.

Particulars	Comments
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
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;	No valuation of stores has been done.
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	There is no case loans and advances other than advance to staff for expenditure.

Particulars	Comments
reasonable steps have been taken by the municipality for recovery of the principal and interest?	
Whether advances given to municipal employees and interest thereon are being regularly recovered;	Advance Register has not been maintained so we are unable to verify whether it is being recovered regularly or not.
Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	No there does not exist any internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets
Whether applicable procurement rules and procedures are being followed and if so, significant deviations should be identified and reported.	On our test check we did not notice any major deviation.
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;	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. Lobour Cess Rs. 75916/- and sales Tax Rs. 2089482/- deducted but not deposited to government account.
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 retirement dues of its employees, including employees on deputation;	The municipality is not giving contribution to P.F or pension Fund in prescribed rate and procedure.
Whether any personal expenses have been charged to the municipality's accounts; if so, the details 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;	Delay in collection and depositions of taxes has been observed.
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 grant 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 grant sanction order
Whether bio-metric devices and payroll software are used at the ULB. If not whether there is satisfactory system of payroll 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.

Annexure-A

Details of 20 High Value properties

1	LalanChourasia	AanandiChourasia	6	Physical	220
2	Akilakhatun	Aliraj	19	Physical	265
3	Anita devi	Khkharmehto	19	Physical	365
4	BhagwatMahto	bejyanathmehto	14	Physical	1285
5	Dharmeswarsingh	wajprasadsingh	19	Physical	152
6	Kirandevi	Haridevjha	14	Physical	111
7	Masomatnasirsafi	leatsulemansafi	6	Physical	1627
8	MasomatYasodadevi	leatRamjatansahni	6	Physical	23
9	Md Ali raj	leat Abdul gali	5	Physical	393
10	Md Ali raj	leat Abdul gali	5	Physical	152
11	Mdfarukansari	Mdgaffar	7	Physical	150
12	Mdmohitaalam	Soab Ansari	19	Physical	265
13	MdNosadaalam	Abdul azziz	4	Physical	205
14	Omprakasmehto	wajprasadmetho	14	Physical	365
15	Prahladmeheto	wajprasadmetho	19	Physical	365
16	Rajesh mehto	leatBindeswarimehto	5	Physical	1456
17	Rambabukeshri	Mathura prasadkeshri	9	Physical	216
18	Ramesh mahto	Bablumahto	19	Physical	304
19	Shrabankumarbatma	Naval prasadptasad	6	Physical	222
20	Subodhjha	Devi kantjha	16	Physical	223
21	Sudhirmehto	let bedyamathmehto	14	Physical	88
22	Sulenadevi	leatHajarisahni	16	Physical	44
23	Sunitadevi	vindeswaripodar	7	Physical	52
24	Vijay prasadsingh	leatWaleswarsingh	19	Physical	389
25	Yougalkisorjagpuria	leatHars raj jaipuria	14	Physical	487

Detail of due from Mobile Tower

S.L		WARD	REGISTRATION CHARGES	RENEWAL CHARGES 2013-14	2014-15	2015-16	2016-17	
1	BSNL	LAIBRARY CUMPASS	30000	8000	8000	8000	8000	
2	AIRTEL	DHARAM KESHARI	30000	8000	8000	8000	8000	
3	IDIA	ARUN SINGH	30000	8000	8000	8000	8000	
4	RELINCE	RAMPUR	30000	8000	8000	8000	8000	
5	AIRTEL	SAH JEE	30000	8000	8000	8000	8000	
6	VODA	GODHARI	30000	8000	8000	8000	8000	
7	VODA	RAM PRASHAD (4)	30000	8000	8000	8000	8000	
8	AIRTEL	SAKARPURA(18)	30000	8000	8000	8000	8000	
9	VODA	MAKKHANA MADARSHA	30000	8000	8000	8000	8000	
		TOTAL DUE	270000	72000	72000	72000	72000	558000

Statutory Liabilities Details

Quarter	Sales Tax	Labor Cess
Q1		
Q2		
Q3	20,89,482.00	75,916.00
Q4		
Total	20,89,482.00	75,916.00

REPORT OF THE COMMISSIONER OF THE LAND OFFICE

1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771	770	769	768	767	766	765	764	763	762	761	760	759	758	757	756	755	754	753	752	751	750	749	748	747	746	745	744	743	742	741	740	739	738	737	736	735	734	733	732	731	730	729	728	727	726	725	724	723	722	721	720	719	718	717	716	715	714	713	712	711	710	709	708	707	706	705	704	703	702	701	700	699	698	697	696	695	694	693	692	691	690	689	688	687	686	685	684	683	682	681	680	679	678	677	676	675	674	673	672	671	670	669	668	667	666	665	664	663	662	661	660	659	658	657	656	655	654	653	652	651	650	649	648	647	646	645	644	643	642	641	640	639	638	637	636	635	634	633	632	631	630	629	628	627	626	625	624	623	622	621	620	619	618	617	616	615	614	613	612	611	610	609	608	607	606	605	604	603	602	601	600	599	598	597	596	595	594	593	592	591	590	589	588	587	586	585	584	583	582	581	580	579	578	577	576	575	574	573	572	571	570	569	568	567	566	565	564	563	562	561	560	559	558	557	556	555	554	553	552	551	550	549	548	547	546	545	544	543	542	541	540	539	538	537	536	535	534	533	532	531	530	529	528	527	526	525	524	523	522	521	520	519	518	517	516	515	514	513	512	511	510	509	508	507	506	505	504	503	502	501	500	499	498
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