
INTERNAL AUDIT REPORT OF NAGAR PARISHAD - BIHAT

For the Period from April 2016 to March - 2017

INTERNAL AUDIT CONDUCTED BY

THAKUR BHUWANESH & ASSOCIATES

Chartered Accountants
2nd Floor, Nathani Market
Sutapatti, Muzaffarpur
Bihar-842001

Audit Conducted from:

NAGAR PARISHAD- BIHAT (BEGUSARAI)**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2016-17 (Q4)****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 – Bihat (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 ParishadBihat
Period covered under current audit	01.04.2016 to 31.03.2017
Name of Executive officer for the period under Audit	PrabhatRanjan

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 receipt register ✓ Remittance Register ✓ Log Book of Vehicle ✓ Salary Register • Staff Cooperation during the Audit period is satisfactory. • Physical verification of movable Fixed Assets has been carried out during performance audit.
<p>Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.</p>	<ul style="list-style-type: none"> • Holding Tax collected Rs. 24,32,995/- in financial year 2016-17 out of total demand of Rs. 79.00 lakhs hence only 30% of target. • Rs. 1120000.00 on account of communication tower tax is not collected in year. (detail as per annex) • Tax Collector generally deposits the collection amount with the interval of 3-7 days. As per Rule 27 of BMAR it should be deposited on daily basis otherwise a sum of Rs. 5000/- may be imposed for delayed deposit. • There is lack of internal control w.r.t collection of taxes. • Demand collection Register has not been maintained, cash collection is recorded in register. • Not available in any Log Book of Vehicle • Bill receipts are not properly filled; detail of property and assessment of tax is not mentioned. • Interest @1.5% not imposed on delay payment of Tower registration fees and annual fees beyond 30 days. After 5 years there should be

	<p>increase by 25% in renewal fee has not been demanded.</p> <ul style="list-style-type: none"> • 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. • Out of Rs2147930.00 VAT deducted only Rs. 1745991.00 deposited on 17-03-2017. • 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 mis-statement, 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

<p>Overall opinion of the Audit team about the functioning of the Municipality</p>	<p>The overall functioning of the Municipality is very poor due 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	We recommend the followings:
	<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.✓ 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.



5. Comments from Management

Comment from Management	The audit report has been discussed with us; we will try our best to remove the irregularities pointed out in the audit report. For Nagar Parishad – Bihat (Executive Officer)
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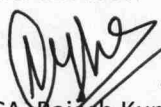
6. Acknowledgment

We thank Mr. Rajesh Kumar (Mayor) and Mr. Dhananjay Kumar Jha (Head Clerk) 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

For Thakur Bhuwanesh & Associates

Chartered Accountants.

FRN: 019690N



(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date:



DETAILED AUDIT REPORT**1. Introduction**

The Internal audit of (N.P. Bihar) covering the period from 01.10.2016 .to 31.12.2016 was conducted

by following persons under guidance of CA. Rajesh Kumar Jha

1. DevashishJha
2. ShashankShekhar

2. Administration

The incumbency in the key administrative and executive positions was as under:

1. Shri Rajesh Kumar, Chairman From 06.06.2011 to till date
2. ShriPrabhatRanjan Executive officer From 01.09.2015 to till date

3. Review of outstanding audit paras: Status of Audit Observation is 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 para where no action has been taken	No. & dated of complian report
1.	AG Audit-no. 1193/15-16 dated 26.02.16	28	28	5	1	92460.00	4	Not Sent yet.

Details of outstanding paras where no action has been taken

<u>Para No.</u>	<u>Particulars</u>
Para6	Miscellaneous Receipt amount could not be traced in Bank statement/cashbook Rs 5.14 Lacs.
Para 3	Excess Payment in Solar light Scheme Rs. 101065.00
Para 4	Irregular cleaning of Road and Drain recovery Rs. 117656
Para 13	Loss of government revenue Rs 13 lacs in the form of Registration renewal fee of communication tower.

B. 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	Holding Tax collected Rs. 1729827.in financial year 2015-16 but was not deposited in Bank.	Same has been deposited this year
2.	-Do-	Rs. 1050000 on account of communication tower tax is yet to be collected. Penalty 1.5% on Due from tower not imposed over the service provider	
3.	-Do-	Tax Collector generally deposits the collection amount with the interval of 3-7 days.	
4.	-Do-	Out of Rs2147930.00 VAT deducted only Rs. 1745991.00 deposited on 17-03-2017 TDS Rs.549858.00, Labour cess 476565.00 and Royalty 476565.00 deducted but not deposited in 2015-16.	



4. FINANCE:**I. Budgetary provision and expenditure for the last three years**

Year	2014-15	2015-16	2016-17
Final/Revised Budget	178733772	382150000	
Actual Expenditure	61515698	73403077	4605639.611
Savings(+)/Excess(-)	117218074	308746923	

II. Volume of transaction

Period	Budgeted	Previous Year (2015-16)	Corresponding period of Previous year	Current Period (2016-17)Q4	Cumulative for the current period
Opening balance	118363000.0	114528603	114528603	64000719.00	64000719.00
Receipts	525479000	22875193	22875193	31783387.01	31783387.01
Total	643842000	137403796	137403796	247074400.00	247074400.00
Net expenditure	642535000	73403077	73403077	104939102.20	104939102.20
Closing balance	1307000	64000719	64000719	142135297.80	142135297.80

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)	Cumulative for the current period
a) Own source					
Property Tax	6886000			2432995	2432995
Assigned Revenue	4950000	1960800	1960800		
Others (Fee & User Charges)	291793000			264621	246621
(b) Administrative Grant					
IHSDP	200000000				
Nagar SarkarBhawan					

Particulars	Budgeted	Previous Year (2015-16)	Corresponding period of Previous year	Current Period (2016-17)	Cumulative for the current period
SBM	25000000	13244100	1400000		
2235 pension		12694500			
Concrete road	60000000				
Sewerage	30000000				
Drainage	20000000				
Bore well	40000000				
Lamp post	30000000				
Distribution	20000000				
Repair & maintenance	3700000				
5 th fin		29991160		58793255	58793255
13 th fin.		5725471		57025000	57025000
14 th fin.		17150193	8514116	23579995	23579995
Electricity	4000000				
Family welfare	550000				
Others	5100000	72145	72145		
State plan		7774800	7774800	40995815	40995815

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 Tally accounting for the year 2016-17 is up to complete.

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

Municipal accounts committee is not formed by the Nagar Panchayat.



5. Audit Observation

I. Part – A

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

<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> Rs. 1952772.00 has been collected a Property tax i.e. only 25% of Actual Demand.</p> <p><u>Tower Tax</u> i) Total Rs. 1120000.00is pending a communication tower registration tax. ii) Rs. 16800.00 on account of penalty for late @1.5% is yet to be collected on Tower Tax.</p> <p><u>Labour Cess</u> On non collection of labour cess for construction morethan 10 lakhs there is loss of Rs. 26179.10 to government. (Details attached)</p> <p><u>Laterine Tax</u> i) Total Rs. 7950.00 tax collected but not deposited in Bank.</p>
<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 20 high value properties has been conducted by us a report thereon is attached in Annexure</p>

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 12 Deposit Register GEN-19 	All the prescribed books shall be maintained.

Sl. No.	Observation & Impact	Recommendation
	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>	
	No such observation noticed during the audit.	None.

Sl. No.	Observation & Impact	Recommendation
c	<u>Non-compliance of directives by UD & HD, GOB</u>	
	As explained to us there is no non-compliance of directives of UD & HD, GOB but related correspondence could not be provided to us.	NA
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 Accounting Rules, 2014 daily collection by bill collector shall be deposited to office before 04:30 on same day of collection and failure to this with attract a disciplinary action including fine of Rs. 5000.00 but this rule is regularly violated.</p> <p>ii) Daily summary of collection is not prepared in BMAR form no. 19 by the cashier and submitted to accountant, nor accountant verify the collection and deposit from Bank statement.</p> <p>iii) Custody of money is kept in single hand and that too in a Amirah safe.</p> <p>iv) As per Bihar Finance Rule 2005 any purchase shall be made through procurement Tender in newspaper, Nagar Panchayat has violated this rule while purchasing few assets. E.g. Hydraulic Tailor, suction Machine, Tractor Engine etc. a observed in AG report also.</p> <p>v) 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>vi) As per Bihar Municipal Act 2007 u/s 98 Accounts committee shall have to be formed which is violated by Nagar Panchayat.</p> <p>vii) TDS has not being deposited in time</p>	<p>Every rule and Act shall be followed.</p> <p>Bill collector shall be issued an order regarding this and on violation severe disciplinary action shall be taken.</p>



Sl. No.	Observation & Impact	Recommendation
	violating the Income tax Act.	
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) Daily collection is being kept by the bill collector for several days.</p> <p>iii) Cash is kept under single person custody.</p> <p>iv) Demand and collection register for holding is not being maintained by the NP.</p> <p>v) Agreement files of shops/markets on lease are not maintained by NP.</p> <p>vi) Advance Register is not kept by NP.</p>	Proper care shall be made of internal control system.
f	<u>Non-compliance of TDS, VAT And other relevant statute</u>	
	<p>i) Out of Rs2147930.00 VAT deducted only Rs. 1745991.00 deposited on 17-03-2017.</p> <p>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.</p> <p>iii) Professional Tax of Ex. Engineer has not been deducted in any financial year.</p>	<ul style="list-style-type: none"> All the dues shall be accessed and payee on regular and timely basis to avoid the penal provisions.
g	<u>Deficiency in pay-roll system</u>	



Sl. No.	Observation & Impact	Recommendation
	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.	It should be maintained in prescribed format.
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>	
	Advance register is not maintained, Advance outstanding till 31.03.2015 was Rs. 853752.00. (Detail annexed)	Advance register shall be prepared and updated on regular basis.
k	<u>Any other matters as may be prescribed in due course.</u>	
	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. ii) There should be proper indemnity bond binding on bill collectors.	None

I. 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.
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	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.

Particulars	Comments
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 reasonable steps have been taken by the municipality for recovery of the principal and interest?	There is no case loans and advances other than advance to staff for expenditure.
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.
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	The municipality is not giving contribution to P.F or pension Fund in prescribed rate and procedure.

Particulars	Comments
on deputation;	
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 while going through the voucher of above R. 10000.00 observed that all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget except few which are reported.
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.

Details of 20 High Value properties

Sl. No.	Name of Holder	Name of Father/Husband	Ward. No.	Tax
1	Mohan singh	Late Baleswarsingh	17	210
2	LatifurRahman	late anisulhaque	4	205
3	Sulena Devi	Baijusharma	4	203
4	Delip, Kr singh	Late sitaramsingh	1	203
5	Pramodhsingh	Late Baleswarsingh	1	200
6	Ushadevi	Nareshsah	1	200
7	Nirajansharma	Late Ramjatanshrama	1	200
8	Urmiladevi	Late Mahindra sharma	3	200
9	Subodh Kumar sherma	Late Mahindra sharma	3	200
10	Ashadevi	Bhuwneshwarjha	2	200
11	Ashok krsingh	Laddulalsingh	2	195
12	Rajendrasingh	Late Laddulalsingh	2	189
13	Manoj kumar	Rajendrasingh	2	189
14	Ushadevi	Rajendrasingh	2	189
15	Rani devi	Bhibhutibhushan	2	189
16	NiluKumari	Anjanikumar	2	189
17	Kanchankumari	Amitkumar	2	189
18	Uma Devi	Late Damodarsharma	4	131
19	Uma devi	Late pokhansharma	4	131
20	Bindadevi	Ganesh sharma	4	131

VAT, TDS & Royalty and Cess details, collected but not yet deposited

YEAR	VAT	INCOME TAX	LABOUR CESS	ROYALTY
2012-13		7968	7184	6240
2013-14		312067	301934	319754
2014-15		338417	20871	77925
2015-16		549858	476565	476565
2016-17		287530	104717	140457
total		1495840	911271	1020941

Amount collected as water and Latrine Charges but not yet deposited in Bank

Date	Amounts
30-10-2016	1450
30-11-2016	2650
30-12-2016	3850
Total	59790

NAME OF ULB: NAGAR PARISHAD- BIHAT• **Mobile Tower Fee Pending details**

SL NO	WARD NO	ADDRESS OF TOWER	TOWER NAME	DUE AMOUNT Q1	Collection	Total due Q2
1	2	RAJWARA	AIRTEL	85000		85000
2	2	RAJWARA	UNINOR	85000		85000
3	2	RAJWARA	RELINCE 4 G	10000		10000
4	2	RAJWARA	RELINCE	85000		85000
5	10	GADHARA	ACT	85000		85000
6	10	GADHARA	RELINCE	85000		85000
7	12	GADHARA	VODAFONE	0		0
8	12	GADHARA	AIRTEL	85000		85000
9	12	GADHARA	B.S.N.L	85000		85000
10	8	GADHARA	VODAFONE	85000		85000
11	16	BIHAT	AIRTEL	85000		85000
12	17	BIHAT	B S N L	85000		85000
13	17	BIHAT	VODAFONE	0		0
14	18	BIHAT	AIRTEL	85000		85000
15	18	BIHAT (PIRANI)	AIRTEL	85000		85000
16	18	BIHAT (PIRANI)	VODAFONE	0		0
17	28	BIHAT IBRAHIMPUR	A C T	85000		85000
18	30	SALIMPUR	AIRTEL	85000		85000
19	23	BIHAT SHIV ASTHAN	VODAFONE	0		0
20		Bihat	JIO		40000	0.00
Anonymous				-80000		
TOTAL AMOUNT				1120000	40000	1120000

• **Detail of Advances**

Sl. No.	Particulars	Amount	Status	Remarks
1.	Dhananjay Kr. Jha	188634.00	Not Adjusted	
2.	Raj Kumar	21000.00	Not Adjusted	
3.	Md. Nadeem	641618.00	Not Adjusted	
4.	Anil Kumar	2500.00	Not Adjusted	
	Total	853752.00		

Details of Map passed and laborcess not collected								
S. L N O	NAME	FATHER'S NAME	WARD NO	KHATA NO	AREA SQF	SQM	Assumed constructi on cost @4500/sq m	LobourCess
1	KANAHIYA KUMAR	MAHESHWAR PRASHAD SINGH	23	506	1833	170.2913	766310.85	0
2	RAJ KUMAR SINGH	TREBENI SINGH	15	725	2762	256.5982	1154691.9	11546.92
3	DEEPA SRIVASTAVE	YETENDRA PRAKASH SINGH		38	3500.1	325.1606	1463222.7	14632.23
				TOTAL				26179.1

Category	Number	Percentage	Remarks
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Detailed description of the data presented in the table below.

Serial No.	Name	Age	Sex	Religion	Caste	Education		Occupation	Remarks
						Level	Year		
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