

INTERNAL AUDIT REPORT

OF

**SUPPORT PROGRAMME FOR
URBAN REFORMS IN BIHAR
(SPUR)**

ULB: JEHANABAD

FOR THE PERIOD

(01-04-2015 TO 31-03-2016)

Audited By:

**U. S. Prasad & Co.
Chartered Accountants**

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Nageshwar Colony, Boring Road,
Patna 800001
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Internal Audit Report of Nagar Parishad Jehanabad

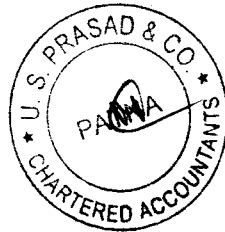
To,
The Secretary, UD & HD
Urban Development and Housing Dept.
Govt. of Bihar
101, 1st Floor, Vikash Bhawan
New Secretariat
Bailey Road
Patna – 800 015 (BIHAR)

Dear Sir,

Sub: Internal Audit Report of NAGAR PARISHAD, JEHANABAD for the Period 01.04.2015 to
31.03.2016.

We are submitting the audit report of Nagar Parishad, Jehanabad for the period starting from 01-04-2015 to 31-03-2016 in reference to our appointment as Internal Auditor for Group 9 issued by support programme for urban reforms in Bihar (SPUR), Patna vide Notice to proceed No. SPUR-PMU/194/IA-140ULBs&SLMA/S-3/USP/2016/139/36 Dated 05th April 2016.

Our scope of audit covers the requirement of specific points as spelled out in contract agreement entered with the management of SPUR.



for U. S. Prasad & Co.
Chartered Accountants

Manoj Kumar

Partner

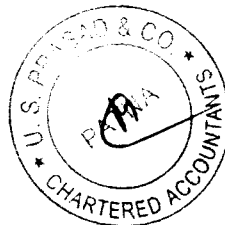
M. No.: 418631

NAGAR PARISHAD, JEHANABAD

INTERNAL AUDIT REPORT OF F.Y.2015-16

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Executive Summary

1. Introduction:-

Name of Municipality: - NAGAR PARISHAD, JEHANABAD

Period covered under current audit: - 01-04-2015 to 31-03-2016.

Name of the chief municipal officer for the period under audit: - Sanjeev Kumar

2. Results and Findings

Strength observed during the audit engagement

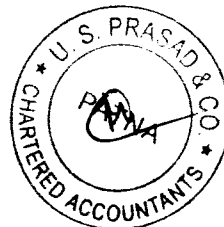
1. Subsidiary Cash Book has been written.
2. Grant Register has been maintained.
3. Office infrastructure is sufficient for operation.

Weaknesses observed in the functioning of office, maintenance of records etc. during the audit engagement

1. Double Entry Accounting System has not been followed by the ULB.
2. Pension Vouchers and Some Expenditure Vouchers were not passed and signed properly by the authorised person.
3. General Cash Book has not been properly maintained. I.e. Balance of General Cashbook is not tallied with subsidiary Cashbook.
4. Subsidiary Cashbook is not properly written. i.e payment made in cashbook without any narration, on lots of places white fluid, over writing, correction were found without initialization of concern authority.
5. Fixed Assets Register has not been maintained.
6. Advance Register has been maintained but several advances has not been adjusted.
7. Stock Register has been maintained but not in proper manner.
8. Daily collection register is maintained but the same is not maintained Revenue receipt wise separately.

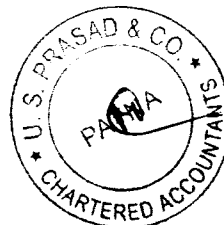
Internal Audit Report of Nagar Parishad Jehanabad

9. TDS has been deducted for the F.Y 2015-16 but not deposited till date. Therefore TDS Return has not filled till date.
10. Annual budget has not been prepared by the ULB for the financial 2013-14 and budget for the financial year 2014-15 and 2015-16 has not been approved by the state government and in F.Y. 2015-16. Totalling of receipt was wrong.
11. Tower tax has not been properly collected. As per records maintained by the ULB, number of tower is 31 as on 31-03-2016. Total outstanding tax amount is Rs. 12,70,400/- for registration fee and renewal thereof.
12. Daily collection amount has not deposited in bank timely as per the procedure prescribed by the BMA, 2007.
13. Municipal Accounts Committee has not been constituted till date.
14. Budget has not been sanctioned by the state government.
15. Section 84 of the Bihar Municipal Act, 2007 provides that Municipality shall submit its budget estimates for the ensuing year to the State Govt. by 15th of the March. But information furnished by the Nagar Parishad revealed that budget estimates were not passed on time by the board, which resulted into delay submission of the same to the State Government.
16. Amount of VAT, TDS, Royalty and Labour Cess has not been deposited to the concern department for the F.Y 2015-16.
17. Procurement register has not been maintained by the ULB.
18. Amount of 13th finance has not been utilised in prescribed ratio.
19. Monthly progress report has not been prepared by the ULB.
20. Utilisation certificate has not been provided during the course of audit.
21. Vouchers related to adjustment of advance have not been provided during the course audit by the ULB.



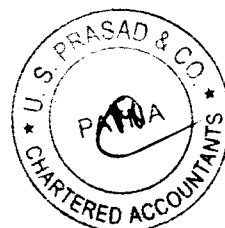
3. Opinion

Core Municipal functions are performed by the ULB. However, the ULB is not working properly. Even internal control applied by the ULB is poor. Revenue collection of the ULB is very poor. If revenue collection is made effectively and efficiently, it may be increased to much higher level. All cash collection from source of revenue is not deposited in the bank on same day or latest before noon on the following working day. Due to lack of manpower there is delay in performing day to day to day work and holding tax is collected by fourth grade staff. There should be proper segregation of duties to perform day to day work in efficient manner. Bank reconciliation should be prepared on monthly basis. We find that rules and regulation are there but ULB is not following them properly. Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB. There are serious lapses in deduction and deposit of statutory dues, such as VAT, Royalty, TDS and Labour Cess Etc. Separate Bank Account should be maintained for each Scheme.



4. Audit Recommendations

- i) Fixed Assets Register should be maintained.**
- ii) Advance Register should be maintained properly.**
- iii) Stock Register should be maintained properly.**
- iv) Daily Collection Register separately for each head should be maintained.**
- v) TDS deduction & deposit thereof and e filling of TDS return should be made timely and in proper manner.**
- vi) Tax amount should be collected from Mobile tower.**
- vii) Daily collection amount should be deposited into cash section and bank account as prescribed in BMA 2007.**
- viii) Municipal Accounts Committee should be constituted.**
- ix) Budget should be prepared by the ULB timely and get them approved by the state government within the time frame.**
- x) Book of accounts must be verified by EO on regular interval.**
- xi) Procurement register should be maintained.**
- xii) Utilisation certificate should be prepared.**



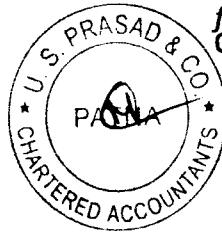
5. Comments from Management

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, Jehanabad
(Executive Officer)

6. Acknowledgement

We thank Mr. Sanjeev Kumar (Executive Officer), for his support during the period of our audit. We are also thankful to accountant and other staff of the Nagar Parishad for their co-operation during the period of audit.



for U. S. Prasad & Co.
Chartered Accountants

Manoj Kumar
(Partner)

M. No: 418631

Detailed Audit Report

1) Introduction

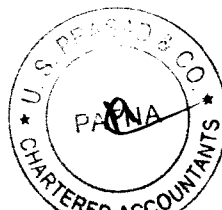
The Internal audit of **Nagar Parishad, Jehanabad** covering the period from **01-04-2015 to 31-03-2016** was conducted by following persons under guidance of CA Manoj Kumar

- i) Bambam Kumar Gupta
- ii) Sipu Kumar

2) Administration

The present body of ULB has taken charge on 01-06-2012. The incumbency in the key administrative and executive positions was as under:

- Smt. Devkali Devi, Chief Counsellor from 01/06/2012 to till date.
- Shri Sanjeev Kumar, Executive Officer from 26/08/2015 to till date.



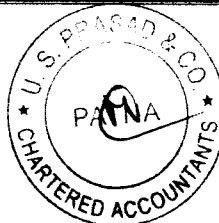
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3) Review of outstanding audit paras: Status of Audit Observations is as under:

Compliance of Previous Audit Report

Compliance of previous audit report has not been done by the Nagar Panchayat Details are follows:-

S.No	Particulars of audit and date of report.	Total no. Of audit paras.	Total number of audit paras where necessary improvement/corrective measure is required.	Total number of audit paras where recovery of cash is proposed	Total number of audit paras where recovery has been made	Total of recovery	Total no. Of audit outstanding para of where no action has been taken.	No& date of compliance of audit report
1	C.A.G Dated 31/03/2015	12	12	10	0	0	12	Compliance yet to be done



Deficiency Pointed Out in AG Audit Report

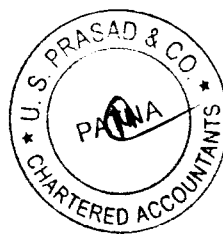
1. **Non collection of Various Trade Licence Fee** : During the Financial Year 2014-15 trade license of various trades like Saw mill, Atta chakki, Chimini, Leather works is not collected by the ULB
2. **Advances:** Advances of Rs- 2,50,42,200/- raised in favour of Abhay Kumar, Manish Kumar Verma and Dharmeshwar Sharma for various work & pension. But the amount has neither been adjusted nor recovered by the ULB.
3. **Service book:** Servicebook has not been updated of following staffs (1) Rajkishor Sharma (2) Phulmati Devi (3) Manish Kumar Verma (4) Vijay Kumar Singh and servicebook has not been issued for following Staff (1) Ram Ekbal Singh (2) Katua Ram (3) Rajendra Ram(4) Mishri Ram (5) Moti Yadav (6) Gaderiya Devi
4. **Holding Receipt** : Following Holding receipt were not provided in audit course

S.no	Receipt No	Issue date
1	4801 to 4900	01.06.2011
2	4901 to 5000	01.06.2011
3	901 to 1000	08.12.2012
4	2001 to 2100	03.02.2014
5	1303 to 1400	11.02.2014

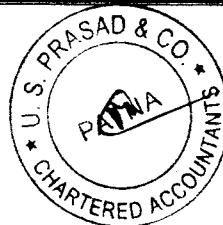
5. **Short/non deposit of cash into bank** : Following Money Receipt has not been deposited into bank:

Sl. No.	Receipt No.	Amount
1	7601 to 7800	815
2	8201 to 8400	776
3	8401 to 8600	845
4	8601 to 8800	795

6. Amount Received by Jitendra Pandey Rs – 95,625 from bus stand is not deposited in cash section of the ULB.
7. Amount received by Ashok Kumar Singh of Rs – 6,363.50 from Sabji Mandi is not deposited in cash section of ULB.
8. Total outstanding of Rs – 3,31,000 due for registration, renewal, installation on mobile tower as on 31st March 2014



9. Amount of Rs – 5,35,988 of health and education cess is not deposited to the concerned department.
10. Total outstanding of property tax was Rs – 2,74,87,412 as on 31st March 2014.
11. Security Deposit of Rs – 15,938 has not been deducted from Satish Kumar by the ULB.
12. Amount of Rs – 30,261 has short/non deposit in cash section by the tax collector.



4) Finance :-

i) Budgetary Provisions and expenditure for the last three years:-

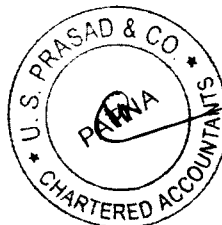
Year	2013-14	2014-15	2015-16
Final/Revised Budget	NA	1,04,62,49,700.00	1,16,00,94,000.00
Actual Expenditure	6,65,47,038.15	21,02,32,981.00	24,82,05,844.00
Savings(+)/Excess(-)	NA	83,60,16,719.00	91,18,88,156.00

- Budget has not been prepared by the ULB for the FY 2013-14.

ii) Volume of transaction:

Volume of transactions (2015-16)

Period	Budgeted 2015 - 16	Previous Year (For one year) 2014-15	Corresponding Period of Previous Year	Current Period 2015-16	Cumulative for the current period
(A) Opening Balance	----	246,363,116.15	Not Applicable	213,995,017.15	Not Applicable
(B) Receipts	1160,094,000.00	177,864,882.00		288,162,987.00	
(C) Total (A+B)	1160,094,000.00	424,227,998.15		502,158,004.15	
(D) Expenditure	1160,094,000.00	210,232,981.00		248,205,844.00	
(E) Closing Balance (C-D)	----	213,995,017.15		253,952,160.15	



III. Bank Reconciliation

Since different scheme has been maintained in single cash book therefore segregation of balances of different Scheme as on 31 st March 2015 can not be determined.

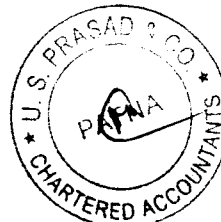
Similarly since through one bank account different schemes are being operated the bank balance of a particular scheme on a particular date can not be determined.

The ULB has 16 bank account but bank reconciliation statement has not been prepared for any bank account. Balance as Per Bank statement and Cash Book as on 31/03/2016 given below:-

Sl No	Name of bank	Name of bank A/C No	Balance as per Bank 31/03/2016	Balance as per cash book as on 31/03/2016	Type of A/C
1	MBGB	72040100231082	1,45,36,618.00	N.A	Savings
2	PNB	0228000100451652	2,54,19,002.00	N.A	Savings
3	PNB	0228000100227462	1,21,77,195.96	N.A	Savings
4	PNB	0228000100451625	35,70,345.00	N.A	Savings
5	MBGB	72040100231073	14,96,693.00	N.A	Savings
6	BOB	4019020000154	48,58,400.00	N.A	Savings
7	AXIS BANK	913010024470834	68,35,527.00	N.A	Savings
8	MBGB	72040100146942	97,11,110.67	N.A	Savings
9	AXIS BANK	913010024470494	96,83,372.00	N.A	Savings
10	AXIS BANK	914010031429440	4,81,60,708.00	N.A	Savings
11	HDFC	50100078630691	1,04,55,944.00	N.A	Savings
12	BOB	40190100002156	77,72,172.00	N.A	Savings
13	MBGB	72040100231091	14,64,426.00	N.A	Savings
14	PNB	0228000100453517	12,11,574.92	N.A	Savings
15	MBGB	72042100005935	62,606.00	N.A	Savings
16	PLA	8448001020001	17,73,60,248.00	N.A	Savings
Total			33,47,75,942.55		
Difference of both books Amount					

Note General Cash Book has not been properly maintained. I.e. Balance of General Cashbook is not tallied with subsidiary Cashbook.

Subsidiary Cashbook is not properly written. i.e payment made in cashbook without any narration, on lots of places white fluid, over writing, correction were found without initialization of concern authority and balancing has not been done properly.



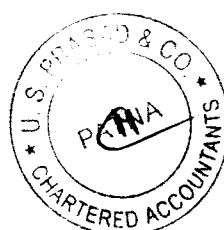
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IV. Revenue Receipts:-

Period	Budgeted 2014-15	Previous Year (For one year) 2014-15	Corresponding Period of Previous Year	Current Period 2015-16	Cumulative for the current period
a) Own Source					
Holding Tax	4,82,65,000.00	1,05,93,433.00		-	
Assigned Revenue	3,86,00,000.00	19,48,562.00		-	
Fee & User / Other Charges	46,37,000.00	10,800.00		-	
Total Rs. – (A)	9,15,02,000.00	1,25,52,795.00		-	
Administrative Grant – (B)	---				
Specific Grant (Scheme wise) (C)					
i) SJSRY	-	-		7,23,272.00	
i) 12/13 th Finance	2,50,00,000.00	1,72,31,723.00		2,09,86,228.00	
ii) State Plan	11,37,00,000.00	60,81,694.00		4,11,64,571.00	
iii) 4 th Finance	4,00,00,000.00	1,33,99,878.00		6,67,764.00	
iv) NULM	-	-		52,19,797.00	
iv) Professional Tax	50,00,000.00	-		-	
v) Additional Stamp Duty	3,00,00,000.00	3,00,00,000.00		-	
vi) Water Supply	32,45,97,000.00	13,39,75,354.00		20,57,240.00	
vii) Swachh Bharat Mission	-	-		58,52,000.00	
vii) BRGF	2,50,00,000.00	-		5,08,407.00	
viii) Sewerage Development Fund	-	-		85,15,010.00	
ix) Nagarpalika Fund	-	-		19,74,58,856.00	
x) Rajashwa Sangrah	-	-		46,76,772.00	
viii) Ward Councilor Allowances	6,00,000.00	-		-	
ix) E Govt.	42,00,00,000.00	-		-	
x) Salary of Employees/Pension	79,80,000.00			3,33,070.00	
xi) Building Development Grant	3,11,00,000.00				
xii) Rastriya Sahri Aajivika Mission Grant	3,00,00,000.00				
xiii) Miscellaneous	1,56,15,000.00	71,76,233.00		-	
Total (Rs.) B	1,06,85,92,000.00	17,78,64,882.00		28,81,62,987.00	
Total (Rs.) (A+B)	1,16,00,94,000.00	19,04,17,677.00		28,81,62,987.00	

NOT APPLICABLE

NOT APPLICABLE



Note

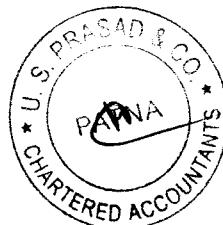
1. Subsidiary Cashbook is not properly written. i.e payment made in cashbook without any narration, on lots of places white fluid, over writing, correction were found without initialization of concern authority.
2. General Cash Book has not been properly maintained. I.e. Balance of General Cashbook is not tallied with subsidiary Cashbook.

V. Status of implementation of Double Entry Accounting System :

Accounting of Nagar Parishad, Jehanabad not being maintained on the basis of Double Entry Accounting System for the F.Y – 2015-16.

VI. Status of Municipal Accounts Committee: if meeting is held :

Nagar Parishad, Jehanabad is yet to constitute Municipal Accounts Committee under section 98 of the Municipal Act, 2007.



Audit Observations

I. Part - A

All Audit Objections/Irregularities Which has Monetary Implication, Particularly in following areas:

1. Holding & Property Tax Collection

Audit Objective – As per Point No. – 4.4 of TOR

Criteria – Non/Short-Collection of Property Tax/Holding Tax by the concerned ULB.

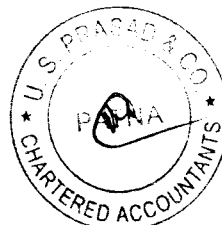
Condition – Total Property tax outstanding as on 31st March 2016 is Rs.12,48,409.00/-.

Consequence / Effect / Impact - Due to non/short collection of Property/Holding Tax there is a major operational revenue loss to ULB.

Cause – This happens due to lack of proper follow up and monitoring of activities of Tax Inspector / Collector by the concerned officers on regular interval.

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes and also maintenance and updating of Demand & Collection Register on regular interval.

Ward No.	Holding No.	Name	Due From	Due Till	No. of Year	Arrear Amt.
8	22	Vijay Yadav	1993-94	2015-16	23	40032/-
8	30	Sirav Yadav	1993-94	2015-16	23	45472/-
8	207-208	Siyaram Sharma	1993-94	2015-16	23	85440/-
8	271	Achyutanand Yadav	1993-94	2015-16	23	43360/-
10	61	Janak Dulari Devi	1993-94	2015-16	23	75735/-
11	16	Fagu Sinh	1993-94	2015-16	23	51864/-
11	24	Ramavtar Saw	1993-94	2015-16	23	67680/-
11	50	Janaki Devi	1993-94	2015-16	23	33480/-
11	95	Ram Janm Sinh	1993-94	2015-16	23	30312/-
11	701	Dr. Shiv Kumar	1993-94	2015-16	23	23112/-
11	759	Ram Janm Sinh	2006-07	2015-16	10	170640/-
11	592	Urmila Devi	1993-94	2015-16	23	22464/-
13	62	Sahodari Devi	1993-94	2015-16	23	58968/-
18	113	Vindhwasini Market	2003-04	2015-16	13	55730/-
18	124	Prabhat Talkies	2003-04	2015-16	13	45740/-



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26	1	Bachchi Devi	2003-04	2015-16	13	15431/-
26	31	Navalkishor Sharma	1993-94	2015-16	23	38341/-
26	59	Rajendra Prasad	1993-94	2015-16	23	23759/-
26	77	Indu Kumari	1993-94	2015-16	23	60789/-
26	79	Arjun Sinh	1993-94	2015-16	23	71875/-
29	45	Chandeshwari Devi	1993-94	2015-16	23	21672/-
29	82	Sitaram Prasad	2001-02	2015-16	15	29733/-
29	113	Sundari Guler Gorg	2003-04	2015-16	13	22500/-
29	109	Devwanti Devi	1993-94	2015-16	23	53880/-
29	174	Kamla Sharma	1994-95	2015-16	22	27560/-
29	178	Dr. Dinanath Sinh	1993-94	2015-16	23	32840/-

2. Holding & Property Tax Collection on Government Property

Audit Objective – As per Point No. – 4.4 of TOR

Criteria – Non/Short-Collection of Property Tax/Holding Tax by the concerned ULB.

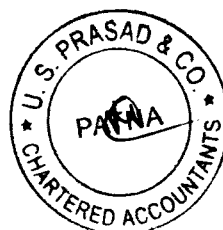
Condition – Total Property tax outstanding as on 31st March 2016 is Rs.1,42,78,727.00/-.

Consequence / Effect / Impact–Only Rs. 2,58,241.00/- has been collected as holding tax from Government Property. Due to non-collection of property tax, ULB Jehanabad suffering from Revenue Loss.

Cause – This happens due to lack of proper follow up and monitoring of activities of Tax Inspector / Collector by the concerned officers on regular interval.

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes and also maintenance and updating of Demand & Collection Register on regular interval.

S No.	Name of Department	Arrear till 2015-16
1	S. S. College, Jehanabad	2,99,188.00
2	Bhartiya Sanchar Nigam, Jehanabad	3,84,909.00
3	Sangrahalay Bhavan	37,594.00
4	Murlidhar High School	1,78,600.00
5	Bihar Rajya Path Parivahan	12,23,999.00
6	Jila Pashu Chikitsa	54,243.00
7	P. H. D. Office	80,540.00
8	S. N. S. College	2,54,965.00
9	Sadar Hospital	84,288.00
10	Gandhi Smarak High School	38,032.00
11	Rajki Urdu Middle School	48,870.00
12	Jehanabad College	31,507.00



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13	Anumandal Office	19,442.00
14	Bhavan Nirman Vibhag	3,53,164.00
15	Jila Awar Nibandhak Office	19,638.00
16	D. A. V. Public School	48,869.00
17	Police Adhikshak	45,636.00
18	Bihar Rajya Widyut Vibhag	28,08,525.00
19	Prakhand Vikas Padadhikari	9,15,186.00
20	Jila Parishad Office	34,92,510.00
21	Jila Siksha Padadhikari	3,70,387.00
22	Gautam Buddh High School	47,646.00
23	Central Co-operative Bank	1,24,570.00
24	Krishi Utpadan Bazaar Samiti	32,75,535.00
25	Jila Oop Samaharta	40,884.00

3. Market/Shop Rent Collection –

Audit Objective – As per Point No. – 4.4 of TOR

Criteria– Non-Collection of Market/Shop Rent and imposition of late fine by the concerned ULB.

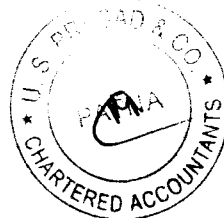
Condition– Total outstanding of Market/ Shop Rent is Rs. 4,24,476.00/- as on 31st March 2016.

Consequence / Effect / Impact- Due to non-collection of Shop Rent there is a revenue loss to ULB.

Cause– This happens due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB does not have proper mechanisms for supervision and monitoring of the Rent which results in Revenue leakage.

Corrective Action / Recommendation– There should be proper monitoring and further steps are required to be taken for collection of Shop Rent by concerned ULB.

S No.	Name	Arrear upto 31 st March 2015	Arrear in 2015-16	Total
1	Md. Ibrahim	25950.00	4152.00	30102.00
2	Samsuddin Miya	7644.00	3528.00	11172.00
3	Ajay Kumar Chopra	37851.00	4092.00	41943.00
4	Shankar Prasad	14868.00	2832.00	17700.00
5	Sri Shankar Kumar	36192.00	4992.00	41184.00
6	Jamurati Devi	11682.00	1416.00	13098.00
7	Aslam Pravej	9424.00	1824.00	11248.00



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8	Dinesh Prasad	12152.00	2976.00	15128.00
9	Raju Prasad	29700.00	2640.00	32340.00
10	Md. Aarif	23085.00	2916.00	26001.00
11	Gita Devi	30525.00	3300.00	33825.00
12	Md. Kamrujama	7800.00	2400.00	10200.00
13	Md. Fajj	17400.00	2400.00	19800.00
14	Ashok Kumar	8200.00	2400.00	10600.00
15	Allauddin	8568.00	1632.00	10200.00
16	Radheshyam Mallah	14880.00	1488.00	16368.00
17	Maksud Aalam	7605.00	2340.00	9945.00
18	Md. Mumtaz	7605.00	2340.00	9945.00
19	Md. Javeer	7605.00	2340.00	9945.00
20	Md. Juvair	7605.00	2340.00	9945.00
21	Uday Kumar	7560.00	1440.00	9000.00
22	Vinod Kumar Keshari	6851.00	2652.00	9503.00
23	Suhail Ahmad	4500.00	4500.00	9000.00
24	Nameen Saw	5208.00	2976.00	8184.00
25	Ajay Kumar	4500.00	3600.00	8100.00

4. Mobile Tower Collection – Irregularity:-

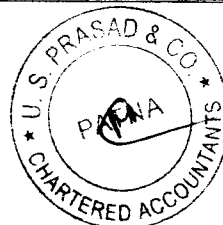
Audit Objective – As per Point No. – 4.4 of TOR

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Parishad is Rs. 40,000/- per tower and annual renewal fee is Rs. 10,000/- per annum per tower.

Condition –As per details provided to us there are 30 (Thirty One) Mobile Towers registered with this ULB up to 31.03.2016 and Rs. 12,60,400/- is due to be recovered from these tower operators on account of Tower Tax.

Consequence / Effect / Impact - Due to non-collection of Tower Tax, there is a revenue loss to ULB.

Cause – This happens due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB does not have proper mechanisms for supervision and monitoring of the Tower Rent due to which result in Revenue leakage.



Corrective Action / Recommendation – There should be proper monitoring and further steps are required to be taken for collection of Mobile Tower Tax by concerned ULB.

S No.	Mobile Company Name	Arrear Upto 31 st March 2016 (in Rs.)
1	Bharti Airtel	40800.00
2	Bharti Airtel	25400.00
3	Bharti Airtel	40800.00
4	Bharti Airtel	40800.00
5	Bharti Airtel	40800.00
6	Bharti Airtel	40800.00
7	Bharti Airtel	40800.00
8	Bharti Airtel	40800.00
9	Bharti Airtel	40800.00
10	Bharti Airtel	40800.00
11	Bharti Airtel	40800.00
12	Bharti Airtel	40800.00
13	Idea Cellular	0.00
14	Idea Cellular	58200.00
15	Idea Cellular	58200.00
16	Idea Cellular	58200.00
17	Idea Cellular	58200.00
18	T.T.S.L. (TATA) Tele Services	58200.00
19	T.T.S.L. (TATA) Tele Services	58200.00
20	T.T.S.L. (TATA) Tele Services	25400.00
21	Reliance Mobile Company	40800.00
22	Reliance Mobile Company	40800.00
23	Aircel Mobile Company	40800.00
24	Aircel Mobile Company	40800.00
25	Aircel Mobile Company	40800.00
26	Ascend Mobile Company	58000.00
27	T.T.S. Mobile Company	40800.00
28	T.T.S. Mobile Company	58000.00
29	T.T.S. Mobile Company	40800.00
30	Vodafone	10000.00

