

INTERNAL AUDIT REPORT OF NAGAR PANCHAYAT- JHAJHA

For the Period from April-2015 to March - 2016

INTERNAL AUDIT CONDUCTED BY

THAKUR BHUWANESH & ASSOCIATES

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

Audit Conducted from: 21st September'16 to 25th September'16

NAGAR PANCHAYAT - JHAJHA (JAMUI)**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2015-16****INDEX**

Section	Contents	Page No.	
		From	To
I	Audit Methodology and Approach		
II	Executive Summary		
III	Detailed Audit report		
IV	Audit Observations – Part-A		
V	Audit Observations – Part-B		
VI	Audit Observations – Part-C		
VII	Annexure to Audit report		
VIII	Report on Field Survey of 80 high value properties		

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 – Jhajha (ULB)** for the period of **1-4-2015 to 31-03-2016** 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.

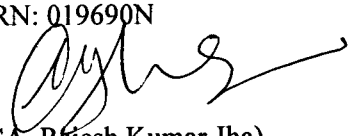
Moreover, our scope of examination also covered the requirements of the specific points as spelled out by the management of the Urban Development & Housing Department. The result and recommendations of our internal audit are set out in Scope, Observations and Annexure of our report.

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: 2nd November'2016

Executive Summary

1. Introduction

Name of the Municipality	Nagar PanchayatJhajha
Period covered under current audit	01.04.2015 to 31.03.2016
Name of Chief Executive Officer for the period under Audit	Mr.Upendra Kumar Verma

2. Results and Findings

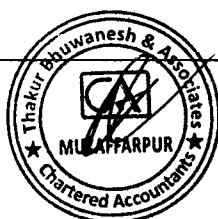
Strength observed during the audit engagement	<ul style="list-style-type: none"> The following records are available: <ul style="list-style-type: none"> ✓ Cash Book with Subsidiaries ✓ Cheque receipt register ✓ Remittance Register ✓ Log Book of Vehicle ✓ Salary Register ✓ Daily collection Register of 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. 1181126.80 has been collected a Property tax, against budgeted target of total Rs. 10349944.00 comprising only 11.41% of total dues. Total dues for Tower tax is Rs. 1172000.00 against which Rs. 138000.00 is collected this year. Total Rs. 40,000.00 is pending a communication tower revision registration tax not imposed this year. Rs. 142350.00 on account of penalty for late @1.5% is yet to be collected on Tower Tax. Labour cess @ 1% not imposed on construction plan passed this year. 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



	<p>Rs. 5000/- may be imposed for delayed deposit. (Detail as per annexure)</p> <ul style="list-style-type: none"> While on observation of Cashier Cash Book it reveals that cash collection and deposition time span is some times more than 2 – 3 month, hence bank interest on that is lost. VAT, TDS and other statutory liabilities are deducted but not deposited on time, further TDS return has not yet furnished. (Detail as per annexure) 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. 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 misstatement. Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof.
--	--

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 not maintained 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.
---	--



--	--

4. Audit Recommendations

<p>The recommendations of Audit team on the observed weakness</p>	<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. ✓ 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

<p>Comment from Management</p>	<p>The audit report has been discussed with us; we will try our best to remove the irregularities pointed out in the audit report.</p>
---------------------------------------	--



	For Nagar Panchayat – Jhajha (Executive Officer)
--	---

6. Acknowledgment

We thank Mrs Upendra Kumar Verma (Executive Officer) for their support during the period of our audit. We are also thankful to Head clerk Mantu Kumar ,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: 2nd November'2016



DETAILED AUDIT REPORT

1. Introduction

The Internal audit of (N.P. Jhajha) covering the period from 01.04.2014 .to 31.03.2015 was conducted

by following persons under guidance of CA. B K Thakur

1. Amit kumar
2. Shashi shekhar

2. Administration

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

1. Smt. Mohan Paswan, Chairman From.2012 to till date
2. ShriUpendra Kumar Pawan Executive officer From to till date

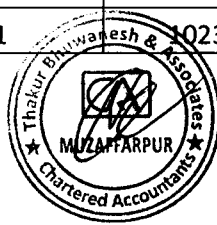
3. Review of outstanding audit paras: Status of Audit Observation is as under : AG audit for the year 2012-12 and 2012-13

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 o complian report
1.	AG Audit- no. 421/13-14 dated 11.12.2014	24	24	6	0	0	0	

4. FINANCE:

I. Budgetary provision and expenditure for the last three years

Year	2013-14	2014-15	2015-16
Final/Revised Budget	115246252	132233700	105589720
Actual Expenditure	21058511	29867132	50125898
Savings(+)/Excess(-)	94187741	102366568	55463822



II. Volume of transaction

Period	Budgeted	Previous Year (2014-15)	Corresponding period of Previous year	Current Period (2015-16)	Cumulative for the current period
Opening balance	40000000	67222250	67222250	80345386	80345386
Receipts	78156000	42990268	42990268	69455403.72	69455403.7
Total	118156000	110212518	110212518	149800789.72	149800789.7
Net expenditure	105589720	29867132	29867132	50125898	5012589
Closing balance	12566280	80345386	80345386	99674891.72	99674891.7

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 (2014-15)	Corresponding period of Previous year	Current Period (2015-16)	Cumulative for the current period
a) Own source					
Property Tax	6735000	396785	396785	2399751.72	2399751.7
Assigned Revenue	6200000	977704	977704	1085714	1085714
Others (Fee & User Charges)	7701000	6346033	6346033	1578500	1578500
(b) Administrative Grant					
General and dearness grants					
Kabir Antyeta Yojna					
Matching Grant					
Development Grant		29450628	29450628	42874891	4287489
Ward commissioner salary					
Bonus	2000000				



Particulars	Budgeted	Previous Year (2014-15)	Corresponding period of Previous year	Current Period (2015-16)	Cumulative for the current period
Social Security Pension Fund					
BRGF	11000000	549636	549636		
4 th Finance				21516547	2151654
E-Governance		930000	930000		
Road and drainage repair scheme fund	25000000				
Receipt from 13 th Finance commission	4500000	4339482	4339482		
Liberian salary & DA					
Water Supply	15000000				
Other/ Loans					

V. Status of implementation of Double Entry Accounting System

Double entry accounting system is being carried by Mukherjee Vishwas & Pathak 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

Municipal accounts committee is not formed by the Nagar Panchayat.

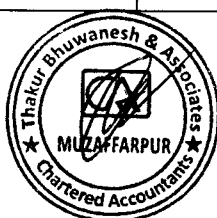


5. Audit Observation

I. Part – A

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

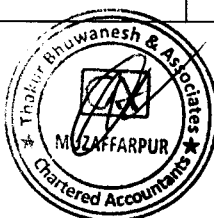
<p>a. Leakage of own source revenue either due to wrong assessment or non- levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax fees etc.</p>	<p><u>Property Tax</u></p> <p>Rs. 1181126.80 has been collected a Property tax, against budgeted target of total Rs. 10349944.00 comprising only 11.41% of total dues (Detail as per annexure)</p> <p><u>Tower Tax</u></p> <p>i) Total dues for Tower tax is Rs. 1172000.00 against which Rs. 138000.00 is collected this year.</p> <p>ii) Total Rs. 40,000.00 is pending a communication tower revision registration tax not imposed this year.</p> <p>iii) Rs. 142350.00 on account of penalty for late @1.5% is yet to be collected on Tower Tax.</p> <p>(Detail as per annexure)</p> <p><u>Labour Cess @ 1% on construction</u></p> <p>i) Labour cess @ 1% not imposed on construction plan passed this year.</p> <p>(Detail as per annexure)</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 80 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.

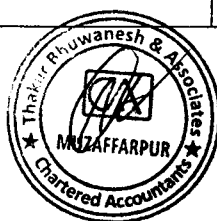
Sl. No.	Observation& Impact	Recommendation
a.	<u>Non-maintenance of books of accounts , subsidiary registers</u>	
	<p>The Nagar Panchayat is maintaining only Cash Book/ Bank Book</p> <p>As per Bihar Municipal Accounting Manual Following primary Books of accounts are required to be maintained :</p> <ol 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 	All the prescribed books shall be maintained.



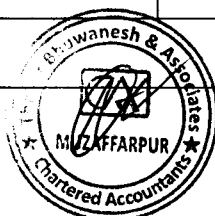
Sl. No.	Observation& Impact	Recommendation
	<p>12 Deposit Register GEN-19</p> <p>13 Summary Statement of Deposits Adjusted GEN-20</p> <p>14 Demand Register GEN-21</p> <p>15 Bill for Municipal Dues GEN-22</p> <p>16 Summary Statement of Bills Raised GEN-23</p> <p>17 Register of Notice Fee, Warrant Fee, Other Fees GEN-24</p> <p>18 Summary Statement of Notice Fee, Warrant Fee, Other Fees GEN-25</p> <p>19 Register of Refunds, Remissions and Write-offs GEN-26</p> <p>20 Summary Statement of Refunds and Remissions GEN-27</p> <p>21 Summary Statement of Write-Offs GEN-28</p> <p>22 Statement of Outstanding Liability for Expenses GEN-29</p> <p>23 Documents Control Register/Stock Account of Receipt/Cheque Book GEN-30</p> <p>24 Register of Immovable Property GEN-31</p> <p>25 Register of Movable Property GEN-32</p> <p>26 Register of Land GEN-33</p> <p>27 Function-wise Income Subsidiary Ledger GEN-34</p> <p>28 Function-wise Expense Subsidiary Ledger GEN-35</p> <p>29 Asset Replacement Register GEN-36</p> <p>30 Register of Public Lighting System GEN-37</p>	
b	<u>Irregularity in procurement process</u>	



Sl. No.	Observation& Impact	Recommendation
	i) Our Text check does not reveals any issues in procurement process.	Nagar Panchayat shall follow prescribed guidelines for the procurement.
c	<u>Non-compliance of directives by UD&HD, GOB</u>	
	Our test check reveals that compliance of directive has been made duly.	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 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.</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>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
	vi) As per Bihar Municipal Act 2007 u/s 98 Accounts committee shall have to be formed which is violated by Nagar Panchayat. vii) TDS has not being deposited in time violating the Income tax Act.	
e	<u>Lack of internal control measures</u>	
	During course of audit we came across various loopholes in internal control, they are:- i) Cash collection and safe custody of cash is not proper. ii) Daily collection is being kept by the bill collector for several days. iii) Cash is kept under single person custody. iv) Demand and collection register for holding is not being maintained by the NP. v) Agreement files of shops/markets on lease are not maintained by NP. vi) Advance Register is not kept by NP.	Proper care shall be made of internal control system.
f	<u>Non-compliance of TDS,VAT And other relevant statute</u>	
	i) TDS deducted but not deposited till date of audit. ii) TDS wrong deducted for Work- Drain Construction by Vimal Kumar Gupta(Scheme no. 58/13-14 vc. No. 14 dated 5.5.14) for Rs. 1720. iii) Royalty and Labour cess deducted during year but not deposited. iv) 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 penalty provisions.
g	<u>Deficiency in pay-roll system</u>	



Sl. No.	Observation& Impact	Recommendation
	i)EPF deduction and deposition is not proper. ii) 12% EPF deducted and deposited in PF accounts but no appropriation I made in pension fund of employee	It should be deducted on prescribed rate and deposited to PF and Pension fund 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. Rs. 853752.00.	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

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 and demand collection register 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 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.



Particulars	Comments
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. Royalty and labour cess for the year 2014-15 yet to be deposited.
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 any contribution to P.F or pension Fund in prescribed rate



Particulars	Comments
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;	Significant delay observed in collection and accounting of taxes.
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.



Detail of Internal Sources of Income from Taxes and Cess

Sl. No.	Tax Detail	Budgeted		Collection for the year		Percentage of target		Remarks
		Previous period	Current Period	Previous period	Current Period			
1	Holding Tax	4101076	1469714	531256	144622	12.95	9.54	Very Poor collection
2	Education cess	1929321		265276		13.94		Very Poor collection
3	Health Cess	1901275		213694		14.01		Very Poor collection
4	Road Cess	948558		26278.8		14.01		Very Poor collection
	Total	8880230	1469714	1036504	144622			



Detail from collection from Communication Tower										
SL NO	NAME OF TOWER	S MONEY	Renewal charges	Total Due	Total collection	Not Collected	Revised Charges	Late Fine on due	Late Fine on due	DUE DATE
1	AIRCEL (2)	60000	112000	172000		172000	4000	18060	120	2009 - 2016
2	RELINCE (1)	30000	64000	94000		94000	6000	11280	270	2008- 2016
3	AIRTEL (3)	60000	192000	252000		252000	6000	30240	270	2008- 2016
4	TATA (4)	120000	96000	216000	138000	78000	0	0	0	
5	SMAR (2)	60000	128000	188000		188000	6000	22560	270	2008- 2016
6	IDEA (1)	30000	64000	94000		94000	6000	11280	180	2008- 2016
7	VODAFO NE (2)	60000	96000	156000		156000	2000	14040	30	2010- 2016
8	B S N A L (2)	60000	160000	220000		220000	10000	33000	750	2006- 2016
	Anonym ous(No collection Detail)				220000	-220000	0			
		480000	912000	1392000	358000	1034000	40000	140460	1890	0
Most of the Details not made available										



Detail of Internal Sources of Sairat and Market

SL. NO	NAME OF PLACE	Year 2014-15	Year 2015-16	Collection
1	BUS STAND	1375000	1379000	1379000
2	VEG MARKET	32000	33100	33100
3	BYCSCLE STAND	12000	12900	12900
4	CARD RAJISTACEN	15000	15500	15500
	Total	1434000	1440500	1440500



Detail of Construction Plan passed during year 2015-16

Sl no.	Holder Name	WARD	KHATA	KHESARA	Area in SQM	Rate of Construction per sqm	Consrtruction cost	Fee	Labour Cess
1	MANISH KUMAR		115	262	113.805	4500	5,12,122.50	600	0
2	PRITI KUMARI	14	71	1	134.865	4500	6,06,892.50	600	0
3	SURESH KUMAR	21	140/141	1234/1235	1407.375	4500	63,33,187.50	600	63331.875
Total								1800	63331.875



Tax collection and deposition in office

SL NO	DATE of collection	RECEIPT NO.	AMOUNT	Date of Deposit
1	04.04.15 TO 11.04.15	21608/21624	23978.19	25..4.15
2	13.04.15.16.04.15	21625 213650	7986.4	25.04.15
3	21.04.15.22.04.15	21651/21668	17588.2	08.05.15
4	24.04.15/29.04.15	21669/21679	37653.8	08.05.15
5	30.04.15	21680/21694	36313.7	08.05.15
6	30.04.15 11.05.15	21695/21717	48447.85	18.05.15
7	12.05.15 25.05.15	21718/21730	53875.2	18.08.15
8	25.05.15 29.05.15	21731/21744	23374.3	18.08.15
8	30.05.15 17.06.15	21745/21765	24934.85	28.11.15
9	17.06.15 26.06.15	21766/21779	14877.65	28.11.15
10	07.06.15 20.08.15	21780/21786	13468.4	28.11.15
11	06.11.15 24.11.15	21787/21800	24961.1	28.11.15
12	24.11.15 25.11.15	22101/22125	15221.45	28.11.15
13	25.11.15 26.11.15	22126/22148	8904.1	28.11.15
14	27.11.15	27.11.15	126927.95	26.11.15
15	28.11.15	22150/22221	88829.25	30.11.15
16	28.11.15	22222/22242	15424.3	30.11.15
17	30.11.15 01.12.15	22243/22353	4190.55	05.12.15
18	02.12.15 03.12.15	22354/22362	7789.6	05.12.15
19	04.12.15 10.12.15	22363/22370	7404.85	11.12.15
20	11.12.15 17.12.15	22371/22385	17409.4	18.12.15
21	19.12.15 21.12.15	22387/22400	5640.6	22.12.15
22	21.12.15 22.12.15		23168.05	28.12.15
23	23.12.15 26.12.15	22505/22523	32119.95	28.12.15
24	28.12.15 29.12.15	22524/22540	19195.05	30.12.15
25	29.12.15	22541/22550	471.1	30.12.15
26	29.12.15	22551/22558	6677.35	31.12.15
27	31.12.15	22559/22580	72671.2	02.01.16
28	04.01.16 07.01.16	22581/22600	28542.2	08.01.16
29	08.11.16	22651/2264	9365.35	11.01.16
30	09.01.16 12.01.16	22665/22686	17467.4	13.01.16
31	13.01.16 18.01.16	22687/22700	14044.75	20.01.16
32	18.01.16 19.01.16	22701/22714	54632.2	20.01.16
33	20.01.16 22.01.16	22715/22721	68546.75	28.01.16
34	23.01.16	22722/22730	68546.75	28.01.16
35	28.01.16 29.01.16	22731/22734	36869.1	30.01.16
			1077518.89	



Statutory Liability Details

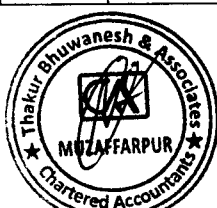
Scheme No.	Deducted	Deposited	SALES TAX	TDS	ROYALTY	LABER	SECURITY
3/15-16	08-06-2015	30-03-2016	18727	3745	4898	3745	18727
	11-07-2015	30-03-2016	1975	395	637	395	1975
4/15-16	08-06-2015	30-03-2016	5912	1182	1313	1182	5912
	26-06-2015	30-03-2016	9244	1549	5992	1849	9244
5/15-16	19-06-2015	30-03-2016	6913	1383	2300	1383	6913
6/15-16	08-06-2015	30-03-2016	17947	3589	5147	3589	17947
	24-08-2015	30-03-2016	3577	715	1086	3577	715
7/15-16	08-06-2015	30-03-2016	10008	2002	3331	2002	10008
8/15-16	08-06-2015	30-03-2016	7741	1548	1848	1548	7741
9/15-16	18-06-2015	30-03-2016	15419	3084	3692	3084	15419
10/15-16	18-06-2015	30-03-2016	23692	4739	8881	4739	23692
11/15-16	10-11-2015	30-03-2016	19493	3899	6171	3899	19493
12/15-16	10-Aug	30-03-2016	10512	2102	2783	2102	10512
13/15-16	22-09-2015	30-03-2016	86000	1720	3297	1720	8600
14/15-16	23-09-2015	30-03-2016	9530	1906	547	1906	9530
15/15-16	10-08-2015	30-03-2016	5417	1083	963	1083	5417
16/15-16	10-08-2015	30-03-2016	12892	2578	2448	2578	12892
17/15-16	25-02-2016	30-03-2016	8141	1628	364	1628	8141
		Total	273140	38847	55698	42009	192878





निकाय का नाम – नगर पंचायत, झांझा							
वर्ष :- 2015-16							
SL. NO	NAME	FATHER NAME	WARD NO	HOUSE OF TYPE	AREA	AMOUNT	OBSERVATION
1	सरडोनेक्स स्कूल		1	स्कूल		21456.00	
2	प्रकाश राम	स्व0 रामेश्वर राम	2	आवासीय		49.00	
3	कपिल राम	स्व0 रामेश्वर राम	2	आवासीय		49.00	
4	प्रमोद पासवान	रामदेव पासवान	2	आवासीय		224.00	
5	शंति देवी	स्व0शिवनारायण सिंह	3	आवासीय		728.00	
6	विद्या देवी	सत्यनारायण टंडेसी	4	आवासीय		634.00	
7	सुविन्द्र यादव	नागेश्वर यादव	4	आवासीय		38.00	
8	आनन्द कुमार शर्मा	रामचन्द्र प्र0शर्मा	4	आवासीय		706.00	
9	मदन मोहन प्रसाद	सचिदानन्द प्रसाद	4	आवासीय		665.00	
10	मो0 इफतेखार अहमद	मो0 गफूर	5	आवासीय		138.00	
11	शिव शंकर शर्मा	स्व0 फिरंगी शर्मा	14	आवासीय		44.00	
12	रहिया	कुर्वान अंसारी	5	आवासीय		305.00	
13	इवरार अंसारी	स्व0 अयुव अंसारी	5	आवासीय		194.00	
14	शहनवाज खातुन	आजत अंसारी	5	आवासीय		262.00	
15	आशा देवी	श्याम देव जी	6	आवासीय		252.00	
16	लक्ष्मी प्र0 रोनियार	स्व0शिव प्र0 रोनियार	9	आवासीय		667.00	
17	यशोदा देवी	अर्जुन दास	9	आवासीय		28.00	
18	वद्री नारायण केजरीवाल	केदारनाथ केजरीवाल	9	आवासीय		875.00	
19	लीला देवी	विमल कुमार सुल्तानीया	9	आवासीय		1372.00	
20	अनवारूल हक	अब्दुल हकीम	9	आवासीय		882.00	
21	मो0 मोनीरूल	स्व0 अब्दुल	9	आवासीय		460.00	

	हक	हकीम					
22	मो० शमीम	मो० सलीम अंसारी	9	आवासीय		1117.00	
23	नन्दलाल केशरी	स्व० कन्हैया लाल केशरी	10	आवासीय		882.00	
24	मो० अ० वाहिद अंसारी	मो० सराफत	10	आवासीय		25.00	
25	लक्ष्मी ना० रोनियार	स्व० शिवशंकर रोनियार	11	आवासीय		1698.00	
26	अशोक शर्मा	स्व० केदार प्र० शर्मा	11	आवासीय		318.00	
27	कन्हैया लाल शर्मा	रामेश्वर लाल शर्मा	11	आवासीय		294.00	
28	जगदीश शर्मा	रामचन्द्र शर्मा	11	आवासीय		294.00	
29	मोती लाल गुप्ता	स्व० छेदीलाल गुप्ता	11	आवासीय		432.00	
30	शंभु प्र० गुप्ता	स्व० छेदीलाल गुप्ता	11	आवासीय		358.00	
31	महाबीर लाल शर्मा	केदारनाथ शर्मा	11	आवासीय		196.00	
32	वृज मोहन एंव भाई	स्व० गौरी शंकर शर्मा	11	आवासीय		294.00	
33	विमला देवी	स्व० शंकरलाल शर्मा	11	आवासीय		147.00	
34	कैलाश प्र० अडुकिया	स्व० वावुलाल अडुकिया	11	आवासीय		270.00	
35	डेजी कुमारी	हरिनाथ महतो	11	आवासीय		242.00	
36	राज कुमार सुल्तानीया	स्व० चण्डी प्र० सुल्तानीया	11	आवासीय		1029.00	
37	देवी प्र० सुल्तानीया	स्व० चण्डी प्र० सुल्तानीया	11	आवासीय		1359.00	
38	विनोद कु० सुल्तानीया	स्व० मोती लाल सुल्तानीया	11	आवासीय		1738.00	
39	देवी प्र० सुल्तानीया	स्व० चण्डी प्र० सुल्तानीया	11	आवासीय		532.00	
40	पवन कु० सुल्तानीया	स्व० मोती लाल सुल्तानीया	11	आवासीय		908.00	



41	मो० इजहारूल हक	स्व० अब्दुल हकीम	11	आवासीय	2401.00	
42	लखेन्द्र वर्मा	स्व० जगदीश शरण	11	आवासीय	743.00	
43	गीता देवी	ईश्वर लाल गुप्ता	11	आवासीय	280.00	
44	अब्दुल समद	दमडी मियां	11	आवासीय	470.00	
45	वालदेव प्र० यादव	स्व० मथुरा यादव	11	आवासीय	338.00	
46	सुमित अमित केडिया	विजय कुमार केडिया	12	आवासीय	3233.00	
47	सुमित अमित केडिया	विजय कुमार केडिया	12	आवासीय	828.00	
48	सुनिता देवी केडिया	विजय कुमार केडिया	12	आवासीय	810.00	
49	अरुण कुमार वंका	ईश्वर लाल गुप्ता	12	आवासीय	1120.00	
50	सुरेश्वर प्रसाद	स्व० हरिद्वार प्रसाद	13	आवासीय	3450.00	
51	वृज मोहन एंव भाई	स्व० धनेश्वर लाल वर्णवाल	13	आवासीय	428.00	
52	धर्मशीला देवी	राज कुमार प्रसाद	13	आवासीय	1141.00	
53	पार्वती देवी	नागेश्वर रावत	13	आवासीय	633.00	
54	ललन कुमार	स्व० काशी रावत	13	आवासीय	376.00	
55	किशोर कुमार	अच्छेवर प्र० वर्णवाल	13	आवासीय	427.00	
56	मनोरमा देवी	सदानन्द कुमार	13	आवासीय	420.00	
57	गिरजा वर्मा	जयमंगल प्र० वर्मा	14	आवासीय	219.00	
58	भोला शर्मा	स्व० फिरंगी शर्मा	14	आवासीय	94.00	
59	अशोक कुमार	स्व० गौरी शंकर लाल	14	आवासीय	277.00	
60	पप्पु कुमार	राजेन्द्र प्र० यादव	14	आवासीय	364.00	
61	पुष्पा रानी गुटगुटीया	स्व० बजरंग लाल गुटगुटीया	19	आवासीय	16130.00	



62	महादेव ठाकुर	स्व0 गोपी ठाकुर	20	आवासीय	100.00
63	सुधीन कु0 मुखर्जी	स्व0 चन्द्र मुखर्जी	20	आवासीय	707.00
64	सुमित्रा देवी	स्व0 संतोष कु0 वर्ण0	20	आवासीय	560.00
65	प्रहलाद प्रसाद	स्व0 वालेश्वर प्रसाद	20	आवासीय	1436.00
66	सिराज अहमद	अब्दुल जब्बार	20	आवासीय	123.00
67	मुरारी प्रसाद	स्व0 सरजु प्रसाद	21	आवासीय	810.00
68	रुद्रमणीदेवी	गोर्वधन रजक	21	आवासीय	726.00
69	वालु टुडु	गंगा टुडु	21	आवासीय	448.00
70	जगदीश प्रसाद	स्व0 छेदी प्रसाद	21	आवासीय	532.00
71	हेमलता राउत	नरेश राउत	21	आवासीय	616.00
72	कुन्ती देवी	मोहन रजक	21	आवासीय	852.00
73	किशोर कुमार सिंह	स्व0 सरयुग सिंह	21	आवासीय	88.00
74	विष्णु कु0 शर्मा	लक्ष्मी नारायण शर्मा	22	आवासीय	1297.00
75	प्रमिला देवी	स्व0 नन्दलाल वर्णवाल	22	आवासीय	91.00



