

# **INTERNAL AUDIT REPORT OF NAGAR PANCHAYAT- JHAJHA**

For the Period from April 2016 to March - 2017

INTERNAL AUDIT CONDUCTED BY

**THAKUR BHUWANESH & ASSOCIATES**

Chartered Accountants  
2<sup>nd</sup> Floor, Nathani Market  
Sutapatti, Muzaffarpur  
Bihar-842001

Audit Conducted from:

**NAGAR PANCHAYAT - JHAJHA (JAMUI)****INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2016-17 Q4****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 **1-04-2016 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	<b>Nagar PanchayatJhajha</b>
Period covered under current audit	<b>01.04.2016 to 31.03.2017</b>
Name of Chief Executive Officer for the period under Audit	<b>Mr.Upendra Kumar Verma</b>

### 2. Results and Findings

Strength observed during the audit engagement	<ul style="list-style-type: none"> <li>The following records are available: <ul style="list-style-type: none"> <li>✓ Cash Book with Subsidiaries</li> <li>✓ Cheque receipt register</li> <li>✓ Remittance Register</li> <li>✓ Log Book of Vehicle</li> <li>✓ Salary Register</li> <li>✓ Daily collection Register of Taxes/user charges /Fees &amp; Fines</li> </ul> </li> <li>Staff Cooperation during the Audit period is satisfactory.</li> <li>Physical verification of movable Fixed Assets has been carried out during performance audit.</li> </ul>
Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.	<ul style="list-style-type: none"> <li>Rs. 4435192.80 has been collected a Property tax, against budgeted target of total Rs. 10349944.00 comprising only 42.85% of total dues.</li> <li>Total dues for Tower tax is Rs. 2745200.00 against which Rs. 138000.00 is collected this year.</li> <li>Total Rs. 40,000.00 is pending a communication tower revision registration tax not imposed this year.</li> <li>Rs. 142350.00 on account of penalty for late @1.5% is yet to be collected on Tower Tax.</li> <li>Labour cess @ 1% not imposed on construction plan passed this year.</li> <li>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</li> </ul>

	<p>Rs. 5000/- may be imposed for delayed deposit.(Detail as per annexure)</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• VAT, TDS and other statutory liabilities are deducted but not deposited on time, further TDS return has not yet furnished. (Detail as per annexure)</li> <li>• Periodical checking of Books of accounts by Chairman or vice chairman has not been done.</li> <li>• There is lack of internal control on deposit of various taxes.</li> <li>• Grant Register is not being maintained hence it is difficult to find unutilized grant at any point of time.</li> <li>• Bank Reconciliation Statement is not prepared hence it is difficult to monitor possible misstatement.</li> <li>• Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof.</li> </ul>
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### 3. Opinion

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

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

<b>Comment from Management</b>	<p>The audit report has been discussed with us; we will try our best to remove the irregularities pointed out in the audit report.</p> <p>For Nagar Panchayat – Jhajha (Executive Officer)</p>
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**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 MantuKumar ,TaxDaroga 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. Jhajha ) covering the period from 01.04.2016 .to 31.03.2017 was conducted

by following persons under guidance of CA. B K Thakur

1. Amitkumar
2. Shashishekhar

**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	

**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	Rs. 1181126.80 has been collected a Property tax, against budgeted target of total Rs. 10349944.00 comprising only 11.41% of total dues.	As informed collection is in progress



2.	-Do-	Total dues for Tower tax is Rs. 1172000.00 against which Rs. 138000.00 is collected this year.	As informed collection is in progress
3.	-Do-	Total Rs. 40,000.00 is pending a communication tower revision registration tax not imposed this year.	No compliance yet
4.	-Do-	Rs. 142350.00 on account of penalty for late @1.5% is yet to be collected on Tower Tax.	No compliance yet
5.	-Do-	Labour cess @ 1% not imposed on construction plan passed this year.	No compliance yet

#### 4. FINANCE:

##### I. Budgetary provision and expenditure for the last three years

Year	2014-15	2015-16	2016-17
Final/Revised Budget	132233700	105589720	844752000
Actual Expenditure	29867132	50125898	97661844
Savings(+)/Excess(-)	102366568	55463822	747090156

**II. Volume of transaction**

Period	Budgeted	Previous Year (2015-16)	Corresponding period of Previous year	Current Period (2016-17)	Cumulative for the current period
Opening balance	50000000.00	80345386	64764366	125307916	10657032
Receipts	42990268.00	69455403.72	<b>53540210</b>	48393177	11128218
Total	92990268.00	149800789.72	118304576	173701093	21785251
Net expenditure	9426166.00	50125898	<b>32137295</b>	53510420	9766184
Closing balance	83564102.00	99674891.72	99674891.72	110015076	12019067

**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
<b>a) Own source</b>					
Property Tax	6991000.00	2399751.72	842475	4435192	443519
Assigned Revenue	700000.00	1085714		1264487	126448
Others ( Fee & User Charges )	120185000.0 0	1578500		1797013	179701
<b>(b) Administrative Grant</b>					
Others	76376000.00				
Maintenance grants	100000000.0 0				
SJSRY	1000000.00				
Development Grant		42874891			
Special grants	15000000				

Particulars	Budgeted	Previous Year (2015-16)	Corresponding period of Previous year	Current Period (2016-17)	Cumulative for the current period
Social Security Pension Fund					
5 <sup>th</sup> finance				49969985	4996998
4 <sup>th</sup> Finance		21516547			
14 <sup>th</sup> finance	15000000.00		4770593	7081690	708169
SBM	220000000.00		530000		
Receipt from 13 <sup>th</sup> Finance commission					
e-government	20000000.00		240000		
Central government	235000000				
Pension			19240	26942	2694
State government	34500000				
Salary				1264865	126486
Naligali				4319069	431906

#### **V. Status of implementation of Double Entry Accounting System**

Double entry accounting system is being carried by MukherjeeVishwas&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.

**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><b><u>Property Tax</u></b></p> <p>Rs. 4435192.00 has been collected a Property tax</p> <p><b><u>Tower Tax</u></b></p> <p>i) Total dues for Tower tax is Rs. 2745200.00.</p> <p>ii) Total Rs. 40,000.00 is pending a communication tower revision registration tax not imposed last 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><b><u>Labour Cess @ 1% on construction</u></b></p> <p>i) Labour cess @ 1% not imposed on construction plan passed this year.</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> <ol style="list-style-type: none"> <li>1. We have observed that various work executed was not completed in due time and over them no penalty of 10% deduction.</li> <li>2. Estimated excess payment Rs. 654864/-</li> </ol>
<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"> <li>1. Cash Book (Form Gen-IA)</li> <li>2. Bank Book (Form Gen-IB)</li> <li>3. Journal Book (Form Gen-2)</li> <li>4. Ledger (Form Gen-3)</li> </ol> <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"> <li>1 Receipt GEN-8</li> <li>2 Receipt Register GEN-9</li> <li>3 Statement on Status of Cheques Received GEN-10</li> <li>4 Collection Register GEN-11</li> <li>5 Memorandum of Collection GEN-12</li> <li>6 Summary of Daily Collection GEN-13</li> <li>7 Register of Bills for Payment GEN-14</li> <li>8 Payment Order GEN-15</li> <li>9 Cheque Issue Register GEN-16</li> <li>10 Register of Advance GEN-17</li> <li>11 Register of Permanent Advance GEN-18</li> </ol>	All the prescribed books shall be maintained.

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

Sl. No.	Observation& Impact	Recommendation
	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&amp;HD, GOB</u>	
	Our test check reveals that compliance of directive has been made duly.	None
d	<u>Non-compliance of Act &amp; 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 aAmirah 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 &amp; recovery</u>	
	Advance register is not maintained,	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.

Particulars	Comments
Whether the ULB is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	No, record of fixed assets has not been maintained by the ULB. Physical verification of fixed assets has not been done during the financial year under audit.
Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	As explained to us no property of the ULB has been given on lease.
Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores;	No, physical verification of stores has been conducted by the ULB at reasonable intervals.
Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate? If not, the inadequacies in such procedures should be reported;	No
Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the same has been properly dealt with in the books of account;	No physical verification has been carried out during the audit period.
Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts;	No there is no procedures are in place to identify any unserviceable or damaged stores
Whether the valuation of stores is in accordance with the accounting principles laid down in the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;	No valuation of stores has been done.
Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether 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

Particulars	Comments
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
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 pay-roll accounting; otherwise mention the key deficiencies of the system.	No, bio-metric devices and payroll software are not used at the ULB. Pay roll system of the municipality is deficient as it does not contain leave records, details of deductions made etc.
Whether the grievance redressal mechanism for the ULB is sufficient.	No, we did not observe any grievance redressal cell functioning at the ULB.

**Details of Due from Communication tower along with Penalty**

		A	B	C	D	E	F	C+F
S.L NO	MOB TOWER	REGISTRATION FEE	1.5% INTEREST	TOTAL	YEARLY FEE@ 8000	1.5% INTREST	TOTAL	TOTAL DUE AMOUNT
1	AIRCEL	60000	183600	243600	1 .44000	48840	192840	436440
2	RELIANCE	30000	91800	121800	24000	10440	34440	156240
3	AIRTEL	60000	183600	243600	232000	73320	305320	705160
4	TATA	30000	91800	121800	134000	56040	190040	311840
5	SMART	60000	183600	243600	160000	48840	208840	452440
6	IDEA	30000	91800	121800	72000	24360	96360	218160
7	VODA	30000	91800	121800	128000	48840	176840	298640
8	B.S.N.L	30000	91800	121800	168000	48840	216840	338640
	TOTAL	330000	1009800	1339800	1062000	359400	1405400	2745200



**Detail of Internal Sources of Sairat and Market**

SL. NO	NAME OF PLACE	Year 2014-15	Year 2015-16	Year 2016-17
1	BUS STAND	1375000	1379000	1379700
2	VEG MARKET	32000	33100	33100
3	BYCSCLE STAND	12000	12900	12900
4	CARD RAJISTACEN	15000	15500	0
	Total	1434000	1440500	1426800



## Details of delay in completion of work

2016-17

Scheme No.	Estimated cost	Agreement date	Completion date	Completion time as per agreement	Actual Days	Delay	Penalty as per agreement
1	385400	19-04-2016	05-12-2016	90 days only	230	140	38540
2	684900	18-04-2016	29-09-2016	90 days only	164	74	68490
3	392300	02-09-2016	31-01-2017	90 days only	211	121	39230
4	280900	19-04-2016	26-01-2017	90 days only	282	192	28090
5	425700	02-04-2016	20-10-2016	90 days only	202	112	42570
6	808100	mb		90 days only			
7	449900	18-04-2016	not work c	90 days only			
9	535900	19-04-2016	27-12-2016	90 days only	253	163	53590
15	509000	18-04-2016	29-09-2016	90 days only	164	74	50900
16	366849	18-04-2016	24-09-2016	90 days only	159	69	36684.9
44	571400	02-09-2016	27-01-2017	90 days only	147	57	57140
45	846000	mb 2-9-16		90 days only			
47	495000	02-09-2016	25-01-2017	90 days only	145	55	49500
48	488400	02-09-2016	31-01-2017	90 days only	151	61	48840
50	883300	16-08-2016	25-01-2017	90 days only	163	73	88330
51	529600	02-09-2016	14-02-2016	90 days only	183	93	52960
total	8652649						654864.9

## Details of 80 high value properties

S.L	NEW HOLDING NO	WARD NO	OWNER NAME	FAT/HUS/PANCARD NO	TAX(Rs.)
1	2	3	MD. ZAINUL KHAN	LATE MD SULEMAN KHAN	2441.2
2	1	3	MESSRS. NATIONAL TRADING AGENCY	AAFFN7010C	7689.74
3	10	3	SRI. PAPPU SAH AND BROTHER'S	LATE ISWARI SAH	254.32
4	74	3	SRI. SURENDRA PD MATHURI	LATE MOTHI PD MATHURI	818.4
5	96	3	SRI. KAMLESH PD MATHURI	LATE JAY KISHUN PD MATHURI	1317.73
6	97	3	SRI. RAMSAWRUP MATHURI	LATE KALI MODI	415.52
7	98	3	SRI. RAM BHAJU MATHURI	LATE KALI MODI	633.98
8	99	3	SRI. DILIP PD MATHURI	LATE KALI MODI	659.42
9	12	3	BIKASH SAH AND BROTHER'S	LATE SHIV SHANKAR SAH	1237.3
10	107	3	SRI. RAMSAWRUP PRASAD	LATE NATHO THAKUR	983
11	108	3	SRI. SATYANARAYAN PRASAD	LATE NATHO THAKUR	754.6
12	109	3	SRI. SHYAM SUNDER PRASAD	LATE NATHO THAKUR	754.6
13	113	3	SRI. JAYNARAYAN THAKUR & BROTHERS	LATE MANI THAKUR	1971.37
14	133	3	SRI. VEDU YADAV	LATE JOBRAJ YADAV	558.28
15	135	3	SRI. CHANDO YADAV	LATE FAKIR YADAV	476.36
16	485	2	SRI. SHAILESH KR MATHURI	LATE RAJESHWAR PD MATHURI	458.36
17	486	2	SRI. RAGHUNANDAN PD MATHURI	LATE MAHADEV PD MATHURI	691.32
18	17	5	NAZIR KHAN	ABDUL KHAN	1130.36
19	18	5	HABIB KHAN	ABDUL KHAN	625.52
20	19	5	MD. MUMTAJ KHAN	MD RAHMAN KHAN	400.68
21	20	5	MD. MATI UZZAMA KHAN	MD RAHMAN KHAN	458.64
22	265	3	SRI. VASUDEV YADAV	LATE BHUKHAN YADAV	901.67
23	266	3	SRI. DILIP YADAV	LATE BHELU YADAV	211.75
24	267	3	SMT. CHHAKANI DEVI	BRAHAMDEV YADAV	734.58
25	268	3	SMT. FULSI DEVI	LATE RAMCHARAN YADAV	826.85
26	269	3	SRI. SHANKAR YADAV	LATE GENA YADAV	500.52
27	270	3	SRI. BASO YADAV	LATE FAUDI YADAV	1084.93
28	271	3	SRI. GARIB YADAV	LATE FAUDI YADAV	893.97
29	272	3	SRI. VISHESHWAR YADAV	LATE SHIVNATH YADAV	395.78
30	273	3	SRI. JAY NARAYAN YADEV	LATE ADHOREE YADEV	5169.34
31	274	3	SRI. BRAHAMDEV YADAV AND BROTHERS	LATE RAM YADAV	3678.9
32	275	3	SRI. SABUJA YADEV	KISHUN YADEV	81.2
33	276	3	SRI. ANIL YADEV	KISHUN YADEV	223.3
34	277	3	SRI. MOHAN YADEV	LATE BIRNCHEE YADEV	541.31
35	278	3	SRI. BHGLU YADEV	LATE YUGAL YADEV	268.8
36	279	3	SRI. BHUNESHR YADEV	LATE CHANDO YADEV	344.4
37	280	3	SRI. UMESH YADEV	LATE JEEBU YADEV	259.28
38	281	3	SRI. RAJKUMAR YADEV	LATE PRASADE YADEV	313.6



39	55	3	SRI. JAGESHWAR SAH	LATE RAMKISHUN SAH	1263.86
40	56	3	SRI. LALAN SAH	LATE RAMKISHUN SAH	460.6
41	57	3	SMT. MEENA DEVI	LATE SAMBHU SAH	884.94
42	58	3	SMT. MEENA DEVI	LATE HARIHAR SAH	219.52
43	325	3	SRI. BANARASI SAH	SHIVCHARAN SAH	572.75
44	59	3	SRI. SUKHDEV RAWAT	LATE TILAKDHARI RAWAT	906.51
45	9	3	SRI. PRAKASH SAH	LATE. NANDLAL SAH	178.36
46	60	3	SRI. GAYA RAWAT	LATE TILAKDHARI RAWAT	326.84
47	338	3	SRI. MAULESHWARI RAWAT	LATE TILAKDHARI RAWAT	363.96
48	339	3	SRI. BRAMHDEV RAWAT	MAULESHWARI RAWAT	26.54
49	61	3	SRI. BIRENDRA SAH	LATE SARYU	1209.49
50	62	3	SRI. SURESH SAH	LATE SARYU SAH	530.04
51	63	3	SRI. DILIP SAH	LATE SARYU SAH	530.04
52	64	3	SRI. RADHE RAUT	LATE JAGDISH RAWAT	294
53	65	3	SRI. KISHORI RAWAT	KALESHWAR RAWAT	93.75
54	66	3	SMT. PANCHA DEVI	VIJAY SAH	305.47
55	67	3	SMT. PARAS DEVI	LATE VIJAY MATHURI	587.79
56	68	3	SRI. SANJAY MATHURI	NANDLAL PD MATHURI	300.86
57	69	3	SRI. SUNIL MATHURI	NANDLAL PD MATHURI	365.14
58	70	3	SRI. ARUN MATHURI	NANDLAL MATHURI	300.86
59	63	5	MD. KHURSHID ANSARI	MD KAMRUDDIN ANSARI	224.56
60	64	5	MD. IMAM BAKS	LATE ISMILE KHAN	402.92
61	81	5	ISTIAK AHMAD	LATE NAJMUDDIN AHMAD	5451.6
62	173	5	KHALID AHMAD	LATE NAJMUDDIN AHMAD	3363.33
63	83	5	KULSUM BUA	SAHTULLI ANSARI	920.32
64	84	5	MD. KAMALUDDIN	ABDUL GAFUR	364.28
65	85	5	AEHTESHAM KHAN	AHMAD KHAN	237.8
66	86	5	RAZDA KHATUN	LATE SHAHZAD AHMAD	714.28
67	87	5	MD. KUDARAT ALI	LATE AKBALI MIYA	419.21
68	88	5	KURAISHA KHATUN	LATE BASIR MIYA	318.93
69	89	5	MD. HABIB ERAKI	LATE NOOR MOHAMMAD	266.83
70	90	5	MASUMA KHATUN	SAMI AHMAD	367.54
71	91	5	MD. JAMALUDDIN	ABDUL SAMAD	1299.66
72	92	5	UMAR FARUK	USMAN GANI	839.72
73	93	5	MAJAHAR HUSAIN	AJMAL HUSAIN	1038.37
74	94	5	SAHNAJ BANO	A.S.K.SAFI AALAM	537.6
75	95	5	ASAGAR ERAKI	JAINUL ERAKI	280.76
76	96	5	MD. SHAMSHER	JAINUL ERAKI	402.64
77	97	5	MD. QYUM ANSARI	MD SAFIK ANSARI	427.16
78	98	5	MD. RAKSHRID AALAM	MD KHALIL	194.04
79	99	5	MD. MOIN	LATE JAHNU	146.44
80	100	5	MD. JAHID HUSEN	LATE BABUJAN MIYA	480.03

