

INTERNAL AUDIT REPORT

(SPUR-PMU/194/IA-140ULBs & SLMA/G-15/MMS/2016/136/32)

OF NAGAR PANCHAYAT JOGABANI

FOR THE F.Y. 2015-16

Conducted by:

M/s MANMOHAN SINGH & Co.

2ND FLOOR, VYAPAR BHAWAN

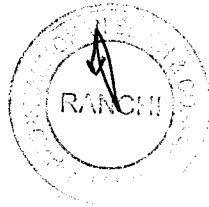
LALI HIRJI, RANCHI

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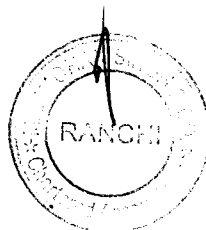
AUDIT METHODOLOGY AND APPROACH

Audit Methodology

We have conducted the internal audit of Nagar Parishad – Jogabani, for the year ending on 31st March, 2016 (as per TOR). We familiarized ourselves with documents of Nagar Parishad, the internal guidelines and circulars applicable during this period under review. We also reviewed the working of the Nagar Parishad and evaluated the accounting systems and related controls of the Nagar Parishad in order to plan and perform our audit.

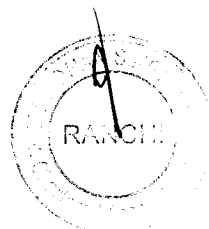
We reviewed transactions from April 01, 2015 to March 31, 2016. Our objective was to check all transactions and to design procedures to detect omissions. We also applied procedures to assess the adequacy of the Nagar Parishad's financial management systems, including internal controls for entire audit period. We applied necessary tests and controls, as we considers necessary under the circumstances.

Name of Auditors: M/s Manmohan Singh & Co.		Name of ULB: Jogabani	
Si No.	Relevant Clause of Scope of Work of the Contract		Compliance (Mention the Para no & Page no of Audit report)
	Clause no.	Description	
1	4.1	Internal Audit should undertake risk-based review and evaluation of the internal control as discussed in Bihar Internal Control Manual. Internal Audit should devote particular attention to any aspects of the internal control environment affected by significant changes to the ULBs's risk environment.	Complied in Para no 2 of Part 2 of ... Executive Summary. at Page no 7
2	4.2 & 4.3	<p>a) Internal Auditor should see the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD. In its report there must be a separate section for non-compliance of rules/directives of UD&HD, GoB;</p> <p>b) Report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules,2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR</p> <p><input type="checkbox"/> Rule 22: All moneys to be brought to account</p> <p><input type="checkbox"/> Rule: 27: Collections to be deposited into Bank on the same day</p>	<p>Complied in Para no...9,12,15 &16 of Part2.. of Executive Summary . at Page no..7..</p> <p>Complied in Para no.17,18,19 & 20. of part2....of Executive Summary at Page no..7..</p>



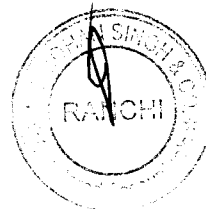
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		<input type="checkbox"/> Rule 69: Grant Related Compliance <input type="checkbox"/> Rule 120-121: Monthly Receipt & Payment Account and Trial Balance <input type="checkbox"/> Rule 130: Audit to be completed & reported within 6 month	
3	4.4 & 4.5	<p>a) Report and quantify all major Own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairatetc;</p> <p>b) Check on audit trail of all collection of Taxes and Non-Taxes either through staff or outsourced agency and report of any lapses in controis. if any and also advise recommendations to strengthen the prevailing processes;</p>	Complied in Para no...1,2,3,& 4 of Part 2.. of Executive Summary . at Page no ..7..
4	4.6	Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should witness some assessment procedures to check any in-consistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SASis received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Complied in Para no 22... of Part...2.. of ... Executive Summary at Page no ..7
5	4.7	Vouch on all payments above Rs. 10,000 and report on adequacy and appropriateness of its documentation, approvals, compliance of procedures etc	Complied in Para no 20... of Part...2.. of Executive Summary . at Page no..7..
6	4.8	Report on Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	Complied in Para no...23... of Part...2.. of Executive Summary . at Page no ..7..
7	4.9	Internal auditor shall also report on presence or absence of a system of issuance of utilization certificate for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	Complied in Para no.23 of Part 2 of Executive summary at Page no..7..
8	4.10	Internal Audit can also, provide recommendations to help the ULB management improve the ULB's internal control environment;	Complied in Paraw no1 to 10 of Part 14 of Executive Summary Page no ..7..



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9	4.11	Internal Audit should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied in para no.Part A of Main Audit Report & Part 5 of Executive Summary at Page no..11..
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EXECUTIVE SUMMARY

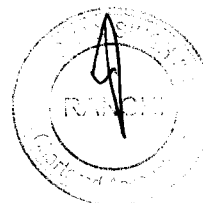
1. Introduction

Name of the Municipality	Jogabani Nagar Panchayat
Period Covered under Current Audit	1st April 2015 to 31st March 2016
Name of the Chief Municipal Officer for the period under Audit	Sri Binod Kumar
Audit Conducted on	24th and 25th July 2016

2. Result and Findings

The major Weaknesses and observations during the course of internal audit have been found & discussed with the Executive Officer & Accountant of the Nagar Parishad.

1. Failed to collect Property Tax properly of Rs.1,44,1700.00/-
2. Failed to collect Holding/Property tax from Government Department and Organizations of Rs.9.10,757.45/-
3. Failed to Collect Mobile Tower Tax/Fees of Rs.5,82,000.00/- **List Attached**
4. Failed to Collect Holding Tax/Fees of Rs. 4,39,122.25/-
5. Delay in Deposit of Collected Holding/Property Tax by the Tax Collector.
6. Daily Collection Register is not maintained by Tax Inspector, Tax Collector & Nazir.
7. Non Maintenance of of Prescribed books of account. **List Attached**
8. Vouchers were not properly kept.
9. Bank Reconciliation Statement not Prepared by Management.
10. Lacking of Internal Control on Collection and Deposit of Taxes.
11. Unavailability of Information and Files relating to Security Deposits, TDS, VAT, Royalty & Labour Cess.
12. There is no proper cash handling neither any locker was kept by the ULB.
13. Attendance Register is neither maintained properly nor authenticated by concerned Officer on daily basis. Casual leave of staff was also blank in attendance Register.
14. Non Maintenance of Prescribed books of account. **List Attached**
15. Nagar Parishad has failed to comply with certain rules and directives of UD & HD.
 - a). Directives relating to forming a "Municipal Accounts Commitee" have not been complied till date.
 - b). Directives relating to prepare a practical budget have not been complied with
16. No, Collections have not been deposited into Bank on the same day.
17. Monthly Receipt & Payment Account and Trial Balance is not being made.
18. No Self Assessment of property tax is being done



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19. The process of audit to be completed and reported within 6 months is in progress
20. On verification of vouchers on all payments above Rs. 10,000.00, we have found that these are appropriate and in order with respect to documentation and approval etc.
21. No Self Assessment of property tax is being done
22. No, Register for E-tender & Auction is not been maintained by ULBs
23. Yes, there is a system of issuance of utilization certificate for the different schemes for any utilisation made during the reporting period.
24. Registration of the following vehicles has not been done with Transport Office.

<u>S.N.</u>	<u>Name of vehicles</u>	<u>Total no. of Vehicles</u>
1.	Auto	1
2.	Tractors	3
3.	Tata Magic	3
4.	J.C.B	1
5.	Section Machine	2
6.	Nala Man	<u>1</u>
	<u>Total</u>	<u>11</u>

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

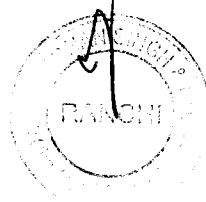
- I. There is a lack of internal control w.r.t collection of taxes.
- II. Tower tax is being levied but full recovery has not been done.
- III. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.
- IV. Taxes collected by Tax Collector are not deposited on daily basis.
- V. Demand and collection register is not prepared by the Nagar Panchayat.
- VI. There is no proper cash handling neither any locker was kept by the ULB.
- VII. Assigned revenue is not collected at yearly basis. It is being collected at interval of 2 or 3 years.
- VIII. Unavailability of information and files relating to TDS, VAT, Royalty and Labour Cess.
- IX. Deduction and contribution of GPF, GIS and payment thereof has been made but such GPF has been deposited in the separate account instead of Employee Provident Fund A/c.
- X. Fixed Assets Register is not maintained by the ULB.

4. Opinion

As referred above and detailed in Audit Report, we are of the opinion that The Functions of concerned ULB is confined to collection of Holding Tax. There are many other sources of Revenue which are not explored and taken care of by the Officers of concerned officer ULB. Record Keeping is not proper. Transparency in Procurement is lacking due to non availability of proper documents.

5. Audit Recommendation

The concerned officers should explore other areas of Revenue Generations by surveying their area has Tower Tax, Advertisement Tax, Holding Fee, Trade License Fees, Others Fees and Taxes. Record keeping should done properly that any document can traceable as and when required for any purpose.



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Procurement related documents and files should be made available for verification and transparency purposes. cash book should be maintained properly by making entries of balances of each Bank account separately. several Books and registers which are not maintained or maintained in improper manner should be done properly. BRS should be prepared and reconciled on regular intervals. Internal Auditor and Accountant should have adequate coordination between them making the system perfect.

Taxes such as Sales Tax (VAT), Royalty, and Labour Cess etc are collected from time to time but payments were made after due date which is not proper.

6. Security Deposit/EMD Register:-

Unit has not maintained register for earnest money deposit, security deposit from contractors.

7. Pay-Roll Register:- During the course of Audit Pay-roll Register not shown to us, thus we are unable to comment on deficiency in pay- roll system.

8. Inventory/Stores Register:-

- Inventory/Stores Register has not been maintained properly.
- Bin Card is not used in the ULB.
- No proper mechanism to identify Damage/ goods.

9. Grant Register & Utilization Certificates:- Grant Register has not been maintained by the ULB and upon enquiry of status of Utilization certificate, the E.O. and Head Clerk has explained to us that all all Utilization certificates relating to financial year 2015-16 and prior period has already been submitted to concerned office. Summary of utilization certificates given to us, **list attached**.

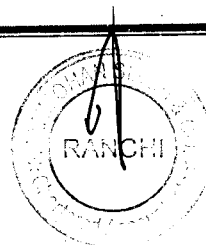
10. Deduction Of PF:- Deduction of PF and ESI have been made but Deposited in separate account.

11. Fixed Assets Register

- I. The procurement of fixed assets is not proper and non-maintenance of Fixed Asset Register would lead to failure of determining the replacement cost.
- II. There is lack of knowledge in respect of maintaining fixed assets register amongst the ULB personals.
- III. The unit has not done the number mark for the assets physically lying with the unit.
- IV. Any loss and obsolescence of fixed assets during the year has not been reported to us.

12. Bank Reconciliation Statement:-

- I. Bank Reconciliation statement not prepared by ULB, thus we are unable to comment on Difference between Balance of Cash book & Bank Book.
- II. During the discussion with E.O. and Head Clerk we are suggest for the preparation of BRS on monthly basis for each schemes.

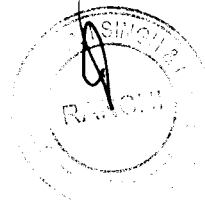


13. **Vehicle Log Book:-** Log Book is not maintained properly, starting kilometer and closing kilometer is not written. A lump sum kilometer is written only and it is not authenticated by concerned officer on daily basis.

Logbook is relevant for check/internal control on expenses for fuel and lubricants which are major heads of expenses for ULB.

14. **We suggest the followings: Audit Recommendations**

1. All the prescribed books of accounts and Registers should be prepared on real time basis.
2. TDS should be deducted from salary, if applicable.
3. Bank reconciliation Statement should be prepared on monthly basis.
4. Demand & Collection Register of all the wards should be prepared as per BMAM format and calculation should be done as per new assessment.
5. Collection from own sources should be improved.
6. Collection by tax collector should be deposited on daily basis.
7. Compliance of AG audit report should be made as early as report is received.
8. Cashier and General Cash Book should be updated on timely basis.
9. All the statutory dues should be deposited on timely basis and returns prescribed under respective laws should also be filed on timely basis.
10. New staff should be equipped with regular training to run the ULB smoothly.



Acknowledgment

We thank Mr. Binod Kumar (Executive Officer), Mr.Dular chand Shah (Retd. Head Clerk) for their support during the period of our audit. We are also thankful to Mr. Sanjit kumar sharma (Accountant), and support staffs of the municipality for their cooperation extended to us during the period of our audit.

Place: Ranchi

Date: Dec 30,2016

For Manmohan Singh & Co.
Chartered Accountants
FRN No.-**000107N**



CA. J.P. Sharma
(Partner)
M.N.- 402655

MAIN AUDIT REPORT

1. Introduction

The Internal audit of Nagar Panchayat Jogabani covering period from 1st April 2015 to 31st March, 2016 was conducted by following persons under guidance of CA J P Sharma.

- i. Venkatesh Pathak
- ii. Durgesh Kumar Singh

2. Administration

The present body of the ULB is notified since 2001,notification no.-2651/30-08-2001. The incumbency in the key administrative and executive position was as under:

- 1. Mr. Binod kumar,Executive Officer From 08-09-2015 to till date
- 2. Smt. Tarranum Naz Chairman from 19-05-2012 to till date.

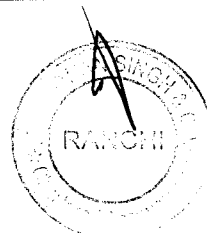
3. Review of outstanding audit paras : Status of Audit Observations are as under:

Sl.No.	Particulars of Audit and date of report	Total No. of Audit Paras.	Total No. of audit paras where necessary improvement/ corrective measure is required	Total No. of audit paras where recovery of cash is proposed	Total No. of audit paras where recovery has been made	Total amount of Recovery	Total No. of outstanding paras where no action has been taken	No. & date of Compliance report
1	AG audit, 13-09-14	19	Observations and Compliance Sheet attached.	1	1	Rs.40	N.A.	22/08-09 dated 13.09.14

Particulars of outstanding paras of AG audit is given below:

- 1. As per state govt.Lt.no.1920/chief secretary dated 14.08.2002 agreement should be made in Judicial Stamp is necessary.
There is Revenue loss of Rs.40452.00/- due to Agreement made in Non Judicial stamp.
List as below.

<u>S.N.</u>	<u>Name of Sairat</u>	<u>Year</u>	<u>Name of Contractor (holder of Bandobasti)</u>	<u>Amount of Bandobasti</u>	<u>Amount of Stamp duty</u>
1	Registration Fees	2015-16	Md.Iliyas	25300.00	759.00
2	Maveshi Angara	2015-16	Md.Iliyas	7100.00	213.00
3	Jogabani Hat	2014-15	Md. Jasin Khan	567000.00	17010.00



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4	Jogabani Gudri	2015-16	Md.Jasin Khan	708500.00	21255.00
5	Vehicle Parking Fees	2015-16	Md.Jasin Khan	40500.00	1215.00

2. Short Deposit of Rs.201120.00/- by Tax Daroga in 2013-14 & 2014-15.
3. Non- adjustment of advances given to various officials.
4. No Collection of Labour Cess in schemes of Construction Of Building Rs.19,83,171.00/-

S.N.	Financial Year	Passed Map	Total Square Meter	Rate @ Square Meter	Total Amount	Labour Cess @ 1% of Total Amount
01	2014-15/16	77	13677.04	14500.00	198317080.00	1983171.00

4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2015-16	2014-15	2013-14
Final/ Revised Budget	3,64,77,888.00	5,64,78,363.00	13,22,76,458.00
Actual Expenditure	2,01,87,751.00	5,35,08,845.00	1,97,90,851.00
Savings (+)/ Excess (-)	1,62,90,137.00	29,69,518.00	11,24,85,607.00

II. Volume of transactions

Period	Budgeted (2015-2016)	Previous year(14-15)	Corresponding Period of Previous year (14-15)	Current Period (15-16)	Cumulative for the current period (15-16)
Opening Balance	3,57,07,983.00	4,88,12,959.00	4,88,12,959.00	3,57,07,983.00	3,57,07,983.00
Receipts	6,57,50,093.00	4,04,03,869.00	4,04,03,869.00	7,60,49,178.57	7,60,49,178.57
TOTAL	10,14,58,076.00	8,92,16,828.00	8,92,16,828.00	11,17,57,161.57	11,17,57,161.57
Net Expenditure	3,64,77,888.00	5,35,08,845.00	5,35,08,845.00	3,81,14,424.00	3,81,14,424.00
Closing Balance	6,49,80,188.00	3,57,07,983.00	3,57,07,983.00	7,36,42,737.00	7,36,42,737.00



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III. Bank Reconciliation

Details of Bank Accounts and their reconciliation position are as under:

S. No	Name of Bank	Account No.	Balance as on 31.03.2016	Name of Scheme	Reconciliation position
1	State Bank of India	11458552904	81,173.00	S.J.S.R.Y	un-reconciled
2	U C O7119	7,53,0825.00	SBM	un-reconciled
3	State Bank of India	31573989624	7,65,800.00	Pension Fund	un-reconciled
	PNB13290	1,61,94,255.00	N.S.B	un-reconciled
4	Central Bank of India	2020621850	2,03,037.00		un-reconciled
5	UCO Bank	037201100050 64	58,219.00	13th Finance	un-reconciled
6	UCO Bank	037201100024 287	3,96,151.00	Samajik Sulabh Awantan	un-reconciled
7	UCO Bank	037201000070 34	2,0,8392.00	S.J.S.R.Y(SUBSIDY)	un-reconciled
8	Central Bank of India	3072247104	30,55,112.00	B.R.G.F	un-reconciled
9	Central Bank of India	2020649004	67,94,425.00	Swarn Jayanti 13th -14th Finance	un-reconciled
10	State Bank of India	11458532013	3,08,801.81	Kabir Antesthi Yojna	un-reconciled
11	Treasury A/c		3,90,26,388.01		un-reconciled
	Total of Bank		7,47,93,427.88		
	Total as per Cash Book		7,36,42,737.00		
	Difference		11,50,690.88		

Bank Reconciliation Statements have been prepared by the N.P. There is a difference of 11,50,690.88 Between Cash Book and Consolidated Balance as per Pass Book of all accounts.

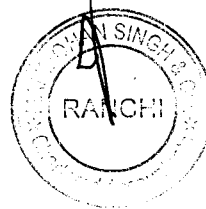
The N.P. is suggested to prepare B.R.S on monthly basis.



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IV. Revenue Receipts

Period	Budgeted (15-16)	Previous year(14-15)	Corresponding Period of Previous year (14-15)	Current Period (15-16)	Cumulative for the current period (15-16)
a) Own Source					
Property Tax	40,63400.00	15,13,273.00	15,13,273.00		
Assigned revenue	68,00000.00	64,48,897.00	64,48,897.00		
Others (Fees & User Charges)	38,65,600.00	46,00,460.00	46,00,460.00		
(b) Administrative Grant	1,93,62,400. 00	71,93,920.00	71,93,920.00		
(c) Specific Grant (Scheme wise)					
Natural Calamity Grant	10,000.00	8,000.00	8,000.00-		
Kabir Antheshi Yojna	2,00,000.00	-	-	-	-
Swachh bharat mission	5,30,000.00			5,30,000.00	5,30,000.00
14th finance	8383480.00			8383480.00	8383480.00
13th Finance	50,00,000.00	35,70,819.00	35,70,819.00	66,03666.00	2658933.00
BRGF	25,00,000.00	20,09,900.00	20,09,900.00	0	
Capital Grant For Development (StatePlan) (Road)	1,0000000.0 0	-	-	0-	-
Capital Grant For Development (Draineses)	1,0000000.0 0	-	-	0-	-
Capital Grant For Development (Citizen)	50,0,00,00.0 0	-	-	4740600.00	4740600.00-
Capital Grant under Finance Commission (4th Finance)		62,90,692.00	62,90,692.00		
E. governance	-			7,13,342.00	7,13,342.00
S.J.S.R.Y	-	8,48,112.00	8,48,112.00	13,45,141.57	13,45,141.57



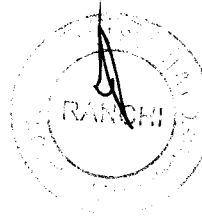
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Administrative Building	-	9,43,396.00	9,43,396.00		
BPL Grant	-	63,87,800.00	63,87,800.00		
Laptops	-	3,60,000.00	3,60,000.00		
TOTAL	3,27,10000.00	4,04,03,869.00	4,04,03,869.00	2,23,16,229.57	2,23,16,229.57

Status of Implementation of Double Entry Accounting System:- Double Entry Accounting System is not operational in the Nagar Panchayat.

Status of Municipal Accounts Committee; if meeting held

As per Section 98 of Bihar Municipal Act, 2007 it is necessary for the Municipality to constitute a Municipal Accounts Committee at its first meeting in each year or as soon as may be at any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the Nagar Panchayat till the date of our audit.



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Audit Observations

PART-A

All audit objections/ irregularities which have monetary implication, particularly in following areas:

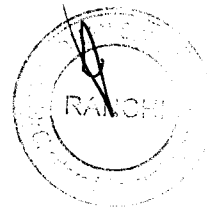
Collection of Revenue (own source)

Holding & Property Tax Collection

Subject : Collection of Property Tax/Holding Tax by the Concerned ULB.

- Demand and collection register have not been prepared in a proper manner so it seems difficult to ascertain of tax arrears.
- An arrear of property Tax on Residential Building of Rs. 14,41,700.00/-List Attached

	Head Of Collection	Old Demand	Current Demand	Total Demand	Old Collection	Current Collection	Total Collection	Outstanding as on 31.03.2016
1	Property Tax	579395.00	411447.00	990842.00	422211.00	242749	664960.00	325882.00
2	Water Tax	564001.00	329169.00	893170.00	389103.00	151747.00	540850.00	352320.00
3	Latrine Tax	564001.00	329169.00	893170.00	389103.00	151747.00	540850.00	352320.00
4	Education Cess	360988.00	205726.00	566714.00	210977.00	150148.00	361125.00	205589.00
5	Health Cess	360988.00	205726.00	566714.00	210977.00	150148.00	361125.00	205589.00
	Total	2429373.00	1481237.00	3910610.00	1622371.00	846539.00	2468910.00	1441700.00



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➤ An arrear of property Tax on Government Building of Rs. .9.10,757.45/- List Attached

S.N.	Ward No.	Particulars	Annual Tax	Dues Period	Up to 2015-16	Total Dues 31.03.2016
1	01	Primary School Old JOgabani	4320.00	2009-10 to 2016-17	30240.00	35208.00
2	02	Primary School Ghuskipatti	2304.00	2010-11 to 2016-17	28224.00	30873.60
3	03	Primary School Hajiganj	3168.00	2006-07 to 2016-17	29088.00	32731.20
4	04	High scool jogabani	43754.00	2008-07 to 2016-17	69674.00	119991.10
5	07	Primary school Khajurbari	12960.00	2010-11 to 2016-17	38880.00	53784.00
6	09	Primary school Indra nagar	1728.00	2011-12 to 2016-17	27648.00	29635.20
7	14	Madarsa mahmudiya	67521.00	2008-09 to 2016-17	93441.00	171090.15
8	16	State middle school Jogabani	51192.00	2010-11 to 2016-17	77112.00	133982.80
09	19	Primary School Bhedyari	1296.00	2008-09 to 2016-17	27216.00	28706.40
10	01	Halka Kachari no.01	1152.00	1973-74 to 2015-16	12035.00	13360.00
11	01	Police station Jogabani	13392.00	2007-08 to 2014-15	107136.00	120528.00
12	01	Extra primary Health Center Jogabani	14745.00	2010-11 to 2016-17	88470.00	105427.00
13	01	Krishi Sahkari Samiti	3040	2006-07 to 2014-15	30400.00	33440.00
						9,10,757.45

Impact: Due to non Collection of Property/holding Tax there is huge operational Revenue Loss to ULB and there is no record/register to know total current & arrear demand of holding tax therefore arrear of Holding /Property Tax on Govt. Building is as per list made available to us during the course of Audit.

Cause: Due to non follow up and monitoring of activities of Tax Inspector/Collector by the Concerned officers on regular intervals.

