

**Internal Audit Report**

of

**Katihar Nagar Nigam**

For the period from 1st April' 2016 to 31st March' 2017

Internal Audit conducted by

**KGRS & Co**

From 15<sup>th</sup> May, 2018 to 19<sup>th</sup> May, 2018

Report Issued on 18<sup>th</sup> May, 2018

## Executive Summary

<b>1. Introduction:</b>	
Name of the Municipality	: <b>Katihar Nagar Nigam</b>
Period covered under current audit	: <b>1st April' 2016 to 31st March' 2017</b>
Name of Municipal Commissioner for the period under Audit	: <b>Sri Ajay Kumar Thakur</b>

<b>2. Results and Findings:</b>	
Strengths observed during the audit engagement.	: <ul style="list-style-type: none"> <li>➤ Vouchers are chronologically maintained.</li> <li>➤ Bank books are duly maintained and every bank is properly reconciled.</li> <li>➤ Statutory compliances in regards to TDS deposit and return are duly maintained.</li> </ul>
Weaknesses observed in the functioning of office, maintenance of records etc. observed during the audit engagement.	: <ul style="list-style-type: none"> <li>➤ Provident fund deducted from the employees not deposited with the provident fund authority.</li> <li>➤ There are many cases where we observed that the Tax Collection and Rental Collection deposited to the cashier after a long time gap.</li> <li>➤ Under utilisation of fund received in the year 2016-17.</li> <li>➤ Cashier's Cash Book contains certain corrections without initialization by the cashier and authorization thereof by Accountant. Corrections or use of whitener should also be initialled.</li> </ul>

<b>3. Opinion :</b>	
<ol style="list-style-type: none"> <li>1. Efforts should be made for increasing revenue under various heads like property tax, trade license and advertisement tax.</li> <li>2. Implementation of DEAS for the 2015-16 and 2016-17 should be done firstly.</li> <li>3. The time gap between the tax and rent collected and deposit to cashier need to improve.</li> <li>4. Provident fund deducted from employees must be deposited with the authority on regular basis.</li> <li>5. Funds received during the period may be utilised in due time.</li> <li>6. Proper Fixed Assets register must be maintained.</li> </ol>	

**4. Audit Recommendations:**

**With respect to Property tax and other revenue items :**

- Special campaign is required to be organized to realize the dues of Trade Licence fees.
- Tax Collectors' should be advised to deposit the amount collected to the cashier regularly.
- More initiative is required to be taken to realize long-outstanding property tax, market rent and trade license charges dues.
- Special emphasis should be given to realize property tax from parties like Railway, Dak Bibhag, etc.
- Funds received must be utilised in due time. Otherwise, the unutilised balance may have to return to the respective fund disbursing authority.

**With respect to record keeping :**

- Fixed Assets Register is required to be maintained. Periodic verification of Fixed Assets should be done by the management.
- Double Entry Accounting System is required to be implemented at the earliest. Also, the opening Balance Sheet is yet to be drawn up.
- Tax Collectors should use new holding numbers instead of old ones while collecting tax.
- Separate money receipts book for major collections should be kept with specific formats.
- Cheque receipt register should be maintained.
- Petty Cashbook and advance register should be maintained.

**5. Comments from Management :**

The points have been discussed with Municipal Commissioner Mr. Ajay Kumar Thakur.  
Management comments have been included in the relevant section of the report.

**6. Acknowledgement :**

The management of the municipality has assured for corrective actions in this regard.



*(Signature)*  
MUNICIPAL COMMISSIONER  
MUNICIPAL CORPORATION, KATIHAR

Internal Audit Report of Katihar Nagar Nigam

Name of Auditor : KGRS & Co		Name of ULB : Katihar Nagar Nigam	
Sl No	Relevant Clause of Scope of Work		Compliance
	Clause	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 Part C, Page No.16.
2	4.2 & 4.3	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; 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 <input type="checkbox"/> Rule 22: All moneys to be brought to account <input type="checkbox"/> Rule 27: Collections to be deposited into Bank on the same day <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	Complied in para no. 'a.' & 'b.' of Part B, Page No.13.  Complied in Para No. Part Page No. 4. III. - 7-8 5. I. a) i), v) A 9 5. I. a) viii), x) A 11 5. II. a. i), iii) B 13 5. I. a) ii) A 10 5. II. e. B 13 Trial Balance has not been made available.
3	4.4 & 4.5	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;  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 controls, if any and also advise recommendations to strengthen the prevailing processes;	Complied in Para No. Part Page No. 5.1. a) vi. A 10 5.1. a) viii, ix, xi. A 11  5.1. a) i, iv. A 10 5.1. a) vii, x, xi. A 11  Advice C 15
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 inconsistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SAS is 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 Part Page No. 5. I. b) i) A 11 5. I. b) ii) A 11
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.	Checked and resolved at the time of discussion.
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/-	Register has been maintained. Documents have been checked and found in order except mentioned in Para No. Part Page No. 5. II. f. B 13
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.	Will be complied in next visit Para No. Part Page No. 5. II. g. i) B 14 5. II. g. ii) B 14
8	4.10	Internal Audit can also, provide recommendations to help the ULB management improve the ULB's internal control environment;	Complied in Part C, Page No.15.
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 Page No. 4. - 3 - C 15



*[Signature]*  
MUNICIPAL COMMISSIONER  
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**Detailed Audit Report**

**1. Introduction:**

The Internal audit of **Katihar Nagar Nigam** covering the period from **1<sup>st</sup> April, 2016 to 31<sup>st</sup> March, 2017** was conducted by following persons under guidance of CA Kanchan Dutta:

- i) CA Prasenjit Paul
- ii) CA Saptarshi Deb Barman

**2. Administration:**

The present body of the ULB has taken charge on 30<sup>th</sup> June' 2016. The incumbency in the key administrative and executive positions was as under:

**Sri Bijay Singh**, Mayor from June, 2016.

**Sri Ajay Kumar Thakur**, Municipal Commissioner.

**3. Review of outstanding audit paras:**

Status of Audit Observations is as under:

Sl. No	Particulars of audit and date of report	Total No. of Audit Paras.	Total No. of Audit Paras where necessary improvement / corrective measure is required	Total No of Audit Paras where recovery of cash is proposed	Total No. of Audit Paras where recovery has been made	Total Amount of Recovery	Total No. of outstanding para where no action has been taken	No. & Dated of compliance report
1	Observation on Internal Audit Report for FY 2013-14, 2014-15 & 2015-16 has been provided.							
								<b>Annexure – I</b>
2	Observation on AG Audit Report for FY 2013-14 and up to 2015-16 has been provided.							
								<b>Annexure – II</b>



  
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# Internal Audit Report of Katihar Nagar Nigam

## 4. Finance

### I. Budgetary provisions and expenditure for the last three years:

Year	2016-17	2015-16	2014-15
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Final/Revised Budgeted Expenditure	67,11,65,993	47,38,04,392	53,80,23,398
Actual Expenditure	28,94,46,587	30,15,91,550	21,52,46,608
Savings(+)/ Excess(-)	38,17,19,406	17,22,12,842	32,27,76,790

### II. Volume of transactions:

Period	Budgeted	Actual	Actual	Current Period	Cumulative for the current period
	Apr'16-Mar'17	Apr'16-Mar'17	Apr'15-Mar'16		
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (₹)	Amount (₹)
Opening balance	51,05,43,992	59,42,97,519	42,20,84,676	N.A.	N.A.
Receipts	318,32,15,000	67,11,65,993	47,38,04,392	N.A.	N.A.
Total	369,37,58,992	126,54,63,512	89,58,89,608	N.A.	N.A.
Net expenditure	316,75,15,000	28,94,46,587	30,15,91,550	N.A.	N.A.
Closing balance	52,62,43,992	97,60,16,924	59,42,97,519	N.A.	N.A.



*[Signature]*  
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**MUNICIPAL CORPORATION, KATIHAR**

## Internal Audit Report of Katihar Nagar Nigam

### III. Bank reconciliation :

Sl. No.	Name of Account	Name of Bank	Account No	Closing Balance 31.03.2017 as per Cash Book	Closing Balance 31.03.2017 as per Pass Book	Status
1	BRGF (Union Bank)	UNION BANK	54302010002671	1,02,07,104.00	1,02,07,104.00	Tallied
2	SECC	IDBI BANK	0720104000037961	2,95,640.00	2,95,640.00	Tallied
3	N.F.B.S.	CANARA BANK	1761101018753	4,990.00	4,990.00	Tallied
4	SPUR	IDBI BANK	072014000021270	3,09,160.00	3,09,160.00	Tallied
5	P.M.G.V.Y.	CANARA BANK +PNB	1761101004288/ 1968000100047136	5,32,916.00	5,32,916.00	Tallied
6	10th Finance	CANARA BANK	1761101004291	3,89,183.00	3,89,183.00	Tallied
7	N.S.D.P.	CANARA BANK	1761101004984	67,53,598.00	67,53,598.00	Tallied
9	M.L.A. Dev.	PNB BANK	1968000100045411	7,13,178.00	7,13,178.00	Tallied
10	M.L.A. Dev.	PNB BANK	1968000100057081	37,051.00	37,051.00	Tallied
11	IDSMT	CANARA BANK	1761101004521	56,857.45	56,857.45	Tallied
12	M.P. Lads	CANARA BANK	1761101004289	11,13,680.00	11,13,680.00	Tallied
13	D.S.A.N.	CANARA BANK	1761101004367	5,06,477.00	5,06,477.00	Tallied
14	B.S.Y.	PNB BANK	1968000100050237	67,081.00	67,081.00	Tallied
15	E-Governance	HDFC BANK	50100047339521	74,747.00	74,747.00	Tallied
16	Kabir Antheethi	SBI	34938005637	14,71,790.00	14,71,790.00	Tallied
17	RAY (Aawas)	UCO Bank	22550110063279	9,60,74,701.00	9,60,74,701.00	Tallied
18	S.J.S.R.Y.	CANARA BANK	1761101004287	22,67,750.00	22,67,750.00	Tallied
19	BRGF (Allahabad Bank)	Allahabad Bank)	50039680386	38,38,852.00	38,38,852.00	Tallied
20	NULM	CANARA BANK	1761101018761	1,51,78,516.00	1,54,91,276.00	Reconciled
21	Pension	BANK OF INDIA	580710110001714	50,457.87	50,457.87	Tallied
22	Gratuty	CANARA BANK	1761101004379	33,84,700.00	33,84,700.00	Tallied
23	Slum Infrastructure Dev.	HDFC BANK	50100048474532	7,96,95,188.00	9,28,91,467.00	Reconciled
24	13th Finance	PNB BANK	0282000100282212	51,05,800.00	51,05,800.00	Tallied
25	P.F.	CANARA BANK	1761101004530	1,62,55,613.30	1,43,39,797.30	Reconciled
26	RAY (Adharbhat San.)	UBGB	1008171030032262	7,53,16,065.00	7,53,16,065.00	Tallied
27	14th Fin.com	UBGB	1081501030010994	95,05,931.00	95,05,931.00	Tallied
28	Swachh Bharat Mission	UBGB	1081501030012547	63,26,812.00	1,70,81,812.00	Reconciled
29	PENSION 2	UBGB	1008171030032996	69,04,189.00	69,04,189.00	Tallied
30	AMRUT	UBGB	1081501030018914	20,00,000.00	20,00,000.00	Tallied
31	Salary	Andhra Bank	256310100030594	Not Maintained	1,934.00	Not Maintained
32	Mukhyamantri Sahari Pay	PNB BANK	7887000100031036	2,70,33,819.00	2,70,33,819.00	Tallied
33	SAHARI NALI GALI	PNB BANK	7887000100031045	1,56,53,068.00	1,76,65,208.00	Reconciled
34	Treasury	Treasury		49,87,99,200.18	49,87,99,200.18	Tallied
35	MMU Naligulli P Nischay	IDBI BANK	0720104000121934	4,59,82,146.00	4,59,82,146.00	Tallied
36	Swachh Bharat Mission	ICICI Bank	132601000651	3,42,00,444.00	3,42,00,444.00	Tallied
37	House for all	Allahabad Bank)	50371674894	2,61,52,908.00	2,61,52,908.00	Tallied

#### Notes on BRS

It was found to be observed that the cash book (For bank account in Andra Bank, A/c No. 256310100030594) maintained for payment of salary is not available for our verification. On scrutiny, it was explained by the management that since it was maintained only for the purpose of payment of salary, they do not maintain the cash book. However, a balance of Rs. 1,934/- is lying in the pass book as on 31.03.2017.

**Management Comments:** Cashbook is not maintained since it is used only for payment of salary. However, discussion will be made to check the observation raised by auditor.



KGRS & Co, Chartered Accountants

4.19.5  
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IV. Revenue Receipts:

Period	Budgeted	Actual	Actual	Current Period	Cumulative for the current period
	Apr'16-Mar'17	Apr'16-Mar'17	Apr'15-Mar'16		
(a)Own source	Amount (Rs )	Amount (Rs )	Amount (Rs )	Amount (Rs )	Amount (Rs )
Revenue from tax collection & Registration	9,03,00,000	3,70,42,809	2,64,99,766	N.A.	N.A.
Assigned Revenue	8,65,75,533	65,43,878	57,17,855	N.A.	N.A.
Rental Income	2,21,00,000	1,03,22,156	1,58,50,984	N.A.	N.A.
Others(Fee & User Charges and interest)	3,72,61,000	2,85,32,709	2,23,34,285	N.A.	N.A.
(b) Others (Sales & Hire Charges)	10,01,000	7,35,382	2,99,800	N.A.	N.A.
(c)Administrative grant	1,89,34,77,467	23,40,20,845	20,82,66,818	N.A.	N.A.

V. Status of implementation of Double Entry Accounting System

: In accordance to the 5<sup>th</sup> bi-monthly report of field level agency for implementation of DEAS by K. K. Chanani & Associates, Chartered Accountants which was available for our verification, Double Entry Accounting System is implemented and entry has been done in tally up to 3<sup>rd</sup> quarter of FY 2014-15.

**Management Comment:** DEAS implementation is in progress.

VI. Status of Municipal Accounts Committee

: That no Accounts Committee has been formed after the new board took charge in the year 2016-17.

**Management Comment:** Committee will now be required to be formed by the new elected members of the Board.



*[Signature]*  
 MUNICIPAL COMMISSIONER  
 MUNICIPAL CORPORATION, KATI HAR



5. Audit Observations:

I. Part-A

a) Irregularities and deficiency in Revenue Section :

Property Tax:

- i) Property Tax Collectors' (TC) does not deposit the tax collected to the cashier on daily basis before 4:30 pm of every day according to Bihar Municipal accounting Rules, 2013 resulting in loss of interest to the "Nigam" and chances of misappropriation of cash becomes high. Some cases are listed in Annexure – III.

**Management Comment:** Instructions have been issued to the staffs dealing with it and steps have been taken to get it regularized.

- ii) There is very low collection from the revenue head of Property Tax in the year 2016-17. There was a total demand of 7,22,77,958/- including arrear and current during the financial year 2016-17. However, total collection till March, 2017 was only Rs. 4,85,74,522/- i.e., 67.21% of the total demand.

**Management Comment:** Noted. Direction will be given to the concerned persons to enhance the collection.

- iii) Corrections made in Daily Collections Register are not initialled by the TCs and authenticated by Tax Daroga.

**Management Comment:** The TCs are informed to get it done.

- iv) It was found to be observed that service charges are collected from Doordarshan Kendra for the year 2013-14 to 2016-17 on 08.03.2017. However, no late fees or penalty were charged or collected for this due amount.

**Management Comments:** There was no specific instruction to collect penalty on service charges. Now we are collecting the payment.

- v) Holding Tax Receipt does not contain a disclaimer on payment through cheque that this Receipt is not valid till the cheque is cleared by the Bank. Municipality should enter a disclaimer on Receipts that on tax payments made through Cheques "This receipt will be valid on clearance of the cheque Only"

**Management Comment:** Noted. Direction will be given to the concerned persons. However, number of collection through cheque is very low.



  
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MUNICIPAL CORPORATION, KATI HAR

**Market Rent:**

- vi) It is observed that there are 148 shops in Bara Bazar, however no rent collection has been made from the said market. On further scrutiny it was found that the collection is stopped from 2014-15 financial year.

**Management Comment:** No rent is collected due to pending litigation in High Court.

- vii) It is observed that there is no parity in regards to the rent collections from different markets. Where market like Palika Bazar (2,3 & 4) is having a collection of 90% and above, there is market like Ambedkar Bazar and Misc. Bazaar which is having less than 10% collection of the total due. A detailed market-wise collection is given in **Annexure-IV**.

**Management Comment:** Instructions will be issued to tax collectors to follow up for increase collection.

- viii) It was found to be observed that two personnel were appointed for the purpose of collection of rent from the shops of twenty markets. The collection amount is supposed to be deposited with the cashier on daily basis. However, in some cases, it was found to be observed that there is delay in deposit of collection amount to cashier. Moreover, it was also found that the collections are accumulated by the rent collector for considerably higher number of days and then deposited. Few instances are given below:

Sl No	Name of the RC	Period	Amount (Rs)	Date of Deposit	Delay in Days
1	Mukesh Kumar	15-10-2016 to 20-10-2016	52,103	28-10-2016	8 to 13
2	Mukesh Kumar	08-12-2016 to 10-12-2016	70,047	14-12-2016	4 to 6
3	Mukesh Kumar	10-01-2017 to 10-01-2017	96,785	13-01-2017	3 to 3
4	Mukesh Kumar	16-01-2017 to 23-01-2017	79,680	27-01-2017	4 to 11
5	Mukesh Kumar	10-02-2017 to 21-02-2017	78,661	21-02-2017	0 to 11
6	Mukesh Kumar	22-02-2017 to 27-02-2017	1,22,387	28-02-2017	1 to 6
7	Mukesh Kumar	10-03-2017 to 17-03-2017	52,899	18-03-2017	1 to 8
8	Krishna Kumari	04-04-2016 to 04-04-2016	7,923	07-04-2016	3 to 3
9	Krishna Kumari	09-04-2016 to 09-04-2016	62,406	12-04-2016	3 to 3
10	Krishna Kumari	10-01-2017 to 30-01-2017	66,415	31-01-2017	1 to 21
11	Krishna Kumari	30-01-2017 to 31-01-2017	18,691	08-02-2017	8 to 9
12	Krishna Kumari	08-02-2017 to 23-02-2017	49,390	28-02-2017	5 to 20
13	Krishna Kumari	10-03-2017 to 23-03-2017	27,513	28-03-2017	5 to 18

**Management Comment:** Instructions have been issued to the staffs dealing with it and steps have been taken to get it regularized.

**Others:**

- ix) As found in Revenue Collection Report for March 17, tax has not been collected from the following entities out of the total due amount. Moreover, there is no collection from the following parties from the financial year 2015-16.

Govt Entities	Amount (Rs.) Till 2015-16	Amount (Rs.) Till 2016-17
Bharatiya Khadya Nigam	34,82,509/-	35,89,646/-
Railway	70,71,516/-	73,98,543/-
Dak Bibhag	44,35,614/-	45,66,073/-
PNT	-	6,47,600/-
<b>Total:</b>	<b>1,49,89,639</b>	<b>1,62,01,862</b>

**Management Comment:** Correspondence is undergoing to collect tax. Few collections are made in 2017-18.

- x) Collections from the following two revenue heads (Mobile tower and Trade license) are considerably lower compare to other heads. Moreover, for these two cases, collection is lower than 10% of the total demand including arrear. Kindly find the details below:

Sl. No.	Subject	Demand			Collection			%
		Arrear	Current	Total	Arrear	Current	Total	
1	Mobile Tower	71,15,000	13,15,000	84,30,000	-	1,82,000	1,82,000	2.16%
2	Trade License	48,30,800	20,32,000	68,62,800	18,000	6,19,779	6,37,779	9.29%

It is evident from the above chart that corporation should make proper follow up for collection of arrear due in respect to the above two revenue heads. Moreover, it was also observed that the Tax collectors are deputed for collection of the fees for trade licenses too. Corporation may appoint separate persons for collection of trade license fees.

**Management Comments:** Proper care is being taken to increase the collection.

- xi) Birth/ Death Registration Fees, License Fees, Mutation Fees etc. are collected on Miscellaneous Receipt Book. There is no specific collection book for each of major heads. Further maintenance of separate registers for each of major heads of revenue would have a better control & accountability.

**Management Comment:** Discussion will be made whether to issue separate receipt book for separate heads of income.

- b) Report of findings for field survey for minimum 31 high value property:

- i) In point no.12 of SAS form in Katihar, it has been observed that there is no provision to declare the built-up area of Residential and commercial portion separately. Due to this, it is not possible to find out the built-up area and taxable area of Residential and Commercial portion separately.

There has to be provision of declaring the following separately in SAS Form:

- |                                      |                                     |
|--------------------------------------|-------------------------------------|
| 1. Total built-up area (Residential) | 2. Total taxable area (Residential) |
| 3. Total built-up area (Commercial)  | 4. Total taxable area (Commercial)  |

**Management Comment:** Discussion will be made to check the points raised by the auditor.

- ii) Physical verification has been done in the different wards of Katihar municipal corporation & our observation as discrepancy found from SAS form are given in **Annexure-V**.

**Management Comment:** Notice will be issued for discrepancies found by the auditor.



*[Handwritten Signature]*  
 MUNICIPAL COMMISSIONER  
 MUNICIPAL CORPORATION, KATIHAR

II. Part-B

a. Observations related to cash & cashbook-

- i) Cash Book is maintained. However, it has not been maintained as per BMAR Form I.
- ii) There is no Petty cash book maintained by the nagar nigam for daily cash expenses of the nagar nigam. As informed to us that all cash expenses are made by cashier from the cash collection and the same was remitted to the cashier by accountant after verification of the same through a self cheque. The same is deposited by the cashier along with other cash collection to the Treasury. Due to this practice the balance as per cash book & cash in hand will never tally. Nagar Nigam may have a Petty cash for daily expenses of the Nagar Nigam to have a better control on cash collection & daily cash balance reconciliation.
- iii) It is explained that cashier has to deposit the cash into treasury through a challan approved from treasury and as a consequence, the deposit of payment get delayed. Some instances of delayed deposit are given in **Annexure-VI**.
- iv) Cheque should be entered in cashbook as soon as it is deposited with treasury for better control. Cheque receipt register should be maintained to check whether the cheques have been deposited into treasury.
- v) Cashier's Cash Book contains certain corrections without initialization by the cashier and authorization thereof by Accountant. Corrections or use of whitener should also be initialled.
- vi) Monthly closure of the cashier's cashbook has not been done in many cases. It should be done every month.
- vii) There is no Cash Vault in the Cash Department for safety measure. It is also found that in some days in the month end the retention of cash amount is more than 40 lakhs. Moreover, the retained cash is not insured too. For the purpose of safety, cash vault and insurance of the cash may be maintained.
- viii) As per Bihar Municipal accounting Rules 2013, cash balance is required to be verified on a daily basis. The balance of cash book and memorandum of collection by manager or officer nominated in this behalf should be verified. But we have not observed any documents or attestation in cash book evidencing such verification of cash.

**Management Comment:**

- i) It will be started soon.
- ii) Municipal commission has directed on 28-06-16 to issue advances for daily expense & not to spend out of daily collection.
- iii) Cashier has been instructed to deposit cash on timely basis to the treasury.
- iv) Direction has been given to cashier to make cheque receipt books to track all cheque receipts.
- v) Direction has been given to cashier not to use whitener and to get the corrections ratified.
- vi) Due to lack of employees the cheques issued have not been entered in cashbook immediately.
- vii) The observation raised by auditors will be considered for discussion.
- viii) The same will be implemented soon.

b. Fixed Assets Register :

- i) No separate Fixed Assets Register has been maintained by the municipal corporation.
- ii) The fixed assets, stock items, stationery all are maintained in a single stock register.
- iii) It was found to be observed that unique codes mentioned on the fixed assets are not properly recorded in the register. As a consequence, it is difficult to confirm the identity as well as location of the assets. Moreover, no physical verification is conducted for the fixed assets.

**Management Comment:**

- i) DEAS team has been entrusted with the scope of FA register, they will make it.
- ii) Physical verification will be started after register is made.

c. Statutory Collection & Payments :

- d. i. It was found to be observed that provident fund deductions made from the employees are not deposited with the Provident Fund Authority. The fund is kept with the municipal corporation itself in a separate account. Moreover on further scrutiny it was found to be observed that, neither the deducted amount is deposited regularly in the said account nor the benefit of interest accruing against the said fund is passed on to the employees.

ii. It was also observed that the total liability including employers and employees contribution is not known to the corporation, since the PF Register is maintained in regards to that is not up to date till 31<sup>st</sup> March, 2017. They also disburse loans against PF. However, no PF loan register is maintained for that.

**Management Comments:** Discussion will be made to check the issue raised by auditor.

e. Advances, their adjustment & recovery :

As explained to us, advance is given to the employees for festivals only. No advance register is maintained for the same. Abstract bill is maintained only for deduction of advance. However, in accordance to the Bihar Municipal accounting Rules, 2013, the advance register is to be maintained as per BMAR Form No. 56 and 57.

**Management Comment:** The Municipal Commissioner advised to maintain the register from now onwards.

f. Tenders:

It is found to be observed that in one of the tender process it has taken reasonably longer time to grant the work order for making an agreement with the Contractor for a particular work, after comparison has been made and finalised. Details of the work are given below:

**i. Scheme Name:** Construction of Soiling Road from the house of Ram Rekha Singh to the house of Kameshwar Thakur via house of Gajendra Prasad.

Tender Cost: 6,72,400/-

Time Period for Completion of Work: 2 Months

Tender Award Value: 6,05,160/-

Comparison Made on: 27/11/2015

Work Order Given on: 12/03/2016      Delay in days: 106 days

Agreement Made on: 17/09/2016      Delay in days: 189 days

**ii. Scheme name:** Construction of PCC road from the house of Chinta Haran Ghosh to the house of Shambhu Sonar at Driver Tola in Ward no. 17.

Estimated Value: Rs. 16,68,126/-

Tender award value: 12,31,313/-

Comparison Made on: 25/02/2015

Work Order Given on: 21/04/2015      Delay in days: 55 days

Agreement Made on: 30/07/2015      Delay in days: 71 days

Moreover, it was also found to be observed that the 1<sup>st</sup> RA bill was raised on 19<sup>th</sup> March, 2016 without any application for delay. However, the payment was duly made without raising any further enquiry.

## Internal Audit Report of Katihar Nagar Nigam

**Management Comment:** Proper care will be taken to regularise the issue raised by auditor.

### g. Fund Utilization

- i) It was found to be observed that 4 Funds which were received during the FY 2016-17 were not utilized during the same financial year. Details of the same have been given below:

Fund Name	Bank Name	Account No	Amount Received	Utilised
Samrat Ashok Bhawan		Treasury	59,66,650	-
Amrit Yojana	UBCB	1894	6,00,000	-
CM Nulli Gulli	PNB	31045	6,00,02,501	-
CM Sahari Payjal Yojana	PNB	31036	5,65,29,092	-

**Management Comment:**

- i. The fund received for Samrat Ashok Bhawan is already refunded to Govt. on 19.01.2018.  
 ii. The utilisation will be done in 2018-19.  
 iii. Utilisation commenced in the year 2017-18.  
 iv. This work will be done through BRGP.
- ii) It was found to be observed that the municipal corporation received Rs. 34.97 Cr fund in the financial year 2016-17. However utilised only 11.31 Cr which is 19% of the total amount accumulated including opening balance and interest in the hand of corporation. Kindly find the details below:

Particulars	Amount	%
Opening Balance as on 01.04.2016	22,48,71,619/-	38%
Total Receipts during the year	34,97,23,982/-	59%
Total interest earned during the year	1,57,65,678/-	3%
Total amount accumulated	59,03,61,279/-	100%
Total expenditure made	11,31,43,553/-	19%
Closing balance as on 31.03.2017	47,72,17,726/-	81%

It is also observed that certain funds having a total balance of Rs.122.77 lakhs were lying unadjusted as on 31.03.2017 and Rs. 111.24 lakhs received during the year was not utilised. Kindly find the details of few instances below:

### Non-Utilization Of Fund

Fund Name	Bank Name	Account No	Opening Balance	Received	Interest	Balance
Dy. A N A/c	CANARA BANK	4367	4,86,662	-	19,815	5,06,477
P.M.G.V.Y.	CANARA BANK +PNB	1761101004288/ 1968000100047136	5,12,118	-	20,798	5,32,916
10th Finance	CANARA BANK	1761101004291	3,73,957	-	15,226	3,89,183
N.S.D.P.	CANARA BANK	1761101004984	64,89,371	-	2,64,227	67,53,598
M.L.A. Lad.	PNB BANK	1968000100045411	6,85,350	-	27,828	7,13,178
M.P. Lads	CANARA BANK	1761101004289	10,70,109	-	43,571	11,13,680
S.J.S.R.Y.	CANARA BANK	1761101004287	21,79,026	-	88,724	22,67,750
<b>Total</b>						<b>1,22,76,782</b>

**Management Comment:** Majority of the funds were received in the month of March, 2017.



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III. Part-C

**General Observations: Auditor should report the deficiencies noticed during their audit and recommend ULB Management to improve internal system: ---**

Inadequate internal control found in the administration and collection of municipal taxes.

Recommendation:

- Separate personnel may be appointed for collection of Trade license fees.
- Proper follow up is required to realise the arrear dues of Trade Licence fees.
- Property tax collectors' should be advised to deposit the amount collected to the cashier regularly.
- Fixed Asset Register (FAR) should be prepared on urgent basis and physical verification of assets should be carried on at the earliest to protect the interest of the Nigam.
- Corrections made in Daily Collection Register should be ratified.
- All Registers as specified above should be maintained in specified formats as per rules.



  
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## SUMMARY OF INTERNAL AUDIT REPORT (2013-14) - FOLLOW UP

Sl.No	Focusing Areas	Particulars	Remarks
1	Cash Retention by the Tax Collectors	The Tax collectors (TC) are holding cash for a substantial period of time and in a substantial amount	Instructions have been issued to deposit it on timely basis
2	Weak Employee record keeping	Salary Records, attendance records, pay slips and personal records are not properly maintained	Issue is sorted now
3	Fixed Asset register	Fixed Asset register not maintained	DEAS team is entrusted with this job.
4	Statutory Compliance (VAT, TDS, EPF etc.)	Delay in deposit of Statutory Dues and Statutory returns	The payment and return is filed
5	Calculation of Arrear Tax	Municipality do not have any check on calculation of Arrear dues of Taxes They are entirely dependant on Tax collectors	Collection for arrear rent required proper follow up
6	SAS System	Status of SAS System	Follow up is taking place

## SUMMARY OF INTERNAL AUDIT REPORT (2014-15 &amp; 2015-16) - FOLLOW UP

Sl.No	Focusing Areas	Particulars	Remarks
1	Adherence to the collection of rental income policy	The Tax collectors (TC) are holding cash for a substantial period of time and in a substantial amount and for that no fine is charged to the TCs	Most of the discrepancies are taken care of except delay in deposit of rent by TC
2	Tax on Mobile Tower is pending from 2014-15 in most of the tower.	Arrear due for collection of tax on mobile towers are pending	Litigation in High court is pending
3	Discrepancies found in Cash book.	Correction in cash book is done without proper authorisation. Verification of cash is not done at regular interval.	Initials beside correction made in cash book is found missing in few cases
4	Collection of Tax is comparative lower than the total tax due.	Collection of revenue under different heads are lower than actual due including arrear. Especially fees in regards to trade license is very less than the other collection	Collection under all revenue heads in the year 2016-17 enhanced except fees collected against trade license
5	Non collection of rent from Govt. Authorities.	Collection of rental income from Govt. Authority was not done properly	Collections are not made from the Govt Authorities except Kendriya Vidyalay
6	Delay in filing of TDS return	TDS return is not filed in due time and sometimes the payments also made in delay	TDS payment and return is deposited and filed respectively in due time
7	Discrepancies found in tender process	Delay in awarding of contract to the contractors are found few cases	In 2016-17 only one such case was found.



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Followup of Katihar AG Audit Report for FY 2013-14			
Page No	S. No	Particulars	Remarks of Municipality
15	1	Stamp Fees not collected, which is to be collected @ 3% on endowment fund.	Stamp duty is collected when agreement is made of more than 1 year. No agreement has been made of more than 1 year.
17	2	Total dues from Government offices Rs 146 lacs.	Collection is in progress
17	3	Total dues from shopkeepers Rs 38.8 lacs.	Collection is in progress
17	4	House tax dues - Rs 136 lacs	Collection is in progress
19	5	VAT not deducted at the time of payment against purchase of Furniture. Chq. No. 009677 amounting to Rs. 3,96,548/- Chq. No. 009676 amounting to Rs. 2,12,933/- Dated. 03/07/2013 Total Rs 72,000/- VAT not deducted	Form C-3 have been provided by the parties. So no amount is deductible.
21	6	Proper documents not produced (eg log book etc) against expense incurred on Petrol & Fuel.	Log Book will be maintained.
22	7	Provident Fund deducted but not deposited in provident fund account, hence employees are not entitle to receive interest.	Will be deposited very soon.
23	8	Installation of Tower Fees not Collected.	Case is under High Court.
27	9	income & expenditure account to be prepared within 4 4 months from the end of FY.	Will be prepared as soon as double entry is implemented.
Followup of Katihar AG Audit Report for FY up to 2015-16			
Page No	S. No	Particulars	Remarks of Municipality
2	1	Irregularities in the process of purchase of LED light of Rs. 3.78 crore	It was done after approval received from board and the entire process was conducted following the proper rules and regulations.
5	2	Excursion visit of board members to Mumbai and Goa which incurred an expenses of Rs. 7.36 lacs.	The entire tour was conducted after approval received
9	3	Irregularities found in the appointment of Punch Foundation	PAN is obtained and Income Tax is deducted from the vendor for deduction of income tax.
14 & 15	4 & 5	Irregularities found for purchase of HGD dustbin and 240 litre dustbin.	The purchase was made in accordance to the policy of buying the materials at the same rate and at same terms and conditions at which the nearer municipalities bought. Letter was received from the suppliers for delivering the items at the same rate it provided to the other municipalities.
17	6	Non deduction of income tax at source of Rs. 1.49 lakhs	The deduction is already made.
18	7	Non collection of labour cess for the purpose of planning.	The amount is being collected gradually..
20	8	Non collection of Development permit fees for the purpose of sanction of plan of Rs. 1.70 lakhs.	The amount is being collected gradually..
20	9	Loss of revenue for non payment of stamp duty of Rs. 2.52 lakhs	It is done in accordance to the sec 17 of the relevant act
21	11	Observations of 4th Finance in regards to Yojona committee 08/2015-16	
22	12	Non deduction of VAT amounting Rs. 0.52 lakhs	The amount is already collected.
23	13	Non deduction of labour cess of Rs. 0.21 lakhs	The amount is being collected gradually..

Some instances of delayed deposit of amount collected by TCS:

Sl No	Tax Collector Name	Period of collection	Amount	Date of Deposit	Delay in Days
1	Aditya Kumar Jha	28-09-2016 to 30-09-2016	55,384.00	07-10-2016	9 to 7
2	Abul Hassan	20-08-2016 to 23-08-2016	27,810.00	30-08-2016	10 to 7
3	Abul Hassan	11-03-2017 to 16-03-2017	49,401.00	20-03-2017	9 to 4
4	Abul Hassan	20-03-2017 to 21-03-2017	52,215.00	25-03-2017	5 to 4
5	Abul Hassan	25-03-2017 to 29-03-2017	2,41,537.00	31-03-2017	6 to 2
6	Mid Rizwan	18-01-2017 to 24-01-2017	22,933.00	31-01-2017	13 to 7
7	Mid Rizwan	22-02-2017 to 26-02-2017	2,15,210.00	28-02-2017	6 to 2
8	Mid Rizwan	08-03-2017 to 15-03-2017	93,594.00	16-03-2017	8 to 1
9	Mid Rizwan	16-03-2017 to 19-03-2017	38,901.00	27-03-2017	11 to 8
10	Mid Rizwan	19-07-2016 to 20-07-2016	12,439.00	01-08-2016	13 to 12
11	Mid Rizwan	18-09-2016 to 22-09-2016	18,470.00	30-09-2016	12 to 8
12	Vijay Kumar Yadav	15-07-2016 to 24-07-2016	58,663.00	01-08-2016	17 to 8
13	Vijay Kumar Yadav	31-07-2016 to 08-08-2016	54,372.00	22-08-2016	22 to 14
14	Ananda Mohan Roy	09-07-2016 to 11-07-2016	24,387.00	23-07-2016	14 to 12
15	Ananda Mohan Roy	12-07-2016 to 15-07-2016	62,231.00	30-07-2016	18 to 15
16	Ananda Mohan Roy	15-07-2016 to 23-07-2016	52,204.00	30-07-2016	15 to 7
17	Ananda Mohan Roy	23-07-2016 to 25-07-2016	19,203.00	09-08-2016	17 to 15
18	Ananda Mohan Roy	25-07-2016 to 27-07-2016	37,483.00	17-08-2016	23 to 21
19	Ananda Mohan Roy	28-07-2016 to 01-08-2016	13,921.00	17-08-2016	20 to 16
20	Ananda Mohan Roy	20-08-2016 to 21-08-2016	17,560.00	31-08-2016	11 to 10
21	Ananda Mohan Roy	22-08-2016 to 24-08-2016	47,534.00	31-08-2016	9 to 7
22	Ananda Mohan Roy	27-08-2016 to 30-08-2016	34,882.00	10-09-2016	14 to 11
23	Ananda Mohan Roy	01-09-2016 to 02-09-2016	24,104.00	10-09-2016	9 to 8
24	Ananda Mohan Roy	03-09-2016 to 05-09-2016	37,294.00	14-09-2016	11 to 9
25	Prabha Shankar Jha	04-07-2016 to 14-07-2016	13,054.00	23-07-2016	19 to 9
26	Prabha Shankar Jha	21-07-2016 to 24-07-2016	39,553.00	01-08-2016	11 to 8
27	Prabha Shankar Jha	30-09-2016 to 30-09-2016	22,487.00	07-10-2016	7 to 7
28	Koushal Kumar Choudhury	14-07-2016 to 17-07-2016	35,118.00	23-07-2016	9 to 6
29	Koushal Kumar Choudhury	16-09-2016 to 17-09-2016	8,963.00	24-09-2016	8 to 7
30	Koushal Kumar Choudhury	18-01-2017 to 24-01-2017	29,765.00	27-01-2017	9 to 3
31	Koushal Kumar Choudhury	08-02-2017 to 11-02-2017	77,213.00	14-02-2017	6 to 3
32	Koushal Kumar Choudhury	15-02-2017 to 15-02-2017	24,773.00	21-02-2017	6 to 6
33	Koushal Kumar Choudhury	09-03-2017 to 16-03-2017	51,397.00	16-03-2017	7 to 0
34	Shyam Sundar Mondal	04-03-2017 to 05-03-2017	96,981.00	08-03-2017	4 to 3
35	Shyam Sundar Mondal	10-03-2017 to 11-03-2017	28,809.00	17-03-2017	7 to 6
36	Shyam Sundar Mondal	15-03-2017 to 16-03-2017	1,52,569.00	24-03-2017	9 to 8
37	Santosh Kr. Sinha	08-03-2017 to 10-03-2017	76,821.00	15-03-2017	7 to 5
38	Sushil kr. Ram	19-10-2016 to 22-10-2016	40,413.00	31-10-2016	12 to 9
39	Sushil kr. Ram	07-12-2016 to 13-12-2016	30,273.00	17-12-2016	10 to 4
40	Sushil kr. Ram	11-01-2017 to 18-01-2017	53,030.00	27-01-2017	16 to 9
41	Sushil kr. Ram	25-02-2017 to 25-02-2017	97,333.00	28-02-2017	3 to 3



Market Rent Collection Achievement vis-a-vis Target

Sl. No.	Name of Market Zone	Total Demand			Collection	Net Due	%
		Arrear	Current Amount	Total			
1	New Market	846313.80	1750472.00	25,96,785.80	17,41,752.00	9,45,039.80	67.07%
2	Karpuri Bazar	13,59,119.50	7,31,250.00	20,90,369.50	5,68,414.50	15,76,946.00	27.19%
3	Ambekar Bazar	10,51,041.00	2,70,936.00	13,21,977.00	2,39,278.00	10,93,384.00	18.10%
4	Patika Bazar-1	1,72,110.00	1,60,416.00	3,32,526.00	1,29,043.00	2,09,726.00	38.81%
5	Patika Bazar-2	7,392.00	20,880.00	28,272.00	12,903.00	16,176.00	45.64%
6	Patika Bazar-2 First Floor	840.00	10,080.00	10,920.00	10,920.00	-	100.00%
7	Patika Bazar-3	66,172.00	92,280.00	1,58,452.00	1,48,619.00	39,721.00	93.79%
8	Patika Bazar-4	2,800.00	46,200.00	49,000.00	46,900.00	2,100.00	95.71%
9	Patika Bazar-5	50,544.00	1,46,976.00	1,97,520.00	17,41,752.00	86,168.00	67.07%
10	Patika Bazar-6	1,01,865.00	1,30,956.00	2,32,821.00	1,26,138.00	1,17,201.00	54.18%
11	Patika Bazar-7	94,414.00	1,46,496.00	2,40,910.00	1,32,458.00	1,19,738.00	54.98%
12	Pagati Bazar	47,460.00	1,81,728.00	2,29,188.00	1,75,993.00	64,692.00	76.79%
13	Jahur Block	22,428.00	99,792.00	1,22,220.00	1,07,881.00	14,490.00	88.27%
14	Utkarsh Bazar-1	1,34,933.00	1,78,920.00	3,13,853.00	1,80,632.00	1,45,779.00	57.55%
15	Utkarsh Bazar-2	61,428.00	1,04,472.00	1,65,900.00	98,583.00	72,970.00	59.42%
16	Rajendra Stadium	35,008.00	1,66,032.00	2,01,040.00	1,82,356.00	29,900.00	90.71%
17	Bus Stand Bazar	7,28,693.00	11,95,572.00	19,24,265.00	9,94,037.00	9,46,404.00	51.66%
18	Kam Rahim Bazar	15,795.00	28,560.00	44,355.00	9,180.00	36,360.00	20.70%
19	Misc. Bazar	48,400.00	1,28,714.00	1,77,114.00	24,257.00	1,53,130.00	13.70%
20	Bara Bazar-1	18,72,273.60	4,68,068.40	23,40,342.00	31,860.00	23,08,482.00	1.36%
21	Bara Bazar-1 (Chalisa Hat)	2,43,360.00	62,280.00	3,05,640.00	-	3,05,640.00	0.00%
<b>Total=</b>		<b>69,62,389.90</b>	<b>61,21,080.40</b>	<b>1,30,83,470.30</b>	<b>61,21,080.40</b>	<b>82,84,046.80</b>	<b>46.79%</b>

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List of properties which were physically verified:

Sl No	Ward No	Holding No (Old)	PID No (New)	Name of the Assessee	No of Floor	Nature of Property	Builtup Area declared in SAS Form (Sq Feet)	Taxable Area declared in SAS Form (Sq Feet)	@ %	Tax Amount	Remarks
1	20	311		Rampratap Agarwal	3	G=NR	600	480	80%	3,122.00	ok
						1ST=R	600	420	70%		
						2ND=R	600	420	70%		
2	20	606		Sri Rajkumar & Bros	3	G=NR	1136	911	80%	8,659.00	ok
						1ST=NR	1136	911	80%		
						2ND=NR	1136	911	80%		
3	20	607		Mira Devi	3	G=NR	1136	911	80%	8,659.00	ok
						1ST=NR	1136	911	80%		
						2ND=NR	1136	911	80%		
4	31	3B		M.d. Gani	4	G=NR	996	797	80%	14,199.00	ok
						1ST=NR	996	797	80%		
						2ND=NR	996	797	80%		
						3RD=NR	996	797	80%		
5	20	202		Ramakant Majumder	1	G=NR	640	512	80%	1,521.00	ok
6	31	3A		M.d. Shahnawaz & M.d. Shabbuddin	4	G=NR	996	797	80%	14,199.00	ok
						1ST=NR	996	797	80%		
						2ND=NR	996	797	80%		
						3RD=NR	996	797	80%		
7	31	3		Mustquma Khatun	4	G=NR	996	797	80%	14,199.00	ok
						1ST=NR	996	797	80%		
						2ND=NR	996	797	80%		
						3RD=NR	996	797	80%		
8	20	607		Smt. Mira Devi	3	G=NR	1136	911	80%	8,659.00	ok
						1ST=NR	1136	911	80%		
						2ND=NR	1136	911	80%		
9	20	216		Arabinda Majumder	2	G=NR	3620	2896	80%	18,136.00	ok
						1ST=NR	2200	1760	80%		
10	20	461		Sri Ratan Kumar Majumder	4	G=NR	1840	1472	80%	21,456.00	ok
						1ST=NR	1840	1472	80%		
						2ND=NR	1840	1472	80%		
						3RD=NR	500	400	80%		
11	20	10 & 11		Jibneswar Prasad Singh	3	G=NR	2305	1844	80%	24,139.00	Measurement of Taxable area of 1st & 2nd Floor
						1ST=NR	2305	1730	75%		
						2ND=NR	2305	1730	75%		
12	20	19B		Nand Kumar Gupta	3	G=NR	1500	1200	80%	6,592.00	Measurement of Taxable area of 1st & 2nd Floor
						1ST=R	1500	976	65%		
						2ND=R	1500	977	65%		
13	31	2		Arindam Ghosh	4	G=NR	1513	1210	80%	17,983.00	Measurement of Taxable area need to be reassessed
						1ST=NR	1513	1312	87%		
						2ND=NR	1513	1312	87%		
						3RD=NR	250	202	81%		
14	31	1		Pritam Ghosh	4	G=NR	1513	1210	80%	17,983.00	Measurement of Taxable area need to be reassessed
						1ST=NR	1513	1312	87%		
						2ND=NR	1513	1312	87%		
						3RD=NR	250	202	81%		
15	31	47		Geeta Devi Agarwal	2	G=NR	1022	818	80%	3,300.00	
						1ST=R	1022	745	73%		



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Sl No	Ward No	Holding No (Old)	PID No (New)	Name of the Assessee	No of Floor	Nature of Property	@ %	Tax Amount	Remarks
16	20	311		Rampratap Agarwal	3	G=NR	80%	3,122.00	ok
						1ST=R	70%		
						2ND=R	70%		
17	20	606		Sri Rajkumar & Bros	3	G=NR	80%	8,659.00	ok
						1ST=NR	80%		
						2ND=NR	80%		
18	20	607		Mira Devi	3	G=NR	80%	8,659.00	ok
						1ST=NR	80%		
						2ND=NR	80%		
19	31	3B		Md. Gani	4	G=NR	80%	14,199.00	ok
						1ST=NR	80%		
						2ND=NR	80%		
						3RD=NR	80%		
20	20	202		Ramakant Majumder	1	G=NR	80%	1,521.00	ok
21	31	3A		Md. Shahnazwaz & Md. Shahbuddin	4	G=NR	80%	14,199.00	ok
						1ST=NR	80%		
						2ND=NR	80%		
						3RD=NR	80%		
22	31	3		Mustquma Khatun	4	G=NR	80%	14,199.00	ok
						1ST=NR	80%		
						2ND=NR	80%		
						3RD=NR	80%		
23	20	607		Smt. Mira Devi	3	G=NR	80%	8,659.00	ok
						1ST=NR	80%		
						2ND=NR	80%		
24	20	216		Arabinda Majumder	2	G=NR	80%	18,136.00	ok
						1ST=NR	80%		
25	20	461		Sri Ratan Kumar Majumder	4	G=NR	80%	21,456.00	ok
						1ST=NR	80%		
						2ND=NR	80%		
						3RD=NR	80%		
26	20	10 & 11		Jibneswar Prasad Singh	3	G=NR	80%	24,139.00	Measurement of Taxable area of 1st & 2nd Floor need to be reassessed
						1ST=NR	75%		
						2ND=NR	75%		
27	20	19B		Nand Kumar Gupta	3	G=NR	80%	6,592.00	Measurement of Taxable area of 1st & 2nd Floor need to be reassessed
						1ST=R	65%		
						2ND=R	65%		
28	31	2		Arindam Ghosh	4	G=NR	80%	17,983.00	Measurement of Taxable area need to be reassessed
						1ST=NR	87%		
						2ND=NR	87%		
						3RD=NR	81%		
29	31	1		Pritam Ghosh	4	G=NR	80%	17,983.00	Measurement of Taxable area need to be reassessed
						1ST=NR	87%		
						2ND=NR	87%		
						3RD=NR	81%		
30	31	47		Geeta Devi Agarwal	2	G=NR	80%	3,300.00	ok
						1ST=R	73%		
31	20	559		Urmila Devi	3	G=NR	80%	14,305.00	ok
						1ST=NR	80%		
						2ND=R	70%		



## Delay in deposit by Cashier into Treasury/ Bank Account

Sl No	Period	Amount (Rs)	Date of Deposit	Delay in Days
1	03-12-2016 to 09-12-2016	3,24,265	17-12-2016	8 to 14
2	24-12-2016 to 31-12-2016	10,34,709	09-01-2017	9 to 16
3	19-01-2017 to 27-01-2017	4,28,575	07-02-2017	11 to 19
4	08-02-2017 to 10-02-2017	5,36,403	15-02-2017	5 to 7
5	28-02-2017 to 28-02-2017	47,17,405	03-03-2017	3 to 3
6	16-03-2017 to 17-03-2017	3,62,009	23-03-2017	6 to 7
7	21-03-2017 to 24-03-2017	6,70,865	27-03-2017	3 to 6
8	31-03-2017 to 31-03-2017	41,66,871	12-04-2017	12 to 12



  
 MUNICIPAL COMMISSIONER  
 MUNICIPAL CORPORATION, KATIHAR