

INTERNAL AUDIT REPORT OF NAGAR PANCHAYAT – MAHARAJGANJ

For the Period from April-2015 to March - 2016

INTERNAL AUDIT CONDUCTED BY

THAKUR BHUWANESH & ASSOCIATES

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

Audit Conducted from: 26th Sept'16 to 30th Sep'16

Report Issued on 2nd Nov 2016

NAGAR PANCHAYAT- MAHARAJGANJ (SIWAN)

INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2015-16

INDEX

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

INTERNAL AUDITOR'S REPORT

Joint Secretary and
Additional Project Director
Urban Development & Housing
Department, Patna

We have conducted internal audit of the Books of Accounts and related document and vouchers of **Nagar Panchayat – Maharajganj (ULB)** for the period of **1-4-2015 to 31-03-2016** in terms of agreement with UD&HD dated 21.03.2016. These Books of Accounts and related document and vouchers are the responsibility of Management. Our responsibility is to express an opinion on the Books of Accounts and related document and vouchers based on our audit.

We have conducted our audit in accordance with the **Standard on Internal Audit (SIA) formulated by ICAI**. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Books of Accounts and related document and vouchers are free from material misstatement. An audit includes examining, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our observations. The salient points of the scope covered by the internal audit are as follows:

1. The effectiveness of accounting system.
2. Compliance with the legal and statutory requirements.
3. Risk-based review and evaluation of the Internal Control.
4. Compliance of Bihar Municipal Act.
5. Compliance of Bihar Municipal Accounting Manual.

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

The statutory auditor of the Urban Development & Housing Department expresses opinion as to the true and fair view of the financial statements. We have not expressed any opinion on the financial statements and accordingly, this report should not be constructed as our opinion on the financial statements.

ForThakur Bhuwanesh& Associates

Chartered Accountants.

FRN: 019690N



(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date: 2nd Nov'2016

Executive Summary**1. Introduction**

Name of the Municipality : Nagar Panchayat – Maharajganj

Period covered under current audit : 01.04.2015 to 31.03.2016

Name of Chief Executive Officer for the
period under Audit : Sh. Basant Kumar

2. Results and Findings

<p>Strength observed during the audit engagement</p>	<ul style="list-style-type: none"> • The following records are available: <ul style="list-style-type: none"> ✓ Cash Book with Subsidiaries ✓ Cheque issue register ✓ Remittance Register ✓ Log Book of Vehicle ✓ Salary Register ✓ Daily collection Register of Taxes/user charges /Fees & Fines • Staff Cooperation during the Audit period is satisfactory. • Physical verification of movable Fixed Assets has been carried out during performance audit.
<p>Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.</p>	<ul style="list-style-type: none"> • Rs. 1454140.00 due to be collected on account of mobile tower. (detail attached). • Labour cess not imposed Rs. 33030.00 (detail attached). • 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. There are some lapses in internal control w.r.t collection of taxes. • Interest @1.5% not imposed on delay payment of Tower registration fees and annual fees beyond 30 days. After 5 years there should be increase by 25% in renewal fee has not been demanded. • Periodical checking of Books of accounts by Chairman or vice chairman has not been done. • There is lack of internal control on deposit of



	<p>various taxes. Taxes such as VAT, I.T. Royalty etc are collected from time to time but its payments are still unpaid. The details are as under (up to 31-03-2016):</p> <p>Rs. 568492/- on account of VAT upto March 16</p> <p>Rs. 113899/- on account of TDS,</p> <p>Rs.113899/- on account of Labour Ces</p> <p>Rs. 209979/ on account of Royalty</p> <ul style="list-style-type: none"> • Grant Register is not being maintained hence it is difficult to find unutilized grant at any point of time. • Bank Reconciliation Statement is not prepared hence it is difficult to monitor possible misstatement of fund, if any. • Budget has not been prepared before the F.Y. 2014-15. • No P.F. has been deducted from employees.
--	--

3. Opinion

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

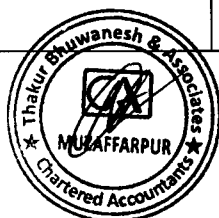


4. Audit Recommendations

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

5. Comments from Management

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



	(Executive Officer)
--	---------------------

6. Acknowledgment

We are thankful to Mr. Basant Kumar (Executive Officer) and Mr. P. K. Gautam (Head Clerk) for their support during the period of our audit. We are also thankful to the support staffs of the municipality for their cooperation extended to us during the period of our audit.

For Thakur Bhuwanesh & Associates

Chartered Accountants.

FRN: 019690N


(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date: 2nd Nov'2016

Detailed Audit Report**1. Introduction**

The Internal audit of Nagar Panchayat covering period from 1st April 2014 to 31st March, 2015 was conducted by following persons under guidance of CA. Rajesh Kumar Jha

- i. Mr. Shashank Shekhar
- ii. Mr. Amit Azad

2. Administration

The present body of the ULB has taken charge on 12th October 2012. The incumbency in the key administrative and executive position was as under:

Smt. Sharda Devi, Chairman from 12th October'2012 to till date, Mr. Basant Kumar Executive officer from 06.09.2015 to till date.

3. Review of outstanding audit paras : Status of AG 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.	Audit report No. 737/14-15	16	9	5	1	8262	6	Not available/shown to us.

Details of outstanding paras where no action has been taken

Para No.	Particulars
Para2	In two cases work has not been completed on time. Amount comes to Rs. 68179/- . Recovery for the same yet to be made.
Para 3	Advance of Rs. 6,95,900/- yet to be adjusted.
Para 4	Log Book of Vehicle not maintained.
Para 5	Losses incurred of Rs. 77,900/ due to non arrangement (Sariat)of Loading and Over Loading and Toilet.



Para 8	Rs. 6,26,000/- outstanding up to March 2014 on account of mobile tower yet to be realized.
Para 9	Rs. 28,800 on account of arrangement money of Sairat yet to be realised.

4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2013-14	2014-15	2015-16
Final/ Revised Budget		1,01,21,47,112	1024328554.00
Actual Expenditure	70,97,326	1,96,33,407	46265246.00
Savings (+)/ Excess(-)	NA	99,25,13,705	978063308.00

II. Volume of transactions

Period	Budgeted F.Y. 15-16	Previous year (F.Y. 14- 15)	Corresponding period of previous year	Current Period	Cumulative for the current period (F.Y. 15- 16)
Opening Balance	3,50,55,793.69	4,35,91,764.44	4,35,91,764.44	4,47,76,495.84	4,47,76,495.84
Receipts	1,10,66,99,660.00	2,08,18,138.00	2,08,18,138.00	1,32,93,826.00	12,00,85,425.00
TOTAL	1,14,17,55,453.69	6,44,09,902.44	6,44,09,902.44	5,80,70,321.84	16,48,61,920.84
Net Expenditure	1,02,43,28,554.00	1,96,33,406.60	1,96,33,406.60	4,62,65,246.00	4,62,65,246.00
Closing Balance	11,74,26,899.69	4,47,76,495.84	4,47,76,495.84	1,18,05,075.84	11,85,96,674.84

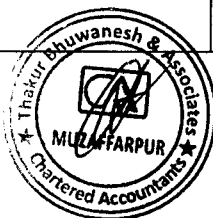
III. Bank Reconciliation



Preparation of Bank Reconciliation Statement is not in practice; however we have verified the cashbook balance and pass book balance and found the same in order except a sum of Rs. 836059.25. Scheme wise Bank Account has not been maintained.

IV. Revenue Receipts

Period	Budgeted F.Y. 2015-16	Previous year (For One year)	Correspondin g period of previous year	Current Period	Cumulative for the current period
A.Own Source					
Property Tax	8,74,060	11,48,521.00	11,48,521.00	517000	517000
Assigned revenue	22,00,000	5,02,289.00	5,02,289.00	621401	621401
Others (Fees & User Charges)	11,28,600			150000	150000
(b) Administrative Grant					
C. Special Grant(Scheme wise)					
Grants for Toilet Construction	5,50,00,000				
Basic Infrastructure for small and medium Town (DPR)	1,10,00,000				
SGRY	1,10,00,000	19,82,240.00	19,82,240.00		
Rajiv Gandhi Housing Development	25,30,00,00 0				
Grant from M.P./MLAetc				2254200	2254200
12th Finance				5641872	5641872
13th Finance Commission Grant	1,10,00,000	25,43,315.00	25,43,315.00	1849411	1849411
4th Finance Commission Grant	2,20,00,000	1,18,29,543.00	1,18,29,543.0 0		
Grant for Water Supply	13,75,00,00 0				
BRGF		15,21,612.00	15,21,612.00	5742	5742
Kabir Antyeshti		11,52,092.00	11,52,092.00		
Grant for construction of Administrative Building					
Census					
Allowances of Ward Pasad	43,19,70,00 0	1,34,400.00	1,34,400.00		



Civil Amenities				2254200	2254200
Urban Development Fund	3,63,00,000				
Salary & Pension	71,50,000				
Grant for Land Acquisition	11,00,00,000				
OTHERS	55,00,000	4,126.00	4,126.00		
Total		2,08,18,138.00	2,08,18,138.00		

V. Status of Implementation of Double Entry Accounting System

Till date Double Entry Accounting System is not operational in the Nagar Panchayat.

M/S Manmotion Singh & Co. , Chartered Accountants have been appointed by the UD & HD for implementation of Double Entry Accounting System in the Nagar Panchayat, Work in progress, actual status not able to explain us.

VI. 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 N.P. till the date of our audit.



5. Audit Observations**I. PART- A**

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

<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>Sariyat:</p> <p>Only two sairat of Rs. 151000.00 on arranged during the year which is much low as compared to other Nagar Panchyat.</p> <p>Mobile Tower:</p> <p>i) Rs. 1454140.00 due to be collected on account of mobile tower.</p> <p>ii) Rs. 58,011.00 on account of penalty @1.5% is yet to be collected on Tower Tax up to previous year.</p> <p>Property Tax:</p> <p>Rs. 517000.00 has been collected as property tax according to money receipts produced to us.</p> <p>Property Tax:</p> <p>Labour cess @ 1% above construction of Rs. 10 lakhs not imposed due to there is loss of Rs. 33030.00 of revenue.</p>
<p>b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs</p>	<p>We have checked the expenditure vouched all above Rs. 10000.00 but no any objectionable thing noticed.</p>
<p>c. Report on findings of field survey of Property Tax of minimum 20 high value properties</p>	<p>Field survey of 80 high value properties has been conducted by us a report thereon is attached inAnnexure</p>



PART-B

All audit objections/ irregularities which have no monetary implication, but significant violation of Act, Rules & directives of UD & HD. Mention the reference Act & Rules wherein remedial measures is required. In this part auditor should report in respect of –

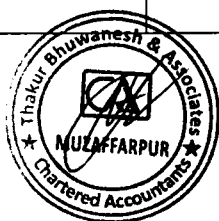
<p>a. Non- maintenance of books of accounts , subsidiary registers</p>	<p>The Nagar Panchayat is maintaining only Cash Book/ Bank Book</p> <p>As per Bihar Municipal Accounting Manual Following primary Books of accounts are required to be maintained :</p> <ol style="list-style-type: none"> 1. Cash Book (Form Gen-IA) 2. Bank Book (Form Gen-IB) 3. Journal Book (Form Gen-2) 4. Ledger (Form Gen-3) <p>Journal Book and Ledger are not maintained.</p> <p>In addition to above following other General Registers and forms are required to be maintained but the same are not being maintained.</p> <ol style="list-style-type: none"> 1 Receipt GEN-8 2 Receipt Register GEN-9 3 Statement on Status of Cheques Received GEN-10 4 Collection Register GEN-11 5 Memorandum of Collection GEN-12 6 Summary of Daily Collection GEN-13 7 Register of Bills for Payment GEN-14 8 Payment Order GEN-15 9 Cheque Issue Register GEN-16 10 Register of Advance GEN-17 11 Register of Permanent Advance GEN-18 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
--	--



	<p>Fees GEN-24</p> <p>18 Summary Statement of Notice Fee, Warrant Fee, Other Fees GEN-25</p> <p>19 Register of Refunds, Remissions and Write-offs GEN-26</p> <p>20 Summary Statement of Refunds and Remissions GEN-27</p> <p>21 Summary Statement of Write-Offs GEN-28</p> <p>22 Statement of Outstanding Liability for Expenses GEN-29</p> <p>23 Documents Control Register/Stock Account of Receipt/Cheque Book GEN-30</p> <p>24 Register of Immovable Property GEN-31</p> <p>25 Register of Movable Property GEN-32</p> <p>26 Register of Land GEN-33</p> <p>27 Function-wise Income Subsidiary Ledger GEN-34</p> <p>28 Function-wise Expense Subsidiary Ledger GEN-35</p> <p>29 Asset Replacement Register GEN-36</p> <p>30 Register of Public Lighting System GEN-37</p>
b. Irregularity in procurement process	No any such observation.
c. Non-compliance of directives by UD & HD, GOB	Non compliance of the direction issued by UD & HD, GOB vide letter no. 3/UG- Ref 10/2012-1251 dated 12.07.2013 in respect of Solid Waste Management. No consumer tax has been imposed during the audit period.
d. Non Compliance of Act & Rules	Various books of accounts and records, as provided in the Act and Rules are not maintained.
e. Lack of internal Control measures	<ul style="list-style-type: none"> • There are some lapses in internal control w.r.t collection of taxes. • Demand collection Register has not been prepared. • Dues from Tower tax has not been collected on time. • Interest @1.5% not imposed on delay payment of Tower registration fees and annual fees beyond 30 days. After 5 years there should be increase by 25% in renewal fee has not been demanded. • Periodical checking of Books of accounts by Chairman or vice chairman has not



	<p>been done.</p> <ul style="list-style-type: none"> Grant Register is not being maintained hence it is difficult to find unutilized grant at any point of time. Bank Reconciliation Statement has not been prepared. Advance Register is not prepared hence it is difficult to mo the following amount has been outstanding since long: <ol style="list-style-type: none"> Mr. Prithvi Ram Singh(J.E.)- Rs. 525000 Mr. Om Prakash Gupta (Ex Ward Commissioner)- 22500 Mr. Satyendra Kumar (Ex. Ward Commissioner)- 22500 Rajesh Kumar Pankaj(Ex Tax Collector)- Rs. 6400
f. Non-compliance of TDS, VAT and other relevant Statute	<p>i) There is lack of internal control on deposit of various taxes. Due to cash basis accounting liability of Taxes has not been accounted for hence it is difficult to ascertain tax payable at any point of time.</p> <p>ii) Taxes such as VAT, I.T. Royalty etc are collected from time to time but its payments are still pending for payment. The details are as under: Rs 568492/- on account of VAT upto March 16 ,</p> <p>Rs. 113899/- on account of TDS,</p> <p>Rs.113899/- on account of Labour Cess</p> <p>Rs. 209979/ on account of Royalty</p>
g. Deficiency in Pay-roll System	P.F Act has not been followed by the office.
h. Utilization of Grant and report on missing Utilization Certificates	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 31.03.2016 has been sent to the Government but copy of the same could not be provided to us.



i. Physical verification of inventory/Stores	Inventory/Store Register has not been prepared and physical verification of inventory/stores has also not been done.
j. Advances, their adjustment & recovery	Advance Register has been prepared but recovery for the same is still pending.
k. Any other matters as may be prescribed in due course.	



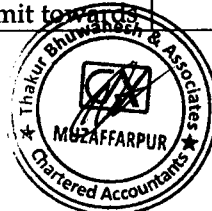
I. Part – C

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 no other books of accounts have been maintained.
Whether the Quarterly Financial Statements have been compiled on the basis of the actual entries in the books of accounts;	No quarterly Financial Statements have been prepared by the N.P.
Whether the period-end and reconciliation procedures prescribed have been carried out.	No, period-end and reconciliation procedures as prescribed have not been carried out.
Whether the Bank Reconciliation statements have been prepared and are appropriate	No, Bank Reconciliation Statements have not been prepared by the N.P.
Whether all grants from Government have been accounted at gross value with proper entries to various accounts	Yes, all grants from Government have been accounted at gross value but all transactions are not correctly classified with sufficient details.
Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated in sufficient detail;	No all transactions have been classified as incomes and expenditure only assets and liabilities have not been recognized.
Whether all grants sanctioned or received by the municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the ULB? Whether such deductions have been properly accounted;	Grant received during the year has been properly accounted for. Information about grant sanctioned and deductions made out of such grant is not available with the ULB.
Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created;	No Special fund has been created by the ULB.
In respect of contracts that are in existence during the year, whether there are any deviations from the sanctioned plans and the estimates without the sanction of the competent authority;	On our test check we did not notice any major deviation.
Whether the ULB is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	No, record of fixed assets has not been maintained by the ULB. Physical verification of fixed assets has not been done during the financial year under audit.



Particulars	Comments
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
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.
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 municipality is not giving contribution to P.F or pension Fund in prescribed rate and procedure.



Particulars	Comments
the retirement dues of its employees, including employees on deputation;	
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;	Delay in collection and depositions of taxes has been observed.
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.



Detail of outstanding from mobile tower up to year 2015-16

SL	WARD	MOB TOWER NAME	area	TOTAL DUE AMOUNT
1	9	AIRTEL	PASNAULI GAGAN	120360
2	10	TOWER VISION	INDAWALI	139240
3	5	IDEA	MOHAN BAJAR	132240
4	4	UNINOR	PURANI BAJAR	139240
5	5	AIRTEL	MOHAN BAJAR	94400
6	1	AIRTEL	SIHAUTA	75520
7	2	AIRTEL	NAYA BAJAR	84960
8	2	AIRCEL	NAYA BAJAR	120360
9	4	RELIENCE	PURANI BAJAR	148980
10	5	AIRTEL	MOHAN BAJAR	120360
11	11	BSNL		158120
12	12	VODA	PASNAULI GAGAN	120360
				1454140

Details of Sairat during the year

NAME OF SAIRAT	TIME	SECURATI MONEY	JAMANAT RASHI	
VEG MARKET	1-4-2016 TO -31-3-17	130000	13000	
SAUCHALAY	1-4-2016 TO -31-3-17	21000	2100	



Details of Labour cess not imposed**कार्यालय नगर पंचायत महाराजगंज, सिवान**

Sl No.	Name	Ward No.	Passing Date	Area	Khata	Khesra No.	Area in sqm	Construction cost @ Rs. 4500 per sqm	Labour cess @ 1% if CC above 10 lakhs
01	बिक्रमा सिंह	05	23.02.2016	526sqf	100	2036	48.867	219901.5	
02	शशी भुषण श्रीवास्तव	06	26.03.2015	1660sqf	436,73, 89, 85, 81, 84, 451, 456,458	1087, 1086, 1084, 1085,1 090	154.219	693985.5	
03	विकास कुमार चौरसिया	09	01.04.2015	2636.598 sqf	47	1037	245	1102500	11025
04	मनोज कुमार	05	09.03.2016	802sqf	88	1958, 1972	74.51	335295	
05	रामाशंकर सिंह	06	10.03.2016	5265sqf	147, 141		489	2200500	22005
06	प्रमिला देवी		21.03.2016	1113sqf	104, 291, 229	2049, 2050, 2052	103.4	465300	



Detail of Property visited during audit

कार्यालय नगर पंचायत महाराजगंज, सिवान					
Sl No.	Ward No.	Name	Father Name	Area	Amount
01	04	श्रीमति बटु निशा	स्व0 इसलाम		808
02	06	ताज मोहमद	स्व0 मीर मियाँ		1200
03	06	अमरनाथ प्रसाद	स्व0 कपिलदेव प्रसाद		1429
04	13	हरिशंकर यादव	रामवास यादव		700
05	02	परशुराम प्रसाद	बच्चा प्रसाद		700
06	04	अरुण कुमार	स्व0 सरयु प्रसाद		1200
07	11	रविन्द्र नाथ सिंह	स्व0 रामप्रवेश सिंह		700
08	05	गुलाम अहमद रब्बानी	स्व0 अब्दुल वासित		300
09	04	राधेश्याम प्रसाद	स्व0 रामलखन प्रसाद		700
10	02	केदार प्रसाद	चुन्नीलाल प्रसाद		400
11	05	विजय कुमार	मंकाेश्वर प्रसाद		450
12	04	सत्यनारायण सिंह	स्व0 बसावन सिंह		800
13	04	रामबाबू प्रसाद	अमरनाथ प्रसाद		360
14	03	रामकठिन सिंह	स्व0 मथुरा सिंह		300
15	06	धनंजय कुमार सिंह	कपिल मुनी सिंह		300
16	03	हबीसन बीबी	मोख्तार मियाँ		400
17	08	अब्दुल सतार	पिर महमद		375
18	03	ताज मोहमद कुरैशी	स्व0 मीर महमद		500
19	04	ताज मोहमद	स्व0 मीर महमद		600
20	03	ताज मोहमद कुरैशी	स्व0 मीर महमद		600
21	03	कृष्णा महतो	स्व0 चैत महतो		500
22	01	भुवनेश्वर सिंह	स्व0 शिवधारी सिंह		1000
23	08	हरिशंकर तिवारी	जगदीश तिवारी		400
24	01	हरेन्द्रनाथ ठाकुर	श्री भगवान ठाकुर		300
25	02	यामा देवी	राम इकबाल साह		600
26	03	गौरीशंकर प्रसाद	सुरज प्रसाद		350
27	08	रामेश्वर सिंह	सतदेव प्रसाद		400
28	03	शिवजी प्रसाद	स्व0 सतदेव प्रसाद		400
29	05	प्रभावती सिन्हा	उमाशंकर सिंह		400
30	10	योगेश्वर प्रसाद	गणेश प्रसाद		600
31	02	ललन साह	स्व0 स्वामीनाथ साह		500



32	14	बच्चा भगत	स्व0 बसंत भगत	300
33	03	विश्वनाथ प्रसाद	स्व0 भोला प्रसाद	600
34	04	विश्वनाथ प्रसाद	स्व0 भोला प्रसाद	400
35	11	मनोज कुमार सिंह	स्व0. रघुवीर सिंह	405
36	14	अमर लाल प्रसाद	राम किशुन प्रसाद	600
37	14	सुदामा पाल	रूपम पाल	300
38	04	कृष्णा जी प्रसाद	अमरनाथ प्रसाद	100
39	06	रुकमनी देवी	स्व0 गणेश प्रसाद	300
40	06	गणेश प्रसाद कलवार	स्व0 सरयु प्रसाद करलवार	300
41	06	उमाशंकर साह	स्व0 धर्मनाथ साह	100
42	14	उमाशंकर भगत	पुनदेव भगत	300
43	07	असगर मियो	स्व0 सुल्तान मियो	200
44	04	प्रेमशंकर प्रसाद	कन्हई साह	100
45	05	अरुण कुमार सिंह	स्व0 शिवेन्द्र प्रसाद सिंह	100
46	01	सत्येन्द्र कुमार सिंह	स्व0 काशीनाथ सिंह	100
47	06	मु0 उषा सिंह	स्व0 मिथिलेश सिंह	100
48	08	शारदानन्द पाण्डेय	स्व0 अनरुध पाण्डेय	200
49	04	दिलीप कुमार	राजेश कुमार	100
50	01	बाल्मिकी सिंह	स्व0 रामनगीना सिंह	100
51	06	परमेश्वर राम	मुन्नीलाल राम	200
52	06	कन्हैया प्रसाद	स्व0 पासपति साह	200
53	06	दीनानाथ शर्मा	झनन मिस्त्री	200
54	04	ध्रुव शंकर प्रसाद	स्व0 देवी राम	100
55	08	हरेन्द्र कुमार सिंह	स्व0 दीनानाथ सिंह	100
56	07	ध्रुपनाथ पाण्डेय	स्व0 बैजनाथ पाण्डेय	200
57	02	रमेश प्रसाद	यदुनन्दन प्रसाद	100
58	01	अंजनी कुमार	बांकेलाल साह	100
59	02	लिलावती देवी	चन्द्रिका प्रसाद	200
60	04	रमेश्वर प्रसाद सिंह	स्व0 अक्षयवर सिंह	140
61	02	भगवान जी प्रसाद	स्व0 मनिलाल साह	100
62	05	मुन्नी देवी	मुन्ना कुमार गुप्ता	100
63	03	मो0 चोंद	स्व0 मो0 मजिद	100
64	07	चन्द्रिका शर्मा	रामाश्रय शर्मा	100
65	03	मो0 मुराद अली	स्व0 राजमहमद हुसैन	100
66	09	किसकिन्दा साह	स्व0 मोहन साह	120



67	12	गौतम साह	स्व० तपी साह		100
68	07	हरिशंकर तिवारी	जर्नादन तिवारी		100
69	01	मंगल सिंह	झमन सिंह		100
70	02	असावन साह	स्व० शिवजी साह		100



12-1
12-2
12-3
12-4
12-5
12-6
12-7
12-8
12-9
12-10
12-11
12-12
12-13
12-14
12-15
12-16
12-17
12-18
12-19
12-20
12-21
12-22
12-23
12-24
12-25
12-26
12-27
12-28
12-29
12-30
12-31
12-32
12-33
12-34
12-35
12-36
12-37
12-38
12-39
12-40
12-41
12-42
12-43
12-44
12-45
12-46
12-47
12-48
12-49
12-50
12-51
12-52
12-53
12-54
12-55
12-56
12-57
12-58
12-59
12-60
12-61
12-62
12-63
12-64
12-65
12-66
12-67
12-68
12-69
12-70
12-71
12-72
12-73
12-74
12-75
12-76
12-77
12-78
12-79
12-80
12-81
12-82
12-83
12-84
12-85
12-86
12-87
12-88
12-89
12-90
12-91
12-92
12-93
12-94
12-95
12-96
12-97
12-98
12-99
12-100